A COST ALLOCATION PLAN

for

CITY OF FRESNO, CA
OMB A-87 COST ALLOCATION PLAN

Based on Fiscal Year 2012/2013
For Use in Fiscal Year 2014/2015

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Helping Government Serve the People
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INTRODUCTION

INTRODUCTION

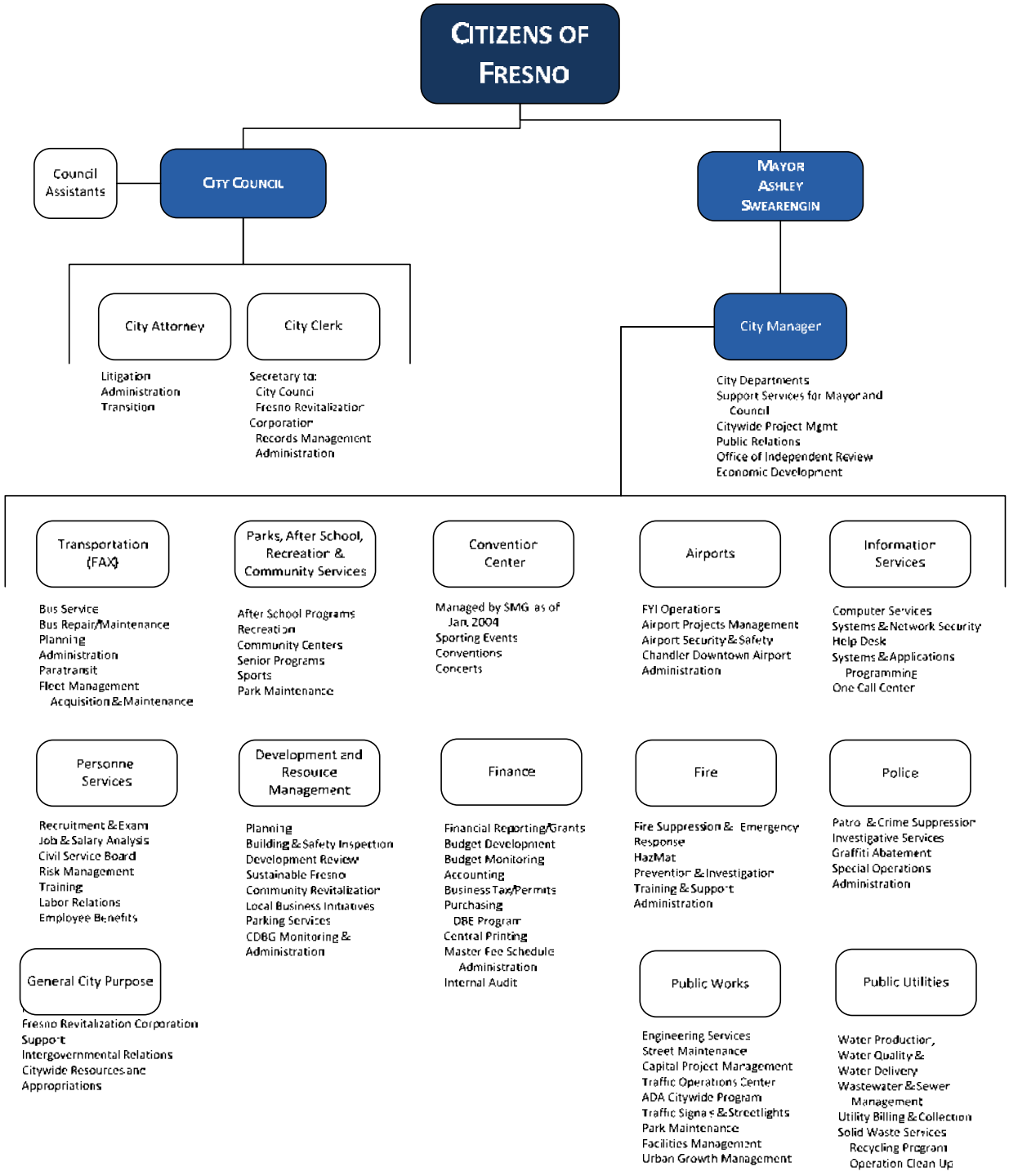
The Full Cost Allocation Plan for the **City of Fresno** is based on the actual expenditures for the fiscal year ending **June 30, 2013.** This document identifies indirect costs of the central service providers and allocated those costs to the users of those services in a fair and equitable manner. This plan has been developed in accordance with Federal Circular Office of Management and Budget (OMB) A-87 principles.

The cost allocation plan can be utilized as an information tool for various financial and budgetary decision-making situations such as the cost of service in administering support to special districts, enterprise funds, and internal service funds. The cost plan may also be used in establishing fees designed for cost recovery by ensuring that all direct and indirect costs associated with providing services are included in the cost analysis.

SECTION II

ORGANIZATIONAL CHART

City Organizational Chart



SECTION III

GENERAL FUND RECONCILIATION OF COSTS

General Fund Classification of Costs
FY 12/13

Section	1 Personnel Services	2 Non Personnel Services	3 Interdepartmental Services	Grand Total
010101 - Council District 1 Office	82,808	5,537		88,345
010102 - Council Support Dist 1	170,480	4,076	19,963	194,519
010201 - Council District 2 Office	80,345	3,778		84,123
010202 - Council Support Dist 2	126,875	18,370	21,327	166,572
010301 - Council District 3 Office	80,355	4,893		85,248
010302 - Council Support Dist 3	143,048	16,139	23,097	182,284
010401 - Council District 4 Office	81,419	5,184		86,603
010402 - Council Support Dist 4	109,771	19,904	12,845	142,520
010501 - Council District 5 Office	80,355	5,100		85,455
010502 - Council Support Dist 5	131,914	9,720	12,908	154,542
010601 - Council District 6 Office	80,355	3,120		83,475
010602 - Council Support Dist 6	147,236	1,802	14,866	163,904
010701 - Council District 7 Office	83,579	5,430		89,009
010702 - Council Support Dist 7	119,611	24,130	16,196	159,937
010801 - Council City Support	124,436	2,536	273,448	400,420
019301 - District 3 Infrastructure Impr	764	766	624	2,154
019401 - District 4 Infrastructure Impr	14,796	18,308	9,687	42,791
019501 - District 5 Infrastructure Impr	4,572	12,863	1,351	18,786
019601 - District 6 Infrastructure Impr	2,982	992	2,476	6,450
019701 - District 7 Infrastructure Impr		31,157		31,157
100101 - Office Of The Mayor	149,773	3,900		153,673
100102 - Support Office Of The Mayor	390,966	27,829		418,795
100201 - Mayor City Support			95,611	95,611
100401 - City Manager Admin and Mgmt	725,053	35,326	187,483	947,862
100501 - Office of Independent Review	88,581	4,781	3,452	96,814
120101 - City Clerk's Operations	319,637	26,734	180,874	527,245
120102 - Records Management	66,820	2,022	14,950	83,792
140101 - Legal Proceedings & Consult	3,311,962	240,415	597,285	4,149,662
151001 - Office of Chief of Police	1,606,754	877,969		2,484,723
151002 - Public Information Office	734			734
151009 - Office of the Chief Training		13,635		13,635
152001 - Personnel	735,141	95,637	85	830,863
152002 - Fiscal Affairs Bureau	673,689	7,699		681,388
152005 - Property Room Bureau	568,844	242,886	964	812,694
152006 - Accountability & Compliance	623,648	3,028	33	626,709
152009 - Training	1,776,758	57,946		1,834,704

General Fund Classification of Costs
FY 12/13

Section	1 Personnel Services	2 Non Personnel Services	3 Interdepartmental Services	Grand Total
152010 - Administration	4,843,824	138,614	12,792,432	17,774,870
153001 - SW Policing District	13,967,044	43,897		14,010,941
153002 - CE Policing District	25,292			25,292
153003 - SE Policing District	13,044,498	40,114		13,084,612
153004 - NE Policing District	12,797,490	42,258	65	12,839,813
153005 - NW Policing District	13,211,873	157,106	76	13,369,055
153009 - Patrol Training	77,913	4,366		82,279
153010 - Patrol Administration	655,977	73,278	33	729,288
153011 - Airport Public Saftey - Police			125	125
153012 - Graffiti	474,079	27,960	105,101	607,140
153013 - CalTrans Litter Program	139,136			139,136
153015 - School Resource Officers Unit	1,649,434	100		1,649,534
153016 - Fresno Area Express Unit	495,184			495,184
153017 - CBAT Career Burglary Aprh Team	416,685	21,023		437,708
154006 - Helicopter Patrol Bureau	783,557	166,285		949,842
154008 - PAL	864			864
154009 - Patrol Support Training		404		404
154011 - Employee Services	145,968	168,847		314,815
154012 - Volunteer Services	302,713	11,031		313,744
154015 - Mounted	9,180			9,180
154016 - K9	1,937,694	51,006		1,988,700
154017 - Communications Center	6,122,044	55,715		6,177,759
154018 - Duty Office	880,387	557		880,944
154019 - Call Diversion		9,207		9,207
154020 - Patrol Support Administration	355,018	23,693		378,711
154021 - Airport Public Safety	2,680			2,680
154022 - Information Services	749,644	370,711		1,120,355
154023 - Traffic Enforcement	6,852,791	34,810		6,887,601
154024 - Neighborhood Traffic Unit	2,213,123	1,077		2,214,200
154025 - SWAT	111,987	58,214		170,201
154026 - EOD (Bomb Unit)	20,535	2,645		23,180
154027 - Records	1,368,021	108,628		1,476,649
154029 - Youth Gang Taskforce	75,946	20		75,966
154030 - Crime View Bureau	597,767	229		597,996
154031 - Video Policing	37,746	21,839		59,585
154050 - Special Events	491,626	1,500		493,126
155001 - Internal Affairs Bureau	1,033,006	11,060		1,044,066
155003 - Crime Scene Investigations	1,588,211	29,593		1,617,804

General Fund Classification of Costs
FY 12/13

Section	1 Personnel Services	2 Non Personnel Services	3 Interdepartmental Services	Grand Total
155004 - Criminal Investigations Bureau	1,844,834	100,125		1,944,959
155006 - Street Violence	5,344,600	41,882		5,386,482
155007 - Family Justice Bureau	3,809,598	21,540		3,831,138
155008 - Special Investigations Bureau	1,340,267	94,376		1,434,643
155009 - Investigative Services Training		2,251		2,251
155010 - Investigative Serrvices Administration	607,274	12,987		620,261
155011 - CCAT (Career Criminal Auto Theft)	1,138,823	7,558		1,146,381
155012 - MAGEC	1,850,604	18,601		1,869,205
155017 - Vice/Intelligence Unit	1,032,910	2,789		1,035,699
155018 - North Bureau Impact Team	2,756,774	2,557		2,759,331
155019 - Joint Terrorism Task Force	150,047			150,047
155020 - HIDTA Task Force	213,036			213,036
155021 - South Bureau Impact Team	3,210,459	289		3,210,748
156245 - IECGP 08	225			225
156253 - Cal-Grip FY10	5,539			5,539
156254 - CAHT Human Trafficking Project	3,160			3,160
156257 - 2011 Children Exposed to DV	2,496			2,496
156258 - 2011 CAL Grip 10	55,812			55,812
156260 - IECGP 10	2,696			2,696
156263 - Homeland Securtiy Grant 2011	2,496			2,496
156269 - CAHT 2012	21			21
156302 - CHRP	590,070			590,070
156401 - CDBG, Fund 20501	64,508			64,508
160101 - Administrative Services Unit	920,639	695,003	105,593	1,721,235
160103 - Public Outreach Unit	141,229	57,854	12,293	211,376
160104 - Recruitment Services		9,993		9,993
160201 - Field Operations Command	35,878,781	2,452,115	1,171,311	39,502,207
160203 - Field Ops - Honor Guard		670		670
160204 - Special Ops - HazMat Unit	52,035	53,378	5,564	110,977
160205 - Special Ops - USAR Unit	54,197	18,114	3,381	75,692
160206 - Emergency Medical Svc		21,059	471	21,530
160207 - Geographic Information Systems	17,370	1,152	10,119	28,641
160209 - Fire Safer Grant 2006	1,027,804			1,027,804
160210 - Field Ops - Explorer	12,300	648		12,948
160211 - Field Ops - NCFPD	11,250	26,973	46,038	84,261
160212 - Field Ops - FGFPD		16,210		16,210
160301 - Community Risk Reduction Unit	1,609,602	661,939	120,709	2,392,250
160302 - Fire Investigation	606,940	10,463	46,045	663,448

General Fund Classification of Costs
FY 12/13

Section	1 Personnel Services	2 Non Personnel Services	3 Interdepartmental Services	Grand Total
160304 - Public Education	547			547
160305 - CRRU - Hazmat/Conf Sp Permit	22,522		9,600	32,122
160402 - Training		-34		-34
160501 - Training, Edu & Safety Unit	584,469	64,348	32,503	681,320
160601 - Logistics Unit-Fleet Mgmt	573,915	778,186	30,828	1,382,929
160602 - Logistics Unit-Central Supply	110,425	632,410	7,458	750,293
160603 - Tech & Pers Svcs Unit - Comm	93,926	603,280	4,881	702,087
160604 - Logistics Unit -Facility Maint	100,202	96,117		196,319
170101 - Parks & Rec Admin & Management	356,974	111,217	122,490	590,681
170102 - Community Events & Outreach	102,759	5,826	28,910	137,495
170103 - Contract Maintenance	30,028		2,100	32,128
170208 - Community Services Partners	100	2,279,271	7,100	2,286,471
170301 - Recreation Services	95,346	1,667	16,312	113,325
170302 - Neighborhood Parks And Centers	1,032,801	912,723	113,226	2,058,750
170303 - Community Sports	179,396	45,325	27,706	252,427
170305 - Swim Pool Oper And Maint	713			713
170306 - Action Sports	145,362	32,931	6,814	185,107
170307 - Fitness and Nutrition		2,846	2,279	5,125
170309 - Senior Citizen Programs			3,964	3,964
170310 - Community Science	57			57
170311 - Youth Sports	24,997	20,519	5,900	51,416
170501 - Neighborhood Parks	14,523		921,195	935,718
170502 - Parks Planned Maintenance	1,348,866	900,162	288,052	2,537,080
170503 - Parks Custodial Maintenance	604,505	82,232	94,267	781,004
170504 - Regional Parks	6,174	77	61,353	67,604
170506 - Median Islands-Sanitation		58		58
170507 - Mall Maintenance	82		15,474	15,556
170517 - Memorial Auditorium		39,572	5,131	44,703
170518 - Parks Night Crews	3,302	51	7,400	10,753
170601 - After School Recreation	50,531	44	5,664	56,239
170602 - Fresno Best	176,204	2,107	11,449	189,760
170603 - Community Science	65,383	10,394	18,472	94,249
170604 - Senior Citizens Program	107,429	4,007	6,614	118,050
170605 - Aquatics Program	164,947	69,319	23,686	257,952
170606 - Fresno Connect		1,443	5,927	7,370
179901 - Parks & Rec Capital Section	6,129	1,085	3,710	10,924
180101 - Public Works Admin & Managemnt	298,800	5,206	84,097	388,103
180102 - PW Admin- Cap Lbr to be Alloc	14,071			14,071

General Fund Classification of Costs
FY 12/13

Section	1 Personnel Services	2 Non Personnel Services	3 Interdepartmental Services	Grand Total
180105 - ADA Program	40,121	4,160	13,368	57,649
180201 - General Engineering	391,100	33,939	288,933	713,972
180202 - Real Estate & Lease Services	44,526	2,009	2,766	49,301
180203 - Land Section	240,560	424	59,458	300,442
180204 - Engr Svc-Cap Lbr to be Alloc	11,456			11,456
180231 - Traffic Operations	311,202	3,434	134,391	449,027
180233 - Transportation Planning	84,763	2,861	45,000	132,624
180234 - Traffic Oper. Capital Labor to be Alloc	3,342			3,342
180421 - Capital Management Admin Support	72,981	59,016	68,077	200,074
180422 - Surveying	37,671	4,920	9,300	51,891
180423 - Subdivision Inspection	317,542	1,741	32,430	351,713
181514 - Park Maintenance	1,655,081	832,479	549,688	3,037,248
182001 - Streetlight Maintenance		61,395		61,395
200101 - Intergovernmental Relations		1,196,298	2,000	1,198,298
200201 - Redevelopment Services	189,918	3,600	23,384	216,902
200601 - Citywide Contractual Obligations	2,048	1,540,823	306,873	1,849,744
400101 - Administration & Management	233,034	483,602	204,404	921,040
400102 - Accounting & Cashiering	99,841	1,626	38,910	140,377
400104 - Records Section	94,872	8,118	38,123	141,113
400105 - CDBG Admin	4			4
400204 - Inspection Services	1,983,276	6,298	361,369	2,350,943
400205 - Permit Center	1,063,167	90,506	289,402	1,443,075
400301 - Advance Planning	219,817	12,171	123,371	355,359
400302 - Current Planning	1,246,872	135,365	312,140	1,694,377
400602 - Housing Development	9,986			9,986
400603 - Housing Rehabilitation	344			344
400606 - Mobile Home Rent Review	15,198	175	2,100	17,473
400702 - Community Revitalization	1,872,802	498,143	391,949	2,762,894
400801 - Sustainable Fresno	501,944	2,932	124,346	629,222
400901 - Local Business Initiative		-55		-55
400901 - Local Business Initiative Section	133,511	18,778	235,716	388,005
400910 - Downtown Revitalization		4,925	78	5,003
400920 - Neighborhood Revitalization		1,905		1,905
400930 - Local Business Initiatives 1	2,550	10,031		12,581
400950 - Historic Preservation Section	3,471	1,179		4,650
401001 - Parking	1,524,582	3,279,218	598,078	5,401,878
510301 - Computer Services	281,714	1,472	66,876	350,062
520101 - Finance Administration	89,962	13,544	80,958	184,464

General Fund Classification of Costs
FY 12/13

Section	1 Personnel Services	2 Non Personnel Services	3 Interdepartmental Services	Grand Total
520201 - Accounting	978,199	328,418	218,240	1,524,857
520202 - Treasury	418,734	112,742	140,832	672,308
520203 - Payroll	426,617	5,734	111,204	543,555
520204 - Collections	69,036	7,125	27,957	104,118
520301 - Budget Program	748,157	225,231	69,000	1,042,388
520303 - CDBG		842		842
520304 - Internal Audit	99,880	1,080	12,744	113,704
520401 - Business License Program	664,377	164,580	209,650	1,038,607
520801 - Purchasing	685,265	59,978	133,969	879,212
520802 - Disadvantaged Bus Enterprise	98,662	2,698	12,610	113,970
520902 - Central Printing	256,357	768,581	117,905	1,142,843
540101 - HR Administration Program	302,887	49,103	91,288	443,278
540201 - Training Program	183,073	34,683	26,450	244,206
540301 - Recruitment & Examination	802,762	55,993	237,381	1,096,136
540303 - Civil Service Board	50,062	2,087	4,428	56,577
540401 - Employer/Employee Relations	302,840	10,815	54,550	368,205
540501 - Loss Control & Employee Health	287,814	30,229	30,888	348,931
541001 - Employee Benefits	95,176	24,705	13,364	133,245
Grand Total	**190,106,035**	**24,743,970**	**23,799,391**	**238,649,396**

SECTION IV

CERTIFICATION OF COST ALLOCATION PLAN

OMB CIRCULAR A-87
CERTIFICATE OF COST ALLOCATION PLAN

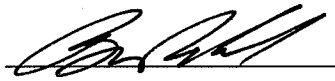
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal dated July 1, 2012 through June 30, 2013 to establish billing or final indirect costs rates for the fiscal year ended June 30, 2015 are allowable in accordance with the requirements of the federal award(s) to which they apply and 2 CFR part 225, Cost Principles for State, Local, and Indian Tribal Government (OMB circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All Costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: City of Fresno, California

Signature: 

Name of Official: Bruce Rudd

Title: City Manager

Date of Execution: 1/29/2014

SECTION V

COST PLAN METHODOLOGY

MAXIMUS
COST ALLOCATION METHODOLOGY

INTRODUCTION

The Cost Allocation Plan was prepared in accordance with the policies and procedures contained in OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs. Expenditure information was obtained from the financial statements for the actual FY 2012-13. Statistics used to allocate costs were provided by the City. .

STEP-DOWN ALLOCATION PROCEDURE

A double step-down allocation procedure was used to distribute costs among central services and to programs that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are than made in the order selected to all benefiting programs, including cross allocations to other central services. To insure that the cross-benefit of services among central services is fully recognized, a second step-down allocation for each central service is made. Costs allocated to each central service consist of the following:

First Allocation - the actual operating expenditures, exclusive of unallowable items (i.e. capital expenditures, interest expense, and general government costs as designated by OMB Circular A-87), plus all allocated costs from other central services, which have been identified up to this point.

Second Allocation - costs from other central services made subsequent to that section's first allocation. With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of Central Services was made in consideration of the ordering which maximizes the benefits of services, and

2. After the second allocation of each central service, that service was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

MAXIMUS
COST ALLOCATION METHODOLOGY

FORMAT

A Table of Contents is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

Summary Data - Three summary schedules are provided at the beginning of the Plan:

1. Allocated costs By Department (Schedule A) - provides the costs allocated from each central service to each operating department. The central service departments are listed on the left side of the page and the operating programs detailed in the plan are listed across the top, with a total at the bottom of the page.

2. Summary of Allocated Costs (Schedule C) - summarizes the costs allocated from each central service. The column labeled "Total Expenditures" is the total costs of the central service department. The column labeled "Cost Adjustments" are any costs added or deducted from the central service. The column labeled "Total Allocated" is the amount allocated to each operating department (this agrees with Schedule A).

3. Summary of Allocation Bases (Schedule E) - provides the bases used to allocate the costs for each function of every central service.

Sections - sections on each central service are presented in the following format:

1. Nature and Extent of Services - a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and any other relevant information on expenditures.

2. Costs to Be Allocated - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central services.

MAXIMUS
COST ALLOCATION METHODOLOGY

3. Costs to be Allocated by Function - costs for each Central Service are functionalized to the extent deemed necessary to insure the application of allocation bases which most closely correlate with the benefits derived by receiving programs. Total costs allocated are the same as reflected on the previous schedule. Functions of the central services are listed across the top of the page and a detailed schedule is provided on each function.

4. Detail Allocation - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other agency functions based on functional costs unless otherwise noted.

5. Departmental Cost Allocation Summary - provides a summary of the costs allocated by function. The programs that received allocations are listed on the left side of the page and the central service functions are listed across the top.

MAXIMUS
COST ALLOCATION METHODOLOGY

INTERVIEWS

Through discussions and review with Departmental staff, MAXIMUS consultants established functions performed by central service departments and costs associated with each function. It was the primary objective of MAXIMUS to use data representative of services provided to users while still adhering to the specifications of the OMB Circular A-87 cost principles.

STEPS IN COST PLAN PREPARATION

1. Determine available financial information.
2. Classify departments as central service or receiving department.
3. Determine all administrative or central service costs. Develop initial cost plan structure using MaxCars (proprietary software).
4. Determine whether appropriate allocation base data exists for general central service costs/departments.
5. Determine detailed costs (from CAFR or latest financial statements) for all central service costs/departments.
6. Interview director or other knowledgeable staff member regarding functions performed by staff in central service costs/departments.
7. Assign personnel and other costs to each function identified.
8. Collect data for allocating each function to benefiting departments.
9. Input all data into cost plan structure and process plan.
10. Send draft plan to City for review.
11. Make changes as needed and prepare and deliver final cost plan to City.

SECTION VI

COST ALLOCATION PLAN BASED ON FY 2012-13

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
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City of Fresno, California
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Central Service Departments	010101-10801 City Council	100101-10102, 100102 Office Of The Mayor	520202-10101 Treasury	019501-10101 District 5 Infrastructure I	019601-10101 District 6 Infrastructure I	019701-10101 District 7 Infrastructure I	100501-10101 Office of Independent Revie
100401-10101 City Manager	5,914	1,436	1,440	14	3	25	437
120101-10101 City Clerk's	8,156	5,999	352	9	2	16	51
120102-10101 Records	627	136	136	0	0	0	54
140101-10101 Legal	381,620	9,278	36,710	0	0	0	404
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	7,140	8	0	0	0	0	0
520101-10101 Finance	403	83	116	7	5	3	18
520201-10101 Accounting	9,304	1,330	1,341	250	195	52	426
520203-10101 Payroll	3,938	844	641	0	0	0	148
520204-10101 Collections	0	0	99	0	0	0	0
520301-10101 Budget	3,435	1,037	1,043	27	6	48	150
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	4,482	4,461	1,601	0	0	0	0
540101-10101 Personnel	21,311	4,633	4,633	0	0	0	1,853
Total Allocated	446,330	29,245	48,112	307	211	144	3,541
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	446,330	29,245	48,112	307	211	144	3,541
Adjustments	0	0	0	0	0	0	0
Proposed Costs	446,330	29,245	48,112	307	211	144	3,541

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Central Service Departments	100701-24006 Local Bus Initiative	109901-20501, 20515 Mayor and City Manag	151001-10101 Office of Chief of Police	151001-48001 Office of Chief of Police	151009-10101 Office of the Chief Trainin	152001-10101 Management Support	152002-10101 Fiscal Affairs Bureau
100401-10101 City Manager	642	379	2,902	831	11	1,746	1,807
120101-10101 City Clerk's	417	245	15,841	540	7	435	357
120102-10101 Records	0	0	136	0	0	164	191
140101-10101 Legal	3,227	0	8,875	2,017	0	0	1,211
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	86	129	476	170	4	104	81
520201-10101 Accounting	1,107	4,316	7,661	1,610	132	1,519	1,063
520203-10101 Payroll	776	0	2,538	505	0	1,362	1,048
520204-10101 Collections	0	0	283	172	0	0	0
520301-10101 Budget	1,235	728	3,856	1,599	21	1,289	1,057
520304-10101 Internal Audit	0	0	6,370	0	0	0	0
520801-10101 Purchasing	0	0	702	0	0	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	0	4,633	0	0	5,560	6,486
Total Allocated	7,490	5,797	54,273	7,444	175	12,179	13,301
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	7,490	5,797	54,273	7,444	175	12,179	13,301
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,490	5,797	54,273	7,444	175	12,179	13,301

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Central Service Departments	152005-10101 Property Room Bureau	152005-24003 Property Room Bureau	152006-10101 Planning and Research	152009-10101 Police Admin Training	152010-10101 Administration	153001-10101 SW Policing District	153002-10101 CE Policing District
100401-10101 City Manager	1,912	23	1,402	3,992	14,518	29,429	20
120101-10101 City Clerk's	425	15	328	959	11,782	7,331	13
120102-10101 Records	191	0	136	382	27	2,755	0
140101-10101 Legal	0	0	0	0	475,194	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	13,182	0	0
520101-10101 Finance	204	14	64	177	1,189	1,188	2
520201-10101 Accounting	2,380	50	558	1,341	1,715	2,611	50
520203-10101 Payroll	1,307	0	937	2,261	844	18,862	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	1,261	44	972	2,846	27,573	21,733	39
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	4,912	702	0	0	0	0	0
520902-10101 Central	0	0	0	0	207,801	0	0
540101-10101 Personnel	6,486	0	4,633	12,972	926	93,586	0
Total Allocated	19,078	848	9,030	24,930	754,751	177,495	124
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	19,078	848	9,030	24,930	754,751	177,495	124
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19,078	848	9,030	24,930	754,751	177,495	124

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Central Service Departments	153003-10101 SE Policing District	153004-10101 NE Policing District	153005-10101 NW Policing District	153005-24003 NW Policing District	153009-10101 Patrol Training	153010-10101 Patrol Administration	153011-10101 Airport Public Saftey - Pol
100401-10101 City Manager	28,502	28,484	29,629	0	67	947	0
120101-10101 City Clerk's	6,846	6,718	6,995	0	43	381	0
120102-10101 Records	2,728	2,755	2,864	0	0	54	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	1,106	1,074	1,130	3	17	104	0
520201-10101 Accounting	2,129	1,841	1,962	137	489	1,135	11
520203-10101 Payroll	17,808	17,025	18,651	0	0	1,090	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	20,297	19,917	20,738	0	127	1,131	0
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	1,052	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	92,659	93,586	97,293	0	0	1,853	0
Total Allocated	172,075	171,400	179,262	140	743	7,747	11
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	172,075	171,400	179,262	140	743	7,747	11
Adjustments	0	0	0	0	0	0	0
Proposed Costs	172,075	171,400	179,262	140	743	7,747	11

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Central Service Departments	153012-10101 Graffiti	153012-20501 Graffiti	153013-10101 CalTrans Litter Program	153015-10101 School Resource Officers Un	153016-10101 Fresno Area Express Unit	153017-10101 CBAT Career Burglary Aprh	154006-10101 Helicopter Patrol Bureau
100401-10101 City Manager	2,105	1,612	291	3,305	1,297	353	1,843
120101-10101 City Clerk's	6,237	348	73	863	259	229	497
120102-10101 Records	246	164	27	300	136	0	164
140101-10101 Legal	0	0	0	5,244	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	31,449	0	0	0	0	0	0
520101-10101 Finance	88	86	24	155	58	44	104
520201-10101 Accounting	1,388	1,300	533	923	747	665	1,462
520203-10101 Payroll	1,399	641	185	2,391	752	0	801
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	942	1,031	216	2,559	768	679	1,474
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	351	0	0	0	0	0
520902-10101 Central	10,510	0	0	0	0	0	0
540101-10101 Personnel	8,339	5,560	926	10,192	4,633	0	5,560
Total Allocated	62,703	11,093	2,275	25,932	8,650	1,970	11,905
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	62,703	11,093	2,275	25,932	8,650	1,970	11,905
Adjustments	0	0	0	0	0	0	0
Proposed Costs	62,703	11,093	2,275	25,932	8,650	1,970	11,905

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Central Service Departments	154006-24003 Helicopter Patrol Bureau	154008-10101 PAL/Life Skills	154011-10101 Employee Services	154012-10101 Volunteer Services	154015-10101 Mounted	154016-10101 K9	154017-10101 Communications Center
100401-10101 City Manager	421	1	613	432	7	3,938	20,417
120101-10101 City Clerk's	273	1	164	164	5	1,040	3,232
120102-10101 Records	0	0	54	27	0	354	2,346
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	65	1	37	51	6	201	603
520201-10101 Accounting	415	57	621	731	164	1,839	1,648
520203-10101 Payroll	0	0	191	992	161	2,606	13,378
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	810	2	489	487	14	3,085	9,583
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	1,403	0	0	0	0	0	351
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	0	1,853	926	0	12,045	79,687
Total Allocated	3,387	62	4,022	3,810	357	25,108	131,245
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,387	62	4,022	3,810	357	25,108	131,245
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,387	62	4,022	3,810	357	25,108	131,245

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Central Service Departments	154018-10101 Duty Office	154019-10101 Call Diversion	154020-10101 Patrol Support Administrati	154021-10101 Airport Public Safety	154021-22043 Airport Public Safety	154022-10101 Information Systems	154023-10101 Traffic Enforcement
100401-10101 City Manager	1,967	7	485	720	2,614	2,161	14,350
120101-10101 City Clerk's	461	5	198	1	764	586	3,604
120102-10101 Records	191	0	27	109	218	191	1,337
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	89	3	46	5	138	124	663
520201-10101 Accounting	832	116	731	14	1,063	923	3,199
520203-10101 Payroll	1,109	0	364	370	1,639	1,122	12,163
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	1,367	14	587	4	2,265	1,738	10,684
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	1,052	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	6,486	0	926	3,706	7,413	6,486	45,403
Total Allocated	12,502	145	3,364	4,929	16,114	14,383	91,403
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	12,502	145	3,364	4,929	16,114	14,383	91,403
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,502	145	3,364	4,929	16,114	14,383	91,403

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Central Service Departments	154024-10101 Neighborhood Traffic Unit	154025-10101 SWAT	154026-10101 EOD (Bomb Unit)	154027-10101 Records Bureau	154029-10101 Youth Gang Taskforce	154030-10101 Crime View Bureau	154031-10101 Video Policing
100401-10101 City Manager	5,555	137	19	5,319	240	2,457	48
120101-10101 City Clerk's	1,158	89	12	773	39	313	31
120102-10101 Records	573	0	0	627	27	300	0
140101-10101 Legal	0	0	0	0	807	0	1,211
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	173	25	7	186	24	82	19
520201-10101 Accounting	1,365	601	275	1,630	725	1,063	347
520203-10101 Payroll	0	0	0	3,876	161	1,633	141
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	3,435	264	36	2,290	118	928	93
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	351	0	0	351
520902-10101 Central	0	0	0	153	0	0	0
540101-10101 Personnel	19,458	0	0	21,311	926	10,192	0
Total Allocated	31,717	1,116	349	36,516	3,067	16,968	2,241
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	31,717	1,116	349	36,516	3,067	16,968	2,241
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,717	1,116	349	36,516	3,067	16,968	2,241

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Central Service Departments	154050-10101 Special Operations Admin	155001-10101 Internal Affairs Bureau	155003-10101 Technical Services Bureau	155004-10101 Criminal Investigations Bur	155006-10101 Street Violence Bureau	155006-24003 Street Violence Bureau	155007-10101 Family Justice Bureau
100401-10101 City Manager	1,115	2,100	4,535	5,159	9,728	50	8,474
120101-10101 City Clerk's	258	547	847	1,018	2,819	33	2,004
120102-10101 Records	109	191	491	546	818	0	818
140101-10101 Legal	0	9,681	0	2,017	0	0	3,227
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	66	109	196	201	474	21	354
520201-10101 Accounting	1,074	1,127	1,655	1,541	1,770	176	1,830
520203-10101 Payroll	720	1,281	3,956	3,426	7,240	0	5,422
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	765	1,620	2,509	3,017	8,355	98	5,943
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	351	0	0	702	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	3,706	6,486	16,679	18,532	27,798	0	27,798
Total Allocated	7,813	23,142	31,219	35,457	59,002	1,080	55,870
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	7,813	23,142	31,219	35,457	59,002	1,080	55,870
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,813	23,142	31,219	35,457	59,002	1,080	55,870

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Central Service Departments	155008-10101 Special Investigations Bure	155008-24003 Special Investigations Bure	155009-10101 Investigative Services	155010-10101 Investigative Serrvices	155011-10101 Auto Theft Team	155012-10101 MAGEC	155012-22028 MAGEC
100401-10101 City Manager	3,311	53	2	1,039	2,001	3,482	179
120101-10101 City Clerk's	750	35	1	325	600	978	0
120102-10101 Records	327	0	0	82	164	300	27
140101-10101 Legal	0	0	0	0	0	17,346	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	146	13	1	69	114	178	0
520201-10101 Accounting	1,228	338	30	962	863	1,171	0
520203-10101 Payroll	2,027	0	0	529	1,651	2,637	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	2,226	102	3	962	1,778	2,900	0
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	11,119	0	0	2,779	5,560	10,192	926
Total Allocated	21,134	541	37	6,747	12,731	39,184	1,132
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	21,134	541	37	6,747	12,731	39,184	1,132
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,134	541	37	6,747	12,731	39,184	1,132

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Central Service Departments	155017-10101 Vice/Intelligence Unit	155018-10101 VCIT-1	155019-10101 Joint Terrorism Task Force	155020-10101 HIDTA Task Force	155021-10101 VCIT-2	156110-22027 Bullet Proof Vests, Fed Gra	156121-22070 PSIC
100401-10101 City Manager	1,912	7,430	300	890	6,719	15	0
120101-10101 City Clerk's	542	1,444	79	111	1,680	10	0
120102-10101 Records	164	791	27	109	627	0	0
140101-10101 Legal	0	0	0	0	0	0	2,017
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	115	246	25	31	292	2	3
520201-10101 Accounting	1,239	983	618	643	1,110	33	137
520203-10101 Payroll	1,627	3,685	191	185	4,954	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	1,607	4,281	233	330	4,980	28	0
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	0	0	0	0	0	2
540101-10101 Personnel	5,560	26,871	926	3,706	21,311	0	0
Total Allocated	12,766	45,731	2,399	6,005	41,673	88	2,159
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	12,766	45,731	2,399	6,005	41,673	88	2,159
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,766	45,731	2,399	6,005	41,673	88	2,159

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Central Service Departments	156129-22027 COPS CSPP	156130-22027 HUD Capital Program FY12	156201-22028 ABC/FSU (ZG00058)	156246-10101 IECGP 2008-10	156253-10101 Cal-Grip FY10	156253-22028 Cal-Grip FY10	156254-10101 CAHT Human Trafficking Proj
100401-10101 City Manager	537	511	81	2	5	359	2
120101-10101 City Clerk's	116	99	53	1	3	0	1
120102-10101 Records	54	54	0	0	0	54	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	35	34	16	1	1	0	0
520201-10101 Accounting	703	692	385	50	66	0	19
520203-10101 Payroll	376	364	0	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	342	293	155	4	9	0	5
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	1,853	1,853	0	0	0	1,853	0
Total Allocated	4,016	3,900	690	58	84	2,266	27
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4,016	3,900	690	58	84	2,266	27
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,016	3,900	690	58	84	2,266	27

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Central Service Departments	156254-22028 CAHT Human Trafficking Proj	156257-10101 2011 Children Exposed to DV	156258-10101 2011 CAL Grip 10	156258-22028 2011 CAL Grip 10	156259-22040 Homeland Security 10	156260-22040 IECGP 10	156261-22028 DEAP 2012
100401-10101 City Manager	263	2	45	153	188	686	240
120101-10101 City Clerk's	55	1	29	99	7	213	156
120102-10101 Records	27	0	0	0	27	54	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	21	0	24	26	11	61	22
520201-10101 Accounting	591	17	442	558	173	1,069	157
520203-10101 Payroll	0	0	0	0	0	24	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	163	4	87	295	18	629	462
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	702	0	351	702	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	926	0	0	0	926	1,853	0
Total Allocated	2,046	24	1,329	1,131	1,701	5,291	1,037
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,046	24	1,329	1,131	1,701	5,291	1,037
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,046	24	1,329	1,131	1,701	5,291	1,037

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Central Service Departments	156262-22028 CEDV 2011	156263-22040 Homeland Sec Grant	156264-22028 Calif Endowment Grant	156265-22028 CalGRIP 12	156270-22028 CalGRIP 13	156266-22028 CEDV 12	156267-22028 STEP
100401-10101 City Manager	227	101	67	109	4	106	131
120101-10101 City Clerk's	31	65	44	71	2	69	85
120102-10101 Records	27	0	0	0	0	0	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	11	41	16	23	1	19	16
520201-10101 Accounting	335	467	347	447	55	379	226
520203-10101 Payroll	0	0	185	320	0	141	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	93	193	129	210	8	203	252
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	1,403	0	0	0	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	926	0	0	0	0	0	0
Total Allocated	1,650	2,270	788	1,180	70	917	710
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,650	2,270	788	1,180	70	917	710
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,650	2,270	788	1,180	70	917	710

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Central Service Departments	156268-22028 Sobriety 12	156269-22028 CAHT 2012	156302-10101 CHRP	156302-22071 CHRP	156401-20501 CDBG, Fund 20501	156413-22014 SLESF 10-11	156414-22014 SLESF 12-13
100401-10101 City Manager	224	95	476	570	1,378	584	36
120101-10101 City Clerk's	145	61	308	370	196	379	24
120102-10101 Records	0	0	0	0	164	0	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	32	20	51	66	48	117	11
520201-10101 Accounting	154	445	546	750	563	544	121
520203-10101 Payroll	0	161	0	308	905	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	430	182	915	1,096	581	1,122	71
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	702	0	0	0	0	3,508	351
520902-10101 Central	0	0	0	0	0	10	0
540101-10101 Personnel	0	0	0	0	5,560	0	0
Total Allocated	1,687	964	2,296	3,160	9,395	6,264	614
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,687	964	2,296	3,160	9,395	6,264	614
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,687	964	2,296	3,160	9,395	6,264	614

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Central Service Departments	156509-22041 Recovery 2009 JAG	156510-22041 2009 Justice Assistance Gra	156511-22041 JAG FY10	156512-22041 JAG FY 12	156513-22041 JAG FY 12	158001-24005 P.O.S.T. Training Section	158003-24005 Regional Training Section
100401-10101 City Manager	386	0	9	94	38	775	137
120101-10101 City Clerk's	17	0	6	61	25	503	89
120102-10101 Records	54	0	0	0	0	0	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	9	0	2	20	22	109	81
520201-10101 Accounting	283	11	63	66	104	2,058	2,023
520203-10101 Payroll	0	30	0	0	0	0	222
520204-10101 Collections	0	0	0	0	0	0	62
520301-10101 Budget	51	1	18	181	72	1,489	264
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	702	1,052	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	1,853	0	0	0	0	0	0
Total Allocated	2,653	42	98	1,124	1,313	4,934	2,878
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,653	42	98	1,124	1,313	4,934	2,878
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,653	42	98	1,124	1,313	4,934	2,878

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Central Service Departments	158004-24005 Scared Stiff DUI Program	159801-70211 Police Phase I Projects DS	159802-70212 PD HVAC Chiller	160101-10101 Administative Services	160103-10101 Office of Emergency Service	160103-22033 Public Outreach Unit	160104-10101 Recruitment Services
100401-10101 City Manager	93	1	0	2,646	170	38	8
120101-10101 City Clerk's	60	1	0	6,152	110	25	6
120102-10101 Records	0	0	0	191	0	0	0
140101-10101 Legal	0	0	0	49,619	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	811	0	0	0
520101-10101 Finance	35	1	4	161	33	17	2
520201-10101 Accounting	951	44	173	1,440	558	140	33
520203-10101 Payroll	0	0	0	973	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	177	3	1	2,670	328	73	15
520304-10101 Internal Audit	0	0	0	14,331	0	0	0
520801-10101 Purchasing	351	0	0	351	351	702	0
520902-10101 Central	0	0	0	25,854	0	0	0
540101-10101 Personnel	0	0	0	6,486	0	0	0
Total Allocated	1,667	50	178	111,685	1,550	995	64
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,667	50	178	111,685	1,550	995	64
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,667	50	178	111,685	1,550	995	64

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Central Service Departments	160201-10101 Suppression , EMS, and HAZM	160201-22035 Suppression , EMS, and	160201-22044 Suppression , EMS, and	160201-22059 Suppression , EMS, and	160201-24050 Field Operations Command	160203-10101 Honor Guard	160204-10101 HazMat Team
100401-10101 City Manager	77,299	273	1,858	28	293	0	89
120101-10101 City Clerk's	20,668	177	507	18	190	0	58
120102-10101 Records	6,928	0	164	0	0	0	0
140101-10101 Legal	14,522	0	404	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	3,430	56	112	14	25	0	38
520201-10101 Accounting	14,630	198	871	231	82	25	347
520203-10101 Payroll	45,042	0	1,035	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	61,276	525	1,504	55	563	1	173
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	1,403	1,754	1,052	351	0	0	1,403
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	234,468	0	5,560	0	0	0	0
Total Allocated	479,666	2,983	13,067	697	1,153	26	2,108
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	479,666	2,983	13,067	697	1,153	26	2,108
Adjustments	0	0	0	0	0	0	0
Proposed Costs	479,666	2,983	13,067	697	1,153	26	2,108

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Central Service Departments	160205-10101 Technical Rescue Team	160206-10101 Emergency Medical Svc	160207-10101 Geographic Information	160209-10101 Fire Safer Grant 2006	160210-10101 Explorer Program	160211-10101 NCFPD Contract Services	160211-24050 NCFPD Contract Services
100401-10101 City Manager	61	18	23	2,444	11	68	12,053
120101-10101 City Clerk's	39	11	15	538	7	44	2,929
120102-10101 Records	0	0	0	246	0	0	1,146
140101-10101 Legal	0	0	0	0	0	2,017	3,227
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	11	2	7	96	7	15	474
520201-10101 Accounting	245	39	214	549	272	395	1,072
520203-10101 Payroll	0	0	0	1,380	0	0	6,624
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	117	33	44	1,595	20	130	8,683
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	702
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	0	0	8,339	0	0	38,917
Total Allocated	473	103	303	15,187	317	2,669	75,827
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	473	103	303	15,187	317	2,669	75,827
Adjustments	0	0	0	0	0	0	0
Proposed Costs	473	103	303	15,187	317	2,669	75,827

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Central Service Departments	160212-10101 Fig Garden FPD Contract Ser	160301-10101 Inspection Services	160302-10101 Fire Investigation	160305-10101 HazMat & Confined Space Per	160501-10101 Fire Training	160501-24020 Fire Training	160601-10101 Fire Repair and Maintenance
100401-10101 City Manager	13	4,622	1,254	385	1,088	195	2,686
120101-10101 City Clerk's	9	1,252	348	17	357	126	723
120102-10101 Records	0	409	109	54	82	0	239
140101-10101 Legal	0	10,892	0	0	2,017	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	9	1,706	72	22	85	29	497
520201-10101 Accounting	357	64,513	998	700	1,181	616	5,619
520203-10101 Payroll	0	2,292	523	320	666	0	1,701
520204-10101 Collections	0	62	0	0	0	0	0
520301-10101 Budget	25	3,710	1,030	49	1,057	373	2,145
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	1,403	0	0	351	0	15,788
520902-10101 Central	0	3,583	0	0	0	0	0
540101-10101 Personnel	0	13,899	3,706	1,853	2,779	0	8,108
Total Allocated	413	108,343	8,040	3,400	9,663	1,339	37,506
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	413	108,343	8,040	3,400	9,663	1,339	37,506
Adjustments	0	0	0	0	0	0	0
Proposed Costs	413	108,343	8,040	3,400	9,663	1,339	37,506

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Central Service Departments	160602-10101 Fire Supply	160603-10101 Fire Communications	160604-10101 Fire Property Maintenance	168801-70211 Fire Phase I Projects DS	169901-31556 Fire Capital	170101-10101 Parks & Rec Admin & Managem	170102-10101 Community Events &
100401-10101 City Manager	784	566	337	1	170	1,194	470
120101-10101 City Clerk's	393	368	102	1	110	7,586	72
120102-10101 Records	27	0	27	0	0	109	54
140101-10101 Legal	807	1,613	0	0	0	29,045	8,875
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	7,495	0
520101-10101 Finance	222	80	73	1	20	115	72
520201-10101 Accounting	2,712	1,060	1,266	42	0	2,685	2,176
520203-10101 Payroll	161	0	161	0	0	1,183	1,060
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	1,164	1,089	305	2	326	916	213
520304-10101 Internal Audit	0	0	0	0	0	12,739	0
520801-10101 Purchasing	6,667	702	1,754	0	351	0	0
520902-10101 Central	0	0	0	0	9	31,899	0
540101-10101 Personnel	926	0	926	0	0	3,706	1,853
Total Allocated	13,863	5,478	4,951	47	986	98,672	14,845
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	13,863	5,478	4,951	47	986	98,672	14,845
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,863	5,478	4,951	47	986	98,672	14,845

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Central Service Departments	170102-24017 Community Events & Outreach	170103-10101 Contract Maintenance	170208-10101 Community Services	170301-10101 Recreation Services	170302-10101 Neighborhood Parks	170302-22088 Neighborhood Parks And	170302-24012 Neighborhood Parks And
100401-10101 City Manager	65	26	1,845	450	3,994	100	27
120101-10101 City Clerk's	42	17	1,197	60	1,077	65	18
120102-10101 Records	0	0	0	54	354	0	0
140101-10101 Legal	0	71,806	19,364	807	11,296	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	38	16	152	52	634	53	28
520201-10101 Accounting	1,437	601	223	626	9,552	1,676	1,102
520203-10101 Payroll	0	0	0	62	5,502	438	62
520204-10101 Collections	0	0	0	0	614	0	0
520301-10101 Budget	124	49	3,547	176	3,194	192	51
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	1,754	0	0	0
520902-10101 Central	0	0	0	0	4,495	0	0
540101-10101 Personnel	0	0	0	1,853	12,045	0	0
Total Allocated	1,706	72,515	26,328	5,894	52,757	2,524	1,288
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,706	72,515	26,328	5,894	52,757	2,524	1,288
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,706	72,515	26,328	5,894	52,757	2,524	1,288

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Central Service Departments	170302-24017 Neighborhood Parks And Cent	170303-10101 Community Sports	170303-24012 Community Sports	170305-10101 Swim Pool Oper And Maint	170306-10101 Action Sports	170306-24012 Action Sports	170307-10101 Fitness and Nutrition
100401-10101 City Manager	38	563	13	0	328	6	5
120101-10101 City Clerk's	25	132	8	0	97	3	2
120102-10101 Records	0	54	0	0	27	0	0
140101-10101 Legal	0	0	0	0	404	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	12	118	19	10	82	8	7
520201-10101 Accounting	357	3,534	799	132	2,223	330	203
520203-10101 Payroll	117	1,670	18	585	1,639	37	185
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	72	392	24	1	287	11	8
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	4,376	0	35	0	0	0
540101-10101 Personnel	0	1,853	0	0	926	0	0
Total Allocated	621	12,692	881	763	6,013	395	410
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	621	12,692	881	763	6,013	395	410
Adjustments	0	0	0	0	0	0	0
Proposed Costs	621	12,692	881	763	6,013	395	410

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Central Service Departments	170307-22087 Fitness and Nutrition	170310-10101 Community Science	170310-22031 Community Science	170310-22032 Community Science	170310-24048 Community Science	170311-10101 Youth Sports	170311-24012 Youth Sports
100401-10101 City Manager	22	435	14	20	164	41	20
120101-10101 City Clerk's	15	49	9	12	107	27	13
120102-10101 Records	0	54	0	0	0	0	0
140101-10101 Legal	0	0	0	0	3,227	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	9	76	6	8	60	31	42
520201-10101 Accounting	270	2,229	206	318	1,940	1,146	1,571
520203-10101 Payroll	135	1,583	0	0	215	167	382
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	41	146	27	38	315	80	39
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	1,281	0	0	0	5	0
540101-10101 Personnel	0	1,853	0	0	0	0	0
Total Allocated	492	7,706	262	396	6,028	1,497	2,067
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	492	7,706	262	396	6,028	1,497	2,067
Adjustments	0	0	0	0	0	0	0
Proposed Costs	492	7,706	262	396	6,028	1,497	2,067

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Central Service Departments	170501-10101 Neighborhood Parks	170503-24017 Parks Custodial Maint	170504-10101 Neighborhood Parks	170507-24017 Mall Maintenance	170601-10101 After School Recreation	170601-24048 After School Recreation	170602-10101 Fresno Best
100401-10101 City Manager	755	40	960	48	225	229	691
120101-10101 City Clerk's	489	26	623	31	29	148	99
120102-10101 Records	0	0	0	0	27	0	82
140101-10101 Legal	0	0	4,034	0	0	0	1,211
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	67	3	407	3	60	190	94
520201-10101 Accounting	305	0	12,096	0	1,124	4,830	3,355
520203-10101 Payroll	0	0	3,463	0	2,606	4,954	320
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	1,451	78	1,847	94	87	440	295
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	702	0	0	0	0
520902-10101 Central	0	0	298	0	0	0	0
540101-10101 Personnel	0	0	0	0	926	0	2,779
Total Allocated	3,067	147	24,430	176	5,084	10,791	8,926
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,067	147	24,430	176	5,084	10,791	8,926
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,067	147	24,430	176	5,084	10,791	8,926

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Central Service Departments	170602-24048 Fresno Best	170604-10101 Senior Citizen Programs	170604-20501 Senior Citizen Programs	170605-10101 Aquatics Program	170605-22088 Aquatics Program	170606-10101 Fresno Connect	170502-10101 Parks Planned Maintenance
100401-10101 City Manager	82	277	295	209	5	6	3,653
120101-10101 City Clerk's	53	64	75	135	3	3	740
120102-10101 Records	0	27	27	0	0	0	382
140101-10101 Legal	1,211	404	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	83	81	66	97	1	2	113
520201-10101 Accounting	3,088	3,196	1,168	2,273	39	77	0
520203-10101 Payroll	406	0	2,544	1,842	0	0	0
520204-10101 Collections	0	0	0	0	0	0	62
520301-10101 Budget	158	190	223	400	9	11	2,193
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	351	0	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	926	926	0	0	0	12,972
Total Allocated	5,081	5,165	5,324	5,307	57	99	20,115
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	5,081	5,165	5,324	5,307	57	99	20,115
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,081	5,165	5,324	5,307	57	99	20,115

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Central Service Departments	170502-24017 Parks Planned Maintenance	170503-10101 Parks Custodial Maintenance	170506-10101 Median Islands-Sanitation	170507-10101 Mall Maintenance	170517-10101 Memorial Auditorium	170518-10101 Parks Night Crews	170801-24017 Parks Special Projects
100401-10101 City Manager	37	1,706	0	13	36	8	69
120101-10101 City Clerk's	24	408	0	8	24	6	45
120102-10101 Records	0	164	0	0	0	0	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	15	145	0	5	8	4	36
520201-10101 Accounting	519	2,333	3	173	223	168	1,067
520203-10101 Payroll	0	2,872	0	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	72	1,211	0	24	70	17	133
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	351	0	0	0	0	351
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	5,560	0	0	0	0	0
Total Allocated	667	14,750	3	223	361	203	1,701
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	667	14,750	3	223	361	203	1,701
Adjustments	0	0	0	0	0	0	0
Proposed Costs	667	14,750	3	223	361	203	1,701

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Central Service Departments	172002-45001 Riverside Golf Course	178801-70210 PARCS Impact Fee Projects D	179901-10101 Parks and Rec Capital	179901-22031 Parks and Rec Capital	179901-22092 Parks and Rec Capital	179901-22094 Parks and Rec Capital	179901-24017 Parks and Rec Capital
100401-10101 City Manager	15	1,693	7	63	476	803	457
120101-10101 City Clerk's	10	1,098	4	42	308	521	297
120102-10101 Records	0	0	0	0	0	0	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	15	137	13	39	70	91	118
520201-10101 Accounting	613	80	211	739	632	882	3,556
520203-10101 Payroll	0	0	161	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	28	3,255	13	122	914	1,544	879
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	351	1,052	1,052	351	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	0	0	0	0	0	0
Total Allocated	681	6,263	760	2,057	3,452	4,192	5,307
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	681	6,263	760	2,057	3,452	4,192	5,307
Adjustments	0	0	0	0	0	0	0
Proposed Costs	681	6,263	760	2,057	3,452	4,192	5,307

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Central Service Departments	179901-30127 Parks and Rec Capital	179901-30134 Parks and Rec Capital	179901-30136 Parks and Rec Capital	179901-31504 Parks and Rec Capital	179901-31510 Parks and Rec Capital	179901-44502 Parks and Rec Capital	180101-10101 Public Works Admin & Manage
100401-10101 City Manager	34	47	217	8	42	0	1,210
120101-10101 City Clerk's	22	30	141	6	27	0	37,978
120102-10101 Records	0	0	0	0	0	0	136
140101-10101 Legal	0	0	3,227	2,017	0	0	47,198
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	10,462
520101-10101 Finance	23	11	53	3	17	6	284
520201-10101 Accounting	574	368	1,281	88	365	0	7,979
520203-10101 Payroll	209	0	0	0	0	0	161
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	66	91	418	16	81	0	602
520304-10101 Internal Audit	0	0	0	0	0	0	27,069
520801-10101 Purchasing	351	0	351	0	351	351	4,561
520902-10101 Central	0	0	8	0	0	0	7,230
540101-10101 Personnel	0	0	0	0	0	0	4,633
Total Allocated	1,279	547	5,696	2,138	883	357	149,503
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,279	547	5,696	2,138	883	357	149,503
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,279	547	5,696	2,138	883	357	149,503

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Central Service Departments	180101-22508 Public Works Admin & Manage	180102-10101 PW Admin- Cap Lbr to be Al	180105-10101 ADA Program	180105-22508 ADA Program	180201-10101 General Engineering	180202-10101 Real Estate & Lease Service	180203-10101 Land Section
100401-10101 City Manager	1,758	12	226	33	1,652	578	781
120101-10101 City Clerk's	443	8	30	21	448	26	157
120102-10101 Records	164	0	27	0	164	82	82
140101-10101 Legal	2,824	0	807	0	106,498	3,227	39,937
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	402	0	0
520101-10101 Finance	233	11	42	39	292	48	125
520201-10101 Accounting	7,051	349	1,591	1,591	7,749	1,931	4,440
520203-10101 Payroll	1,392	161	161	0	585	0	320
520204-10101 Collections	0	0	0	0	172	0	0
520301-10101 Budget	1,312	22	90	63	1,107	77	466
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	6,108	0	12	0	4,725	1	1,901
540101-10101 Personnel	5,560	0	926	0	5,560	2,779	2,779
Total Allocated	26,845	563	3,912	1,747	129,354	8,749	50,988
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	26,845	563	3,912	1,747	129,354	8,749	50,988
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,845	563	3,912	1,747	129,354	8,749	50,988

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Central Service Departments	180204-10101 Engr Svc-Cap Lbr to be Allo	180204-22508 Engr Svc-Cap Lbr to be Allo	180231-10101 Traffic Operations	180231-22508 Traffic Operations	180232-10101 Traffic Operations Center	180232-22508 Traffic Operations Center	180233-10101 Transportation Planning
100401-10101 City Manager	9	41	900	985	0	1,432	825
120101-10101 City Clerk's	6	26	235	173	0	242	70
120102-10101 Records	0	0	82	109	0	164	109
140101-10101 Legal	0	0	404	3,227	0	2,824	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	62	0
520101-10101 Finance	12	29	156	101	0	99	78
520201-10101 Accounting	385	561	5,309	3,350	0	2,534	2,710
520203-10101 Payroll	161	1,004	481	215	0	961	641
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	18	79	696	515	0	685	206
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	0	128	1,981	0	2,200	28
540101-10101 Personnel	0	0	2,779	3,706	0	5,560	3,706
Total Allocated	591	1,740	11,170	14,362	0	16,763	8,373
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	591	1,740	11,170	14,362	0	16,763	8,373
Adjustments	0	0	0	0	0	0	0
Proposed Costs	591	1,740	11,170	14,362	0	16,763	8,373

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Central Service Departments	180233-22508 Transportation Planning	180234-10101 Traffic Oper. Capital Labor	180234-22508 Traffic Oper. Capital Labor	180411-10101 Project Management	180411-22508 Project Management	180412-22508 Proj Mgt Cap Lbr to be Allo	180414-22508 Design Services
100401-10101 City Manager	171	2	30	0	1,547	61	1,264
120101-10101 City Clerk's	111	2	19	61	130	39	121
120102-10101 Records	0	0	0	0	204	0	164
140101-10101 Legal	9,278	0	0	0	2,017	1,211	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	324	0	0	0
520101-10101 Finance	78	7	19	0	64	45	59
520201-10101 Accounting	2,671	297	528	0	2,097	1,198	1,916
520203-10101 Payroll	308	0	320	0	0	1,048	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	330	5	58	0	387	118	360
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	1	0	0	0	0	12	2
540101-10101 Personnel	0	0	0	0	6,950	0	5,560
Total Allocated	12,948	313	974	385	13,396	3,732	9,446
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	12,948	313	974	385	13,396	3,732	9,446
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,948	313	974	385	13,396	3,732	9,446

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Central Service Departments	180415-22508 Design Services Cap Lbr All	180421-10101 Capital Management Admin Su	180421-22508 Capital Management Admin Su	180422-10101 Surveying	180423-10101 Subdivision Inspection	180424-22508 Capital Inspection	180425-22508 Const Mgt Cap Lbr to be All
100401-10101 City Manager	42	521	4,179	1,118	957	47	125
120101-10101 City Clerk's	27	105	179	27	184	30	81
120102-10101 Records	0	54	593	164	103	0	0
140101-10101 Legal	0	1,211	0	0	12,505	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	31	46	73	40	98	13	72
520201-10101 Accounting	767	1,350	2,053	1,583	2,864	439	583
520203-10101 Payroll	949	161	320	0	807	0	3,956
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	81	310	529	81	546	90	241
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	6,351	5,344	0	1	0	0
540101-10101 Personnel	0	1,853	20,153	5,560	3,474	0	0
Total Allocated	1,897	11,962	33,423	8,573	21,539	619	5,058
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,897	11,962	33,423	8,573	21,539	619	5,058
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,897	11,962	33,423	8,573	21,539	619	5,058

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Central Service Departments	181201-51001 Building Maintenance	181210-51001 Special Projects	181501-10101 Street Maintenance	181501-20103 Street Maintenance	181501-22506 Street Maintenance	181501-41501 Street Maintenance	181501-46501 Street Maintenance
100401-10101 City Manager	6,264	1,587	0	9,740	6,988	179	0
120101-10101 City Clerk's	2,824	796	0	15,346	2,088	0	0
120102-10101 Records	300	54	0	982	573	27	0
140101-10101 Legal	24,204	11,296	1,211	2,420	2,420	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	216	0	0	70,223	0	0	0
520101-10101 Finance	1,356	540	0	998	594	0	14
520201-10101 Accounting	33,388	18,400	0	20,254	11,343	0	171
520203-10101 Payroll	1,609	801	0	5,885	3,604	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	8,249	2,362	0	6,304	6,189	0	1
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	14,034	702	0	12,280	2,105	0	702
520902-10101 Central	6,418	13	0	2,455	0	0	0
540101-10101 Personnel	10,192	1,853	0	33,358	19,458	926	0
Total Allocated	109,054	38,404	1,211	180,245	55,362	1,132	888
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	109,054	38,404	1,211	180,245	55,362	1,132	888
Adjustments	0	0	0	0	0	0	0
Proposed Costs	109,054	38,404	1,211	180,245	55,362	1,132	888

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Central Service Departments	181502-41501 Street Cleaning	181504-20103 Street Maint-Cap Lbr to be	181509-20103 Street Tree Maintenance	181509-41008 Street Tree Maintenance	181509-41501 Street Tree Maintenance	181510-46501 Streets Special Projects	181511-24029 Median Island Maintenance
100401-10101 City Manager	5,153	2,067	0	1,381	397	42	4
120101-10101 City Clerk's	1,596	60	0	314	258	28	2
120102-10101 Records	409	300	0	136	0	0	0
140101-10101 Legal	0	0	1,211	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	379	32	0	116	75	12	6
520201-10101 Accounting	6,628	481	0	3,314	816	308	258
520203-10101 Payroll	2,564	1,122	0	129	1,122	161	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	4,732	178	0	931	764	82	8
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	702	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	13,899	10,192	0	4,633	0	0	0
Total Allocated	35,360	14,432	1,211	10,954	4,134	633	278
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	35,360	14,432	1,211	10,954	4,134	633	278
Adjustments	0	0	0	0	0	0	0
Proposed Costs	35,360	14,432	1,211	10,954	4,134	633	278

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Central Service Departments	181511-24030 Median Island Maintenance	181511-24032 Median Island Maintenance	181511-24033 Median Island Maintenance	181511-30101 Median Island Maintenance	181511-30506 Median Island Maintenance	181511-30509 Median Island Maintenance	181511-30517 Median Island Maintenance
100401-10101 City Manager	5	2	4	5	1,064	4,044	969
120101-10101 City Clerk's	3	1	2	2	341	1,343	395
120102-10101 Records	0	0	0	0	82	300	54
140101-10101 Legal	0	0	0	0	0	404	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	3	5	5	3	547	933	229
520201-10101 Accounting	154	181	203	149	21,686	32,207	7,818
520203-10101 Payroll	0	0	0	0	622	2,360	161
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	9	4	7	8	1,011	3,981	1,172
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	0	0	0	2,779	10,192	1,853
Total Allocated	174	193	221	167	28,132	55,764	12,651
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	174	193	221	167	28,132	55,764	12,651
Adjustments	0	0	0	0	0	0	0
Proposed Costs	174	193	221	167	28,132	55,764	12,651

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Central Service Departments	181511-41501 Median Island Maintenance	181514-10101 Park Maintenance	182001-10101 Streetlight Maintenance	182001-20101 Streetlight Maintenance	182001-20102 Streetlight Maintenance	182001-46502 Streetlight Maintenance	182003-20101 Tra Sig/Lght-Cap Lbr to be
100401-10101 City Manager	7,910	5,860	211	6,515	443	662	25
120101-10101 City Clerk's	2,103	1,589	137	2,247	288	430	16
120102-10101 Records	710	518	0	464	0	0	0
140101-10101 Legal	404	11,699	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	702	1,470	53	2,044	45	125	11
520201-10101 Accounting	14,929	53,684	555	71,918	451	1,176	316
520203-10101 Payroll	8,337	3,580	0	2,705	0	1,356	161
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	6,237	4,711	406	6,663	852	1,275	46
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	1,403	5,262	0	1,754	0
520902-10101 Central	13	693	0	2,059	0	0	0
540101-10101 Personnel	24,092	17,605	0	15,752	0	0	0
Total Allocated	65,437	101,409	2,765	115,629	2,079	6,778	575
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	65,437	101,409	2,765	115,629	2,079	6,778	575
Adjustments	0	0	0	0	0	0	0
Proposed Costs	65,437	101,409	2,765	115,629	2,079	6,778	575

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Central Service Departments	185001-40540 UGM Capital	186010-31635 Right of Way Acq Capital	186010-31646 Right of Way Acquisition	186010-31648 Right of Way Acq Capital	189901-20102 Street Works	189901-21501 Street Works	189901-22003 Street Works
100401-10101 City Manager	1	1	0	6	668	11	314
120101-10101 City Clerk's	1	1	0	3	433	7	204
120102-10101 Records	0	0	0	0	0	0	0
140101-10101 Legal	0	0	0	0	(10,892)	2,017	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	38	0	17	0	179	67	85
520201-10101 Accounting	1,671	0	739	0	4,990	588	2,586
520203-10101 Payroll	0	0	0	0	0	0	0
520204-10101 Collections	0	0	0	0	0	147	0
520301-10101 Budget	3	3	0	11	1,286	21	604
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	702	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	0	0	0	0	0	0
Total Allocated	1,714	5	756	20	(2,634)	2,858	3,793
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,714	5	756	20	(2,634)	2,858	3,793
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,714	5	756	20	(2,634)	2,858	3,793

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Central Service Departments	189901-22048 Street Works	189901-22050 Street Works	189901-22056 Street Works	189901-22504 Street Works	189901-22507 Street Works	189901-22508 Street Works	189901-22509 Street Works
100401-10101 City Manager	8,860	940	4,250	3,336	58	8	634
120101-10101 City Clerk's	5,746	610	2,757	2,164	37	6	411
120102-10101 Records	0	0	0	0	0	0	0
140101-10101 Legal	18,557	0	0	34,693	0	0	2,017
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	2,130	151	373	531	25	1	117
520201-10101 Accounting	59,386	3,295	1,266	11,068	863	0	2,921
520203-10101 Payroll	0	0	0	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	17,036	1,809	8,173	6,416	111	15	1,218
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	3,859	0	351	702	0	0	0
520902-10101 Central	38	6	0	59	0	0	0
540101-10101 Personnel	0	0	0	0	0	0	0
Total Allocated	115,612	6,811	17,170	58,969	1,094	30	7,318
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	115,612	6,811	17,170	58,969	1,094	30	7,318
Adjustments	0	0	0	0	0	0	0
Proposed Costs	115,612	6,811	17,170	58,969	1,094	30	7,318

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Central Service Departments	189901-22510 Street Works	189901-22511 Street Works	189901-22512 Street Works	189901-24009 Street Works	189901-24053 Street Works	189901-24055 Street Works	189901-24061 Street Works
100401-10101 City Manager	15	4,040	138	150	163	13	152
120101-10101 City Clerk's	10	2,621	90	98	106	9	99
120102-10101 Records	0	0	0	0	0	0	0
140101-10101 Legal	4,437	1,211	1,211	7,665	0	6,455	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	28	363	25	70	102	24	107
520201-10101 Accounting	921	1,327	154	2,536	3,913	1,008	4,075
520203-10101 Payroll	0	0	0	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	29	7,769	267	289	313	25	292
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	351	702	702	0	0	0	0
520902-10101 Central	0	0	0	3	0	0	2
540101-10101 Personnel	0	0	0	0	0	0	0
Total Allocated	5,791	18,033	2,587	10,811	4,597	7,534	4,727
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	5,791	18,033	2,587	10,811	4,597	7,534	4,727
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,791	18,033	2,587	10,811	4,597	7,534	4,727

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Central Service Departments	189901-24064 Street Works	189901-26001 Street Works	189901-30102 Street Works	189901-30143 Street Works	189901-30144 Street Works	189901-30151 Street Works	189901-30152 Street Works
100401-10101 City Manager	23	149	26	312	63	12	12
120101-10101 City Clerk's	15	97	17	202	42	8	8
120102-10101 Records	0	0	0	0	0	0	0
140101-10101 Legal	0	8,875	0	1,211	1,211	3,227	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	26	64	16	53	36	14	15
520201-10101 Accounting	1,072	2,023	605	940	1,374	555	608
520203-10101 Payroll	0	0	0	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	44	286	49	600	122	22	23
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	351	0	351	0	0	0
520902-10101 Central	0	0	3	1	0	0	0
540101-10101 Personnel	0	0	0	0	0	0	0
Total Allocated	1,180	11,845	716	3,670	2,848	3,838	666
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,180	11,845	716	3,670	2,848	3,838	666
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,180	11,845	716	3,670	2,848	3,838	666

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Central Service Departments	189901-30502 Street Works	189901-30506 Street Works	189901-30509 Street Works	189901-30517 Street Works	189901-30518 Street Works	189901-31578 Street Works	189901-31585 Street Works
100401-10101 City Manager	3	6	9	40	401	84	1
120101-10101 City Clerk's	2	3	6	26	260	54	1
120102-10101 Records	0	0	0	0	0	0	0
140101-10101 Legal	0	0	0	18,557	0	0	1,211
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	13	8	23	59	42	16	5
520201-10101 Accounting	533	363	962	2,443	439	377	181
520203-10101 Payroll	0	0	0	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	6	11	18	77	770	161	3
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	0	0	0	0	0	0
Total Allocated	557	391	1,018	21,202	1,912	692	1,402
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	557	391	1,018	21,202	1,912	692	1,402
Adjustments	0	0	0	0	0	0	0
Proposed Costs	557	391	1,018	21,202	1,912	692	1,402

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Central Service Departments	189901-31588 Street Works	189901-41501 Street Works	189901-46501 Street Works	200101-10101 Intergovernmental	200201-10101 Redevelopment Services	200301-50104 Retirement Accounting	200601-10101 Citywide Contract Obligagat
100401-10101 City Manager	1	292	35	967	354	2,785	9,951
120101-10101 City Clerk's	0	189	23	627	3,528	2,369	6,454
120102-10101 Records	0	0	0	0	27	273	0
140101-10101 Legal	2,017	1,211	4,437	83,504	44,374	4,034	16,943
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	15	100	0
520101-10101 Finance	5	93	40	91	4,879	124	1,165
520201-10101 Accounting	184	3,061	1,657	588	613	978	16,268
520203-10101 Payroll	0	0	0	30	320	1,750	0
520204-10101 Collections	0	0	0	0	13,739	0	0
520301-10101 Budget	1	562	68	1,859	336	1,904	19,134
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	0	4	0	0	111,592	0
540101-10101 Personnel	0	0	0	0	926	9,266	0
Total Allocated	2,208	5,408	6,264	87,666	69,111	135,175	69,915
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,208	5,408	6,264	87,666	69,111	135,175	69,915
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,208	5,408	6,264	87,666	69,111	135,175	69,915

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Central Service Departments	400101-10101 Administration & Management	400102-10101 Accounting & Cashiering	400104-10101 Records Section	400105-20501 CDBG Administration	400105-20515 CDBG Administration	400105-20521 CDBG Administration	400204-10101 Inspection Services
100401-10101 City Manager	1,192	473	473	334	19	5	6,025
120101-10101 City Clerk's	22,203	73	74	100	12	3	1,340
120102-10101 Records	68	54	54	27	0	0	627
140101-10101 Legal	6,857	0	0	3,227	0	0	404
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	588
520101-10101 Finance	109	25	32	11,453	14	9	779
520201-10101 Accounting	1,564	585	742	898	541	424	20,342
520203-10101 Payroll	1,066	161	481	635	0	0	3,624
520204-10101 Collections	0	0	0	32,345	0	0	332
520301-10101 Budget	1,428	218	219	299	36	9	3,647
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	7,868	35	4	0	0	0	2,629
540101-10101 Personnel	2,316	1,853	1,853	926	0	0	21,311
Total Allocated	44,671	3,477	3,932	50,244	622	450	61,648
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	44,671	3,477	3,932	50,244	622	450	61,648
Adjustments	0	0	0	0	0	0	0
Proposed Costs	44,671	3,477	3,932	50,244	622	450	61,648

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Central Service Departments	400205-10101 Permit Center	400301-10101 Advance Planning	400302-10101 Current Planning	400602-20501 Housing Development	400602-20506 Housing Development	400602-22084 Housing Development	400603-20501 Housing Rehabilitation
100401-10101 City Manager	3,318	466	4,059	559	0	1,468	1,037
120101-10101 City Clerk's	755	186	2,824	130	0	1,092	207
120102-10101 Records	327	27	409	54	0	0	109
140101-10101 Legal	8,068	12,102	255,355	37,517	3,227	51,635	8,068
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	10,292	0	0	742	0
520101-10101 Finance	140	88	265	46	0	303	131
520201-10101 Accounting	1,094	2,726	5,397	1,017	0	8,098	2,053
520203-10101 Payroll	1,762	161	2,662	591	0	0	529
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	2,239	551	2,628	386	0	2,822	614
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	3,157
520902-10101 Central	1,419	7,622	15,440	4,923	0	1,095	4,293
540101-10101 Personnel	11,119	926	13,899	1,853	0	0	3,706
Total Allocated	30,241	24,855	313,230	47,076	3,227	67,255	23,904
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	30,241	24,855	313,230	47,076	3,227	67,255	23,904
Adjustments	0	0	0	0	0	0	0
Proposed Costs	30,241	24,855	313,230	47,076	3,227	67,255	23,904

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Central Service Departments	400603-20506 Housing Rehabilitation	400603-20515 Housing Rehabilitation	400603-20518 Housing Rehabilitation	400603-20521 Housing Rehabilitation	400603-20533 Housing Rehabilitation	400603-22038 Housing Rehabilitation	400603-22084 Housing Rehabilitation
100401-10101 City Manager	0	33	1,355	431	15	242	441
120101-10101 City Clerk's	0	21	530	47	10	41	286
120102-10101 Records	0	0	82	54	0	27	0
140101-10101 Legal	3,227	0	10,892	17,346	0	0	5,244
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	8	12	135	21	15	1,095	14,618
520201-10101 Accounting	360	462	2,888	549	601	382	1,657
520203-10101 Payroll	0	0	320	161	0	0	0
520204-10101 Collections	0	0	0	0	0	3,048	41,229
520301-10101 Budget	0	64	1,570	138	28	121	848
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	351	0
520902-10101 Central	0	0	0	0	0	0	2,494
540101-10101 Personnel	0	0	2,779	1,853	0	926	0
Total Allocated	3,595	592	20,551	20,600	669	6,233	66,817
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,595	592	20,551	20,600	669	6,233	66,817
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,595	592	20,551	20,600	669	6,233	66,817

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Central Service Departments	400604-20501 Home Buyer Assistance	400604-20515 Home Buyers Assistance	400604-22084 Home Buyer Assistance	400605-20501 Homeless Services	400605-22085 Homeless Services	400606-10101 Mobile Home Rent Review	400702-10101 Community
100401-10101 City Manager	0	13	14	37	8	14	6,535
120101-10101 City Clerk's	0	9	9	24	6	9	9,549
120102-10101 Records	0	0	0	0	0	0	654
140101-10101 Legal	1,613	0	0	6,051	1,211	807	29,045
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	43,047
520101-10101 Finance	6	8	11	18	11	12	612
520201-10101 Accounting	11	316	426	632	437	492	7,023
520203-10101 Payroll	0	0	0	0	0	0	4,683
520204-10101 Collections	0	0	0	0	0	0	614
520301-10101 Budget	0	26	26	71	17	27	4,286
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	351	0	0	0	0	0	0
520902-10101 Central	0	0	949	74	0	0	0
540101-10101 Personnel	0	0	0	0	0	0	22,238
Total Allocated	1,981	372	1,435	6,907	1,690	1,361	128,286
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,981	372	1,435	6,907	1,690	1,361	128,286
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,981	372	1,435	6,907	1,690	1,361	128,286

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Central Service Departments	400702-20501 Community Revitalization	400702-20518 Community	400702-24024 Community	400801-10101 Sustainable Fresno	400801-20516 Sustainable Fresno	400801-20532 Sustainable Fresno	400801-22089 Sustainable Fresno
100401-10101 City Manager	6,589	0	209	687	593	4,787	8
120101-10101 City Clerk's	1,480	0	135	330	36	2,639	6
120102-10101 Records	654	0	0	27	82	109	0
140101-10101 Legal	130,299	3,227	404	6,455	18,960	17,346	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	254	0	87	66	20	369	7
520201-10101 Accounting	2,072	0	1,854	929	528	1,281	226
520203-10101 Payroll	2,144	0	481	320	167	1,281	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	4,390	0	401	976	106	7,823	17
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	1,403	0	0	0	0
520902-10101 Central	78,517	0	21,755	62,930	4,862	2,756	0
540101-10101 Personnel	22,238	0	0	926	2,779	3,706	0
Total Allocated	248,637	3,227	26,729	73,646	28,133	42,097	264
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	248,637	3,227	26,729	73,646	28,133	42,097	264
Adjustments	0	0	0	0	0	0	0
Proposed Costs	248,637	3,227	26,729	73,646	28,133	42,097	264

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Central Service Departments	400801-22093 Sustainable Fresno	400801-26001 Sustainable Fresno	400901-10101 Local Bus Initiative Sect	400901-20501 Local Bus Initiative Sect	400901-24006 Local Bus Initiative Sect	400920-10101 Neighborhood	400930-10101 Local Business Initiatives
100401-10101 City Manager	18	182	492	218	897	1	10
120101-10101 City Clerk's	11	2	203	25	0	1	7
120102-10101 Records	0	27	27	27	136	0	0
140101-10101 Legal	0	0	31,869	0	4,034	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	3	1	29	10	0	1	4
520201-10101 Accounting	91	27	3	256	0	52	134
520203-10101 Payroll	0	0	320	50	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	34	6	602	74	0	3	19
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	0	9,610	0	0	482	2,786
540101-10101 Personnel	0	926	926	926	4,633	0	0
Total Allocated	157	1,171	44,081	1,586	9,700	540	2,960
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	157	1,171	44,081	1,586	9,700	540	2,960
Adjustments	0	0	0	0	0	0	0
Proposed Costs	157	1,171	44,081	1,586	9,700	540	2,960

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Central Service Departments	400950-10101 Historic Preservation	400950-20501 Historic Preservation	400950-22091 Historic Preservation	401001-10101 Parking All Areas	409901-20506 Dev Debt Capital	410101-55001 Public Utilities Admin	410102-55001 Utility Engineering & Plann
100401-10101 City Manager	4	269	9	9,310	0	2,235	2,022
120101-10101 City Clerk's	2	58	6	4,306	0	25,931	380
120102-10101 Records	0	27	0	753	0	191	218
140101-10101 Legal	0	22,188	0	34,289	0	21,381	404
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	7,858	0	2,287	0
520101-10101 Finance	7	22	9	3,025	347	189	200
520201-10101 Accounting	55	648	357	24,211	0	3,750	5,911
520203-10101 Payroll	431	0	0	4,147	0	1,165	980
520204-10101 Collections	0	0	0	5,874	774	0	0
520301-10101 Budget	7	173	18	8,380	0	1,879	1,126
520304-10101 Internal Audit	0	0	0	4,777	0	9,554	0
520801-10101 Purchasing	0	0	0	0	4,561	702	351
520902-10101 Central	644	0	0	766	0	9,467	0
540101-10101 Personnel	0	926	0	25,574	0	6,486	7,413
Total Allocated	1,150	24,311	399	133,270	5,682	85,217	19,005
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,150	24,311	399	133,270	5,682	85,217	19,005
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,150	24,311	399	133,270	5,682	85,217	19,005

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Central Service Departments	410320-40101 SW/DRF-SRF06CX150	410321-40101 SDWSRF-Enterprise	410401-52507 UB&C Administration	410402-52507 UB&C Customer Service	410403-52507 UB&C Collection/Spec Billin	410404-52507 UB&C Satellite Collection O	411001-40101 Water Operations
100401-10101 City Manager	0	0	1,657	6,582	5,721	1,023	68,750
120101-10101 City Clerk's	0	0	7,377	1,359	1,033	198	26,191
120102-10101 Records	0	0	164	682	627	109	5,101
140101-10101 Legal	0	0	16,136	6,857	14,522	0	96,817
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	37,183	0	0	0	17,881
520101-10101 Finance	0	0	90	233	1,239	54	10,345
520201-10101 Accounting	14	17	1,399	978	1,248	967	260,962
520203-10101 Payroll	0	0	961	3,556	4,517	647	27,353
520204-10101 Collections	0	0	0	0	2,912	0	110
520301-10101 Budget	0	0	1,117	4,028	3,062	585	67,671
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	72,276
520902-10101 Central	0	0	19,279	6,510	4,984	0	69,703
540101-10101 Personnel	0	0	5,560	23,165	21,311	3,706	173,273
Total Allocated	14	17	90,923	53,950	61,176	7,289	896,433
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	14	17	90,923	53,950	61,176	7,289	896,433
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14	17	90,923	53,950	61,176	7,289	896,433

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Central Service Departments	411501-40101 Water Capital	411501-40103 Water Capital	411501-40110 Water Capital	411501-40118 Water Capital	411501-40119 Water Capital	411501-40123 Water Capital	411501-40174 Water Capital
100401-10101 City Manager	5,349	791	73	7,189	32,135	4	0
120101-10101 City Clerk's	3,469	514	47	4,663	20,841	2	0
120102-10101 Records	0	0	0	0	0	0	0
140101-10101 Legal	53,250	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	1,980	1,550	6	612	2,643	0	0
520201-10101 Accounting	67,560	0	0	0	0	0	0
520203-10101 Payroll	0	0	0	0	0	0	0
520204-10101 Collections	0	4,216	0	0	0	0	0
520301-10101 Budget	10,285	1,522	140	13,824	61,790	7	1
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	351	0	0	2,456	5,262	0	0
520902-10101 Central	39	99	0	0	0	0	0
540101-10101 Personnel	0	0	0	0	0	0	0
Total Allocated	142,283	8,692	266	28,744	122,671	13	1
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	142,283	8,692	266	28,744	122,671	13	1
Adjustments	0	0	0	0	0	0	0
Proposed Costs	142,283	8,692	266	28,744	122,671	13	1

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Central Service Departments	411501-40187 Water Capital	412001-41001 Container Acquisition & Mai	412002-41001 Landfill	412004-41001 Recycling	412004-41004 Recycling	412004-41006 Recycling	412007-41001 Solid Waste Collect & Dispo
100401-10101 City Manager	1,211	1,639	715	721	110	121	42,058
120101-10101 City Clerk's	786	247	348	118	72	79	18,038
120102-10101 Records	0	191	27	82	0	0	3,410
140101-10101 Legal	0	404	7,665	0	0	0	11,296
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	28,204
520101-10101 Finance	159	93	143	44	25	23	1,946
520201-10101 Accounting	0	2,039	2,968	1,000	146	360	4,886
520203-10101 Payroll	0	758	326	0	161	0	17,672
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	2,330	735	1,030	350	212	232	37,736
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	3,859	351	1,754	351	702	351	3,508
520902-10101 Central	0	180	1	46	0	0	47,895
540101-10101 Personnel	0	6,486	926	2,779	0	0	115,824
Total Allocated	8,345	13,123	15,903	5,491	1,428	1,166	332,473
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	8,345	13,123	15,903	5,491	1,428	1,166	332,473
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,345	13,123	15,903	5,491	1,428	1,166	332,473

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Central Service Departments	412008-41001 Solid Waste Collection & Di	412010-41001 Litter Control	412011-41001 Operation Clean Up	412011-41501 Operation Clean Up	412018-41001 Commerical SWaste	412501-41001 Solid Waste Capital	412502-41003 Landfill Closure Capital
100401-10101 City Manager	1,675	4,219	6,179	359	12	0	1,090
120101-10101 City Clerk's	1,086	758	2,943	0	8	0	707
120102-10101 Records	0	464	600	54	0	0	0
140101-10101 Legal	36,710	1,211	1,211	0	0	0	4,437
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	7,944	0	0	0	0
520101-10101 Finance	196	264	277	0	1	23	98
520201-10101 Accounting	2,726	5,336	2,861	0	25	0	0
520203-10101 Payroll	0	3,475	2,866	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	3,220	2,248	4,291	0	23	0	2,096
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	351	0	0	0	1,403	702
520902-10101 Central	10,486	0	328	0	0	0	0
540101-10101 Personnel	0	15,752	20,385	1,853	0	0	0
Total Allocated	56,099	34,078	49,885	2,266	69	1,426	9,130
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	56,099	34,078	49,885	2,266	69	1,426	9,130
Adjustments	0	0	0	0	0	0	0
Proposed Costs	56,099	34,078	49,885	2,266	69	1,426	9,130

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Central Service Departments	413501-40501 Sewer System Capital	413501-40595 Sewer System Capital	414004-40501 Liquid WasteTreatment	414006-40501 Pretreatment	414007-40501 N. Fresno WW Reclam Facilit	414008-40501 Wastewater Collection	414501-40501 Wastewater Capital
100401-10101 City Manager	7,121	0	38,824	5,644	314	10,511	12,391
120101-10101 City Clerk's	4,619	0	12,673	1,128	204	3,671	8,036
120102-10101 Records	0	0	2,933	593	0	982	0
140101-10101 Legal	10,892	0	29,852	7,665	0	18,153	23,801
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	31	0	0	5,548	0
520101-10101 Finance	984	906	3,115	534	133	1,020	3,172
520201-10101 Accounting	12,444	0	42,072	12,220	4,704	22,109	5,243
520203-10101 Payroll	0	0	17,438	3,309	0	6,088	0
520204-10101 Collections	0	2,569	110	0	0	0	4,928
520301-10101 Budget	13,694	0	37,556	3,345	605	7,789	23,826
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	8,070	0	21,052	4,561	0	7,018	19,999
520902-10101 Central	49	0	9,626	5,455	0	1,036	2
540101-10101 Personnel	0	0	99,609	20,153	0	33,358	0
Total Allocated	57,873	3,475	314,891	64,607	5,960	117,283	101,398
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	57,873	3,475	314,891	64,607	5,960	117,283	101,398
Adjustments	0	0	0	0	0	0	0
Proposed Costs	57,873	3,475	314,891	64,607	5,960	117,283	101,398

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Central Service Departments	414501-40525 Wastewater Capital	430101-42001 FYI Admin & Management	430102-42001 FYI Operations &	430103-42001 FYI Security & Safety	430104-42001 FYI Airfield Ops & Maint	430104-42044 Field Ops & Maint	430107-42001 Airports Marketing
100401-10101 City Manager	729	1,618	8,718	4,390	4,209	179	695
120101-10101 City Clerk's	473	7,523	2,743	2,056	984	0	218
120102-10101 Records	0	136	682	185	409	27	54
140101-10101 Legal	2,017	9,681	807	4,034	8,875	0	1,613
430501-42044 Airports	0	1,323	0	1,870	2,949	0	3,973
510301-10101 Computer	0	463	0	0	0	0	0
520101-10101 Finance	123	429	892	371	231	0	78
520201-10101 Accounting	2,825	15,819	6,015	2,871	3,561	0	2,075
520203-10101 Payroll	0	752	3,944	4,430	2,452	0	320
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	1,403	1,386	8,134	6,096	2,917	0	646
520304-10101 Internal Audit	0	6,370	0	0	0	0	0
520801-10101 Purchasing	0	0	22,455	0	0	0	0
520902-10101 Central	5	19,152	0	0	0	0	0
540101-10101 Personnel	0	4,633	23,165	6,301	13,899	926	1,853
Total Allocated	7,575	69,285	77,555	32,604	40,486	1,132	11,525
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	7,575	69,285	77,555	32,604	40,486	1,132	11,525
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,575	69,285	77,555	32,604	40,486	1,132	11,525

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Central Service Departments	430108-42001 Airports Finance	430109-42001 Airports Property Managemen	430110-42001 Airports Information Techno	430201-42001 FCH Airport Operations	430201-42501 FCH Airport Operations	439901-42040 Airports Fed Grants	439901-42042 Airport Fed Funded Proj
100401-10101 City Manager	1,520	922	414	179	914	9,351	0
120101-10101 City Clerk's	288	364	152	0	244	6,065	0
120102-10101 Records	164	54	27	27	82	0	0
140101-10101 Legal	404	77,857	0	0	18,960	65,351	7,665
430501-42044 Airports	59,655	7,131	0	0	0	186,118	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	232	105	64	0	220	901	0
520201-10101 Accounting	1,953	2,341	1,896	0	5,314	5,001	0
520203-10101 Payroll	961	487	161	0	481	161	0
520204-10101 Collections	393	0	0	0	0	0	0
520301-10101 Budget	855	1,082	452	0	723	17,981	0
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	3,859	2,456	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	5,560	1,853	926	926	2,779	0	0
Total Allocated	71,985	92,196	4,092	1,132	33,576	293,385	7,665
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	71,985	92,196	4,092	1,132	33,576	293,385	7,665
Adjustments	0	0	0	0	0	0	0
Proposed Costs	71,985	92,196	4,092	1,132	33,576	293,385	7,665

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Central Service Departments	439902-42042 Airport Local Funded Projec	439903-42040 Airports Fed Grants	439906-42040 Airports Fed Grant- Noise	440101-43001 Convention Center	449901-30138 Conv Center Capital	449901-30142 Conv Center Capital	451001-22505 Administration
100401-10101 City Manager	832	96	106	1,329	26	4	0
120101-10101 City Clerk's	540	63	69	862	17	2	5,291
120102-10101 Records	0	0	0	0	0	0	0
140101-10101 Legal	0	0	0	6,455	0	0	0
430501-42044 Airports	5,789	8,381	60,056	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	232	30	50	131	22	10	0
520201-10101 Accounting	2,176	959	1,824	1,144	868	439	0
520203-10101 Payroll	0	0	0	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	1,601	186	203	2,556	50	7	0
520304-10101 Internal Audit	0	0	0	0	0	0	6,370
520801-10101 Purchasing	7,018	0	0	0	0	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	0	0	0	0	0	0
Total Allocated	18,188	9,715	62,308	12,477	983	462	11,661
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	18,188	9,715	62,308	12,477	983	462	11,661
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,188	9,715	62,308	12,477	983	462	11,661

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Central Service Departments	451001-43502 Administration	451002-22505 Weekday Service	451002-43502 Weekday Service	451002-43504 Weekday Service	451003-22505 Night Service	451003-43502 Night Service	451003-43504 Night Service
100401-10101 City Manager	1,052	465	10,519	182	7,776	38,494	36
120101-10101 City Clerk's	682	301	6,823	118	1,318	57	24
120102-10101 Records	0	0	0	0	873	5,838	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	169	384	873	21	249	115	6
520201-10101 Accounting	3,110	338	1,586	233	1,938	975	159
520203-10101 Payroll	1,128	22,146	0	0	2,520	6,950	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	2,023	895	20,226	350	3,908	169	70
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	4,210	0	0	702	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	0	0	0	29,651	198,291	0
Total Allocated	8,164	28,739	40,027	904	48,935	250,889	295
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	8,164	28,739	40,027	904	48,935	250,889	295
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,164	28,739	40,027	904	48,935	250,889	295

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Central Service Departments	451004-43502 Weekend Service	451004-43504 Weekend Service	451005-22505 15 Min Frequencies	451005-43504 15 Min Frequencies	451006-22505 Special Services	451006-43504 Special Services	452001-22505 Administration
100401-10101 City Manager	2,670	55	1,356	27	223	3	1,615
120101-10101 City Clerk's	1,732	35	880	18	144	2	0
120102-10101 Records	0	0	0	0	0	0	246
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	312	8	163	5	22	3	0
520201-10101 Accounting	1,303	157	879	157	209	151	0
520203-10101 Payroll	5,730	0	2,859	0	0	0	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	5,135	105	2,607	52	428	6	0
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	0	0	0	0	0	0	0
540101-10101 Personnel	0	0	0	0	0	0	8,339
Total Allocated	16,882	360	8,744	259	1,026	165	10,200
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	16,882	360	8,744	259	1,026	165	10,200
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,882	360	8,744	259	1,026	165	10,200

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Central Service Departments	452001-43502 Administration	452001-43504 Administration	452002-43504 Weekday Service	452003-43504 Night Service	452004-43504 Weekend Service	452005-43504 15 Min Frequencies	452007-43504 Shelter Crew
100401-10101 City Manager	9,332	2,635	2,412	648	661	352	425
120101-10101 City Clerk's	0	1,360	1,448	421	429	228	276
120102-10101 Records	1,418	82	27	0	0	0	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	0	730	410	214	214	155	81
520201-10101 Accounting	0	8,384	8,111	6,430	6,515	5,284	1,660
520203-10101 Payroll	0	2,970	3,747	1,122	961	481	752
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	0	4,031	4,293	1,247	1,272	677	818
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	20,350	0	0	0	0	0
520902-10101 Central	0	13	0	0	0	0	0
540101-10101 Personnel	48,183	2,779	926	0	0	0	0
Total Allocated	58,933	43,334	21,374	10,082	10,052	7,177	4,012
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	58,933	43,334	21,374	10,082	10,052	7,177	4,012
Adjustments	0	0	0	0	0	0	0
Proposed Costs	58,933	43,334	21,374	10,082	10,052	7,177	4,012

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Central Service Departments	453001-22505 Administration	453001-43502 Administration	453001-43504 Administration	454001-43502 Administration	454001-43504 Administration	454008-43502 HandyRide	454008-43504 HandyRide
100401-10101 City Manager	480	5,827	470	1,944	193	3,049	1,341
120101-10101 City Clerk's	79	8,400	72	330	126	1,977	869
120102-10101 Records	54	327	54	218	0	0	0
140101-10101 Legal	0	147,646	0	0	0	1,211	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	31,967	0	0	0	0	0
520101-10101 Finance	31	1,312	26	87	17	272	108
520201-10101 Accounting	780	22,774	769	1,283	11	896	42
520203-10101 Payroll	320	1,602	0	1,374	161	167	0
520204-10101 Collections	0	1,291	0	0	0	0	0
520301-10101 Budget	232	7,061	215	976	372	5,862	2,579
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	1,403	0	0	0	351	0
520902-10101 Central	0	35,650	0	0	0	0	0
540101-10101 Personnel	1,853	11,119	1,853	7,413	0	0	0
Total Allocated	3,829	276,379	3,459	13,625	880	13,785	4,939
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,829	276,379	3,459	13,625	880	13,785	4,939
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,829	276,379	3,459	13,625	880	13,785	4,939

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Central Service Departments	454009-43502 Certifications	455001-43502 Administration	455001-43504 Administration	455010-43504 Planning	455011-43504 Marketing	456401-50501 Fleet Equip Maintenance	456501-50502 Fleet Equip Acquisition Div
100401-10101 City Manager	46	538	71	80	100	26,806	2,298
120101-10101 City Clerk's	29	0	46	52	65	9,848	1,025
120102-10101 Records	0	82	0	0	0	1,773	109
140101-10101 Legal	0	0	0	0	0	8,068	10,085
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	154	0
520101-10101 Finance	11	0	22	18	26	4,006	306
520201-10101 Accounting	250	0	347	417	464	28,484	1,775
520203-10101 Payroll	161	0	209	161	161	8,435	1,892
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	87	0	137	153	192	29,113	3,038
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	351	0	351	124,198	7,018
520902-10101 Central	0	0	0	0	0	5,198	1
540101-10101 Personnel	0	2,779	0	0	0	60,229	3,706
Total Allocated	584	3,399	1,183	881	1,359	306,312	31,253
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	584	3,399	1,183	881	1,359	306,312	31,253
Adjustments	0	0	0	0	0	0	0
Proposed Costs	584	3,399	1,183	881	1,359	306,312	31,253

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Central Service Departments	459901-43523 FAX Capital	459901-43525 FAX Capital	459901-43540 FAX Capital	459901-43543 FAX Capital	459901-43545 FAX Capital	459901-43548 FAX Capital	459901-43550 FAX Capital
100401-10101 City Manager	78	37	2	325	1,028	3,997	142
120101-10101 City Clerk's	51	25	2	210	666	2,593	91
120102-10101 Records	0	0	0	0	0	0	0
140101-10101 Legal	0	0	0	0	0	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	0	0	0	0	0	0	0
520101-10101 Finance	190	12	1	42	100	342	12
520201-10101 Accounting	206	134	60	223	363	583	60
520203-10101 Payroll	0	0	0	0	12	6	0
520204-10101 Collections	0	0	0	0	0	0	0
520301-10101 Budget	150	72	5	625	1,975	7,686	272
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	10,877	351	0	702	702	702	0
520902-10101 Central	0	0	0	0	3	0	0
540101-10101 Personnel	0	0	0	0	0	0	0
Total Allocated	11,552	631	70	2,127	4,849	15,909	577
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	11,552	631	70	2,127	4,849	15,909	577
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,552	631	70	2,127	4,849	15,909	577

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Central Service Departments	510101-54002 Information Services Admin	510201-54002 System Applications	510301-54002 Computer Services	510401-54501 Communications	510501-54001 Systems Acquisition & Maint	511001-54003 Network	520202-70101 Treasury
100401-10101 City Manager	2,069	3,150	6,882	2,400	2,971	387	5
120101-10101 City Clerk's	13,779	675	1,437	1,126	1,927	251	3
120102-10101 Records	164	320	710	109	0	0	0
140101-10101 Legal	4,034	4,437	3,631	5,648	2,017	0	0
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	270	0	0	186	0	0	0
520101-10101 Finance	157	122	257	261	683	65	9
520201-10101 Accounting	1,998	937	1,365	3,589	1,643	209	363
520203-10101 Payroll	801	1,386	4,110	1,281	0	0	92
520204-10101 Collections	62	0	0	0	0	0	0
520301-10101 Budget	1,909	2,001	4,260	3,235	5,712	744	8
520304-10101 Internal Audit	6,370	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	1,754	24,911	1,754	0
520902-10101 Central	3,824	0	0	0	0	0	0
540101-10101 Personnel	5,560	10,887	24,092	3,706	0	0	0
Total Allocated	40,997	23,915	46,744	23,295	39,864	3,410	480
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	40,997	23,915	46,744	23,295	39,864	3,410	480
Adjustments	0	0	0	0	0	0	0
Proposed Costs	40,997	23,915	46,744	23,295	39,864	3,410	480

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Central Service Departments	520401-10101 Business License Program	520802-10101 Disadvantaged Bus	540701-51502 Property Self Insurance	540702-51502 Liability Self Insurance	540801-51501 Workers Comp Insurance	540901-51503 Unemployment Self	541001-10101 Classification and Comp
100401-10101 City Manager	2,992	271	2,951	5,987	9,745	586	287
120101-10101 City Clerk's	1,275	60	1,680	3,629	6,320	380	70
120102-10101 Records	327	27	54	164	0	0	27
140101-10101 Legal	8,068	5,648	3,631	427,204	85,925	0	1,211
430501-42044 Airports	0	0	0	0	0	0	0
510301-10101 Computer	3,887	0	0	2,357	0	0	0
520101-10101 Finance	16,451	25	294	547	820	54	24
520201-10101 Accounting	16,187	676	2,069	6,212	1,022	313	580
520203-10101 Payroll	2,083	161	161	1,128	0	0	161
520204-10101 Collections	6,439	0	110	0	62	0	0
520301-10101 Budget	1,611	177	4,983	9,444	18,738	1,126	207
520304-10101 Internal Audit	0	0	0	0	0	0	0
520801-10101 Purchasing	0	0	0	0	0	0	0
520902-10101 Central	12,900	246	1,266	3,686	5	0	755
540101-10101 Personnel	11,119	926	1,853	5,560	0	0	926
Total Allocated	83,339	8,217	19,052	465,918	122,637	2,459	4,248
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	83,339	8,217	19,052	465,918	122,637	2,459	4,248
Adjustments	0	0	0	0	0	0	0
Proposed Costs	83,339	8,217	19,052	465,918	122,637	2,459	4,248

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Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
100401-10101 City Manager	1,078,271	0	0	1,078,271
120101-10101 City Clerk's	566,943	0	0	566,943
120102-10101 Records	81,227	0	0	81,227
140101-10101 Legal	3,764,566	0	0	3,764,566
430501-42044 Airports	337,245	0	0	337,245
510301-10101 Computer	342,778	0	0	342,778
520101-10101 Finance	150,977	0	65,187	216,164
520201-10101 Accounting	1,553,789	0	0	1,553,789
520203-10101 Payroll	536,002	0	0	536,002
520204-10101 Collections	122,830	0	0	122,830
520301-10101 Budget	1,045,820	0	0	1,045,820
520304-10101 Internal Audit	93,950	0	0	93,950
520801-10101 Purchasing	518,212	0	0	518,212
520902-10101 Central	962,089	0	0	962,089
540101-10101 Personnel	2,759,070	0	0	2,759,070
Total Allocated	13,913,769	0	65,187	13,978,956
Roll Forward	0	0	0	0
Cost With Roll Forward	13,913,769	0	65,187	13,978,956
Adjustments	0	0	0	0
Proposed Costs	13,913,769	0	65,187	13,978,956

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Department	Total Expenditures	Cost Adjustments	Total Allocated
100401-10101 City Manager Admin and Mgmt	947,862	0	
120101-10101 City Clerk's Operations	527,245	0	
120102-10101 Records Management	83,792	0	
140101-10101 Legal Proceedings & Consult	4,149,662	(196,422)	
430501-42044 Airports Projects Administr	316,163	0	
510301-10101 Computer Services	350,062	0	
520101-10101 Finance Administration	184,464	0	
520201-10101 Accounting	1,524,857	0	
520203-10101 Payroll	543,555	0	
520204-10101 Collections	104,118	0	
520301-10101 Budget Program	1,042,388	0	
520304-10101 Internal Audit	113,704	0	
520801-10101 Purchasing	879,212	(400,407)	
520902-10101 Central Printing	1,142,843	(24,720)	
540101-10101 Personnel Services	2,690,578	0	
010101-10801 City Council			446,330
100101-10102, 100102 Office Of The Mayor			29,245
520202-10101 Treasury			48,112
019501-10101 District 5 Infrastructure I			307
019601-10101 District 6 Infrastructure I			211
019701-10101 District 7 Infrastructure I			144
100501-10101 Office of Independent Revie			3,541
100701-24006 Local Bus Initiative			7,490
109901-20501, 20515 Mayor and City Manag			5,797
151001-10101 Office of Chief of Police			54,273
151001-48001 Office of Chief of Police			7,444
151009-10101 Office of the Chief Trainin			175
152001-10101 Management Support Bureau			12,179
152002-10101 Fiscal Affairs Bureau			13,301
152005-10101 Property Room Bureau			19,078
152005-24003 Property Room Bureau			848
152006-10101 Planning and Research			9,030
152009-10101 Police Admin Training			24,930
152010-10101 Administration			754,751
153001-10101 SW Policing District			177,495
153002-10101 CE Policing District			124
153003-10101 SE Policing District			172,075
153004-10101 NE Policing District			171,400
153005-10101 NW Policing District			179,262

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Department	Total Expenditures	Cost Adjustments	Total Allocated
153005-24003 NW Policing District			140
153009-10101 Patrol Training			743
153010-10101 Patrol Administration			7,747
153011-10101 Airport Public Saftey - Pol			11
153012-10101 Graffiti			62,703
153012-20501 Graffiti			11,093
153013-10101 CalTrans Litter Program			2,275
153015-10101 School Resource Officers Un			25,932
153016-10101 Fresno Area Express Unit			8,650
153017-10101 CBAT Career Burglary Aprh			1,970
154006-10101 Helicopter Patrol Bureau			11,905
154006-24003 Helicopter Patrol Bureau			3,387
154008-10101 PAL/Life Skills			62
154011-10101 Employee Services			4,022
154012-10101 Volunteer Services			3,810
154015-10101 Mounted			357
154016-10101 K9			25,108
154017-10101 Communications Center			131,245
154018-10101 Duty Office			12,502
154019-10101 Call Diversion			145
154020-10101 Patrol Support Administrati			3,364
154021-10101 Airport Public Safety			4,929
154021-22043 Airport Public Safety			16,114
154022-10101 Information Systems Bureau			14,383
154023-10101 Traffic Enforcement			91,403
154024-10101 Neighborhood Traffic Unit			31,717
154025-10101 SWAT			1,116
154026-10101 EOD (Bomb Unit)			349
154027-10101 Records Bureau			36,516
154029-10101 Youth Gang Taskforce			3,067
154030-10101 Crime View Bureau			16,968
154031-10101 Video Policing			2,241
154050-10101 Special Operations Admin			7,813
155001-10101 Internal Affairs Bureau			23,142
155003-10101 Technical Services Bureau			31,219
155004-10101 Criminal Investigations Bur			35,457
155006-10101 Street Violence Bureau			59,002
155006-24003 Street Violence Bureau			1,080
155007-10101 Family Justice Bureau			55,870

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Department	Total Expenditures	Cost Adjustments	Total Allocated
155008-10101 Special Investigations Bure			21,134
155008-24003 Special Investigations Bure			541
155009-10101 Investigative Services Trai			37
155010-10101 Investigative Serrvices Adm			6,747
155011-10101 Auto Theft Team			12,731
155012-10101 MAGEC			39,184
155012-22028 MAGEC			1,132
155017-10101 Vice/Intelligence Unit			12,766
155018-10101 VCIT-1			45,731
155019-10101 Joint Terrorism Task Force			2,399
155020-10101 HIDTA Task Force			6,005
155021-10101 VCIT-2			41,673
156110-22027 Bullet Proof Vests, Fed Gra			88
156121-22070 PSIC			2,159
156129-22027 COPS CSPP			4,016
156130-22027 HUD Capital Program FY12			3,900
156201-22028 ABC/FSU (ZG00058)			690
156246-10101 IECGP 2008-10			58
156253-10101 Cal-Grip FY10			84
156253-22028 Cal-Grip FY10			2,266
156254-10101 CAHT Human Trafficking Proj			27
156254-22028 CAHT Human Trafficking Proj			2,046
156257-10101 2011 Children Exposed to DV			24
156258-10101 2011 CAL Grip 10			1,329
156258-22028 2011 CAL Grip 10			1,131
156259-22040 Homeland Security 10			1,701
156260-22040 IECGP 10			5,291
156261-22028 DEAP 2012			1,037
156262-22028 CEDV 2011			1,650
156263-22040 Homeland Sec Grant 2011			2,270
156264-22028 Calif Endowment Grant			788
156265-22028 CalGRIP 12			1,180
156270-22028 CalGRIP 13			70
156266-22028 CEDV 12			917
156267-22028 STEP			710
156268-22028 Sobriety 12			1,687
156269-22028 CAHT 2012			964
156302-10101 CHRP			2,296
156302-22071 CHRP			3,160

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Department	Total Expenditures	Cost Adjustments	Total Allocated
156401-20501 CDBG, Fund 20501			9,395
156413-22014 SLESF 10-11			6,264
156414-22014 SLESF 12-13			614
156509-22041 Recovery 2009 JAG			2,653
156510-22041 2009 Justice Assistance Gra			42
156511-22041 JAG FY10			98
156512-22041 JAG FY 12			1,124
156513-22041 JAG FY 12			1,313
158001-24005 P.O.S.T. Training Section			4,934
158003-24005 Regional Training Section			2,878
158004-24005 Scared Stiff DUI Program			1,667
159801-70211 Police Phase I Projects DS			50
159802-70212 PD HVAC Chiller			178
160101-10101 Administative Services			111,685
160103-10101 Office of Emergency Service			1,550
160103-22033 Public Outreach Unit			995
160104-10101 Recruitment Services			64
160201-10101 Suppression , EMS, and HAZM			479,666
160201-22035 Suppression , EMS, and HAZM			2,983
160201-22044 Suppression , EMS, and HAZM			13,067
160201-22059 Suppression , EMS, and HAZM			697
160201-24050 Field Operations Command			1,153
160203-10101 Honor Guard			26
160204-10101 HazMat Team			2,108
160205-10101 Technical Rescue Team			473
160206-10101 Emergency Medical Svc			103
160207-10101 Geographic Information Syst			303
160209-10101 Fire Safer Grant 2006			15,187
160210-10101 Explorer Program			317
160211-10101 NCFPD Contract Services			2,669
160211-24050 NCFPD Contract Services			75,827
160212-10101 Fig Garden FPD Contract Ser			413
160301-10101 Inspection Services			108,343
160302-10101 Fire Investigation			8,040
160305-10101 HazMat & Confined Space Per			3,400
160501-10101 Fire Training			9,663
160501-24020 Fire Training			1,339
160601-10101 Fire Repair and Maintenance			37,506
160602-10101 Fire Supply			13,863

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Department	Total Expenditures	Cost Adjustments	Total Allocated
160603-10101 Fire Communications			5,478
160604-10101 Fire Property Maintenance			4,951
168801-70211 Fire Phase I Projects DS			47
169901-31556 Fire Capital			986
170101-10101 Parks & Rec Admin & Managem			98,672
170102-10101 Community Events & Outreach			14,845
170102-24017 Community Events & Outreach			1,706
170103-10101 Contract Maintenance			72,515
170208-10101 Community Services Partners			26,328
170301-10101 Recreation Services			5,894
170302-10101 Neighborhood Parks And Cent			52,757
170302-22088 Neighborhood Parks And Cent			2,524
170302-24012 Neighborhood Parks And Cent			1,288
170302-24017 Neighborhood Parks And Cent			621
170303-10101 Community Sports			12,692
170303-24012 Community Sports			881
170305-10101 Swim Pool Oper And Maint			763
170306-10101 Action Sports			6,013
170306-24012 Action Sports			395
170307-10101 Fitness and Nutrition			410
170307-22087 Fitness and Nutrition			492
170310-10101 Community Science			7,706
170310-22031 Community Science			262
170310-22032 Community Science			396
170310-24048 Community Science			6,028
170311-10101 Youth Sports			1,497
170311-24012 Youth Sports			2,067
170501-10101 Neighborhood Parks			3,067
170503-24017 Parks Custodial Maint			147
170504-10101 Neighborhood Parks			24,430
170507-24017 Mall Maintenance			176
170601-10101 After School Recreation			5,084
170601-24048 After School Recreation			10,791
170602-10101 Fresno Best			8,926
170602-24048 Fresno Best			5,081
170604-10101 Senior Citizen Programs			5,165
170604-20501 Senior Citizen Programs			5,324
170605-10101 Aquatics Program			5,307
170605-22088 Aquatics Program			57

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Department	Total Expenditures	Cost Adjustments	Total Allocated
170606-10101 Fresno Connect			99
170502-10101 Parks Planned Maintenance			20,115
170502-24017 Parks Planned Maintenance			667
170503-10101 Parks Custodial Maintenance			14,750
170506-10101 Median Islands-Sanitation			3
170507-10101 Mall Maintenance			223
170517-10101 Memorial Auditorium			361
170518-10101 Parks Night Crews			203
170801-24017 Parks Special Projects			1,701
172002-45001 Riverside Golf Course			681
178801-70210 PARCS Impact Fee Projects D			6,263
179901-10101 Parks and Rec Capital			760
179901-22031 Parks and Rec Capital			2,057
179901-22092 Parks and Rec Capital			3,452
179901-22094 Parks and Rec Capital			4,192
179901-24017 Parks and Rec Capital			5,307
179901-30127 Parks and Rec Capital			1,279
179901-30134 Parks and Rec Capital			547
179901-30136 Parks and Rec Capital			5,696
179901-31504 Parks and Rec Capital			2,138
179901-31510 Parks and Rec Capital			883
179901-44502 Parks and Rec Capital			357
180101-10101 Public Works Admin & Manage			149,503
180101-22508 Public Works Admin & Manage			26,845
180102-10101 PW Admin- Cap Lbr to be Al			563
180105-10101 ADA Program			3,912
180105-22508 ADA Program			1,747
180201-10101 General Engineering			129,354
180202-10101 Real Estate & Lease Service			8,749
180203-10101 Land Section			50,988
180204-10101 Engr Svc-Cap Lbr to be Allo			591
180204-22508 Engr Svc-Cap Lbr to be Allo			1,740
180231-10101 Traffic Operations			11,170
180231-22508 Traffic Operations			14,362
180232-10101 Traffic Operations Center			0
180232-22508 Traffic Operations Center			16,763
180233-10101 Transportation Planning			8,373
180233-22508 Transportation Planning			12,948
180234-10101 Traffic Oper. Capital Labor			313

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Department	Total Expenditures	Cost Adjustments	Total Allocated
180234-22508 Traffic Oper. Capital Labor			974
180411-10101 Project Management			385
180411-22508 Project Management			13,396
180412-22508 Proj Mgt Cap Lbr to be Allo			3,732
180414-22508 Design Services			9,446
180415-22508 Design Services Cap Lbr All			1,897
180421-10101 Capital Management Admin Su			11,962
180421-22508 Capital Management Admin Su			33,423
180422-10101 Surveying			8,573
180423-10101 Subdivision Inspection			21,539
180424-22508 Capital Inspection			619
180425-22508 Const Mgt Cap Lbr to be All			5,058
181201-51001 Building Maintenance			109,054
181210-51001 Special Projects			38,404
181501-10101 Street Maintenance			1,211
181501-20103 Street Maintenance			180,245
181501-22506 Street Maintenance			55,362
181501-41501 Street Maintenance			1,132
181501-46501 Street Maintenance			888
181502-41501 Street Cleaning			35,360
181504-20103 Street Maint-Cap Lbr to be			14,432
181509-20103 Street Tree Maintenance			1,211
181509-41008 Street Tree Maintenance			10,954
181509-41501 Street Tree Maintenance			4,134
181510-46501 Streets Special Projects			633
181511-24029 Median Island Maintenance			278
181511-24030 Median Island Maintenance			174
181511-24032 Median Island Maintenance			193
181511-24033 Median Island Maintenance			221
181511-30101 Median Island Maintenance			167
181511-30506 Median Island Maintenance			28,132
181511-30509 Median Island Maintenance			55,764
181511-30517 Median Island Maintenance			12,651
181511-41501 Median Island Maintenance			65,437
181514-10101 Park Maintenance			101,409
182001-10101 Streetlight Maintenance			2,765
182001-20101 Streetlight Maintenance			115,629
182001-20102 Streetlight Maintenance			2,079
182001-46502 Streetlight Maintenance			6,778

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
182003-20101 Tra Sig/Lght-Cap Lbr to be			575
185001-40540 UGM Capital			1,714
186010-31635 Right of Way Acq Capital			5
186010-31646 Right of Way Acquisition			756
186010-31648 Right of Way Acq Capital			20
189901-20102 Street Works			(2,634)
189901-21501 Street Works			2,858
189901-22003 Street Works			3,793
189901-22048 Street Works			115,612
189901-22050 Street Works			6,811
189901-22056 Street Works			17,170
189901-22504 Street Works			58,969
189901-22507 Street Works			1,094
189901-22508 Street Works			30
189901-22509 Street Works			7,318
189901-22510 Street Works			5,791
189901-22511 Street Works			18,033
189901-22512 Street Works			2,587
189901-24009 Street Works			10,811
189901-24053 Street Works			4,597
189901-24055 Street Works			7,534
189901-24061 Street Works			4,727
189901-24064 Street Works			1,180
189901-26001 Street Works			11,845
189901-30102 Street Works			716
189901-30143 Street Works			3,670
189901-30144 Street Works			2,848
189901-30151 Street Works			3,838
189901-30152 Street Works			666
189901-30502 Street Works			557
189901-30506 Street Works			391
189901-30509 Street Works			1,018
189901-30517 Street Works			21,202
189901-30518 Street Works			1,912
189901-31578 Street Works			692
189901-31585 Street Works			1,402
189901-31588 Street Works			2,208
189901-41501 Street Works			5,408
189901-46501 Street Works			6,264

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
200101-10101 Intergovernmental Relations			87,666
200201-10101 Redevelopment Services			69,111
200301-50104 Retirement Accounting			135,175
200601-10101 Citywide Contract Obligagat			69,915
400101-10101 Administration & Management			44,671
400102-10101 Accounting & Cashiering			3,477
400104-10101 Records Section			3,932
400105-20501 CDBG Administration			50,244
400105-20515 CDBG Administration			622
400105-20521 CDBG Administration			450
400204-10101 Inspection Services			61,648
400205-10101 Permit Center			30,241
400301-10101 Advance Planning			24,855
400302-10101 Current Planning			313,230
400602-20501 Housing Development			47,076
400602-20506 Housing Development			3,227
400602-22084 Housing Development			67,255
400603-20501 Housing Rehabilitation			23,904
400603-20506 Housing Rehabilitation			3,595
400603-20515 Housing Rehabilitation			592
400603-20518 Housing Rehabilitation			20,551
400603-20521 Housing Rehabilitation			20,600
400603-20533 Housing Rehabilitation			669
400603-22038 Housing Rehabilitation			6,233
400603-22084 Housing Rehabilitation			66,817
400604-20501 Home Buyer Assistance			1,981
400604-20515 Home Buyers Assistance			372
400604-22084 Home Buyer Assistance			1,435
400605-20501 Homeless Services			6,907
400605-22085 Homeless Services			1,690
400606-10101 Mobile Home Rent Review			1,361
400702-10101 Community Revitalization			128,286
400702-20501 Community Revitalization			248,637
400702-20518 Community Revitalization			3,227
400702-24024 Community Revitalization			26,729
400801-10101 Sustainable Fresno			73,646
400801-20516 Sustainable Fresno			28,133
400801-20532 Sustainable Fresno			42,097
400801-22089 Sustainable Fresno			264

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
400801-22093 Sustainable Fresno			157
400801-26001 Sustainable Fresno			1,171
400901-10101 Local Bus Initiative Sect			44,081
400901-20501 Local Bus Initiative Sect			1,586
400901-24006 Local Bus Initiative Sect			9,700
400920-10101 Neighborhood Revitalization			540
400930-10101 Local Business Initiatives			2,960
400950-10101 Historic Preservation			1,150
400950-20501 Historic Preservation			24,311
400950-22091 Historic Preservation			399
401001-10101 Parking All Areas			133,270
409901-20506 Dev Debt Capital			5,682
410101-55001 Public Utilities Admin			85,217
410102-55001 Utility Engineering & Plann			19,005
410320-40101 SW/DRF-SRF06CX150			14
410321-40101 SDWSRF-Enterprise Canal			17
410401-52507 UB&C Administration			90,923
410402-52507 UB&C Customer Service			53,950
410403-52507 UB&C Collection/Spec Billin			61,176
410404-52507 UB&C Satellite Collection O			7,289
411001-40101 Water Operations			896,433
411501-40101 Water Capital			142,283
411501-40103 Water Capital			8,692
411501-40110 Water Capital			266
411501-40118 Water Capital			28,744
411501-40119 Water Capital			122,671
411501-40123 Water Capital			13
411501-40174 Water Capital			1
411501-40187 Water Capital			8,345
412001-41001 Container Acquisition & Mai			13,123
412002-41001 Landfill			15,903
412004-41001 Recycling			5,491
412004-41004 Recycling			1,428
412004-41006 Recycling			1,166
412007-41001 Solid Waste Collect & Dispo			332,473
412008-41001 Solid Waste Collection & Di			56,099
412010-41001 Litter Control			34,078
412011-41001 Operation Clean Up			49,885
412011-41501 Operation Clean Up			2,266

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
412018-41001 Commerical SWaste Franchise			69
412501-41001 Solid Waste Capital			1,426
412502-41003 Landfill Closure Capital			9,130
413501-40501 Sewer System Capital			57,873
413501-40595 Sewer System Capital			3,475
414004-40501 Liquid WasteTreatment			314,891
414006-40501 Pretreatment			64,607
414007-40501 N. Fresno WW Reclam Facilit			5,960
414008-40501 Wastewater Collection			117,283
414501-40501 Wastewater Capital			101,398
414501-40525 Wastewater Capital			7,575
430101-42001 FYI Admin & Management			69,285
430102-42001 FYI Operations & Maintenanc			77,555
430103-42001 FYI Security & Safety			32,604
430104-42001 FYI Airfield Ops & Maint			40,486
430104-42044 Field Ops & Maint			1,132
430107-42001 Airports Marketing			11,525
430108-42001 Airports Finance			71,985
430109-42001 Airports Property Managemen			92,196
430110-42001 Airports Information Techno			4,092
430201-42001 FCH Airport Operations			1,132
430201-42501 FCH Airport Operations			33,576
439901-42040 Airports Fed Grants			293,385
439901-42042 Airport Fed Funded Proj			7,665
439902-42042 Airport Local Funded Projec			18,188
439903-42040 Airports Fed Grants			9,715
439906-42040 Airports Fed Grant- Noise			62,308
440101-43001 Convention Center Admin			12,477
449901-30138 Conv Center Capital			983
449901-30142 Conv Center Capital			462
451001-22505 Administration			11,661
451001-43502 Administration			8,164
451002-22505 Weekday Service			28,739
451002-43502 Weekday Service			40,027
451002-43504 Weekday Service			904
451003-22505 Night Service			48,935
451003-43502 Night Service			250,889
451003-43504 Night Service			295
451004-43502 Weekend Service			16,882

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
451004-43504 Weekend Service			360
451005-22505 15 Min Frequencies			8,744
451005-43504 15 Min Frequencies			259
451006-22505 Special Services			1,026
451006-43504 Special Services			165
452001-22505 Administration			10,200
452001-43502 Administration			58,933
452001-43504 Administration			43,334
452002-43504 Weekday Service			21,374
452003-43504 Night Service			10,082
452004-43504 Weekend Service			10,052
452005-43504 15 Min Frequencies			7,177
452007-43504 Shelter Crew			4,012
453001-22505 Administration			3,829
453001-43502 Administration			276,379
453001-43504 Administration			3,459
454001-43502 Administration			13,625
454001-43504 Administration			880
454008-43502 HandyRide			13,785
454008-43504 HandyRide			4,939
454009-43502 Certifications			584
455001-43502 Administration			3,399
455001-43504 Administration			1,183
455010-43504 Planning			881
455011-43504 Marketing			1,359
456401-50501 Fleet Equip Maintenance			306,312
456501-50502 Fleet Equip Acquisition Div			31,253
459901-43523 FAX Capital			11,552
459901-43525 FAX Capital			631
459901-43540 FAX Capital			70
459901-43543 FAX Capital			2,127
459901-43545 FAX Capital			4,849
459901-43548 FAX Capital			15,909
459901-43550 FAX Capital			577
510101-54002 Information Services Admin			40,997
510201-54002 System Applications			23,915
510301-54002 Computer Services			46,744
510401-54501 Communications Services			23,295
510501-54001 Systems Acquisition & Maint			39,864

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
511001-54003 Network			3,410	
520202-70101 Treasury			480	
520401-10101 Business License Program			83,339	
520802-10101 Disadvantaged Bus Enterpris			8,217	
540701-51502 Property Self Insurance			19,052	
540702-51502 Liability Self Insurance			465,918	
540801-51501 Workers Comp Insurance			122,637	
540901-51503 Unemployment Self Insurance			2,459	
541001-10101 Classification and Comp			4,248	
Direct Billed Total			0	
Unallocated Total			65,187	Deviation
Totals	14,600,505	(621,549)	13,978,956	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
100401-10101 City Manager Admin and Mgmt		
1.4.1 Management Services	FY 2012-13 Actual Expenditures by Section Fund	FY 13 Adopted Budget
1.4.2 Management of Staff	Citywide FTE's by Section-Fund	Finance
120101-10101 City Clerk's Operations		
2.4.1 City Admin	FY 2012-13 Actual Expenditures by Section Fund	FY 13 Adopted Budget
2.4.2 Employee Recognition	Total Employee Awards by Department	City Clerk
2.4.3 Agenda Preparation	Agenda Items by Number of Pages by Dept	City Council Items by # of Pages FY 12
2.4.4 Customer Service	FY 2013 Call Volume by Section Fund	Finance
2.4.5 Research	Agenda Items by Number of Pages by Dept	City Council Items by # of Pages FY 12
120102-10101 Records Management		
3.4.1 Records Management	Citywide FTE's by Section-Fund	Finance
140101-10101 Legal Proceedings & Consult		
4.4.1 Legal Services	Three Year Avg % on Hours Billed and Request for Svc	Legal
430501-42044 Airports Projects Administr		
5.4.1 SERVICES	Employee Project Time Reports	Project Administration Division
510301-10101 Computer Services		
6.4.1 Customer Service	FY 2013 Call Volume by Section Fund	Finance
520101-10101 Finance Administration		
7.4.1 Payroll	FY 2013 Payroll Check Count by Section Fund	Finance
7.4.2 Accounting	AP and JE Transaction Count by Section Fund	Accounting
7.4.3 Collections	Weighted Avg of Collections (85%) and Returned Checks (15%)	Collections
7.4.4 Business Lic Oversight	Direct to Business License Section	Direct
7.4.5 Budget	FY 2012-13 Actual Expenditures by Section Fund	FY 13 Adopted Budget
7.4.6 Purchasing	Number of Purchase Orders' by Department	FY 13 Purchasing PO's (includes Reg & Emg)
520201-10101 Accounting		
8.4.1 Accounting	AP and JE Transaction Count by Section Fund	Accounting

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
520203-10101 Payroll		
9.4.1 Payroll	FY 2013 Payroll Check Count by Section Fund	Finance
520204-10101 Collections		
10.4.1 Collections	Weighted Avg of Collections (85%) and Returned Checks (15%)	Collections
520301-10101 Budget Program		
11.4.1 City Budget	FY 2012-13 Actual Expenditures by Section Fund	FY 13 Adopted Budget
520304-10101 Internal Audit		
12.4.1 Citywide Audit	Estimated Internal Audit Hours per Department	Internal Auditor Hours
520801-10101 Purchasing		
13.4.1 Purchasing	Number of Purchase Orders' by Department	FY 13 Purchasing PO's (includes Reg & Emg)
520902-10101 Central Printing		
14.4.1 Printing Svcs	Total FY 13 Printing Charges by Section Fund	Central Printing
14.4.2 Postage	FY 2013 Postage Charges by Section-fund	Finance
14.4.3 Copiers	Copier Charges by Section-fund	Finance
540101-10101 Personnel Services		
15.4.1 Personnel Services	Citywide FTE's by Section-Fund	Finance

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SCHEDULE 1.1

CITY OF FRESNO, CALIFORNIA

100401 CITY MANAGER ADMIN AND MGMT

NATURE AND EXTENT OF SERVICES

The City Manager's office houses the administrative branch of the City of Fresno. This section carries out policy directives of the Mayor and Council and oversees and directs the day-to-day activities and operations for all City departments, with the exception of offices provided for in the Charter. The costs of services provided by the City Manager have been distributed to the following functions:

- "Management Services" – 50% of the costs are allocated based on the total operating expenses by section fund.
- "Management of Staff" – 50% of the costs are allocated based on the number of full time equivalent employees by section fund.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 100401-10101 City Manager Admin and Mgmt

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	947,862			947,862
100401-10101 City Manager Admin and Mgmt		1,570	1,570	
120101-10101 City Clerk's Operations		1,234	1,234	
120102-10101 Records Management		163	163	
140101-10101 Legal Proceedings & Consult		133,243	133,243	
510301-10101 Computer Services		4,333	4,333	
520101-10101 Finance Administration		127	127	
520201-10101 Accounting		2,068	2,068	
520203-10101 Payroll		1,152	1,152	
520204-10101 Collections		58	58	
520301-10101 Budget Program		1,457	1,457	
520902-10101 Central Printing		12,121	12,121	
540101-10101 Personnel Services		5,511	5,511	
Total Allocated Additions:		163,037	163,037	163,037
Total To Be Allocated:	947,862	163,037		1,110,899

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 100401-10101 City Manager Admin and Mgmt

	Total	General & Admin	Management Services	Management of Staff
Wages & Benefits				
Salaries & Wages	515,150	0	257,575	257,575
Fringe Benefits	194,924	0	97,462	97,462
Other Expense & Cost				
Gen Svc Pens Oblig Bnd Dbt Svc	14,979	0	7,489	7,490
Recurring Vehicle Allowance	9,324	0	4,662	4,662
Outside Legal Services	28	0	14	14
Specialized Services /Tech	96	0	48	48
Travel & Conference	17,814	0	8,907	8,907
Misc. Subsistence Expense	1,572	0	786	786
Postage	133	0	66	67
Office Supplies	2,867	0	1,433	1,434
New Machinery & Equipment	60	0	30	30
Special Projects	1,381	0	690	691
Miscellaneous Expenditures	121	0	60	61
Membership & Dues	1,613	0	806	807
Subscriptions & Publications	317	0	158	159
Var Interdept Reimb To Enterpr	22	0	11	11
Info Systems Service Charge	27,000	0	13,500	13,500
Info Systems Equip Charge	20,385	0	10,192	10,193
Property Self-Insurance Chgs	200	0	100	100
Liability Self-Insurance Chgs	3,700	0	1,850	1,850
Charges For Telephone Service	7,318	0	3,659	3,659
Facilities Management Charges	82,700	0	41,350	41,350
Non-Recurrin Spec Projct Chrgs	1,904	0	952	952
City Hall Rent	36,912	0	18,456	18,456
Employee/Visitor Prking Perm	400	0	200	200
Fleet Special Projects-NonAuto	42	0	21	21
One Call Center Charges	4,600	0	2,300	2,300
Microsoft Migration	2,300	0	1,150	1,150
Departmental Totals				
Total Expenditures	947,862	0	473,927	473,935
Deductions				
Total Deductions	0	0	0	0

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 100401-10101 City Manager Admin and Mgmt

	Total	General & Admin	Management Services	Management of Staff
Functional Cost	947,862	0	473,927	473,935
Allocation Step 1				
1st Allocation	947,862	0	473,927	473,935
Allocation Step 2				
Inbound- All Others	163,037	163,037	0	0
Reallocate Admin Costs		(163,037)	81,518	81,519
2nd Allocation	163,037	0	81,518	81,519
Total For 0030 100401-10101 City Manager				
Total Allocated	1,110,899	0	555,445	555,454

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 100401-10101 City Manager Admin and Mgmt

Activity - Management Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	2,214,202	0.3215	1,524		1,524	262	1,786
100101-10102, 100102 Office Of The Mayor	668,079	0.0970	460		460	79	539
100401-10101 City Manager Admin and	947,862	0.1376	652		652		652
120101-10101 City Clerk's Operations	527,245	0.0766	363		363	62	425
120102-10101 Records Management	83,792	0.0122	58		58	10	68
140101-10101 Legal Proceedings & Consult	4,149,662	0.6026	2,856		2,856	492	3,348
430501-42044 Airports Projects Administr	316,234	0.0459	218		218	37	255
510301-10101 Computer Services	350,062	0.0508	241		241	41	282
520101-10101 Finance Administration	184,464	0.0268	127		127	22	149
520201-10101 Accounting	1,524,857	0.2214	1,049		1,049	181	1,230
520202-10101 Treasury	672,308	0.0976	463		463	80	543
520203-10101 Payroll	543,555	0.0789	374		374	64	438
520204-10101 Collections	104,118	0.0151	72		72	12	84
520301-10101 Budget Program	1,042,388	0.1514	717		717	124	841
520304-10101 Internal Audit	113,704	0.0165	78		78	13	91
520801-10101 Purchasing	879,212	0.1277	605		605	104	709
520902-10101 Central Printing	1,142,843	0.1660	786		786	135	921
540101-10101 Personnel Services	2,557,333	0.3713	1,760		1,760	303	2,063
019501-10101 District 5 Infrastructure I	17,435	0.0025	12		12	2	14
019601-10101 District 6 Infrastructure I	3,974	0.0006	3		3		3
019701-10101 District 7 Infrastructure I	31,157	0.0045	21		21	4	25
100501-10101 Office of Independent Revie	96,814	0.0141	67		67	11	78
100701-24006 Local Bus Initiative	796,498	0.1157	548		548	94	642
109901-20501, 20515 Mayor and City	468,900	0.0681	323		323	56	379
151001-10101 Office of Chief of Police	2,485,457	0.3609	1,710		1,710	295	2,005
151001-48001 Office of Chief of Police	1,030,808	0.1497	709		709	122	831
151009-10101 Office of the Chief Trainin	13,635	0.0020	9		9	2	11
152001-10101 Management Support	830,863	0.1206	572		572	98	670

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 100401-10101 City Manager Admin and Mgmt

Activity - Management Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
152002-10101 Fiscal Affairs Bureau	681,388	0.0989	469		469	81	550
152005-10101 Property Room Bureau	812,694	0.1180	559		559	96	655
152005-24003 Property Room Bureau	28,905	0.0042	20		20	3	23
152006-10101 Planning and Research	626,709	0.0910	431		431	74	505
152009-10101 Police Admin Training	1,834,704	0.2664	1,263		1,263	217	1,480
152010-10101 Administration	17,774,870	2.5811	12,232		12,232	2,107	14,339
153001-10101 SW Policing District	14,010,941	2.0345	9,642		9,642	1,661	11,303
153002-10101 CE Policing District	25,292	0.0037	17		17	3	20
153003-10101 SE Policing District	13,084,612	1.9000	9,005		9,005	1,551	10,556
153004-10101 NE Policing District	12,839,813	1.8644	8,836		8,836	1,522	10,358
153005-10101 NW Policing District	13,369,055	1.9413	9,200		9,200	1,585	10,785
153005-24003 NW Policing District	-140						
153009-10101 Patrol Training	82,279	0.0119	57		57	10	67
153010-10101 Patrol Administration	729,288	0.1059	502		502	86	588
153011-10101 Airport Public Saftey - Pol	125						
153012-10101 Graffiti	607,140	0.0882	418		418	72	490
153012-20501 Graffiti	664,517	0.0965	457		457	79	536
153013-10101 CalTrans Litter Program	139,136	0.0202	96		96	16	112
153015-10101 School Resource Officers Un	1,649,534	0.2395	1,135		1,135	196	1,331
153016-10101 Fresno Area Express Unit	495,184	0.0719	341		341	59	400
153017-10101 CBAT Career Burglary Aprh	437,708	0.0636	301		301	52	353
154006-10101 Helicopter Patrol Bureau	949,842	0.1379	654		654	113	767
154006-24003 Helicopter Patrol Bureau	521,695	0.0758	359		359	62	421
154008-10101 PAL/Life Skills	1,268	0.0002	1		1		1
154011-10101 Employee Services	314,815	0.0457	217		217	37	254
154012-10101 Volunteer Services	313,744	0.0456	216		216	37	253
154015-10101 Mounted	9,180	0.0013	6		6	1	7
154016-10101 K9	1,988,700	0.2888	1,369		1,369	236	1,605

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154017-10101 Communications Center	6,177,759	0.8971	4,251		4,251	732	4,983
154018-10101 Duty Office	880,944	0.1279	606		606	104	710
154019-10101 Call Diversion	9,207	0.0013	6		6	1	7
154020-10101 Patrol Support Administrati	378,711	0.0550	261		261	45	306
154021-10101 Airport Public Safety	2,680	0.0004	2		2		2
154021-22043 Airport Public Safety	1,459,933	0.2120	1,005		1,005	173	1,178
154022-10101 Information Systems Bureau	1,120,355	0.1627	771		771	133	904
154023-10101 Traffic Enforcement	6,887,601	1.0001	4,740		4,740	816	5,556
154024-10101 Neighborhood Traffic Unit	2,214,200	0.3215	1,524		1,524	262	1,786
154025-10101 SWAT	170,201	0.0247	117		117	20	137
154026-10101 EOD (Bomb Unit)	23,180	0.0034	16		16	3	19
154027-10101 Records Bureau	1,476,649	0.2144	1,016		1,016	175	1,191
154029-10101 Youth Gang Taskforce	75,966	0.0110	52		52	9	61
154030-10101 Crime View Bureau	597,996	0.0868	412		412	71	483
154031-10101 Video Policing	59,585	0.0087	41		41	7	48
154050-10101 Special Operations Admin	493,126	0.0716	339		339	58	397
155001-10101 Internal Affairs Bureau	1,044,066	0.1516	719		719	124	843
155003-10101 Technical Services Bureau	1,617,804	0.2349	1,113		1,113	192	1,305
155004-10101 Criminal Investigations Bur	1,944,959	0.2824	1,338		1,338	231	1,569
155006-10101 Street Violence Bureau	5,386,482	0.7822	3,707		3,707	638	4,345
155006-24003 Street Violence Bureau	62,830	0.0091	43		43	7	50
155007-10101 Family Justice Bureau	3,831,138	0.5563	2,637		2,637	454	3,091
155008-10101 Special Investigations Bure	1,434,643	0.2083	987		987	170	1,157
155008-24003 Special Investigations Bure	65,695	0.0095	45		45	8	53
155009-10101 Investigative Services Trai	2,251	0.0003	2		2		2
155010-10101 Investigative Serrvices Adm	620,261	0.0901	427		427	74	501
155011-10101 Auto Theft Team	1,146,381	0.1665	789		789	136	925
155012-10101 MAGEC	1,869,205	0.2714	1,286		1,286	222	1,508

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155017-10101 Vice/Intelligence Unit	1,035,699	0.1504	713		713	123	836
155018-10101 VCIT-1	2,759,331	0.4007	1,899		1,899	327	2,226
155019-10101 Joint Terrorism Task Force	150,047	0.0218	103		103	18	121
155020-10101 HIDTA Task Force	213,036	0.0309	147		147	25	172
155021-10101 VCIT-2	3,210,748	0.4662	2,210		2,210	381	2,591
156110-22027 Bullet Proof Vests, Fed Gra	18,355	0.0027	13		13	2	15
156129-22027 COPS CSPP	220,428	0.0320	152		152	26	178
156130-22027 HUD Capital Program FY12	188,925	0.0274	130		130	22	152
156201-22028 ABC/FSU (ZG00058)	100,000	0.0145	69		69	12	81
156246-10101 IECGP 2008-10	2,921	0.0004	2		2		2
156253-10101 Cal-Grip FY10	5,539	0.0008	4		4	1	5
156254-10101 CAHT Human Trafficking	3,160	0.0005	2		2		2
156254-22028 CAHT Human Trafficking	104,487	0.0152	72		72	12	84
156257-10101 2011 Children Exposed to	2,496	0.0004	2		2		2
156258-10101 2011 CAL Grip 10	55,812	0.0081	38		38	7	45
156258-22028 2011 CAL Grip 10	189,734	0.0276	131		131	22	153
156259-22040 Homeland Security 10	11,901	0.0017	8		8	1	9
156260-22040 IECGP 10	405,664	0.0589	279		279	48	327
156261-22028 DEAP 2012	297,812	0.0432	205		205	35	240
156262-22028 CEDV 2011	60,057	0.0087	41		41	7	48
156263-22040 Homeland Sec Grant 2011	124,268	0.0180	86		86	15	101
156264-22028 Calif Endowment Grant	83,066	0.0121	57		57	10	67
156265-22028 CalGRIP 12	135,332	0.0197	93		93	16	109
156270-22028 CalGRIP 13	5,034	0.0007	3		3	1	4
156266-22028 CEDV 12	131,101	0.0190	90		90	16	106
156267-22028 STEP	162,502	0.0236	112		112	19	131
156268-22028 Sobriety 12	276,990	0.0402	191		191	33	224
156269-22028 CAHT 2012	117,127	0.0170	81		81	14	95

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156302-10101 CHRP	590,070	0.0857	406		406	70	476
156302-22071 CHRP	706,363	0.1026	486		486	84	570
156401-20501 CDBG, Fund 20501	375,066	0.0545	258		258	44	302
156413-22014 SLESF 10-11	723,513	0.1051	498		498	86	584
156414-22014 SLESF 12-13	45,279	0.0066	31		31	5	36
156509-22041 Recovery 2009 JAG	33,312	0.0048	23		23	4	27
156510-22041 2009 Justice Assistance Gra	553	0.0001					
156511-22041 JAG FY10	11,644	0.0017	8		8	1	9
156512-22041 JAG FY 12	116,343	0.0169	80		80	14	94
156513-22041 JAG FY 12	46,422	0.0067	32		32	6	38
158001-24005 P.O.S.T. Training Section	960,063	0.1394	661		661	114	775
158003-24005 Regional Training Section	170,385	0.0247	117		117	20	137
158004-24005 Scared Stiff DUI Program	114,151	0.0166	79		79	14	93
159801-70211 Police Phase I Projects DS	1,725	0.0003	1		1		1
159802-70212 PD HVAC Chiller	340						
160101-10101 Administative Services	1,721,235	0.2499	1,185		1,185	204	1,389
160103-10101 Office of Emergency Service	211,376	0.0307	145		145	25	170
160103-22033 Public Outreach Unit	47,078	0.0068	32		32	6	38
160104-10101 Recruitment Services	9,993	0.0015	7		7	1	8
160201-10101 Suppression , EMS, and	39,502,207	5.7360	27,185		27,185	4,682	31,867
160201-22035 Suppression , EMS, and	338,183	0.0491	233		233	40	273
160201-22044 Suppression , EMS, and	969,851	0.1408	667		667	115	782
160201-22059 Suppression , EMS, and	35,297	0.0051	24		24	4	28
160201-24050 Field Operations Command	363,321	0.0528	250		250	43	293
160203-10101 Honor Guard	670	0.0001					
160204-10101 HazMat Team	110,977	0.0161	76		76	13	89
160205-10101 Technical Rescue Team	75,692	0.0110	52		52	9	61
160206-10101 Emergency Medical Svc	21,530	0.0031	15		15	3	18

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160207-10101 Geographic Information Syst	28,641	0.0042	20		20	3	23
160209-10101 Fire Safer Grant 2006	1,027,804	0.1492	707		707	122	829
160210-10101 Explorer Program	12,948	0.0019	9		9	2	11
160211-10101 NCFPD Contract Services	84,261	0.0122	58		58	10	68
160211-24050 NCFPD Contract Services	5,597,957	0.8129	3,852		3,852	664	4,516
160212-10101 Fig Garden FPD Contract	16,210	0.0024	11		11	2	13
160301-10101 Inspection Services	2,392,250	0.3474	1,646		1,646	284	1,930
160302-10101 Fire Investigation	663,995	0.0964	457		457	79	536
160305-10101 HazMat & Confined Space	32,122	0.0047	22		22	4	26
160501-10101 Fire Training	681,286	0.0989	469		469	81	550
160501-24020 Fire Training	240,823	0.0350	166		166	29	195
160601-10101 Fire Repair and Maintenance	1,382,929	0.2008	952		952	164	1,116
160602-10101 Fire Supply	750,293	0.1089	516		516	89	605
160603-10101 Fire Communications	702,087	0.1019	483		483	83	566
160604-10101 Fire Property Maintenance	196,319	0.0285	135		135	23	158
168801-70211 Fire Phase I Projects DS	1,244	0.0002	1		1		1
169901-31556 Fire Capital	210,331	0.0305	145		145	25	170
170101-10101 Parks & Rec Admin &	590,681	0.0858	406		406	70	476
170102-10101 Community Events &	137,495	0.0200	95		95	16	111
170102-24017 Community Events &	80,151	0.0116	55		55	10	65
170103-10101 Contract Maintenance	32,128	0.0047	22		22	4	26
170208-10101 Community Services	2,286,471	0.3320	1,574		1,574	271	1,845
170301-10101 Recreation Services	113,325	0.0165	78		78	13	91
170302-10101 Neighborhood Parks And	2,058,750	0.2989	1,417		1,417	244	1,661
170302-22088 Neighborhood Parks And	123,830	0.0180	85		85	15	100
170302-24012 Neighborhood Parks And	33,427	0.0049	23		23	4	27
170302-24017 Neighborhood Parks And	46,513	0.0068	32		32	6	38
170303-10101 Community Sports	252,427	0.0367	174		174	30	204

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170303-24012 Community Sports	15,687	0.0023	11		11	2	13
170305-10101 Swim Pool Oper And Maint	713	0.0001					
170306-10101 Action Sports	185,107	0.0269	127		127	22	149
170306-24012 Action Sports	6,901	0.0010	5		5	1	6
170307-10101 Fitness and Nutrition	5,125	0.0007	4		4	1	5
170307-22087 Fitness and Nutrition	26,973	0.0039	19		19	3	22
170310-10101 Community Science	94,306	0.0137	65		65	11	76
170310-22031 Community Science	17,372	0.0025	12		12	2	14
170310-22032 Community Science	24,651	0.0036	17		17	3	20
170310-24048 Community Science	203,243	0.0295	140		140	24	164
170311-10101 Youth Sports	51,416	0.0075	35		35	6	41
170311-24012 Youth Sports	25,298	0.0037	17		17	3	20
170501-10101 Neighborhood Parks	935,718	0.1359	644		644	111	755
170503-24017 Parks Custodial Maint	49,967	0.0073	34		34	6	40
170504-10101 Neighborhood Parks	1,190,519	0.1729	819		819	141	960
170507-24017 Mall Maintenance	60,290	0.0088	41		41	7	48
170601-10101 After School Recreation	56,239	0.0082	39		39	7	46
170601-24048 After School Recreation	283,840	0.0412	195		195	34	229
170602-10101 Fresno Best	189,760	0.0276	131		131	22	153
170602-24048 Fresno Best	101,928	0.0148	70		70	12	82
170604-10101 Senior Citizen Programs	122,014	0.0177	84		84	14	98
170604-20501 Senior Citizen Programs	143,960	0.0209	99		99	17	116
170605-10101 Aquatics Program	257,952	0.0375	178		178	31	209
170605-22088 Aquatics Program	5,703	0.0008	4		4	1	5
170606-10101 Fresno Connect	7,370	0.0011	5		5	1	6
170502-10101 Parks Planned Maintenance	1,413,939	0.2053	973		973	168	1,141
170502-24017 Parks Planned Maintenance	46,092	0.0067	32		32	5	37
170503-10101 Parks Custodial Maintenance	781,004	0.1134	537		537	93	630

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170506-10101 Median Islands-Sanitation	58						
170507-10101 Mall Maintenance	15,556	0.0023	11		11	2	13
170517-10101 Memorial Auditorium	44,703	0.0065	31		31	5	36
170518-10101 Parks Night Crews	10,753	0.0016	7		7	1	8
170801-24017 Parks Special Projects	86,167	0.0125	59		59	10	69
172002-45001 Riverside Golf Course	18,429	0.0027	13		13	2	15
178801-70210 PARCS Impact Fee Projects	2,098,752	0.3048	1,444		1,444	249	1,693
179901-10101 Parks and Rec Capital	8,201	0.0012	6		6	1	7
179901-22031 Parks and Rec Capital	78,626	0.0114	54		54	9	63
179901-22092 Parks and Rec Capital	589,720	0.0856	406		406	70	476
179901-22094 Parks and Rec Capital	995,450	0.1445	685		685	118	803
179901-24017 Parks and Rec Capital	566,809	0.0823	390		390	67	457
179901-30127 Parks and Rec Capital	42,366	0.0062	29		29	5	34
179901-30134 Parks and Rec Capital	58,399	0.0085	40		40	7	47
179901-30136 Parks and Rec Capital	269,330	0.0391	185		185	32	217
179901-31504 Parks and Rec Capital	10,312	0.0015	7		7	1	8
179901-31510 Parks and Rec Capital	52,304	0.0076	36		36	6	42
180101-10101 Public Works Admin &	388,103	0.0564	267		267	46	313
180101-22508 Public Works Admin &	846,120	0.1229	582		582	100	682
180102-10101 PW Admin- Cap Lbr to be Al	14,071	0.0020	10		10	2	12
180105-10101 ADA Program	57,649	0.0084	40		40	7	47
180105-22508 ADA Program	40,192	0.0058	28		28	5	33
180201-10101 General Engineering	713,972	0.1037	491		491	85	576
180202-10101 Real Estate & Lease Service	49,301	0.0072	34		34	6	40
180203-10101 Land Section	300,442	0.0436	207		207	36	243
180204-10101 Engr Svc-Cap Lbr to be Allo	11,456	0.0017	8		8	1	9
180204-22508 Engr Svc-Cap Lbr to be Allo	50,430	0.0073	35		35	6	41
180231-10101 Traffic Operations	449,027	0.0652	309		309	53	362

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180231-22508 Traffic Operations	331,637	0.0482	228		228	39	267
180232-22508 Traffic Operations Center	441,570	0.0641	304		304	52	356
180233-10101 Transportation Planning	132,624	0.0193	91		91	16	107
180233-22508 Transportation Planning	212,785	0.0309	146		146	25	171
180234-10101 Traffic Oper. Capital Labor	3,342	0.0005	2		2		2
180234-22508 Traffic Oper. Capital Labor	37,372	0.0054	26		26	4	30
180411-22508 Project Management	249,068	0.0362	171		171	30	201
180412-22508 Proj Mgt Cap Lbr to be Allo	75,924	0.0110	52		52	9	61
180414-22508 Design Services	232,339	0.0337	160		160	28	188
180415-22508 Design Services Cap Lbr All	51,826	0.0075	36		36	6	42
180421-10101 Capital Management Admin	200,074	0.0291	138		138	24	162
180421-22508 Capital Management Admin	341,190	0.0495	235		235	40	275
180422-10101 Surveying	51,891	0.0075	36		36	6	42
180423-10101 Subdivision Inspection	351,713	0.0511	242		242	42	284
180424-22508 Capital Inspection	58,045	0.0084	40		40	7	47
180425-22508 Const Mgt Cap Lbr to be All	155,297	0.0226	107		107	18	125
181201-51001 Building Maintenance	5,318,162	0.7722	3,660		3,660	630	4,290
181210-51001 Special Projects	1,522,392	0.2211	1,048		1,048	180	1,228
181501-20103 Street Maintenance	4,064,010	0.5901	2,797		2,797	482	3,279
181501-22506 Street Maintenance	3,989,772	0.5793	2,746		2,746	473	3,219
181501-46501 Street Maintenance	456	0.0001					
181502-41501 Street Cleaning	3,050,264	0.4429	2,099		2,099	362	2,461
181504-20103 Street Maint-Cap Lbr to be	114,507	0.0166	79		79	14	93
181509-41008 Street Tree Maintenance	600,174	0.0872	413		413	71	484
181509-41501 Street Tree Maintenance	492,436	0.0715	339		339	58	397
181510-46501 Streets Special Projects	52,903	0.0077	36		36	6	42
181511-24029 Median Island Maintenance	4,950	0.0007	3		3	1	4
181511-24030 Median Island Maintenance	5,994	0.0009	4		4	1	5

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181511-24032 Median Island Maintenance	2,700	0.0004	2		2		2
181511-24033 Median Island Maintenance	4,800	0.0007	3		3	1	4
181511-30101 Median Island Maintenance	5,126	0.0007	4		4	1	5
181511-30506 Median Island Maintenance	652,249	0.0947	449		449	77	526
181511-30509 Median Island Maintenance	2,566,459	0.3727	1,766		1,766	304	2,070
181511-30517 Median Island Maintenance	755,623	0.1097	520		520	90	610
181511-41501 Median Island Maintenance	4,020,941	0.5839	2,767		2,767	477	3,244
181514-10101 Park Maintenance	3,036,481	0.4409	2,090		2,090	360	2,450
182001-10101 Streetlight Maintenance	261,395	0.0380	180		180	31	211
182001-20101 Streetlight Maintenance	4,295,272	0.6237	2,956		2,956	509	3,465
182001-20102 Streetlight Maintenance	549,438	0.0798	378		378	65	443
182001-46502 Streetlight Maintenance	821,621	0.1193	565		565	97	662
182003-20101 Tra Sig/Lght-Cap Lbr to be	29,908	0.0043	21		21	4	25
185001-40540 UGM Capital	2,071	0.0003	1		1		1
186010-31635 Right of Way Acq Capital	1,631	0.0002	1		1		1
186010-31648 Right of Way Acq Capital	7,403	0.0011	5		5	1	6
189901-20102 Street Works	828,709	0.1203	570		570	98	668
189901-21501 Street Works	13,695	0.0020	9		9	2	11
189901-22003 Street Works	388,970	0.0565	268		268	46	314
189901-22048 Street Works	10,982,487	1.5947	7,558		7,558	1,302	8,860
189901-22050 Street Works	1,166,094	0.1693	802		802	138	940
189901-22056 Street Works	5,268,391	0.7650	3,626		3,626	624	4,250
189901-22504 Street Works	4,136,229	0.6006	2,846		2,846	490	3,336
189901-22507 Street Works	71,715	0.0104	49		49	9	58
189901-22508 Street Works	9,921	0.0014	7		7	1	8
189901-22509 Street Works	785,656	0.1141	541		541	93	634
189901-22510 Street Works	18,579	0.0027	13		13	2	15
189901-22511 Street Works	5,008,109	0.7272	3,446		3,446	594	4,040

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189901-22512 Street Works	172,140	0.0250	118		118	20	138
189901-24009 Street Works	186,011	0.0270	128		128	22	150
189901-24053 Street Works	201,749	0.0293	139		139	24	163
189901-24055 Street Works	16,216	0.0024	11		11	2	13
189901-24061 Street Works	188,240	0.0273	130		130	22	152
189901-24064 Street Works	28,503	0.0041	20		20	3	23
189901-26001 Street Works	183,866	0.0267	127		127	22	149
189901-30102 Street Works	31,639	0.0046	22		22	4	26
189901-30143 Street Works	386,296	0.0561	266		266	46	312
189901-30144 Street Works	78,759	0.0114	54		54	9	63
189901-30151 Street Works	14,620	0.0021	10		10	2	12
189901-30152 Street Works	14,770	0.0021	10		10	2	12
189901-30502 Street Works	3,755	0.0005	3		3		3
189901-30506 Street Works	7,443	0.0011	5		5	1	6
189901-30509 Street Works	11,710	0.0017	8		8	1	9
189901-30517 Street Works	49,153	0.0071	34		34	6	40
189901-30518 Street Works	496,325	0.0721	342		342	59	401
189901-31578 Street Works	104,260	0.0151	72		72	12	84
189901-31585 Street Works	1,696	0.0002	1		1		1
189901-31588 Street Works	794	0.0001	1		1		1
189901-41501 Street Works	362,220	0.0526	249		249	43	292
189901-46501 Street Works	43,465	0.0063	30		30	5	35
200101-10101 Intergovernmental Relations	1,198,298	0.1740	825		825	142	967
200201-10101 Redevelopment Services	216,902	0.0315	149		149	26	175
200301-50104 Retirement Accounting	1,227,179	0.1782	845		845	145	990
200601-10101 Citywide Contract Obligagat	12,334,999	1.7911	8,489		8,489	1,462	9,951
400101-10101 Administration &	921,040	0.1337	634		634	109	743
400102-10101 Accounting & Cashiering	140,377	0.0204	97		97	17	114

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Activity - Management Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400104-10101 Records Section	141,113	0.0205	97		97	17	114
400105-20501 CDBG Administration	192,327	0.0279	132		132	23	155
400105-20515 CDBG Administration	23,540	0.0034	16		16	3	19
400105-20521 CDBG Administration	5,775	0.0008	4		4	1	5
400204-10101 Inspection Services	2,350,943	0.3414	1,618		1,618	279	1,897
400205-10101 Permit Center	1,443,075	0.2095	993		993	171	1,164
400301-10101 Advance Planning	355,359	0.0516	245		245	42	287
400302-10101 Current Planning	1,694,377	0.2460	1,166		1,166	201	1,367
400602-20501 Housing Development	248,833	0.0361	171		171	29	200
400602-22084 Housing Development	1,819,420	0.2642	1,252		1,252	216	1,468
400603-20501 Housing Rehabilitation	395,907	0.0575	272		272	47	319
400603-20506 Housing Rehabilitation	236						
400603-20515 Housing Rehabilitation	41,277	0.0060	28		28	5	33
400603-20518 Housing Rehabilitation	1,012,091	0.1470	697		697	120	817
400603-20521 Housing Rehabilitation	89,247	0.0130	61		61	11	72
400603-20533 Housing Rehabilitation	18,355	0.0027	13		13	2	15
400603-22038 Housing Rehabilitation	78,320	0.0114	54		54	9	63
400603-22084 Housing Rehabilitation	546,709	0.0794	376		376	65	441
400604-20501 Home Buyer Assistance	107						
400604-20515 Home Buyers Assistance	16,654	0.0024	11		11	2	13
400604-22084 Home Buyer Assistance	17,138	0.0025	12		12	2	14
400605-20501 Homeless Services	45,832	0.0067	32		32	5	37
400605-22085 Homeless Services	10,803	0.0016	7		7	1	8
400606-10101 Mobile Home Rent Review	17,473	0.0025	12		12	2	14
400702-10101 Community Revitalization	2,762,894	0.4012	1,901		1,901	327	2,228
400702-20501 Community Revitalization	2,829,931	0.4109	1,947		1,947	335	2,282
400702-24024 Community Revitalization	258,242	0.0375	178		178	31	209
400801-10101 Sustainable Fresno	629,222	0.0914	433		433	75	508

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400801-20516 Sustainable Fresno	68,295	0.0099	47		47	8	55
400801-20532 Sustainable Fresno	5,043,100	0.7323	3,471		3,471	598	4,069
400801-22089 Sustainable Fresno	10,879	0.0016	7		7	1	8
400801-22093 Sustainable Fresno	22,000	0.0032	15		15	3	18
400801-26001 Sustainable Fresno	4,102	0.0006	3		3		3
400901-10101 Local Bus Initiative Sect	387,950	0.0563	267		267	46	313
400901-20501 Local Bus Initiative Sect	47,536	0.0069	33		33	6	39
400920-10101 Neighborhood Revitalization	1,905	0.0003	1		1		1
400930-10101 Local Business Initiatives	12,581	0.0018	9		9	1	10
400950-10101 Historic Preservation	4,650	0.0007	3		3	1	4
400950-20501 Historic Preservation	111,393	0.0162	77		77	13	90
400950-22091 Historic Preservation	11,679	0.0017	8		8	1	9
401001-10101 Parking All Areas	5,401,878	0.7844	3,717		3,717	640	4,357
410101-55001 Public Utilities Admin	1,211,895	0.1760	834		834	144	978
410102-55001 Utility Engineering & Plann	725,860	0.1054	500		500	86	586
410401-52507 UB&C Administration	720,199	0.1046	496		496	85	581
410402-52507 UB&C Customer Service	2,596,767	0.3771	1,787		1,787	308	2,095
410403-52507 UB&C Collection/Spec Billin	1,974,436	0.2867	1,359		1,359	234	1,593
410404-52507 UB&C Satellite Collection O	377,361	0.0548	260		260	45	305
411001-40101 Water Operations	43,625,242	6.3355	30,020		30,020	5,171	35,191
411501-40101 Water Capital	6,630,533	0.9628	4,563		4,563	786	5,349
411501-40103 Water Capital	981,403	0.1425	675		675	116	791
411501-40110 Water Capital	90,666	0.0132	62		62	11	73
411501-40118 Water Capital	8,911,957	1.2941	6,133		6,133	1,056	7,189
411501-40119 Water Capital	39,833,445	5.7841	27,413		27,413	4,722	32,135
411501-40123 Water Capital	4,462	0.0006	3		3	1	4
411501-40174 Water Capital	421	0.0001					
411501-40187 Water Capital	1,501,574	0.2180	1,033		1,033	178	1,211

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412001-41001 Container Acquisition & Mai	473,432	0.0687	326		326	56	382
412002-41001 Landfill	663,731	0.0964	457		457	79	536
412004-41001 Recycling	226,023	0.0328	156		156	27	183
412004-41004 Recycling	136,642	0.0198	94		94	16	110
412004-41006 Recycling	149,671	0.0217	103		103	18	121
412007-41001 Solid Waste Collect & Dispo	24,326,800	3.5324	16,741		16,741	2,884	19,625
412008-41001 Solid Waste Collection & Di	2,075,981	0.3014	1,429		1,429	246	1,675
412010-41001 Litter Control	1,449,281	0.2104	997		997	172	1,169
412011-41001 Operation Clean Up	2,765,825	0.4016	1,903		1,903	328	2,231
412018-41001 Commerical SWaste	15,012	0.0022	10		10	2	12
412502-41003 Landfill Closure Capital	1,351,429	0.1962	930		930	160	1,090
413501-40501 Sewer System Capital	8,828,291	1.2819	6,075		6,075	1,046	7,121
414004-40501 Liquid WasteTreatment	24,211,012	3.5156	16,662		16,662	2,870	19,532
414006-40501 Pretreatment	2,156,149	0.3131	1,484		1,484	256	1,740
414007-40501 N. Fresno WW Reclam	389,977	0.0566	268		268	46	314
414008-40501 Wastewater Collection	5,021,185	0.7291	3,455		3,455	595	4,050
414501-40501 Wastewater Capital	15,359,642	2.2303	10,570		10,570	1,821	12,391
414501-40525 Wastewater Capital	904,214	0.1313	622		622	107	729
430101-42001 FYI Admin & Management	893,712	0.1298	615		615	106	721
430102-42001 FYI Operations &	5,243,643	0.7614	3,609		3,609	622	4,231
430103-42001 FYI Security & Safety	3,929,620	0.5706	2,704		2,704	466	3,170
430104-42001 FYI Airfield Ops & Maint	1,880,352	0.2730	1,294		1,294	223	1,517
430107-42001 Airports Marketing	416,575	0.0605	287		287	49	336
430108-42001 Airports Finance	551,381	0.0801	379		379	65	444
430109-42001 Airports Property	697,569	0.1013	480		480	83	563
430110-42001 Airports Information Techno	291,227	0.0423	200		200	35	235
430201-42501 FCH Airport Operations	466,159	0.0677	321		321	55	376
439901-42040 Airports Fed Grants	11,591,689	1.6832	7,977		7,977	1,374	9,351

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439902-42042 Airport Local Funded Projec	1,031,989	0.1499	710		710	122	832
439903-42040 Airports Fed Grants	119,423	0.0173	82		82	14	96
439906-42040 Airports Fed Grant- Noise	131,015	0.0190	90		90	16	106
440101-43001 Convention Center Admin	1,647,571	0.2392	1,134		1,134	195	1,329
449901-30138 Conv Center Capital	32,577	0.0047	22		22	4	26
449901-30142 Conv Center Capital	4,611	0.0007	3		3	1	4
451001-43502 Administration	1,303,671	0.1893	897		897	155	1,052
451002-22505 Weekday Service	577,020	0.0838	397		397	68	465
451002-43502 Weekday Service	13,039,121	1.8934	8,973		8,973	1,546	10,519
451002-43504 Weekday Service	225,552	0.0328	155		155	27	182
451003-22505 Night Service	2,519,593	0.3659	1,734		1,734	299	2,033
451003-43502 Night Service	108,655	0.0158	75		75	13	88
451003-43504 Night Service	45,110	0.0066	31		31	5	36
451004-43502 Weekend Service	3,309,951	0.4806	2,278		2,278	392	2,670
451004-43504 Weekend Service	67,666	0.0098	47		47	8	55
451005-22505 15 Min Frequencies	1,680,519	0.2440	1,157		1,157	199	1,356
451005-43504 15 Min Frequencies	33,833	0.0049	23		23	4	27
451006-22505 Special Services	275,881	0.0401	190		190	33	223
451006-43504 Special Services	3,759	0.0005	3		3		3
452001-43504 Administration	2,598,978	0.3774	1,789		1,789	308	2,097
452002-43504 Weekday Service	2,767,717	0.4019	1,905		1,905	328	2,233
452003-43504 Night Service	803,645	0.1167	553		553	95	648
452004-43504 Weekend Service	820,054	0.1191	564		564	97	661
452005-43504 15 Min Frequencies	436,652	0.0634	300		300	52	352
452007-43504 Shelter Crew	526,939	0.0765	363		363	62	425
453001-22505 Administration	149,760	0.0217	103		103	18	121
453001-43502 Administration	4,552,414	0.6610	3,133		3,133	540	3,673
453001-43504 Administration	138,629	0.0201	95		95	16	111

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454001-43502 Administration	629,216	0.0914	433		433	75	508
454001-43504 Administration	239,875	0.0348	165		165	28	193
454008-43502 HandyRide	3,779,254	0.5488	2,601		2,601	448	3,049
454008-43504 HandyRide	1,662,537	0.2414	1,144		1,144	197	1,341
454009-43502 Certifications	56,023	0.0081	39		39	7	46
455001-43504 Administration	88,408	0.0128	61		61	10	71
455010-43504 Planning	99,150	0.0144	68		68	12	80
455011-43504 Marketing	123,685	0.0180	85		85	15	100
456401-50501 Fleet Equip Maintenance	18,767,735	2.7252	12,916		12,916	2,225	15,141
456501-50502 Fleet Equip Acquisition Div	1,958,489	0.2844	1,348		1,348	232	1,580
459901-43523 FAX Capital	96,749	0.0140	67		67	11	78
459901-43525 FAX Capital	46,335	0.0067	32		32	5	37
459901-43540 FAX Capital	3,540	0.0005	2		2		2
459901-43543 FAX Capital	402,493	0.0584	277		277	48	325
459901-43545 FAX Capital	1,273,701	0.1850	877		877	151	1,028
459901-43548 FAX Capital	4,955,036	0.7195	3,410		3,410	587	3,997
459901-43550 FAX Capital	175,118	0.0254	121		121	21	142
510101-54002 Information Services Admin	1,230,428	0.1787	847		847	146	993
510201-54002 System Applications	1,289,660	0.1873	888		888	153	1,041
510301-54002 Computer Services	2,746,583	0.3988	1,890		1,890	326	2,216
510401-54501 Communications Services	2,085,242	0.3028	1,435		1,435	247	1,682
510501-54001 Systems Acquisition & Maint	3,682,515	0.5347	2,534		2,534	437	2,971
511001-54003 Network	479,591	0.0696	330		330	57	387
520202-70101 Treasury	5,522	0.0008	4		4	1	5
520401-10101 Business License Program	1,038,607	0.1508	715		715	123	838
520802-10101 Disadvantaged Bus Enterpris	113,970	0.0165	78		78	14	92
540701-51502 Property Self Insurance	3,212,279	0.4664	2,211		2,211	381	2,592
540702-51502 Liability Self Insurance	6,087,712	0.8840	4,189		4,189	722	4,911

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Activity - Management Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
540801-51501 Workers Comp Insurance	12,079,353	1.7540	8,313		8,313	1,432	9,745
540901-51503 Unemployment Self	726,250	0.1055	500		500	86	586
541001-10101 Classification and Comp	133,245	0.0193	92		92	16	108
SubTotal	688,667,975	100.0000	473,927		473,927	81,518	555,445
Total	688,667,975	100.0000	473,927		473,927	81,518	555,445

Allocation Basis: FY 2012-13 Actual Expenditures by Section Fund

Allocation Source: FY 13 Adopted Budget

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Activity - Management of Staff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	23.00	0.7429	3,521		3,521	607	4,128
100101-10102, 100102 Office Of The Mayor	5.00	0.1615	765		765	132	897
100401-10101 City Manager Admin and	6.00	0.1938	918		918		918
120101-10101 City Clerk's Operations	5.00	0.1615	765		765	132	897
140101-10101 Legal Proceedings & Consult	33.00	1.0659	5,052		5,052	871	5,923
430501-42044 Airports Projects Administr	9.50	0.3069	1,454		1,454	251	1,705
510301-10101 Computer Services	4.80	0.1550	735		735	127	862
520101-10101 Finance Administration	2.00	0.0646	306		306	53	359
520201-10101 Accounting	10.00	0.3230	1,531		1,531	264	1,795
520202-10101 Treasury	5.00	0.1615	765		765	132	897
520203-10101 Payroll	5.00	0.1615	765		765	132	897
520204-10101 Collections	1.00	0.0323	153		153	26	179
520301-10101 Budget Program	8.00	0.2584	1,225		1,225	211	1,436
520304-10101 Internal Audit	1.00	0.0323	153		153	26	179
520801-10101 Purchasing	9.00	0.2907	1,378		1,378	237	1,615
520902-10101 Central Printing	2.00	0.0646	306		306	53	359
540101-10101 Personnel Services	22.00	0.7106	3,368		3,368	580	3,948
100501-10101 Office of Independent Revie	2.00	0.0646	306		306	53	359
151001-10101 Office of Chief of Police	5.00	0.1615	765		765	132	897
152001-10101 Management Support	6.00	0.1938	918		918	158	1,076
152002-10101 Fiscal Affairs Bureau	7.00	0.2261	1,072		1,072	185	1,257
152005-10101 Property Room Bureau	7.00	0.2261	1,072		1,072	185	1,257
152006-10101 Planning and Research	5.00	0.1615	765		765	132	897
152009-10101 Police Admin Training	14.00	0.4522	2,143		2,143	369	2,512
152010-10101 Administration	1.00	0.0323	153		153	26	179
153001-10101 SW Policing District	101.00	3.2623	15,461		15,461	2,665	18,126
153003-10101 SE Policing District	100.00	3.2300	15,308		15,308	2,638	17,946
153004-10101 NE Policing District	101.00	3.2623	15,461		15,461	2,665	18,126

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Activity - Management of Staff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
153005-10101 NW Policing District	105.00	3.3915	16,074		16,074	2,770	18,844
153010-10101 Patrol Administration	2.00	0.0646	306		306	53	359
153012-10101 Graffiti	9.00	0.2907	1,378		1,378	237	1,615
153012-20501 Graffiti	6.00	0.1938	918		918	158	1,076
153013-10101 CalTrans Litter Program	1.00	0.0323	153		153	26	179
153015-10101 School Resource Officers Un	11.00	0.3553	1,684		1,684	290	1,974
153016-10101 Fresno Area Express Unit	5.00	0.1615	765		765	132	897
154006-10101 Helicopter Patrol Bureau	6.00	0.1938	918		918	158	1,076
154011-10101 Employee Services	2.00	0.0646	306		306	53	359
154012-10101 Volunteer Services	1.00	0.0323	153		153	26	179
154016-10101 K9	13.00	0.4199	1,990		1,990	343	2,333
154017-10101 Communications Center	86.00	2.7778	13,165		13,165	2,269	15,434
154018-10101 Duty Office	7.00	0.2261	1,072		1,072	185	1,257
154020-10101 Patrol Support Administrati	1.00	0.0323	153		153	26	179
154021-10101 Airport Public Safety	4.00	0.1292	612		612	106	718
154021-22043 Airport Public Safety	8.00	0.2584	1,225		1,225	211	1,436
154022-10101 Information Systems Bureau	7.00	0.2261	1,072		1,072	185	1,257
154023-10101 Traffic Enforcement	49.00	1.5827	7,501		7,501	1,293	8,794
154024-10101 Neighborhood Traffic Unit	21.00	0.6783	3,215		3,215	554	3,769
154027-10101 Records Bureau	23.00	0.7429	3,521		3,521	607	4,128
154029-10101 Youth Gang Taskforce	1.00	0.0323	153		153	26	179
154030-10101 Crime View Bureau	11.00	0.3553	1,684		1,684	290	1,974
154050-10101 Special Operations Admin	4.00	0.1292	612		612	106	718
155001-10101 Internal Affairs Bureau	7.00	0.2261	1,072		1,072	185	1,257
155003-10101 Technical Services Bureau	18.00	0.5814	2,755		2,755	475	3,230
155004-10101 Criminal Investigations Bur	20.00	0.6460	3,062		3,062	528	3,590
155006-10101 Street Violence Bureau	30.00	0.9690	4,592		4,592	791	5,383
155007-10101 Family Justice Bureau	30.00	0.9690	4,592		4,592	791	5,383

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Activity - Management of Staff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
155008-10101 Special Investigations Bure	12.00	0.3876	1,837		1,837	317	2,154
155010-10101 Investigative Serrvices Adm	3.00	0.0969	459		459	79	538
155011-10101 Auto Theft Team	6.00	0.1938	918		918	158	1,076
155012-10101 MAGEC	11.00	0.3553	1,684		1,684	290	1,974
155012-22028 MAGEC	1.00	0.0323	153		153	26	179
155017-10101 Vice/Intelligence Unit	6.00	0.1938	918		918	158	1,076
155018-10101 VCIT-1	29.00	0.9367	4,439		4,439	765	5,204
155019-10101 Joint Terrorism Task Force	1.00	0.0323	153		153	26	179
155020-10101 HIDTA Task Force	4.00	0.1292	612		612	106	718
155021-10101 VCIT-2	23.00	0.7429	3,521		3,521	607	4,128
156129-22027 COPS CSPP	2.00	0.0646	306		306	53	359
156130-22027 HUD Capital Program FY12	2.00	0.0646	306		306	53	359
156253-22028 Cal-Grip FY10	2.00	0.0646	306		306	53	359
156254-22028 CAHT Human Trafficking	1.00	0.0323	153		153	26	179
156259-22040 Homeland Security 10	1.00	0.0323	153		153	26	179
156260-22040 IECGP 10	2.00	0.0646	306		306	53	359
156262-22028 CEDV 2011	1.00	0.0323	153		153	26	179
156401-20501 CDBG, Fund 20501	6.00	0.1938	918		918	158	1,076
156509-22041 Recovery 2009 JAG	2.00	0.0646	306		306	53	359
160101-10101 Administative Services	7.00	0.2261	1,072		1,072	185	1,257
160201-10101 Suppression , EMS, and	253.00	8.1726	38,754		38,754	6,678	45,432
160201-22044 Suppression , EMS, and	6.00	0.1938	918		918	158	1,076
160209-10101 Fire Safer Grant 2006	9.00	0.2907	1,378		1,378	237	1,615
160211-24050 NCFPD Contract Services	42.00	1.3566	6,429		6,429	1,108	7,537
160301-10101 Inspection Services	15.00	0.4845	2,296		2,296	396	2,692
160302-10101 Fire Investigation	4.00	0.1292	612		612	106	718
160305-10101 HazMat & Confined Space	2.00	0.0646	306		306	53	359
160501-10101 Fire Training	3.00	0.0969	459		459	79	538

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Activity - Management of Staff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160601-10101 Fire Repair and Maintenance	8.75	0.2826	1,339		1,339	231	1,570
160602-10101 Fire Supply	1.00	0.0323	153		153	26	179
160604-10101 Fire Property Maintenance	1.00	0.0323	153		153	26	179
170101-10101 Parks & Rec Admin &	4.00	0.1292	612		612	106	718
170102-10101 Community Events &	2.00	0.0646	306		306	53	359
170301-10101 Recreation Services	2.00	0.0646	306		306	53	359
170302-10101 Neighborhood Parks And	13.00	0.4199	1,990		1,990	343	2,333
170303-10101 Community Sports	2.00	0.0646	306		306	53	359
170306-10101 Action Sports	1.00	0.0323	153		153	26	179
170310-10101 Community Science	2.00	0.0646	306		306	53	359
170601-10101 After School Recreation	1.00	0.0323	153		153	26	179
170602-10101 Fresno Best	3.00	0.0969	459		459	79	538
170604-10101 Senior Citizen Programs	1.00	0.0323	153		153	26	179
170604-20501 Senior Citizen Programs	1.00	0.0323	153		153	26	179
170502-10101 Parks Planned Maintenance	14.00	0.4522	2,143		2,143	369	2,512
170503-10101 Parks Custodial Maintenance	6.00	0.1938	918		918	158	1,076
180101-10101 Public Works Admin &	5.00	0.1615	765		765	132	897
180101-22508 Public Works Admin &	6.00	0.1938	918		918	158	1,076
180105-10101 ADA Program	1.00	0.0323	153		153	26	179
180201-10101 General Engineering	6.00	0.1938	918		918	158	1,076
180202-10101 Real Estate & Lease Service	3.00	0.0969	459		459	79	538
180203-10101 Land Section	3.00	0.0969	459		459	79	538
180231-10101 Traffic Operations	3.00	0.0969	459		459	79	538
180231-22508 Traffic Operations	4.00	0.1292	612		612	106	718
180232-22508 Traffic Operations Center	6.00	0.1938	918		918	158	1,076
180233-10101 Transportation Planning	4.00	0.1292	612		612	106	718
180411-22508 Project Management	7.50	0.2423	1,148		1,148	198	1,346
180414-22508 Design Services	6.00	0.1938	918		918	158	1,076

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
180421-10101 Capital Management Admin	2.00	0.0646	306		306	53	359
180421-22508 Capital Management Admin	21.75	0.7025	3,330		3,330	574	3,904
180422-10101 Surveying	6.00	0.1938	918		918	158	1,076
180423-10101 Subdivision Inspection	3.75	0.1211	574		574	99	673
181201-51001 Building Maintenance	11.00	0.3553	1,684		1,684	290	1,974
181210-51001 Special Projects	2.00	0.0646	306		306	53	359
181501-20103 Street Maintenance	36.00	1.1628	5,511		5,511	950	6,461
181501-22506 Street Maintenance	21.00	0.6783	3,215		3,215	554	3,769
181501-41501 Street Maintenance	1.00	0.0323	153		153	26	179
181502-41501 Street Cleaning	15.00	0.4845	2,296		2,296	396	2,692
181504-20103 Street Maint-Cap Lbr to be	11.00	0.3553	1,684		1,684	290	1,974
181509-41008 Street Tree Maintenance	5.00	0.1615	765		765	132	897
181511-30506 Median Island Maintenance	3.00	0.0969	459		459	79	538
181511-30509 Median Island Maintenance	11.00	0.3553	1,684		1,684	290	1,974
181511-30517 Median Island Maintenance	2.00	0.0646	306		306	53	359
181511-41501 Median Island Maintenance	26.00	0.8398	3,980		3,980	686	4,666
181514-10101 Park Maintenance	19.00	0.6137	2,909		2,909	501	3,410
182001-20101 Streetlight Maintenance	17.00	0.5491	2,602		2,602	448	3,050
200201-10101 Redevelopment Services	1.00	0.0323	153		153	26	179
200301-50104 Retirement Accounting	10.00	0.3230	1,531		1,531	264	1,795
400101-10101 Administration &	2.50	0.0808	383		383	66	449
400102-10101 Accounting & Cashiering	2.00	0.0646	306		306	53	359
400104-10101 Records Section	2.00	0.0646	306		306	53	359
400105-20501 CDBG Administration	1.00	0.0323	153		153	26	179
400204-10101 Inspection Services	23.00	0.7429	3,521		3,521	607	4,128
400205-10101 Permit Center	12.00	0.3876	1,837		1,837	317	2,154
400301-10101 Advance Planning	1.00	0.0323	153		153	26	179
400302-10101 Current Planning	15.00	0.4845	2,296		2,296	396	2,692

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400602-20501 Housing Development	2.00	0.0646	306		306	53	359
400603-20501 Housing Rehabilitation	4.00	0.1292	612		612	106	718
400603-20518 Housing Rehabilitation	3.00	0.0969	459		459	79	538
400603-20521 Housing Rehabilitation	2.00	0.0646	306		306	53	359
400603-22038 Housing Rehabilitation	1.00	0.0323	153		153	26	179
400702-10101 Community Revitalization	24.00	0.7752	3,674		3,674	633	4,307
400702-20501 Community Revitalization	24.00	0.7752	3,674		3,674	633	4,307
400801-10101 Sustainable Fresno	1.00	0.0323	153		153	26	179
400801-20516 Sustainable Fresno	3.00	0.0969	459		459	79	538
400801-20532 Sustainable Fresno	4.00	0.1292	612		612	106	718
400801-26001 Sustainable Fresno	1.00	0.0323	153		153	26	179
400901-10101 Local Bus Initiative Sect	1.00	0.0323	153		153	26	179
400901-20501 Local Bus Initiative Sect	1.00	0.0323	153		153	26	179
400901-24006 Local Bus Initiative Sect	5.00	0.1615	765		765	132	897
400950-20501 Historic Preservation	1.00	0.0323	153		153	26	179
401001-10101 Parking All Areas	27.60	0.8915	4,225		4,225	728	4,953
410101-55001 Public Utilities Admin	7.00	0.2261	1,072		1,072	185	1,257
410102-55001 Utility Engineering & Plann	8.00	0.2584	1,225		1,225	211	1,436
410401-52507 UB&C Administration	6.00	0.1938	918		918	158	1,076
410402-52507 UB&C Customer Service	25.00	0.8075	3,827		3,827	660	4,487
410403-52507 UB&C Collection/Spec Billin	23.00	0.7429	3,521		3,521	607	4,128
410404-52507 UB&C Satellite Collection O	4.00	0.1292	612		612	106	718
411001-40101 Water Operations	187.00	6.0401	28,626		28,626	4,933	33,559
412001-41001 Container Acquisition & Mai	7.00	0.2261	1,072		1,072	185	1,257
412002-41001 Landfill	1.00	0.0323	153		153	26	179
412004-41001 Recycling	3.00	0.0969	459		459	79	538
412007-41001 Solid Waste Collect & Dispo	125.00	4.0375	19,135		19,135	3,298	22,433
412010-41001 Litter Control	17.00	0.5491	2,602		2,602	448	3,050

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
412011-41001 Operation Clean Up	22.00	0.7106	3,368		3,368	580	3,948
412011-41501 Operation Clean Up	2.00	0.0646	306		306	53	359
414004-40501 Liquid WasteTreatment	107.50	3.4723	16,456		16,456	2,836	19,292
414006-40501 Pretreatment	21.75	0.7025	3,330		3,330	574	3,904
414008-40501 Wastewater Collection	36.00	1.1628	5,511		5,511	950	6,461
430101-42001 FYI Admin & Management	5.00	0.1615	765		765	132	897
430102-42001 FYI Operations &	25.00	0.8075	3,827		3,827	660	4,487
430103-42001 FYI Security & Safety	6.80	0.2196	1,041		1,041	179	1,220
430104-42001 FYI Airfield Ops & Maint	15.00	0.4845	2,296		2,296	396	2,692
430104-42044 Field Ops & Maint	1.00	0.0323	153		153	26	179
430107-42001 Airports Marketing	2.00	0.0646	306		306	53	359
430108-42001 Airports Finance	6.00	0.1938	918		918	158	1,076
430109-42001 Airports Property	2.00	0.0646	306		306	53	359
430110-42001 Airports Information Techno	1.00	0.0323	153		153	26	179
430201-42001 FCH Airport Operations	1.00	0.0323	153		153	26	179
430201-42501 FCH Airport Operations	3.00	0.0969	459		459	79	538
451003-22505 Night Service	32.00	1.0336	4,899		4,899	844	5,743
451003-43502 Night Service	214.00	6.9123	32,760		32,760	5,646	38,406
452001-22505 Administration	9.00	0.2907	1,378		1,378	237	1,615
452001-43502 Administration	52.00	1.6796	7,960		7,960	1,372	9,332
452001-43504 Administration	3.00	0.0969	459		459	79	538
452002-43504 Weekday Service	1.00	0.0323	153		153	26	179
453001-22505 Administration	2.00	0.0646	306		306	53	359
453001-43502 Administration	12.00	0.3876	1,837		1,837	317	2,154
453001-43504 Administration	2.00	0.0646	306		306	53	359
454001-43502 Administration	8.00	0.2584	1,225		1,225	211	1,436
455001-43502 Administration	3.00	0.0969	459		459	79	538
456401-50501 Fleet Equip Maintenance	65.00	2.0995	9,950		9,950	1,715	11,665

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
456501-50502 Fleet Equip Acquisition Div	4.00	0.1292	612		612	106	718
510101-54002 Information Services Admin	6.00	0.1938	918		918	158	1,076
510201-54002 System Applications	11.75	0.3795	1,799		1,799	310	2,109
510301-54002 Computer Services	26.00	0.8398	3,980		3,980	686	4,666
510401-54501 Communications Services	4.00	0.1292	612		612	106	718
520401-10101 Business License Program	12.00	0.3876	1,837		1,837	317	2,154
520802-10101 Disadvantaged Bus Enterpris	1.00	0.0323	153		153	26	179
540701-51502 Property Self Insurance	2.00	0.0646	306		306	53	359
540702-51502 Liability Self Insurance	6.00	0.1938	918		918	158	1,076
541001-10101 Classification and Comp	1.00	0.0323	153		153	26	179
SubTotal	3,095.95	100.0000	473,935		473,935	81,519	555,454
Total	3,095.95	100.0000	473,935		473,935	81,519	555,454

Allocation Basis: Citywide FTE's by Section-Fund
Allocation Source: Finance

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Schedule .5 - Allocation Summary
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Receiving Department	Total	Management Services	Management of Staff
010101-10801 City Council	5,914	1,786	4,128
100101-10102, 100102 Office	1,436	539	897
100401-10101 City Manager	1,570	652	918
120101-10101 City Clerk's	1,322	425	897
120102-10101 Records	68	68	0
140101-10101 Legal	9,271	3,348	5,923
430501-42044 Airports	1,960	255	1,705
510301-10101 Computer	1,144	282	862
520101-10101 Finance	508	149	359
520201-10101 Accounting	3,025	1,230	1,795
520202-10101 Treasury	1,440	543	897
520203-10101 Payroll	1,335	438	897
520204-10101 Collections	263	84	179
520301-10101 Budget	2,277	841	1,436
520304-10101 Internal Audit	270	91	179
520801-10101 Purchasing	2,324	709	1,615
520902-10101 Central	1,280	921	359
540101-10101 Personnel	6,011	2,063	3,948
019501-10101 District 5	14	14	0
019601-10101 District 6	3	3	0
019701-10101 District 7	25	25	0
100501-10101 Office of	437	78	359
100701-24006 Local Bus	642	642	0
109901-20501, 20515 Mayor	379	379	0
151001-10101 Office of Chief	2,902	2,005	897
151001-48001 Office of Chief	831	831	0
151009-10101 Office of the	11	11	0
152001-10101 Management	1,746	670	1,076
152002-10101 Fiscal Affairs	1,807	550	1,257
152005-10101 Property Room	1,912	655	1,257
152005-24003 Property Room	23	23	0
152006-10101 Planning and	1,402	505	897
152009-10101 Police Admin	3,992	1,480	2,512
152010-10101 Administration	14,518	14,339	179
153001-10101 SW Policing	29,429	11,303	18,126
153002-10101 CE Policing	20	20	0

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Receiving Department	Total	Management Services	Management of Staff
153003-10101 SE Policing	28,502	10,556	17,946
153004-10101 NE Policing	28,484	10,358	18,126
153005-10101 NW Policing	29,629	10,785	18,844
153009-10101 Patrol Training	67	67	0
153010-10101 Patrol	947	588	359
153012-10101 Graffiti	2,105	490	1,615
153012-20501 Graffiti	1,612	536	1,076
153013-10101 CalTrans Litter	291	112	179
153015-10101 School	3,305	1,331	1,974
153016-10101 Fresno Area	1,297	400	897
153017-10101 CBAT Career	353	353	0
154006-10101 Helicopter	1,843	767	1,076
154006-24003 Helicopter	421	421	0
154008-10101 PAL/Life Skills	1	1	0
154011-10101 Employee	613	254	359
154012-10101 Volunteer	432	253	179
154015-10101 Mounted	7	7	0
154016-10101 K9	3,938	1,605	2,333
154017-10101	20,417	4,983	15,434
154018-10101 Duty Office	1,967	710	1,257
154019-10101 Call Diversion	7	7	0
154020-10101 Patrol Support	485	306	179
154021-10101 Airport Public	720	2	718
154021-22043 Airport Public	2,614	1,178	1,436
154022-10101 Information	2,161	904	1,257
154023-10101 Traffic	14,350	5,556	8,794
154024-10101 Neighborhood	5,555	1,786	3,769
154025-10101 SWAT	137	137	0
154026-10101 EOD (Bomb	19	19	0
154027-10101 Records	5,319	1,191	4,128
154029-10101 Youth Gang	240	61	179
154030-10101 Crime View	2,457	483	1,974
154031-10101 Video Policing	48	48	0
154050-10101 Special	1,115	397	718
155001-10101 Internal Affairs	2,100	843	1,257
155003-10101 Technical	4,535	1,305	3,230

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Receiving Department	Total	Management Services	Management of Staff
155004-10101 Criminal	5,159	1,569	3,590
155006-10101 Street Violence	9,728	4,345	5,383
155006-24003 Street Violence	50	50	0
155007-10101 Family Justice	8,474	3,091	5,383
155008-10101 Special	3,311	1,157	2,154
155008-24003 Special	53	53	0
155009-10101 Investigative	2	2	0
155010-10101 Investigative	1,039	501	538
155011-10101 Auto Theft	2,001	925	1,076
155012-10101 MAGEC	3,482	1,508	1,974
155012-22028 MAGEC	179	0	179
155017-10101	1,912	836	1,076
155018-10101 VCIT-1	7,430	2,226	5,204
155019-10101 Joint Terrorism	300	121	179
155020-10101 HIDTA Task	890	172	718
155021-10101 VCIT-2	6,719	2,591	4,128
156110-22027 Bullet Proof	15	15	0
156129-22027 COPS CSPP	537	178	359
156130-22027 HUD Capital	511	152	359
156201-22028 ABC/FSU	81	81	0
156246-10101 IECGP	2	2	0
156253-10101 Cal-Grip FY10	5	5	0
156253-22028 Cal-Grip FY10	359	0	359
156254-10101 CAHT Human	2	2	0
156254-22028 CAHT Human	263	84	179
156257-10101 2011 Children	2	2	0
156258-10101 2011 CAL Grip	45	45	0
156258-22028 2011 CAL Grip	153	153	0
156259-22040 Homeland	188	9	179
156260-22040 IECGP 10	686	327	359
156261-22028 DEAP 2012	240	240	0
156262-22028 CEDV 2011	227	48	179
156263-22040 Homeland Sec	101	101	0
156264-22028 Calif	67	67	0
156265-22028 CalGRIP 12	109	109	0
156270-22028 CalGRIP 13	4	4	0

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Receiving Department	Total	Management Services	Management of Staff
156266-22028 CEDV 12	106	106	0
156267-22028 STEP	131	131	0
156268-22028 Sobriety 12	224	224	0
156269-22028 CAHT 2012	95	95	0
156302-10101 CHRP	476	476	0
156302-22071 CHRP	570	570	0
156401-20501 CDBG, Fund	1,378	302	1,076
156413-22014 SLESF 10-11	584	584	0
156414-22014 SLESF 12-13	36	36	0
156509-22041 Recovery 2009	386	27	359
156511-22041 JAG FY10	9	9	0
156512-22041 JAG FY 12	94	94	0
156513-22041 JAG FY 12	38	38	0
158001-24005 P.O.S.T.	775	775	0
158003-24005 Regional	137	137	0
158004-24005 Scared Stiff	93	93	0
159801-70211 Police Phase I	1	1	0
160101-10101 Administative	2,646	1,389	1,257
160103-10101 Office of	170	170	0
160103-22033 Public	38	38	0
160104-10101 Recruitment	8	8	0
160201-10101 Suppression ,	77,299	31,867	45,432
160201-22035 Suppression ,	273	273	0
160201-22044 Suppression ,	1,858	782	1,076
160201-22059 Suppression ,	28	28	0
160201-24050 Field	293	293	0
160204-10101 HazMat Team	89	89	0
160205-10101 Technical	61	61	0
160206-10101 Emergency	18	18	0
160207-10101 Geographic	23	23	0
160209-10101 Fire Safer	2,444	829	1,615
160210-10101 Explorer	11	11	0
160211-10101 NCFPD	68	68	0
160211-24050 NCFPD	12,053	4,516	7,537
160212-10101 Fig Garden	13	13	0
160301-10101 Inspection	4,622	1,930	2,692

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 100401-10101 City Manager Admin and Mgmt

Receiving Department	Total	Management Services	Management of Staff
160302-10101 Fire	1,254	536	718
160305-10101 HazMat &	385	26	359
160501-10101 Fire Training	1,088	550	538
160501-24020 Fire Training	195	195	0
160601-10101 Fire Repair	2,686	1,116	1,570
160602-10101 Fire Supply	784	605	179
160603-10101 Fire	566	566	0
160604-10101 Fire Property	337	158	179
168801-70211 Fire Phase I	1	1	0
169901-31556 Fire Capital	170	170	0
170101-10101 Parks & Rec	1,194	476	718
170102-10101 Community	470	111	359
170102-24017 Community	65	65	0
170103-10101 Contract	26	26	0
170208-10101 Community	1,845	1,845	0
170301-10101 Recreation	450	91	359
170302-10101 Neighborhood	3,994	1,661	2,333
170302-22088 Neighborhood	100	100	0
170302-24012 Neighborhood	27	27	0
170302-24017 Neighborhood	38	38	0
170303-10101 Community	563	204	359
170303-24012 Community	13	13	0
170306-10101 Action Sports	328	149	179
170306-24012 Action Sports	6	6	0
170307-10101 Fitness and	5	5	0
170307-22087 Fitness and	22	22	0
170310-10101 Community	435	76	359
170310-22031 Community	14	14	0
170310-22032 Community	20	20	0
170310-24048 Community	164	164	0
170311-10101 Youth Sports	41	41	0
170311-24012 Youth Sports	20	20	0
170501-10101 Neighborhood	755	755	0
170503-24017 Parks	40	40	0
170504-10101 Neighborhood	960	960	0
170507-24017 Mall	48	48	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 100401-10101 City Manager Admin and Mgmt

Receiving Department	Total	Management Services	Management of Staff
170601-10101 After School	225	46	179
170601-24048 After School	229	229	0
170602-10101 Fresno Best	691	153	538
170602-24048 Fresno Best	82	82	0
170604-10101 Senior Citizen	277	98	179
170604-20501 Senior Citizen	295	116	179
170605-10101 Aquatics	209	209	0
170605-22088 Aquatics	5	5	0
170606-10101 Fresno	6	6	0
170502-10101 Parks Planned	3,653	1,141	2,512
170502-24017 Parks Planned	37	37	0
170503-10101 Parks	1,706	630	1,076
170507-10101 Mall	13	13	0
170517-10101 Memorial	36	36	0
170518-10101 Parks Night	8	8	0
170801-24017 Parks Special	69	69	0
172002-45001 Riverside Golf	15	15	0
178801-70210 PARCS Impact	1,693	1,693	0
179901-10101 Parks and Rec	7	7	0
179901-22031 Parks and Rec	63	63	0
179901-22092 Parks and Rec	476	476	0
179901-22094 Parks and Rec	803	803	0
179901-24017 Parks and Rec	457	457	0
179901-30127 Parks and Rec	34	34	0
179901-30134 Parks and Rec	47	47	0
179901-30136 Parks and Rec	217	217	0
179901-31504 Parks and Rec	8	8	0
179901-31510 Parks and Rec	42	42	0
180101-10101 Public Works	1,210	313	897
180101-22508 Public Works	1,758	682	1,076
180102-10101 PW Admin-	12	12	0
180105-10101 ADA Program	226	47	179
180105-22508 ADA Program	33	33	0
180201-10101 General	1,652	576	1,076
180202-10101 Real Estate &	578	40	538
180203-10101 Land Section	781	243	538

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 100401-10101 City Manager Admin and Mgmt

Receiving Department	Total	Management Services	Management of Staff
180204-10101 Engr Svc-Cap	9	9	0
180204-22508 Engr Svc-Cap	41	41	0
180231-10101 Traffic	900	362	538
180231-22508 Traffic	985	267	718
180232-22508 Traffic	1,432	356	1,076
180233-10101 Transportation	825	107	718
180233-22508 Transportation	171	171	0
180234-10101 Traffic Oper.	2	2	0
180234-22508 Traffic Oper.	30	30	0
180411-22508 Project	1,547	201	1,346
180412-22508 Proj Mgt Cap	61	61	0
180414-22508 Design	1,264	188	1,076
180415-22508 Design	42	42	0
180421-10101 Capital	521	162	359
180421-22508 Capital	4,179	275	3,904
180422-10101 Surveying	1,118	42	1,076
180423-10101 Subdivision	957	284	673
180424-22508 Capital	47	47	0
180425-22508 Const Mgt Cap	125	125	0
181201-51001 Building	6,264	4,290	1,974
181210-51001 Special	1,587	1,228	359
181501-20103 Street	9,740	3,279	6,461
181501-22506 Street	6,988	3,219	3,769
181501-41501 Street	179	0	179
181502-41501 Street	5,153	2,461	2,692
181504-20103 Street	2,067	93	1,974
181509-41008 Street Tree	1,381	484	897
181509-41501 Street Tree	397	397	0
181510-46501 Streets Special	42	42	0
181511-24029 Median Island	4	4	0
181511-24030 Median Island	5	5	0
181511-24032 Median Island	2	2	0
181511-24033 Median Island	4	4	0
181511-30101 Median Island	5	5	0
181511-30506 Median Island	1,064	526	538
181511-30509 Median Island	4,044	2,070	1,974

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 100401-10101 City Manager Admin and Mgmt

Receiving Department	Total	Management Services	Management of Staff
181511-30517 Median Island	969	610	359
181511-41501 Median Island	7,910	3,244	4,666
181514-10101 Park	5,860	2,450	3,410
182001-10101 Streetlight	211	211	0
182001-20101 Streetlight	6,515	3,465	3,050
182001-20102 Streetlight	443	443	0
182001-46502 Streetlight	662	662	0
182003-20101 Tra	25	25	0
185001-40540 UGM Capital	1	1	0
186010-31635 Right of Way	1	1	0
186010-31648 Right of Way	6	6	0
189901-20102 Street Works	668	668	0
189901-21501 Street Works	11	11	0
189901-22003 Street Works	314	314	0
189901-22048 Street Works	8,860	8,860	0
189901-22050 Street Works	940	940	0
189901-22056 Street Works	4,250	4,250	0
189901-22504 Street Works	3,336	3,336	0
189901-22507 Street Works	58	58	0
189901-22508 Street Works	8	8	0
189901-22509 Street Works	634	634	0
189901-22510 Street Works	15	15	0
189901-22511 Street Works	4,040	4,040	0
189901-22512 Street Works	138	138	0
189901-24009 Street Works	150	150	0
189901-24053 Street Works	163	163	0
189901-24055 Street Works	13	13	0
189901-24061 Street Works	152	152	0
189901-24064 Street Works	23	23	0
189901-26001 Street Works	149	149	0
189901-30102 Street Works	26	26	0
189901-30143 Street Works	312	312	0
189901-30144 Street Works	63	63	0
189901-30151 Street Works	12	12	0
189901-30152 Street Works	12	12	0
189901-30502 Street Works	3	3	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 100401-10101 City Manager Admin and Mgmt

Receiving Department	Total	Management Services	Management of Staff
189901-30506 Street Works	6	6	0
189901-30509 Street Works	9	9	0
189901-30517 Street Works	40	40	0
189901-30518 Street Works	401	401	0
189901-31578 Street Works	84	84	0
189901-31585 Street Works	1	1	0
189901-31588 Street Works	1	1	0
189901-41501 Street Works	292	292	0
189901-46501 Street Works	35	35	0
200101-10101	967	967	0
200201-10101	354	175	179
200301-50104 Retirement	2,785	990	1,795
200601-10101 Citywide	9,951	9,951	0
400101-10101 Administration	1,192	743	449
400102-10101 Accounting &	473	114	359
400104-10101 Records	473	114	359
400105-20501 CDBG	334	155	179
400105-20515 CDBG	19	19	0
400105-20521 CDBG	5	5	0
400204-10101 Inspection	6,025	1,897	4,128
400205-10101 Permit Center	3,318	1,164	2,154
400301-10101 Advance	466	287	179
400302-10101 Current	4,059	1,367	2,692
400602-20501 Housing	559	200	359
400602-22084 Housing	1,468	1,468	0
400603-20501 Housing	1,037	319	718
400603-20515 Housing	33	33	0
400603-20518 Housing	1,355	817	538
400603-20521 Housing	431	72	359
400603-20533 Housing	15	15	0
400603-22038 Housing	242	63	179
400603-22084 Housing	441	441	0
400604-20515 Home Buyers	13	13	0
400604-22084 Home Buyer	14	14	0
400605-20501 Homeless	37	37	0
400605-22085 Homeless	8	8	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 100401-10101 City Manager Admin and Mgmt

Receiving Department	Total	Management Services	Management of Staff
400606-10101 Mobile Home	14	14	0
400702-10101 Community	6,535	2,228	4,307
400702-20501 Community	6,589	2,282	4,307
400702-24024 Community	209	209	0
400801-10101 Sustainable	687	508	179
400801-20516 Sustainable	593	55	538
400801-20532 Sustainable	4,787	4,069	718
400801-22089 Sustainable	8	8	0
400801-22093 Sustainable	18	18	0
400801-26001 Sustainable	182	3	179
400901-10101 Local Bus	492	313	179
400901-20501 Local Bus	218	39	179
400901-24006 Local Bus	897	0	897
400920-10101 Neighborhood	1	1	0
400930-10101 Local Business	10	10	0
400950-10101 Historic	4	4	0
400950-20501 Historic	269	90	179
400950-22091 Historic	9	9	0
401001-10101 Parking All	9,310	4,357	4,953
410101-55001 Public Utilities	2,235	978	1,257
410102-55001 Utility	2,022	586	1,436
410401-52507 UB&C	1,657	581	1,076
410402-52507 UB&C	6,582	2,095	4,487
410403-52507 UB&C	5,721	1,593	4,128
410404-52507 UB&C Satellite	1,023	305	718
411001-40101 Water	68,750	35,191	33,559
411501-40101 Water Capital	5,349	5,349	0
411501-40103 Water Capital	791	791	0
411501-40110 Water Capital	73	73	0
411501-40118 Water Capital	7,189	7,189	0
411501-40119 Water Capital	32,135	32,135	0
411501-40123 Water Capital	4	4	0
411501-40187 Water Capital	1,211	1,211	0
412001-41001 Container	1,639	382	1,257
412002-41001 Landfill	715	536	179
412004-41001 Recycling	721	183	538

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 100401-10101 City Manager Admin and Mgmt

Receiving Department	Total	Management Services	Management of Staff
412004-41004 Recycling	110	110	0
412004-41006 Recycling	121	121	0
412007-41001 Solid Waste	42,058	19,625	22,433
412008-41001 Solid Waste	1,675	1,675	0
412010-41001 Litter Control	4,219	1,169	3,050
412011-41001 Operation	6,179	2,231	3,948
412011-41501 Operation	359	0	359
412018-41001 Commerical	12	12	0
412502-41003 Landfill	1,090	1,090	0
413501-40501 Sewer System	7,121	7,121	0
414004-40501 Liquid	38,824	19,532	19,292
414006-40501 Pretreatment	5,644	1,740	3,904
414007-40501 N. Fresno WW	314	314	0
414008-40501 Wastewater	10,511	4,050	6,461
414501-40501 Wastewater	12,391	12,391	0
414501-40525 Wastewater	729	729	0
430101-42001 FYI Admin &	1,618	721	897
430102-42001 FYI Operations	8,718	4,231	4,487
430103-42001 FYI Security &	4,390	3,170	1,220
430104-42001 FYI Airfield	4,209	1,517	2,692
430104-42044 Field Ops &	179	0	179
430107-42001 Airports	695	336	359
430108-42001 Airports	1,520	444	1,076
430109-42001 Airports	922	563	359
430110-42001 Airports	414	235	179
430201-42001 FCH Airport	179	0	179
430201-42501 FCH Airport	914	376	538
439901-42040 Airports Fed	9,351	9,351	0
439902-42042 Airport Local	832	832	0
439903-42040 Airports Fed	96	96	0
439906-42040 Airports Fed	106	106	0
440101-43001 Convention	1,329	1,329	0
449901-30138 Conv Center	26	26	0
449901-30142 Conv Center	4	4	0
451001-43502 Administration	1,052	1,052	0
451002-22505 Weekday	465	465	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 100401-10101 City Manager Admin and Mgmt

Receiving Department	Total	Management Services	Management of Staff
451002-43502 Weekday	10,519	10,519	0
451002-43504 Weekday	182	182	0
451003-22505 Night Service	7,776	2,033	5,743
451003-43502 Night Service	38,494	88	38,406
451003-43504 Night Service	36	36	0
451004-43502 Weekend	2,670	2,670	0
451004-43504 Weekend	55	55	0
451005-22505 15 Min	1,356	1,356	0
451005-43504 15 Min	27	27	0
451006-22505 Special	223	223	0
451006-43504 Special	3	3	0
452001-22505 Administration	1,615	0	1,615
452001-43502 Administration	9,332	0	9,332
452001-43504 Administration	2,635	2,097	538
452002-43504 Weekday	2,412	2,233	179
452003-43504 Night Service	648	648	0
452004-43504 Weekend	661	661	0
452005-43504 15 Min	352	352	0
452007-43504 Shelter Crew	425	425	0
453001-22505 Administration	480	121	359
453001-43502 Administration	5,827	3,673	2,154
453001-43504 Administration	470	111	359
454001-43502 Administration	1,944	508	1,436
454001-43504 Administration	193	193	0
454008-43502 HandyRide	3,049	3,049	0
454008-43504 HandyRide	1,341	1,341	0
454009-43502 Certifications	46	46	0
455001-43502 Administration	538	0	538
455001-43504 Administration	71	71	0
455010-43504 Planning	80	80	0
455011-43504 Marketing	100	100	0
456401-50501 Fleet Equip	26,806	15,141	11,665
456501-50502 Fleet Equip	2,298	1,580	718
459901-43523 FAX Capital	78	78	0
459901-43525 FAX Capital	37	37	0
459901-43540 FAX Capital	2	2	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 100401-10101 City Manager Admin and Mgmt

Receiving Department	Total	Management Services	Management of Staff
459901-43543 FAX Capital	325	325	0
459901-43545 FAX Capital	1,028	1,028	0
459901-43548 FAX Capital	3,997	3,997	0
459901-43550 FAX Capital	142	142	0
510101-54002 Information	2,069	993	1,076
510201-54002 System	3,150	1,041	2,109
510301-54002 Computer	6,882	2,216	4,666
510401-54501	2,400	1,682	718
510501-54001 Systems	2,971	2,971	0
511001-54003 Network	387	387	0
520202-70101 Treasury	5	5	0
520401-10101 Business	2,992	838	2,154
520802-10101 Disadvantaged	271	92	179
540701-51502 Property Self	2,951	2,592	359
540702-51502 Liability Self	5,987	4,911	1,076
540801-51501 Workers Comp	9,745	9,745	0
540901-51503 Unemployment	586	586	0
541001-10101 Classification	287	108	179
Direct Billed	0	0	0
Total	1,110,899	555,445	555,454

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SCHEDULE 2.1

CITY OF FRESNO, CALIFORNIA

120101 CITY CLERK

NATURE AND EXTENT OF SERVICES

The City Clerk's maintains its commitment of providing a high level of quality customer service to clients including other departments, the City Council, and the citizens of Fresno. While the City Clerk's office performs a variety of functions, the primary function of the Office is to provide support to the City Council by scheduling public hearings, preparing/distributing the City Council Agenda, drafting complete/accurate minutes for Council approval and verifying legal notices have been posted or published. The costs of services provided by the City Clerk's office have been distributed to the following five functions based on the time analysis provided:

- "City Admin" - These costs are allocated based on the total operating expenses by section fund.
- "Employee Recognition" -These costs are allocated based on the total employee awards per department.
- "Agenda Preparation" - These costs are allocated based on the agenda items by department.
- "Customer Service" - These costs are allocated based on the number of call volumes by section fund.
- "Research" - These costs are allocated based on the agenda items by department.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 120101-10101 City Clerk's Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	527,245			527,245
100401-10101 City Manager Admin and Mgmt	1,128	194	1,322	
120101-10101 City Clerk's Operations		4,171	4,171	
120102-10101 Records Management		135	135	
140101-10101 Legal Proceedings & Consult		3,172	3,172	
510301-10101 Computer Services		341	341	
520101-10101 Finance Administration		59	59	
520201-10101 Accounting		998	998	
520203-10101 Payroll		746	746	
520301-10101 Budget Program		810	810	
520902-10101 Central Printing		50,552	50,552	
540101-10101 Personnel Services		4,592	4,592	
Total Allocated Additions:	1,128	65,770	66,898	66,898
Total To Be Allocated:	528,373	65,770		594,143

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 120101-10101 City Clerk's Operations

	Total	General & Admin	City Admin	Employee Recognition	Agenda Preparation
Wages & Benefits					
Salaries & Wages	222,585	0	134,954	11,263	27,667
Fringe Benefits	72,750	0	44,108	3,681	9,043
Other Expense & Cost					
Gen Svc Pens Oblig Bnd Dbt Svc	12,482	0	7,567	632	1,552
HRA Payments	11,820	0	7,167	598	1,469
Recurring Vehicle Allowance	3,600	0	2,184	182	447
Public Relations & Information	9,960	0	6,039	504	1,238
Service Contracts-Office Equip	449	0	272	23	56
Space Rentals	150	0	90	8	19
Printing & Binding--O/S Vendor	5,696	0	3,454	288	708
Training	361	0	219	18	45
Travel & Conference	2,232	0	1,354	113	277
Office Supplies	3,451	0	2,092	175	429
Miscellaneous Expenditures	15	0	8	1	2
Membership & Dues	820	0	498	41	102
Info Systems Service Charge	24,100	0	14,612	1,219	2,996
Info Systems Equip Charge	16,665	0	10,105	843	2,071
Property Self-Insurance Chgs	100	0	61	5	12
Liability Self-Insurance Chgs	100	0	61	5	12
Charges For Telephone Service	2,288	0	1,388	116	284
Facilities Management Charges	45,000	0	27,283	2,277	5,594
Non-Recurrin Spec Project Chrgs	985	0	597	50	122
City Hall Rent	78,822	0	47,790	3,988	9,798
Employee/Visitor Prking Perm	100	0	61	5	12
Fleet Pool Vehicle Rental	14	0	8	1	2
Call Center Charges	11,600	0	7,033	587	1,442
Microsoft Migration	1,100	0	666	56	137
Departmental Totals					
Total Expenditures	527,245	0	319,671	26,679	65,536
Deductions					
Total Deductions	0	0	0	0	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 120101-10101 City Clerk's Operations

	Total	General & Admin	City Admin	Employee Recognition	Agenda Preparation
Functional Cost	527,245	0	319,671	26,679	65,536
Allocation Step 1					
Inbound- All Others	1,128	1,128	0	0	0
Reallocate Admin Costs		(1,128)	684	57	140
1st Allocation	528,373	0	320,355	26,736	65,676
Allocation Step 2					
Inbound- All Others	65,770	65,770	0	0	0
Reallocate Admin Costs		(65,770)	39,877	3,328	8,175
2nd Allocation	65,770	0	39,877	3,328	8,175
Total For 0040 120101-10101 City Clerk's					
Total Allocated	594,143	0	360,232	30,064	73,851

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 120101-10101 City Clerk's Operations

	Customer Service	Research
Wages & Benefits		
Salaries & Wages	25,241	23,460
Fringe Benefits	8,250	7,668
Other Expense & Cost		
Gen Svc Pens Oblig Bnd Dbt Svc	1,415	1,316
HRA Payments	1,340	1,246
Recurring Vehicle Allowance	408	379
Public Relations & Information	1,129	1,050
Service Contracts-Office Equip	51	47
Space Rentals	17	16
Printing & Binding--O/S Vendor	646	600
Training	41	38
Travel & Conference	253	235
Office Supplies	391	364
Miscellaneous Expenditures	2	2
Membership & Dues	93	86
Info Systems Service Charge	2,733	2,540
Info Systems Equip Charge	1,890	1,756
Property Self-Insurance Chgs	11	11
Liability Self-Insurance Chgs	11	11
Charges For Telephone Service	259	241
Facilities Management Charges	5,103	4,743
Non-Recurrin Spec Project Chrgs	112	104
City Hall Rent	8,938	8,308
Employee/Visitor Prking Perm	11	11
Fleet Pool Vehicle Rental	2	1
Call Center Charges	1,315	1,223
Microsoft Migration	125	116
Departmental Totals		
Total Expenditures	59,787	55,572
Deductions		
Total Deductions	0	0

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Schedule .3 - Costs Allocated By Activity
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	Customer Service	Research
Functional Cost	59,787	55,572
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	128	119
1st Allocation	59,915	55,691
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	7,458	6,932
2nd Allocation	7,458	6,932
Total For 0040 120101-10101 City Clerk's		
Total Allocated	67,373	62,623

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Schedule .4 - Detail Activity Allocations
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Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	2,214,202	0.3215	1,030		1,030	128	1,158
100101-10102, 100102 Office Of The Mayor	668,079	0.0970	311		311	39	350
100401-10101 City Manager Admin and	947,862	0.1376	441		441		441
120101-10101 City Clerk's Operations	527,245	0.0766	245		245		245
120102-10101 Records Management	83,792	0.0122	39		39	5	44
140101-10101 Legal Proceedings & Consult	4,149,662	0.6026	1,930		1,930	241	2,171
430501-42044 Airports Projects Administr	316,234	0.0459	147		147	18	165
510301-10101 Computer Services	350,062	0.0508	163		163	20	183
520101-10101 Finance Administration	184,464	0.0268	86		86	11	97
520201-10101 Accounting	1,524,857	0.2214	709		709	88	797
520202-10101 Treasury	672,308	0.0976	313		313	39	352
520203-10101 Payroll	543,555	0.0789	253		253	32	285
520204-10101 Collections	104,118	0.0151	48		48	6	54
520301-10101 Budget Program	1,042,388	0.1514	485		485	60	545
520304-10101 Internal Audit	113,704	0.0165	53		53	7	60
520801-10101 Purchasing	879,212	0.1277	409		409	51	460
520902-10101 Central Printing	1,142,843	0.1660	532		532	66	598
540101-10101 Personnel Services	2,557,333	0.3713	1,190		1,190	148	1,338
019501-10101 District 5 Infrastructure I	17,435	0.0025	8		8	1	9
019601-10101 District 6 Infrastructure I	3,974	0.0006	2		2		2
019701-10101 District 7 Infrastructure I	31,157	0.0045	14		14	2	16
100501-10101 Office of Independent Revie	96,814	0.0141	45		45	6	51
100701-24006 Local Bus Initiative	796,498	0.1157	371		371	46	417
109901-20501, 20515 Mayor and City	468,900	0.0681	218		218	27	245
151001-10101 Office of Chief of Police	2,485,457	0.3609	1,156		1,156	144	1,300
151001-48001 Office of Chief of Police	1,030,808	0.1497	480		480	60	540
151009-10101 Office of the Chief Trainin	13,635	0.0020	6		6	1	7
152001-10101 Management Support	830,863	0.1206	387		387	48	435

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Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
152002-10101 Fiscal Affairs Bureau	681,388	0.0989	317		317	40	357
152005-10101 Property Room Bureau	812,694	0.1180	378		378	47	425
152005-24003 Property Room Bureau	28,905	0.0042	13		13	2	15
152006-10101 Planning and Research	626,709	0.0910	292		292	36	328
152009-10101 Police Admin Training	1,834,704	0.2664	853		853	106	959
152010-10101 Administration	17,774,870	2.5811	8,269		8,269	1,031	9,300
153001-10101 SW Policing District	14,010,941	2.0345	6,518		6,518	813	7,331
153002-10101 CE Policing District	25,292	0.0037	12		12	1	13
153003-10101 SE Policing District	13,084,612	1.9000	6,087		6,087	759	6,846
153004-10101 NE Policing District	12,839,813	1.8644	5,973		5,973	745	6,718
153005-10101 NW Policing District	13,369,055	1.9413	6,219		6,219	776	6,995
153005-24003 NW Policing District	-140						
153009-10101 Patrol Training	82,279	0.0119	38		38	5	43
153010-10101 Patrol Administration	729,288	0.1059	339		339	42	381
153011-10101 Airport Public Saftey - Pol	125						
153012-10101 Graffiti	607,140	0.0882	282		282	35	317
153012-20501 Graffiti	664,517	0.0965	309		309	39	348
153013-10101 CalTrans Litter Program	139,136	0.0202	65		65	8	73
153015-10101 School Resource Officers Un	1,649,534	0.2395	767		767	96	863
153016-10101 Fresno Area Express Unit	495,184	0.0719	230		230	29	259
153017-10101 CBAT Career Burglary Aprh	437,708	0.0636	204		204	25	229
154006-10101 Helicopter Patrol Bureau	949,842	0.1379	442		442	55	497
154006-24003 Helicopter Patrol Bureau	521,695	0.0758	243		243	30	273
154008-10101 PAL/Life Skills	1,268	0.0002	1		1		1
154011-10101 Employee Services	314,815	0.0457	146		146	18	164
154012-10101 Volunteer Services	313,744	0.0456	146		146	18	164
154015-10101 Mounted	9,180	0.0013	4		4	1	5
154016-10101 K9	1,988,700	0.2888	925		925	115	1,040

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Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
154017-10101 Communications Center	6,177,759	0.8971	2,874		2,874	358	3,232
154018-10101 Duty Office	880,944	0.1279	410		410	51	461
154019-10101 Call Diversion	9,207	0.0013	4		4	1	5
154020-10101 Patrol Support Administrati	378,711	0.0550	176		176	22	198
154021-10101 Airport Public Safety	2,680	0.0004	1		1		1
154021-22043 Airport Public Safety	1,459,933	0.2120	679		679	85	764
154022-10101 Information Systems Bureau	1,120,355	0.1627	521		521	65	586
154023-10101 Traffic Enforcement	6,887,601	1.0001	3,204		3,204	400	3,604
154024-10101 Neighborhood Traffic Unit	2,214,200	0.3215	1,030		1,030	128	1,158
154025-10101 SWAT	170,201	0.0247	79		79	10	89
154026-10101 EOD (Bomb Unit)	23,180	0.0034	11		11	1	12
154027-10101 Records Bureau	1,476,649	0.2144	687		687	86	773
154029-10101 Youth Gang Taskforce	75,966	0.0110	35		35	4	39
154030-10101 Crime View Bureau	597,996	0.0868	278		278	35	313
154031-10101 Video Policing	59,585	0.0087	28		28	3	31
154050-10101 Special Operations Admin	493,126	0.0716	229		229	29	258
155001-10101 Internal Affairs Bureau	1,044,066	0.1516	486		486	61	547
155003-10101 Technical Services Bureau	1,617,804	0.2349	753		753	94	847
155004-10101 Criminal Investigations Bur	1,944,959	0.2824	905		905	113	1,018
155006-10101 Street Violence Bureau	5,386,482	0.7822	2,506		2,506	313	2,819
155006-24003 Street Violence Bureau	62,830	0.0091	29		29	4	33
155007-10101 Family Justice Bureau	3,831,138	0.5563	1,782		1,782	222	2,004
155008-10101 Special Investigations Bure	1,434,643	0.2083	667		667	83	750
155008-24003 Special Investigations Bure	65,695	0.0095	31		31	4	35
155009-10101 Investigative Services Trai	2,251	0.0003	1		1		1
155010-10101 Investigative Serrvices Adm	620,261	0.0901	289		289	36	325
155011-10101 Auto Theft Team	1,146,381	0.1665	533		533	67	600
155012-10101 MAGEC	1,869,205	0.2714	870		870	108	978

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Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
155017-10101 Vice/Intelligence Unit	1,035,699	0.1504	482		482	60	542
155018-10101 VCIT-1	2,759,331	0.4007	1,284		1,284	160	1,444
155019-10101 Joint Terrorism Task Force	150,047	0.0218	70		70	9	79
155020-10101 HIDTA Task Force	213,036	0.0309	99		99	12	111
155021-10101 VCIT-2	3,210,748	0.4662	1,494		1,494	186	1,680
156110-22027 Bullet Proof Vests, Fed Gra	18,355	0.0027	9		9	1	10
156129-22027 COPS CSPP	220,428	0.0320	103		103	13	116
156130-22027 HUD Capital Program FY12	188,925	0.0274	88		88	11	99
156201-22028 ABC/FSU (ZG00058)	100,000	0.0145	47		47	6	53
156246-10101 IECGP 2008-10	2,921	0.0004	1		1		1
156253-10101 Cal-Grip FY10	5,539	0.0008	3		3		3
156254-10101 CAHT Human Trafficking	3,160	0.0005	1		1		1
156254-22028 CAHT Human Trafficking	104,487	0.0152	49		49	6	55
156257-10101 2011 Children Exposed to	2,496	0.0004	1		1		1
156258-10101 2011 CAL Grip 10	55,812	0.0081	26		26	3	29
156258-22028 2011 CAL Grip 10	189,734	0.0276	88		88	11	99
156259-22040 Homeland Security 10	11,901	0.0017	6		6	1	7
156260-22040 IECGP 10	405,664	0.0589	189		189	24	213
156261-22028 DEAP 2012	297,812	0.0432	139		139	17	156
156262-22028 CEDV 2011	60,057	0.0087	28		28	3	31
156263-22040 Homeland Sec Grant 2011	124,268	0.0180	58		58	7	65
156264-22028 Calif Endowment Grant	83,066	0.0121	39		39	5	44
156265-22028 CalGRIP 12	135,332	0.0197	63		63	8	71
156270-22028 CalGRIP 13	5,034	0.0007	2		2		2
156266-22028 CEDV 12	131,101	0.0190	61		61	8	69
156267-22028 STEP	162,502	0.0236	76		76	9	85
156268-22028 Sobriety 12	276,990	0.0402	129		129	16	145
156269-22028 CAHT 2012	117,127	0.0170	54		54	7	61

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Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
156302-10101 CHRP	590,070	0.0857	274		274	34	308
156302-22071 CHRP	706,363	0.1026	329		329	41	370
156401-20501 CDBG, Fund 20501	375,066	0.0545	174		174	22	196
156413-22014 SLESF 10-11	723,513	0.1051	337		337	42	379
156414-22014 SLESF 12-13	45,279	0.0066	21		21	3	24
156509-22041 Recovery 2009 JAG	33,312	0.0048	15		15	2	17
156510-22041 2009 Justice Assistance Gra	553	0.0001					
156511-22041 JAG FY10	11,644	0.0017	5		5	1	6
156512-22041 JAG FY 12	116,343	0.0169	54		54	7	61
156513-22041 JAG FY 12	46,422	0.0067	22		22	3	25
158001-24005 P.O.S.T. Training Section	960,063	0.1394	447		447	56	503
158003-24005 Regional Training Section	170,385	0.0247	79		79	10	89
158004-24005 Scared Stiff DUI Program	114,151	0.0166	53		53	7	60
159801-70211 Police Phase I Projects DS	1,725	0.0003	1		1		1
159802-70212 PD HVAC Chiller	340						
160101-10101 Administative Services	1,721,235	0.2499	801		801	100	901
160103-10101 Office of Emergency Service	211,376	0.0307	98		98	12	110
160103-22033 Public Outreach Unit	47,078	0.0068	22		22	3	25
160104-10101 Recruitment Services	9,993	0.0015	5		5	1	6
160201-10101 Suppression , EMS, and	39,502,207	5.7360	18,376		18,376	2,292	20,668
160201-22035 Suppression , EMS, and	338,183	0.0491	157		157	20	177
160201-22044 Suppression , EMS, and	969,851	0.1408	451		451	56	507
160201-22059 Suppression , EMS, and	35,297	0.0051	16		16	2	18
160201-24050 Field Operations Command	363,321	0.0528	169		169	21	190
160203-10101 Honor Guard	670	0.0001					
160204-10101 HazMat Team	110,977	0.0161	52		52	6	58
160205-10101 Technical Rescue Team	75,692	0.0110	35		35	4	39
160206-10101 Emergency Medical Svc	21,530	0.0031	10		10	1	11

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160207-10101 Geographic Information Syst	28,641	0.0042	13		13	2	15
160209-10101 Fire Safer Grant 2006	1,027,804	0.1492	478		478	60	538
160210-10101 Explorer Program	12,948	0.0019	6		6	1	7
160211-10101 NCFPD Contract Services	84,261	0.0122	39		39	5	44
160211-24050 NCFPD Contract Services	5,597,957	0.8129	2,604		2,604	325	2,929
160212-10101 Fig Garden FPD Contract	16,210	0.0024	8		8	1	9
160301-10101 Inspection Services	2,392,250	0.3474	1,113		1,113	139	1,252
160302-10101 Fire Investigation	663,995	0.0964	309		309	39	348
160305-10101 HazMat & Confined Space	32,122	0.0047	15		15	2	17
160501-10101 Fire Training	681,286	0.0989	317		317	40	357
160501-24020 Fire Training	240,823	0.0350	112		112	14	126
160601-10101 Fire Repair and Maintenance	1,382,929	0.2008	643		643	80	723
160602-10101 Fire Supply	750,293	0.1089	349		349	44	393
160603-10101 Fire Communications	702,087	0.1019	327		327	41	368
160604-10101 Fire Property Maintenance	196,319	0.0285	91		91	11	102
168801-70211 Fire Phase I Projects DS	1,244	0.0002	1		1		1
169901-31556 Fire Capital	210,331	0.0305	98		98	12	110
170101-10101 Parks & Rec Admin &	590,681	0.0858	275		275	34	309
170102-10101 Community Events &	137,495	0.0200	64		64	8	72
170102-24017 Community Events &	80,151	0.0116	37		37	5	42
170103-10101 Contract Maintenance	32,128	0.0047	15		15	2	17
170208-10101 Community Services	2,286,471	0.3320	1,064		1,064	133	1,197
170301-10101 Recreation Services	113,325	0.0165	53		53	7	60
170302-10101 Neighborhood Parks And	2,058,750	0.2989	958		958	119	1,077
170302-22088 Neighborhood Parks And	123,830	0.0180	58		58	7	65
170302-24012 Neighborhood Parks And	33,427	0.0049	16		16	2	18
170302-24017 Neighborhood Parks And	46,513	0.0068	22		22	3	25
170303-10101 Community Sports	252,427	0.0367	117		117	15	132

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170303-24012 Community Sports	15,687	0.0023	7		7	1	8
170305-10101 Swim Pool Oper And Maint	713	0.0001					
170306-10101 Action Sports	185,107	0.0269	86		86	11	97
170306-24012 Action Sports	6,901	0.0010	3		3		3
170307-10101 Fitness and Nutrition	5,125	0.0007	2		2		2
170307-22087 Fitness and Nutrition	26,973	0.0039	13		13	2	15
170310-10101 Community Science	94,306	0.0137	44		44	5	49
170310-22031 Community Science	17,372	0.0025	8		8	1	9
170310-22032 Community Science	24,651	0.0036	11		11	1	12
170310-24048 Community Science	203,243	0.0295	95		95	12	107
170311-10101 Youth Sports	51,416	0.0075	24		24	3	27
170311-24012 Youth Sports	25,298	0.0037	12		12	1	13
170501-10101 Neighborhood Parks	935,718	0.1359	435		435	54	489
170503-24017 Parks Custodial Maint	49,967	0.0073	23		23	3	26
170504-10101 Neighborhood Parks	1,190,519	0.1729	554		554	69	623
170507-24017 Mall Maintenance	60,290	0.0088	28		28	3	31
170601-10101 After School Recreation	56,239	0.0082	26		26	3	29
170601-24048 After School Recreation	283,840	0.0412	132		132	16	148
170602-10101 Fresno Best	189,760	0.0276	88		88	11	99
170602-24048 Fresno Best	101,928	0.0148	47		47	6	53
170604-10101 Senior Citizen Programs	122,014	0.0177	57		57	7	64
170604-20501 Senior Citizen Programs	143,960	0.0209	67		67	8	75
170605-10101 Aquatics Program	257,952	0.0375	120		120	15	135
170605-22088 Aquatics Program	5,703	0.0008	3		3		3
170606-10101 Fresno Connect	7,370	0.0011	3		3		3
170502-10101 Parks Planned Maintenance	1,413,939	0.2053	658		658	82	740
170502-24017 Parks Planned Maintenance	46,092	0.0067	21		21	3	24
170503-10101 Parks Custodial Maintenance	781,004	0.1134	363		363	45	408

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170506-10101 Median Islands-Sanitation	58						
170507-10101 Mall Maintenance	15,556	0.0023	7		7	1	8
170517-10101 Memorial Auditorium	44,703	0.0065	21		21	3	24
170518-10101 Parks Night Crews	10,753	0.0016	5		5	1	6
170801-24017 Parks Special Projects	86,167	0.0125	40		40	5	45
172002-45001 Riverside Golf Course	18,429	0.0027	9		9	1	10
178801-70210 PARCS Impact Fee Projects	2,098,752	0.3048	976		976	122	1,098
179901-10101 Parks and Rec Capital	8,201	0.0012	4		4		4
179901-22031 Parks and Rec Capital	78,626	0.0114	37		37	5	42
179901-22092 Parks and Rec Capital	589,720	0.0856	274		274	34	308
179901-22094 Parks and Rec Capital	995,450	0.1445	463		463	58	521
179901-24017 Parks and Rec Capital	566,809	0.0823	264		264	33	297
179901-30127 Parks and Rec Capital	42,366	0.0062	20		20	2	22
179901-30134 Parks and Rec Capital	58,399	0.0085	27		27	3	30
179901-30136 Parks and Rec Capital	269,330	0.0391	125		125	16	141
179901-31504 Parks and Rec Capital	10,312	0.0015	5		5	1	6
179901-31510 Parks and Rec Capital	52,304	0.0076	24		24	3	27
180101-10101 Public Works Admin &	388,103	0.0564	181		181	23	204
180101-22508 Public Works Admin &	846,120	0.1229	394		394	49	443
180102-10101 PW Admin- Cap Lbr to be Al	14,071	0.0020	7		7	1	8
180105-10101 ADA Program	57,649	0.0084	27		27	3	30
180105-22508 ADA Program	40,192	0.0058	19		19	2	21
180201-10101 General Engineering	713,972	0.1037	332		332	41	373
180202-10101 Real Estate & Lease Service	49,301	0.0072	23		23	3	26
180203-10101 Land Section	300,442	0.0436	140		140	17	157
180204-10101 Engr Svc-Cap Lbr to be Allo	11,456	0.0017	5		5	1	6
180204-22508 Engr Svc-Cap Lbr to be Allo	50,430	0.0073	23		23	3	26
180231-10101 Traffic Operations	449,027	0.0652	209		209	26	235

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
180231-22508 Traffic Operations	331,637	0.0482	154		154	19	173
180232-22508 Traffic Operations Center	441,570	0.0641	205		205	26	231
180233-10101 Transportation Planning	132,624	0.0193	62		62	8	70
180233-22508 Transportation Planning	212,785	0.0309	99		99	12	111
180234-10101 Traffic Oper. Capital Labor	3,342	0.0005	2		2		2
180234-22508 Traffic Oper. Capital Labor	37,372	0.0054	17		17	2	19
180411-22508 Project Management	249,068	0.0362	116		116	14	130
180412-22508 Proj Mgt Cap Lbr to be Allo	75,924	0.0110	35		35	4	39
180414-22508 Design Services	232,339	0.0337	108		108	13	121
180415-22508 Design Services Cap Lbr All	51,826	0.0075	24		24	3	27
180421-10101 Capital Management Admin	200,074	0.0291	93		93	12	105
180421-22508 Capital Management Admin	341,190	0.0495	159		159	20	179
180422-10101 Surveying	51,891	0.0075	24		24	3	27
180423-10101 Subdivision Inspection	351,713	0.0511	164		164	20	184
180424-22508 Capital Inspection	58,045	0.0084	27		27	3	30
180425-22508 Const Mgt Cap Lbr to be All	155,297	0.0226	72		72	9	81
181201-51001 Building Maintenance	5,318,162	0.7722	2,474		2,474	309	2,783
181210-51001 Special Projects	1,522,392	0.2211	708		708	88	796
181501-20103 Street Maintenance	4,064,010	0.5901	1,890		1,890	236	2,126
181501-22506 Street Maintenance	3,989,772	0.5793	1,856		1,856	232	2,088
181501-46501 Street Maintenance	456	0.0001					
181502-41501 Street Cleaning	3,050,264	0.4429	1,419		1,419	177	1,596
181504-20103 Street Maint-Cap Lbr to be	114,507	0.0166	53		53	7	60
181509-41008 Street Tree Maintenance	600,174	0.0872	279		279	35	314
181509-41501 Street Tree Maintenance	492,436	0.0715	229		229	29	258
181510-46501 Streets Special Projects	52,903	0.0077	25		25	3	28
181511-24029 Median Island Maintenance	4,950	0.0007	2		2		2
181511-24030 Median Island Maintenance	5,994	0.0009	3		3		3

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181511-24032 Median Island Maintenance	2,700	0.0004	1		1		1
181511-24033 Median Island Maintenance	4,800	0.0007	2		2		2
181511-30101 Median Island Maintenance	5,126	0.0007	2		2		2
181511-30506 Median Island Maintenance	652,249	0.0947	303		303	38	341
181511-30509 Median Island Maintenance	2,566,459	0.3727	1,194		1,194	149	1,343
181511-30517 Median Island Maintenance	755,623	0.1097	351		351	44	395
181511-41501 Median Island Maintenance	4,020,941	0.5839	1,870		1,870	233	2,103
181514-10101 Park Maintenance	3,036,481	0.4409	1,413		1,413	176	1,589
182001-10101 Streetlight Maintenance	261,395	0.0380	122		122	15	137
182001-20101 Streetlight Maintenance	4,295,272	0.6237	1,998		1,998	249	2,247
182001-20102 Streetlight Maintenance	549,438	0.0798	256		256	32	288
182001-46502 Streetlight Maintenance	821,621	0.1193	382		382	48	430
182003-20101 Tra Sig/Lght-Cap Lbr to be	29,908	0.0043	14		14	2	16
185001-40540 UGM Capital	2,071	0.0003	1		1		1
186010-31635 Right of Way Acq Capital	1,631	0.0002	1		1		1
186010-31648 Right of Way Acq Capital	7,403	0.0011	3		3		3
189901-20102 Street Works	828,709	0.1203	385		385	48	433
189901-21501 Street Works	13,695	0.0020	6		6	1	7
189901-22003 Street Works	388,970	0.0565	181		181	23	204
189901-22048 Street Works	10,982,487	1.5947	5,109		5,109	637	5,746
189901-22050 Street Works	1,166,094	0.1693	542		542	68	610
189901-22056 Street Works	5,268,391	0.7650	2,451		2,451	306	2,757
189901-22504 Street Works	4,136,229	0.6006	1,924		1,924	240	2,164
189901-22507 Street Works	71,715	0.0104	33		33	4	37
189901-22508 Street Works	9,921	0.0014	5		5	1	6
189901-22509 Street Works	785,656	0.1141	365		365	46	411
189901-22510 Street Works	18,579	0.0027	9		9	1	10
189901-22511 Street Works	5,008,109	0.7272	2,330		2,330	291	2,621

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189901-22512 Street Works	172,140	0.0250	80		80	10	90
189901-24009 Street Works	186,011	0.0270	87		87	11	98
189901-24053 Street Works	201,749	0.0293	94		94	12	106
189901-24055 Street Works	16,216	0.0024	8		8	1	9
189901-24061 Street Works	188,240	0.0273	88		88	11	99
189901-24064 Street Works	28,503	0.0041	13		13	2	15
189901-26001 Street Works	183,866	0.0267	86		86	11	97
189901-30102 Street Works	31,639	0.0046	15		15	2	17
189901-30143 Street Works	386,296	0.0561	180		180	22	202
189901-30144 Street Works	78,759	0.0114	37		37	5	42
189901-30151 Street Works	14,620	0.0021	7		7	1	8
189901-30152 Street Works	14,770	0.0021	7		7	1	8
189901-30502 Street Works	3,755	0.0005	2		2		2
189901-30506 Street Works	7,443	0.0011	3		3		3
189901-30509 Street Works	11,710	0.0017	5		5	1	6
189901-30517 Street Works	49,153	0.0071	23		23	3	26
189901-30518 Street Works	496,325	0.0721	231		231	29	260
189901-31578 Street Works	104,260	0.0151	48		48	6	54
189901-31585 Street Works	1,696	0.0002	1		1		1
189901-31588 Street Works	794	0.0001					
189901-41501 Street Works	362,220	0.0526	168		168	21	189
189901-46501 Street Works	43,465	0.0063	20		20	3	23
200101-10101 Intergovernmental Relations	1,198,298	0.1740	557		557	70	627
200201-10101 Redevelopment Services	216,902	0.0315	101		101	13	114
200301-50104 Retirement Accounting	1,227,179	0.1782	571		571	71	642
200601-10101 Citywide Contract Obligagat	12,334,999	1.7911	5,738		5,738	716	6,454
400101-10101 Administration &	921,040	0.1337	428		428	53	481
400102-10101 Accounting & Cashiering	140,377	0.0204	65		65	8	73

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Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400104-10101 Records Section	141,113	0.0205	66		66	8	74
400105-20501 CDBG Administration	192,327	0.0279	89		89	11	100
400105-20515 CDBG Administration	23,540	0.0034	11		11	1	12
400105-20521 CDBG Administration	5,775	0.0008	3		3		3
400204-10101 Inspection Services	2,350,943	0.3414	1,094		1,094	136	1,230
400205-10101 Permit Center	1,443,075	0.2095	671		671	84	755
400301-10101 Advance Planning	355,359	0.0516	165		165	21	186
400302-10101 Current Planning	1,694,377	0.2460	788		788	98	886
400602-20501 Housing Development	248,833	0.0361	116		116	14	130
400602-22084 Housing Development	1,819,420	0.2642	846		846	106	952
400603-20501 Housing Rehabilitation	395,907	0.0575	184		184	23	207
400603-20506 Housing Rehabilitation	236						
400603-20515 Housing Rehabilitation	41,277	0.0060	19		19	2	21
400603-20518 Housing Rehabilitation	1,012,091	0.1470	471		471	59	530
400603-20521 Housing Rehabilitation	89,247	0.0130	42		42	5	47
400603-20533 Housing Rehabilitation	18,355	0.0027	9		9	1	10
400603-22038 Housing Rehabilitation	78,320	0.0114	36		36	5	41
400603-22084 Housing Rehabilitation	546,709	0.0794	254		254	32	286
400604-20501 Home Buyer Assistance	107						
400604-20515 Home Buyers Assistance	16,654	0.0024	8		8	1	9
400604-22084 Home Buyer Assistance	17,138	0.0025	8		8	1	9
400605-20501 Homeless Services	45,832	0.0067	21		21	3	24
400605-22085 Homeless Services	10,803	0.0016	5		5	1	6
400606-10101 Mobile Home Rent Review	17,473	0.0025	8		8	1	9
400702-10101 Community Revitalization	2,762,894	0.4012	1,285		1,285	160	1,445
400702-20501 Community Revitalization	2,829,931	0.4109	1,316		1,316	164	1,480
400702-24024 Community Revitalization	258,242	0.0375	120		120	15	135
400801-10101 Sustainable Fresno	629,222	0.0914	293		293	37	330

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400801-20516 Sustainable Fresno	68,295	0.0099	32		32	4	36
400801-20532 Sustainable Fresno	5,043,100	0.7323	2,346		2,346	293	2,639
400801-22089 Sustainable Fresno	10,879	0.0016	5		5	1	6
400801-22093 Sustainable Fresno	22,000	0.0032	10		10	1	11
400801-26001 Sustainable Fresno	4,102	0.0006	2		2		2
400901-10101 Local Bus Initiative Sect	387,950	0.0563	180		180	23	203
400901-20501 Local Bus Initiative Sect	47,536	0.0069	22		22	3	25
400920-10101 Neighborhood Revitalization	1,905	0.0003	1		1		1
400930-10101 Local Business Initiatives	12,581	0.0018	6		6	1	7
400950-10101 Historic Preservation	4,650	0.0007	2		2		2
400950-20501 Historic Preservation	111,393	0.0162	52		52	6	58
400950-22091 Historic Preservation	11,679	0.0017	5		5	1	6
401001-10101 Parking All Areas	5,401,878	0.7844	2,513		2,513	313	2,826
410101-55001 Public Utilities Admin	1,211,895	0.1760	564		564	70	634
410102-55001 Utility Engineering & Plann	725,860	0.1054	338		338	42	380
410401-52507 UB&C Administration	720,199	0.1046	335		335	42	377
410402-52507 UB&C Customer Service	2,596,767	0.3771	1,208		1,208	151	1,359
410403-52507 UB&C Collection/Spec Billin	1,974,436	0.2867	918		918	115	1,033
410404-52507 UB&C Satellite Collection O	377,361	0.0548	176		176	22	198
411001-40101 Water Operations	43,625,242	6.3355	20,292		20,292	2,533	22,825
411501-40101 Water Capital	6,630,533	0.9628	3,084		3,084	385	3,469
411501-40103 Water Capital	981,403	0.1425	457		457	57	514
411501-40110 Water Capital	90,666	0.0132	42		42	5	47
411501-40118 Water Capital	8,911,957	1.2941	4,146		4,146	517	4,663
411501-40119 Water Capital	39,833,445	5.7841	18,530		18,530	2,311	20,841
411501-40123 Water Capital	4,462	0.0006	2		2		2
411501-40174 Water Capital	421	0.0001					
411501-40187 Water Capital	1,501,574	0.2180	699		699	87	786

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
412001-41001 Container Acquisition & Mai	473,432	0.0687	220		220	27	247
412002-41001 Landfill	663,731	0.0964	309		309	39	348
412004-41001 Recycling	226,023	0.0328	105		105	13	118
412004-41004 Recycling	136,642	0.0198	64		64	8	72
412004-41006 Recycling	149,671	0.0217	70		70	9	79
412007-41001 Solid Waste Collect & Dispo	24,326,800	3.5324	11,316		11,316	1,412	12,728
412008-41001 Solid Waste Collection & Di	2,075,981	0.3014	966		966	120	1,086
412010-41001 Litter Control	1,449,281	0.2104	674		674	84	758
412011-41001 Operation Clean Up	2,765,825	0.4016	1,287		1,287	160	1,447
412018-41001 Commerical SWaste	15,012	0.0022	7		7	1	8
412502-41003 Landfill Closure Capital	1,351,429	0.1962	629		629	78	707
413501-40501 Sewer System Capital	8,828,291	1.2819	4,107		4,107	512	4,619
414004-40501 Liquid WasteTreatment	24,211,012	3.5156	11,262		11,262	1,405	12,667
414006-40501 Pretreatment	2,156,149	0.3131	1,003		1,003	125	1,128
414007-40501 N. Fresno WW Reclam	389,977	0.0566	181		181	23	204
414008-40501 Wastewater Collection	5,021,185	0.7291	2,336		2,336	291	2,627
414501-40501 Wastewater Capital	15,359,642	2.2303	7,145		7,145	891	8,036
414501-40525 Wastewater Capital	904,214	0.1313	421		421	52	473
430101-42001 FYI Admin & Management	893,712	0.1298	416		416	52	468
430102-42001 FYI Operations &	5,243,643	0.7614	2,439		2,439	304	2,743
430103-42001 FYI Security & Safety	3,929,620	0.5706	1,828		1,828	228	2,056
430104-42001 FYI Airfield Ops & Maint	1,880,352	0.2730	875		875	109	984
430107-42001 Airports Marketing	416,575	0.0605	194		194	24	218
430108-42001 Airports Finance	551,381	0.0801	256		256	32	288
430109-42001 Airports Property	697,569	0.1013	324		324	40	364
430110-42001 Airports Information Techno	291,227	0.0423	135		135	17	152
430201-42501 FCH Airport Operations	466,159	0.0677	217		217	27	244
439901-42040 Airports Fed Grants	11,591,689	1.6832	5,392		5,392	673	6,065

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439902-42042 Airport Local Funded Projec	1,031,989	0.1499	480		480	60	540
439903-42040 Airports Fed Grants	119,423	0.0173	56		56	7	63
439906-42040 Airports Fed Grant- Noise	131,015	0.0190	61		61	8	69
440101-43001 Convention Center Admin	1,647,571	0.2392	766		766	96	862
449901-30138 Conv Center Capital	32,577	0.0047	15		15	2	17
449901-30142 Conv Center Capital	4,611	0.0007	2		2		2
451001-43502 Administration	1,303,671	0.1893	606		606	76	682
451002-22505 Weekday Service	577,020	0.0838	268		268	33	301
451002-43502 Weekday Service	13,039,121	1.8934	6,066		6,066	757	6,823
451002-43504 Weekday Service	225,552	0.0328	105		105	13	118
451003-22505 Night Service	2,519,593	0.3659	1,172		1,172	146	1,318
451003-43502 Night Service	108,655	0.0158	51		51	6	57
451003-43504 Night Service	45,110	0.0066	21		21	3	24
451004-43502 Weekend Service	3,309,951	0.4806	1,540		1,540	192	1,732
451004-43504 Weekend Service	67,666	0.0098	31		31	4	35
451005-22505 15 Min Frequencies	1,680,519	0.2440	782		782	98	880
451005-43504 15 Min Frequencies	33,833	0.0049	16		16	2	18
451006-22505 Special Services	275,881	0.0401	128		128	16	144
451006-43504 Special Services	3,759	0.0005	2		2		2
452001-43504 Administration	2,598,978	0.3774	1,209		1,209	151	1,360
452002-43504 Weekday Service	2,767,717	0.4019	1,287		1,287	161	1,448
452003-43504 Night Service	803,645	0.1167	374		374	47	421
452004-43504 Weekend Service	820,054	0.1191	381		381	48	429
452005-43504 15 Min Frequencies	436,652	0.0634	203		203	25	228
452007-43504 Shelter Crew	526,939	0.0765	245		245	31	276
453001-22505 Administration	149,760	0.0217	70		70	9	79
453001-43502 Administration	4,552,414	0.6610	2,118		2,118	264	2,382
453001-43504 Administration	138,629	0.0201	64		64	8	72

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454001-43502 Administration	629,216	0.0914	293		293	37	330
454001-43504 Administration	239,875	0.0348	112		112	14	126
454008-43502 HandyRide	3,779,254	0.5488	1,758		1,758	219	1,977
454008-43504 HandyRide	1,662,537	0.2414	773		773	96	869
454009-43502 Certifications	56,023	0.0081	26		26	3	29
455001-43504 Administration	88,408	0.0128	41		41	5	46
455010-43504 Planning	99,150	0.0144	46		46	6	52
455011-43504 Marketing	123,685	0.0180	58		58	7	65
456401-50501 Fleet Equip Maintenance	18,767,735	2.7252	8,730		8,730	1,089	9,819
456501-50502 Fleet Equip Acquisition Div	1,958,489	0.2844	911		911	114	1,025
459901-43523 FAX Capital	96,749	0.0140	45		45	6	51
459901-43525 FAX Capital	46,335	0.0067	22		22	3	25
459901-43540 FAX Capital	3,540	0.0005	2		2		2
459901-43543 FAX Capital	402,493	0.0584	187		187	23	210
459901-43545 FAX Capital	1,273,701	0.1850	592		592	74	666
459901-43548 FAX Capital	4,955,036	0.7195	2,305		2,305	288	2,593
459901-43550 FAX Capital	175,118	0.0254	81		81	10	91
510101-54002 Information Services Admin	1,230,428	0.1787	572		572	71	643
510201-54002 System Applications	1,289,660	0.1873	600		600	75	675
510301-54002 Computer Services	2,746,583	0.3988	1,278		1,278	159	1,437
510401-54501 Communications Services	2,085,242	0.3028	970		970	121	1,091
510501-54001 Systems Acquisition & Maint	3,682,515	0.5347	1,713		1,713	214	1,927
511001-54003 Network	479,591	0.0696	223		223	28	251
520202-70101 Treasury	5,522	0.0008	3		3		3
520401-10101 Business License Program	1,038,607	0.1508	483		483	60	543
520802-10101 Disadvantaged Bus Enterpris	113,970	0.0165	53		53	7	60
540701-51502 Property Self Insurance	3,212,279	0.4664	1,494		1,494	186	1,680
540702-51502 Liability Self Insurance	6,087,712	0.8840	2,832		2,832	353	3,185

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540801-51501 Workers Comp Insurance	12,079,353	1.7540	5,619		5,619	701	6,320
540901-51503 Unemployment Self	726,250	0.1055	338		338	42	380
541001-10101 Classification and Comp	133,245	0.0193	62		62	8	70
SubTotal	688,667,975	100.0000	320,355		320,355	39,877	360,232
Total	688,667,975	100.0000	320,355		320,355	39,877	360,232

Allocation Basis: FY 2012-13 Actual Expenditures by Section Fund

Allocation Source: FY 13 Adopted Budget

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Activity - Employee Recognition

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	2	0.4073	109		109	14	123
100401-10101 City Manager Admin and	1	0.2037	54		54		54
120101-10101 City Clerk's Operations	4	0.8147	218		218		218
140101-10101 Legal Proceedings & Consult	6	1.2220	327		327	41	368
520101-10101 Finance Administration	10	2.0367	545		545	68	613
540101-10101 Personnel Services	13	2.6477	708		708	89	797
151001-10101 Office of Chief of Police	147	29.9387	8,002		8,002	1,009	9,011
160101-10101 Administative Services	64	13.0346	3,485		3,485	438	3,923
170101-10101 Parks & Rec Admin &	17	3.4623	926		926	116	1,042
180101-10101 Public Works Admin &	41	8.3503	2,233		2,233	281	2,514
200301-50104 Retirement Accounting	1	0.2037	54		54	7	61
400101-10101 Administration &	30	6.1100	1,634		1,634	205	1,839
410101-55001 Public Utilities Admin	89	18.1263	4,846		4,846	609	5,455
430101-42001 FYI Admin & Management	10	2.0367	545		545	68	613
451001-22505 Administration	46	9.3686	2,505		2,505	315	2,820
510101-54002 Information Services Admin	10	2.0367	545		545	68	613
SubTotal	491	100.0000	26,736		26,736	3,328	30,064
Total	491	100.0000	26,736		26,736	3,328	30,064

Allocation Basis: Total Employee Awards by Department
Allocation Source: City Clerk

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 120101-10101 City Clerk's Operations

Activity - Agenda Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	47	4.0378	2,652		2,652	340	2,992
100101-10102, 100102 Office Of The Mayor	48	4.1237	2,708		2,708	348	3,056
120101-10101 City Clerk's Operations	35	3.0069	1,975		1,975		1,975
140101-10101 Legal Proceedings & Consult	12	1.0309	677		677	87	764
520101-10101 Finance Administration	40	3.4364	2,257		2,257	290	2,547
520301-10101 Budget Program	12	1.0309	677		677	87	764
540101-10101 Personnel Services	31	2.6632	1,749		1,749	224	1,973
151001-10101 Office of Chief of Police	47	4.0378	2,652		2,652	340	2,992
160101-10101 Administative Services	10	0.8591	564		564	72	636
170101-10101 Parks & Rec Admin &	41	3.5223	2,313		2,313	297	2,610
180101-10101 Public Works Admin &	283	24.3129	15,968		15,968	2,049	18,017
200201-10101 Redevelopment Services	29	2.4914	1,636		1,636	210	1,846
200301-50104 Retirement Accounting	14	1.2027	790		790	101	891
400101-10101 Administration &	169	14.5189	9,535		9,535	1,224	10,759
410101-55001 Public Utilities Admin	165	14.1753	9,310		9,310	1,195	10,505
430101-42001 FYI Admin & Management	54	4.6392	3,047		3,047	391	3,438
451001-22505 Administration	21	1.8041	1,185		1,185	152	1,337
510101-54002 Information Services Admin	106	9.1065	5,981		5,981	768	6,749
SubTotal	1,164	100.0000	65,676		65,676	8,175	73,851
Total	1,164	100.0000	65,676		65,676	8,175	73,851

Allocation Basis: Agenda Items by Number of Pages by Dept
Allocation Source: City Council Items by # of Pages FY 12

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City of Fresno, California
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Schedule .4 - Detail Activity Allocations
For Department 120101-10101 City Clerk's Operations

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	924	1.9921	1,194		1,194	151	1,345
100101-10102, 100102 Office Of The Mayor	1	0.0022	1		1		1
100401-10101 City Manager Admin and	572	1.2332	739		739		739
120101-10101 City Clerk's Operations	45	0.0970	58		58		58
140101-10101 Legal Proceedings & Consult	20	0.0431	26		26	3	29
520101-10101 Finance Administration	121	0.2609	156		156	20	176
520201-10101 Accounting	1	0.0022	1		1		1
520801-10101 Purchasing	17	0.0367	22		22	3	25
520902-10101 Central Printing	1	0.0022	1		1		1
540101-10101 Personnel Services	1,245	2.6842	1,608		1,608	203	1,811
152010-10101 Administration	1,706	3.6781	2,204		2,204	278	2,482
153012-10101 Graffiti	4,070	8.7748	5,257		5,257	663	5,920
160101-10101 Administative Services	105	0.2264	136		136	17	153
170101-10101 Parks & Rec Admin &	970	2.0913	1,253		1,253	158	1,411
180101-10101 Public Works Admin &	1,354	2.9192	1,749		1,749	221	1,970
180201-10101 General Engineering	52	0.1121	67		67	8	75
180232-22508 Traffic Operations Center	8	0.0172	10		10	1	11
180411-10101 Project Management	42	0.0906	54		54	7	61
181201-51001 Building Maintenance	28	0.0604	36		36	5	41
181501-20103 Street Maintenance	9,088	19.5930	11,740		11,740	1,480	13,220
200201-10101 Redevelopment Services	2	0.0043	3		3		3
200301-50104 Retirement Accounting	13	0.0280	17		17	2	19
400204-10101 Inspection Services	76	0.1639	98		98	12	110
400302-10101 Current Planning	1,332	2.8717	1,721		1,721	217	1,938
400602-22084 Housing Development	96	0.2070	124		124	16	140
400702-10101 Community Revitalization	5,571	12.0109	7,196		7,196	908	8,104
401001-10101 Parking All Areas	1,017	2.1926	1,314		1,314	166	1,480
410101-55001 Public Utilities Admin	296	0.6382	382		382	48	430

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City of Fresno, California
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Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 120101-10101 City Clerk's Operations

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
410401-52507 UB&C Administration	4,812	10.3745	6,216		6,216	784	7,000
411001-40101 Water Operations	2,314	4.9889	2,989		2,989	377	3,366
412007-41001 Solid Waste Collect & Dispo	3,650	7.8693	4,715		4,715	595	5,310
412011-41001 Operation Clean Up	1,028	2.2163	1,328		1,328	168	1,496
414004-40501 Liquid WasteTreatment	4	0.0086	5		5	1	6
414008-40501 Wastewater Collection	718	1.5480	927		927	117	1,044
430101-42001 FYI Admin & Management	60	0.1294	78		78	10	88
453001-43502 Administration	4,137	8.9192	5,344		5,344	674	6,018
456401-50501 Fleet Equip Maintenance	20	0.0431	26		26	3	29
510101-54002 Information Services Admin	35	0.0755	45		45	6	51
510401-54501 Communications Services	24	0.0517	31		31	4	35
520401-10101 Business License Program	503	1.0844	650		650	82	732
540702-51502 Liability Self Insurance	305	0.6576	394		394	50	444
SubTotal	46,383	100.0000	59,915		59,915	7,458	67,373
Total	46,383	100.0000	59,915		59,915	7,458	67,373

Allocation Basis: FY 2013 Call Volume by Section Fund

Allocation Source: Finance

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City of Fresno, California
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Schedule .4 - Detail Activity Allocations
For Department 120101-10101 City Clerk's Operations

Activity - Research

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	47	4.0378	2,249		2,249	289	2,538
100101-10102, 100102 Office Of The Mayor	48	4.1237	2,297		2,297	295	2,592
120101-10101 City Clerk's Operations	35	3.0069	1,675		1,675		1,675
140101-10101 Legal Proceedings & Consult	12	1.0309	574		574	74	648
520101-10101 Finance Administration	40	3.4364	1,914		1,914	246	2,160
520301-10101 Budget Program	12	1.0309	574		574	74	648
540101-10101 Personnel Services	31	2.6632	1,483		1,483	190	1,673
151001-10101 Office of Chief of Police	47	4.0378	2,249		2,249	289	2,538
160101-10101 Administative Services	10	0.8591	478		478	61	539
170101-10101 Parks & Rec Admin &	41	3.5223	1,962		1,962	252	2,214
180101-10101 Public Works Admin &	283	24.3129	13,538		13,538	1,735	15,273
200201-10101 Redevelopment Services	29	2.4914	1,387		1,387	178	1,565
200301-50104 Retirement Accounting	14	1.2027	670		670	86	756
400101-10101 Administration &	169	14.5189	8,086		8,086	1,038	9,124
410101-55001 Public Utilities Admin	165	14.1753	7,894		7,894	1,013	8,907
430101-42001 FYI Admin & Management	54	4.6392	2,584		2,584	332	2,916
451001-22505 Administration	21	1.8041	1,005		1,005	129	1,134
510101-54002 Information Services Admin	106	9.1065	5,072		5,072	651	5,723
SubTotal	1,164	100.0000	55,691		55,691	6,932	62,623
Total	1,164	100.0000	55,691		55,691	6,932	62,623

Allocation Basis: Agenda Items by Number of Pages by Dept
Allocation Source: City Council Items by # of Pages FY 12

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 120101-10101 City Clerk's Operations

Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
010101-10801 City Council	8,156	1,158	123	2,992	1,345	2,538
100101-10102, 100102 Office	5,999	350	0	3,056	1	2,592
100401-10101 City Manager	1,234	441	54	0	739	0
120101-10101 City Clerk's	4,171	245	218	1,975	58	1,675
120102-10101 Records	44	44	0	0	0	0
140101-10101 Legal	3,980	2,171	368	764	29	648
430501-42044 Airports	165	165	0	0	0	0
510301-10101 Computer	183	183	0	0	0	0
520101-10101 Finance	5,593	97	613	2,547	176	2,160
520201-10101 Accounting	798	797	0	0	1	0
520202-10101 Treasury	352	352	0	0	0	0
520203-10101 Payroll	285	285	0	0	0	0
520204-10101 Collections	54	54	0	0	0	0
520301-10101 Budget	1,957	545	0	764	0	648
520304-10101 Internal Audit	60	60	0	0	0	0
520801-10101 Purchasing	485	460	0	0	25	0
520902-10101 Central	599	598	0	0	1	0
540101-10101 Personnel	7,592	1,338	797	1,973	1,811	1,673
019501-10101 District 5	9	9	0	0	0	0
019601-10101 District 6	2	2	0	0	0	0
019701-10101 District 7	16	16	0	0	0	0
100501-10101 Office of	51	51	0	0	0	0
100701-24006 Local Bus	417	417	0	0	0	0
109901-20501, 20515 Mayor	245	245	0	0	0	0
151001-10101 Office of Chief	15,841	1,300	9,011	2,992	0	2,538
151001-48001 Office of Chief	540	540	0	0	0	0
151009-10101 Office of the	7	7	0	0	0	0
152001-10101 Management	435	435	0	0	0	0
152002-10101 Fiscal Affairs	357	357	0	0	0	0
152005-10101 Property Room	425	425	0	0	0	0
152005-24003 Property Room	15	15	0	0	0	0
152006-10101 Planning and	328	328	0	0	0	0
152009-10101 Police Admin	959	959	0	0	0	0
152010-10101 Administration	11,782	9,300	0	0	2,482	0
153001-10101 SW Policing	7,331	7,331	0	0	0	0
153002-10101 CE Policing	13	13	0	0	0	0

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City of Fresno, California
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Schedule .5 - Allocation Summary
For Department 120101-10101 City Clerk's Operations

Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
153003-10101 SE Policing	6,846	6,846	0	0	0	0
153004-10101 NE Policing	6,718	6,718	0	0	0	0
153005-10101 NW Policing	6,995	6,995	0	0	0	0
153009-10101 Patrol Training	43	43	0	0	0	0
153010-10101 Patrol	381	381	0	0	0	0
153012-10101 Graffiti	6,237	317	0	0	5,920	0
153012-20501 Graffiti	348	348	0	0	0	0
153013-10101 CalTrans Litter	73	73	0	0	0	0
153015-10101 School	863	863	0	0	0	0
153016-10101 Fresno Area	259	259	0	0	0	0
153017-10101 CBAT Career	229	229	0	0	0	0
154006-10101 Helicopter	497	497	0	0	0	0
154006-24003 Helicopter	273	273	0	0	0	0
154008-10101 PAL/Life Skills	1	1	0	0	0	0
154011-10101 Employee	164	164	0	0	0	0
154012-10101 Volunteer	164	164	0	0	0	0
154015-10101 Mounted	5	5	0	0	0	0
154016-10101 K9	1,040	1,040	0	0	0	0
154017-10101	3,232	3,232	0	0	0	0
154018-10101 Duty Office	461	461	0	0	0	0
154019-10101 Call Diversion	5	5	0	0	0	0
154020-10101 Patrol Support	198	198	0	0	0	0
154021-10101 Airport Public	1	1	0	0	0	0
154021-22043 Airport Public	764	764	0	0	0	0
154022-10101 Information	586	586	0	0	0	0
154023-10101 Traffic	3,604	3,604	0	0	0	0
154024-10101 Neighborhood	1,158	1,158	0	0	0	0
154025-10101 SWAT	89	89	0	0	0	0
154026-10101 EOD (Bomb	12	12	0	0	0	0
154027-10101 Records	773	773	0	0	0	0
154029-10101 Youth Gang	39	39	0	0	0	0
154030-10101 Crime View	313	313	0	0	0	0
154031-10101 Video Policing	31	31	0	0	0	0
154050-10101 Special	258	258	0	0	0	0
155001-10101 Internal Affairs	547	547	0	0	0	0
155003-10101 Technical	847	847	0	0	0	0

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Schedule .5 - Allocation Summary
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Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
155004-10101 Criminal	1,018	1,018	0	0	0	0
155006-10101 Street Violence	2,819	2,819	0	0	0	0
155006-24003 Street Violence	33	33	0	0	0	0
155007-10101 Family Justice	2,004	2,004	0	0	0	0
155008-10101 Special	750	750	0	0	0	0
155008-24003 Special	35	35	0	0	0	0
155009-10101 Investigative	1	1	0	0	0	0
155010-10101 Investigative	325	325	0	0	0	0
155011-10101 Auto Theft	600	600	0	0	0	0
155012-10101 MAGEC	978	978	0	0	0	0
155017-10101	542	542	0	0	0	0
155018-10101 VCIT-1	1,444	1,444	0	0	0	0
155019-10101 Joint Terrorism	79	79	0	0	0	0
155020-10101 HIDTA Task	111	111	0	0	0	0
155021-10101 VCIT-2	1,680	1,680	0	0	0	0
156110-22027 Bullet Proof	10	10	0	0	0	0
156129-22027 COPS CSPP	116	116	0	0	0	0
156130-22027 HUD Capital	99	99	0	0	0	0
156201-22028 ABC/FSU	53	53	0	0	0	0
156246-10101 IECGP	1	1	0	0	0	0
156253-10101 Cal-Grip FY10	3	3	0	0	0	0
156254-10101 CAHT Human	1	1	0	0	0	0
156254-22028 CAHT Human	55	55	0	0	0	0
156257-10101 2011 Children	1	1	0	0	0	0
156258-10101 2011 CAL Grip	29	29	0	0	0	0
156258-22028 2011 CAL Grip	99	99	0	0	0	0
156259-22040 Homeland	7	7	0	0	0	0
156260-22040 IECGP 10	213	213	0	0	0	0
156261-22028 DEAP 2012	156	156	0	0	0	0
156262-22028 CEDV 2011	31	31	0	0	0	0
156263-22040 Homeland Sec	65	65	0	0	0	0
156264-22028 Calif	44	44	0	0	0	0
156265-22028 CalGRIP 12	71	71	0	0	0	0
156270-22028 CalGRIP 13	2	2	0	0	0	0
156266-22028 CEDV 12	69	69	0	0	0	0
156267-22028 STEP	85	85	0	0	0	0

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Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
156268-22028 Sobriety 12	145	145	0	0	0	0
156269-22028 CAHT 2012	61	61	0	0	0	0
156302-10101 CHRP	308	308	0	0	0	0
156302-22071 CHRP	370	370	0	0	0	0
156401-20501 CDBG, Fund	196	196	0	0	0	0
156413-22014 SLESF 10-11	379	379	0	0	0	0
156414-22014 SLESF 12-13	24	24	0	0	0	0
156509-22041 Recovery 2009	17	17	0	0	0	0
156511-22041 JAG FY10	6	6	0	0	0	0
156512-22041 JAG FY 12	61	61	0	0	0	0
156513-22041 JAG FY 12	25	25	0	0	0	0
158001-24005 P.O.S.T.	503	503	0	0	0	0
158003-24005 Regional	89	89	0	0	0	0
158004-24005 Scared Stiff	60	60	0	0	0	0
159801-70211 Police Phase I	1	1	0	0	0	0
160101-10101 Administative	6,152	901	3,923	636	153	539
160103-10101 Office of	110	110	0	0	0	0
160103-22033 Public	25	25	0	0	0	0
160104-10101 Recruitment	6	6	0	0	0	0
160201-10101 Suppression ,	20,668	20,668	0	0	0	0
160201-22035 Suppression ,	177	177	0	0	0	0
160201-22044 Suppression ,	507	507	0	0	0	0
160201-22059 Suppression ,	18	18	0	0	0	0
160201-24050 Field	190	190	0	0	0	0
160204-10101 HazMat Team	58	58	0	0	0	0
160205-10101 Technical	39	39	0	0	0	0
160206-10101 Emergency	11	11	0	0	0	0
160207-10101 Geographic	15	15	0	0	0	0
160209-10101 Fire Safer	538	538	0	0	0	0
160210-10101 Explorer	7	7	0	0	0	0
160211-10101 NCFPD	44	44	0	0	0	0
160211-24050 NCFPD	2,929	2,929	0	0	0	0
160212-10101 Fig Garden	9	9	0	0	0	0
160301-10101 Inspection	1,252	1,252	0	0	0	0
160302-10101 Fire	348	348	0	0	0	0
160305-10101 HazMat &	17	17	0	0	0	0

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Schedule .5 - Allocation Summary
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Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
160501-10101 Fire Training	357	357	0	0	0	0
160501-24020 Fire Training	126	126	0	0	0	0
160601-10101 Fire Repair	723	723	0	0	0	0
160602-10101 Fire Supply	393	393	0	0	0	0
160603-10101 Fire	368	368	0	0	0	0
160604-10101 Fire Property	102	102	0	0	0	0
168801-70211 Fire Phase I	1	1	0	0	0	0
169901-31556 Fire Capital	110	110	0	0	0	0
170101-10101 Parks & Rec	7,586	309	1,042	2,610	1,411	2,214
170102-10101 Community	72	72	0	0	0	0
170102-24017 Community	42	42	0	0	0	0
170103-10101 Contract	17	17	0	0	0	0
170208-10101 Community	1,197	1,197	0	0	0	0
170301-10101 Recreation	60	60	0	0	0	0
170302-10101 Neighborhood	1,077	1,077	0	0	0	0
170302-22088 Neighborhood	65	65	0	0	0	0
170302-24012 Neighborhood	18	18	0	0	0	0
170302-24017 Neighborhood	25	25	0	0	0	0
170303-10101 Community	132	132	0	0	0	0
170303-24012 Community	8	8	0	0	0	0
170306-10101 Action Sports	97	97	0	0	0	0
170306-24012 Action Sports	3	3	0	0	0	0
170307-10101 Fitness and	2	2	0	0	0	0
170307-22087 Fitness and	15	15	0	0	0	0
170310-10101 Community	49	49	0	0	0	0
170310-22031 Community	9	9	0	0	0	0
170310-22032 Community	12	12	0	0	0	0
170310-24048 Community	107	107	0	0	0	0
170311-10101 Youth Sports	27	27	0	0	0	0
170311-24012 Youth Sports	13	13	0	0	0	0
170501-10101 Neighborhood	489	489	0	0	0	0
170503-24017 Parks	26	26	0	0	0	0
170504-10101 Neighborhood	623	623	0	0	0	0
170507-24017 Mall	31	31	0	0	0	0
170601-10101 After School	29	29	0	0	0	0
170601-24048 After School	148	148	0	0	0	0

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Schedule .5 - Allocation Summary
For Department 120101-10101 City Clerk's Operations

Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
170602-10101 Fresno Best	99	99	0	0	0	0
170602-24048 Fresno Best	53	53	0	0	0	0
170604-10101 Senior Citizen	64	64	0	0	0	0
170604-20501 Senior Citizen	75	75	0	0	0	0
170605-10101 Aquatics	135	135	0	0	0	0
170605-22088 Aquatics	3	3	0	0	0	0
170606-10101 Fresno	3	3	0	0	0	0
170502-10101 Parks Planned	740	740	0	0	0	0
170502-24017 Parks Planned	24	24	0	0	0	0
170503-10101 Parks	408	408	0	0	0	0
170507-10101 Mall	8	8	0	0	0	0
170517-10101 Memorial	24	24	0	0	0	0
170518-10101 Parks Night	6	6	0	0	0	0
170801-24017 Parks Special	45	45	0	0	0	0
172002-45001 Riverside Golf	10	10	0	0	0	0
178801-70210 PARCS Impact	1,098	1,098	0	0	0	0
179901-10101 Parks and Rec	4	4	0	0	0	0
179901-22031 Parks and Rec	42	42	0	0	0	0
179901-22092 Parks and Rec	308	308	0	0	0	0
179901-22094 Parks and Rec	521	521	0	0	0	0
179901-24017 Parks and Rec	297	297	0	0	0	0
179901-30127 Parks and Rec	22	22	0	0	0	0
179901-30134 Parks and Rec	30	30	0	0	0	0
179901-30136 Parks and Rec	141	141	0	0	0	0
179901-31504 Parks and Rec	6	6	0	0	0	0
179901-31510 Parks and Rec	27	27	0	0	0	0
180101-10101 Public Works	37,978	204	2,514	18,017	1,970	15,273
180101-22508 Public Works	443	443	0	0	0	0
180102-10101 PW Admin-	8	8	0	0	0	0
180105-10101 ADA Program	30	30	0	0	0	0
180105-22508 ADA Program	21	21	0	0	0	0
180201-10101 General	448	373	0	0	75	0
180202-10101 Real Estate &	26	26	0	0	0	0
180203-10101 Land Section	157	157	0	0	0	0
180204-10101 Engr Svc-Cap	6	6	0	0	0	0
180204-22508 Engr Svc-Cap	26	26	0	0	0	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 120101-10101 City Clerk's Operations

Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
180231-10101 Traffic	235	235	0	0	0	0
180231-22508 Traffic	173	173	0	0	0	0
180232-22508 Traffic	242	231	0	0	11	0
180233-10101 Transportation	70	70	0	0	0	0
180233-22508 Transportation	111	111	0	0	0	0
180234-10101 Traffic Oper.	2	2	0	0	0	0
180234-22508 Traffic Oper.	19	19	0	0	0	0
180411-10101 Project	61	0	0	0	61	0
180411-22508 Project	130	130	0	0	0	0
180412-22508 Proj Mgt Cap	39	39	0	0	0	0
180414-22508 Design	121	121	0	0	0	0
180415-22508 Design	27	27	0	0	0	0
180421-10101 Capital	105	105	0	0	0	0
180421-22508 Capital	179	179	0	0	0	0
180422-10101 Surveying	27	27	0	0	0	0
180423-10101 Subdivision	184	184	0	0	0	0
180424-22508 Capital	30	30	0	0	0	0
180425-22508 Const Mgt Cap	81	81	0	0	0	0
181201-51001 Building	2,824	2,783	0	0	41	0
181210-51001 Special	796	796	0	0	0	0
181501-20103 Street	15,346	2,126	0	0	13,220	0
181501-22506 Street	2,088	2,088	0	0	0	0
181502-41501 Street	1,596	1,596	0	0	0	0
181504-20103 Street	60	60	0	0	0	0
181509-41008 Street Tree	314	314	0	0	0	0
181509-41501 Street Tree	258	258	0	0	0	0
181510-46501 Streets Special	28	28	0	0	0	0
181511-24029 Median Island	2	2	0	0	0	0
181511-24030 Median Island	3	3	0	0	0	0
181511-24032 Median Island	1	1	0	0	0	0
181511-24033 Median Island	2	2	0	0	0	0
181511-30101 Median Island	2	2	0	0	0	0
181511-30506 Median Island	341	341	0	0	0	0
181511-30509 Median Island	1,343	1,343	0	0	0	0
181511-30517 Median Island	395	395	0	0	0	0
181511-41501 Median Island	2,103	2,103	0	0	0	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 120101-10101 City Clerk's Operations

Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
181514-10101 Park	1,589	1,589	0	0	0	0
182001-10101 Streetlight	137	137	0	0	0	0
182001-20101 Streetlight	2,247	2,247	0	0	0	0
182001-20102 Streetlight	288	288	0	0	0	0
182001-46502 Streetlight	430	430	0	0	0	0
182003-20101 Tra	16	16	0	0	0	0
185001-40540 UGM Capital	1	1	0	0	0	0
186010-31635 Right of Way	1	1	0	0	0	0
186010-31648 Right of Way	3	3	0	0	0	0
189901-20102 Street Works	433	433	0	0	0	0
189901-21501 Street Works	7	7	0	0	0	0
189901-22003 Street Works	204	204	0	0	0	0
189901-22048 Street Works	5,746	5,746	0	0	0	0
189901-22050 Street Works	610	610	0	0	0	0
189901-22056 Street Works	2,757	2,757	0	0	0	0
189901-22504 Street Works	2,164	2,164	0	0	0	0
189901-22507 Street Works	37	37	0	0	0	0
189901-22508 Street Works	6	6	0	0	0	0
189901-22509 Street Works	411	411	0	0	0	0
189901-22510 Street Works	10	10	0	0	0	0
189901-22511 Street Works	2,621	2,621	0	0	0	0
189901-22512 Street Works	90	90	0	0	0	0
189901-24009 Street Works	98	98	0	0	0	0
189901-24053 Street Works	106	106	0	0	0	0
189901-24055 Street Works	9	9	0	0	0	0
189901-24061 Street Works	99	99	0	0	0	0
189901-24064 Street Works	15	15	0	0	0	0
189901-26001 Street Works	97	97	0	0	0	0
189901-30102 Street Works	17	17	0	0	0	0
189901-30143 Street Works	202	202	0	0	0	0
189901-30144 Street Works	42	42	0	0	0	0
189901-30151 Street Works	8	8	0	0	0	0
189901-30152 Street Works	8	8	0	0	0	0
189901-30502 Street Works	2	2	0	0	0	0
189901-30506 Street Works	3	3	0	0	0	0
189901-30509 Street Works	6	6	0	0	0	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 120101-10101 City Clerk's Operations

Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
189901-30517 Street Works	26	26	0	0	0	0
189901-30518 Street Works	260	260	0	0	0	0
189901-31578 Street Works	54	54	0	0	0	0
189901-31585 Street Works	1	1	0	0	0	0
189901-41501 Street Works	189	189	0	0	0	0
189901-46501 Street Works	23	23	0	0	0	0
200101-10101	627	627	0	0	0	0
200201-10101	3,528	114	0	1,846	3	1,565
200301-50104 Retirement	2,369	642	61	891	19	756
200601-10101 Citywide	6,454	6,454	0	0	0	0
400101-10101 Administration	22,203	481	1,839	10,759	0	9,124
400102-10101 Accounting &	73	73	0	0	0	0
400104-10101 Records	74	74	0	0	0	0
400105-20501 CDBG	100	100	0	0	0	0
400105-20515 CDBG	12	12	0	0	0	0
400105-20521 CDBG	3	3	0	0	0	0
400204-10101 Inspection	1,340	1,230	0	0	110	0
400205-10101 Permit Center	755	755	0	0	0	0
400301-10101 Advance	186	186	0	0	0	0
400302-10101 Current	2,824	886	0	0	1,938	0
400602-20501 Housing	130	130	0	0	0	0
400602-22084 Housing	1,092	952	0	0	140	0
400603-20501 Housing	207	207	0	0	0	0
400603-20515 Housing	21	21	0	0	0	0
400603-20518 Housing	530	530	0	0	0	0
400603-20521 Housing	47	47	0	0	0	0
400603-20533 Housing	10	10	0	0	0	0
400603-22038 Housing	41	41	0	0	0	0
400603-22084 Housing	286	286	0	0	0	0
400604-20515 Home Buyers	9	9	0	0	0	0
400604-22084 Home Buyer	9	9	0	0	0	0
400605-20501 Homeless	24	24	0	0	0	0
400605-22085 Homeless	6	6	0	0	0	0
400606-10101 Mobile Home	9	9	0	0	0	0
400702-10101 Community	9,549	1,445	0	0	8,104	0
400702-20501 Community	1,480	1,480	0	0	0	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 120101-10101 City Clerk's Operations

Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
400702-24024 Community	135	135	0	0	0	0
400801-10101 Sustainable	330	330	0	0	0	0
400801-20516 Sustainable	36	36	0	0	0	0
400801-20532 Sustainable	2,639	2,639	0	0	0	0
400801-22089 Sustainable	6	6	0	0	0	0
400801-22093 Sustainable	11	11	0	0	0	0
400801-26001 Sustainable	2	2	0	0	0	0
400901-10101 Local Bus	203	203	0	0	0	0
400901-20501 Local Bus	25	25	0	0	0	0
400920-10101 Neighborhood	1	1	0	0	0	0
400930-10101 Local Business	7	7	0	0	0	0
400950-10101 Historic	2	2	0	0	0	0
400950-20501 Historic	58	58	0	0	0	0
400950-22091 Historic	6	6	0	0	0	0
401001-10101 Parking All	4,306	2,826	0	0	1,480	0
410101-55001 Public Utilities	25,931	634	5,455	10,505	430	8,907
410102-55001 Utility	380	380	0	0	0	0
410401-52507 UB&C	7,377	377	0	0	7,000	0
410402-52507 UB&C	1,359	1,359	0	0	0	0
410403-52507 UB&C	1,033	1,033	0	0	0	0
410404-52507 UB&C Satellite	198	198	0	0	0	0
411001-40101 Water	26,191	22,825	0	0	3,366	0
411501-40101 Water Capital	3,469	3,469	0	0	0	0
411501-40103 Water Capital	514	514	0	0	0	0
411501-40110 Water Capital	47	47	0	0	0	0
411501-40118 Water Capital	4,663	4,663	0	0	0	0
411501-40119 Water Capital	20,841	20,841	0	0	0	0
411501-40123 Water Capital	2	2	0	0	0	0
411501-40187 Water Capital	786	786	0	0	0	0
412001-41001 Container	247	247	0	0	0	0
412002-41001 Landfill	348	348	0	0	0	0
412004-41001 Recycling	118	118	0	0	0	0
412004-41004 Recycling	72	72	0	0	0	0
412004-41006 Recycling	79	79	0	0	0	0
412007-41001 Solid Waste	18,038	12,728	0	0	5,310	0
412008-41001 Solid Waste	1,086	1,086	0	0	0	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 120101-10101 City Clerk's Operations

Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
412010-41001 Litter Control	758	758	0	0	0	0
412011-41001 Operation	2,943	1,447	0	0	1,496	0
412018-41001 Commerical	8	8	0	0	0	0
412502-41003 Landfill	707	707	0	0	0	0
413501-40501 Sewer System	4,619	4,619	0	0	0	0
414004-40501 Liquid	12,673	12,667	0	0	6	0
414006-40501 Pretreatment	1,128	1,128	0	0	0	0
414007-40501 N. Fresno WW	204	204	0	0	0	0
414008-40501 Wastewater	3,671	2,627	0	0	1,044	0
414501-40501 Wastewater	8,036	8,036	0	0	0	0
414501-40525 Wastewater	473	473	0	0	0	0
430101-42001 FYI Admin &	7,523	468	613	3,438	88	2,916
430102-42001 FYI Operations	2,743	2,743	0	0	0	0
430103-42001 FYI Security &	2,056	2,056	0	0	0	0
430104-42001 FYI Airfield	984	984	0	0	0	0
430107-42001 Airports	218	218	0	0	0	0
430108-42001 Airports	288	288	0	0	0	0
430109-42001 Airports	364	364	0	0	0	0
430110-42001 Airports	152	152	0	0	0	0
430201-42501 FCH Airport	244	244	0	0	0	0
439901-42040 Airports Fed	6,065	6,065	0	0	0	0
439902-42042 Airport Local	540	540	0	0	0	0
439903-42040 Airports Fed	63	63	0	0	0	0
439906-42040 Airports Fed	69	69	0	0	0	0
440101-43001 Convention	862	862	0	0	0	0
449901-30138 Conv Center	17	17	0	0	0	0
449901-30142 Conv Center	2	2	0	0	0	0
451001-22505 Administration	5,291	0	2,820	1,337	0	1,134
451001-43502 Administration	682	682	0	0	0	0
451002-22505 Weekday	301	301	0	0	0	0
451002-43502 Weekday	6,823	6,823	0	0	0	0
451002-43504 Weekday	118	118	0	0	0	0
451003-22505 Night Service	1,318	1,318	0	0	0	0
451003-43502 Night Service	57	57	0	0	0	0
451003-43504 Night Service	24	24	0	0	0	0
451004-43502 Weekend	1,732	1,732	0	0	0	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 120101-10101 City Clerk's Operations

Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
451004-43504 Weekend	35	35	0	0	0	0
451005-22505 15 Min	880	880	0	0	0	0
451005-43504 15 Min	18	18	0	0	0	0
451006-22505 Special	144	144	0	0	0	0
451006-43504 Special	2	2	0	0	0	0
452001-43504 Administration	1,360	1,360	0	0	0	0
452002-43504 Weekday	1,448	1,448	0	0	0	0
452003-43504 Night Service	421	421	0	0	0	0
452004-43504 Weekend	429	429	0	0	0	0
452005-43504 15 Min	228	228	0	0	0	0
452007-43504 Shelter Crew	276	276	0	0	0	0
453001-22505 Administration	79	79	0	0	0	0
453001-43502 Administration	8,400	2,382	0	0	6,018	0
453001-43504 Administration	72	72	0	0	0	0
454001-43502 Administration	330	330	0	0	0	0
454001-43504 Administration	126	126	0	0	0	0
454008-43502 HandyRide	1,977	1,977	0	0	0	0
454008-43504 HandyRide	869	869	0	0	0	0
454009-43502 Certifications	29	29	0	0	0	0
455001-43504 Administration	46	46	0	0	0	0
455010-43504 Planning	52	52	0	0	0	0
455011-43504 Marketing	65	65	0	0	0	0
456401-50501 Fleet Equip	9,848	9,819	0	0	29	0
456501-50502 Fleet Equip	1,025	1,025	0	0	0	0
459901-43523 FAX Capital	51	51	0	0	0	0
459901-43525 FAX Capital	25	25	0	0	0	0
459901-43540 FAX Capital	2	2	0	0	0	0
459901-43543 FAX Capital	210	210	0	0	0	0
459901-43545 FAX Capital	666	666	0	0	0	0
459901-43548 FAX Capital	2,593	2,593	0	0	0	0
459901-43550 FAX Capital	91	91	0	0	0	0
510101-54002 Information	13,779	643	613	6,749	51	5,723
510201-54002 System	675	675	0	0	0	0
510301-54002 Computer	1,437	1,437	0	0	0	0
510401-54501	1,126	1,091	0	0	35	0
510501-54001 Systems	1,927	1,927	0	0	0	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 120101-10101 City Clerk's Operations

Receiving Department	Total	City Admin	Employee Recognition	Agenda Preparation	Customer Service	Research
511001-54003 Network	251	251	0	0	0	0
520202-70101 Treasury	3	3	0	0	0	0
520401-10101 Business	1,275	543	0	0	732	0
520802-10101 Disadvantaged	60	60	0	0	0	0
540701-51502 Property Self	1,680	1,680	0	0	0	0
540702-51502 Liability Self	3,629	3,185	0	0	444	0
540801-51501 Workers Comp	6,320	6,320	0	0	0	0
540901-51503 Unemployment	380	380	0	0	0	0
541001-10101 Classification	70	70	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	594,143	360,232	30,064	73,851	67,373	62,623

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SCHEDULE 3.1

CITY OF FRESNO, CALIFORNIA

120102 RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Records Management section is division in the City Clerk's office. It provides a variety of citywide services including the storage of citywide records and boxes. The costs of services are distributed to the following function:

- "Records Management" – These costs are allocated based on the number of full time employee equivalents per section fund.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 120102-10101 Records Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	83,792			83,792
100401-10101 City Manager Admin and Mgmt	58	10	68	
120101-10101 City Clerk's Operations	39	5	44	
520101-10101 Finance Administration		13	13	
520201-10101 Accounting		404	404	
520301-10101 Budget Program		129	129	
Total Allocated Additions:	97	561	658	658
Total To Be Allocated:	83,889	561		84,450

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 120102-10101 Records Management

	Total	General & Admin	Records Management
Wages & Benefits			
Salaries & Wages	43,407	0	43,407
Fringe Benefits	23,413	0	23,413
Other Expense & Cost			
Space Rentals	1,651	0	1,651
Travel & Conference	280	0	280
Miscellaneous Expenditures	91	0	91
Info Systems Service Charge	900	0	900
Info Systems Equip Charge	13,850	0	13,850
Property Self-Insurance Chgs	100	0	100
Liability Self-Insurance Chgs	100	0	100
Departmental Totals			
Total Expenditures	83,792	0	83,792
Deductions			
Total Deductions	0	0	0
Functional Cost	83,792	0	83,792
Allocation Step 1			
Inbound- All Others	97	97	0
Reallocate Admin Costs		(97)	97
1st Allocation	83,889	0	83,889
Allocation Step 2			
Inbound- All Others	561	561	0
Reallocate Admin Costs		(561)	561
2nd Allocation	561	0	561
Total For 0050 120102-10101 Records			
Total Allocated	84,450	0	84,450

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 120102-10101 Records Management

Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	23.00	0.7429	623		623	4	627
100101-10102, 100102 Office Of The Mayor	5.00	0.1615	135		135	1	136
100401-10101 City Manager Admin and	6.00	0.1938	163		163		163
120101-10101 City Clerk's Operations	5.00	0.1615	135		135		135
140101-10101 Legal Proceedings & Consult	33.00	1.0659	894		894	6	900
430501-42044 Airports Projects Administr	9.50	0.3069	257		257	2	259
510301-10101 Computer Services	4.80	0.1550	130		130	1	131
520101-10101 Finance Administration	2.00	0.0646	54		54		54
520201-10101 Accounting	10.00	0.3230	271		271	2	273
520202-10101 Treasury	5.00	0.1615	135		135	1	136
520203-10101 Payroll	5.00	0.1615	135		135	1	136
520204-10101 Collections	1.00	0.0323	27		27		27
520301-10101 Budget Program	8.00	0.2584	217		217	1	218
520304-10101 Internal Audit	1.00	0.0323	27		27		27
520801-10101 Purchasing	9.00	0.2907	244		244	2	246
520902-10101 Central Printing	2.00	0.0646	54		54		54
540101-10101 Personnel Services	22.00	0.7106	596		596	4	600
100501-10101 Office of Independent Revie	2.00	0.0646	54		54		54
151001-10101 Office of Chief of Police	5.00	0.1615	135		135	1	136
152001-10101 Management Support	6.00	0.1938	163		163	1	164
152002-10101 Fiscal Affairs Bureau	7.00	0.2261	190		190	1	191
152005-10101 Property Room Bureau	7.00	0.2261	190		190	1	191
152006-10101 Planning and Research	5.00	0.1615	135		135	1	136
152009-10101 Police Admin Training	14.00	0.4522	379		379	3	382
152010-10101 Administration	1.00	0.0323	27		27		27
153001-10101 SW Policing District	101.00	3.2623	2,737		2,737	18	2,755
153003-10101 SE Policing District	100.00	3.2300	2,710		2,710	18	2,728
153004-10101 NE Policing District	101.00	3.2623	2,737		2,737	18	2,755

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 120102-10101 Records Management

Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
153005-10101 NW Policing District	105.00	3.3915	2,845		2,845	19	2,864
153010-10101 Patrol Administration	2.00	0.0646	54		54		54
153012-10101 Graffiti	9.00	0.2907	244		244	2	246
153012-20501 Graffiti	6.00	0.1938	163		163	1	164
153013-10101 CalTrans Litter Program	1.00	0.0323	27		27		27
153015-10101 School Resource Officers Un	11.00	0.3553	298		298	2	300
153016-10101 Fresno Area Express Unit	5.00	0.1615	135		135	1	136
154006-10101 Helicopter Patrol Bureau	6.00	0.1938	163		163	1	164
154011-10101 Employee Services	2.00	0.0646	54		54		54
154012-10101 Volunteer Services	1.00	0.0323	27		27		27
154016-10101 K9	13.00	0.4199	352		352	2	354
154017-10101 Communications Center	86.00	2.7778	2,330		2,330	16	2,346
154018-10101 Duty Office	7.00	0.2261	190		190	1	191
154020-10101 Patrol Support Administrati	1.00	0.0323	27		27		27
154021-10101 Airport Public Safety	4.00	0.1292	108		108	1	109
154021-22043 Airport Public Safety	8.00	0.2584	217		217	1	218
154022-10101 Information Systems Bureau	7.00	0.2261	190		190	1	191
154023-10101 Traffic Enforcement	49.00	1.5827	1,328		1,328	9	1,337
154024-10101 Neighborhood Traffic Unit	21.00	0.6783	569		569	4	573
154027-10101 Records Bureau	23.00	0.7429	623		623	4	627
154029-10101 Youth Gang Taskforce	1.00	0.0323	27		27		27
154030-10101 Crime View Bureau	11.00	0.3553	298		298	2	300
154050-10101 Special Operations Admin	4.00	0.1292	108		108	1	109
155001-10101 Internal Affairs Bureau	7.00	0.2261	190		190	1	191
155003-10101 Technical Services Bureau	18.00	0.5814	488		488	3	491
155004-10101 Criminal Investigations Bur	20.00	0.6460	542		542	4	546
155006-10101 Street Violence Bureau	30.00	0.9690	813		813	5	818
155007-10101 Family Justice Bureau	30.00	0.9690	813		813	5	818

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Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
155008-10101 Special Investigations Bure	12.00	0.3876	325		325	2	327
155010-10101 Investigative Serrvices Adm	3.00	0.0969	81		81	1	82
155011-10101 Auto Theft Team	6.00	0.1938	163		163	1	164
155012-10101 MAGEC	11.00	0.3553	298		298	2	300
155012-22028 MAGEC	1.00	0.0323	27		27		27
155017-10101 Vice/Intelligence Unit	6.00	0.1938	163		163	1	164
155018-10101 VCIT-1	29.00	0.9367	786		786	5	791
155019-10101 Joint Terrorism Task Force	1.00	0.0323	27		27		27
155020-10101 HIDTA Task Force	4.00	0.1292	108		108	1	109
155021-10101 VCIT-2	23.00	0.7429	623		623	4	627
156129-22027 COPS CSPP	2.00	0.0646	54		54		54
156130-22027 HUD Capital Program FY12	2.00	0.0646	54		54		54
156253-22028 Cal-Grip FY10	2.00	0.0646	54		54		54
156254-22028 CAHT Human Trafficking	1.00	0.0323	27		27		27
156259-22040 Homeland Security 10	1.00	0.0323	27		27		27
156260-22040 IECGP 10	2.00	0.0646	54		54		54
156262-22028 CEDV 2011	1.00	0.0323	27		27		27
156401-20501 CDBG, Fund 20501	6.00	0.1938	163		163	1	164
156509-22041 Recovery 2009 JAG	2.00	0.0646	54		54		54
160101-10101 Administative Services	7.00	0.2261	190		190	1	191
160201-10101 Suppression , EMS, and	253.00	8.1726	6,872		6,872	56	6,928
160201-22044 Suppression , EMS, and	6.00	0.1938	163		163	1	164
160209-10101 Fire Safer Grant 2006	9.00	0.2907	244		244	2	246
160211-24050 NCFPD Contract Services	42.00	1.3566	1,138		1,138	8	1,146
160301-10101 Inspection Services	15.00	0.4845	406		406	3	409
160302-10101 Fire Investigation	4.00	0.1292	108		108	1	109
160305-10101 HazMat & Confined Space	2.00	0.0646	54		54		54
160501-10101 Fire Training	3.00	0.0969	81		81	1	82

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Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160601-10101 Fire Repair and Maintenance	8.75	0.2826	237		237	2	239
160602-10101 Fire Supply	1.00	0.0323	27		27		27
160604-10101 Fire Property Maintenance	1.00	0.0323	27		27		27
170101-10101 Parks & Rec Admin &	4.00	0.1292	108		108	1	109
170102-10101 Community Events &	2.00	0.0646	54		54		54
170301-10101 Recreation Services	2.00	0.0646	54		54		54
170302-10101 Neighborhood Parks And	13.00	0.4199	352		352	2	354
170303-10101 Community Sports	2.00	0.0646	54		54		54
170306-10101 Action Sports	1.00	0.0323	27		27		27
170310-10101 Community Science	2.00	0.0646	54		54		54
170601-10101 After School Recreation	1.00	0.0323	27		27		27
170602-10101 Fresno Best	3.00	0.0969	81		81	1	82
170604-10101 Senior Citizen Programs	1.00	0.0323	27		27		27
170604-20501 Senior Citizen Programs	1.00	0.0323	27		27		27
170502-10101 Parks Planned Maintenance	14.00	0.4522	379		379	3	382
170503-10101 Parks Custodial Maintenance	6.00	0.1938	163		163	1	164
180101-10101 Public Works Admin &	5.00	0.1615	135		135	1	136
180101-22508 Public Works Admin &	6.00	0.1938	163		163	1	164
180105-10101 ADA Program	1.00	0.0323	27		27		27
180201-10101 General Engineering	6.00	0.1938	163		163	1	164
180202-10101 Real Estate & Lease Service	3.00	0.0969	81		81	1	82
180203-10101 Land Section	3.00	0.0969	81		81	1	82
180231-10101 Traffic Operations	3.00	0.0969	81		81	1	82
180231-22508 Traffic Operations	4.00	0.1292	108		108	1	109
180232-22508 Traffic Operations Center	6.00	0.1938	163		163	1	164
180233-10101 Transportation Planning	4.00	0.1292	108		108	1	109
180411-22508 Project Management	7.50	0.2423	203		203	1	204
180414-22508 Design Services	6.00	0.1938	163		163	1	164

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
180421-10101 Capital Management Admin	2.00	0.0646	54		54		54
180421-22508 Capital Management Admin	21.75	0.7025	589		589	4	593
180422-10101 Surveying	6.00	0.1938	163		163	1	164
180423-10101 Subdivision Inspection	3.75	0.1211	102		102	1	103
181201-51001 Building Maintenance	11.00	0.3553	298		298	2	300
181210-51001 Special Projects	2.00	0.0646	54		54		54
181501-20103 Street Maintenance	36.00	1.1628	975		975	7	982
181501-22506 Street Maintenance	21.00	0.6783	569		569	4	573
181501-41501 Street Maintenance	1.00	0.0323	27		27		27
181502-41501 Street Cleaning	15.00	0.4845	406		406	3	409
181504-20103 Street Maint-Cap Lbr to be	11.00	0.3553	298		298	2	300
181509-41008 Street Tree Maintenance	5.00	0.1615	135		135	1	136
181511-30506 Median Island Maintenance	3.00	0.0969	81		81	1	82
181511-30509 Median Island Maintenance	11.00	0.3553	298		298	2	300
181511-30517 Median Island Maintenance	2.00	0.0646	54		54		54
181511-41501 Median Island Maintenance	26.00	0.8398	705		705	5	710
181514-10101 Park Maintenance	19.00	0.6137	515		515	3	518
182001-20101 Streetlight Maintenance	17.00	0.5491	461		461	3	464
200201-10101 Redevelopment Services	1.00	0.0323	27		27		27
200301-50104 Retirement Accounting	10.00	0.3230	271		271	2	273
400101-10101 Administration &	2.50	0.0808	68		68		68
400102-10101 Accounting & Cashiering	2.00	0.0646	54		54		54
400104-10101 Records Section	2.00	0.0646	54		54		54
400105-20501 CDBG Administration	1.00	0.0323	27		27		27
400204-10101 Inspection Services	23.00	0.7429	623		623	4	627
400205-10101 Permit Center	12.00	0.3876	325		325	2	327
400301-10101 Advance Planning	1.00	0.0323	27		27		27
400302-10101 Current Planning	15.00	0.4845	406		406	3	409

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400602-20501 Housing Development	2.00	0.0646	54		54		54
400603-20501 Housing Rehabilitation	4.00	0.1292	108		108	1	109
400603-20518 Housing Rehabilitation	3.00	0.0969	81		81	1	82
400603-20521 Housing Rehabilitation	2.00	0.0646	54		54		54
400603-22038 Housing Rehabilitation	1.00	0.0323	27		27		27
400702-10101 Community Revitalization	24.00	0.7752	650		650	4	654
400702-20501 Community Revitalization	24.00	0.7752	650		650	4	654
400801-10101 Sustainable Fresno	1.00	0.0323	27		27		27
400801-20516 Sustainable Fresno	3.00	0.0969	81		81	1	82
400801-20532 Sustainable Fresno	4.00	0.1292	108		108	1	109
400801-26001 Sustainable Fresno	1.00	0.0323	27		27		27
400901-10101 Local Bus Initiative Sect	1.00	0.0323	27		27		27
400901-20501 Local Bus Initiative Sect	1.00	0.0323	27		27		27
400901-24006 Local Bus Initiative Sect	5.00	0.1615	135		135	1	136
400950-20501 Historic Preservation	1.00	0.0323	27		27		27
401001-10101 Parking All Areas	27.60	0.8915	748		748	5	753
410101-55001 Public Utilities Admin	7.00	0.2261	190		190	1	191
410102-55001 Utility Engineering & Plann	8.00	0.2584	217		217	1	218
410401-52507 UB&C Administration	6.00	0.1938	163		163	1	164
410402-52507 UB&C Customer Service	25.00	0.8075	677		677	5	682
410403-52507 UB&C Collection/Spec Billin	23.00	0.7429	623		623	4	627
410404-52507 UB&C Satellite Collection O	4.00	0.1292	108		108	1	109
411001-40101 Water Operations	187.00	6.0401	5,067		5,067	34	5,101
412001-41001 Container Acquisition & Mai	7.00	0.2261	190		190	1	191
412002-41001 Landfill	1.00	0.0323	27		27		27
412004-41001 Recycling	3.00	0.0969	81		81	1	82
412007-41001 Solid Waste Collect & Dispo	125.00	4.0375	3,387		3,387	23	3,410
412010-41001 Litter Control	17.00	0.5491	461		461	3	464

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
412011-41001 Operation Clean Up	22.00	0.7106	596		596	4	600
412011-41501 Operation Clean Up	2.00	0.0646	54		54		54
414004-40501 Liquid WasteTreatment	107.50	3.4723	2,913		2,913	20	2,933
414006-40501 Pretreatment	21.75	0.7025	589		589	4	593
414008-40501 Wastewater Collection	36.00	1.1628	975		975	7	982
430101-42001 FYI Admin & Management	5.00	0.1615	135		135	1	136
430102-42001 FYI Operations &	25.00	0.8075	677		677	5	682
430103-42001 FYI Security & Safety	6.80	0.2196	184		184	1	185
430104-42001 FYI Airfield Ops & Maint	15.00	0.4845	406		406	3	409
430104-42044 Field Ops & Maint	1.00	0.0323	27		27		27
430107-42001 Airports Marketing	2.00	0.0646	54		54		54
430108-42001 Airports Finance	6.00	0.1938	163		163	1	164
430109-42001 Airports Property	2.00	0.0646	54		54		54
430110-42001 Airports Information Techno	1.00	0.0323	27		27		27
430201-42001 FCH Airport Operations	1.00	0.0323	27		27		27
430201-42501 FCH Airport Operations	3.00	0.0969	81		81	1	82
451003-22505 Night Service	32.00	1.0336	867		867	6	873
451003-43502 Night Service	214.00	6.9123	5,799		5,799	39	5,838
452001-22505 Administration	9.00	0.2907	244		244	2	246
452001-43502 Administration	52.00	1.6796	1,409		1,409	9	1,418
452001-43504 Administration	3.00	0.0969	81		81	1	82
452002-43504 Weekday Service	1.00	0.0323	27		27		27
453001-22505 Administration	2.00	0.0646	54		54		54
453001-43502 Administration	12.00	0.3876	325		325	2	327
453001-43504 Administration	2.00	0.0646	54		54		54
454001-43502 Administration	8.00	0.2584	217		217	1	218
455001-43502 Administration	3.00	0.0969	81		81	1	82
456401-50501 Fleet Equip Maintenance	65.00	2.0995	1,761		1,761	12	1,773

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
456501-50502 Fleet Equip Acquisition Div	4.00	0.1292	108		108	1	109
510101-54002 Information Services Admin	6.00	0.1938	163		163	1	164
510201-54002 System Applications	11.75	0.3795	318		318	2	320
510301-54002 Computer Services	26.00	0.8398	705		705	5	710
510401-54501 Communications Services	4.00	0.1292	108		108	1	109
520401-10101 Business License Program	12.00	0.3876	325		325	2	327
520802-10101 Disadvantaged Bus Enterpris	1.00	0.0323	27		27		27
540701-51502 Property Self Insurance	2.00	0.0646	54		54		54
540702-51502 Liability Self Insurance	6.00	0.1938	163		163	1	164
541001-10101 Classification and Comp	1.00	0.0323	27		27		27
SubTotal	3,095.95	100.0000	83,889		83,889	561	84,450
Total	3,095.95	100.0000	83,889		83,889	561	84,450

Allocation Basis: Citywide FTE's by Section-Fund
Allocation Source: Finance

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Schedule .5 - Allocation Summary
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Receiving Department	Total	Records Management
010101-10801 City Council	627	627
100101-10102, 100102 Office	136	136
100401-10101 City Manager	163	163
120101-10101 City Clerk's	135	135
140101-10101 Legal	900	900
430501-42044 Airports	259	259
510301-10101 Computer	131	131
520101-10101 Finance	54	54
520201-10101 Accounting	273	273
520202-10101 Treasury	136	136
520203-10101 Payroll	136	136
520204-10101 Collections	27	27
520301-10101 Budget	218	218
520304-10101 Internal Audit	27	27
520801-10101 Purchasing	246	246
520902-10101 Central	54	54
540101-10101 Personnel	600	600
100501-10101 Office of	54	54
151001-10101 Office of Chief	136	136
152001-10101 Management	164	164
152002-10101 Fiscal Affairs	191	191
152005-10101 Property Room	191	191
152006-10101 Planning and	136	136
152009-10101 Police Admin	382	382
152010-10101 Administration	27	27
153001-10101 SW Policing	2,755	2,755
153003-10101 SE Policing	2,728	2,728
153004-10101 NE Policing	2,755	2,755
153005-10101 NW Policing	2,864	2,864
153010-10101 Patrol	54	54
153012-10101 Graffiti	246	246
153012-20501 Graffiti	164	164
153013-10101 CalTrans Litter	27	27
153015-10101 School	300	300
153016-10101 Fresno Area	136	136
154006-10101 Helicopter	164	164

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Schedule .5 - Allocation Summary
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Receiving Department	Total	Records Management
154011-10101 Employee	54	54
154012-10101 Volunteer	27	27
154016-10101 K9	354	354
154017-10101	2,346	2,346
154018-10101 Duty Office	191	191
154020-10101 Patrol Support	27	27
154021-10101 Airport Public	109	109
154021-22043 Airport Public	218	218
154022-10101 Information	191	191
154023-10101 Traffic	1,337	1,337
154024-10101 Neighborhood	573	573
154027-10101 Records	627	627
154029-10101 Youth Gang	27	27
154030-10101 Crime View	300	300
154050-10101 Special	109	109
155001-10101 Internal Affairs	191	191
155003-10101 Technical	491	491
155004-10101 Criminal	546	546
155006-10101 Street Violence	818	818
155007-10101 Family Justice	818	818
155008-10101 Special	327	327
155010-10101 Investigative	82	82
155011-10101 Auto Theft	164	164
155012-10101 MAGEC	300	300
155012-22028 MAGEC	27	27
155017-10101	164	164
155018-10101 VCIT-1	791	791
155019-10101 Joint Terrorism	27	27
155020-10101 HIDTA Task	109	109
155021-10101 VCIT-2	627	627
156129-22027 COPS CSPP	54	54
156130-22027 HUD Capital	54	54
156253-22028 Cal-Grip FY10	54	54
156254-22028 CAHT Human	27	27
156259-22040 Homeland	27	27
156260-22040 IECGP 10	54	54

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Receiving Department	Total	Records Management
156262-22028 CEDV 2011	27	27
156401-20501 CDBG, Fund	164	164
156509-22041 Recovery 2009	54	54
160101-10101 Administative	191	191
160201-10101 Suppression ,	6,928	6,928
160201-22044 Suppression ,	164	164
160209-10101 Fire Safer	246	246
160211-24050 NCFPD	1,146	1,146
160301-10101 Inspection	409	409
160302-10101 Fire	109	109
160305-10101 HazMat &	54	54
160501-10101 Fire Training	82	82
160601-10101 Fire Repair	239	239
160602-10101 Fire Supply	27	27
160604-10101 Fire Property	27	27
170101-10101 Parks & Rec	109	109
170102-10101 Community	54	54
170301-10101 Recreation	54	54
170302-10101 Neighborhood	354	354
170303-10101 Community	54	54
170306-10101 Action Sports	27	27
170310-10101 Community	54	54
170601-10101 After School	27	27
170602-10101 Fresno Best	82	82
170604-10101 Senior Citizen	27	27
170604-20501 Senior Citizen	27	27
170502-10101 Parks Planned	382	382
170503-10101 Parks	164	164
180101-10101 Public Works	136	136
180101-22508 Public Works	164	164
180105-10101 ADA Program	27	27
180201-10101 General	164	164
180202-10101 Real Estate &	82	82
180203-10101 Land Section	82	82
180231-10101 Traffic	82	82
180231-22508 Traffic	109	109

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Schedule .5 - Allocation Summary
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Receiving Department	Total	Records Management
180232-22508 Traffic	164	164
180233-10101 Transportation	109	109
180411-22508 Project	204	204
180414-22508 Design	164	164
180421-10101 Capital	54	54
180421-22508 Capital	593	593
180422-10101 Surveying	164	164
180423-10101 Subdivision	103	103
181201-51001 Building	300	300
181210-51001 Special	54	54
181501-20103 Street	982	982
181501-22506 Street	573	573
181501-41501 Street	27	27
181502-41501 Street	409	409
181504-20103 Street	300	300
181509-41008 Street Tree	136	136
181511-30506 Median Island	82	82
181511-30509 Median Island	300	300
181511-30517 Median Island	54	54
181511-41501 Median Island	710	710
181514-10101 Park	518	518
182001-20101 Streetlight	464	464
200201-10101	27	27
200301-50104 Retirement	273	273
400101-10101 Administration	68	68
400102-10101 Accounting &	54	54
400104-10101 Records	54	54
400105-20501 CDBG	27	27
400204-10101 Inspection	627	627
400205-10101 Permit Center	327	327
400301-10101 Advance	27	27
400302-10101 Current	409	409
400602-20501 Housing	54	54
400603-20501 Housing	109	109
400603-20518 Housing	82	82
400603-20521 Housing	54	54

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 120102-10101 Records Management

Receiving Department	Total	Records Management
400603-22038 Housing	27	27
400702-10101 Community	654	654
400702-20501 Community	654	654
400801-10101 Sustainable	27	27
400801-20516 Sustainable	82	82
400801-20532 Sustainable	109	109
400801-26001 Sustainable	27	27
400901-10101 Local Bus	27	27
400901-20501 Local Bus	27	27
400901-24006 Local Bus	136	136
400950-20501 Historic	27	27
401001-10101 Parking All	753	753
410101-55001 Public Utilities	191	191
410102-55001 Utility	218	218
410401-52507 UB&C	164	164
410402-52507 UB&C	682	682
410403-52507 UB&C	627	627
410404-52507 UB&C Satellite	109	109
411001-40101 Water	5,101	5,101
412001-41001 Container	191	191
412002-41001 Landfill	27	27
412004-41001 Recycling	82	82
412007-41001 Solid Waste	3,410	3,410
412010-41001 Litter Control	464	464
412011-41001 Operation	600	600
412011-41501 Operation	54	54
414004-40501 Liquid	2,933	2,933
414006-40501 Pretreatment	593	593
414008-40501 Wastewater	982	982
430101-42001 FYI Admin &	136	136
430102-42001 FYI Operations	682	682
430103-42001 FYI Security &	185	185
430104-42001 FYI Airfield	409	409
430104-42044 Field Ops &	27	27
430107-42001 Airports	54	54
430108-42001 Airports	164	164

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 120102-10101 Records Management

Receiving Department	Total	Records Management
430109-42001 Airports	54	54
430110-42001 Airports	27	27
430201-42001 FCH Airport	27	27
430201-42501 FCH Airport	82	82
451003-22505 Night Service	873	873
451003-43502 Night Service	5,838	5,838
452001-22505 Administration	246	246
452001-43502 Administration	1,418	1,418
452001-43504 Administration	82	82
452002-43504 Weekday	27	27
453001-22505 Administration	54	54
453001-43502 Administration	327	327
453001-43504 Administration	54	54
454001-43502 Administration	218	218
455001-43502 Administration	82	82
456401-50501 Fleet Equip	1,773	1,773
456501-50502 Fleet Equip	109	109
510101-54002 Information	164	164
510201-54002 System	320	320
510301-54002 Computer	710	710
510401-54501	109	109
520401-10101 Business	327	327
520802-10101 Disadvantaged	27	27
540701-51502 Property Self	54	54
540702-51502 Liability Self	164	164
541001-10101 Classification	27	27
Direct Billed	0	0
Total	84,450	84,450

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SCHEDULE 4.1

CITY OF FRESNO, CALIFORNIA

140101 LEGAL PROCEEDINGS

NATURE AND EXTENT OF SERVICES

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The City Attorney's office serves as legal counsel and advocate for the City as well as general counsel for the Redevelopment Agency. The plays a key role in the City's and RDA's efforts to provide, expand and improve services to its residents. Using best practices and sound financial management, the Office works diligently to deliver quality and timely legal services to its clients. It also strives to offer its employees a challenging and fulfilling environment in which to work and enjoy personal growth. The Office makes every effort to maximize efficiencies, including handling legal matters in-house, reducing the overall cost of providing legal service. All appropriations in the City Attorney's Office are devoted entirely to the delivery of core City services in a professional, cost-efficient, and timely manner. The costs of services provided by the City Attorney's office have been distributed to the following function:

- "Legal Services" - These costs are allocated based on a 3 year rolling average of service hours by section fund and the number of departmental requests.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 140101-10101 Legal Proceedings & Consult

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,149,662			4,149,662
100401-10101 City Manager Admin and Mgmt	7,908	1,363	9,271	
120101-10101 City Clerk's Operations	3,534	446	3,980	
120102-10101 Records Management	894	6	900	
510301-10101 Computer Services		151	151	
520101-10101 Finance Administration		332	332	
520201-10101 Accounting		1,875	1,875	
520203-10101 Payroll		5,664	5,664	
520301-10101 Budget Program		6,377	6,377	
520902-10101 Central Printing		19,584	19,584	
540101-10101 Personnel Services		30,310	30,310	
Total Allocated Additions:	12,336	66,108	78,444	78,444
Revenue	(196,422)			
Total Departmental Cost Adjustments:	(196,422)			(196,422)
Total To Be Allocated:	3,965,576	66,108		4,031,684

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 140101-10101 Legal Proceedings & Consult

	Total	General & Admin	Legal Services
Wages & Benefits			
Salaries & Wages	2,393,193	0	2,393,193
Fringe Benefits	824,161	0	824,161
Other Expense & Cost			
Gen Svc Pens Oblig Bnd Dbt Svc	82,483	0	82,483
HRA Payments	4,925	0	4,925
Worker's Compensation	7,200	0	7,200
Recurring Vehicle Allowance	10,201	0	10,201
Prof Svcs/Consulting - Outside	107,871	0	107,871
Prof Svcs (Non-Consulting)-O/S	1,644	0	1,644
Specialized Services /Tech	1,323	0	1,323
Purchased Transportation	80	0	80
Space Rentals	6,676	0	6,676
Equipment Rentals--Ex Office	2,446	0	2,446
Training	13,894	0	13,894
Travel & Conference	2,968	0	2,968
Misc. Subsistence Expense	682	0	682
Postage	804	0	804
Office Supplies	16,630	0	16,630
Photographic Supplies & Proc	27	0	27
New Machinery & Equipment	121	0	121
Miscellaneous Expenditures	3,880	0	3,880
Membership & Dues	6,811	0	6,811
Subscriptions & Publications	64,357	0	64,357
Info Systems Service Charge	85,400	0	85,400
Info Systems Equip Charge	102,857	0	102,857
Property Self-Insurance Chgs	100	0	100
Liability Self-Insurance Chgs	100	0	100
Charges For Telephone Service	22,313	0	22,313
Facilities Management Charges	141,000	0	141,000
Non-Recurrin Spec Project Chrgs	4,436	0	4,436
City Hall Rent	232,141	0	232,141
Employee/Visitor Prking Perm	400	0	400
Fleet Special Projects-NonAuto	84	0	84
Fleet Pool Vehicle Rental	54	0	54
Call Center Charges	400	0	400
Microsoft Migration	8,000	0	8,000

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 140101-10101 Legal Proceedings & Consult

	Total	General & Admin	Legal Services
Departmental Totals			
Total Expenditures	4,149,662	0	4,149,662
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Revenue	(196,422)	0	(196,422)
Functional Cost	3,953,240	0	3,953,240
Allocation Step 1			
Inbound- All Others	12,336	12,336	0
Reallocate Admin Costs		(12,336)	12,336
1st Allocation	3,965,576	0	3,965,576
Allocation Step 2			
Inbound- All Others	66,108	66,108	0
Reallocate Admin Costs		(66,108)	66,108
2nd Allocation	66,108	0	66,108
Total For 0052 140101-10101 Legal Proceedings			
Total Allocated	4,031,684	0	4,031,684

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 140101-10101 Legal Proceedings & Consult

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	9.46	9.4600	375,143		375,143	6,477	381,620
100101-10102, 100102 Office Of The Mayor	0.23	0.2300	9,121		9,121	157	9,278
100401-10101 City Manager Admin and	3.36	3.3600	133,243		133,243		133,243
120101-10101 City Clerk's Operations	0.08	0.0800	3,172		3,172		3,172
430501-42044 Airports Projects Administr	0.13	0.1300	5,155		5,155	89	5,244
520201-10101 Accounting	0.28	0.2800	11,104		11,104	192	11,296
520202-10101 Treasury	0.91	0.9100	36,087		36,087	623	36,710
520204-10101 Collections	0.18	0.1800	7,138		7,138	123	7,261
520301-10101 Budget Program	0.25	0.2500	9,914		9,914	171	10,085
520801-10101 Purchasing	0.12	0.1200	4,759		4,759	82	4,841
520902-10101 Central Printing	0.02	0.0200	793		793	14	807
540101-10101 Personnel Services	2.26	2.2600	89,622		89,622	1,547	91,169
100501-10101 Office of Independent Revie	0.01	0.0100	397		397	7	404
100701-24006 Local Bus Initiative	0.08	0.0800	3,172		3,172	55	3,227
151001-10101 Office of Chief of Police	0.22	0.2200	8,724		8,724	151	8,875
151001-48001 Office of Chief of Police	0.05	0.0500	1,983		1,983	34	2,017
152002-10101 Fiscal Affairs Bureau	0.03	0.0300	1,190		1,190	21	1,211
152010-10101 Administration	11.78	11.7800	467,140		467,140	8,054	475,194
153015-10101 School Resource Officers Un	0.13	0.1300	5,155		5,155	89	5,244
154029-10101 Youth Gang Taskforce	0.02	0.0200	793		793	14	807
154031-10101 Video Policing	0.03	0.0300	1,190		1,190	21	1,211
155001-10101 Internal Affairs Bureau	0.24	0.2400	9,517		9,517	164	9,681
155004-10101 Criminal Investigations Bur	0.05	0.0500	1,983		1,983	34	2,017
155007-10101 Family Justice Bureau	0.08	0.0800	3,172		3,172	55	3,227
155012-10101 MAGEC	0.43	0.4300	17,052		17,052	294	17,346
156121-22070 PSIC	0.05	0.0500	1,983		1,983	34	2,017
160101-10101 Administative Services	1.23	1.2300	48,777		48,777	842	49,619
160201-10101 Suppression , EMS, and	0.36	0.3600	14,276		14,276	246	14,522

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 140101-10101 Legal Proceedings & Consult

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160201-22044 Suppression , EMS, and	0.01	0.0100	397		397	7	404
160211-10101 NCFPD Contract Services	0.05	0.0500	1,983		1,983	34	2,017
160211-24050 NCFPD Contract Services	0.08	0.0800	3,172		3,172	55	3,227
160301-10101 Inspection Services	0.27	0.2700	10,707		10,707	185	10,892
160501-10101 Fire Training	0.05	0.0500	1,983		1,983	34	2,017
160602-10101 Fire Supply	0.02	0.0200	793		793	14	807
160603-10101 Fire Communications	0.04	0.0400	1,586		1,586	27	1,613
170101-10101 Parks & Rec Admin &	0.72	0.7200	28,552		28,552	493	29,045
170102-10101 Community Events &	0.22	0.2200	8,724		8,724	151	8,875
170103-10101 Contract Maintenance	1.78	1.7800	70,587		70,587	1,219	71,806
170208-10101 Community Services	0.48	0.4800	19,035		19,035	329	19,364
170301-10101 Recreation Services	0.02	0.0200	793		793	14	807
170302-10101 Neighborhood Parks And	0.28	0.2800	11,104		11,104	192	11,296
170306-10101 Action Sports	0.01	0.0100	397		397	7	404
170310-24048 Community Science	0.08	0.0800	3,172		3,172	55	3,227
170504-10101 Neighborhood Parks	0.10	0.1000	3,966		3,966	68	4,034
170602-10101 Fresno Best	0.03	0.0300	1,190		1,190	21	1,211
170602-24048 Fresno Best	0.03	0.0300	1,190		1,190	21	1,211
170604-10101 Senior Citizen Programs	0.01	0.0100	397		397	7	404
179901-30136 Parks and Rec Capital	0.08	0.0800	3,172		3,172	55	3,227
179901-31504 Parks and Rec Capital	0.05	0.0500	1,983		1,983	34	2,017
180101-10101 Public Works Admin &	1.17	1.1700	46,397		46,397	801	47,198
180101-22508 Public Works Admin &	0.07	0.0700	2,776		2,776	48	2,824
180105-10101 ADA Program	0.02	0.0200	793		793	14	807
180201-10101 General Engineering	2.64	2.6400	104,691		104,691	1,807	106,498
180202-10101 Real Estate & Lease Service	0.08	0.0800	3,172		3,172	55	3,227
180203-10101 Land Section	0.99	0.9900	39,259		39,259	678	39,937
180231-10101 Traffic Operations	0.01	0.0100	397		397	7	404

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 140101-10101 Legal Proceedings & Consult

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
180231-22508 Traffic Operations	0.08	0.0800	3,172		3,172	55	3,227
180232-22508 Traffic Operations Center	0.07	0.0700	2,776		2,776	48	2,824
180233-22508 Transportation Planning	0.23	0.2300	9,121		9,121	157	9,278
180411-22508 Project Management	0.05	0.0500	1,983		1,983	34	2,017
180412-22508 Proj Mgt Cap Lbr to be Allo	0.03	0.0300	1,190		1,190	21	1,211
180421-10101 Capital Management Admin	0.03	0.0300	1,190		1,190	21	1,211
180423-10101 Subdivision Inspection	0.31	0.3100	12,293		12,293	212	12,505
181201-51001 Building Maintenance	0.60	0.6000	23,793		23,793	411	24,204
181210-51001 Special Projects	0.28	0.2800	11,104		11,104	192	11,296
181501-10101 Street Maintenance	0.03	0.0300	1,190		1,190	21	1,211
181501-20103 Street Maintenance	0.06	0.0600	2,379		2,379	41	2,420
181501-22506 Street Maintenance	0.06	0.0600	2,379		2,379	41	2,420
181509-20103 Street Tree Maintenance	0.03	0.0300	1,190		1,190	21	1,211
181511-30509 Median Island Maintenance	0.01	0.0100	397		397	7	404
181511-41501 Median Island Maintenance	0.01	0.0100	397		397	7	404
181514-10101 Park Maintenance	0.29	0.2900	11,500		11,500	199	11,699
189901-20102 Street Works	-0.27	-0.2700	-10,707		-10,707	-185	-10,892
189901-21501 Street Works	0.05	0.0500	1,983		1,983	34	2,017
189901-22048 Street Works	0.46	0.4600	18,242		18,242	315	18,557
189901-22504 Street Works	0.86	0.8600	34,104		34,104	589	34,693
189901-22509 Street Works	0.05	0.0500	1,983		1,983	34	2,017
189901-22510 Street Works	0.11	0.1100	4,362		4,362	75	4,437
189901-22511 Street Works	0.03	0.0300	1,190		1,190	21	1,211
189901-22512 Street Works	0.03	0.0300	1,190		1,190	21	1,211
189901-24009 Street Works	0.19	0.1900	7,535		7,535	130	7,665
189901-24055 Street Works	0.16	0.1600	6,345		6,345	110	6,455
189901-26001 Street Works	0.22	0.2200	8,724		8,724	151	8,875
189901-30143 Street Works	0.03	0.0300	1,190		1,190	21	1,211

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 140101-10101 Legal Proceedings & Consult

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
189901-30144 Street Works	0.03	0.0300	1,190		1,190	21	1,211
189901-30151 Street Works	0.08	0.0800	3,172		3,172	55	3,227
189901-30517 Street Works	0.46	0.4600	18,242		18,242	315	18,557
189901-31585 Street Works	0.03	0.0300	1,190		1,190	21	1,211
189901-31588 Street Works	0.05	0.0500	1,983		1,983	34	2,017
189901-41501 Street Works	0.03	0.0300	1,190		1,190	21	1,211
189901-46501 Street Works	0.11	0.1100	4,362		4,362	75	4,437
200101-10101 Intergovernmental Relations	2.07	2.0700	82,087		82,087	1,417	83,504
200201-10101 Redevelopment Services	1.10	1.1000	43,621		43,621	753	44,374
200301-50104 Retirement Accounting	0.10	0.1000	3,966		3,966	68	4,034
200601-10101 Citywide Contract Obligagat	0.42	0.4200	16,655		16,655	288	16,943
400101-10101 Administration &	0.17	0.1700	6,741		6,741	116	6,857
400105-20501 CDBG Administration	0.08	0.0800	3,172		3,172	55	3,227
400204-10101 Inspection Services	0.01	0.0100	397		397	7	404
400205-10101 Permit Center	0.20	0.2000	7,931		7,931	137	8,068
400301-10101 Advance Planning	0.30	0.3000	11,897		11,897	205	12,102
400302-10101 Current Planning	6.33	6.3300	251,021		251,021	4,334	255,355
400602-20501 Housing Development	0.93	0.9300	36,880		36,880	637	37,517
400602-20506 Housing Development	0.08	0.0800	3,172		3,172	55	3,227
400602-22084 Housing Development	1.28	1.2800	50,759		50,759	876	51,635
400603-20501 Housing Rehabilitation	0.20	0.2000	7,931		7,931	137	8,068
400603-20506 Housing Rehabilitation	0.08	0.0800	3,172		3,172	55	3,227
400603-20518 Housing Rehabilitation	0.27	0.2700	10,707		10,707	185	10,892
400603-20521 Housing Rehabilitation	0.43	0.4300	17,052		17,052	294	17,346
400603-22084 Housing Rehabilitation	0.13	0.1300	5,155		5,155	89	5,244
400604-20501 Home Buyer Assistance	0.04	0.0400	1,586		1,586	27	1,613
400605-20501 Homeless Services	0.15	0.1500	5,948		5,948	103	6,051
400605-22085 Homeless Services	0.03	0.0300	1,190		1,190	21	1,211

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 140101-10101 Legal Proceedings & Consult

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400606-10101 Mobile Home Rent Review	0.02	0.0200	793		793	14	807
400702-10101 Community Revitalization	0.72	0.7200	28,552		28,552	493	29,045
400702-20501 Community Revitalization	3.23	3.2300	128,088		128,088	2,211	130,299
400702-20518 Community Revitalization	0.08	0.0800	3,172		3,172	55	3,227
400702-24024 Community Revitalization	0.01	0.0100	397		397	7	404
400801-10101 Sustainable Fresno	0.16	0.1600	6,345		6,345	110	6,455
400801-20516 Sustainable Fresno	0.47	0.4700	18,638		18,638	322	18,960
400801-20532 Sustainable Fresno	0.43	0.4300	17,052		17,052	294	17,346
400901-10101 Local Bus Initiative Sect	0.79	0.7900	31,328		31,328	541	31,869
400901-24006 Local Bus Initiative Sect	0.10	0.1000	3,966		3,966	68	4,034
400950-20501 Historic Preservation	0.55	0.5500	21,811		21,811	377	22,188
401001-10101 Parking All Areas	0.85	0.8500	33,707		33,707	582	34,289
410101-55001 Public Utilities Admin	0.53	0.5300	21,018		21,018	363	21,381
410102-55001 Utility Engineering & Plann	0.01	0.0100	397		397	7	404
410401-52507 UB&C Administration	0.40	0.4000	15,862		15,862	274	16,136
410402-52507 UB&C Customer Service	0.17	0.1700	6,741		6,741	116	6,857
410403-52507 UB&C Collection/Spec Billin	0.36	0.3600	14,276		14,276	246	14,522
411001-40101 Water Operations	2.40	2.4000	95,174		95,174	1,643	96,817
411501-40101 Water Capital	1.32	1.3200	52,346		52,346	904	53,250
412001-41001 Container Acquisition & Mai	0.01	0.0100	397		397	7	404
412002-41001 Landfill	0.19	0.1900	7,535		7,535	130	7,665
412007-41001 Solid Waste Collect & Dispo	0.28	0.2800	11,104		11,104	192	11,296
412008-41001 Solid Waste Collection & Di	0.91	0.9100	36,087		36,087	623	36,710
412010-41001 Litter Control	0.03	0.0300	1,190		1,190	21	1,211
412011-41001 Operation Clean Up	0.03	0.0300	1,190		1,190	21	1,211
412502-41003 Landfill Closure Capital	0.11	0.1100	4,362		4,362	75	4,437
413501-40501 Sewer System Capital	0.27	0.2700	10,707		10,707	185	10,892
414004-40501 Liquid WasteTreatment	0.74	0.7400	29,345		29,345	507	29,852

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 140101-10101 Legal Proceedings & Consult

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
414006-40501 Pretreatment	0.19	0.1900	7,535		7,535	130	7,665
414008-40501 Wastewater Collection	0.45	0.4500	17,845		17,845	308	18,153
414501-40501 Wastewater Capital	0.59	0.5900	23,397		23,397	404	23,801
414501-40525 Wastewater Capital	0.05	0.0500	1,983		1,983	34	2,017
430101-42001 FYI Admin & Management	0.24	0.2400	9,517		9,517	164	9,681
430102-42001 FYI Operations &	0.02	0.0200	793		793	14	807
430103-42001 FYI Security & Safety	0.10	0.1000	3,966		3,966	68	4,034
430104-42001 FYI Airfield Ops & Maint	0.22	0.2200	8,724		8,724	151	8,875
430107-42001 Airports Marketing	0.04	0.0400	1,586		1,586	27	1,613
430108-42001 Airports Finance	0.01	0.0100	397		397	7	404
430109-42001 Airports Property	1.93	1.9300	76,536		76,536	1,321	77,857
430201-42501 FCH Airport Operations	0.47	0.4700	18,638		18,638	322	18,960
439901-42040 Airports Fed Grants	1.62	1.6200	64,242		64,242	1,109	65,351
439901-42042 Airport Fed Funded Proj	0.19	0.1900	7,535		7,535	130	7,665
440101-43001 Convention Center Admin	0.16	0.1600	6,345		6,345	110	6,455
453001-43502 Administration	3.66	3.6600	145,140		145,140	2,506	147,646
454008-43502 HandyRide	0.03	0.0300	1,190		1,190	21	1,211
456401-50501 Fleet Equip Maintenance	0.20	0.2000	7,931		7,931	137	8,068
456501-50502 Fleet Equip Acquisition Div	0.25	0.2500	9,914		9,914	171	10,085
510101-54002 Information Services Admin	0.10	0.1000	3,966		3,966	68	4,034
510201-54002 System Applications	0.11	0.1100	4,362		4,362	75	4,437
510301-54002 Computer Services	0.09	0.0900	3,569		3,569	62	3,631
510401-54501 Communications Services	0.14	0.1400	5,552		5,552	96	5,648
510501-54001 Systems Acquisition & Maint	0.05	0.0500	1,983		1,983	34	2,017
520401-10101 Business License Program	0.20	0.2000	7,931		7,931	137	8,068
520802-10101 Disadvantaged Bus Enterpris	0.14	0.1400	5,552		5,552	96	5,648
540701-51502 Property Self Insurance	0.09	0.0900	3,569		3,569	62	3,631
540702-51502 Liability Self Insurance	10.59	10.5900	419,954		419,954	7,250	427,204

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 140101-10101 Legal Proceedings & Consult

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
540801-51501 Workers Comp Insurance	2.13	2.1300	84,467		84,467	1,458	85,925
541001-10101 Classification and Comp	0.03	0.0300	1,190		1,190	21	1,211
SubTotal	100.00	100.0000	3,965,576		3,965,576	66,108	4,031,684
Total	100.00	100.0000	3,965,576		3,965,576	66,108	4,031,684

Allocation Basis: Three Year Avg % on Hours Billed and Request for Svc
Allocation Source: Legal

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 140101-10101 Legal Proceedings & Consult

Receiving Department	Total	Legal Services
010101-10801 City Council	381,620	381,620
100101-10102, 100102 Office	9,278	9,278
100401-10101 City Manager	133,243	133,243
120101-10101 City Clerk's	3,172	3,172
430501-42044 Airports	5,244	5,244
520201-10101 Accounting	11,296	11,296
520202-10101 Treasury	36,710	36,710
520204-10101 Collections	7,261	7,261
520301-10101 Budget	10,085	10,085
520801-10101 Purchasing	4,841	4,841
520902-10101 Central	807	807
540101-10101 Personnel	91,169	91,169
100501-10101 Office of	404	404
100701-24006 Local Bus	3,227	3,227
151001-10101 Office of Chief	8,875	8,875
151001-48001 Office of Chief	2,017	2,017
152002-10101 Fiscal Affairs	1,211	1,211
152010-10101 Administration	475,194	475,194
153015-10101 School	5,244	5,244
154029-10101 Youth Gang	807	807
154031-10101 Video Policing	1,211	1,211
155001-10101 Internal Affairs	9,681	9,681
155004-10101 Criminal	2,017	2,017
155007-10101 Family Justice	3,227	3,227
155012-10101 MAGEC	17,346	17,346
156121-22070 PSIC	2,017	2,017
160101-10101 Administative	49,619	49,619
160201-10101 Suppression ,	14,522	14,522
160201-22044 Suppression ,	404	404
160211-10101 NCFPD	2,017	2,017
160211-24050 NCFPD	3,227	3,227
160301-10101 Inspection	10,892	10,892
160501-10101 Fire Training	2,017	2,017
160602-10101 Fire Supply	807	807
160603-10101 Fire	1,613	1,613
170101-10101 Parks & Rec	29,045	29,045

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 140101-10101 Legal Proceedings & Consult

Receiving Department	Total	Legal Services
170102-10101 Community	8,875	8,875
170103-10101 Contract	71,806	71,806
170208-10101 Community	19,364	19,364
170301-10101 Recreation	807	807
170302-10101 Neighborhood	11,296	11,296
170306-10101 Action Sports	404	404
170310-24048 Community	3,227	3,227
170504-10101 Neighborhood	4,034	4,034
170602-10101 Fresno Best	1,211	1,211
170602-24048 Fresno Best	1,211	1,211
170604-10101 Senior Citizen	404	404
179901-30136 Parks and Rec	3,227	3,227
179901-31504 Parks and Rec	2,017	2,017
180101-10101 Public Works	47,198	47,198
180101-22508 Public Works	2,824	2,824
180105-10101 ADA Program	807	807
180201-10101 General	106,498	106,498
180202-10101 Real Estate &	3,227	3,227
180203-10101 Land Section	39,937	39,937
180231-10101 Traffic	404	404
180231-22508 Traffic	3,227	3,227
180232-22508 Traffic	2,824	2,824
180233-22508 Transportation	9,278	9,278
180411-22508 Project	2,017	2,017
180412-22508 Proj Mgt Cap	1,211	1,211
180421-10101 Capital	1,211	1,211
180423-10101 Subdivision	12,505	12,505
181201-51001 Building	24,204	24,204
181210-51001 Special	11,296	11,296
181501-10101 Street	1,211	1,211
181501-20103 Street	2,420	2,420
181501-22506 Street	2,420	2,420
181509-20103 Street Tree	1,211	1,211
181511-30509 Median Island	404	404
181511-41501 Median Island	404	404
181514-10101 Park	11,699	11,699

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 140101-10101 Legal Proceedings & Consult

Receiving Department	Total	Legal Services
189901-20102 Street Works	(10,892)	(10,892)
189901-21501 Street Works	2,017	2,017
189901-22048 Street Works	18,557	18,557
189901-22504 Street Works	34,693	34,693
189901-22509 Street Works	2,017	2,017
189901-22510 Street Works	4,437	4,437
189901-22511 Street Works	1,211	1,211
189901-22512 Street Works	1,211	1,211
189901-24009 Street Works	7,665	7,665
189901-24055 Street Works	6,455	6,455
189901-26001 Street Works	8,875	8,875
189901-30143 Street Works	1,211	1,211
189901-30144 Street Works	1,211	1,211
189901-30151 Street Works	3,227	3,227
189901-30517 Street Works	18,557	18,557
189901-31585 Street Works	1,211	1,211
189901-31588 Street Works	2,017	2,017
189901-41501 Street Works	1,211	1,211
189901-46501 Street Works	4,437	4,437
200101-10101	83,504	83,504
200201-10101	44,374	44,374
200301-50104 Retirement	4,034	4,034
200601-10101 Citywide	16,943	16,943
400101-10101 Administration	6,857	6,857
400105-20501 CDBG	3,227	3,227
400204-10101 Inspection	404	404
400205-10101 Permit Center	8,068	8,068
400301-10101 Advance	12,102	12,102
400302-10101 Current	255,355	255,355
400602-20501 Housing	37,517	37,517
400602-20506 Housing	3,227	3,227
400602-22084 Housing	51,635	51,635
400603-20501 Housing	8,068	8,068
400603-20506 Housing	3,227	3,227
400603-20518 Housing	10,892	10,892
400603-20521 Housing	17,346	17,346

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 140101-10101 Legal Proceedings & Consult

Receiving Department	Total	Legal Services
400603-22084 Housing	5,244	5,244
400604-20501 Home Buyer	1,613	1,613
400605-20501 Homeless	6,051	6,051
400605-22085 Homeless	1,211	1,211
400606-10101 Mobile Home	807	807
400702-10101 Community	29,045	29,045
400702-20501 Community	130,299	130,299
400702-20518 Community	3,227	3,227
400702-24024 Community	404	404
400801-10101 Sustainable	6,455	6,455
400801-20516 Sustainable	18,960	18,960
400801-20532 Sustainable	17,346	17,346
400901-10101 Local Bus	31,869	31,869
400901-24006 Local Bus	4,034	4,034
400950-20501 Historic	22,188	22,188
401001-10101 Parking All	34,289	34,289
410101-55001 Public Utilities	21,381	21,381
410102-55001 Utility	404	404
410401-52507 UB&C	16,136	16,136
410402-52507 UB&C	6,857	6,857
410403-52507 UB&C	14,522	14,522
411001-40101 Water	96,817	96,817
411501-40101 Water Capital	53,250	53,250
412001-41001 Container	404	404
412002-41001 Landfill	7,665	7,665
412007-41001 Solid Waste	11,296	11,296
412008-41001 Solid Waste	36,710	36,710
412010-41001 Litter Control	1,211	1,211
412011-41001 Operation	1,211	1,211
412502-41003 Landfill	4,437	4,437
413501-40501 Sewer System	10,892	10,892
414004-40501 Liquid	29,852	29,852
414006-40501 Pretreatment	7,665	7,665
414008-40501 Wastewater	18,153	18,153
414501-40501 Wastewater	23,801	23,801
414501-40525 Wastewater	2,017	2,017

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 140101-10101 Legal Proceedings & Consult

Receiving Department	Total	Legal Services
430101-42001 FYI Admin &	9,681	9,681
430102-42001 FYI Operations	807	807
430103-42001 FYI Security &	4,034	4,034
430104-42001 FYI Airfield	8,875	8,875
430107-42001 Airports	1,613	1,613
430108-42001 Airports	404	404
430109-42001 Airports	77,857	77,857
430201-42501 FCH Airport	18,960	18,960
439901-42040 Airports Fed	65,351	65,351
439901-42042 Airport Fed	7,665	7,665
440101-43001 Convention	6,455	6,455
453001-43502 Administration	147,646	147,646
454008-43502 HandyRide	1,211	1,211
456401-50501 Fleet Equip	8,068	8,068
456501-50502 Fleet Equip	10,085	10,085
510101-54002 Information	4,034	4,034
510201-54002 System	4,437	4,437
510301-54002 Computer	3,631	3,631
510401-54501	5,648	5,648
510501-54001 Systems	2,017	2,017
520401-10101 Business	8,068	8,068
520802-10101 Disadvantaged	5,648	5,648
540701-51502 Property Self	3,631	3,631
540702-51502 Liability Self	427,204	427,204
540801-51501 Workers Comp	85,925	85,925
541001-10101 Classification	1,211	1,211
Direct Billed	0	0
Total	4,031,684	4,031,684

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SCHEDULE 5.1

CITY OF FRESNO, CALIFORNIA

430501 AIRPORTS PROJECT ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Airports Department is charged with the development, maintenance, and operation of both airports owned by the City. The Airports Project Administration Division provides oversight of all Airport projects and as a result affords assistance to various Airport Divisions, Federal grants, and local funded projects. Associated costs have been distributed based on the number of annual hours logged in providing support services to other Airport Divisions, grants, or projects.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 430501-42044 Airports Projects Administr

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	316,163			316,163
100401-10101 City Manager Admin and Mgmt	1,672	288	1,960	
120101-10101 City Clerk's Operations	147	18	165	
120102-10101 Records Management	257	2	259	
140101-10101 Legal Proceedings & Consult	5,155	89	5,244	
520101-10101 Finance Administration		87	87	
520201-10101 Accounting		2,247	2,247	
520203-10101 Payroll		1,577	1,577	
520301-10101 Budget Program		486	486	
520801-10101 Purchasing		331	331	
540101-10101 Personnel Services		8,726	8,726	
Total Allocated Additions:	7,231	13,851	21,082	21,082
Total To Be Allocated:	323,394	13,851		337,245

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 430501-42044 Airports Projects Administr

	Total	General & Admin	SERVICES
Wages & Benefits			
Salaries	0	0	0
Other Expense & Cost			
Total Project Costs	316,163	0	316,163
Departmental Totals			
Total Expenditures	316,163	0	316,163
Deductions			
Total Deductions	0	0	0
Functional Cost	316,163	0	316,163
Allocation Step 1			
Inbound- All Others	7,231	7,231	0
Reallocate Admin Costs		(7,231)	7,231
1st Allocation	323,394	0	323,394
Allocation Step 2			
Inbound- All Others	13,851	13,851	0
Reallocate Admin Costs		(13,851)	13,851
2nd Allocation	13,851	0	13,851
Total For 0054 430501-42044 Airports Projects			
Total Allocated	337,245	0	337,245

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 430501-42044 Airports Projects Administr

Activity - SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
430101-42001 FYI Admin & Management	63	0.3925	1,269		1,269	54	1,323
430103-42001 FYI Security & Safety	89	0.5543	1,793		1,793	77	1,870
430104-42001 FYI Airfield Ops & Maint	140	0.8744	2,828		2,828	121	2,949
430107-42001 Airports Marketing	189	1.1781	3,810		3,810	163	3,973
430108-42001 Airports Finance	2,846	17.6889	57,205		57,205	2,450	59,655
430109-42001 Airports Property	340	2.1143	6,838		6,838	293	7,131
439901-42040 Airports Fed Grants	8,882	55.1884	178,474		178,474	7,644	186,118
439902-42042 Airport Local Funded Projec	276	1.7163	5,551		5,551	238	5,789
439903-42040 Airports Fed Grants	399	2.4851	8,037		8,037	344	8,381
439906-42040 Airports Fed Grant- Noise	2,865	17.8077	57,589		57,589	2,467	60,056
SubTotal	16,094	100.0000	323,394		323,394	13,851	337,245
Total	16,094	100.0000	323,394		323,394	13,851	337,245

Allocation Basis: Employee Project Time Reports
Allocation Source: Project Administration Division

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 430501-42044 Airports Projects Administr

Receiving Department	Total	SERVICES
430101-42001 FYI Admin &	1,323	1,323
430103-42001 FYI Security &	1,870	1,870
430104-42001 FYI Airfield	2,949	2,949
430107-42001 Airports	3,973	3,973
430108-42001 Airports	59,655	59,655
430109-42001 Airports	7,131	7,131
439901-42040 Airports Fed	186,118	186,118
439902-42042 Airport Local	5,789	5,789
439903-42040 Airports Fed	8,381	8,381
439906-42040 Airports Fed	60,056	60,056
Direct Billed	0	0
Total	337,245	337,245

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SCHEDULE 6.1

CITY OF FRESNO, CALIFORNIA

510301 COMPUTER SERVICES

NATURE AND EXTENT OF SERVICES

The Computer Services Division is now a part of the Information Services Department. Its focus is on protecting technology infrastructure from hardware damage, virus attacks on the system and identifying options for citywide and regional disaster recovery efforts. It also manages the Service Desk and the One Call Center. The costs of services have been distributed to the following function:

- "Customer Service"- These costs are allocated based on the call volumes per section fund.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 510301-10101 Computer Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	350,062			350,062
100401-10101 City Manager Admin and Mgmt	976	168	1,144	
120101-10101 City Clerk's Operations	163	20	183	
120102-10101 Records Management	130	1	131	
520101-10101 Finance Administration		50	50	
520201-10101 Accounting		1,001	1,001	
520203-10101 Payroll		788	788	
520301-10101 Budget Program		538	538	
540101-10101 Personnel Services		4,409	4,409	
Total Allocated Additions:	1,269	6,975	8,244	8,244
Total To Be Allocated:	351,331	6,975		358,306

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 510301-10101 Computer Services

	Total	General & Admin	Customer Service
Wages & Benefits			
Salaries & Wages	194,921	0	194,921
Fringe Benefits	72,711	0	72,711
Other Expense & Cost			
Gen Svc Pens Oblig Bnd Dbt Svc	12,482	0	12,482
Worker's Compensation	1,600	0	1,600
Recurring Vehicle Allowance	174	0	174
Misc. Subsistence Expense	763	0	763
Office Supplies	535	0	535
Fixed Interdept Reimb-Gen Fund	10,600	0	10,600
Info Systems Service Charge	10,000	0	10,000
Info Systems Equip Charge	17,536	0	17,536
Property Self-Insurance Chgs	100	0	100
Liability Self-Insurance Chgs	100	0	100
Charges For Telephone Service	8,814	0	8,814
Facilities Management Charges	2,700	0	2,700
City Hall Rent	16,726	0	16,726
Microsoft Migration	300	0	300
Departmental Totals			
Total Expenditures	350,062	0	350,062
Deductions			
Total Deductions	0	0	0
Functional Cost	350,062	0	350,062
Allocation Step 1			
Inbound- All Others	1,269	1,269	0
Reallocate Admin Costs		(1,269)	1,269
1st Allocation	351,331	0	351,331
Allocation Step 2			
Inbound- All Others	6,975	6,975	0
Reallocate Admin Costs		(6,975)	6,975
2nd Allocation	6,975	0	6,975

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 510301-10101 Computer Services

	Total	General & Admin	Customer Service
Total For 0056 510301-10101 Computer Services			
Total Allocated	358,306	0	358,306

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 510301-10101 Computer Services

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	924	1.9921	6,999		6,999	141	7,140
100101-10102, 100102 Office Of The Mayor	1	0.0022	8		8		8
100401-10101 City Manager Admin and	572	1.2332	4,333		4,333		4,333
120101-10101 City Clerk's Operations	45	0.0970	341		341		341
140101-10101 Legal Proceedings & Consult	20	0.0431	151		151		151
520101-10101 Finance Administration	121	0.2609	917		917	18	935
520201-10101 Accounting	1	0.0022	8		8		8
520801-10101 Purchasing	17	0.0367	129		129	3	132
520902-10101 Central Printing	1	0.0022	8		8		8
540101-10101 Personnel Services	1,245	2.6842	9,430		9,430	190	9,620
152010-10101 Administration	1,706	3.6781	12,922		12,922	260	13,182
153012-10101 Graffiti	4,070	8.7748	30,828		30,828	621	31,449
160101-10101 Administative Services	105	0.2264	795		795	16	811
170101-10101 Parks & Rec Admin &	970	2.0913	7,347		7,347	148	7,495
180101-10101 Public Works Admin &	1,354	2.9192	10,256		10,256	206	10,462
180201-10101 General Engineering	52	0.1121	394		394	8	402
180232-22508 Traffic Operations Center	8	0.0172	61		61	1	62
180411-10101 Project Management	42	0.0906	318		318	6	324
181201-51001 Building Maintenance	28	0.0604	212		212	4	216
181501-20103 Street Maintenance	9,088	19.5930	68,838		68,838	1,385	70,223
200201-10101 Redevelopment Services	2	0.0043	15		15		15
200301-50104 Retirement Accounting	13	0.0280	98		98	2	100
400204-10101 Inspection Services	76	0.1639	576		576	12	588
400302-10101 Current Planning	1,332	2.8717	10,089		10,089	203	10,292
400602-22084 Housing Development	96	0.2070	727		727	15	742
400702-10101 Community Revitalization	5,571	12.0109	42,198		42,198	849	43,047
401001-10101 Parking All Areas	1,017	2.1926	7,703		7,703	155	7,858
410101-55001 Public Utilities Admin	296	0.6382	2,242		2,242	45	2,287

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 510301-10101 Computer Services

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
410401-52507 UB&C Administration	4,812	10.3745	36,449		36,449	734	37,183
411001-40101 Water Operations	2,314	4.9889	17,528		17,528	353	17,881
412007-41001 Solid Waste Collect & Dispo	3,650	7.8693	27,647		27,647	557	28,204
412011-41001 Operation Clean Up	1,028	2.2163	7,787		7,787	157	7,944
414004-40501 Liquid WasteTreatment	4	0.0086	30		30	1	31
414008-40501 Wastewater Collection	718	1.5480	5,439		5,439	109	5,548
430101-42001 FYI Admin & Management	60	0.1294	454		454	9	463
453001-43502 Administration	4,137	8.9192	31,336		31,336	631	31,967
456401-50501 Fleet Equip Maintenance	20	0.0431	151		151	3	154
510101-54002 Information Services Admin	35	0.0755	265		265	5	270
510401-54501 Communications Services	24	0.0517	182		182	4	186
520401-10101 Business License Program	503	1.0844	3,810		3,810	77	3,887
540702-51502 Liability Self Insurance	305	0.6576	2,310		2,310	47	2,357
SubTotal	46,383	100.0000	351,331		351,331	6,975	358,306
Total	46,383	100.0000	351,331		351,331	6,975	358,306

Allocation Basis: FY 2013 Call Volume by Section Fund

Allocation Source: Finance

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 510301-10101 Computer Services

Receiving Department	Total	Customer Service
010101-10801 City Council	7,140	7,140
100101-10102, 100102 Office	8	8
100401-10101 City Manager	4,333	4,333
120101-10101 City Clerk's	341	341
140101-10101 Legal	151	151
520101-10101 Finance	935	935
520201-10101 Accounting	8	8
520801-10101 Purchasing	132	132
520902-10101 Central	8	8
540101-10101 Personnel	9,620	9,620
152010-10101 Administration	13,182	13,182
153012-10101 Graffiti	31,449	31,449
160101-10101 Administative	811	811
170101-10101 Parks & Rec	7,495	7,495
180101-10101 Public Works	10,462	10,462
180201-10101 General	402	402
180232-22508 Traffic	62	62
180411-10101 Project	324	324
181201-51001 Building	216	216
181501-20103 Street	70,223	70,223
200201-10101	15	15
200301-50104 Retirement	100	100
400204-10101 Inspection	588	588
400302-10101 Current	10,292	10,292
400602-22084 Housing	742	742
400702-10101 Community	43,047	43,047
401001-10101 Parking All	7,858	7,858
410101-55001 Public Utilities	2,287	2,287
410401-52507 UB&C	37,183	37,183
411001-40101 Water	17,881	17,881
412007-41001 Solid Waste	28,204	28,204
412011-41001 Operation	7,944	7,944
414004-40501 Liquid	31	31
414008-40501 Wastewater	5,548	5,548
430101-42001 FYI Admin &	463	463
453001-43502 Administration	31,967	31,967

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 510301-10101 Computer Services

Receiving Department	Total	Customer Service
456401-50501 Fleet Equip	154	154
510101-54002 Information	270	270
510401-54501	186	186
520401-10101 Business	3,887	3,887
540702-51502 Liability Self	2,357	2,357
Direct Billed	0	0
Total	358,306	358,306

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SCHEDULE 7.1

CITY OF FRESNO, CALIFORNIA

520101 FINANCE ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Finance Department provides leadership for the City's fiscal, purchasing and printing activities. Finance's goal is to promote the highest level of confidence to various customers, conducting business with efficiency, effectiveness, and protection of the public's vital investments. The Department consists of the Administration, Accounting, and Business License Divisions. These Divisions provide a wide range of comprehensive financial support services, including accounting, financial administration and reporting, treasury/cash management, investments, payroll, billing and accounts receivable, accounts payable, as well as business licenses and cashiering. The costs of services provided by the Finance Administration section have been distributed to the following seven functions based on the time analysis provided:

- "Payroll"- These costs are allocated based on the paycheck count by section fund.
- "Accounting"- These costs are allocated based on the number of accounts payable and journal entry transactions per section fund.
- "Treasurer"- Per OMB A-87 Guidelines these costs are unallowable.
- "Business License Oversight" - These costs are directly allocated to the Business License section.
- "Budget" – These costs are allocated based on total expenditures.
- "Purchasing"- These costs are allocated by the number of purchase orders per section fund.
- "Collections"-These costs are disallowed.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 520101-10101 Finance Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	184,464			184,464
100401-10101 City Manager Admin and Mgmt	433	75	508	
120101-10101 City Clerk's Operations	4,958	635	5,593	
120102-10101 Records Management	54		54	
510301-10101 Computer Services	917	18	935	
520101-10101 Finance Administration		47	47	
520201-10101 Accounting		1,664	1,664	
520203-10101 Payroll		158	158	
520301-10101 Budget Program		283	283	
520304-10101 Internal Audit		22,055	22,055	
520902-10101 Central Printing		791	791	
540101-10101 Personnel Services		1,837	1,837	
Total Allocated Additions:	6,362	27,563	33,925	33,925
Total To Be Allocated:	190,826	27,563		218,389

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520101-10101 Finance Administration

	Total	General & Admin	Payroll	Accounting	Collections
Wages & Benefits					
Salaries & Fringe	84,969	0	2,626	14,283	16,866
Other Expense & Cost					
Gen Svc Pens Oblig Bnd Dbt Svc	4,993	0	154	839	991
Recurring Vehicle Allowance	522	0	16	88	104
Prof Svcs/Consulting - Outside	9,918	0	306	1,667	1,969
O/S Repair & Maint.--Equipment	159	0	5	27	32
Office Equipment--Under 300	18	0	1	3	4
Postage	28	0	1	5	6
Office Supplies	613	0	19	103	122
Special Projects	2,286	0	71	384	454
Info Systems Service Charge	18,400	0	569	3,093	3,652
Info Systems Equip Charge	6,800	0	210	1,143	1,350
Property Self-Insurance Chgs	700	0	22	118	139
Liability Self-Insurance Chgs	400	0	12	67	79
Charges For Telephone Service	2,200	0	68	370	437
Facilities Management Charges	24,500	0	757	4,118	4,863
City Hall Rent	25,858	0	799	4,347	5,133
Call Center Charges	1,000	0	31	168	199
Microsoft Migration	1,100	0	34	185	218
Departmental Totals					
Total Expenditures	184,464	0	5,701	31,008	36,618
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	184,464	0	5,701	31,008	36,618
Allocation Step 1					
Inbound- All Others	6,362	6,362	0	0	0
Reallocate Admin Costs		(6,362)	197	1,069	1,263
Unallocated Costs	(56,959)	0	0	0	0
1st Allocation	133,867	0	5,898	32,077	37,881

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520101-10101 Finance Administration

	Total	General & Admin	Payroll	Accounting	Collections
Allocation Step 2					
Inbound- All Others	27,563	27,563	0	0	0
Reallocate Admin Costs		(27,563)	852	4,633	5,472
Unallocated Costs	(8,228)	0	0	0	0
2nd Allocation	19,335	0	852	4,633	5,472
Total For 0060 520101-10101 Finance					
Total Allocated	153,202	0	6,750	36,710	43,353

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520101-10101 Finance Administration

	Business Lic Oversight	Budget	Purchasing	Treasurer
Wages & Benefits				
Salaries & Fringe	5,336	17,172	3,322	25,364
Other Expense & Cost				
Gen Svc Pens Oblig Bnd Dbt Svc	314	1,009	195	1,491
Recurring Vehicle Allowance	33	105	20	156
Prof Svcs/Consulting - Outside	623	2,004	388	2,961
O/S Repair & Maint.--Equipment	10	32	6	47
Office Equipment--Under 300	1	4	1	4
Postage	2	6	1	7
Office Supplies	38	124	24	183
Special Projects	144	462	89	682
Info Systems Service Charge	1,156	3,719	719	5,492
Info Systems Equip Charge	427	1,374	266	2,030
Property Self-Insurance Chgs	44	141	27	209
Liability Self-Insurance Chgs	25	81	16	120
Charges For Telephone Service	138	445	86	656
Facilities Management Charges	1,539	4,951	958	7,314
City Hall Rent	1,624	5,226	1,011	7,718
Call Center Charges	63	202	39	298
Microsoft Migration	69	222	43	329
Departmental Totals				
Total Expenditures	11,586	37,279	7,211	55,061
Deductions				
Total Deductions	0	0	0	0
Functional Cost	11,586	37,279	7,211	55,061
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	400	1,286	249	1,898
Unallocated Costs	0	0	0	(56,959)
1st Allocation	11,986	38,565	7,460	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520101-10101 Finance Administration

	Business Lic Oversight	Budget	Purchasing	Treasurer
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	1,731	5,570	1,077	8,228
Unallocated Costs	0	0	0	(8,228)
2nd Allocation	1,731	5,570	1,077	0
Total For 0060 520101-10101 Finance				
Total Allocated	13,717	44,135	8,537	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520101-10101 Finance Administration

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	639	0.7094	42		42	6	48
100101-10102, 100102 Office Of The Mayor	137	0.1521	9		9	1	10
100401-10101 City Manager Admin and	190	0.2109	12		12		12
120101-10101 City Clerk's Operations	123	0.1366	8		8		8
140101-10101 Legal Proceedings & Consult	934	1.0369	61		61		61
430501-42044 Airports Projects Administr	260	0.2886	17		17		17
510301-10101 Computer Services	130	0.1443	9		9		9
520101-10101 Finance Administration	26	0.0289	2		2		2
520201-10101 Accounting	260	0.2886	17		17	3	20
520202-10101 Treasury	104	0.1155	7		7	1	8
520203-10101 Payroll	105	0.1166	7		7	1	8
520204-10101 Collections	26	0.0289	2		2		2
520301-10101 Budget Program	158	0.1754	10		10	2	12
520304-10101 Internal Audit	26	0.0289	2		2		2
520801-10101 Purchasing	210	0.2331	14		14	2	16
520902-10101 Central Printing	52	0.0577	3		3	1	4
540101-10101 Personnel Services	589	0.6539	39		39	6	45
100501-10101 Office of Independent Revie	24	0.0266	2		2		2
100701-24006 Local Bus Initiative	126	0.1399	8		8	1	9
151001-10101 Office of Chief of Police	412	0.4574	27		27	4	31
151001-48001 Office of Chief of Police	82	0.0910	5		5	1	6
152001-10101 Management Support	221	0.2453	14		14	2	16
152002-10101 Fiscal Affairs Bureau	170	0.1887	11		11	2	13
152005-10101 Property Room Bureau	212	0.2354	14		14	2	16
152006-10101 Planning and Research	152	0.1687	10		10	1	11
152009-10101 Police Admin Training	367	0.4074	24		24	4	28
152010-10101 Administration	137	0.1521	9		9	1	10
153001-10101 SW Policing District	3,061	3.3982	200		200	29	229

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520101-10101 Finance Administration

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
153003-10101 SE Policing District	2,890	3.2084	189		189	28	217
153004-10101 NE Policing District	2,763	3.0674	181		181	27	208
153005-10101 NW Policing District	3,027	3.3605	198		198	29	227
153010-10101 Patrol Administration	177	0.1965	12		12	2	14
153012-10101 Graffiti	227	0.2520	15		15	2	17
153012-20501 Graffiti	104	0.1155	7		7	1	8
153013-10101 CalTrans Litter Program	30	0.0333	2		2		2
153015-10101 School Resource Officers Un	388	0.4307	25		25	4	29
153016-10101 Fresno Area Express Unit	122	0.1354	8		8	1	9
154006-10101 Helicopter Patrol Bureau	130	0.1443	9		9	1	10
154011-10101 Employee Services	31	0.0344	2		2		2
154012-10101 Volunteer Services	161	0.1787	11		11	2	13
154015-10101 Mounted	26	0.0289	2		2		2
154016-10101 K9	423	0.4696	28		28	4	32
154017-10101 Communications Center	2,171	2.4102	142		142	21	163
154018-10101 Duty Office	180	0.1998	12		12	2	14
154020-10101 Patrol Support Administrati	59	0.0655	4		4	1	5
154021-10101 Airport Public Safety	60	0.0666	4		4	1	5
154021-22043 Airport Public Safety	266	0.2953	17		17	3	20
154022-10101 Information Systems Bureau	182	0.2020	12		12	2	14
154023-10101 Traffic Enforcement	1,974	2.1915	129		129	19	148
154027-10101 Records Bureau	629	0.6983	41		41	6	47
154029-10101 Youth Gang Taskforce	26	0.0289	2		2		2
154030-10101 Crime View Bureau	265	0.2942	17		17	3	20
154031-10101 Video Policing	23	0.0255	2		2		2
154050-10101 Special Operations Admin	117	0.1299	8		8	1	9
155001-10101 Internal Affairs Bureau	208	0.2309	14		14	2	16
155003-10101 Technical Services Bureau	642	0.7127	42		42	6	48

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520101-10101 Finance Administration

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
155004-10101 Criminal Investigations Bur	556	0.6173	36		36	5	41
155006-10101 Street Violence Bureau	1,175	1.3044	77		77	11	88
155007-10101 Family Justice Bureau	880	0.9769	58		58	8	66
155008-10101 Special Investigations Bure	329	0.3652	22		22	3	25
155010-10101 Investigative Serrvices Adm	86	0.0955	6		6	1	7
155011-10101 Auto Theft Team	268	0.2975	18		18	3	21
155012-10101 MAGEC	428	0.4751	28		28	4	32
155017-10101 Vice/Intelligence Unit	264	0.2931	17		17	3	20
155018-10101 VCIT-1	598	0.6639	39		39	6	45
155019-10101 Joint Terrorism Task Force	31	0.0344	2		2		2
155020-10101 HIDTA Task Force	30	0.0333	2		2		2
155021-10101 VCIT-2	804	0.8926	53		53	8	61
156129-22027 COPS CSPP	61	0.0677	4		4	1	5
156130-22027 HUD Capital Program FY12	59	0.0655	4		4	1	5
156260-22040 IECGP 10	4	0.0044					
156264-22028 Calif Endowment Grant	30	0.0333	2		2		2
156265-22028 CalGRIP 12	52	0.0577	3		3	1	4
156266-22028 CEDV 12	23	0.0255	2		2		2
156269-22028 CAHT 2012	26	0.0289	2		2		2
156302-22071 CHRP	50	0.0555	3		3		3
156401-20501 CDBG, Fund 20501	147	0.1632	10		10	1	11
156510-22041 2009 Justice Assistance Gra	5	0.0056					
158003-24005 Regional Training Section	36	0.0400	2		2		2
160101-10101 Administative Services	158	0.1754	10		10	2	12
160201-10101 Suppression , EMS, and	7,312	8.1171	470		470	66	536
160201-22044 Suppression , EMS, and	168	0.1865	11		11	2	13
160209-10101 Fire Safer Grant 2006	224	0.2487	15		15	2	17
160211-24050 NCFPD Contract Services	1,075	1.1934	70		70	10	80

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520101-10101 Finance Administration

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160301-10101 Inspection Services	372	0.4130	24		24	4	28
160302-10101 Fire Investigation	85	0.0944	6		6	1	7
160305-10101 HazMat & Confined Space	52	0.0577	3		3	1	4
160501-10101 Fire Training	108	0.1199	7		7	1	8
160601-10101 Fire Repair and Maintenance	276	0.3064	18		18	3	21
160602-10101 Fire Supply	26	0.0289	2		2		2
160604-10101 Fire Property Maintenance	26	0.0289	2		2		2
170101-10101 Parks & Rec Admin &	192	0.2132	13		13	2	15
170102-10101 Community Events &	172	0.1909	11		11	2	13
170301-10101 Recreation Services	10	0.0111	1		1		1
170302-10101 Neighborhood Parks And	893	0.9914	58		58	9	67
170302-22088 Neighborhood Parks And	71	0.0788	5		5	1	6
170302-24012 Neighborhood Parks And	10	0.0111	1		1		1
170302-24017 Neighborhood Parks And	19	0.0211	1		1		1
170303-10101 Community Sports	271	0.3009	18		18	3	21
170303-24012 Community Sports	3	0.0033					
170305-10101 Swim Pool Oper And Maint	95	0.1055	6		6	1	7
170306-10101 Action Sports	266	0.2953	17		17	3	20
170306-24012 Action Sports	6	0.0067					
170307-10101 Fitness and Nutrition	30	0.0333	2		2		2
170307-22087 Fitness and Nutrition	22	0.0244	1		1		1
170310-10101 Community Science	257	0.2853	17		17	2	19
170310-24048 Community Science	35	0.0389	2		2		2
170311-10101 Youth Sports	27	0.0300	2		2		2
170311-24012 Youth Sports	62	0.0688	4		4	1	5
170504-10101 Neighborhood Parks	562	0.6239	37		37	5	42
170601-10101 After School Recreation	423	0.4696	28		28	4	32
170601-24048 After School Recreation	804	0.8926	53		53	8	61

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520101-10101 Finance Administration

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
170602-10101 Fresno Best	52	0.0577	3		3	1	4
170602-24048 Fresno Best	66	0.0733	4		4	1	5
170604-20501 Senior Citizen Programs	413	0.4585	27		27	4	31
170605-10101 Aquatics Program	299	0.3319	20		20	3	23
170503-10101 Parks Custodial Maintenance	466	0.5173	31		31	4	35
179901-10101 Parks and Rec Capital	26	0.0289	2		2		2
179901-30127 Parks and Rec Capital	34	0.0377	2		2		2
180101-10101 Public Works Admin &	26	0.0289	2		2		2
180101-22508 Public Works Admin &	226	0.2509	15		15	2	17
180102-10101 PW Admin- Cap Lbr to be Al	26	0.0289	2		2		2
180105-10101 ADA Program	26	0.0289	2		2		2
180201-10101 General Engineering	95	0.1055	6		6	1	7
180203-10101 Land Section	52	0.0577	3		3	1	4
180204-10101 Engr Svc-Cap Lbr to be Allo	26	0.0289	2		2		2
180204-22508 Engr Svc-Cap Lbr to be Allo	163	0.1810	11		11	2	13
180231-10101 Traffic Operations	78	0.0866	5		5	1	6
180231-22508 Traffic Operations	35	0.0389	2		2		2
180232-22508 Traffic Operations Center	156	0.1732	10		10	2	12
180233-10101 Transportation Planning	104	0.1155	7		7	1	8
180233-22508 Transportation Planning	50	0.0555	3		3		3
180234-22508 Traffic Oper. Capital Labor	52	0.0577	3		3	1	4
180412-22508 Proj Mgt Cap Lbr to be Allo	170	0.1887	11		11	2	13
180415-22508 Design Services Cap Lbr All	154	0.1710	10		10	1	11
180421-10101 Capital Management Admin	26	0.0289	2		2		2
180421-22508 Capital Management Admin	52	0.0577	3		3	1	4
180423-10101 Subdivision Inspection	131	0.1454	9		9	1	10
180425-22508 Const Mgt Cap Lbr to be All	642	0.7127	42		42	6	48
181201-51001 Building Maintenance	261	0.2898	17		17	3	20

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520101-10101 Finance Administration

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181210-51001 Special Projects	130	0.1443	9		9	1	10
181501-20103 Street Maintenance	955	1.0602	63		63	9	72
181501-22506 Street Maintenance	585	0.6494	38		38	6	44
181502-41501 Street Cleaning	416	0.4618	27		27	4	31
181504-20103 Street Maint-Cap Lbr to be	182	0.2020	12		12	2	14
181509-41008 Street Tree Maintenance	21	0.0233	1		1		1
181509-41501 Street Tree Maintenance	182	0.2020	12		12	2	14
181510-46501 Streets Special Projects	26	0.0289	2		2		2
181511-30506 Median Island Maintenance	101	0.1121	7		7	1	8
181511-30509 Median Island Maintenance	383	0.4252	25		25	4	29
181511-30517 Median Island Maintenance	26	0.0289	2		2		2
181511-41501 Median Island Maintenance	1,353	1.5020	89		89	13	102
181514-10101 Park Maintenance	581	0.6450	38		38	6	44
182001-20101 Streetlight Maintenance	439	0.4874	29		29	4	33
182001-46502 Streetlight Maintenance	220	0.2442	14		14	2	16
182003-20101 Tra Sig/Lght-Cap Lbr to be	26	0.0289	2		2		2
200101-10101 Intergovernmental Relations	5	0.0056					
200201-10101 Redevelopment Services	52	0.0577	3		3	1	4
200301-50104 Retirement Accounting	284	0.3153	19		19	3	22
400101-10101 Administration &	173	0.1921	11		11	2	13
400102-10101 Accounting & Cashiering	26	0.0289	2		2		2
400104-10101 Records Section	78	0.0866	5		5	1	6
400105-20501 CDBG Administration	103	0.1143	7		7	1	8
400204-10101 Inspection Services	588	0.6528	39		39	6	45
400205-10101 Permit Center	286	0.3175	19		19	3	22
400301-10101 Advance Planning	26	0.0289	2		2		2
400302-10101 Current Planning	432	0.4796	28		28	4	32
400602-20501 Housing Development	96	0.1066	6		6	1	7

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400603-20501 Housing Rehabilitation	86	0.0955	6		6	1	7
400603-20518 Housing Rehabilitation	52	0.0577	3		3	1	4
400603-20521 Housing Rehabilitation	26	0.0289	2		2		2
400702-10101 Community Revitalization	760	0.8437	50		50	7	57
400702-20501 Community Revitalization	348	0.3863	23		23	3	26
400702-24024 Community Revitalization	78	0.0866	5		5	1	6
400801-10101 Sustainable Fresno	52	0.0577	3		3	1	4
400801-20516 Sustainable Fresno	27	0.0300	2		2		2
400801-20532 Sustainable Fresno	208	0.2309	14		14	2	16
400901-10101 Local Bus Initiative Sect	52	0.0577	3		3	1	4
400901-20501 Local Bus Initiative Sect	8	0.0089	1		1		1
400950-10101 Historic Preservation	70	0.0777	5		5	1	6
401001-10101 Parking All Areas	673	0.7471	44		44	6	50
410101-55001 Public Utilities Admin	189	0.2098	12		12	2	14
410102-55001 Utility Engineering & Plann	159	0.1765	10		10	2	12
410401-52507 UB&C Administration	156	0.1732	10		10	2	12
410402-52507 UB&C Customer Service	577	0.6406	38		38	6	44
410403-52507 UB&C Collection/Spec Billin	733	0.8137	48		48	7	55
410404-52507 UB&C Satellite Collection O	105	0.1166	7		7	1	8
411001-40101 Water Operations	4,439	4.9280	291		291	43	334
412001-41001 Container Acquisition & Mai	123	0.1366	8		8	1	9
412002-41001 Landfill	53	0.0588	3		3	1	4
412004-41004 Recycling	26	0.0289	2		2		2
412007-41001 Solid Waste Collect & Dispo	2,868	3.1839	188		188	28	216
412010-41001 Litter Control	564	0.6261	37		37	5	42
412011-41001 Operation Clean Up	465	0.5162	30		30	4	34
414004-40501 Liquid WasteTreatment	2,830	3.1418	185		185	27	212
414006-40501 Pretreatment	537	0.5962	35		35	5	40

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414008-40501 Wastewater Collection	988	1.0968	65		65	10	75
430101-42001 FYI Admin & Management	122	0.1354	8		8	1	9
430102-42001 FYI Operations &	640	0.7105	42		42	6	48
430103-42001 FYI Security & Safety	719	0.7982	47		47	7	54
430104-42001 FYI Airfield Ops & Maint	398	0.4418	26		26	4	30
430107-42001 Airports Marketing	52	0.0577	3		3	1	4
430108-42001 Airports Finance	156	0.1732	10		10	2	12
430109-42001 Airports Property	79	0.0877	5		5	1	6
430110-42001 Airports Information Techno	26	0.0289	2		2		2
430201-42501 FCH Airport Operations	78	0.0866	5		5	1	6
439901-42040 Airports Fed Grants	26	0.0289	2		2		2
451001-43502 Administration	183	0.2032	12		12	2	14
451002-22505 Weekday Service	3,594	3.9899	235		235	35	270
451003-22505 Night Service	409	0.4541	27		27	4	31
451003-43502 Night Service	1,128	1.2523	74		74	11	85
451004-43502 Weekend Service	930	1.0325	61		61	9	70
451005-22505 15 Min Frequencies	464	0.5151	30		30	4	34
452001-43504 Administration	482	0.5351	32		32	5	37
452002-43504 Weekday Service	608	0.6750	40		40	6	46
452003-43504 Night Service	182	0.2020	12		12	2	14
452004-43504 Weekend Service	156	0.1732	10		10	2	12
452005-43504 15 Min Frequencies	78	0.0866	5		5	1	6
452007-43504 Shelter Crew	122	0.1354	8		8	1	9
453001-22505 Administration	52	0.0577	3		3	1	4
453001-43502 Administration	260	0.2886	17		17	3	20
454001-43502 Administration	223	0.2476	15		15	2	17
454001-43504 Administration	26	0.0289	2		2		2
454008-43502 HandyRide	27	0.0300	2		2		2

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454009-43502 Certifications	26	0.0289	2		2		2
455001-43504 Administration	34	0.0377	2		2		2
455010-43504 Planning	26	0.0289	2		2		2
455011-43504 Marketing	26	0.0289	2		2		2
456401-50501 Fleet Equip Maintenance	1,369	1.5198	90		90	13	103
456501-50502 Fleet Equip Acquisition Div	307	0.3408	20		20	3	23
459901-43545 FAX Capital	2	0.0022					
459901-43548 FAX Capital	1	0.0011					
510101-54002 Information Services Admin	130	0.1443	9		9	1	10
510201-54002 System Applications	225	0.2498	15		15	2	17
510301-54002 Computer Services	667	0.7405	44		44	6	50
510401-54501 Communications Services	208	0.2309	14		14	2	16
520202-70101 Treasury	15	0.0167	1		1		1
520401-10101 Business License Program	338	0.3752	22		22	3	25
520802-10101 Disadvantaged Bus Enterpris	26	0.0289	2		2		2
540701-51502 Property Self Insurance	26	0.0289	2		2		2
540702-51502 Liability Self Insurance	183	0.2032	12		12	2	14
541001-10101 Classification and Comp	26	0.0289	2		2		2
SubTotal	90,077	100.0000	5,898		5,898	852	6,750
Total	90,077	100.0000	5,898		5,898	852	6,750

Allocation Basis: FY 2013 Payroll Check Count by Section Fund
Allocation Source: Finance

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	3,386	0.5806	186		186	27	213
100101-10102, 100102 Office Of The Mayor	484	0.0830	27		27	4	31
100401-10101 City Manager Admin and	783	0.1343	43		43		43
120101-10101 City Clerk's Operations	378	0.0648	21		21		21
120102-10101 Records Management	153	0.0262	8		8		8
140101-10101 Legal Proceedings & Consult	710	0.1217	39		39		39
430501-42044 Airports Projects Administr	851	0.1459	47		47		47
510301-10101 Computer Services	379	0.0650	21		21		21
520101-10101 Finance Administration	630	0.1080	35		35		35
520201-10101 Accounting	8,292	1.4217	456		456	66	522
520202-10101 Treasury	488	0.0837	27		27	4	31
520203-10101 Payroll	407	0.0698	22		22	3	25
520204-10101 Collections	1,542	0.2644	85		85	12	97
520301-10101 Budget Program	421	0.0722	23		23	3	26
520304-10101 Internal Audit	240	0.0412	13		13	2	15
520801-10101 Purchasing	573	0.0982	32		32	5	37
520902-10101 Central Printing	365	0.0626	20		20	3	23
540101-10101 Personnel Services	2,045	0.3506	112		112	16	128
019501-10101 District 5 Infrastructure I	91	0.0156	5		5	1	6
019601-10101 District 6 Infrastructure I	71	0.0122	4		4	1	5
019701-10101 District 7 Infrastructure I	19	0.0033	1		1		1
100501-10101 Office of Independent Revie	155	0.0266	9		9	1	10
100701-24006 Local Bus Initiative	403	0.0691	22		22	3	25
109901-20501, 20515 Mayor and City	1,571	0.2694	86		86	13	99
151001-10101 Office of Chief of Police	2,788	0.4780	153		153	22	175
151001-48001 Office of Chief of Police	586	0.1005	32		32	5	37
151009-10101 Office of the Chief Trainin	48	0.0082	3		3		3
152001-10101 Management Support	553	0.0948	30		30	4	34

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
152002-10101 Fiscal Affairs Bureau	387	0.0664	21		21	3	24
152005-10101 Property Room Bureau	866	0.1485	48		48	7	55
152005-24003 Property Room Bureau	18	0.0031	1		1		1
152006-10101 Planning and Research	203	0.0348	11		11	2	13
152009-10101 Police Admin Training	488	0.0837	27		27	4	31
152010-10101 Administration	624	0.1070	34		34	5	39
153001-10101 SW Policing District	950	0.1629	52		52	8	60
153002-10101 CE Policing District	18	0.0031	1		1		1
153003-10101 SE Policing District	775	0.1329	43		43	6	49
153004-10101 NE Policing District	670	0.1149	37		37	5	42
153005-10101 NW Policing District	714	0.1224	39		39	6	45
153005-24003 NW Policing District	50	0.0086	3		3		3
153009-10101 Patrol Training	178	0.0305	10		10	1	11
153010-10101 Patrol Administration	413	0.0708	23		23	3	26
153011-10101 Airport Public Saftey - Pol	4	0.0007					
153012-10101 Graffiti	505	0.0866	28		28	4	32
153012-20501 Graffiti	473	0.0811	26		26	4	30
153013-10101 CalTrans Litter Program	194	0.0333	11		11	2	13
153015-10101 School Resource Officers Un	336	0.0576	18		18	3	21
153016-10101 Fresno Area Express Unit	272	0.0466	15		15	2	17
153017-10101 CBAT Career Burglary Aprh	242	0.0415	13		13	2	15
154006-10101 Helicopter Patrol Bureau	532	0.0912	29		29	4	33
154006-24003 Helicopter Patrol Bureau	151	0.0259	8		8	1	9
154008-10101 PAL/Life Skills	21	0.0036	1		1		1
154011-10101 Employee Services	226	0.0388	12		12	2	14
154012-10101 Volunteer Services	266	0.0456	15		15	2	17
154015-10101 Mounted	60	0.0103	3		3		3
154016-10101 K9	669	0.1147	37		37	5	42

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
154017-10101 Communications Center	600	0.1029	33		33	5	38
154018-10101 Duty Office	303	0.0520	17		17	2	19
154019-10101 Call Diversion	42	0.0072	2		2		2
154020-10101 Patrol Support Administrati	266	0.0456	15		15	2	17
154021-10101 Airport Public Safety	5	0.0009					
154021-22043 Airport Public Safety	387	0.0664	21		21	3	24
154022-10101 Information Systems Bureau	336	0.0576	18		18	3	21
154023-10101 Traffic Enforcement	1,164	0.1996	64		64	9	73
154024-10101 Neighborhood Traffic Unit	497	0.0852	27		27	4	31
154025-10101 SWAT	219	0.0375	12		12	2	14
154026-10101 EOD (Bomb Unit)	100	0.0171	5		5	1	6
154027-10101 Records Bureau	593	0.1017	33		33	5	38
154029-10101 Youth Gang Taskforce	264	0.0453	15		15	2	17
154030-10101 Crime View Bureau	387	0.0664	21		21	3	24
154031-10101 Video Policing	126	0.0216	7		7	1	8
154050-10101 Special Operations Admin	391	0.0670	22		22	3	25
155001-10101 Internal Affairs Bureau	410	0.0703	23		23	3	26
155003-10101 Technical Services Bureau	602	0.1032	33		33	5	38
155004-10101 Criminal Investigations Bur	561	0.0962	31		31	4	35
155006-10101 Street Violence Bureau	644	0.1104	35		35	5	40
155006-24003 Street Violence Bureau	64	0.0110	4		4	1	5
155007-10101 Family Justice Bureau	666	0.1142	37		37	5	42
155008-10101 Special Investigations Bure	447	0.0766	25		25	4	29
155008-24003 Special Investigations Bure	123	0.0211	7		7	1	8
155009-10101 Investigative Services Trai	11	0.0019	1		1		1
155010-10101 Investigative Serrvices Adm	350	0.0600	19		19	3	22
155011-10101 Auto Theft Team	314	0.0538	17		17	3	20
155012-10101 MAGEC	426	0.0730	23		23	3	26

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155017-10101 Vice/Intelligence Unit	451	0.0773	25		25	4	29
155018-10101 VCIT-1	358	0.0614	20		20	3	23
155019-10101 Joint Terrorism Task Force	225	0.0386	12		12	2	14
155020-10101 HIDTA Task Force	234	0.0401	13		13	2	15
155021-10101 VCIT-2	404	0.0693	22		22	3	25
156110-22027 Bullet Proof Vests, Fed Gra	12	0.0021	1		1		1
156121-22070 PSIC	50	0.0086	3		3		3
156129-22027 COPS CSPP	256	0.0439	14		14	2	16
156130-22027 HUD Capital Program FY12	252	0.0432	14		14	2	16
156201-22028 ABC/FSU (ZG00058)	140	0.0240	8		8	1	9
156246-10101 IECGP 2008-10	18	0.0031	1		1		1
156253-10101 Cal-Grip FY10	24	0.0041	1		1		1
156254-10101 CAHT Human Trafficking	7	0.0012					
156254-22028 CAHT Human Trafficking	215	0.0369	12		12	2	14
156257-10101 2011 Children Exposed to	6	0.0010					
156258-10101 2011 CAL Grip 10	161	0.0276	9		9	1	10
156258-22028 2011 CAL Grip 10	203	0.0348	11		11	2	13
156259-22040 Homeland Security 10	63	0.0108	3		3	1	4
156260-22040 IECGP 10	389	0.0667	21		21	3	24
156261-22028 DEAP 2012	57	0.0098	3		3		3
156262-22028 CEDV 2011	122	0.0209	7		7	1	8
156263-22040 Homeland Sec Grant 2011	170	0.0291	9		9	1	10
156264-22028 Calif Endowment Grant	126	0.0216	7		7	1	8
156265-22028 CalGRIP 12	163	0.0279	9		9	1	10
156270-22028 CalGRIP 13	20	0.0034	1		1		1
156266-22028 CEDV 12	138	0.0237	8		8	1	9
156267-22028 STEP	82	0.0141	5		5	1	6
156268-22028 Sobriety 12	56	0.0096	3		3		3

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156269-22028 CAHT 2012	162	0.0278	9		9	1	10
156302-10101 CHRP	199	0.0341	11		11	2	13
156302-22071 CHRP	273	0.0468	15		15	2	17
156401-20501 CDBG, Fund 20501	205	0.0351	11		11	2	13
156413-22014 SLESF 10-11	198	0.0339	11		11	2	13
156414-22014 SLESF 12-13	44	0.0075	2		2		2
156509-22041 Recovery 2009 JAG	103	0.0177	6		6	1	7
156510-22041 2009 Justice Assistance Gra	4	0.0007					
156511-22041 JAG FY10	23	0.0039	1		1		1
156512-22041 JAG FY 12	24	0.0041	1		1		1
156513-22041 JAG FY 12	38	0.0065	2		2		2
158001-24005 P.O.S.T. Training Section	749	0.1284	41		41	6	47
158003-24005 Regional Training Section	736	0.1262	40		40	6	46
158004-24005 Scared Stiff DUI Program	346	0.0593	19		19	3	22
159801-70211 Police Phase I Projects DS	16	0.0027	1		1		1
159802-70212 PD HVAC Chiller	63	0.0108	3		3	1	4
160101-10101 Administative Services	524	0.0898	29		29	4	33
160103-10101 Office of Emergency Service	203	0.0348	11		11	2	13
160103-22033 Public Outreach Unit	51	0.0087	3		3		3
160104-10101 Recruitment Services	12	0.0021	1		1		1
160201-10101 Suppression , EMS, and	5,324	0.9128	293		293	43	336
160201-22035 Suppression , EMS, and	72	0.0123	4		4	1	5
160201-22044 Suppression , EMS, and	317	0.0544	17		17	3	20
160201-22059 Suppression , EMS, and	84	0.0144	5		5	1	6
160201-24050 Field Operations Command	30	0.0051	2		2		2
160203-10101 Honor Guard	9	0.0015					
160204-10101 HazMat Team	126	0.0216	7		7	1	8
160205-10101 Technical Rescue Team	89	0.0153	5		5	1	6

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160206-10101 Emergency Medical Svc	14	0.0024	1		1		1
160207-10101 Geographic Information Syst	78	0.0134	4		4	1	5
160209-10101 Fire Safer Grant 2006	200	0.0343	11		11	2	13
160210-10101 Explorer Program	99	0.0170	5		5	1	6
160211-10101 NCFPD Contract Services	144	0.0247	8		8	1	9
160211-24050 NCFPD Contract Services	390	0.0669	21		21	3	24
160212-10101 Fig Garden FPD Contract	130	0.0223	7		7	1	8
160301-10101 Inspection Services	23,478	4.0255	1,291		1,291	188	1,479
160302-10101 Fire Investigation	363	0.0622	20		20	3	23
160305-10101 HazMat & Confined Space	255	0.0437	14		14	2	16
160501-10101 Fire Training	430	0.0737	24		24	3	27
160501-24020 Fire Training	224	0.0384	12		12	2	14
160601-10101 Fire Repair and Maintenance	2,045	0.3506	112		112	16	128
160602-10101 Fire Supply	987	0.1692	54		54	8	62
160603-10101 Fire Communications	386	0.0662	21		21	3	24
160604-10101 Fire Property Maintenance	461	0.0790	25		25	4	29
168801-70211 Fire Phase I Projects DS	15	0.0026	1		1		1
170101-10101 Parks & Rec Admin &	977	0.1675	54		54	8	62
170102-10101 Community Events &	792	0.1358	44		44	6	50
170102-24017 Community Events &	523	0.0897	29		29	4	33
170103-10101 Contract Maintenance	219	0.0375	12		12	2	14
170208-10101 Community Services	81	0.0139	4		4	1	5
170301-10101 Recreation Services	228	0.0391	13		13	2	15
170302-10101 Neighborhood Parks And	3,476	0.5960	191		191	28	219
170302-22088 Neighborhood Parks And	610	0.1046	34		34	5	39
170302-24012 Neighborhood Parks And	401	0.0688	22		22	3	25
170302-24017 Neighborhood Parks And	130	0.0223	7		7	1	8
170303-10101 Community Sports	1,286	0.2205	71		71	10	81

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170303-24012 Community Sports	291	0.0499	16		16	2	18
170305-10101 Swim Pool Oper And Maint	48	0.0082	3		3		3
170306-10101 Action Sports	809	0.1387	44		44	6	50
170306-24012 Action Sports	120	0.0206	7		7	1	8
170307-10101 Fitness and Nutrition	74	0.0127	4		4	1	5
170307-22087 Fitness and Nutrition	98	0.0168	5		5	1	6
170310-10101 Community Science	811	0.1391	45		45	6	51
170310-22031 Community Science	75	0.0129	4		4	1	5
170310-22032 Community Science	116	0.0199	6		6	1	7
170310-24048 Community Science	706	0.1211	39		39	6	45
170311-10101 Youth Sports	417	0.0715	23		23	3	26
170311-24012 Youth Sports	572	0.0981	31		31	5	36
170501-10101 Neighborhood Parks	111	0.0190	6		6	1	7
170504-10101 Neighborhood Parks	4,402	0.7548	242		242	35	277
170601-10101 After School Recreation	409	0.0701	22		22	3	25
170601-24048 After School Recreation	1,758	0.3014	97		97	14	111
170602-10101 Fresno Best	1,221	0.2094	67		67	10	77
170602-24048 Fresno Best	1,124	0.1927	62		62	9	71
170604-10101 Senior Citizen Programs	1,163	0.1994	64		64	9	73
170604-20501 Senior Citizen Programs	425	0.0729	23		23	3	26
170605-10101 Aquatics Program	827	0.1418	45		45	7	52
170605-22088 Aquatics Program	14	0.0024	1		1		1
170606-10101 Fresno Connect	28	0.0048	2		2		2
170502-24017 Parks Planned Maintenance	189	0.0324	10		10	2	12
170503-10101 Parks Custodial Maintenance	849	0.1456	47		47	7	54
170506-10101 Median Islands-Sanitation	1	0.0002					
170507-10101 Mall Maintenance	63	0.0108	3		3	1	4
170517-10101 Memorial Auditorium	81	0.0139	4		4	1	5

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170518-10101 Parks Night Crews	61	0.0105	3		3		3
170801-24017 Parks Special Projects	388	0.0665	21		21	3	24
172002-45001 Riverside Golf Course	223	0.0382	12		12	2	14
178801-70210 PARCS Impact Fee Projects	29	0.0050	2		2		2
179901-10101 Parks and Rec Capital	77	0.0132	4		4	1	5
179901-22031 Parks and Rec Capital	269	0.0461	15		15	2	17
179901-22092 Parks and Rec Capital	230	0.0394	13		13	2	15
179901-22094 Parks and Rec Capital	321	0.0550	18		18	3	21
179901-24017 Parks and Rec Capital	1,294	0.2219	71		71	10	81
179901-30127 Parks and Rec Capital	209	0.0358	11		11	2	13
179901-30134 Parks and Rec Capital	134	0.0230	7		7	1	8
179901-30136 Parks and Rec Capital	466	0.0799	26		26	4	30
179901-31504 Parks and Rec Capital	32	0.0055	2		2		2
179901-31510 Parks and Rec Capital	133	0.0228	7		7	1	8
180101-10101 Public Works Admin &	2,904	0.4979	160		160	23	183
180101-22508 Public Works Admin &	2,566	0.4400	141		141	21	162
180102-10101 PW Admin- Cap Lbr to be Al	127	0.0218	7		7	1	8
180105-10101 ADA Program	579	0.0993	32		32	5	37
180105-22508 ADA Program	579	0.0993	32		32	5	37
180201-10101 General Engineering	2,820	0.4835	155		155	23	178
180202-10101 Real Estate & Lease Service	703	0.1205	39		39	6	45
180203-10101 Land Section	1,616	0.2771	89		89	13	102
180204-10101 Engr Svc-Cap Lbr to be Allo	140	0.0240	8		8	1	9
180204-22508 Engr Svc-Cap Lbr to be Allo	204	0.0350	11		11	2	13
180231-10101 Traffic Operations	1,932	0.3313	106		106	15	121
180231-22508 Traffic Operations	1,219	0.2090	67		67	10	77
180232-22508 Traffic Operations Center	922	0.1581	51		51	7	58
180233-10101 Transportation Planning	986	0.1691	54		54	8	62

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180233-22508 Transportation Planning	972	0.1667	53		53	8	61
180234-10101 Traffic Oper. Capital Labor	108	0.0185	6		6	1	7
180234-22508 Traffic Oper. Capital Labor	192	0.0329	11		11	2	13
180411-22508 Project Management	763	0.1308	42		42	6	48
180412-22508 Proj Mgt Cap Lbr to be Allo	436	0.0748	24		24	3	27
180414-22508 Design Services	697	0.1195	38		38	6	44
180415-22508 Design Services Cap Lbr All	279	0.0478	15		15	2	17
180421-10101 Capital Management Admin	491	0.0842	27		27	4	31
180421-22508 Capital Management Admin	747	0.1281	41		41	6	47
180422-10101 Surveying	576	0.0988	32		32	5	37
180423-10101 Subdivision Inspection	1,042	0.1787	57		57	8	65
180424-22508 Capital Inspection	160	0.0274	9		9	1	10
180425-22508 Const Mgt Cap Lbr to be All	212	0.0363	12		12	2	14
181201-51001 Building Maintenance	12,151	2.0834	668		668	97	765
181210-51001 Special Projects	6,696	1.1481	368		368	54	422
181501-20103 Street Maintenance	7,371	1.2638	405		405	59	464
181501-22506 Street Maintenance	4,128	0.7078	227		227	33	260
181501-46501 Street Maintenance	62	0.0106	3		3		3
181502-41501 Street Cleaning	2,412	0.4136	133		133	19	152
181504-20103 Street Maint-Cap Lbr to be	175	0.0300	10		10	1	11
181509-41008 Street Tree Maintenance	1,206	0.2068	66		66	10	76
181509-41501 Street Tree Maintenance	297	0.0509	16		16	2	18
181510-46501 Streets Special Projects	112	0.0192	6		6	1	7
181511-24029 Median Island Maintenance	94	0.0161	5		5	1	6
181511-24030 Median Island Maintenance	56	0.0096	3		3		3
181511-24032 Median Island Maintenance	66	0.0113	4		4	1	5
181511-24033 Median Island Maintenance	74	0.0127	4		4	1	5
181511-30101 Median Island Maintenance	54	0.0093	3		3		3

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181511-30506 Median Island Maintenance	7,892	1.3532	434		434	63	497
181511-30509 Median Island Maintenance	11,721	2.0097	645		645	94	739
181511-30517 Median Island Maintenance	2,845	0.4878	156		156	23	179
181511-41501 Median Island Maintenance	5,433	0.9315	299		299	43	342
181514-10101 Park Maintenance	19,537	3.3498	1,075		1,075	156	1,231
182001-10101 Streetlight Maintenance	202	0.0346	11		11	2	13
182001-20101 Streetlight Maintenance	26,173	4.4876	1,439		1,439	209	1,648
182001-20102 Streetlight Maintenance	164	0.0281	9		9	1	10
182001-46502 Streetlight Maintenance	428	0.0734	24		24	3	27
182003-20101 Tra Sig/Lght-Cap Lbr to be	115	0.0197	6		6	1	7
185001-40540 UGM Capital	608	0.1042	33		33	5	38
186010-31646 Right of Way Acquisition	269	0.0461	15		15	2	17
189901-20102 Street Works	1,816	0.3114	100		100	15	115
189901-21501 Street Works	214	0.0367	12		12	2	14
189901-22003 Street Works	941	0.1613	52		52	8	60
189901-22048 Street Works	21,612	3.7056	1,189		1,189	173	1,362
189901-22050 Street Works	1,199	0.2056	66		66	10	76
189901-22056 Street Works	461	0.0790	25		25	4	29
189901-22504 Street Works	4,028	0.6906	222		222	32	254
189901-22507 Street Works	314	0.0538	17		17	3	20
189901-22509 Street Works	1,063	0.1823	58		58	9	67
189901-22510 Street Works	335	0.0574	18		18	3	21
189901-22511 Street Works	483	0.0828	27		27	4	31
189901-22512 Street Works	56	0.0096	3		3		3
189901-24009 Street Works	923	0.1583	51		51	7	58
189901-24053 Street Works	1,424	0.2442	78		78	11	89
189901-24055 Street Works	367	0.0629	20		20	3	23
189901-24061 Street Works	1,483	0.2543	82		82	12	94

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189901-24064 Street Works	390	0.0669	21		21	3	24
189901-26001 Street Works	736	0.1262	40		40	6	46
189901-30102 Street Works	220	0.0377	12		12	2	14
189901-30143 Street Works	342	0.0586	19		19	3	22
189901-30144 Street Works	500	0.0857	27		27	4	31
189901-30151 Street Works	202	0.0346	11		11	2	13
189901-30152 Street Works	221	0.0379	12		12	2	14
189901-30502 Street Works	194	0.0333	11		11	2	13
189901-30506 Street Works	132	0.0226	7		7	1	8
189901-30509 Street Works	350	0.0600	19		19	3	22
189901-30517 Street Works	889	0.1524	49		49	7	56
189901-30518 Street Works	160	0.0274	9		9	1	10
189901-31578 Street Works	137	0.0235	8		8	1	9
189901-31585 Street Works	66	0.0113	4		4	1	5
189901-31588 Street Works	67	0.0115	4		4	1	5
189901-41501 Street Works	1,114	0.1910	61		61	9	70
189901-46501 Street Works	603	0.1034	33		33	5	38
200101-10101 Intergovernmental Relations	214	0.0367	12		12	2	14
200201-10101 Redevelopment Services	223	0.0382	12		12	2	14
200301-50104 Retirement Accounting	356	0.0610	20		20	3	23
200601-10101 Citywide Contract Obligagat	5,920	1.0150	326		326	47	373
400101-10101 Administration &	569	0.0976	31		31	5	36
400102-10101 Accounting & Cashiering	213	0.0365	12		12	2	14
400104-10101 Records Section	270	0.0463	15		15	2	17
400105-20501 CDBG Administration	327	0.0561	18		18	3	21
400105-20515 CDBG Administration	197	0.0338	11		11	2	13
400105-20521 CDBG Administration	154	0.0264	8		8	1	9
400204-10101 Inspection Services	7,403	1.2693	407		407	59	466

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400205-10101 Permit Center	398	0.0682	22		22	3	25
400301-10101 Advance Planning	992	0.1701	55		55	8	63
400302-10101 Current Planning	1,964	0.3367	108		108	16	124
400602-20501 Housing Development	370	0.0634	20		20	3	23
400602-22084 Housing Development	2,947	0.5053	162		162	24	186
400603-20501 Housing Rehabilitation	747	0.1281	41		41	6	47
400603-20506 Housing Rehabilitation	131	0.0225	7		7	1	8
400603-20515 Housing Rehabilitation	168	0.0288	9		9	1	10
400603-20518 Housing Rehabilitation	1,051	0.1802	58		58	8	66
400603-20521 Housing Rehabilitation	200	0.0343	11		11	2	13
400603-20533 Housing Rehabilitation	219	0.0375	12		12	2	14
400603-22038 Housing Rehabilitation	139	0.0238	8		8	1	9
400603-22084 Housing Rehabilitation	603	0.1034	33		33	5	38
400604-20501 Home Buyer Assistance	4	0.0007					
400604-20515 Home Buyers Assistance	115	0.0197	6		6	1	7
400604-22084 Home Buyer Assistance	155	0.0266	9		9	1	10
400605-20501 Homeless Services	230	0.0394	13		13	2	15
400605-22085 Homeless Services	159	0.0273	9		9	1	10
400606-10101 Mobile Home Rent Review	179	0.0307	10		10	1	11
400702-10101 Community Revitalization	2,556	0.4382	141		141	20	161
400702-20501 Community Revitalization	754	0.1293	41		41	6	47
400702-24024 Community Revitalization	675	0.1157	37		37	5	42
400801-10101 Sustainable Fresno	338	0.0580	19		19	3	22
400801-20516 Sustainable Fresno	192	0.0329	11		11	2	13
400801-20532 Sustainable Fresno	466	0.0799	26		26	4	30
400801-22089 Sustainable Fresno	82	0.0141	5		5	1	6
400801-22093 Sustainable Fresno	33	0.0057	2		2		2
400801-26001 Sustainable Fresno	10	0.0017	1		1		1

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400901-10101 Local Bus Initiative Sect	1	0.0002					
400901-20501 Local Bus Initiative Sect	93	0.0159	5		5	1	6
400920-10101 Neighborhood Revitalization	19	0.0033	1		1		1
400930-10101 Local Business Initiatives	49	0.0084	3		3		3
400950-10101 Historic Preservation	20	0.0034	1		1		1
400950-20501 Historic Preservation	236	0.0405	13		13	2	15
400950-22091 Historic Preservation	130	0.0223	7		7	1	8
401001-10101 Parking All Areas	8,811	1.5107	485		485	70	555
410101-55001 Public Utilities Admin	1,365	0.2340	75		75	11	86
410102-55001 Utility Engineering & Plann	2,151	0.3688	118		118	17	135
410320-40101 SW/DRF-SRF06CX150	5	0.0009					
410321-40101 SDWSRF-Enterprise Canal	6	0.0010					
410401-52507 UB&C Administration	509	0.0873	28		28	4	32
410402-52507 UB&C Customer Service	356	0.0610	20		20	3	23
410403-52507 UB&C Collection/Spec Billin	454	0.0778	25		25	4	29
410404-52507 UB&C Satellite Collection O	352	0.0604	19		19	3	22
411001-40101 Water Operations	94,972	16.2834	5,228		5,228	753	5,981
411501-40101 Water Capital	24,587	4.2157	1,352		1,352	197	1,549
412001-41001 Container Acquisition & Mai	742	0.1272	41		41	6	47
412002-41001 Landfill	1,080	0.1852	59		59	9	68
412004-41001 Recycling	364	0.0624	20		20	3	23
412004-41004 Recycling	53	0.0091	3		3		3
412004-41006 Recycling	131	0.0225	7		7	1	8
412007-41001 Solid Waste Collect & Dispo	1,778	0.3049	98		98	14	112
412008-41001 Solid Waste Collection & Di	992	0.1701	55		55	8	63
412010-41001 Litter Control	1,942	0.3330	107		107	16	123
412011-41001 Operation Clean Up	1,041	0.1785	57		57	8	65
412018-41001 Commerical SWaste	9	0.0015					

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413501-40501 Sewer System Capital	4,529	0.7765	249		249	36	285
414004-40501 Liquid WasteTreatment	15,311	2.6252	842		842	122	964
414006-40501 Pretreatment	4,447	0.7625	245		245	36	281
414007-40501 N. Fresno WW Reclam	1,712	0.2935	94		94	14	108
414008-40501 Wastewater Collection	8,046	1.3796	443		443	64	507
414501-40501 Wastewater Capital	1,908	0.3271	105		105	15	120
414501-40525 Wastewater Capital	1,028	0.1763	57		57	8	65
430101-42001 FYI Admin & Management	5,757	0.9871	317		317	46	363
430102-42001 FYI Operations &	2,189	0.3753	120		120	18	138
430103-42001 FYI Security & Safety	1,045	0.1792	57		57	8	65
430104-42001 FYI Airfield Ops & Maint	1,296	0.2222	71		71	10	81
430107-42001 Airports Marketing	755	0.1295	42		42	6	48
430108-42001 Airports Finance	711	0.1219	39		39	6	45
430109-42001 Airports Property	852	0.1461	47		47	7	54
430110-42001 Airports Information Techno	690	0.1183	38		38	6	44
430201-42501 FCH Airport Operations	1,934	0.3316	106		106	15	121
439901-42040 Airports Fed Grants	1,820	0.3121	100		100	15	115
439902-42042 Airport Local Funded Projec	792	0.1358	44		44	6	50
439903-42040 Airports Fed Grants	349	0.0598	19		19	3	22
439906-42040 Airports Fed Grant- Noise	664	0.1138	37		37	5	42
440101-43001 Convention Center Admin	416	0.0713	23		23	3	26
449901-30138 Conv Center Capital	316	0.0542	17		17	3	20
449901-30142 Conv Center Capital	160	0.0274	9		9	1	10
451001-43502 Administration	1,132	0.1941	62		62	9	71
451002-22505 Weekday Service	123	0.0211	7		7	1	8
451002-43502 Weekday Service	577	0.0989	32		32	5	37
451002-43504 Weekday Service	85	0.0146	5		5	1	6
451003-22505 Night Service	705	0.1209	39		39	6	45

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451003-43502 Night Service	355	0.0609	20		20	3	23
451003-43504 Night Service	58	0.0099	3		3		3
451004-43502 Weekend Service	474	0.0813	26		26	4	30
451004-43504 Weekend Service	57	0.0098	3		3		3
451005-22505 15 Min Frequencies	320	0.0549	18		18	3	21
451005-43504 15 Min Frequencies	57	0.0098	3		3		3
451006-22505 Special Services	76	0.0130	4		4	1	5
451006-43504 Special Services	55	0.0094	3		3		3
452001-43504 Administration	3,051	0.5231	168		168	24	192
452002-43504 Weekday Service	2,952	0.5061	162		162	24	186
452003-43504 Night Service	2,340	0.4012	129		129	19	148
452004-43504 Weekend Service	2,371	0.4065	130		130	19	149
452005-43504 15 Min Frequencies	1,923	0.3297	106		106	15	121
452007-43504 Shelter Crew	604	0.1036	33		33	5	38
453001-22505 Administration	284	0.0487	16		16	2	18
453001-43502 Administration	8,288	1.4210	456		456	66	522
453001-43504 Administration	280	0.0480	15		15	2	17
454001-43502 Administration	467	0.0801	26		26	4	30
454001-43504 Administration	4	0.0007					
454008-43502 HandyRide	326	0.0559	18		18	3	21
454008-43504 HandyRide	15	0.0026	1		1		1
454009-43502 Certifications	91	0.0156	5		5	1	6
455001-43504 Administration	126	0.0216	7		7	1	8
455010-43504 Planning	152	0.0261	8		8	1	9
455011-43504 Marketing	169	0.0290	9		9	1	10
456401-50501 Fleet Equip Maintenance	10,366	1.7773	570		570	83	653
456501-50502 Fleet Equip Acquisition Div	646	0.1108	36		36	5	41
459901-43523 FAX Capital	75	0.0129	4		4	1	5

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459901-43525 FAX Capital	49	0.0084	3		3		3
459901-43540 FAX Capital	22	0.0038	1		1		1
459901-43543 FAX Capital	81	0.0139	4		4	1	5
459901-43545 FAX Capital	132	0.0226	7		7	1	8
459901-43548 FAX Capital	212	0.0363	12		12	2	14
459901-43550 FAX Capital	22	0.0038	1		1		1
510101-54002 Information Services Admin	727	0.1247	40		40	6	46
510201-54002 System Applications	341	0.0585	19		19	3	22
510301-54002 Computer Services	497	0.0852	27		27	4	31
510401-54501 Communications Services	1,306	0.2239	72		72	10	82
510501-54001 Systems Acquisition & Maint	598	0.1025	33		33	5	38
511001-54003 Network	76	0.0130	4		4	1	5
520202-70101 Treasury	132	0.0226	7		7	1	8
520401-10101 Business License Program	5,891	1.0101	324		324	47	371
520802-10101 Disadvantaged Bus Enterpris	246	0.0422	14		14	2	16
540701-51502 Property Self Insurance	753	0.1291	41		41	6	47
540702-51502 Liability Self Insurance	2,261	0.3877	124		124	18	142
540801-51501 Workers Comp Insurance	372	0.0638	20		20	3	23
540901-51503 Unemployment Self	114	0.0195	6		6	1	7
541001-10101 Classification and Comp	211	0.0362	12		12	2	14
SubTotal	583,231	100.0000	32,077		32,077	4,633	36,710
Total	583,231	100.0000	32,077		32,077	4,633	36,710

Allocation Basis: AP and JE Transaction Count by Section Fund
Allocation Source: Accounting

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Activity - Collections

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
100401-10101 City Manager Admin and	0	0.0500	19		19		19
520202-10101 Treasury	0	0.0800	30		30	4	34
151001-10101 Office of Chief of Police	0	0.2300	87		87	13	100
151001-48001 Office of Chief of Police	0	0.1400	53		53	8	61
158003-24005 Regional Training Section	0	0.0500	19		19	3	22
160301-10101 Inspection Services	0	0.0500	19		19	3	22
170302-10101 Neighborhood Parks And	0	0.5000	189		189	27	216
170502-10101 Parks Planned Maintenance	0	0.0500	19		19	3	22
180201-10101 General Engineering	0	0.1400	53		53	8	61
189901-21501 Street Works	0	0.1200	45		45	7	52
200201-10101 Redevelopment Services	11	11.1800	4,235		4,235	612	4,847
400105-20501 CDBG Administration	26	26.3200	9,970		9,970	1,441	11,411
400204-10101 Inspection Services	0	0.2700	102		102	15	117
400603-22038 Housing Rehabilitation	2	2.4800	939		939	136	1,075
400603-22084 Housing Rehabilitation	33	33.5500	12,711		12,711	1,834	14,545
400702-10101 Community Revitalization	0	0.5000	189		189	27	216
401001-10101 Parking All Areas	4	4.7800	1,811		1,811	262	2,073
409901-20506 Dev Debt Capital	0	0.6300	239		239	34	273
410403-52507 UB&C Collection/Spec Billin	2	2.3700	898		898	130	1,028
411001-40101 Water Operations	0	0.0900	34		34	5	39
411501-40103 Water Capital	3	3.4300	1,299		1,299	188	1,487
413501-40595 Sewer System Capital	2	2.0900	792		792	114	906
414004-40501 Liquid WasteTreatment	0	0.0900	34		34	5	39
414501-40501 Wastewater Capital	4	4.0100	1,519		1,519	220	1,739
430108-42001 Airports Finance	0	0.3200	121		121	18	139
453001-43502 Administration	1	1.0500	398		398	57	455
510101-54002 Information Services Admin	0	0.0500	19		19	3	22
520401-10101 Business License Program	5	5.2400	1,985		1,985	287	2,272

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Activity - Collections

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
540701-51502 Property Self Insurance	0	0.0900	34		34	5	39
540801-51501 Workers Comp Insurance	0	0.0500	19		19	3	22
SubTotal	100	100.0000	37,881		37,881	5,472	43,353
Total	100	100.0000	37,881		37,881	5,472	43,353

Allocation Basis: Weighted Avg of Collections (85%) and Returned Checks (15%)
Allocation Source: Collections

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Activity - Business Lic Oversight

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
520401-10101 Business License Program	100	100.0000	11,986		11,986	1,731	13,717
SubTotal	100	100.0000	11,986		11,986	1,731	13,717
Total	100	100.0000	11,986		11,986	1,731	13,717

Allocation Basis: Direct to Business License Section

Allocation Source: Direct

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Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
430501-42044 Airports Projects Administr	1	0.0675	5		5		5
520201-10101 Accounting	3	0.2024	15		15	2	17
540101-10101 Personnel Services	1	0.0675	5		5	1	6
151001-10101 Office of Chief of Police	2	0.1350	10		10	1	11
152005-10101 Property Room Bureau	14	0.9447	70		70	10	80
152005-24003 Property Room Bureau	2	0.1350	10		10	1	11
153010-10101 Patrol Administration	3	0.2024	15		15	2	17
153012-20501 Graffiti	1	0.0675	5		5	1	6
154006-24003 Helicopter Patrol Bureau	4	0.2699	20		20	3	23
154017-10101 Communications Center	1	0.0675	5		5	1	6
154022-10101 Information Systems Bureau	3	0.2024	15		15	2	17
154027-10101 Records Bureau	1	0.0675	5		5	1	6
154031-10101 Video Policing	1	0.0675	5		5	1	6
155003-10101 Technical Services Bureau	1	0.0675	5		5	1	6
155006-24003 Street Violence Bureau	2	0.1350	10		10	1	11
156258-10101 2011 CAL Grip 10	2	0.1350	10		10	1	11
156259-22040 Homeland Security 10	1	0.0675	5		5	1	6
156260-22040 IECGP 10	2	0.1350	10		10	1	11
156263-22040 Homeland Sec Grant 2011	4	0.2699	20		20	3	23
156268-22028 Sobriety 12	2	0.1350	10		10	1	11
156413-22014 SLESF 10-11	10	0.6748	50		50	7	57
156414-22014 SLESF 12-13	1	0.0675	5		5	1	6
156512-22041 JAG FY 12	2	0.1350	10		10	1	11
156513-22041 JAG FY 12	3	0.2024	15		15	2	17
158004-24005 Scared Stiff DUI Program	1	0.0675	5		5	1	6
160101-10101 Administative Services	1	0.0675	5		5	1	6
160103-10101 Office of Emergency Service	1	0.0675	5		5	1	6
160103-22033 Public Outreach Unit	2	0.1350	10		10	1	11

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Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160201-10101 Suppression , EMS, and	4	0.2699	20		20	3	23
160201-22035 Suppression , EMS, and	5	0.3374	25		25	4	29
160201-22044 Suppression , EMS, and	3	0.2024	15		15	2	17
160201-22059 Suppression , EMS, and	1	0.0675	5		5	1	6
160204-10101 HazMat Team	4	0.2699	20		20	3	23
160211-24050 NCFPD Contract Services	2	0.1350	10		10	1	11
160301-10101 Inspection Services	4	0.2699	20		20	3	23
160501-10101 Fire Training	1	0.0675	5		5	1	6
160601-10101 Fire Repair and Maintenance	45	3.0364	227		227	33	260
160602-10101 Fire Supply	19	1.2821	96		96	14	110
160603-10101 Fire Communications	2	0.1350	10		10	1	11
160604-10101 Fire Property Maintenance	5	0.3374	25		25	4	29
169901-31556 Fire Capital	1	0.0675	5		5	1	6
170301-10101 Recreation Services	5	0.3374	25		25	4	29
170504-10101 Neighborhood Parks	2	0.1350	10		10	1	11
170605-10101 Aquatics Program	1	0.0675	5		5	1	6
170503-10101 Parks Custodial Maintenance	1	0.0675	5		5	1	6
170801-24017 Parks Special Projects	1	0.0675	5		5	1	6
179901-10101 Parks and Rec Capital	1	0.0675	5		5	1	6
179901-22031 Parks and Rec Capital	3	0.2024	15		15	2	17
179901-22092 Parks and Rec Capital	3	0.2024	15		15	2	17
179901-22094 Parks and Rec Capital	1	0.0675	5		5	1	6
179901-30127 Parks and Rec Capital	1	0.0675	5		5	1	6
179901-30136 Parks and Rec Capital	1	0.0675	5		5	1	6
179901-31510 Parks and Rec Capital	1	0.0675	5		5	1	6
179901-44502 Parks and Rec Capital	1	0.0675	5		5	1	6
180101-10101 Public Works Admin &	13	0.8772	65		65	9	74
181201-51001 Building Maintenance	40	2.6991	201		201	29	230

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Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181210-51001 Special Projects	2	0.1350	10		10	1	11
181501-20103 Street Maintenance	35	2.3617	176		176	25	201
181501-22506 Street Maintenance	6	0.4049	30		30	4	34
181501-46501 Street Maintenance	2	0.1350	10		10	1	11
181509-41501 Street Tree Maintenance	2	0.1350	10		10	1	11
182001-10101 Streetlight Maintenance	4	0.2699	20		20	3	23
182001-20101 Streetlight Maintenance	15	1.0121	76		76	11	87
182001-46502 Streetlight Maintenance	5	0.3374	25		25	4	29
189901-20102 Street Works	2	0.1350	10		10	1	11
189901-22048 Street Works	11	0.7422	55		55	8	63
189901-22056 Street Works	1	0.0675	5		5	1	6
189901-22504 Street Works	2	0.1350	10		10	1	11
189901-22510 Street Works	1	0.0675	5		5	1	6
189901-22511 Street Works	2	0.1350	10		10	1	11
189901-22512 Street Works	2	0.1350	10		10	1	11
189901-26001 Street Works	1	0.0675	5		5	1	6
189901-30143 Street Works	1	0.0675	5		5	1	6
400603-20501 Housing Rehabilitation	9	0.6073	45		45	7	52
400603-22038 Housing Rehabilitation	1	0.0675	5		5	1	6
400604-20501 Home Buyer Assistance	1	0.0675	5		5	1	6
400702-24024 Community Revitalization	4	0.2699	20		20	3	23
409901-20506 Dev Debt Capital	13	0.8772	65		65	9	74
410101-55001 Public Utilities Admin	2	0.1350	10		10	1	11
410102-55001 Utility Engineering & Plann	1	0.0675	5		5	1	6
411001-40101 Water Operations	206	13.9001	1,037		1,037	150	1,187
411501-40101 Water Capital	1	0.0675	5		5	1	6
411501-40118 Water Capital	7	0.4723	35		35	5	40
411501-40119 Water Capital	15	1.0121	76		76	11	87

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Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
411501-40187 Water Capital	11	0.7422	55		55	8	63
412001-41001 Container Acquisition & Mai	1	0.0675	5		5	1	6
412002-41001 Landfill	5	0.3374	25		25	4	29
412004-41001 Recycling	1	0.0675	5		5	1	6
412004-41004 Recycling	2	0.1350	10		10	1	11
412004-41006 Recycling	1	0.0675	5		5	1	6
412007-41001 Solid Waste Collect & Dispo	10	0.6748	50		50	7	57
412010-41001 Litter Control	1	0.0675	5		5	1	6
412501-41001 Solid Waste Capital	4	0.2699	20		20	3	23
412502-41003 Landfill Closure Capital	2	0.1350	10		10	1	11
413501-40501 Sewer System Capital	23	1.5520	116		116	17	133
414004-40501 Liquid WasteTreatment	60	4.0486	302		302	44	346
414006-40501 Pretreatment	13	0.8772	65		65	9	74
414008-40501 Wastewater Collection	20	1.3495	101		101	15	116
414501-40501 Wastewater Capital	57	3.8462	287		287	41	328
430102-42001 FYI Operations &	64	4.3185	322		322	47	369
430201-42501 FCH Airport Operations	11	0.7422	55		55	8	63
439901-42040 Airports Fed Grants	7	0.4723	35		35	5	40
439902-42042 Airport Local Funded Projec	20	1.3495	101		101	15	116
451002-22505 Weekday Service	12	0.8097	60		60	9	69
451003-22505 Night Service	2	0.1350	10		10	1	11
452001-43504 Administration	58	3.9136	292		292	42	334
453001-43502 Administration	4	0.2699	20		20	3	23
454008-43502 HandyRide	1	0.0675	5		5	1	6
455001-43504 Administration	1	0.0675	5		5	1	6
455011-43504 Marketing	1	0.0675	5		5	1	6
456401-50501 Fleet Equip Maintenance	354	23.8847	1,791		1,791	255	2,046
456501-50502 Fleet Equip Acquisition Div	20	1.3495	101		101	15	116

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Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
459901-43523 FAX Capital	31	2.0918	156		156	23	179
459901-43525 FAX Capital	1	0.0675	5		5	1	6
459901-43543 FAX Capital	2	0.1350	10		10	1	11
459901-43545 FAX Capital	2	0.1350	10		10	1	11
459901-43548 FAX Capital	2	0.1350	10		10	1	11
510401-54501 Communications Services	5	0.3374	25		25	4	29
510501-54001 Systems Acquisition & Maint	71	4.7908	357		357	52	409
511001-54003 Network	5	0.3374	25		25	4	29
SubTotal	1,482	100.0000	7,460		7,460	1,077	8,537
Total	1,482	100.0000	7,460		7,460	1,077	8,537

Allocation Basis: Number of Purchase Orders' by Department

Allocation Source: FY 13 Purchasing PO's (includes Reg & Emg)

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Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	2,214,202	0.3215	124		124	18	142
100101-10102, 100102 Office Of The Mayor	668,079	0.0970	37		37	5	42
100401-10101 City Manager Admin and	947,862	0.1376	53		53		53
120101-10101 City Clerk's Operations	527,245	0.0766	30		30		30
120102-10101 Records Management	83,792	0.0122	5		5		5
140101-10101 Legal Proceedings & Consult	4,149,662	0.6026	232		232		232
430501-42044 Airports Projects Administr	316,234	0.0459	18		18		18
510301-10101 Computer Services	350,062	0.0508	20		20		20
520101-10101 Finance Administration	184,464	0.0268	10		10		10
520201-10101 Accounting	1,524,857	0.2214	85		85	12	97
520202-10101 Treasury	672,308	0.0976	38		38	5	43
520203-10101 Payroll	543,555	0.0789	30		30	4	34
520204-10101 Collections	104,118	0.0151	6		6	1	7
520301-10101 Budget Program	1,042,388	0.1514	58		58	9	67
520304-10101 Internal Audit	113,704	0.0165	6		6	1	7
520801-10101 Purchasing	879,212	0.1277	49		49	7	56
520902-10101 Central Printing	1,142,843	0.1660	64		64	9	73
540101-10101 Personnel Services	2,557,333	0.3713	143		143	21	164
019501-10101 District 5 Infrastructure I	17,435	0.0025	1		1		1
019601-10101 District 6 Infrastructure I	3,974	0.0006					
019701-10101 District 7 Infrastructure I	31,157	0.0045	2		2		2
100501-10101 Office of Independent Revie	96,814	0.0141	5		5	1	6
100701-24006 Local Bus Initiative	796,498	0.1157	45		45	7	52
109901-20501, 20515 Mayor and City	468,900	0.0681	26		26	4	30
151001-10101 Office of Chief of Police	2,485,457	0.3609	139		139	20	159
151001-48001 Office of Chief of Police	1,030,808	0.1497	58		58	8	66
151009-10101 Office of the Chief Trainin	13,635	0.0020	1		1		1
152001-10101 Management Support	830,863	0.1206	47		47	7	54

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
152002-10101 Fiscal Affairs Bureau	681,388	0.0989	38		38	6	44
152005-10101 Property Room Bureau	812,694	0.1180	46		46	7	53
152005-24003 Property Room Bureau	28,905	0.0042	2		2		2
152006-10101 Planning and Research	626,709	0.0910	35		35	5	40
152009-10101 Police Admin Training	1,834,704	0.2664	103		103	15	118
152010-10101 Administration	17,774,870	2.5811	995		995	145	1,140
153001-10101 SW Policing District	14,010,941	2.0345	785		785	114	899
153002-10101 CE Policing District	25,292	0.0037	1		1		1
153003-10101 SE Policing District	13,084,612	1.9000	733		733	107	840
153004-10101 NE Policing District	12,839,813	1.8644	719		719	105	824
153005-10101 NW Policing District	13,369,055	1.9413	749		749	109	858
153005-24003 NW Policing District	-140						
153009-10101 Patrol Training	82,279	0.0119	5		5	1	6
153010-10101 Patrol Administration	729,288	0.1059	41		41	6	47
153011-10101 Airport Public Saftey - Pol	125						
153012-10101 Graffiti	607,140	0.0882	34		34	5	39
153012-20501 Graffiti	664,517	0.0965	37		37	5	42
153013-10101 CalTrans Litter Program	139,136	0.0202	8		8	1	9
153015-10101 School Resource Officers Un	1,649,534	0.2395	92		92	13	105
153016-10101 Fresno Area Express Unit	495,184	0.0719	28		28	4	32
153017-10101 CBAT Career Burglary Aprh	437,708	0.0636	25		25	4	29
154006-10101 Helicopter Patrol Bureau	949,842	0.1379	53		53	8	61
154006-24003 Helicopter Patrol Bureau	521,695	0.0758	29		29	4	33
154008-10101 PAL/Life Skills	1,268	0.0002					
154011-10101 Employee Services	314,815	0.0457	18		18	3	21
154012-10101 Volunteer Services	313,744	0.0456	18		18	3	21
154015-10101 Mounted	9,180	0.0013	1		1		1
154016-10101 K9	1,988,700	0.2888	111		111	16	127

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Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
154017-10101 Communications Center	6,177,759	0.8971	346		346	50	396
154018-10101 Duty Office	880,944	0.1279	49		49	7	56
154019-10101 Call Diversion	9,207	0.0013	1		1		1
154020-10101 Patrol Support Administrati	378,711	0.0550	21		21	3	24
154021-10101 Airport Public Safety	2,680	0.0004					
154021-22043 Airport Public Safety	1,459,933	0.2120	82		82	12	94
154022-10101 Information Systems Bureau	1,120,355	0.1627	63		63	9	72
154023-10101 Traffic Enforcement	6,887,601	1.0001	386		386	56	442
154024-10101 Neighborhood Traffic Unit	2,214,200	0.3215	124		124	18	142
154025-10101 SWAT	170,201	0.0247	10		10	1	11
154026-10101 EOD (Bomb Unit)	23,180	0.0034	1		1		1
154027-10101 Records Bureau	1,476,649	0.2144	83		83	12	95
154029-10101 Youth Gang Taskforce	75,966	0.0110	4		4	1	5
154030-10101 Crime View Bureau	597,996	0.0868	33		33	5	38
154031-10101 Video Policing	59,585	0.0087	3		3		3
154050-10101 Special Operations Admin	493,126	0.0716	28		28	4	32
155001-10101 Internal Affairs Bureau	1,044,066	0.1516	58		58	9	67
155003-10101 Technical Services Bureau	1,617,804	0.2349	91		91	13	104
155004-10101 Criminal Investigations Bur	1,944,959	0.2824	109		109	16	125
155006-10101 Street Violence Bureau	5,386,482	0.7822	302		302	44	346
155006-24003 Street Violence Bureau	62,830	0.0091	4		4	1	5
155007-10101 Family Justice Bureau	3,831,138	0.5563	215		215	31	246
155008-10101 Special Investigations Bure	1,434,643	0.2083	80		80	12	92
155008-24003 Special Investigations Bure	65,695	0.0095	4		4	1	5
155009-10101 Investigative Services Trai	2,251	0.0003					
155010-10101 Investigative Serrvices Adm	620,261	0.0901	35		35	5	40
155011-10101 Auto Theft Team	1,146,381	0.1665	64		64	9	73
155012-10101 MAGEC	1,869,205	0.2714	105		105	15	120

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155017-10101 Vice/Intelligence Unit	1,035,699	0.1504	58		58	8	66
155018-10101 VCIT-1	2,759,331	0.4007	155		155	23	178
155019-10101 Joint Terrorism Task Force	150,047	0.0218	8		8	1	9
155020-10101 HIDTA Task Force	213,036	0.0309	12		12	2	14
155021-10101 VCIT-2	3,210,748	0.4662	180		180	26	206
156110-22027 Bullet Proof Vests, Fed Gra	18,355	0.0027	1		1		1
156129-22027 COPS CSPP	220,428	0.0320	12		12	2	14
156130-22027 HUD Capital Program FY12	188,925	0.0274	11		11	2	13
156201-22028 ABC/FSU (ZG00058)	100,000	0.0145	6		6	1	7
156246-10101 IECGP 2008-10	2,921	0.0004					
156253-10101 Cal-Grip FY10	5,539	0.0008					
156254-10101 CAHT Human Trafficking	3,160	0.0005					
156254-22028 CAHT Human Trafficking	104,487	0.0152	6		6	1	7
156257-10101 2011 Children Exposed to	2,496	0.0004					
156258-10101 2011 CAL Grip 10	55,812	0.0081	3		3		3
156258-22028 2011 CAL Grip 10	189,734	0.0276	11		11	2	13
156259-22040 Homeland Security 10	11,901	0.0017	1		1		1
156260-22040 IECGP 10	405,664	0.0589	23		23	3	26
156261-22028 DEAP 2012	297,812	0.0432	17		17	2	19
156262-22028 CEDV 2011	60,057	0.0087	3		3		3
156263-22040 Homeland Sec Grant 2011	124,268	0.0180	7		7	1	8
156264-22028 Calif Endowment Grant	83,066	0.0121	5		5	1	6
156265-22028 CalGRIP 12	135,332	0.0197	8		8	1	9
156270-22028 CalGRIP 13	5,034	0.0007					
156266-22028 CEDV 12	131,101	0.0190	7		7	1	8
156267-22028 STEP	162,502	0.0236	9		9	1	10
156268-22028 Sobriety 12	276,990	0.0402	16		16	2	18
156269-22028 CAHT 2012	117,127	0.0170	7		7	1	8

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156302-10101 CHRP	590,070	0.0857	33		33	5	38
156302-22071 CHRP	706,363	0.1026	40		40	6	46
156401-20501 CDBG, Fund 20501	375,066	0.0545	21		21	3	24
156413-22014 SLESF 10-11	723,513	0.1051	41		41	6	47
156414-22014 SLESF 12-13	45,279	0.0066	3		3		3
156509-22041 Recovery 2009 JAG	33,312	0.0048	2		2		2
156510-22041 2009 Justice Assistance Gra	553	0.0001					
156511-22041 JAG FY10	11,644	0.0017	1		1		1
156512-22041 JAG FY 12	116,343	0.0169	7		7	1	8
156513-22041 JAG FY 12	46,422	0.0067	3		3		3
158001-24005 P.O.S.T. Training Section	960,063	0.1394	54		54	8	62
158003-24005 Regional Training Section	170,385	0.0247	10		10	1	11
158004-24005 Scared Stiff DUI Program	114,151	0.0166	6		6	1	7
159801-70211 Police Phase I Projects DS	1,725	0.0003					
159802-70212 PD HVAC Chiller	340						
160101-10101 Administative Services	1,721,235	0.2499	96		96	14	110
160103-10101 Office of Emergency Service	211,376	0.0307	12		12	2	14
160103-22033 Public Outreach Unit	47,078	0.0068	3		3		3
160104-10101 Recruitment Services	9,993	0.0015	1		1		1
160201-10101 Suppression , EMS, and	39,502,207	5.7360	2,212		2,212	323	2,535
160201-22035 Suppression , EMS, and	338,183	0.0491	19		19	3	22
160201-22044 Suppression , EMS, and	969,851	0.1408	54		54	8	62
160201-22059 Suppression , EMS, and	35,297	0.0051	2		2		2
160201-24050 Field Operations Command	363,321	0.0528	20		20	3	23
160203-10101 Honor Guard	670	0.0001					
160204-10101 HazMat Team	110,977	0.0161	6		6	1	7
160205-10101 Technical Rescue Team	75,692	0.0110	4		4	1	5
160206-10101 Emergency Medical Svc	21,530	0.0031	1		1		1

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160207-10101 Geographic Information Syst	28,641	0.0042	2		2		2
160209-10101 Fire Safer Grant 2006	1,027,804	0.1492	58		58	8	66
160210-10101 Explorer Program	12,948	0.0019	1		1		1
160211-10101 NCFPD Contract Services	84,261	0.0122	5		5	1	6
160211-24050 NCFPD Contract Services	5,597,957	0.8129	313		313	46	359
160212-10101 Fig Garden FPD Contract	16,210	0.0024	1		1		1
160301-10101 Inspection Services	2,392,250	0.3474	134		134	20	154
160302-10101 Fire Investigation	663,995	0.0964	37		37	5	42
160305-10101 HazMat & Confined Space	32,122	0.0047	2		2		2
160501-10101 Fire Training	681,286	0.0989	38		38	6	44
160501-24020 Fire Training	240,823	0.0350	13		13	2	15
160601-10101 Fire Repair and Maintenance	1,382,929	0.2008	77		77	11	88
160602-10101 Fire Supply	750,293	0.1089	42		42	6	48
160603-10101 Fire Communications	702,087	0.1019	39		39	6	45
160604-10101 Fire Property Maintenance	196,319	0.0285	11		11	2	13
168801-70211 Fire Phase I Projects DS	1,244	0.0002					
169901-31556 Fire Capital	210,331	0.0305	12		12	2	14
170101-10101 Parks & Rec Admin &	590,681	0.0858	33		33	5	38
170102-10101 Community Events &	137,495	0.0200	8		8	1	9
170102-24017 Community Events &	80,151	0.0116	4		4	1	5
170103-10101 Contract Maintenance	32,128	0.0047	2		2		2
170208-10101 Community Services	2,286,471	0.3320	128		128	19	147
170301-10101 Recreation Services	113,325	0.0165	6		6	1	7
170302-10101 Neighborhood Parks And	2,058,750	0.2989	115		115	17	132
170302-22088 Neighborhood Parks And	123,830	0.0180	7		7	1	8
170302-24012 Neighborhood Parks And	33,427	0.0049	2		2		2
170302-24017 Neighborhood Parks And	46,513	0.0068	3		3		3
170303-10101 Community Sports	252,427	0.0367	14		14	2	16

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170303-24012 Community Sports	15,687	0.0023	1		1		1
170305-10101 Swim Pool Oper And Maint	713	0.0001					
170306-10101 Action Sports	185,107	0.0269	10		10	2	12
170306-24012 Action Sports	6,901	0.0010					
170307-10101 Fitness and Nutrition	5,125	0.0007					
170307-22087 Fitness and Nutrition	26,973	0.0039	2		2		2
170310-10101 Community Science	94,306	0.0137	5		5	1	6
170310-22031 Community Science	17,372	0.0025	1		1		1
170310-22032 Community Science	24,651	0.0036	1		1		1
170310-24048 Community Science	203,243	0.0295	11		11	2	13
170311-10101 Youth Sports	51,416	0.0075	3		3		3
170311-24012 Youth Sports	25,298	0.0037	1		1		1
170501-10101 Neighborhood Parks	935,718	0.1359	52		52	8	60
170503-24017 Parks Custodial Maint	49,967	0.0073	3		3		3
170504-10101 Neighborhood Parks	1,190,519	0.1729	67		67	10	77
170507-24017 Mall Maintenance	60,290	0.0088	3		3		3
170601-10101 After School Recreation	56,239	0.0082	3		3		3
170601-24048 After School Recreation	283,840	0.0412	16		16	2	18
170602-10101 Fresno Best	189,760	0.0276	11		11	2	13
170602-24048 Fresno Best	101,928	0.0148	6		6	1	7
170604-10101 Senior Citizen Programs	122,014	0.0177	7		7	1	8
170604-20501 Senior Citizen Programs	143,960	0.0209	8		8	1	9
170605-10101 Aquatics Program	257,952	0.0375	14		14	2	16
170605-22088 Aquatics Program	5,703	0.0008					
170606-10101 Fresno Connect	7,370	0.0011					
170502-10101 Parks Planned Maintenance	1,413,939	0.2053	79		79	12	91
170502-24017 Parks Planned Maintenance	46,092	0.0067	3		3		3
170503-10101 Parks Custodial Maintenance	781,004	0.1134	44		44	6	50

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170506-10101 Median Islands-Sanitation	58						
170507-10101 Mall Maintenance	15,556	0.0023	1		1		1
170517-10101 Memorial Auditorium	44,703	0.0065	3		3		3
170518-10101 Parks Night Crews	10,753	0.0016	1		1		1
170801-24017 Parks Special Projects	86,167	0.0125	5		5	1	6
172002-45001 Riverside Golf Course	18,429	0.0027	1		1		1
178801-70210 PARCS Impact Fee Projects	2,098,752	0.3048	118		118	17	135
179901-10101 Parks and Rec Capital	8,201	0.0012					
179901-22031 Parks and Rec Capital	78,626	0.0114	4		4	1	5
179901-22092 Parks and Rec Capital	589,720	0.0856	33		33	5	38
179901-22094 Parks and Rec Capital	995,450	0.1445	56		56	8	64
179901-24017 Parks and Rec Capital	566,809	0.0823	32		32	5	37
179901-30127 Parks and Rec Capital	42,366	0.0062	2		2		2
179901-30134 Parks and Rec Capital	58,399	0.0085	3		3		3
179901-30136 Parks and Rec Capital	269,330	0.0391	15		15	2	17
179901-31504 Parks and Rec Capital	10,312	0.0015	1		1		1
179901-31510 Parks and Rec Capital	52,304	0.0076	3		3		3
180101-10101 Public Works Admin &	388,103	0.0564	22		22	3	25
180101-22508 Public Works Admin &	846,120	0.1229	47		47	7	54
180102-10101 PW Admin- Cap Lbr to be Al	14,071	0.0020	1		1		1
180105-10101 ADA Program	57,649	0.0084	3		3		3
180105-22508 ADA Program	40,192	0.0058	2		2		2
180201-10101 General Engineering	713,972	0.1037	40		40	6	46
180202-10101 Real Estate & Lease Service	49,301	0.0072	3		3		3
180203-10101 Land Section	300,442	0.0436	17		17	2	19
180204-10101 Engr Svc-Cap Lbr to be Allo	11,456	0.0017	1		1		1
180204-22508 Engr Svc-Cap Lbr to be Allo	50,430	0.0073	3		3		3
180231-10101 Traffic Operations	449,027	0.0652	25		25	4	29

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180231-22508 Traffic Operations	331,637	0.0482	19		19	3	22
180232-22508 Traffic Operations Center	441,570	0.0641	25		25	4	29
180233-10101 Transportation Planning	132,624	0.0193	7		7	1	8
180233-22508 Transportation Planning	212,785	0.0309	12		12	2	14
180234-10101 Traffic Oper. Capital Labor	3,342	0.0005					
180234-22508 Traffic Oper. Capital Labor	37,372	0.0054	2		2		2
180411-22508 Project Management	249,068	0.0362	14		14	2	16
180412-22508 Proj Mgt Cap Lbr to be Allo	75,924	0.0110	4		4	1	5
180414-22508 Design Services	232,339	0.0337	13		13	2	15
180415-22508 Design Services Cap Lbr All	51,826	0.0075	3		3		3
180421-10101 Capital Management Admin	200,074	0.0291	11		11	2	13
180421-22508 Capital Management Admin	341,190	0.0495	19		19	3	22
180422-10101 Surveying	51,891	0.0075	3		3		3
180423-10101 Subdivision Inspection	351,713	0.0511	20		20	3	23
180424-22508 Capital Inspection	58,045	0.0084	3		3		3
180425-22508 Const Mgt Cap Lbr to be All	155,297	0.0226	9		9	1	10
181201-51001 Building Maintenance	5,318,162	0.7722	298		298	43	341
181210-51001 Special Projects	1,522,392	0.2211	85		85	12	97
181501-20103 Street Maintenance	4,064,010	0.5901	228		228	33	261
181501-22506 Street Maintenance	3,989,772	0.5793	223		223	33	256
181501-46501 Street Maintenance	456	0.0001					
181502-41501 Street Cleaning	3,050,264	0.4429	171		171	25	196
181504-20103 Street Maint-Cap Lbr to be	114,507	0.0166	6		6	1	7
181509-41008 Street Tree Maintenance	600,174	0.0872	34		34	5	39
181509-41501 Street Tree Maintenance	492,436	0.0715	28		28	4	32
181510-46501 Streets Special Projects	52,903	0.0077	3		3		3
181511-24029 Median Island Maintenance	4,950	0.0007					
181511-24030 Median Island Maintenance	5,994	0.0009					

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181511-24032 Median Island Maintenance	2,700	0.0004					
181511-24033 Median Island Maintenance	4,800	0.0007					
181511-30101 Median Island Maintenance	5,126	0.0007					
181511-30506 Median Island Maintenance	652,249	0.0947	37		37	5	42
181511-30509 Median Island Maintenance	2,566,459	0.3727	144		144	21	165
181511-30517 Median Island Maintenance	755,623	0.1097	42		42	6	48
181511-41501 Median Island Maintenance	4,020,941	0.5839	225		225	33	258
181514-10101 Park Maintenance	3,036,481	0.4409	170		170	25	195
182001-10101 Streetlight Maintenance	261,395	0.0380	15		15	2	17
182001-20101 Streetlight Maintenance	4,295,272	0.6237	241		241	35	276
182001-20102 Streetlight Maintenance	549,438	0.0798	31		31	4	35
182001-46502 Streetlight Maintenance	821,621	0.1193	46		46	7	53
182003-20101 Tra Sig/Lght-Cap Lbr to be	29,908	0.0043	2		2		2
185001-40540 UGM Capital	2,071	0.0003					
186010-31635 Right of Way Acq Capital	1,631	0.0002					
186010-31648 Right of Way Acq Capital	7,403	0.0011					
189901-20102 Street Works	828,709	0.1203	46		46	7	53
189901-21501 Street Works	13,695	0.0020	1		1		1
189901-22003 Street Works	388,970	0.0565	22		22	3	25
189901-22048 Street Works	10,982,487	1.5947	615		615	90	705
189901-22050 Street Works	1,166,094	0.1693	65		65	10	75
189901-22056 Street Works	5,268,391	0.7650	295		295	43	338
189901-22504 Street Works	4,136,229	0.6006	232		232	34	266
189901-22507 Street Works	71,715	0.0104	4		4	1	5
189901-22508 Street Works	9,921	0.0014	1		1		1
189901-22509 Street Works	785,656	0.1141	44		44	6	50
189901-22510 Street Works	18,579	0.0027	1		1		1
189901-22511 Street Works	5,008,109	0.7272	280		280	41	321

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189901-22512 Street Works	172,140	0.0250	10		10	1	11
189901-24009 Street Works	186,011	0.0270	10		10	2	12
189901-24053 Street Works	201,749	0.0293	11		11	2	13
189901-24055 Street Works	16,216	0.0024	1		1		1
189901-24061 Street Works	188,240	0.0273	11		11	2	13
189901-24064 Street Works	28,503	0.0041	2		2		2
189901-26001 Street Works	183,866	0.0267	10		10	2	12
189901-30102 Street Works	31,639	0.0046	2		2		2
189901-30143 Street Works	386,296	0.0561	22		22	3	25
189901-30144 Street Works	78,759	0.0114	4		4	1	5
189901-30151 Street Works	14,620	0.0021	1		1		1
189901-30152 Street Works	14,770	0.0021	1		1		1
189901-30502 Street Works	3,755	0.0005					
189901-30506 Street Works	7,443	0.0011					
189901-30509 Street Works	11,710	0.0017	1		1		1
189901-30517 Street Works	49,153	0.0071	3		3		3
189901-30518 Street Works	496,325	0.0721	28		28	4	32
189901-31578 Street Works	104,260	0.0151	6		6	1	7
189901-31585 Street Works	1,696	0.0002					
189901-31588 Street Works	794	0.0001					
189901-41501 Street Works	362,220	0.0526	20		20	3	23
189901-46501 Street Works	43,465	0.0063	2		2		2
200101-10101 Intergovernmental Relations	1,198,298	0.1740	67		67	10	77
200201-10101 Redevelopment Services	216,902	0.0315	12		12	2	14
200301-50104 Retirement Accounting	1,227,179	0.1782	69		69	10	79
200601-10101 Citywide Contract Obligagat	12,334,999	1.7911	691		691	101	792
400101-10101 Administration &	921,040	0.1337	52		52	8	60
400102-10101 Accounting & Cashiering	140,377	0.0204	8		8	1	9

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400104-10101 Records Section	141,113	0.0205	8		8	1	9
400105-20501 CDBG Administration	192,327	0.0279	11		11	2	13
400105-20515 CDBG Administration	23,540	0.0034	1		1		1
400105-20521 CDBG Administration	5,775	0.0008					
400204-10101 Inspection Services	2,350,943	0.3414	132		132	19	151
400205-10101 Permit Center	1,443,075	0.2095	81		81	12	93
400301-10101 Advance Planning	355,359	0.0516	20		20	3	23
400302-10101 Current Planning	1,694,377	0.2460	95		95	14	109
400602-20501 Housing Development	248,833	0.0361	14		14	2	16
400602-22084 Housing Development	1,819,420	0.2642	102		102	15	117
400603-20501 Housing Rehabilitation	395,907	0.0575	22		22	3	25
400603-20506 Housing Rehabilitation	236						
400603-20515 Housing Rehabilitation	41,277	0.0060	2		2		2
400603-20518 Housing Rehabilitation	1,012,091	0.1470	57		57	8	65
400603-20521 Housing Rehabilitation	89,247	0.0130	5		5	1	6
400603-20533 Housing Rehabilitation	18,355	0.0027	1		1		1
400603-22038 Housing Rehabilitation	78,320	0.0114	4		4	1	5
400603-22084 Housing Rehabilitation	546,709	0.0794	31		31	4	35
400604-20501 Home Buyer Assistance	107						
400604-20515 Home Buyers Assistance	16,654	0.0024	1		1		1
400604-22084 Home Buyer Assistance	17,138	0.0025	1		1		1
400605-20501 Homeless Services	45,832	0.0067	3		3		3
400605-22085 Homeless Services	10,803	0.0016	1		1		1
400606-10101 Mobile Home Rent Review	17,473	0.0025	1		1		1
400702-10101 Community Revitalization	2,762,894	0.4012	155		155	23	178
400702-20501 Community Revitalization	2,829,931	0.4109	158		158	23	181
400702-24024 Community Revitalization	258,242	0.0375	14		14	2	16
400801-10101 Sustainable Fresno	629,222	0.0914	35		35	5	40

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400801-20516 Sustainable Fresno	68,295	0.0099	4		4	1	5
400801-20532 Sustainable Fresno	5,043,100	0.7323	282		282	41	323
400801-22089 Sustainable Fresno	10,879	0.0016	1		1		1
400801-22093 Sustainable Fresno	22,000	0.0032	1		1		1
400801-26001 Sustainable Fresno	4,102	0.0006					
400901-10101 Local Bus Initiative Sect	387,950	0.0563	22		22	3	25
400901-20501 Local Bus Initiative Sect	47,536	0.0069	3		3		3
400920-10101 Neighborhood Revitalization	1,905	0.0003					
400930-10101 Local Business Initiatives	12,581	0.0018	1		1		1
400950-10101 Historic Preservation	4,650	0.0007					
400950-20501 Historic Preservation	111,393	0.0162	6		6	1	7
400950-22091 Historic Preservation	11,679	0.0017	1		1		1
401001-10101 Parking All Areas	5,401,878	0.7844	303		303	44	347
410101-55001 Public Utilities Admin	1,211,895	0.1760	68		68	10	78
410102-55001 Utility Engineering & Plann	725,860	0.1054	41		41	6	47
410401-52507 UB&C Administration	720,199	0.1046	40		40	6	46
410402-52507 UB&C Customer Service	2,596,767	0.3771	145		145	21	166
410403-52507 UB&C Collection/Spec Billin	1,974,436	0.2867	111		111	16	127
410404-52507 UB&C Satellite Collection O	377,361	0.0548	21		21	3	24
411001-40101 Water Operations	43,625,242	6.3355	2,435		2,435	369	2,804
411501-40101 Water Capital	6,630,533	0.9628	371		371	54	425
411501-40103 Water Capital	981,403	0.1425	55		55	8	63
411501-40110 Water Capital	90,666	0.0132	5		5	1	6
411501-40118 Water Capital	8,911,957	1.2941	499		499	73	572
411501-40119 Water Capital	39,833,445	5.7841	2,231		2,231	325	2,556
411501-40123 Water Capital	4,462	0.0006					
411501-40174 Water Capital	421	0.0001					
411501-40187 Water Capital	1,501,574	0.2180	84		84	12	96

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
412001-41001 Container Acquisition & Mai	473,432	0.0687	27		27	4	31
412002-41001 Landfill	663,731	0.0964	37		37	5	42
412004-41001 Recycling	226,023	0.0328	13		13	2	15
412004-41004 Recycling	136,642	0.0198	8		8	1	9
412004-41006 Recycling	149,671	0.0217	8		8	1	9
412007-41001 Solid Waste Collect & Dispo	24,326,800	3.5324	1,362		1,362	199	1,561
412008-41001 Solid Waste Collection & Di	2,075,981	0.3014	116		116	17	133
412010-41001 Litter Control	1,449,281	0.2104	81		81	12	93
412011-41001 Operation Clean Up	2,765,825	0.4016	155		155	23	178
412018-41001 Commerical SWaste	15,012	0.0022	1		1		1
412502-41003 Landfill Closure Capital	1,351,429	0.1962	76		76	11	87
413501-40501 Sewer System Capital	8,828,291	1.2819	494		494	72	566
414004-40501 Liquid WasteTreatment	24,211,012	3.5156	1,356		1,356	198	1,554
414006-40501 Pretreatment	2,156,149	0.3131	121		121	18	139
414007-40501 N. Fresno WW Reclam	389,977	0.0566	22		22	3	25
414008-40501 Wastewater Collection	5,021,185	0.7291	281		281	41	322
414501-40501 Wastewater Capital	15,359,642	2.2303	860		860	125	985
414501-40525 Wastewater Capital	904,214	0.1313	51		51	7	58
430101-42001 FYI Admin & Management	893,712	0.1298	50		50	7	57
430102-42001 FYI Operations &	5,243,643	0.7614	294		294	43	337
430103-42001 FYI Security & Safety	3,929,620	0.5706	220		220	32	252
430104-42001 FYI Airfield Ops & Maint	1,880,352	0.2730	105		105	15	120
430107-42001 Airports Marketing	416,575	0.0605	23		23	3	26
430108-42001 Airports Finance	551,381	0.0801	31		31	5	36
430109-42001 Airports Property	697,569	0.1013	39		39	6	45
430110-42001 Airports Information Techno	291,227	0.0423	16		16	2	18
430201-42501 FCH Airport Operations	466,159	0.0677	26		26	4	30
439901-42040 Airports Fed Grants	11,591,689	1.6832	649		649	95	744

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439902-42042 Airport Local Funded Projec	1,031,989	0.1499	58		58	8	66
439903-42040 Airports Fed Grants	119,423	0.0173	7		7	1	8
439906-42040 Airports Fed Grant- Noise	131,015	0.0190	7		7	1	8
440101-43001 Convention Center Admin	1,647,571	0.2392	92		92	13	105
449901-30138 Conv Center Capital	32,577	0.0047	2		2		2
449901-30142 Conv Center Capital	4,611	0.0007					
451001-43502 Administration	1,303,671	0.1893	73		73	11	84
451002-22505 Weekday Service	577,020	0.0838	32		32	5	37
451002-43502 Weekday Service	13,039,121	1.8934	730		730	106	836
451002-43504 Weekday Service	225,552	0.0328	13		13	2	15
451003-22505 Night Service	2,519,593	0.3659	141		141	21	162
451003-43502 Night Service	108,655	0.0158	6		6	1	7
451003-43504 Night Service	45,110	0.0066	3		3		3
451004-43502 Weekend Service	3,309,951	0.4806	185		185	27	212
451004-43504 Weekend Service	67,666	0.0098	4		4	1	5
451005-22505 15 Min Frequencies	1,680,519	0.2440	94		94	14	108
451005-43504 15 Min Frequencies	33,833	0.0049	2		2		2
451006-22505 Special Services	275,881	0.0401	15		15	2	17
451006-43504 Special Services	3,759	0.0005					
452001-43504 Administration	2,598,978	0.3774	146		146	21	167
452002-43504 Weekday Service	2,767,717	0.4019	155		155	23	178
452003-43504 Night Service	803,645	0.1167	45		45	7	52
452004-43504 Weekend Service	820,054	0.1191	46		46	7	53
452005-43504 15 Min Frequencies	436,652	0.0634	24		24	4	28
452007-43504 Shelter Crew	526,939	0.0765	30		30	4	34
453001-22505 Administration	149,760	0.0217	8		8	1	9
453001-43502 Administration	4,552,414	0.6610	255		255	37	292
453001-43504 Administration	138,629	0.0201	8		8	1	9

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454001-43502 Administration	629,216	0.0914	35		35	5	40
454001-43504 Administration	239,875	0.0348	13		13	2	15
454008-43502 HandyRide	3,779,254	0.5488	212		212	31	243
454008-43504 HandyRide	1,662,537	0.2414	93		93	14	107
454009-43502 Certifications	56,023	0.0081	3		3		3
455001-43504 Administration	88,408	0.0128	5		5	1	6
455010-43504 Planning	99,150	0.0144	6		6	1	7
455011-43504 Marketing	123,685	0.0180	7		7	1	8
456401-50501 Fleet Equip Maintenance	18,767,735	2.7252	1,051		1,051	153	1,204
456501-50502 Fleet Equip Acquisition Div	1,958,489	0.2844	110		110	16	126
459901-43523 FAX Capital	96,749	0.0140	5		5	1	6
459901-43525 FAX Capital	46,335	0.0067	3		3		3
459901-43540 FAX Capital	3,540	0.0005					
459901-43543 FAX Capital	402,493	0.0584	23		23	3	26
459901-43545 FAX Capital	1,273,701	0.1850	71		71	10	81
459901-43548 FAX Capital	4,955,036	0.7195	277		277	40	317
459901-43550 FAX Capital	175,118	0.0254	10		10	1	11
510101-54002 Information Services Admin	1,230,428	0.1787	69		69	10	79
510201-54002 System Applications	1,289,660	0.1873	72		72	11	83
510301-54002 Computer Services	2,746,583	0.3988	154		154	22	176
510401-54501 Communications Services	2,085,242	0.3028	117		117	17	134
510501-54001 Systems Acquisition & Maint	3,682,515	0.5347	206		206	30	236
511001-54003 Network	479,591	0.0696	27		27	4	31
520202-70101 Treasury	5,522	0.0008					
520401-10101 Business License Program	1,038,607	0.1508	58		58	8	66
520802-10101 Disadvantaged Bus Enterpris	113,970	0.0165	6		6	1	7
540701-51502 Property Self Insurance	3,212,279	0.4664	180		180	26	206
540702-51502 Liability Self Insurance	6,087,712	0.8840	341		341	50	391

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
540801-51501 Workers Comp Insurance	12,079,353	1.7540	676		676	99	775
540901-51503 Unemployment Self	726,250	0.1055	41		41	6	47
541001-10101 Classification and Comp	133,245	0.0193	7		7	1	8
SubTotal	688,667,975	100.0000	38,565		38,565	5,570	44,135
Total	688,667,975	100.0000	38,565		38,565	5,570	44,135

Allocation Basis: FY 2012-13 Actual Expenditures by Section Fund

Allocation Source: FY 13 Adopted Budget

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
010101-10801 City Council	403	48	213	0	0	142	0
100101-10102, 100102 Office	83	10	31	0	0	42	0
100401-10101 City Manager	127	12	43	19	0	53	0
120101-10101 City Clerk's	59	8	21	0	0	30	0
120102-10101 Records	13	0	8	0	0	5	0
140101-10101 Legal	332	61	39	0	0	232	0
430501-42044 Airports	87	17	47	0	0	18	5
510301-10101 Computer	50	9	21	0	0	20	0
520101-10101 Finance	47	2	35	0	0	10	0
520201-10101 Accounting	656	20	522	0	0	97	17
520202-10101 Treasury	116	8	31	34	0	43	0
520203-10101 Payroll	67	8	25	0	0	34	0
520204-10101 Collections	106	2	97	0	0	7	0
520301-10101 Budget	105	12	26	0	0	67	0
520304-10101 Internal Audit	24	2	15	0	0	7	0
520801-10101 Purchasing	109	16	37	0	0	56	0
520902-10101 Central	100	4	23	0	0	73	0
540101-10101 Personnel	343	45	128	0	0	164	6
019501-10101 District 5	7	0	6	0	0	1	0
019601-10101 District 6	5	0	5	0	0	0	0
019701-10101 District 7	3	0	1	0	0	2	0
100501-10101 Office of	18	2	10	0	0	6	0
100701-24006 Local Bus	86	9	25	0	0	52	0
109901-20501, 20515 Mayor	129	0	99	0	0	30	0
151001-10101 Office of Chief	476	31	175	100	0	159	11
151001-48001 Office of Chief	170	6	37	61	0	66	0
151009-10101 Office of the	4	0	3	0	0	1	0
152001-10101 Management	104	16	34	0	0	54	0
152002-10101 Fiscal Affairs	81	13	24	0	0	44	0
152005-10101 Property Room	204	16	55	0	0	53	80
152005-24003 Property Room	14	0	1	0	0	2	11
152006-10101 Planning and	64	11	13	0	0	40	0
152009-10101 Police Admin	177	28	31	0	0	118	0
152010-10101 Administration	1,189	10	39	0	0	1,140	0
153001-10101 SW Policing	1,188	229	60	0	0	899	0
153002-10101 CE Policing	2	0	1	0	0	1	0

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
153003-10101 SE Policing	1,106	217	49	0	0	840	0
153004-10101 NE Policing	1,074	208	42	0	0	824	0
153005-10101 NW Policing	1,130	227	45	0	0	858	0
153005-24003 NW Policing	3	0	3	0	0	0	0
153009-10101 Patrol Training	17	0	11	0	0	6	0
153010-10101 Patrol	104	14	26	0	0	47	17
153012-10101 Graffiti	88	17	32	0	0	39	0
153012-20501 Graffiti	86	8	30	0	0	42	6
153013-10101 CalTrans Litter	24	2	13	0	0	9	0
153015-10101 School	155	29	21	0	0	105	0
153016-10101 Fresno Area	58	9	17	0	0	32	0
153017-10101 CBAT Career	44	0	15	0	0	29	0
154006-10101 Helicopter	104	10	33	0	0	61	0
154006-24003 Helicopter	65	0	9	0	0	33	23
154008-10101 PAL/Life Skills	1	0	1	0	0	0	0
154011-10101 Employee	37	2	14	0	0	21	0
154012-10101 Volunteer	51	13	17	0	0	21	0
154015-10101 Mounted	6	2	3	0	0	1	0
154016-10101 K9	201	32	42	0	0	127	0
154017-10101	603	163	38	0	0	396	6
154018-10101 Duty Office	89	14	19	0	0	56	0
154019-10101 Call Diversion	3	0	2	0	0	1	0
154020-10101 Patrol Support	46	5	17	0	0	24	0
154021-10101 Airport Public	5	5	0	0	0	0	0
154021-22043 Airport Public	138	20	24	0	0	94	0
154022-10101 Information	124	14	21	0	0	72	17
154023-10101 Traffic	663	148	73	0	0	442	0
154024-10101 Neighborhood	173	0	31	0	0	142	0
154025-10101 SWAT	25	0	14	0	0	11	0
154026-10101 EOD (Bomb	7	0	6	0	0	1	0
154027-10101 Records	186	47	38	0	0	95	6
154029-10101 Youth Gang	24	2	17	0	0	5	0
154030-10101 Crime View	82	20	24	0	0	38	0
154031-10101 Video Policing	19	2	8	0	0	3	6
154050-10101 Special	66	9	25	0	0	32	0
155001-10101 Internal Affairs	109	16	26	0	0	67	0

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
155003-10101 Technical	196	48	38	0	0	104	6
155004-10101 Criminal	201	41	35	0	0	125	0
155006-10101 Street Violence	474	88	40	0	0	346	0
155006-24003 Street Violence	21	0	5	0	0	5	11
155007-10101 Family Justice	354	66	42	0	0	246	0
155008-10101 Special	146	25	29	0	0	92	0
155008-24003 Special	13	0	8	0	0	5	0
155009-10101 Investigative	1	0	1	0	0	0	0
155010-10101 Investigative	69	7	22	0	0	40	0
155011-10101 Auto Theft	114	21	20	0	0	73	0
155012-10101 MAGEC	178	32	26	0	0	120	0
155017-10101	115	20	29	0	0	66	0
155018-10101 VCIT-1	246	45	23	0	0	178	0
155019-10101 Joint Terrorism	25	2	14	0	0	9	0
155020-10101 HIDTA Task	31	2	15	0	0	14	0
155021-10101 VCIT-2	292	61	25	0	0	206	0
156110-22027 Bullet Proof	2	0	1	0	0	1	0
156121-22070 PSIC	3	0	3	0	0	0	0
156129-22027 COPS CSPP	35	5	16	0	0	14	0
156130-22027 HUD Capital	34	5	16	0	0	13	0
156201-22028 ABC/FSU	16	0	9	0	0	7	0
156246-10101 IECGP	1	0	1	0	0	0	0
156253-10101 Cal-Grip FY10	1	0	1	0	0	0	0
156254-22028 CAHT Human	21	0	14	0	0	7	0
156258-10101 2011 CAL Grip	24	0	10	0	0	3	11
156258-22028 2011 CAL Grip	26	0	13	0	0	13	0
156259-22040 Homeland	11	0	4	0	0	1	6
156260-22040 IECGP 10	61	0	24	0	0	26	11
156261-22028 DEAP 2012	22	0	3	0	0	19	0
156262-22028 CEDV 2011	11	0	8	0	0	3	0
156263-22040 Homeland Sec	41	0	10	0	0	8	23
156264-22028 Calif	16	2	8	0	0	6	0
156265-22028 CalGRIP 12	23	4	10	0	0	9	0
156270-22028 CalGRIP 13	1	0	1	0	0	0	0
156266-22028 CEDV 12	19	2	9	0	0	8	0
156267-22028 STEP	16	0	6	0	0	10	0

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
156268-22028 Sobriety 12	32	0	3	0	0	18	11
156269-22028 CAHT 2012	20	2	10	0	0	8	0
156302-10101 CHRP	51	0	13	0	0	38	0
156302-22071 CHRP	66	3	17	0	0	46	0
156401-20501 CDBG, Fund	48	11	13	0	0	24	0
156413-22014 SLESF 10-11	117	0	13	0	0	47	57
156414-22014 SLESF 12-13	11	0	2	0	0	3	6
156509-22041 Recovery 2009	9	0	7	0	0	2	0
156511-22041 JAG FY10	2	0	1	0	0	1	0
156512-22041 JAG FY 12	20	0	1	0	0	8	11
156513-22041 JAG FY 12	22	0	2	0	0	3	17
158001-24005 P.O.S.T.	109	0	47	0	0	62	0
158003-24005 Regional	81	2	46	22	0	11	0
158004-24005 Scared Stiff	35	0	22	0	0	7	6
159801-70211 Police Phase I	1	0	1	0	0	0	0
159802-70212 PD HVAC	4	0	4	0	0	0	0
160101-10101 Administative	161	12	33	0	0	110	6
160103-10101 Office of	33	0	13	0	0	14	6
160103-22033 Public	17	0	3	0	0	3	11
160104-10101 Recruitment	2	0	1	0	0	1	0
160201-10101 Suppression ,	3,430	536	336	0	0	2,535	23
160201-22035 Suppression ,	56	0	5	0	0	22	29
160201-22044 Suppression ,	112	13	20	0	0	62	17
160201-22059 Suppression ,	14	0	6	0	0	2	6
160201-24050 Field	25	0	2	0	0	23	0
160204-10101 HazMat Team	38	0	8	0	0	7	23
160205-10101 Technical	11	0	6	0	0	5	0
160206-10101 Emergency	2	0	1	0	0	1	0
160207-10101 Geographic	7	0	5	0	0	2	0
160209-10101 Fire Safer	96	17	13	0	0	66	0
160210-10101 Explorer	7	0	6	0	0	1	0
160211-10101 NCFPD	15	0	9	0	0	6	0
160211-24050 NCFPD	474	80	24	0	0	359	11
160212-10101 Fig Garden	9	0	8	0	0	1	0
160301-10101 Inspection	1,706	28	1,479	22	0	154	23
160302-10101 Fire	72	7	23	0	0	42	0

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Schedule .5 - Allocation Summary
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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
160305-10101 HazMat &	22	4	16	0	0	2	0
160501-10101 Fire Training	85	8	27	0	0	44	6
160501-24020 Fire Training	29	0	14	0	0	15	0
160601-10101 Fire Repair	497	21	128	0	0	88	260
160602-10101 Fire Supply	222	2	62	0	0	48	110
160603-10101 Fire	80	0	24	0	0	45	11
160604-10101 Fire Property	73	2	29	0	0	13	29
168801-70211 Fire Phase I	1	0	1	0	0	0	0
169901-31556 Fire Capital	20	0	0	0	0	14	6
170101-10101 Parks & Rec	115	15	62	0	0	38	0
170102-10101 Community	72	13	50	0	0	9	0
170102-24017 Community	38	0	33	0	0	5	0
170103-10101 Contract	16	0	14	0	0	2	0
170208-10101 Community	152	0	5	0	0	147	0
170301-10101 Recreation	52	1	15	0	0	7	29
170302-10101 Neighborhood	634	67	219	216	0	132	0
170302-22088 Neighborhood	53	6	39	0	0	8	0
170302-24012 Neighborhood	28	1	25	0	0	2	0
170302-24017 Neighborhood	12	1	8	0	0	3	0
170303-10101 Community	118	21	81	0	0	16	0
170303-24012 Community	19	0	18	0	0	1	0
170305-10101 Swim Pool	10	7	3	0	0	0	0
170306-10101 Action Sports	82	20	50	0	0	12	0
170306-24012 Action Sports	8	0	8	0	0	0	0
170307-10101 Fitness and	7	2	5	0	0	0	0
170307-22087 Fitness and	9	1	6	0	0	2	0
170310-10101 Community	76	19	51	0	0	6	0
170310-22031 Community	6	0	5	0	0	1	0
170310-22032 Community	8	0	7	0	0	1	0
170310-24048 Community	60	2	45	0	0	13	0
170311-10101 Youth Sports	31	2	26	0	0	3	0
170311-24012 Youth Sports	42	5	36	0	0	1	0
170501-10101 Neighborhood	67	0	7	0	0	60	0
170503-24017 Parks	3	0	0	0	0	3	0
170504-10101 Neighborhood	407	42	277	0	0	77	11
170507-24017 Mall	3	0	0	0	0	3	0

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
170601-10101 After School	60	32	25	0	0	3	0
170601-24048 After School	190	61	111	0	0	18	0
170602-10101 Fresno Best	94	4	77	0	0	13	0
170602-24048 Fresno Best	83	5	71	0	0	7	0
170604-10101 Senior Citizen	81	0	73	0	0	8	0
170604-20501 Senior Citizen	66	31	26	0	0	9	0
170605-10101 Aquatics	97	23	52	0	0	16	6
170605-22088 Aquatics	1	0	1	0	0	0	0
170606-10101 Fresno	2	0	2	0	0	0	0
170502-10101 Parks Planned	113	0	0	22	0	91	0
170502-24017 Parks Planned	15	0	12	0	0	3	0
170503-10101 Parks	145	35	54	0	0	50	6
170507-10101 Mall	5	0	4	0	0	1	0
170517-10101 Memorial	8	0	5	0	0	3	0
170518-10101 Parks Night	4	0	3	0	0	1	0
170801-24017 Parks Special	36	0	24	0	0	6	6
172002-45001 Riverside Golf	15	0	14	0	0	1	0
178801-70210 PARCS Impact	137	0	2	0	0	135	0
179901-10101 Parks and Rec	13	2	5	0	0	0	6
179901-22031 Parks and Rec	39	0	17	0	0	5	17
179901-22092 Parks and Rec	70	0	15	0	0	38	17
179901-22094 Parks and Rec	91	0	21	0	0	64	6
179901-24017 Parks and Rec	118	0	81	0	0	37	0
179901-30127 Parks and Rec	23	2	13	0	0	2	6
179901-30134 Parks and Rec	11	0	8	0	0	3	0
179901-30136 Parks and Rec	53	0	30	0	0	17	6
179901-31504 Parks and Rec	3	0	2	0	0	1	0
179901-31510 Parks and Rec	17	0	8	0	0	3	6
179901-44502 Parks and Rec	6	0	0	0	0	0	6
180101-10101 Public Works	284	2	183	0	0	25	74
180101-22508 Public Works	233	17	162	0	0	54	0
180102-10101 PW Admin-	11	2	8	0	0	1	0
180105-10101 ADA Program	42	2	37	0	0	3	0
180105-22508 ADA Program	39	0	37	0	0	2	0
180201-10101 General	292	7	178	61	0	46	0
180202-10101 Real Estate &	48	0	45	0	0	3	0

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
180203-10101 Land Section	125	4	102	0	0	19	0
180204-10101 Engr Svc-Cap	12	2	9	0	0	1	0
180204-22508 Engr Svc-Cap	29	13	13	0	0	3	0
180231-10101 Traffic	156	6	121	0	0	29	0
180231-22508 Traffic	101	2	77	0	0	22	0
180232-22508 Traffic	99	12	58	0	0	29	0
180233-10101 Transportation	78	8	62	0	0	8	0
180233-22508 Transportation	78	3	61	0	0	14	0
180234-10101 Traffic Oper.	7	0	7	0	0	0	0
180234-22508 Traffic Oper.	19	4	13	0	0	2	0
180411-22508 Project	64	0	48	0	0	16	0
180412-22508 Proj Mgt Cap	45	13	27	0	0	5	0
180414-22508 Design	59	0	44	0	0	15	0
180415-22508 Design	31	11	17	0	0	3	0
180421-10101 Capital	46	2	31	0	0	13	0
180421-22508 Capital	73	4	47	0	0	22	0
180422-10101 Surveying	40	0	37	0	0	3	0
180423-10101 Subdivision	98	10	65	0	0	23	0
180424-22508 Capital	13	0	10	0	0	3	0
180425-22508 Const Mgt Cap	72	48	14	0	0	10	0
181201-51001 Building	1,356	20	765	0	0	341	230
181210-51001 Special	540	10	422	0	0	97	11
181501-20103 Street	998	72	464	0	0	261	201
181501-22506 Street	594	44	260	0	0	256	34
181501-46501 Street	14	0	3	0	0	0	11
181502-41501 Street	379	31	152	0	0	196	0
181504-20103 Street	32	14	11	0	0	7	0
181509-41008 Street Tree	116	1	76	0	0	39	0
181509-41501 Street Tree	75	14	18	0	0	32	11
181510-46501 Streets Special	12	2	7	0	0	3	0
181511-24029 Median Island	6	0	6	0	0	0	0
181511-24030 Median Island	3	0	3	0	0	0	0
181511-24032 Median Island	5	0	5	0	0	0	0
181511-24033 Median Island	5	0	5	0	0	0	0
181511-30101 Median Island	3	0	3	0	0	0	0
181511-30506 Median Island	547	8	497	0	0	42	0

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
181511-30509 Median Island	933	29	739	0	0	165	0
181511-30517 Median Island	229	2	179	0	0	48	0
181511-41501 Median Island	702	102	342	0	0	258	0
181514-10101 Park	1,470	44	1,231	0	0	195	0
182001-10101 Streetlight	53	0	13	0	0	17	23
182001-20101 Streetlight	2,044	33	1,648	0	0	276	87
182001-20102 Streetlight	45	0	10	0	0	35	0
182001-46502 Streetlight	125	16	27	0	0	53	29
182003-20101 Tra	11	2	7	0	0	2	0
185001-40540 UGM Capital	38	0	38	0	0	0	0
186010-31646 Right of Way	17	0	17	0	0	0	0
189901-20102 Street Works	179	0	115	0	0	53	11
189901-21501 Street Works	67	0	14	52	0	1	0
189901-22003 Street Works	85	0	60	0	0	25	0
189901-22048 Street Works	2,130	0	1,362	0	0	705	63
189901-22050 Street Works	151	0	76	0	0	75	0
189901-22056 Street Works	373	0	29	0	0	338	6
189901-22504 Street Works	531	0	254	0	0	266	11
189901-22507 Street Works	25	0	20	0	0	5	0
189901-22508 Street Works	1	0	0	0	0	1	0
189901-22509 Street Works	117	0	67	0	0	50	0
189901-22510 Street Works	28	0	21	0	0	1	6
189901-22511 Street Works	363	0	31	0	0	321	11
189901-22512 Street Works	25	0	3	0	0	11	11
189901-24009 Street Works	70	0	58	0	0	12	0
189901-24053 Street Works	102	0	89	0	0	13	0
189901-24055 Street Works	24	0	23	0	0	1	0
189901-24061 Street Works	107	0	94	0	0	13	0
189901-24064 Street Works	26	0	24	0	0	2	0
189901-26001 Street Works	64	0	46	0	0	12	6
189901-30102 Street Works	16	0	14	0	0	2	0
189901-30143 Street Works	53	0	22	0	0	25	6
189901-30144 Street Works	36	0	31	0	0	5	0
189901-30151 Street Works	14	0	13	0	0	1	0
189901-30152 Street Works	15	0	14	0	0	1	0
189901-30502 Street Works	13	0	13	0	0	0	0

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
189901-30506 Street Works	8	0	8	0	0	0	0
189901-30509 Street Works	23	0	22	0	0	1	0
189901-30517 Street Works	59	0	56	0	0	3	0
189901-30518 Street Works	42	0	10	0	0	32	0
189901-31578 Street Works	16	0	9	0	0	7	0
189901-31585 Street Works	5	0	5	0	0	0	0
189901-31588 Street Works	5	0	5	0	0	0	0
189901-41501 Street Works	93	0	70	0	0	23	0
189901-46501 Street Works	40	0	38	0	0	2	0
200101-10101	91	0	14	0	0	77	0
200201-10101	4,879	4	14	4,847	0	14	0
200301-50104 Retirement	124	22	23	0	0	79	0
200601-10101 Citywide	1,165	0	373	0	0	792	0
400101-10101 Administration	109	13	36	0	0	60	0
400102-10101 Accounting &	25	2	14	0	0	9	0
400104-10101 Records	32	6	17	0	0	9	0
400105-20501 CDBG	11,453	8	21	11,411	0	13	0
400105-20515 CDBG	14	0	13	0	0	1	0
400105-20521 CDBG	9	0	9	0	0	0	0
400204-10101 Inspection	779	45	466	117	0	151	0
400205-10101 Permit Center	140	22	25	0	0	93	0
400301-10101 Advance	88	2	63	0	0	23	0
400302-10101 Current	265	32	124	0	0	109	0
400602-20501 Housing	46	7	23	0	0	16	0
400602-22084 Housing	303	0	186	0	0	117	0
400603-20501 Housing	131	7	47	0	0	25	52
400603-20506 Housing	8	0	8	0	0	0	0
400603-20515 Housing	12	0	10	0	0	2	0
400603-20518 Housing	135	4	66	0	0	65	0
400603-20521 Housing	21	2	13	0	0	6	0
400603-20533 Housing	15	0	14	0	0	1	0
400603-22038 Housing	1,095	0	9	1,075	0	5	6
400603-22084 Housing	14,618	0	38	14,545	0	35	0
400604-20501 Home Buyer	6	0	0	0	0	0	6
400604-20515 Home Buyers	8	0	7	0	0	1	0
400604-22084 Home Buyer	11	0	10	0	0	1	0

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
400605-20501 Homeless	18	0	15	0	0	3	0
400605-22085 Homeless	11	0	10	0	0	1	0
400606-10101 Mobile Home	12	0	11	0	0	1	0
400702-10101 Community	612	57	161	216	0	178	0
400702-20501 Community	254	26	47	0	0	181	0
400702-24024 Community	87	6	42	0	0	16	23
400801-10101 Sustainable	66	4	22	0	0	40	0
400801-20516 Sustainable	20	2	13	0	0	5	0
400801-20532 Sustainable	369	16	30	0	0	323	0
400801-22089 Sustainable	7	0	6	0	0	1	0
400801-22093 Sustainable	3	0	2	0	0	1	0
400801-26001 Sustainable	1	0	1	0	0	0	0
400901-10101 Local Bus	29	4	0	0	0	25	0
400901-20501 Local Bus	10	1	6	0	0	3	0
400920-10101 Neighborhood	1	0	1	0	0	0	0
400930-10101 Local Business	4	0	3	0	0	1	0
400950-10101 Historic	7	6	1	0	0	0	0
400950-20501 Historic	22	0	15	0	0	7	0
400950-22091 Historic	9	0	8	0	0	1	0
401001-10101 Parking All	3,025	50	555	2,073	0	347	0
409901-20506 Dev Debt	347	0	0	273	0	0	74
410101-55001 Public Utilities	189	14	86	0	0	78	11
410102-55001 Utility	200	12	135	0	0	47	6
410401-52507 UB&C	90	12	32	0	0	46	0
410402-52507 UB&C	233	44	23	0	0	166	0
410403-52507 UB&C	1,239	55	29	1,028	0	127	0
410404-52507 UB&C Satellite	54	8	22	0	0	24	0
411001-40101 Water	10,345	334	5,981	39	0	2,804	1,187
411501-40101 Water Capital	1,980	0	1,549	0	0	425	6
411501-40103 Water Capital	1,550	0	0	1,487	0	63	0
411501-40110 Water Capital	6	0	0	0	0	6	0
411501-40118 Water Capital	612	0	0	0	0	572	40
411501-40119 Water Capital	2,643	0	0	0	0	2,556	87
411501-40187 Water Capital	159	0	0	0	0	96	63
412001-41001 Container	93	9	47	0	0	31	6
412002-41001 Landfill	143	4	68	0	0	42	29

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
412004-41001 Recycling	44	0	23	0	0	15	6
412004-41004 Recycling	25	2	3	0	0	9	11
412004-41006 Recycling	23	0	8	0	0	9	6
412007-41001 Solid Waste	1,946	216	112	0	0	1,561	57
412008-41001 Solid Waste	196	0	63	0	0	133	0
412010-41001 Litter Control	264	42	123	0	0	93	6
412011-41001 Operation	277	34	65	0	0	178	0
412018-41001 Commerical	1	0	0	0	0	1	0
412501-41001 Solid Waste	23	0	0	0	0	0	23
412502-41003 Landfill	98	0	0	0	0	87	11
413501-40501 Sewer System	984	0	285	0	0	566	133
413501-40595 Sewer System	906	0	0	906	0	0	0
414004-40501 Liquid	3,115	212	964	39	0	1,554	346
414006-40501 Pretreatment	534	40	281	0	0	139	74
414007-40501 N. Fresno WW	133	0	108	0	0	25	0
414008-40501 Wastewater	1,020	75	507	0	0	322	116
414501-40501 Wastewater	3,172	0	120	1,739	0	985	328
414501-40525 Wastewater	123	0	65	0	0	58	0
430101-42001 FYI Admin &	429	9	363	0	0	57	0
430102-42001 FYI Operations	892	48	138	0	0	337	369
430103-42001 FYI Security &	371	54	65	0	0	252	0
430104-42001 FYI Airfield	231	30	81	0	0	120	0
430107-42001 Airports	78	4	48	0	0	26	0
430108-42001 Airports	232	12	45	139	0	36	0
430109-42001 Airports	105	6	54	0	0	45	0
430110-42001 Airports	64	2	44	0	0	18	0
430201-42501 FCH Airport	220	6	121	0	0	30	63
439901-42040 Airports Fed	901	2	115	0	0	744	40
439902-42042 Airport Local	232	0	50	0	0	66	116
439903-42040 Airports Fed	30	0	22	0	0	8	0
439906-42040 Airports Fed	50	0	42	0	0	8	0
440101-43001 Convention	131	0	26	0	0	105	0
449901-30138 Conv Center	22	0	20	0	0	2	0
449901-30142 Conv Center	10	0	10	0	0	0	0
451001-43502 Administration	169	14	71	0	0	84	0
451002-22505 Weekday	384	270	8	0	0	37	69

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
451002-43502 Weekday	873	0	37	0	0	836	0
451002-43504 Weekday	21	0	6	0	0	15	0
451003-22505 Night Service	249	31	45	0	0	162	11
451003-43502 Night Service	115	85	23	0	0	7	0
451003-43504 Night Service	6	0	3	0	0	3	0
451004-43502 Weekend	312	70	30	0	0	212	0
451004-43504 Weekend	8	0	3	0	0	5	0
451005-22505 15 Min	163	34	21	0	0	108	0
451005-43504 15 Min	5	0	3	0	0	2	0
451006-22505 Special	22	0	5	0	0	17	0
451006-43504 Special	3	0	3	0	0	0	0
452001-43504 Administration	730	37	192	0	0	167	334
452002-43504 Weekday	410	46	186	0	0	178	0
452003-43504 Night Service	214	14	148	0	0	52	0
452004-43504 Weekend	214	12	149	0	0	53	0
452005-43504 15 Min	155	6	121	0	0	28	0
452007-43504 Shelter Crew	81	9	38	0	0	34	0
453001-22505 Administration	31	4	18	0	0	9	0
453001-43502 Administration	1,312	20	522	455	0	292	23
453001-43504 Administration	26	0	17	0	0	9	0
454001-43502 Administration	87	17	30	0	0	40	0
454001-43504 Administration	17	2	0	0	0	15	0
454008-43502 HandyRide	272	2	21	0	0	243	6
454008-43504 HandyRide	108	0	1	0	0	107	0
454009-43502 Certifications	11	2	6	0	0	3	0
455001-43504 Administration	22	2	8	0	0	6	6
455010-43504 Planning	18	2	9	0	0	7	0
455011-43504 Marketing	26	2	10	0	0	8	6
456401-50501 Fleet Equip	4,006	103	653	0	0	1,204	2,046
456501-50502 Fleet Equip	306	23	41	0	0	126	116
459901-43523 FAX Capital	190	0	5	0	0	6	179
459901-43525 FAX Capital	12	0	3	0	0	3	6
459901-43540 FAX Capital	1	0	1	0	0	0	0
459901-43543 FAX Capital	42	0	5	0	0	26	11
459901-43545 FAX Capital	100	0	8	0	0	81	11
459901-43548 FAX Capital	342	0	14	0	0	317	11

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Receiving Department	Total	Payroll	Accounting	Collections	Business Lic Oversight	Budget	Purchasing
459901-43550 FAX Capital	12	0	1	0	0	11	0
510101-54002 Information	157	10	46	22	0	79	0
510201-54002 System	122	17	22	0	0	83	0
510301-54002 Computer	257	50	31	0	0	176	0
510401-54501	261	16	82	0	0	134	29
510501-54001 Systems	683	0	38	0	0	236	409
511001-54003 Network	65	0	5	0	0	31	29
520202-70101 Treasury	9	1	8	0	0	0	0
520401-10101 Business	16,451	25	371	2,272	13,717	66	0
520802-10101 Disadvantaged	25	2	16	0	0	7	0
540701-51502 Property Self	294	2	47	39	0	206	0
540702-51502 Liability Self	547	14	142	0	0	391	0
540801-51501 Workers Comp	820	0	23	22	0	775	0
540901-51503 Unemployment	54	0	7	0	0	47	0
541001-10101 Classification	24	2	14	0	0	8	0
Direct Billed	0	0	0	0	0	0	0
Total	153,202	6,750	36,710	43,353	13,717	44,135	8,537

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SCHEDULE 8.1

CITY OF FRESNO, CALIFORNIA

520101 ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Accounting section is part of the Finance Department and is responsible for general accounting including accounts receivable and accounts payable transactions. The costs of services have been distributed to the following function:

- "Accounting"- These costs are allocated based on the number of accounts payable and journal entry transactions per section fund.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 520201-10101 Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,524,857			1,524,857
100401-10101 City Manager Admin and Mgmt	2,580	445	3,025	
120101-10101 City Clerk's Operations	710	88	798	
120102-10101 Records Management	271	2	273	
140101-10101 Legal Proceedings & Consult	11,104	192	11,296	
510301-10101 Computer Services	8		8	
520101-10101 Finance Administration	573	83	656	
520201-10101 Accounting		21,896	21,896	
520203-10101 Payroll		1,577	1,577	
520301-10101 Budget Program		2,343	2,343	
520801-10101 Purchasing		993	993	
520902-10101 Central Printing		24,404	24,404	
540101-10101 Personnel Services		9,185	9,185	
Total Allocated Additions:	15,246	61,208	76,454	76,454
Total To Be Allocated:	1,540,103	61,208		1,601,311

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520201-10101 Accounting

	Total	General & Admin	Accounting
Wages & Benefits			
Salaries & Wages	703,948	0	703,948
Fringe Benefits	239,390	0	239,390
Other Expense & Cost			
Gen Svc Pens Oblig Bnd Dbt Svc	27,461	0	27,461
Worker's Compensation	7,400	0	7,400
Recurring Vehicle Allowance	7,200	0	7,200
Prof Svcs/Consulting - Outside	293,930	0	293,930
O/S Repair & Maint.--Equipment	159	0	159
Printing & Binding--O/S Vendor	486	0	486
Travel & Conference	360	0	360
Misc. Subsistence Expense	72	0	72
Office Supplies	1,262	0	1,262
Photographic Supplies & Proc	22,501	0	22,501
Miscellaneous Expenditures	388	0	388
Membership & Dues	1,045	0	1,045
Subscriptions & Publications	1,015	0	1,015
Info Systems Service Charge	56,200	0	56,200
Info Systems Equip Charge	26,622	0	26,622
Property Self-Insurance Chgs	100	0	100
Liability Self-Insurance Chgs	100	0	100
Charges For Telephone Service	7,464	0	7,464
Facilities Management Charges	43,600	0	43,600
Non-Recurrin Spec Project Chrgs	192	0	192
City Hall Rent	75,362	0	75,362
Microsoft Migration	8,600	0	8,600
Departmental Totals			
Total Expenditures	1,524,857	0	1,524,857
Deductions			
Total Deductions	0	0	0
Functional Cost	1,524,857	0	1,524,857

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City of Fresno, California
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Schedule .3 - Costs Allocated By Activity
For Department 520201-10101 Accounting

	Total	General & Admin	Accounting
Allocation Step 1			
Inbound- All Others	15,246	15,246	0
Reallocate Admin Costs		(15,246)	15,246
1st Allocation	1,540,103	0	1,540,103
Allocation Step 2			
Inbound- All Others	61,208	61,208	0
Reallocate Admin Costs		(61,208)	61,208
2nd Allocation	61,208	0	61,208
Total For 0070 520201-10101 Accounting			
Total Allocated	1,601,311	0	1,601,311

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520201-10101 Accounting

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	3,386	0.5806	8,941		8,941	363	9,304
100101-10102, 100102 Office Of The Mayor	484	0.0830	1,278		1,278	52	1,330
100401-10101 City Manager Admin and	783	0.1343	2,068		2,068		2,068
120101-10101 City Clerk's Operations	378	0.0648	998		998		998
120102-10101 Records Management	153	0.0262	404		404		404
140101-10101 Legal Proceedings & Consult	710	0.1217	1,875		1,875		1,875
430501-42044 Airports Projects Administr	851	0.1459	2,247		2,247		2,247
510301-10101 Computer Services	379	0.0650	1,001		1,001		1,001
520101-10101 Finance Administration	630	0.1080	1,664		1,664		1,664
520201-10101 Accounting	8,292	1.4217	21,896		21,896		21,896
520202-10101 Treasury	488	0.0837	1,289		1,289	52	1,341
520203-10101 Payroll	407	0.0698	1,075		1,075	44	1,119
520204-10101 Collections	1,542	0.2644	4,072		4,072	165	4,237
520301-10101 Budget Program	421	0.0722	1,112		1,112	45	1,157
520304-10101 Internal Audit	240	0.0412	634		634	26	660
520801-10101 Purchasing	573	0.0982	1,513		1,513	61	1,574
520902-10101 Central Printing	365	0.0626	964		964	39	1,003
540101-10101 Personnel Services	2,045	0.3506	5,400		5,400	219	5,619
019501-10101 District 5 Infrastructure I	91	0.0156	240		240	10	250
019601-10101 District 6 Infrastructure I	71	0.0122	187		187	8	195
019701-10101 District 7 Infrastructure I	19	0.0033	50		50	2	52
100501-10101 Office of Independent Revie	155	0.0266	409		409	17	426
100701-24006 Local Bus Initiative	403	0.0691	1,064		1,064	43	1,107
109901-20501, 20515 Mayor and City	1,571	0.2694	4,148		4,148	168	4,316
151001-10101 Office of Chief of Police	2,788	0.4780	7,362		7,362	299	7,661
151001-48001 Office of Chief of Police	586	0.1005	1,547		1,547	63	1,610
151009-10101 Office of the Chief Trainin	48	0.0082	127		127	5	132
152001-10101 Management Support	553	0.0948	1,460		1,460	59	1,519

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520201-10101 Accounting

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
152002-10101 Fiscal Affairs Bureau	387	0.0664	1,022		1,022	41	1,063
152005-10101 Property Room Bureau	866	0.1485	2,287		2,287	93	2,380
152005-24003 Property Room Bureau	18	0.0031	48		48	2	50
152006-10101 Planning and Research	203	0.0348	536		536	22	558
152009-10101 Police Admin Training	488	0.0837	1,289		1,289	52	1,341
152010-10101 Administration	624	0.1070	1,648		1,648	67	1,715
153001-10101 SW Policing District	950	0.1629	2,509		2,509	102	2,611
153002-10101 CE Policing District	18	0.0031	48		48	2	50
153003-10101 SE Policing District	775	0.1329	2,046		2,046	83	2,129
153004-10101 NE Policing District	670	0.1149	1,769		1,769	72	1,841
153005-10101 NW Policing District	714	0.1224	1,885		1,885	77	1,962
153005-24003 NW Policing District	50	0.0086	132		132	5	137
153009-10101 Patrol Training	178	0.0305	470		470	19	489
153010-10101 Patrol Administration	413	0.0708	1,091		1,091	44	1,135
153011-10101 Airport Public Saftey - Pol	4	0.0007	11		11		11
153012-10101 Graffiti	505	0.0866	1,334		1,334	54	1,388
153012-20501 Graffiti	473	0.0811	1,249		1,249	51	1,300
153013-10101 CalTrans Litter Program	194	0.0333	512		512	21	533
153015-10101 School Resource Officers Un	336	0.0576	887		887	36	923
153016-10101 Fresno Area Express Unit	272	0.0466	718		718	29	747
153017-10101 CBAT Career Burglary Aprh	242	0.0415	639		639	26	665
154006-10101 Helicopter Patrol Bureau	532	0.0912	1,405		1,405	57	1,462
154006-24003 Helicopter Patrol Bureau	151	0.0259	399		399	16	415
154008-10101 PAL/Life Skills	21	0.0036	55		55	2	57
154011-10101 Employee Services	226	0.0388	597		597	24	621
154012-10101 Volunteer Services	266	0.0456	702		702	29	731
154015-10101 Mounted	60	0.0103	158		158	6	164
154016-10101 K9	669	0.1147	1,767		1,767	72	1,839

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Schedule .4 - Detail Activity Allocations
For Department 520201-10101 Accounting

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
154017-10101 Communications Center	600	0.1029	1,584		1,584	64	1,648
154018-10101 Duty Office	303	0.0520	800		800	32	832
154019-10101 Call Diversion	42	0.0072	111		111	5	116
154020-10101 Patrol Support Administrati	266	0.0456	702		702	29	731
154021-10101 Airport Public Safety	5	0.0009	13		13	1	14
154021-22043 Airport Public Safety	387	0.0664	1,022		1,022	41	1,063
154022-10101 Information Systems Bureau	336	0.0576	887		887	36	923
154023-10101 Traffic Enforcement	1,164	0.1996	3,074		3,074	125	3,199
154024-10101 Neighborhood Traffic Unit	497	0.0852	1,312		1,312	53	1,365
154025-10101 SWAT	219	0.0375	578		578	23	601
154026-10101 EOD (Bomb Unit)	100	0.0171	264		264	11	275
154027-10101 Records Bureau	593	0.1017	1,566		1,566	64	1,630
154029-10101 Youth Gang Taskforce	264	0.0453	697		697	28	725
154030-10101 Crime View Bureau	387	0.0664	1,022		1,022	41	1,063
154031-10101 Video Policing	126	0.0216	333		333	14	347
154050-10101 Special Operations Admin	391	0.0670	1,032		1,032	42	1,074
155001-10101 Internal Affairs Bureau	410	0.0703	1,083		1,083	44	1,127
155003-10101 Technical Services Bureau	602	0.1032	1,590		1,590	65	1,655
155004-10101 Criminal Investigations Bur	561	0.0962	1,481		1,481	60	1,541
155006-10101 Street Violence Bureau	644	0.1104	1,701		1,701	69	1,770
155006-24003 Street Violence Bureau	64	0.0110	169		169	7	176
155007-10101 Family Justice Bureau	666	0.1142	1,759		1,759	71	1,830
155008-10101 Special Investigations Bure	447	0.0766	1,180		1,180	48	1,228
155008-24003 Special Investigations Bure	123	0.0211	325		325	13	338
155009-10101 Investigative Services Trai	11	0.0019	29		29	1	30
155010-10101 Investigative Serrvices Adm	350	0.0600	924		924	38	962
155011-10101 Auto Theft Team	314	0.0538	829		829	34	863
155012-10101 MAGEC	426	0.0730	1,125		1,125	46	1,171

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Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520201-10101 Accounting

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
155017-10101 Vice/Intelligence Unit	451	0.0773	1,191		1,191	48	1,239
155018-10101 VCIT-1	358	0.0614	945		945	38	983
155019-10101 Joint Terrorism Task Force	225	0.0386	594		594	24	618
155020-10101 HIDTA Task Force	234	0.0401	618		618	25	643
155021-10101 VCIT-2	404	0.0693	1,067		1,067	43	1,110
156110-22027 Bullet Proof Vests, Fed Gra	12	0.0021	32		32	1	33
156121-22070 PSIC	50	0.0086	132		132	5	137
156129-22027 COPS CSPP	256	0.0439	676		676	27	703
156130-22027 HUD Capital Program FY12	252	0.0432	665		665	27	692
156201-22028 ABC/FSU (ZG00058)	140	0.0240	370		370	15	385
156246-10101 IECGP 2008-10	18	0.0031	48		48	2	50
156253-10101 Cal-Grip FY10	24	0.0041	63		63	3	66
156254-10101 CAHT Human Trafficking	7	0.0012	18		18	1	19
156254-22028 CAHT Human Trafficking	215	0.0369	568		568	23	591
156257-10101 2011 Children Exposed to	6	0.0010	16		16	1	17
156258-10101 2011 CAL Grip 10	161	0.0276	425		425	17	442
156258-22028 2011 CAL Grip 10	203	0.0348	536		536	22	558
156259-22040 Homeland Security 10	63	0.0108	166		166	7	173
156260-22040 IECGP 10	389	0.0667	1,027		1,027	42	1,069
156261-22028 DEAP 2012	57	0.0098	151		151	6	157
156262-22028 CEDV 2011	122	0.0209	322		322	13	335
156263-22040 Homeland Sec Grant 2011	170	0.0291	449		449	18	467
156264-22028 Calif Endowment Grant	126	0.0216	333		333	14	347
156265-22028 CalGRIP 12	163	0.0279	430		430	17	447
156270-22028 CalGRIP 13	20	0.0034	53		53	2	55
156266-22028 CEDV 12	138	0.0237	364		364	15	379
156267-22028 STEP	82	0.0141	217		217	9	226
156268-22028 Sobriety 12	56	0.0096	148		148	6	154

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Schedule .4 - Detail Activity Allocations
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Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
156269-22028 CAHT 2012	162	0.0278	428		428	17	445
156302-10101 CHRP	199	0.0341	525		525	21	546
156302-22071 CHRP	273	0.0468	721		721	29	750
156401-20501 CDBG, Fund 20501	205	0.0351	541		541	22	563
156413-22014 SLESF 10-11	198	0.0339	523		523	21	544
156414-22014 SLESF 12-13	44	0.0075	116		116	5	121
156509-22041 Recovery 2009 JAG	103	0.0177	272		272	11	283
156510-22041 2009 Justice Assistance Gra	4	0.0007	11		11		11
156511-22041 JAG FY10	23	0.0039	61		61	2	63
156512-22041 JAG FY 12	24	0.0041	63		63	3	66
156513-22041 JAG FY 12	38	0.0065	100		100	4	104
158001-24005 P.O.S.T. Training Section	749	0.1284	1,978		1,978	80	2,058
158003-24005 Regional Training Section	736	0.1262	1,944		1,944	79	2,023
158004-24005 Scared Stiff DUI Program	346	0.0593	914		914	37	951
159801-70211 Police Phase I Projects DS	16	0.0027	42		42	2	44
159802-70212 PD HVAC Chiller	63	0.0108	166		166	7	173
160101-10101 Administative Services	524	0.0898	1,384		1,384	56	1,440
160103-10101 Office of Emergency Service	203	0.0348	536		536	22	558
160103-22033 Public Outreach Unit	51	0.0087	135		135	5	140
160104-10101 Recruitment Services	12	0.0021	32		32	1	33
160201-10101 Suppression , EMS, and	5,324	0.9128	14,059		14,059	571	14,630
160201-22035 Suppression , EMS, and	72	0.0123	190		190	8	198
160201-22044 Suppression , EMS, and	317	0.0544	837		837	34	871
160201-22059 Suppression , EMS, and	84	0.0144	222		222	9	231
160201-24050 Field Operations Command	30	0.0051	79		79	3	82
160203-10101 Honor Guard	9	0.0015	24		24	1	25
160204-10101 HazMat Team	126	0.0216	333		333	14	347
160205-10101 Technical Rescue Team	89	0.0153	235		235	10	245

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Schedule .4 - Detail Activity Allocations
For Department 520201-10101 Accounting

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160206-10101 Emergency Medical Svc	14	0.0024	37		37	2	39
160207-10101 Geographic Information Syst	78	0.0134	206		206	8	214
160209-10101 Fire Safer Grant 2006	200	0.0343	528		528	21	549
160210-10101 Explorer Program	99	0.0170	261		261	11	272
160211-10101 NCFPD Contract Services	144	0.0247	380		380	15	395
160211-24050 NCFPD Contract Services	390	0.0669	1,030		1,030	42	1,072
160212-10101 Fig Garden FPD Contract	130	0.0223	343		343	14	357
160301-10101 Inspection Services	23,478	4.0255	61,997		61,997	2,516	64,513
160302-10101 Fire Investigation	363	0.0622	959		959	39	998
160305-10101 HazMat & Confined Space	255	0.0437	673		673	27	700
160501-10101 Fire Training	430	0.0737	1,135		1,135	46	1,181
160501-24020 Fire Training	224	0.0384	592		592	24	616
160601-10101 Fire Repair and Maintenance	2,045	0.3506	5,400		5,400	219	5,619
160602-10101 Fire Supply	987	0.1692	2,606		2,606	106	2,712
160603-10101 Fire Communications	386	0.0662	1,019		1,019	41	1,060
160604-10101 Fire Property Maintenance	461	0.0790	1,217		1,217	49	1,266
168801-70211 Fire Phase I Projects DS	15	0.0026	40		40	2	42
170101-10101 Parks & Rec Admin &	977	0.1675	2,580		2,580	105	2,685
170102-10101 Community Events &	792	0.1358	2,091		2,091	85	2,176
170102-24017 Community Events &	523	0.0897	1,381		1,381	56	1,437
170103-10101 Contract Maintenance	219	0.0375	578		578	23	601
170208-10101 Community Services	81	0.0139	214		214	9	223
170301-10101 Recreation Services	228	0.0391	602		602	24	626
170302-10101 Neighborhood Parks And	3,476	0.5960	9,179		9,179	373	9,552
170302-22088 Neighborhood Parks And	610	0.1046	1,611		1,611	65	1,676
170302-24012 Neighborhood Parks And	401	0.0688	1,059		1,059	43	1,102
170302-24017 Neighborhood Parks And	130	0.0223	343		343	14	357
170303-10101 Community Sports	1,286	0.2205	3,396		3,396	138	3,534

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Schedule .4 - Detail Activity Allocations
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Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
170303-24012 Community Sports	291	0.0499	768		768	31	799
170305-10101 Swim Pool Oper And Maint	48	0.0082	127		127	5	132
170306-10101 Action Sports	809	0.1387	2,136		2,136	87	2,223
170306-24012 Action Sports	120	0.0206	317		317	13	330
170307-10101 Fitness and Nutrition	74	0.0127	195		195	8	203
170307-22087 Fitness and Nutrition	98	0.0168	259		259	11	270
170310-10101 Community Science	811	0.1391	2,142		2,142	87	2,229
170310-22031 Community Science	75	0.0129	198		198	8	206
170310-22032 Community Science	116	0.0199	306		306	12	318
170310-24048 Community Science	706	0.1211	1,864		1,864	76	1,940
170311-10101 Youth Sports	417	0.0715	1,101		1,101	45	1,146
170311-24012 Youth Sports	572	0.0981	1,510		1,510	61	1,571
170501-10101 Neighborhood Parks	111	0.0190	293		293	12	305
170504-10101 Neighborhood Parks	4,402	0.7548	11,624		11,624	472	12,096
170601-10101 After School Recreation	409	0.0701	1,080		1,080	44	1,124
170601-24048 After School Recreation	1,758	0.3014	4,642		4,642	188	4,830
170602-10101 Fresno Best	1,221	0.2094	3,224		3,224	131	3,355
170602-24048 Fresno Best	1,124	0.1927	2,968		2,968	120	3,088
170604-10101 Senior Citizen Programs	1,163	0.1994	3,071		3,071	125	3,196
170604-20501 Senior Citizen Programs	425	0.0729	1,122		1,122	46	1,168
170605-10101 Aquatics Program	827	0.1418	2,184		2,184	89	2,273
170605-22088 Aquatics Program	14	0.0024	37		37	2	39
170606-10101 Fresno Connect	28	0.0048	74		74	3	77
170502-24017 Parks Planned Maintenance	189	0.0324	499		499	20	519
170503-10101 Parks Custodial Maintenance	849	0.1456	2,242		2,242	91	2,333
170506-10101 Median Islands-Sanitation	1	0.0002	3		3		3
170507-10101 Mall Maintenance	63	0.0108	166		166	7	173
170517-10101 Memorial Auditorium	81	0.0139	214		214	9	223

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Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
170518-10101 Parks Night Crews	61	0.0105	161		161	7	168
170801-24017 Parks Special Projects	388	0.0665	1,025		1,025	42	1,067
172002-45001 Riverside Golf Course	223	0.0382	589		589	24	613
178801-70210 PARCS Impact Fee Projects	29	0.0050	77		77	3	80
179901-10101 Parks and Rec Capital	77	0.0132	203		203	8	211
179901-22031 Parks and Rec Capital	269	0.0461	710		710	29	739
179901-22092 Parks and Rec Capital	230	0.0394	607		607	25	632
179901-22094 Parks and Rec Capital	321	0.0550	848		848	34	882
179901-24017 Parks and Rec Capital	1,294	0.2219	3,417		3,417	139	3,556
179901-30127 Parks and Rec Capital	209	0.0358	552		552	22	574
179901-30134 Parks and Rec Capital	134	0.0230	354		354	14	368
179901-30136 Parks and Rec Capital	466	0.0799	1,231		1,231	50	1,281
179901-31504 Parks and Rec Capital	32	0.0055	85		85	3	88
179901-31510 Parks and Rec Capital	133	0.0228	351		351	14	365
180101-10101 Public Works Admin &	2,904	0.4979	7,668		7,668	311	7,979
180101-22508 Public Works Admin &	2,566	0.4400	6,776		6,776	275	7,051
180102-10101 PW Admin- Cap Lbr to be Al	127	0.0218	335		335	14	349
180105-10101 ADA Program	579	0.0993	1,529		1,529	62	1,591
180105-22508 ADA Program	579	0.0993	1,529		1,529	62	1,591
180201-10101 General Engineering	2,820	0.4835	7,447		7,447	302	7,749
180202-10101 Real Estate & Lease Service	703	0.1205	1,856		1,856	75	1,931
180203-10101 Land Section	1,616	0.2771	4,267		4,267	173	4,440
180204-10101 Engr Svc-Cap Lbr to be Allo	140	0.0240	370		370	15	385
180204-22508 Engr Svc-Cap Lbr to be Allo	204	0.0350	539		539	22	561
180231-10101 Traffic Operations	1,932	0.3313	5,102		5,102	207	5,309
180231-22508 Traffic Operations	1,219	0.2090	3,219		3,219	131	3,350
180232-22508 Traffic Operations Center	922	0.1581	2,435		2,435	99	2,534
180233-10101 Transportation Planning	986	0.1691	2,604		2,604	106	2,710

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180233-22508 Transportation Planning	972	0.1667	2,567		2,567	104	2,671
180234-10101 Traffic Oper. Capital Labor	108	0.0185	285		285	12	297
180234-22508 Traffic Oper. Capital Labor	192	0.0329	507		507	21	528
180411-22508 Project Management	763	0.1308	2,015		2,015	82	2,097
180412-22508 Proj Mgt Cap Lbr to be Allo	436	0.0748	1,151		1,151	47	1,198
180414-22508 Design Services	697	0.1195	1,841		1,841	75	1,916
180415-22508 Design Services Cap Lbr All	279	0.0478	737		737	30	767
180421-10101 Capital Management Admin	491	0.0842	1,297		1,297	53	1,350
180421-22508 Capital Management Admin	747	0.1281	1,973		1,973	80	2,053
180422-10101 Surveying	576	0.0988	1,521		1,521	62	1,583
180423-10101 Subdivision Inspection	1,042	0.1787	2,752		2,752	112	2,864
180424-22508 Capital Inspection	160	0.0274	422		422	17	439
180425-22508 Const Mgt Cap Lbr to be All	212	0.0363	560		560	23	583
181201-51001 Building Maintenance	12,151	2.0834	32,086		32,086	1,302	33,388
181210-51001 Special Projects	6,696	1.1481	17,682		17,682	718	18,400
181501-20103 Street Maintenance	7,371	1.2638	19,464		19,464	790	20,254
181501-22506 Street Maintenance	4,128	0.7078	10,901		10,901	442	11,343
181501-46501 Street Maintenance	62	0.0106	164		164	7	171
181502-41501 Street Cleaning	2,412	0.4136	6,369		6,369	259	6,628
181504-20103 Street Maint-Cap Lbr to be	175	0.0300	462		462	19	481
181509-41008 Street Tree Maintenance	1,206	0.2068	3,185		3,185	129	3,314
181509-41501 Street Tree Maintenance	297	0.0509	784		784	32	816
181510-46501 Streets Special Projects	112	0.0192	296		296	12	308
181511-24029 Median Island Maintenance	94	0.0161	248		248	10	258
181511-24030 Median Island Maintenance	56	0.0096	148		148	6	154
181511-24032 Median Island Maintenance	66	0.0113	174		174	7	181
181511-24033 Median Island Maintenance	74	0.0127	195		195	8	203
181511-30101 Median Island Maintenance	54	0.0093	143		143	6	149

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181511-30506 Median Island Maintenance	7,892	1.3532	20,840		20,840	846	21,686
181511-30509 Median Island Maintenance	11,721	2.0097	30,951		30,951	1,256	32,207
181511-30517 Median Island Maintenance	2,845	0.4878	7,513		7,513	305	7,818
181511-41501 Median Island Maintenance	5,433	0.9315	14,347		14,347	582	14,929
181514-10101 Park Maintenance	19,537	3.3498	51,590		51,590	2,094	53,684
182001-10101 Streetlight Maintenance	202	0.0346	533		533	22	555
182001-20101 Streetlight Maintenance	26,173	4.4876	69,113		69,113	2,805	71,918
182001-20102 Streetlight Maintenance	164	0.0281	433		433	18	451
182001-46502 Streetlight Maintenance	428	0.0734	1,130		1,130	46	1,176
182003-20101 Tra Sig/Lght-Cap Lbr to be	115	0.0197	304		304	12	316
185001-40540 UGM Capital	608	0.1042	1,606		1,606	65	1,671
186010-31646 Right of Way Acquisition	269	0.0461	710		710	29	739
189901-20102 Street Works	1,816	0.3114	4,795		4,795	195	4,990
189901-21501 Street Works	214	0.0367	565		565	23	588
189901-22003 Street Works	941	0.1613	2,485		2,485	101	2,586
189901-22048 Street Works	21,612	3.7056	57,070		57,070	2,316	59,386
189901-22050 Street Works	1,199	0.2056	3,166		3,166	129	3,295
189901-22056 Street Works	461	0.0790	1,217		1,217	49	1,266
189901-22504 Street Works	4,028	0.6906	10,636		10,636	432	11,068
189901-22507 Street Works	314	0.0538	829		829	34	863
189901-22509 Street Works	1,063	0.1823	2,807		2,807	114	2,921
189901-22510 Street Works	335	0.0574	885		885	36	921
189901-22511 Street Works	483	0.0828	1,275		1,275	52	1,327
189901-22512 Street Works	56	0.0096	148		148	6	154
189901-24009 Street Works	923	0.1583	2,437		2,437	99	2,536
189901-24053 Street Works	1,424	0.2442	3,760		3,760	153	3,913
189901-24055 Street Works	367	0.0629	969		969	39	1,008
189901-24061 Street Works	1,483	0.2543	3,916		3,916	159	4,075

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189901-24064 Street Works	390	0.0669	1,030		1,030	42	1,072
189901-26001 Street Works	736	0.1262	1,944		1,944	79	2,023
189901-30102 Street Works	220	0.0377	581		581	24	605
189901-30143 Street Works	342	0.0586	903		903	37	940
189901-30144 Street Works	500	0.0857	1,320		1,320	54	1,374
189901-30151 Street Works	202	0.0346	533		533	22	555
189901-30152 Street Works	221	0.0379	584		584	24	608
189901-30502 Street Works	194	0.0333	512		512	21	533
189901-30506 Street Works	132	0.0226	349		349	14	363
189901-30509 Street Works	350	0.0600	924		924	38	962
189901-30517 Street Works	889	0.1524	2,348		2,348	95	2,443
189901-30518 Street Works	160	0.0274	422		422	17	439
189901-31578 Street Works	137	0.0235	362		362	15	377
189901-31585 Street Works	66	0.0113	174		174	7	181
189901-31588 Street Works	67	0.0115	177		177	7	184
189901-41501 Street Works	1,114	0.1910	2,942		2,942	119	3,061
189901-46501 Street Works	603	0.1034	1,592		1,592	65	1,657
200101-10101 Intergovernmental Relations	214	0.0367	565		565	23	588
200201-10101 Redevelopment Services	223	0.0382	589		589	24	613
200301-50104 Retirement Accounting	356	0.0610	940		940	38	978
200601-10101 Citywide Contract Obligagat	5,920	1.0150	15,633		15,633	635	16,268
400101-10101 Administration &	569	0.0976	1,503		1,503	61	1,564
400102-10101 Accounting & Cashiering	213	0.0365	562		562	23	585
400104-10101 Records Section	270	0.0463	713		713	29	742
400105-20501 CDBG Administration	327	0.0561	863		863	35	898
400105-20515 CDBG Administration	197	0.0338	520		520	21	541
400105-20521 CDBG Administration	154	0.0264	407		407	17	424
400204-10101 Inspection Services	7,403	1.2693	19,549		19,549	793	20,342

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400205-10101 Permit Center	398	0.0682	1,051		1,051	43	1,094
400301-10101 Advance Planning	992	0.1701	2,620		2,620	106	2,726
400302-10101 Current Planning	1,964	0.3367	5,186		5,186	211	5,397
400602-20501 Housing Development	370	0.0634	977		977	40	1,017
400602-22084 Housing Development	2,947	0.5053	7,782		7,782	316	8,098
400603-20501 Housing Rehabilitation	747	0.1281	1,973		1,973	80	2,053
400603-20506 Housing Rehabilitation	131	0.0225	346		346	14	360
400603-20515 Housing Rehabilitation	168	0.0288	444		444	18	462
400603-20518 Housing Rehabilitation	1,051	0.1802	2,775		2,775	113	2,888
400603-20521 Housing Rehabilitation	200	0.0343	528		528	21	549
400603-20533 Housing Rehabilitation	219	0.0375	578		578	23	601
400603-22038 Housing Rehabilitation	139	0.0238	367		367	15	382
400603-22084 Housing Rehabilitation	603	0.1034	1,592		1,592	65	1,657
400604-20501 Home Buyer Assistance	4	0.0007	11		11		11
400604-20515 Home Buyers Assistance	115	0.0197	304		304	12	316
400604-22084 Home Buyer Assistance	155	0.0266	409		409	17	426
400605-20501 Homeless Services	230	0.0394	607		607	25	632
400605-22085 Homeless Services	159	0.0273	420		420	17	437
400606-10101 Mobile Home Rent Review	179	0.0307	473		473	19	492
400702-10101 Community Revitalization	2,556	0.4382	6,749		6,749	274	7,023
400702-20501 Community Revitalization	754	0.1293	1,991		1,991	81	2,072
400702-24024 Community Revitalization	675	0.1157	1,782		1,782	72	1,854
400801-10101 Sustainable Fresno	338	0.0580	893		893	36	929
400801-20516 Sustainable Fresno	192	0.0329	507		507	21	528
400801-20532 Sustainable Fresno	466	0.0799	1,231		1,231	50	1,281
400801-22089 Sustainable Fresno	82	0.0141	217		217	9	226
400801-22093 Sustainable Fresno	33	0.0057	87		87	4	91
400801-26001 Sustainable Fresno	10	0.0017	26		26	1	27

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400901-10101 Local Bus Initiative Sect	1	0.0002	3		3		3
400901-20501 Local Bus Initiative Sect	93	0.0159	246		246	10	256
400920-10101 Neighborhood Revitalization	19	0.0033	50		50	2	52
400930-10101 Local Business Initiatives	49	0.0084	129		129	5	134
400950-10101 Historic Preservation	20	0.0034	53		53	2	55
400950-20501 Historic Preservation	236	0.0405	623		623	25	648
400950-22091 Historic Preservation	130	0.0223	343		343	14	357
401001-10101 Parking All Areas	8,811	1.5107	23,267		23,267	944	24,211
410101-55001 Public Utilities Admin	1,365	0.2340	3,604		3,604	146	3,750
410102-55001 Utility Engineering & Plann	2,151	0.3688	5,680		5,680	231	5,911
410320-40101 SW/DRF-SRF06CX150	5	0.0009	13		13	1	14
410321-40101 SDWSRF-Enterprise Canal	6	0.0010	16		16	1	17
410401-52507 UB&C Administration	509	0.0873	1,344		1,344	55	1,399
410402-52507 UB&C Customer Service	356	0.0610	940		940	38	978
410403-52507 UB&C Collection/Spec Billin	454	0.0778	1,199		1,199	49	1,248
410404-52507 UB&C Satellite Collection O	352	0.0604	929		929	38	967
411001-40101 Water Operations	94,972	16.2834	250,788		250,788	10,174	260,962
411501-40101 Water Capital	24,587	4.2157	64,925		64,925	2,635	67,560
412001-41001 Container Acquisition & Mai	742	0.1272	1,959		1,959	80	2,039
412002-41001 Landfill	1,080	0.1852	2,852		2,852	116	2,968
412004-41001 Recycling	364	0.0624	961		961	39	1,000
412004-41004 Recycling	53	0.0091	140		140	6	146
412004-41006 Recycling	131	0.0225	346		346	14	360
412007-41001 Solid Waste Collect & Dispo	1,778	0.3049	4,695		4,695	191	4,886
412008-41001 Solid Waste Collection & Di	992	0.1701	2,620		2,620	106	2,726
412010-41001 Litter Control	1,942	0.3330	5,128		5,128	208	5,336
412011-41001 Operation Clean Up	1,041	0.1785	2,749		2,749	112	2,861
412018-41001 Commerical SWaste	9	0.0015	24		24	1	25

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413501-40501 Sewer System Capital	4,529	0.7765	11,959		11,959	485	12,444
414004-40501 Liquid WasteTreatment	15,311	2.6252	40,431		40,431	1,641	42,072
414006-40501 Pretreatment	4,447	0.7625	11,743		11,743	477	12,220
414007-40501 N. Fresno WW Reclam	1,712	0.2935	4,521		4,521	183	4,704
414008-40501 Wastewater Collection	8,046	1.3796	21,247		21,247	862	22,109
414501-40501 Wastewater Capital	1,908	0.3271	5,038		5,038	205	5,243
414501-40525 Wastewater Capital	1,028	0.1763	2,715		2,715	110	2,825
430101-42001 FYI Admin & Management	5,757	0.9871	15,202		15,202	617	15,819
430102-42001 FYI Operations &	2,189	0.3753	5,780		5,780	235	6,015
430103-42001 FYI Security & Safety	1,045	0.1792	2,759		2,759	112	2,871
430104-42001 FYI Airfield Ops & Maint	1,296	0.2222	3,422		3,422	139	3,561
430107-42001 Airports Marketing	755	0.1295	1,994		1,994	81	2,075
430108-42001 Airports Finance	711	0.1219	1,877		1,877	76	1,953
430109-42001 Airports Property	852	0.1461	2,250		2,250	91	2,341
430110-42001 Airports Information Techno	690	0.1183	1,822		1,822	74	1,896
430201-42501 FCH Airport Operations	1,934	0.3316	5,107		5,107	207	5,314
439901-42040 Airports Fed Grants	1,820	0.3121	4,806		4,806	195	5,001
439902-42042 Airport Local Funded Projec	792	0.1358	2,091		2,091	85	2,176
439903-42040 Airports Fed Grants	349	0.0598	922		922	37	959
439906-42040 Airports Fed Grant- Noise	664	0.1138	1,753		1,753	71	1,824
440101-43001 Convention Center Admin	416	0.0713	1,099		1,099	45	1,144
449901-30138 Conv Center Capital	316	0.0542	834		834	34	868
449901-30142 Conv Center Capital	160	0.0274	422		422	17	439
451001-43502 Administration	1,132	0.1941	2,989		2,989	121	3,110
451002-22505 Weekday Service	123	0.0211	325		325	13	338
451002-43502 Weekday Service	577	0.0989	1,524		1,524	62	1,586
451002-43504 Weekday Service	85	0.0146	224		224	9	233
451003-22505 Night Service	705	0.1209	1,862		1,862	76	1,938

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451003-43502 Night Service	355	0.0609	937		937	38	975
451003-43504 Night Service	58	0.0099	153		153	6	159
451004-43502 Weekend Service	474	0.0813	1,252		1,252	51	1,303
451004-43504 Weekend Service	57	0.0098	151		151	6	157
451005-22505 15 Min Frequencies	320	0.0549	845		845	34	879
451005-43504 15 Min Frequencies	57	0.0098	151		151	6	157
451006-22505 Special Services	76	0.0130	201		201	8	209
451006-43504 Special Services	55	0.0094	145		145	6	151
452001-43504 Administration	3,051	0.5231	8,057		8,057	327	8,384
452002-43504 Weekday Service	2,952	0.5061	7,795		7,795	316	8,111
452003-43504 Night Service	2,340	0.4012	6,179		6,179	251	6,430
452004-43504 Weekend Service	2,371	0.4065	6,261		6,261	254	6,515
452005-43504 15 Min Frequencies	1,923	0.3297	5,078		5,078	206	5,284
452007-43504 Shelter Crew	604	0.1036	1,595		1,595	65	1,660
453001-22505 Administration	284	0.0487	750		750	30	780
453001-43502 Administration	8,288	1.4210	21,886		21,886	888	22,774
453001-43504 Administration	280	0.0480	739		739	30	769
454001-43502 Administration	467	0.0801	1,233		1,233	50	1,283
454001-43504 Administration	4	0.0007	11		11		11
454008-43502 HandyRide	326	0.0559	861		861	35	896
454008-43504 HandyRide	15	0.0026	40		40	2	42
454009-43502 Certifications	91	0.0156	240		240	10	250
455001-43504 Administration	126	0.0216	333		333	14	347
455010-43504 Planning	152	0.0261	401		401	16	417
455011-43504 Marketing	169	0.0290	446		446	18	464
456401-50501 Fleet Equip Maintenance	10,366	1.7773	27,373		27,373	1,111	28,484
456501-50502 Fleet Equip Acquisition Div	646	0.1108	1,706		1,706	69	1,775
459901-43523 FAX Capital	75	0.0129	198		198	8	206

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459901-43525 FAX Capital	49	0.0084	129		129	5	134
459901-43540 FAX Capital	22	0.0038	58		58	2	60
459901-43543 FAX Capital	81	0.0139	214		214	9	223
459901-43545 FAX Capital	132	0.0226	349		349	14	363
459901-43548 FAX Capital	212	0.0363	560		560	23	583
459901-43550 FAX Capital	22	0.0038	58		58	2	60
510101-54002 Information Services Admin	727	0.1247	1,920		1,920	78	1,998
510201-54002 System Applications	341	0.0585	900		900	37	937
510301-54002 Computer Services	497	0.0852	1,312		1,312	53	1,365
510401-54501 Communications Services	1,306	0.2239	3,449		3,449	140	3,589
510501-54001 Systems Acquisition & Maint	598	0.1025	1,579		1,579	64	1,643
511001-54003 Network	76	0.0130	201		201	8	209
520202-70101 Treasury	132	0.0226	349		349	14	363
520401-10101 Business License Program	5,891	1.0101	15,556		15,556	631	16,187
520802-10101 Disadvantaged Bus Enterpris	246	0.0422	650		650	26	676
540701-51502 Property Self Insurance	753	0.1291	1,988		1,988	81	2,069
540702-51502 Liability Self Insurance	2,261	0.3877	5,970		5,970	242	6,212
540801-51501 Workers Comp Insurance	372	0.0638	982		982	40	1,022
540901-51503 Unemployment Self	114	0.0195	301		301	12	313
541001-10101 Classification and Comp	211	0.0362	557		557	23	580
SubTotal	583,231	100.0000	1,540,103		1,540,103	61,208	1,601,311
Total	583,231	100.0000	1,540,103		1,540,103	61,208	1,601,311

Allocation Basis: AP and JE Transaction Count by Section Fund
Allocation Source: Accounting

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
010101-10801 City Council	9,304	9,304
100101-10102, 100102 Office	1,330	1,330
100401-10101 City Manager	2,068	2,068
120101-10101 City Clerk's	998	998
120102-10101 Records	404	404
140101-10101 Legal	1,875	1,875
430501-42044 Airports	2,247	2,247
510301-10101 Computer	1,001	1,001
520101-10101 Finance	1,664	1,664
520201-10101 Accounting	21,896	21,896
520202-10101 Treasury	1,341	1,341
520203-10101 Payroll	1,119	1,119
520204-10101 Collections	4,237	4,237
520301-10101 Budget	1,157	1,157
520304-10101 Internal Audit	660	660
520801-10101 Purchasing	1,574	1,574
520902-10101 Central	1,003	1,003
540101-10101 Personnel	5,619	5,619
019501-10101 District 5	250	250
019601-10101 District 6	195	195
019701-10101 District 7	52	52
100501-10101 Office of	426	426
100701-24006 Local Bus	1,107	1,107
109901-20501, 20515 Mayor	4,316	4,316
151001-10101 Office of Chief	7,661	7,661
151001-48001 Office of Chief	1,610	1,610
151009-10101 Office of the	132	132
152001-10101 Management	1,519	1,519
152002-10101 Fiscal Affairs	1,063	1,063
152005-10101 Property Room	2,380	2,380
152005-24003 Property Room	50	50
152006-10101 Planning and	558	558
152009-10101 Police Admin	1,341	1,341
152010-10101 Administration	1,715	1,715
153001-10101 SW Policing	2,611	2,611
153002-10101 CE Policing	50	50

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
153003-10101 SE Policing	2,129	2,129
153004-10101 NE Policing	1,841	1,841
153005-10101 NW Policing	1,962	1,962
153005-24003 NW Policing	137	137
153009-10101 Patrol Training	489	489
153010-10101 Patrol	1,135	1,135
153011-10101 Airport Public	11	11
153012-10101 Graffiti	1,388	1,388
153012-20501 Graffiti	1,300	1,300
153013-10101 CalTrans Litter	533	533
153015-10101 School	923	923
153016-10101 Fresno Area	747	747
153017-10101 CBAT Career	665	665
154006-10101 Helicopter	1,462	1,462
154006-24003 Helicopter	415	415
154008-10101 PAL/Life Skills	57	57
154011-10101 Employee	621	621
154012-10101 Volunteer	731	731
154015-10101 Mounted	164	164
154016-10101 K9	1,839	1,839
154017-10101	1,648	1,648
154018-10101 Duty Office	832	832
154019-10101 Call Diversion	116	116
154020-10101 Patrol Support	731	731
154021-10101 Airport Public	14	14
154021-22043 Airport Public	1,063	1,063
154022-10101 Information	923	923
154023-10101 Traffic	3,199	3,199
154024-10101 Neighborhood	1,365	1,365
154025-10101 SWAT	601	601
154026-10101 EOD (Bomb	275	275
154027-10101 Records	1,630	1,630
154029-10101 Youth Gang	725	725
154030-10101 Crime View	1,063	1,063
154031-10101 Video Policing	347	347
154050-10101 Special	1,074	1,074

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
155001-10101 Internal Affairs	1,127	1,127
155003-10101 Technical	1,655	1,655
155004-10101 Criminal	1,541	1,541
155006-10101 Street Violence	1,770	1,770
155006-24003 Street Violence	176	176
155007-10101 Family Justice	1,830	1,830
155008-10101 Special	1,228	1,228
155008-24003 Special	338	338
155009-10101 Investigative	30	30
155010-10101 Investigative	962	962
155011-10101 Auto Theft	863	863
155012-10101 MAGEC	1,171	1,171
155017-10101	1,239	1,239
155018-10101 VCIT-1	983	983
155019-10101 Joint Terrorism	618	618
155020-10101 HIDTA Task	643	643
155021-10101 VCIT-2	1,110	1,110
156110-22027 Bullet Proof	33	33
156121-22070 PSIC	137	137
156129-22027 COPS CSPP	703	703
156130-22027 HUD Capital	692	692
156201-22028 ABC/FSU	385	385
156246-10101 IECGP	50	50
156253-10101 Cal-Grip FY10	66	66
156254-10101 CAHT Human	19	19
156254-22028 CAHT Human	591	591
156257-10101 2011 Children	17	17
156258-10101 2011 CAL Grip	442	442
156258-22028 2011 CAL Grip	558	558
156259-22040 Homeland	173	173
156260-22040 IECGP 10	1,069	1,069
156261-22028 DEAP 2012	157	157
156262-22028 CEDV 2011	335	335
156263-22040 Homeland Sec	467	467
156264-22028 Calif	347	347
156265-22028 CalGRIP 12	447	447

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
156270-22028 CalGRIP 13	55	55
156266-22028 CEDV 12	379	379
156267-22028 STEP	226	226
156268-22028 Sobriety 12	154	154
156269-22028 CAHT 2012	445	445
156302-10101 CHRP	546	546
156302-22071 CHRP	750	750
156401-20501 CDBG, Fund	563	563
156413-22014 SLESF 10-11	544	544
156414-22014 SLESF 12-13	121	121
156509-22041 Recovery 2009	283	283
156510-22041 2009 Justice	11	11
156511-22041 JAG FY10	63	63
156512-22041 JAG FY 12	66	66
156513-22041 JAG FY 12	104	104
158001-24005 P.O.S.T.	2,058	2,058
158003-24005 Regional	2,023	2,023
158004-24005 Scared Stiff	951	951
159801-70211 Police Phase I	44	44
159802-70212 PD HVAC	173	173
160101-10101 Administative	1,440	1,440
160103-10101 Office of	558	558
160103-22033 Public	140	140
160104-10101 Recruitment	33	33
160201-10101 Suppression ,	14,630	14,630
160201-22035 Suppression ,	198	198
160201-22044 Suppression ,	871	871
160201-22059 Suppression ,	231	231
160201-24050 Field	82	82
160203-10101 Honor Guard	25	25
160204-10101 HazMat Team	347	347
160205-10101 Technical	245	245
160206-10101 Emergency	39	39
160207-10101 Geographic	214	214
160209-10101 Fire Safer	549	549
160210-10101 Explorer	272	272

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
160211-10101 NCFPD	395	395
160211-24050 NCFPD	1,072	1,072
160212-10101 Fig Garden	357	357
160301-10101 Inspection	64,513	64,513
160302-10101 Fire	998	998
160305-10101 HazMat &	700	700
160501-10101 Fire Training	1,181	1,181
160501-24020 Fire Training	616	616
160601-10101 Fire Repair	5,619	5,619
160602-10101 Fire Supply	2,712	2,712
160603-10101 Fire	1,060	1,060
160604-10101 Fire Property	1,266	1,266
168801-70211 Fire Phase I	42	42
170101-10101 Parks & Rec	2,685	2,685
170102-10101 Community	2,176	2,176
170102-24017 Community	1,437	1,437
170103-10101 Contract	601	601
170208-10101 Community	223	223
170301-10101 Recreation	626	626
170302-10101 Neighborhood	9,552	9,552
170302-22088 Neighborhood	1,676	1,676
170302-24012 Neighborhood	1,102	1,102
170302-24017 Neighborhood	357	357
170303-10101 Community	3,534	3,534
170303-24012 Community	799	799
170305-10101 Swim Pool	132	132
170306-10101 Action Sports	2,223	2,223
170306-24012 Action Sports	330	330
170307-10101 Fitness and	203	203
170307-22087 Fitness and	270	270
170310-10101 Community	2,229	2,229
170310-22031 Community	206	206
170310-22032 Community	318	318
170310-24048 Community	1,940	1,940
170311-10101 Youth Sports	1,146	1,146
170311-24012 Youth Sports	1,571	1,571

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
170501-10101 Neighborhood	305	305
170504-10101 Neighborhood	12,096	12,096
170601-10101 After School	1,124	1,124
170601-24048 After School	4,830	4,830
170602-10101 Fresno Best	3,355	3,355
170602-24048 Fresno Best	3,088	3,088
170604-10101 Senior Citizen	3,196	3,196
170604-20501 Senior Citizen	1,168	1,168
170605-10101 Aquatics	2,273	2,273
170605-22088 Aquatics	39	39
170606-10101 Fresno	77	77
170502-24017 Parks Planned	519	519
170503-10101 Parks	2,333	2,333
170506-10101 Median	3	3
170507-10101 Mall	173	173
170517-10101 Memorial	223	223
170518-10101 Parks Night	168	168
170801-24017 Parks Special	1,067	1,067
172002-45001 Riverside Golf	613	613
178801-70210 PARCS Impact	80	80
179901-10101 Parks and Rec	211	211
179901-22031 Parks and Rec	739	739
179901-22092 Parks and Rec	632	632
179901-22094 Parks and Rec	882	882
179901-24017 Parks and Rec	3,556	3,556
179901-30127 Parks and Rec	574	574
179901-30134 Parks and Rec	368	368
179901-30136 Parks and Rec	1,281	1,281
179901-31504 Parks and Rec	88	88
179901-31510 Parks and Rec	365	365
180101-10101 Public Works	7,979	7,979
180101-22508 Public Works	7,051	7,051
180102-10101 PW Admin-	349	349
180105-10101 ADA Program	1,591	1,591
180105-22508 ADA Program	1,591	1,591
180201-10101 General	7,749	7,749

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
180202-10101 Real Estate &	1,931	1,931
180203-10101 Land Section	4,440	4,440
180204-10101 Engr Svc-Cap	385	385
180204-22508 Engr Svc-Cap	561	561
180231-10101 Traffic	5,309	5,309
180231-22508 Traffic	3,350	3,350
180232-22508 Traffic	2,534	2,534
180233-10101 Transportation	2,710	2,710
180233-22508 Transportation	2,671	2,671
180234-10101 Traffic Oper.	297	297
180234-22508 Traffic Oper.	528	528
180411-22508 Project	2,097	2,097
180412-22508 Proj Mgt Cap	1,198	1,198
180414-22508 Design	1,916	1,916
180415-22508 Design	767	767
180421-10101 Capital	1,350	1,350
180421-22508 Capital	2,053	2,053
180422-10101 Surveying	1,583	1,583
180423-10101 Subdivision	2,864	2,864
180424-22508 Capital	439	439
180425-22508 Const Mgt Cap	583	583
181201-51001 Building	33,388	33,388
181210-51001 Special	18,400	18,400
181501-20103 Street	20,254	20,254
181501-22506 Street	11,343	11,343
181501-46501 Street	171	171
181502-41501 Street	6,628	6,628
181504-20103 Street	481	481
181509-41008 Street Tree	3,314	3,314
181509-41501 Street Tree	816	816
181510-46501 Streets Special	308	308
181511-24029 Median Island	258	258
181511-24030 Median Island	154	154
181511-24032 Median Island	181	181
181511-24033 Median Island	203	203
181511-30101 Median Island	149	149

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
181511-30506 Median Island	21,686	21,686
181511-30509 Median Island	32,207	32,207
181511-30517 Median Island	7,818	7,818
181511-41501 Median Island	14,929	14,929
181514-10101 Park	53,684	53,684
182001-10101 Streetlight	555	555
182001-20101 Streetlight	71,918	71,918
182001-20102 Streetlight	451	451
182001-46502 Streetlight	1,176	1,176
182003-20101 Tra	316	316
185001-40540 UGM Capital	1,671	1,671
186010-31646 Right of Way	739	739
189901-20102 Street Works	4,990	4,990
189901-21501 Street Works	588	588
189901-22003 Street Works	2,586	2,586
189901-22048 Street Works	59,386	59,386
189901-22050 Street Works	3,295	3,295
189901-22056 Street Works	1,266	1,266
189901-22504 Street Works	11,068	11,068
189901-22507 Street Works	863	863
189901-22509 Street Works	2,921	2,921
189901-22510 Street Works	921	921
189901-22511 Street Works	1,327	1,327
189901-22512 Street Works	154	154
189901-24009 Street Works	2,536	2,536
189901-24053 Street Works	3,913	3,913
189901-24055 Street Works	1,008	1,008
189901-24061 Street Works	4,075	4,075
189901-24064 Street Works	1,072	1,072
189901-26001 Street Works	2,023	2,023
189901-30102 Street Works	605	605
189901-30143 Street Works	940	940
189901-30144 Street Works	1,374	1,374
189901-30151 Street Works	555	555
189901-30152 Street Works	608	608
189901-30502 Street Works	533	533

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
189901-30506 Street Works	363	363
189901-30509 Street Works	962	962
189901-30517 Street Works	2,443	2,443
189901-30518 Street Works	439	439
189901-31578 Street Works	377	377
189901-31585 Street Works	181	181
189901-31588 Street Works	184	184
189901-41501 Street Works	3,061	3,061
189901-46501 Street Works	1,657	1,657
200101-10101	588	588
200201-10101	613	613
200301-50104 Retirement	978	978
200601-10101 Citywide	16,268	16,268
400101-10101 Administration	1,564	1,564
400102-10101 Accounting &	585	585
400104-10101 Records	742	742
400105-20501 CDBG	898	898
400105-20515 CDBG	541	541
400105-20521 CDBG	424	424
400204-10101 Inspection	20,342	20,342
400205-10101 Permit Center	1,094	1,094
400301-10101 Advance	2,726	2,726
400302-10101 Current	5,397	5,397
400602-20501 Housing	1,017	1,017
400602-22084 Housing	8,098	8,098
400603-20501 Housing	2,053	2,053
400603-20506 Housing	360	360
400603-20515 Housing	462	462
400603-20518 Housing	2,888	2,888
400603-20521 Housing	549	549
400603-20533 Housing	601	601
400603-22038 Housing	382	382
400603-22084 Housing	1,657	1,657
400604-20501 Home Buyer	11	11
400604-20515 Home Buyers	316	316
400604-22084 Home Buyer	426	426

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
400605-20501 Homeless	632	632
400605-22085 Homeless	437	437
400606-10101 Mobile Home	492	492
400702-10101 Community	7,023	7,023
400702-20501 Community	2,072	2,072
400702-24024 Community	1,854	1,854
400801-10101 Sustainable	929	929
400801-20516 Sustainable	528	528
400801-20532 Sustainable	1,281	1,281
400801-22089 Sustainable	226	226
400801-22093 Sustainable	91	91
400801-26001 Sustainable	27	27
400901-10101 Local Bus	3	3
400901-20501 Local Bus	256	256
400920-10101 Neighborhood	52	52
400930-10101 Local Business	134	134
400950-10101 Historic	55	55
400950-20501 Historic	648	648
400950-22091 Historic	357	357
401001-10101 Parking All	24,211	24,211
410101-55001 Public Utilities	3,750	3,750
410102-55001 Utility	5,911	5,911
410320-40101	14	14
410321-40101	17	17
410401-52507 UB&C	1,399	1,399
410402-52507 UB&C	978	978
410403-52507 UB&C	1,248	1,248
410404-52507 UB&C Satellite	967	967
411001-40101 Water	260,962	260,962
411501-40101 Water Capital	67,560	67,560
412001-41001 Container	2,039	2,039
412002-41001 Landfill	2,968	2,968
412004-41001 Recycling	1,000	1,000
412004-41004 Recycling	146	146
412004-41006 Recycling	360	360
412007-41001 Solid Waste	4,886	4,886

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
412008-41001 Solid Waste	2,726	2,726
412010-41001 Litter Control	5,336	5,336
412011-41001 Operation	2,861	2,861
412018-41001 Commerical	25	25
413501-40501 Sewer System	12,444	12,444
414004-40501 Liquid	42,072	42,072
414006-40501 Pretreatment	12,220	12,220
414007-40501 N. Fresno WW	4,704	4,704
414008-40501 Wastewater	22,109	22,109
414501-40501 Wastewater	5,243	5,243
414501-40525 Wastewater	2,825	2,825
430101-42001 FYI Admin &	15,819	15,819
430102-42001 FYI Operations	6,015	6,015
430103-42001 FYI Security &	2,871	2,871
430104-42001 FYI Airfield	3,561	3,561
430107-42001 Airports	2,075	2,075
430108-42001 Airports	1,953	1,953
430109-42001 Airports	2,341	2,341
430110-42001 Airports	1,896	1,896
430201-42501 FCH Airport	5,314	5,314
439901-42040 Airports Fed	5,001	5,001
439902-42042 Airport Local	2,176	2,176
439903-42040 Airports Fed	959	959
439906-42040 Airports Fed	1,824	1,824
440101-43001 Convention	1,144	1,144
449901-30138 Conv Center	868	868
449901-30142 Conv Center	439	439
451001-43502 Administration	3,110	3,110
451002-22505 Weekday	338	338
451002-43502 Weekday	1,586	1,586
451002-43504 Weekday	233	233
451003-22505 Night Service	1,938	1,938
451003-43502 Night Service	975	975
451003-43504 Night Service	159	159
451004-43502 Weekend	1,303	1,303
451004-43504 Weekend	157	157

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
451005-22505 15 Min	879	879
451005-43504 15 Min	157	157
451006-22505 Special	209	209
451006-43504 Special	151	151
452001-43504 Administration	8,384	8,384
452002-43504 Weekday	8,111	8,111
452003-43504 Night Service	6,430	6,430
452004-43504 Weekend	6,515	6,515
452005-43504 15 Min	5,284	5,284
452007-43504 Shelter Crew	1,660	1,660
453001-22505 Administration	780	780
453001-43502 Administration	22,774	22,774
453001-43504 Administration	769	769
454001-43502 Administration	1,283	1,283
454001-43504 Administration	11	11
454008-43502 HandyRide	896	896
454008-43504 HandyRide	42	42
454009-43502 Certifications	250	250
455001-43504 Administration	347	347
455010-43504 Planning	417	417
455011-43504 Marketing	464	464
456401-50501 Fleet Equip	28,484	28,484
456501-50502 Fleet Equip	1,775	1,775
459901-43523 FAX Capital	206	206
459901-43525 FAX Capital	134	134
459901-43540 FAX Capital	60	60
459901-43543 FAX Capital	223	223
459901-43545 FAX Capital	363	363
459901-43548 FAX Capital	583	583
459901-43550 FAX Capital	60	60
510101-54002 Information	1,998	1,998
510201-54002 System	937	937
510301-54002 Computer	1,365	1,365
510401-54501	3,589	3,589
510501-54001 Systems	1,643	1,643
511001-54003 Network	209	209

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520201-10101 Accounting

Receiving Department	Total	Accounting
520202-70101 Treasury	363	363
520401-10101 Business	16,187	16,187
520802-10101 Disadvantaged	676	676
540701-51502 Property Self	2,069	2,069
540702-51502 Liability Self	6,212	6,212
540801-51501 Workers Comp	1,022	1,022
540901-51503 Unemployment	313	313
541001-10101 Classification	580	580
Direct Billed	0	0
Total	1,601,311	1,601,311

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SCHEDULE 9.1

CITY OF FRESNO, CALIFORNIA

520203 PAYROLL

NATURE AND EXTENT OF SERVICES

The Payroll section is part of the Finance Department and is responsible for planning, directing and administering the City's payroll system. The costs of services have been distributed to the following function:

- "Payroll"- These costs are allocated based on the payroll check count by section fund.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 520203-10101 Payroll

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	543,555			543,555
100401-10101 City Manager Admin and Mgmt	1,139	196	1,335	
120101-10101 City Clerk's Operations	253	32	285	
120102-10101 Records Management	135	1	136	
520101-10101 Finance Administration	59	8	67	
520201-10101 Accounting	1,075	44	1,119	
520203-10101 Payroll		637	637	
520301-10101 Budget Program		835	835	
520902-10101 Central Printing		2,279	2,279	
540101-10101 Personnel Services		4,592	4,592	
Total Allocated Additions:	2,661	8,624	11,285	11,285
Total To Be Allocated:	546,216	8,624		554,840

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City of Fresno, California
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Schedule .3 - Costs Allocated By Activity
For Department 520203-10101 Payroll

	Total	General & Admin	Payroll
Wages & Benefits			
Salaries & Wages	292,288	0	292,288
Fringe Benefits	124,243	0	124,243
Other Expense & Cost			
Gen Svc Pens Oblig Bnd Dbt Svc	9,986	0	9,986
Worker's Compensation	100	0	100
O/S Repair & Maint.--Equipment	828	0	828
Printing & Binding--O/S Vendor	1,114	0	1,114
Office Supplies	303	0	303
Materials & Parts--Equipment	2,797	0	2,797
Membership & Dues	219	0	219
Subscriptions & Publications	473	0	473
Info Systems Service Charge	20,400	0	20,400
Info Systems Equip Charge	18,200	0	18,200
Property Self-Insurance Chgs	100	0	100
Liability Self-Insurance Chgs	100	0	100
Charges For Telephone Service	2,102	0	2,102
Facilities Management Charges	25,000	0	25,000
City Hall Rent	44,602	0	44,602
Microsoft Migration	700	0	700
Departmental Totals			
Total Expenditures	543,555	0	543,555
Deductions			
Total Deductions	0	0	0
Functional Cost	543,555	0	543,555
Allocation Step 1			
Inbound- All Others	2,661	2,661	0
Reallocate Admin Costs		(2,661)	2,661
1st Allocation	546,216	0	546,216

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Schedule .3 - Costs Allocated By Activity
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	Total	General & Admin	Payroll
Allocation Step 2			
Inbound- All Others	8,624	8,624	0
Reallocate Admin Costs		(8,624)	8,624
2nd Allocation	8,624	0	8,624
Total For 0090 520203-10101 Payroll			
Total Allocated	554,840	0	554,840

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City of Fresno, California
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Schedule .4 - Detail Activity Allocations
For Department 520203-10101 Payroll

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	639	0.7094	3,875		3,875	63	3,938
100101-10102, 100102 Office Of The Mayor	137	0.1521	831		831	13	844
100401-10101 City Manager Admin and	190	0.2109	1,152		1,152		1,152
120101-10101 City Clerk's Operations	123	0.1366	746		746		746
140101-10101 Legal Proceedings & Consult	934	1.0369	5,664		5,664		5,664
430501-42044 Airports Projects Administr	260	0.2886	1,577		1,577		1,577
510301-10101 Computer Services	130	0.1443	788		788		788
520101-10101 Finance Administration	26	0.0289	158		158		158
520201-10101 Accounting	260	0.2886	1,577		1,577		1,577
520202-10101 Treasury	104	0.1155	631		631	10	641
520203-10101 Payroll	105	0.1166	637		637		637
520204-10101 Collections	26	0.0289	158		158	3	161
520301-10101 Budget Program	158	0.1754	958		958	15	973
520304-10101 Internal Audit	26	0.0289	158		158	3	161
520801-10101 Purchasing	210	0.2331	1,273		1,273	21	1,294
520902-10101 Central Printing	52	0.0577	315		315	5	320
540101-10101 Personnel Services	589	0.6539	3,572		3,572	58	3,630
100501-10101 Office of Independent Revie	24	0.0266	146		146	2	148
100701-24006 Local Bus Initiative	126	0.1399	764		764	12	776
151001-10101 Office of Chief of Police	412	0.4574	2,498		2,498	40	2,538
151001-48001 Office of Chief of Police	82	0.0910	497		497	8	505
152001-10101 Management Support	221	0.2453	1,340		1,340	22	1,362
152002-10101 Fiscal Affairs Bureau	170	0.1887	1,031		1,031	17	1,048
152005-10101 Property Room Bureau	212	0.2354	1,286		1,286	21	1,307
152006-10101 Planning and Research	152	0.1687	922		922	15	937
152009-10101 Police Admin Training	367	0.4074	2,225		2,225	36	2,261
152010-10101 Administration	137	0.1521	831		831	13	844
153001-10101 SW Policing District	3,061	3.3982	18,562		18,562	300	18,862

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Schedule .4 - Detail Activity Allocations
For Department 520203-10101 Payroll

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
153003-10101 SE Policing District	2,890	3.2084	17,525		17,525	283	17,808
153004-10101 NE Policing District	2,763	3.0674	16,754		16,754	271	17,025
153005-10101 NW Policing District	3,027	3.3605	18,355		18,355	296	18,651
153010-10101 Patrol Administration	177	0.1965	1,073		1,073	17	1,090
153012-10101 Graffiti	227	0.2520	1,377		1,377	22	1,399
153012-20501 Graffiti	104	0.1155	631		631	10	641
153013-10101 CalTrans Litter Program	30	0.0333	182		182	3	185
153015-10101 School Resource Officers Un	388	0.4307	2,353		2,353	38	2,391
153016-10101 Fresno Area Express Unit	122	0.1354	740		740	12	752
154006-10101 Helicopter Patrol Bureau	130	0.1443	788		788	13	801
154011-10101 Employee Services	31	0.0344	188		188	3	191
154012-10101 Volunteer Services	161	0.1787	976		976	16	992
154015-10101 Mounted	26	0.0289	158		158	3	161
154016-10101 K9	423	0.4696	2,565		2,565	41	2,606
154017-10101 Communications Center	2,171	2.4102	13,165		13,165	213	13,378
154018-10101 Duty Office	180	0.1998	1,091		1,091	18	1,109
154020-10101 Patrol Support Administrati	59	0.0655	358		358	6	364
154021-10101 Airport Public Safety	60	0.0666	364		364	6	370
154021-22043 Airport Public Safety	266	0.2953	1,613		1,613	26	1,639
154022-10101 Information Systems Bureau	182	0.2020	1,104		1,104	18	1,122
154023-10101 Traffic Enforcement	1,974	2.1915	11,970		11,970	193	12,163
154027-10101 Records Bureau	629	0.6983	3,814		3,814	62	3,876
154029-10101 Youth Gang Taskforce	26	0.0289	158		158	3	161
154030-10101 Crime View Bureau	265	0.2942	1,607		1,607	26	1,633
154031-10101 Video Policing	23	0.0255	139		139	2	141
154050-10101 Special Operations Admin	117	0.1299	709		709	11	720
155001-10101 Internal Affairs Bureau	208	0.2309	1,261		1,261	20	1,281
155003-10101 Technical Services Bureau	642	0.7127	3,893		3,893	63	3,956

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Schedule .4 - Detail Activity Allocations
For Department 520203-10101 Payroll

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
155004-10101 Criminal Investigations Bur	556	0.6173	3,372		3,372	54	3,426
155006-10101 Street Violence Bureau	1,175	1.3044	7,125		7,125	115	7,240
155007-10101 Family Justice Bureau	880	0.9769	5,336		5,336	86	5,422
155008-10101 Special Investigations Bure	329	0.3652	1,995		1,995	32	2,027
155010-10101 Investigative Serrvices Adm	86	0.0955	521		521	8	529
155011-10101 Auto Theft Team	268	0.2975	1,625		1,625	26	1,651
155012-10101 MAGEC	428	0.4751	2,595		2,595	42	2,637
155017-10101 Vice/Intelligence Unit	264	0.2931	1,601		1,601	26	1,627
155018-10101 VCIT-1	598	0.6639	3,626		3,626	59	3,685
155019-10101 Joint Terrorism Task Force	31	0.0344	188		188	3	191
155020-10101 HIDTA Task Force	30	0.0333	182		182	3	185
155021-10101 VCIT-2	804	0.8926	4,875		4,875	79	4,954
156129-22027 COPS CSPP	61	0.0677	370		370	6	376
156130-22027 HUD Capital Program FY12	59	0.0655	358		358	6	364
156260-22040 IECGP 10	4	0.0044	24		24		24
156264-22028 Calif Endowment Grant	30	0.0333	182		182	3	185
156265-22028 CalGRIP 12	52	0.0577	315		315	5	320
156266-22028 CEDV 12	23	0.0255	139		139	2	141
156269-22028 CAHT 2012	26	0.0289	158		158	3	161
156302-22071 CHRP	50	0.0555	303		303	5	308
156401-20501 CDBG, Fund 20501	147	0.1632	891		891	14	905
156510-22041 2009 Justice Assistance Gra	5	0.0056	30		30		30
158003-24005 Regional Training Section	36	0.0400	218		218	4	222
160101-10101 Administative Services	158	0.1754	958		958	15	973
160201-10101 Suppression , EMS, and	7,312	8.1171	44,335		44,335	707	45,042
160201-22044 Suppression , EMS, and	168	0.1865	1,019		1,019	16	1,035
160209-10101 Fire Safer Grant 2006	224	0.2487	1,358		1,358	22	1,380
160211-24050 NCFPD Contract Services	1,075	1.1934	6,519		6,519	105	6,624

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Schedule .4 - Detail Activity Allocations
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Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160301-10101 Inspection Services	372	0.4130	2,256		2,256	36	2,292
160302-10101 Fire Investigation	85	0.0944	515		515	8	523
160305-10101 HazMat & Confined Space	52	0.0577	315		315	5	320
160501-10101 Fire Training	108	0.1199	655		655	11	666
160601-10101 Fire Repair and Maintenance	276	0.3064	1,674		1,674	27	1,701
160602-10101 Fire Supply	26	0.0289	158		158	3	161
160604-10101 Fire Property Maintenance	26	0.0289	158		158	3	161
170101-10101 Parks & Rec Admin &	192	0.2132	1,164		1,164	19	1,183
170102-10101 Community Events &	172	0.1909	1,043		1,043	17	1,060
170301-10101 Recreation Services	10	0.0111	61		61	1	62
170302-10101 Neighborhood Parks And	893	0.9914	5,415		5,415	87	5,502
170302-22088 Neighborhood Parks And	71	0.0788	431		431	7	438
170302-24012 Neighborhood Parks And	10	0.0111	61		61	1	62
170302-24017 Neighborhood Parks And	19	0.0211	115		115	2	117
170303-10101 Community Sports	271	0.3009	1,643		1,643	27	1,670
170303-24012 Community Sports	3	0.0033	18		18		18
170305-10101 Swim Pool Oper And Maint	95	0.1055	576		576	9	585
170306-10101 Action Sports	266	0.2953	1,613		1,613	26	1,639
170306-24012 Action Sports	6	0.0067	36		36	1	37
170307-10101 Fitness and Nutrition	30	0.0333	182		182	3	185
170307-22087 Fitness and Nutrition	22	0.0244	133		133	2	135
170310-10101 Community Science	257	0.2853	1,558		1,558	25	1,583
170310-24048 Community Science	35	0.0389	212		212	3	215
170311-10101 Youth Sports	27	0.0300	164		164	3	167
170311-24012 Youth Sports	62	0.0688	376		376	6	382
170504-10101 Neighborhood Parks	562	0.6239	3,408		3,408	55	3,463
170601-10101 After School Recreation	423	0.4696	2,565		2,565	41	2,606
170601-24048 After School Recreation	804	0.8926	4,875		4,875	79	4,954

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Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
170602-10101 Fresno Best	52	0.0577	315		315	5	320
170602-24048 Fresno Best	66	0.0733	400		400	6	406
170604-20501 Senior Citizen Programs	413	0.4585	2,504		2,504	40	2,544
170605-10101 Aquatics Program	299	0.3319	1,813		1,813	29	1,842
170503-10101 Parks Custodial Maintenance	466	0.5173	2,826		2,826	46	2,872
179901-10101 Parks and Rec Capital	26	0.0289	158		158	3	161
179901-30127 Parks and Rec Capital	34	0.0377	206		206	3	209
180101-10101 Public Works Admin &	26	0.0289	158		158	3	161
180101-22508 Public Works Admin &	226	0.2509	1,370		1,370	22	1,392
180102-10101 PW Admin- Cap Lbr to be Al	26	0.0289	158		158	3	161
180105-10101 ADA Program	26	0.0289	158		158	3	161
180201-10101 General Engineering	95	0.1055	576		576	9	585
180203-10101 Land Section	52	0.0577	315		315	5	320
180204-10101 Engr Svc-Cap Lbr to be Allo	26	0.0289	158		158	3	161
180204-22508 Engr Svc-Cap Lbr to be Allo	163	0.1810	988		988	16	1,004
180231-10101 Traffic Operations	78	0.0866	473		473	8	481
180231-22508 Traffic Operations	35	0.0389	212		212	3	215
180232-22508 Traffic Operations Center	156	0.1732	946		946	15	961
180233-10101 Transportation Planning	104	0.1155	631		631	10	641
180233-22508 Transportation Planning	50	0.0555	303		303	5	308
180234-22508 Traffic Oper. Capital Labor	52	0.0577	315		315	5	320
180412-22508 Proj Mgt Cap Lbr to be Allo	170	0.1887	1,031		1,031	17	1,048
180415-22508 Design Services Cap Lbr All	154	0.1710	934		934	15	949
180421-10101 Capital Management Admin	26	0.0289	158		158	3	161
180421-22508 Capital Management Admin	52	0.0577	315		315	5	320
180423-10101 Subdivision Inspection	131	0.1454	794		794	13	807
180425-22508 Const Mgt Cap Lbr to be All	642	0.7127	3,893		3,893	63	3,956
181201-51001 Building Maintenance	261	0.2898	1,583		1,583	26	1,609

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Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181210-51001 Special Projects	130	0.1443	788		788	13	801
181501-20103 Street Maintenance	955	1.0602	5,791		5,791	94	5,885
181501-22506 Street Maintenance	585	0.6494	3,547		3,547	57	3,604
181502-41501 Street Cleaning	416	0.4618	2,523		2,523	41	2,564
181504-20103 Street Maint-Cap Lbr to be	182	0.2020	1,104		1,104	18	1,122
181509-41008 Street Tree Maintenance	21	0.0233	127		127	2	129
181509-41501 Street Tree Maintenance	182	0.2020	1,104		1,104	18	1,122
181510-46501 Streets Special Projects	26	0.0289	158		158	3	161
181511-30506 Median Island Maintenance	101	0.1121	612		612	10	622
181511-30509 Median Island Maintenance	383	0.4252	2,322		2,322	38	2,360
181511-30517 Median Island Maintenance	26	0.0289	158		158	3	161
181511-41501 Median Island Maintenance	1,353	1.5020	8,204		8,204	133	8,337
181514-10101 Park Maintenance	581	0.6450	3,523		3,523	57	3,580
182001-20101 Streetlight Maintenance	439	0.4874	2,662		2,662	43	2,705
182001-46502 Streetlight Maintenance	220	0.2442	1,334		1,334	22	1,356
182003-20101 Tra Sig/Lght-Cap Lbr to be	26	0.0289	158		158	3	161
200101-10101 Intergovernmental Relations	5	0.0056	30		30		30
200201-10101 Redevelopment Services	52	0.0577	315		315	5	320
200301-50104 Retirement Accounting	284	0.3153	1,722		1,722	28	1,750
400101-10101 Administration &	173	0.1921	1,049		1,049	17	1,066
400102-10101 Accounting & Cashiering	26	0.0289	158		158	3	161
400104-10101 Records Section	78	0.0866	473		473	8	481
400105-20501 CDBG Administration	103	0.1143	625		625	10	635
400204-10101 Inspection Services	588	0.6528	3,566		3,566	58	3,624
400205-10101 Permit Center	286	0.3175	1,734		1,734	28	1,762
400301-10101 Advance Planning	26	0.0289	158		158	3	161
400302-10101 Current Planning	432	0.4796	2,620		2,620	42	2,662
400602-20501 Housing Development	96	0.1066	582		582	9	591

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400603-20501 Housing Rehabilitation	86	0.0955	521		521	8	529
400603-20518 Housing Rehabilitation	52	0.0577	315		315	5	320
400603-20521 Housing Rehabilitation	26	0.0289	158		158	3	161
400702-10101 Community Revitalization	760	0.8437	4,609		4,609	74	4,683
400702-20501 Community Revitalization	348	0.3863	2,110		2,110	34	2,144
400702-24024 Community Revitalization	78	0.0866	473		473	8	481
400801-10101 Sustainable Fresno	52	0.0577	315		315	5	320
400801-20516 Sustainable Fresno	27	0.0300	164		164	3	167
400801-20532 Sustainable Fresno	208	0.2309	1,261		1,261	20	1,281
400901-10101 Local Bus Initiative Sect	52	0.0577	315		315	5	320
400901-20501 Local Bus Initiative Sect	8	0.0089	49		49	1	50
400950-10101 Historic Preservation	70	0.0777	424		424	7	431
401001-10101 Parking All Areas	673	0.7471	4,081		4,081	66	4,147
410101-55001 Public Utilities Admin	189	0.2098	1,146		1,146	19	1,165
410102-55001 Utility Engineering & Plann	159	0.1765	964		964	16	980
410401-52507 UB&C Administration	156	0.1732	946		946	15	961
410402-52507 UB&C Customer Service	577	0.6406	3,499		3,499	57	3,556
410403-52507 UB&C Collection/Spec Billin	733	0.8137	4,445		4,445	72	4,517
410404-52507 UB&C Satellite Collection O	105	0.1166	637		637	10	647
411001-40101 Water Operations	4,439	4.9280	26,918		26,918	435	27,353
412001-41001 Container Acquisition & Mai	123	0.1366	746		746	12	758
412002-41001 Landfill	53	0.0588	321		321	5	326
412004-41004 Recycling	26	0.0289	158		158	3	161
412007-41001 Solid Waste Collect & Dispo	2,868	3.1839	17,391		17,391	281	17,672
412010-41001 Litter Control	564	0.6261	3,420		3,420	55	3,475
412011-41001 Operation Clean Up	465	0.5162	2,820		2,820	46	2,866
414004-40501 Liquid WasteTreatment	2,830	3.1418	17,161		17,161	277	17,438
414006-40501 Pretreatment	537	0.5962	3,256		3,256	53	3,309

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
414008-40501 Wastewater Collection	988	1.0968	5,991		5,991	97	6,088
430101-42001 FYI Admin & Management	122	0.1354	740		740	12	752
430102-42001 FYI Operations &	640	0.7105	3,881		3,881	63	3,944
430103-42001 FYI Security & Safety	719	0.7982	4,360		4,360	70	4,430
430104-42001 FYI Airfield Ops & Maint	398	0.4418	2,413		2,413	39	2,452
430107-42001 Airports Marketing	52	0.0577	315		315	5	320
430108-42001 Airports Finance	156	0.1732	946		946	15	961
430109-42001 Airports Property	79	0.0877	479		479	8	487
430110-42001 Airports Information Techno	26	0.0289	158		158	3	161
430201-42501 FCH Airport Operations	78	0.0866	473		473	8	481
439901-42040 Airports Fed Grants	26	0.0289	158		158	3	161
451001-43502 Administration	183	0.2032	1,110		1,110	18	1,128
451002-22505 Weekday Service	3,594	3.9899	21,794		21,794	352	22,146
451003-22505 Night Service	409	0.4541	2,480		2,480	40	2,520
451003-43502 Night Service	1,128	1.2523	6,840		6,840	110	6,950
451004-43502 Weekend Service	930	1.0325	5,639		5,639	91	5,730
451005-22505 15 Min Frequencies	464	0.5151	2,814		2,814	45	2,859
452001-43504 Administration	482	0.5351	2,923		2,923	47	2,970
452002-43504 Weekday Service	608	0.6750	3,687		3,687	60	3,747
452003-43504 Night Service	182	0.2020	1,104		1,104	18	1,122
452004-43504 Weekend Service	156	0.1732	946		946	15	961
452005-43504 15 Min Frequencies	78	0.0866	473		473	8	481
452007-43504 Shelter Crew	122	0.1354	740		740	12	752
453001-22505 Administration	52	0.0577	315		315	5	320
453001-43502 Administration	260	0.2886	1,577		1,577	25	1,602
454001-43502 Administration	223	0.2476	1,352		1,352	22	1,374
454001-43504 Administration	26	0.0289	158		158	3	161
454008-43502 HandyRide	27	0.0300	164		164	3	167

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520203-10101 Payroll

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
454009-43502 Certifications	26	0.0289	158		158	3	161
455001-43504 Administration	34	0.0377	206		206	3	209
455010-43504 Planning	26	0.0289	158		158	3	161
455011-43504 Marketing	26	0.0289	158		158	3	161
456401-50501 Fleet Equip Maintenance	1,369	1.5198	8,301		8,301	134	8,435
456501-50502 Fleet Equip Acquisition Div	307	0.3408	1,862		1,862	30	1,892
459901-43545 FAX Capital	2	0.0022	12		12		12
459901-43548 FAX Capital	1	0.0011	6		6		6
510101-54002 Information Services Admin	130	0.1443	788		788	13	801
510201-54002 System Applications	225	0.2498	1,364		1,364	22	1,386
510301-54002 Computer Services	667	0.7405	4,045		4,045	65	4,110
510401-54501 Communications Services	208	0.2309	1,261		1,261	20	1,281
520202-70101 Treasury	15	0.0167	91		91	1	92
520401-10101 Business License Program	338	0.3752	2,050		2,050	33	2,083
520802-10101 Disadvantaged Bus Enterpris	26	0.0289	158		158	3	161
540701-51502 Property Self Insurance	26	0.0289	158		158	3	161
540702-51502 Liability Self Insurance	183	0.2032	1,110		1,110	18	1,128
541001-10101 Classification and Comp	26	0.0289	158		158	3	161
SubTotal	90,077	100.0000	546,216		546,216	8,624	554,840
Total	90,077	100.0000	546,216		546,216	8,624	554,840

Allocation Basis: FY 2013 Payroll Check Count by Section Fund
Allocation Source: Finance

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520203-10101 Payroll

Receiving Department	Total	Payroll
010101-10801 City Council	3,938	3,938
100101-10102, 100102 Office	844	844
100401-10101 City Manager	1,152	1,152
120101-10101 City Clerk's	746	746
140101-10101 Legal	5,664	5,664
430501-42044 Airports	1,577	1,577
510301-10101 Computer	788	788
520101-10101 Finance	158	158
520201-10101 Accounting	1,577	1,577
520202-10101 Treasury	641	641
520203-10101 Payroll	637	637
520204-10101 Collections	161	161
520301-10101 Budget	973	973
520304-10101 Internal Audit	161	161
520801-10101 Purchasing	1,294	1,294
520902-10101 Central	320	320
540101-10101 Personnel	3,630	3,630
100501-10101 Office of	148	148
100701-24006 Local Bus	776	776
151001-10101 Office of Chief	2,538	2,538
151001-48001 Office of Chief	505	505
152001-10101 Management	1,362	1,362
152002-10101 Fiscal Affairs	1,048	1,048
152005-10101 Property Room	1,307	1,307
152006-10101 Planning and	937	937
152009-10101 Police Admin	2,261	2,261
152010-10101 Administration	844	844
153001-10101 SW Policing	18,862	18,862
153003-10101 SE Policing	17,808	17,808
153004-10101 NE Policing	17,025	17,025
153005-10101 NW Policing	18,651	18,651
153010-10101 Patrol	1,090	1,090
153012-10101 Graffiti	1,399	1,399
153012-20501 Graffiti	641	641
153013-10101 CalTrans Litter	185	185
153015-10101 School	2,391	2,391

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520203-10101 Payroll

Receiving Department	Total	Payroll
153016-10101 Fresno Area	752	752
154006-10101 Helicopter	801	801
154011-10101 Employee	191	191
154012-10101 Volunteer	992	992
154015-10101 Mounted	161	161
154016-10101 K9	2,606	2,606
154017-10101	13,378	13,378
154018-10101 Duty Office	1,109	1,109
154020-10101 Patrol Support	364	364
154021-10101 Airport Public	370	370
154021-22043 Airport Public	1,639	1,639
154022-10101 Information	1,122	1,122
154023-10101 Traffic	12,163	12,163
154027-10101 Records	3,876	3,876
154029-10101 Youth Gang	161	161
154030-10101 Crime View	1,633	1,633
154031-10101 Video Policing	141	141
154050-10101 Special	720	720
155001-10101 Internal Affairs	1,281	1,281
155003-10101 Technical	3,956	3,956
155004-10101 Criminal	3,426	3,426
155006-10101 Street Violence	7,240	7,240
155007-10101 Family Justice	5,422	5,422
155008-10101 Special	2,027	2,027
155010-10101 Investigative	529	529
155011-10101 Auto Theft	1,651	1,651
155012-10101 MAGEC	2,637	2,637
155017-10101	1,627	1,627
155018-10101 VCIT-1	3,685	3,685
155019-10101 Joint Terrorism	191	191
155020-10101 HIDTA Task	185	185
155021-10101 VCIT-2	4,954	4,954
156129-22027 COPS CSPP	376	376
156130-22027 HUD Capital	364	364
156260-22040 IECGP 10	24	24
156264-22028 Calif	185	185

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520203-10101 Payroll

Receiving Department	Total	Payroll
156265-22028 CalGRIP 12	320	320
156266-22028 CEDV 12	141	141
156269-22028 CAHT 2012	161	161
156302-22071 CHRP	308	308
156401-20501 CDBG, Fund	905	905
156510-22041 2009 Justice	30	30
158003-24005 Regional	222	222
160101-10101 Administative	973	973
160201-10101 Suppression ,	45,042	45,042
160201-22044 Suppression ,	1,035	1,035
160209-10101 Fire Safer	1,380	1,380
160211-24050 NCFPD	6,624	6,624
160301-10101 Inspection	2,292	2,292
160302-10101 Fire	523	523
160305-10101 HazMat &	320	320
160501-10101 Fire Training	666	666
160601-10101 Fire Repair	1,701	1,701
160602-10101 Fire Supply	161	161
160604-10101 Fire Property	161	161
170101-10101 Parks & Rec	1,183	1,183
170102-10101 Community	1,060	1,060
170301-10101 Recreation	62	62
170302-10101 Neighborhood	5,502	5,502
170302-22088 Neighborhood	438	438
170302-24012 Neighborhood	62	62
170302-24017 Neighborhood	117	117
170303-10101 Community	1,670	1,670
170303-24012 Community	18	18
170305-10101 Swim Pool	585	585
170306-10101 Action Sports	1,639	1,639
170306-24012 Action Sports	37	37
170307-10101 Fitness and	185	185
170307-22087 Fitness and	135	135
170310-10101 Community	1,583	1,583
170310-24048 Community	215	215
170311-10101 Youth Sports	167	167

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520203-10101 Payroll

Receiving Department	Total	Payroll
170311-24012 Youth Sports	382	382
170504-10101 Neighborhood	3,463	3,463
170601-10101 After School	2,606	2,606
170601-24048 After School	4,954	4,954
170602-10101 Fresno Best	320	320
170602-24048 Fresno Best	406	406
170604-20501 Senior Citizen	2,544	2,544
170605-10101 Aquatics	1,842	1,842
170503-10101 Parks	2,872	2,872
179901-10101 Parks and Rec	161	161
179901-30127 Parks and Rec	209	209
180101-10101 Public Works	161	161
180101-22508 Public Works	1,392	1,392
180102-10101 PW Admin-	161	161
180105-10101 ADA Program	161	161
180201-10101 General	585	585
180203-10101 Land Section	320	320
180204-10101 Engr Svc-Cap	161	161
180204-22508 Engr Svc-Cap	1,004	1,004
180231-10101 Traffic	481	481
180231-22508 Traffic	215	215
180232-22508 Traffic	961	961
180233-10101 Transportation	641	641
180233-22508 Transportation	308	308
180234-22508 Traffic Oper.	320	320
180412-22508 Proj Mgt Cap	1,048	1,048
180415-22508 Design	949	949
180421-10101 Capital	161	161
180421-22508 Capital	320	320
180423-10101 Subdivision	807	807
180425-22508 Const Mgt Cap	3,956	3,956
181201-51001 Building	1,609	1,609
181210-51001 Special	801	801
181501-20103 Street	5,885	5,885
181501-22506 Street	3,604	3,604
181502-41501 Street	2,564	2,564

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520203-10101 Payroll

Receiving Department	Total	Payroll
181504-20103 Street	1,122	1,122
181509-41008 Street Tree	129	129
181509-41501 Street Tree	1,122	1,122
181510-46501 Streets Special	161	161
181511-30506 Median Island	622	622
181511-30509 Median Island	2,360	2,360
181511-30517 Median Island	161	161
181511-41501 Median Island	8,337	8,337
181514-10101 Park	3,580	3,580
182001-20101 Streetlight	2,705	2,705
182001-46502 Streetlight	1,356	1,356
182003-20101 Tra	161	161
200101-10101	30	30
200201-10101	320	320
200301-50104 Retirement	1,750	1,750
400101-10101 Administration	1,066	1,066
400102-10101 Accounting &	161	161
400104-10101 Records	481	481
400105-20501 CDBG	635	635
400204-10101 Inspection	3,624	3,624
400205-10101 Permit Center	1,762	1,762
400301-10101 Advance	161	161
400302-10101 Current	2,662	2,662
400602-20501 Housing	591	591
400603-20501 Housing	529	529
400603-20518 Housing	320	320
400603-20521 Housing	161	161
400702-10101 Community	4,683	4,683
400702-20501 Community	2,144	2,144
400702-24024 Community	481	481
400801-10101 Sustainable	320	320
400801-20516 Sustainable	167	167
400801-20532 Sustainable	1,281	1,281
400901-10101 Local Bus	320	320
400901-20501 Local Bus	50	50
400950-10101 Historic	431	431

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520203-10101 Payroll

Receiving Department	Total	Payroll
401001-10101 Parking All	4,147	4,147
410101-55001 Public Utilities	1,165	1,165
410102-55001 Utility	980	980
410401-52507 UB&C	961	961
410402-52507 UB&C	3,556	3,556
410403-52507 UB&C	4,517	4,517
410404-52507 UB&C Satellite	647	647
411001-40101 Water	27,353	27,353
412001-41001 Container	758	758
412002-41001 Landfill	326	326
412004-41004 Recycling	161	161
412007-41001 Solid Waste	17,672	17,672
412010-41001 Litter Control	3,475	3,475
412011-41001 Operation	2,866	2,866
414004-40501 Liquid	17,438	17,438
414006-40501 Pretreatment	3,309	3,309
414008-40501 Wastewater	6,088	6,088
430101-42001 FYI Admin &	752	752
430102-42001 FYI Operations	3,944	3,944
430103-42001 FYI Security &	4,430	4,430
430104-42001 FYI Airfield	2,452	2,452
430107-42001 Airports	320	320
430108-42001 Airports	961	961
430109-42001 Airports	487	487
430110-42001 Airports	161	161
430201-42501 FCH Airport	481	481
439901-42040 Airports Fed	161	161
451001-43502 Administration	1,128	1,128
451002-22505 Weekday	22,146	22,146
451003-22505 Night Service	2,520	2,520
451003-43502 Night Service	6,950	6,950
451004-43502 Weekend	5,730	5,730
451005-22505 15 Min	2,859	2,859
452001-43504 Administration	2,970	2,970
452002-43504 Weekday	3,747	3,747
452003-43504 Night Service	1,122	1,122

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520203-10101 Payroll

Receiving Department	Total	Payroll
452004-43504 Weekend	961	961
452005-43504 15 Min	481	481
452007-43504 Shelter Crew	752	752
453001-22505 Administration	320	320
453001-43502 Administration	1,602	1,602
454001-43502 Administration	1,374	1,374
454001-43504 Administration	161	161
454008-43502 HandyRide	167	167
454009-43502 Certifications	161	161
455001-43504 Administration	209	209
455010-43504 Planning	161	161
455011-43504 Marketing	161	161
456401-50501 Fleet Equip	8,435	8,435
456501-50502 Fleet Equip	1,892	1,892
459901-43545 FAX Capital	12	12
459901-43548 FAX Capital	6	6
510101-54002 Information	801	801
510201-54002 System	1,386	1,386
510301-54002 Computer	4,110	4,110
510401-54501	1,281	1,281
520202-70101 Treasury	92	92
520401-10101 Business	2,083	2,083
520802-10101 Disadvantaged	161	161
540701-51502 Property Self	161	161
540702-51502 Liability Self	1,128	1,128
541001-10101 Classification	161	161
Direct Billed	0	0
Total	554,840	554,840

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SCHEDULE 10.1

CITY OF FRESNO, CALIFORNIA

520204 COLLECTIONS

NATURE AND EXTENT OF SERVICES

The Collections section is part of the Finance Department and is responsible for processing loan payments. The costs of services have been distributed to the following function:

- "Collections"- These costs are allocated based on the weighted average of collections, at 85%, and returned checks, at 15%, by section fund.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 520204-10101 Collections

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	104,118			104,118
100401-10101 City Manager Admin and Mgmt	225	38	263	
120101-10101 City Clerk's Operations	48	6	54	
120102-10101 Records Management	27		27	
140101-10101 Legal Proceedings & Consult	7,138	123	7,261	
520101-10101 Finance Administration	93	13	106	
520201-10101 Accounting	4,072	165	4,237	
520203-10101 Payroll	158	3	161	
520301-10101 Budget Program		160	160	
520902-10101 Central Printing		5,583	5,583	
540101-10101 Personnel Services		918	918	
Total Allocated Additions:	11,761	7,009	18,770	18,770
Total To Be Allocated:	115,879	7,009		122,888

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520204-10101 Collections

	Total	General & Admin	Collections
Wages & Benefits			
Salaries & Wages	48,672	0	48,672
Fringe Benefits	17,868	0	17,868
Other Expense & Cost			
Gen Svc Pens Oblig Bnd Dbt Svc	2,496	0	2,496
Service Contracts-Office Equip	2,458	0	2,458
Postage	6	0	6
Office Supplies	161	0	161
Computer Software	4,500	0	4,500
Info Systems Service Charge	6,700	0	6,700
Info Systems Equip Charge	8,100	0	8,100
Property Self-Insurance Chgs	100	0	100
Liability Self-Insurance Chgs	500	0	500
Charges For Telephone Service	952	0	952
Facilities Management Charges	4,100	0	4,100
City Hall Rent	7,305	0	7,305
Microsoft Migration	200	0	200
Departmental Totals			
Total Expenditures	104,118	0	104,118
Deductions			
Total Deductions	0	0	0
Functional Cost	104,118	0	104,118
Allocation Step 1			
Inbound- All Others	11,761	11,761	0
Reallocate Admin Costs		(11,761)	11,761
1st Allocation	115,879	0	115,879
Allocation Step 2			
Inbound- All Others	7,009	7,009	0
Reallocate Admin Costs		(7,009)	7,009
2nd Allocation	7,009	0	7,009

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520204-10101 Collections

	Total	General & Admin	Collections
Total For 0100 520204-10101 Collections			
Total Allocated	122,888	0	122,888

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520204-10101 Collections

Activity - Collections

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
100401-10101 City Manager Admin and	0	0.0500	58		58		58
520202-10101 Treasury	0	0.0800	93		93	6	99
151001-10101 Office of Chief of Police	0	0.2300	267		267	16	283
151001-48001 Office of Chief of Police	0	0.1400	162		162	10	172
158003-24005 Regional Training Section	0	0.0500	58		58	4	62
160301-10101 Inspection Services	0	0.0500	58		58	4	62
170302-10101 Neighborhood Parks And	0	0.5000	579		579	35	614
170502-10101 Parks Planned Maintenance	0	0.0500	58		58	4	62
180201-10101 General Engineering	0	0.1400	162		162	10	172
189901-21501 Street Works	0	0.1200	139		139	8	147
200201-10101 Redevelopment Services	11	11.1800	12,955		12,955	784	13,739
400105-20501 CDBG Administration	26	26.3200	30,499		30,499	1,846	32,345
400204-10101 Inspection Services	0	0.2700	313		313	19	332
400603-22038 Housing Rehabilitation	2	2.4800	2,874		2,874	174	3,048
400603-22084 Housing Rehabilitation	33	33.5500	38,878		38,878	2,351	41,229
400702-10101 Community Revitalization	0	0.5000	579		579	35	614
401001-10101 Parking All Areas	4	4.7800	5,539		5,539	335	5,874
409901-20506 Dev Debt Capital	0	0.6300	730		730	44	774
410403-52507 UB&C Collection/Spec Billin	2	2.3700	2,746		2,746	166	2,912
411001-40101 Water Operations	0	0.0900	104		104	6	110
411501-40103 Water Capital	3	3.4300	3,975		3,975	241	4,216
413501-40595 Sewer System Capital	2	2.0900	2,422		2,422	147	2,569
414004-40501 Liquid WasteTreatment	0	0.0900	104		104	6	110
414501-40501 Wastewater Capital	4	4.0100	4,647		4,647	281	4,928
430108-42001 Airports Finance	0	0.3200	371		371	22	393
453001-43502 Administration	1	1.0500	1,217		1,217	74	1,291
510101-54002 Information Services Admin	0	0.0500	58		58	4	62
520401-10101 Business License Program	5	5.2400	6,072		6,072	367	6,439

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520204-10101 Collections

Activity - Collections

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
540701-51502 Property Self Insurance	0	0.0900	104		104	6	110
540801-51501 Workers Comp Insurance	0	0.0500	58		58	4	62
SubTotal	100	100.0000	115,879		115,879	7,009	122,888
Total	100	100.0000	115,879		115,879	7,009	122,888

Allocation Basis: Weighted Avg of Collections (85%) and Returned Checks (15%)
Allocation Source: Collections

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520204-10101 Collections

Receiving Department	Total	Collections
100401-10101 City Manager	58	58
520202-10101 Treasury	99	99
151001-10101 Office of Chief	283	283
151001-48001 Office of Chief	172	172
158003-24005 Regional	62	62
160301-10101 Inspection	62	62
170302-10101 Neighborhood	614	614
170502-10101 Parks Planned	62	62
180201-10101 General	172	172
189901-21501 Street Works	147	147
200201-10101	13,739	13,739
400105-20501 CDBG	32,345	32,345
400204-10101 Inspection	332	332
400603-22038 Housing	3,048	3,048
400603-22084 Housing	41,229	41,229
400702-10101 Community	614	614
401001-10101 Parking All	5,874	5,874
409901-20506 Dev Debt	774	774
410403-52507 UB&C	2,912	2,912
411001-40101 Water	110	110
411501-40103 Water Capital	4,216	4,216
413501-40595 Sewer System	2,569	2,569
414004-40501 Liquid	110	110
414501-40501 Wastewater	4,928	4,928
430108-42001 Airports	393	393
453001-43502 Administration	1,291	1,291
510101-54002 Information	62	62
520401-10101 Business	6,439	6,439
540701-51502 Property Self	110	110
540801-51501 Workers Comp	62	62

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520204-10101 Collections

Receiving Department	Total	Collections
Direct Billed	0	0
Total	122,888	122,888

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SCHEDULE 11.1

CITY OF FRESNO, CALIFORNIA

550101 BUDGET PROGRAM

NATURE AND EXTENT OF SERVICES

The Budget Department assists in financial planning and strategic management processes across the City organization by delivering management information, decision support, consulting, auditing, and implementation services. The costs of services have been allocated based on the total operating expenses by section fund.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 520301-10101 Budget Program

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,042,388			1,042,388
100401-10101 City Manager Admin and Mgmt	1,942	335	2,277	
120101-10101 City Clerk's Operations	1,736	221	1,957	
120102-10101 Records Management	217	1	218	
140101-10101 Legal Proceedings & Consult	9,914	171	10,085	
520101-10101 Finance Administration	91	14	105	
520201-10101 Accounting	1,112	45	1,157	
520203-10101 Payroll	958	15	973	
520301-10101 Budget Program		1,602	1,602	
520902-10101 Central Printing		10	10	
540101-10101 Personnel Services		7,348	7,348	
Total Allocated Additions:	15,970	9,762	25,732	25,732
Total To Be Allocated:	1,058,358	9,762		1,068,120

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520301-10101 Budget Program

	Total	General & Admin	City Budget
Wages & Benefits			
Salaries & Wages	467,401	0	467,401
Fringe Benefits	195,792	0	195,792
Other Expense & Cost			
Gen Svc Pens Oblig Bnd Dbt Svc	25,064	0	25,064
Worker's Compensation	59,900	0	59,900
Recurring Vehicle Allowance	3,936	0	3,936
Prof Svcs/Consulting - Outside	600	0	600
Public Relations & Information	564	0	564
Specialized Services /Tech	32	0	32
O/S Repair & Maint.--Equipment	105	0	105
Space Rentals	211,991	0	211,991
Misc. Subsistence Expense	168	0	168
Office Supplies	5,565	0	5,565
Miscellaneous Expenditures	1,848	0	1,848
Membership & Dues	422	0	422
Info Systems Service Charge	30,800	0	30,800
Info Systems Equip Charge	27,817	0	27,817
Property Self-Insurance Chgs	100	0	100
Liability Self-Insurance Chgs	100	0	100
Charges For Telephone Service	8,483	0	8,483
Microsoft Migration	1,700	0	1,700
Departmental Totals			
Total Expenditures	1,042,388	0	1,042,388
Deductions			
Total Deductions	0	0	0
Functional Cost	1,042,388	0	1,042,388
Allocation Step 1			
Inbound- All Others	15,970	15,970	0
Reallocate Admin Costs		(15,970)	15,970
1st Allocation	1,058,358	0	1,058,358

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520301-10101 Budget Program

	Total	General & Admin	City Budget
Allocation Step 2			
Inbound- All Others	9,762	9,762	0
Reallocate Admin Costs		(9,762)	9,762
2nd Allocation	9,762	0	9,762
Total For 0110 520301-10101 Budget Program			
Total Allocated	1,068,120	0	1,068,120

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520301-10101 Budget Program

Activity - City Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	2,214,202	0.3215	3,403		3,403	32	3,435
100101-10102, 100102 Office Of The Mayor	668,079	0.0970	1,027		1,027	10	1,037
100401-10101 City Manager Admin and	947,862	0.1376	1,457		1,457		1,457
120101-10101 City Clerk's Operations	527,245	0.0766	810		810		810
120102-10101 Records Management	83,792	0.0122	129		129		129
140101-10101 Legal Proceedings & Consult	4,149,662	0.6026	6,377		6,377		6,377
430501-42044 Airports Projects Administr	316,234	0.0459	486		486		486
510301-10101 Computer Services	350,062	0.0508	538		538		538
520101-10101 Finance Administration	184,464	0.0268	283		283		283
520201-10101 Accounting	1,524,857	0.2214	2,343		2,343		2,343
520202-10101 Treasury	672,308	0.0976	1,033		1,033	10	1,043
520203-10101 Payroll	543,555	0.0789	835		835		835
520204-10101 Collections	104,118	0.0151	160		160		160
520301-10101 Budget Program	1,042,388	0.1514	1,602		1,602		1,602
520304-10101 Internal Audit	113,704	0.0165	175		175	2	177
520801-10101 Purchasing	879,212	0.1277	1,351		1,351	13	1,364
520902-10101 Central Printing	1,142,843	0.1660	1,756		1,756	16	1,772
540101-10101 Personnel Services	2,557,333	0.3713	3,930		3,930	37	3,967
019501-10101 District 5 Infrastructure I	17,435	0.0025	27		27		27
019601-10101 District 6 Infrastructure I	3,974	0.0006	6		6		6
019701-10101 District 7 Infrastructure I	31,157	0.0045	48		48		48
100501-10101 Office of Independent Revie	96,814	0.0141	149		149	1	150
100701-24006 Local Bus Initiative	796,498	0.1157	1,224		1,224	11	1,235
109901-20501, 20515 Mayor and City	468,900	0.0681	721		721	7	728
151001-10101 Office of Chief of Police	2,485,457	0.3609	3,820		3,820	36	3,856
151001-48001 Office of Chief of Police	1,030,808	0.1497	1,584		1,584	15	1,599
151009-10101 Office of the Chief Trainin	13,635	0.0020	21		21		21
152001-10101 Management Support	830,863	0.1206	1,277		1,277	12	1,289

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520301-10101 Budget Program

Activity - City Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
152002-10101 Fiscal Affairs Bureau	681,388	0.0989	1,047		1,047	10	1,057
152005-10101 Property Room Bureau	812,694	0.1180	1,249		1,249	12	1,261
152005-24003 Property Room Bureau	28,905	0.0042	44		44		44
152006-10101 Planning and Research	626,709	0.0910	963		963	9	972
152009-10101 Police Admin Training	1,834,704	0.2664	2,820		2,820	26	2,846
152010-10101 Administration	17,774,870	2.5811	27,317		27,317	256	27,573
153001-10101 SW Policing District	14,010,941	2.0345	21,532		21,532	201	21,733
153002-10101 CE Policing District	25,292	0.0037	39		39		39
153003-10101 SE Policing District	13,084,612	1.9000	20,109		20,109	188	20,297
153004-10101 NE Policing District	12,839,813	1.8644	19,732		19,732	185	19,917
153005-10101 NW Policing District	13,369,055	1.9413	20,546		20,546	192	20,738
153005-24003 NW Policing District	-140						
153009-10101 Patrol Training	82,279	0.0119	126		126	1	127
153010-10101 Patrol Administration	729,288	0.1059	1,121		1,121	10	1,131
153011-10101 Airport Public Saftey - Pol	125						
153012-10101 Graffiti	607,140	0.0882	933		933	9	942
153012-20501 Graffiti	664,517	0.0965	1,021		1,021	10	1,031
153013-10101 CalTrans Litter Program	139,136	0.0202	214		214	2	216
153015-10101 School Resource Officers Un	1,649,534	0.2395	2,535		2,535	24	2,559
153016-10101 Fresno Area Express Unit	495,184	0.0719	761		761	7	768
153017-10101 CBAT Career Burglary Aprh	437,708	0.0636	673		673	6	679
154006-10101 Helicopter Patrol Bureau	949,842	0.1379	1,460		1,460	14	1,474
154006-24003 Helicopter Patrol Bureau	521,695	0.0758	802		802	8	810
154008-10101 PAL/Life Skills	1,268	0.0002	2		2		2
154011-10101 Employee Services	314,815	0.0457	484		484	5	489
154012-10101 Volunteer Services	313,744	0.0456	482		482	5	487
154015-10101 Mounted	9,180	0.0013	14		14		14
154016-10101 K9	1,988,700	0.2888	3,056		3,056	29	3,085

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520301-10101 Budget Program

Activity - City Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
154017-10101 Communications Center	6,177,759	0.8971	9,494		9,494	89	9,583
154018-10101 Duty Office	880,944	0.1279	1,354		1,354	13	1,367
154019-10101 Call Diversion	9,207	0.0013	14		14		14
154020-10101 Patrol Support Administrati	378,711	0.0550	582		582	5	587
154021-10101 Airport Public Safety	2,680	0.0004	4		4		4
154021-22043 Airport Public Safety	1,459,933	0.2120	2,244		2,244	21	2,265
154022-10101 Information Systems Bureau	1,120,355	0.1627	1,722		1,722	16	1,738
154023-10101 Traffic Enforcement	6,887,601	1.0001	10,585		10,585	99	10,684
154024-10101 Neighborhood Traffic Unit	2,214,200	0.3215	3,403		3,403	32	3,435
154025-10101 SWAT	170,201	0.0247	262		262	2	264
154026-10101 EOD (Bomb Unit)	23,180	0.0034	36		36		36
154027-10101 Records Bureau	1,476,649	0.2144	2,269		2,269	21	2,290
154029-10101 Youth Gang Taskforce	75,966	0.0110	117		117	1	118
154030-10101 Crime View Bureau	597,996	0.0868	919		919	9	928
154031-10101 Video Policing	59,585	0.0087	92		92	1	93
154050-10101 Special Operations Admin	493,126	0.0716	758		758	7	765
155001-10101 Internal Affairs Bureau	1,044,066	0.1516	1,605		1,605	15	1,620
155003-10101 Technical Services Bureau	1,617,804	0.2349	2,486		2,486	23	2,509
155004-10101 Criminal Investigations Bur	1,944,959	0.2824	2,989		2,989	28	3,017
155006-10101 Street Violence Bureau	5,386,482	0.7822	8,278		8,278	77	8,355
155006-24003 Street Violence Bureau	62,830	0.0091	97		97	1	98
155007-10101 Family Justice Bureau	3,831,138	0.5563	5,888		5,888	55	5,943
155008-10101 Special Investigations Bure	1,434,643	0.2083	2,205		2,205	21	2,226
155008-24003 Special Investigations Bure	65,695	0.0095	101		101	1	102
155009-10101 Investigative Services Trai	2,251	0.0003	3		3		3
155010-10101 Investigative Serrvices Adm	620,261	0.0901	953		953	9	962
155011-10101 Auto Theft Team	1,146,381	0.1665	1,762		1,762	16	1,778
155012-10101 MAGEC	1,869,205	0.2714	2,873		2,873	27	2,900

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520301-10101 Budget Program

Activity - City Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
155017-10101 Vice/Intelligence Unit	1,035,699	0.1504	1,592		1,592	15	1,607
155018-10101 VCIT-1	2,759,331	0.4007	4,241		4,241	40	4,281
155019-10101 Joint Terrorism Task Force	150,047	0.0218	231		231	2	233
155020-10101 HIDTA Task Force	213,036	0.0309	327		327	3	330
155021-10101 VCIT-2	3,210,748	0.4662	4,934		4,934	46	4,980
156110-22027 Bullet Proof Vests, Fed Gra	18,355	0.0027	28		28		28
156129-22027 COPS CSPP	220,428	0.0320	339		339	3	342
156130-22027 HUD Capital Program FY12	188,925	0.0274	290		290	3	293
156201-22028 ABC/FSU (ZG00058)	100,000	0.0145	154		154	1	155
156246-10101 IECGP 2008-10	2,921	0.0004	4		4		4
156253-10101 Cal-Grip FY10	5,539	0.0008	9		9		9
156254-10101 CAHT Human Trafficking	3,160	0.0005	5		5		5
156254-22028 CAHT Human Trafficking	104,487	0.0152	161		161	2	163
156257-10101 2011 Children Exposed to	2,496	0.0004	4		4		4
156258-10101 2011 CAL Grip 10	55,812	0.0081	86		86	1	87
156258-22028 2011 CAL Grip 10	189,734	0.0276	292		292	3	295
156259-22040 Homeland Security 10	11,901	0.0017	18		18		18
156260-22040 IECGP 10	405,664	0.0589	623		623	6	629
156261-22028 DEAP 2012	297,812	0.0432	458		458	4	462
156262-22028 CEDV 2011	60,057	0.0087	92		92	1	93
156263-22040 Homeland Sec Grant 2011	124,268	0.0180	191		191	2	193
156264-22028 Calif Endowment Grant	83,066	0.0121	128		128	1	129
156265-22028 CalGRIP 12	135,332	0.0197	208		208	2	210
156270-22028 CalGRIP 13	5,034	0.0007	8		8		8
156266-22028 CEDV 12	131,101	0.0190	201		201	2	203
156267-22028 STEP	162,502	0.0236	250		250	2	252
156268-22028 Sobriety 12	276,990	0.0402	426		426	4	430
156269-22028 CAHT 2012	117,127	0.0170	180		180	2	182

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520301-10101 Budget Program

Activity - City Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
156302-10101 CHRP	590,070	0.0857	907		907	8	915
156302-22071 CHRP	706,363	0.1026	1,086		1,086	10	1,096
156401-20501 CDBG, Fund 20501	375,066	0.0545	576		576	5	581
156413-22014 SLESF 10-11	723,513	0.1051	1,112		1,112	10	1,122
156414-22014 SLESF 12-13	45,279	0.0066	70		70	1	71
156509-22041 Recovery 2009 JAG	33,312	0.0048	51		51		51
156510-22041 2009 Justice Assistance Gra	553	0.0001	1		1		1
156511-22041 JAG FY10	11,644	0.0017	18		18		18
156512-22041 JAG FY 12	116,343	0.0169	179		179	2	181
156513-22041 JAG FY 12	46,422	0.0067	71		71	1	72
158001-24005 P.O.S.T. Training Section	960,063	0.1394	1,475		1,475	14	1,489
158003-24005 Regional Training Section	170,385	0.0247	262		262	2	264
158004-24005 Scared Stiff DUI Program	114,151	0.0166	175		175	2	177
159801-70211 Police Phase I Projects DS	1,725	0.0003	3		3		3
159802-70212 PD HVAC Chiller	340		1		1		1
160101-10101 Administative Services	1,721,235	0.2499	2,645		2,645	25	2,670
160103-10101 Office of Emergency Service	211,376	0.0307	325		325	3	328
160103-22033 Public Outreach Unit	47,078	0.0068	72		72	1	73
160104-10101 Recruitment Services	9,993	0.0015	15		15		15
160201-10101 Suppression , EMS, and	39,502,207	5.7360	60,708		60,708	568	61,276
160201-22035 Suppression , EMS, and	338,183	0.0491	520		520	5	525
160201-22044 Suppression , EMS, and	969,851	0.1408	1,490		1,490	14	1,504
160201-22059 Suppression , EMS, and	35,297	0.0051	54		54	1	55
160201-24050 Field Operations Command	363,321	0.0528	558		558	5	563
160203-10101 Honor Guard	670	0.0001	1		1		1
160204-10101 HazMat Team	110,977	0.0161	171		171	2	173
160205-10101 Technical Rescue Team	75,692	0.0110	116		116	1	117
160206-10101 Emergency Medical Svc	21,530	0.0031	33		33		33

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City of Fresno, California
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Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520301-10101 Budget Program

Activity - City Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160207-10101 Geographic Information Syst	28,641	0.0042	44		44		44
160209-10101 Fire Safer Grant 2006	1,027,804	0.1492	1,580		1,580	15	1,595
160210-10101 Explorer Program	12,948	0.0019	20		20		20
160211-10101 NCFPD Contract Services	84,261	0.0122	129		129	1	130
160211-24050 NCFPD Contract Services	5,597,957	0.8129	8,603		8,603	80	8,683
160212-10101 Fig Garden FPD Contract	16,210	0.0024	25		25		25
160301-10101 Inspection Services	2,392,250	0.3474	3,676		3,676	34	3,710
160302-10101 Fire Investigation	663,995	0.0964	1,020		1,020	10	1,030
160305-10101 HazMat & Confined Space	32,122	0.0047	49		49		49
160501-10101 Fire Training	681,286	0.0989	1,047		1,047	10	1,057
160501-24020 Fire Training	240,823	0.0350	370		370	3	373
160601-10101 Fire Repair and Maintenance	1,382,929	0.2008	2,125		2,125	20	2,145
160602-10101 Fire Supply	750,293	0.1089	1,153		1,153	11	1,164
160603-10101 Fire Communications	702,087	0.1019	1,079		1,079	10	1,089
160604-10101 Fire Property Maintenance	196,319	0.0285	302		302	3	305
168801-70211 Fire Phase I Projects DS	1,244	0.0002	2		2		2
169901-31556 Fire Capital	210,331	0.0305	323		323	3	326
170101-10101 Parks & Rec Admin &	590,681	0.0858	908		908	8	916
170102-10101 Community Events &	137,495	0.0200	211		211	2	213
170102-24017 Community Events &	80,151	0.0116	123		123	1	124
170103-10101 Contract Maintenance	32,128	0.0047	49		49		49
170208-10101 Community Services	2,286,471	0.3320	3,514		3,514	33	3,547
170301-10101 Recreation Services	113,325	0.0165	174		174	2	176
170302-10101 Neighborhood Parks And	2,058,750	0.2989	3,164		3,164	30	3,194
170302-22088 Neighborhood Parks And	123,830	0.0180	190		190	2	192
170302-24012 Neighborhood Parks And	33,427	0.0049	51		51		51
170302-24017 Neighborhood Parks And	46,513	0.0068	71		71	1	72
170303-10101 Community Sports	252,427	0.0367	388		388	4	392

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Schedule .4 - Detail Activity Allocations
For Department 520301-10101 Budget Program

Activity - City Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
170303-24012 Community Sports	15,687	0.0023	24		24		24
170305-10101 Swim Pool Oper And Maint	713	0.0001	1		1		1
170306-10101 Action Sports	185,107	0.0269	284		284	3	287
170306-24012 Action Sports	6,901	0.0010	11		11		11
170307-10101 Fitness and Nutrition	5,125	0.0007	8		8		8
170307-22087 Fitness and Nutrition	26,973	0.0039	41		41		41
170310-10101 Community Science	94,306	0.0137	145		145	1	146
170310-22031 Community Science	17,372	0.0025	27		27		27
170310-22032 Community Science	24,651	0.0036	38		38		38
170310-24048 Community Science	203,243	0.0295	312		312	3	315
170311-10101 Youth Sports	51,416	0.0075	79		79	1	80
170311-24012 Youth Sports	25,298	0.0037	39		39		39
170501-10101 Neighborhood Parks	935,718	0.1359	1,438		1,438	13	1,451
170503-24017 Parks Custodial Maint	49,967	0.0073	77		77	1	78
170504-10101 Neighborhood Parks	1,190,519	0.1729	1,830		1,830	17	1,847
170507-24017 Mall Maintenance	60,290	0.0088	93		93	1	94
170601-10101 After School Recreation	56,239	0.0082	86		86	1	87
170601-24048 After School Recreation	283,840	0.0412	436		436	4	440
170602-10101 Fresno Best	189,760	0.0276	292		292	3	295
170602-24048 Fresno Best	101,928	0.0148	157		157	1	158
170604-10101 Senior Citizen Programs	122,014	0.0177	188		188	2	190
170604-20501 Senior Citizen Programs	143,960	0.0209	221		221	2	223
170605-10101 Aquatics Program	257,952	0.0375	396		396	4	400
170605-22088 Aquatics Program	5,703	0.0008	9		9		9
170606-10101 Fresno Connect	7,370	0.0011	11		11		11
170502-10101 Parks Planned Maintenance	1,413,939	0.2053	2,173		2,173	20	2,193
170502-24017 Parks Planned Maintenance	46,092	0.0067	71		71	1	72
170503-10101 Parks Custodial Maintenance	781,004	0.1134	1,200		1,200	11	1,211

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Activity - City Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
170506-10101 Median Islands-Sanitation	58						
170507-10101 Mall Maintenance	15,556	0.0023	24		24		24
170517-10101 Memorial Auditorium	44,703	0.0065	69		69	1	70
170518-10101 Parks Night Crews	10,753	0.0016	17		17		17
170801-24017 Parks Special Projects	86,167	0.0125	132		132	1	133
172002-45001 Riverside Golf Course	18,429	0.0027	28		28		28
178801-70210 PARCS Impact Fee Projects	2,098,752	0.3048	3,225		3,225	30	3,255
179901-10101 Parks and Rec Capital	8,201	0.0012	13		13		13
179901-22031 Parks and Rec Capital	78,626	0.0114	121		121	1	122
179901-22092 Parks and Rec Capital	589,720	0.0856	906		906	8	914
179901-22094 Parks and Rec Capital	995,450	0.1445	1,530		1,530	14	1,544
179901-24017 Parks and Rec Capital	566,809	0.0823	871		871	8	879
179901-30127 Parks and Rec Capital	42,366	0.0062	65		65	1	66
179901-30134 Parks and Rec Capital	58,399	0.0085	90		90	1	91
179901-30136 Parks and Rec Capital	269,330	0.0391	414		414	4	418
179901-31504 Parks and Rec Capital	10,312	0.0015	16		16		16
179901-31510 Parks and Rec Capital	52,304	0.0076	80		80	1	81
180101-10101 Public Works Admin &	388,103	0.0564	596		596	6	602
180101-22508 Public Works Admin &	846,120	0.1229	1,300		1,300	12	1,312
180102-10101 PW Admin- Cap Lbr to be Al	14,071	0.0020	22		22		22
180105-10101 ADA Program	57,649	0.0084	89		89	1	90
180105-22508 ADA Program	40,192	0.0058	62		62	1	63
180201-10101 General Engineering	713,972	0.1037	1,097		1,097	10	1,107
180202-10101 Real Estate & Lease Service	49,301	0.0072	76		76	1	77
180203-10101 Land Section	300,442	0.0436	462		462	4	466
180204-10101 Engr Svc-Cap Lbr to be Allo	11,456	0.0017	18		18		18
180204-22508 Engr Svc-Cap Lbr to be Allo	50,430	0.0073	78		78	1	79
180231-10101 Traffic Operations	449,027	0.0652	690		690	6	696

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180231-22508 Traffic Operations	331,637	0.0482	510		510	5	515
180232-22508 Traffic Operations Center	441,570	0.0641	679		679	6	685
180233-10101 Transportation Planning	132,624	0.0193	204		204	2	206
180233-22508 Transportation Planning	212,785	0.0309	327		327	3	330
180234-10101 Traffic Oper. Capital Labor	3,342	0.0005	5		5		5
180234-22508 Traffic Oper. Capital Labor	37,372	0.0054	57		57	1	58
180411-22508 Project Management	249,068	0.0362	383		383	4	387
180412-22508 Proj Mgt Cap Lbr to be Allo	75,924	0.0110	117		117	1	118
180414-22508 Design Services	232,339	0.0337	357		357	3	360
180415-22508 Design Services Cap Lbr All	51,826	0.0075	80		80	1	81
180421-10101 Capital Management Admin	200,074	0.0291	307		307	3	310
180421-22508 Capital Management Admin	341,190	0.0495	524		524	5	529
180422-10101 Surveying	51,891	0.0075	80		80	1	81
180423-10101 Subdivision Inspection	351,713	0.0511	541		541	5	546
180424-22508 Capital Inspection	58,045	0.0084	89		89	1	90
180425-22508 Const Mgt Cap Lbr to be All	155,297	0.0226	239		239	2	241
181201-51001 Building Maintenance	5,318,162	0.7722	8,173		8,173	76	8,249
181210-51001 Special Projects	1,522,392	0.2211	2,340		2,340	22	2,362
181501-20103 Street Maintenance	4,064,010	0.5901	6,246		6,246	58	6,304
181501-22506 Street Maintenance	3,989,772	0.5793	6,132		6,132	57	6,189
181501-46501 Street Maintenance	456	0.0001	1		1		1
181502-41501 Street Cleaning	3,050,264	0.4429	4,688		4,688	44	4,732
181504-20103 Street Maint-Cap Lbr to be	114,507	0.0166	176		176	2	178
181509-41008 Street Tree Maintenance	600,174	0.0872	922		922	9	931
181509-41501 Street Tree Maintenance	492,436	0.0715	757		757	7	764
181510-46501 Streets Special Projects	52,903	0.0077	81		81	1	82
181511-24029 Median Island Maintenance	4,950	0.0007	8		8		8
181511-24030 Median Island Maintenance	5,994	0.0009	9		9		9

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181511-24032 Median Island Maintenance	2,700	0.0004	4		4		4
181511-24033 Median Island Maintenance	4,800	0.0007	7		7		7
181511-30101 Median Island Maintenance	5,126	0.0007	8		8		8
181511-30506 Median Island Maintenance	652,249	0.0947	1,002		1,002	9	1,011
181511-30509 Median Island Maintenance	2,566,459	0.3727	3,944		3,944	37	3,981
181511-30517 Median Island Maintenance	755,623	0.1097	1,161		1,161	11	1,172
181511-41501 Median Island Maintenance	4,020,941	0.5839	6,179		6,179	58	6,237
181514-10101 Park Maintenance	3,036,481	0.4409	4,667		4,667	44	4,711
182001-10101 Streetlight Maintenance	261,395	0.0380	402		402	4	406
182001-20101 Streetlight Maintenance	4,295,272	0.6237	6,601		6,601	62	6,663
182001-20102 Streetlight Maintenance	549,438	0.0798	844		844	8	852
182001-46502 Streetlight Maintenance	821,621	0.1193	1,263		1,263	12	1,275
182003-20101 Tra Sig/Lght-Cap Lbr to be	29,908	0.0043	46		46		46
185001-40540 UGM Capital	2,071	0.0003	3		3		3
186010-31635 Right of Way Acq Capital	1,631	0.0002	3		3		3
186010-31648 Right of Way Acq Capital	7,403	0.0011	11		11		11
189901-20102 Street Works	828,709	0.1203	1,274		1,274	12	1,286
189901-21501 Street Works	13,695	0.0020	21		21		21
189901-22003 Street Works	388,970	0.0565	598		598	6	604
189901-22048 Street Works	10,982,487	1.5947	16,878		16,878	158	17,036
189901-22050 Street Works	1,166,094	0.1693	1,792		1,792	17	1,809
189901-22056 Street Works	5,268,391	0.7650	8,097		8,097	76	8,173
189901-22504 Street Works	4,136,229	0.6006	6,357		6,357	59	6,416
189901-22507 Street Works	71,715	0.0104	110		110	1	111
189901-22508 Street Works	9,921	0.0014	15		15		15
189901-22509 Street Works	785,656	0.1141	1,207		1,207	11	1,218
189901-22510 Street Works	18,579	0.0027	29		29		29
189901-22511 Street Works	5,008,109	0.7272	7,697		7,697	72	7,769

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189901-22512 Street Works	172,140	0.0250	265		265	2	267
189901-24009 Street Works	186,011	0.0270	286		286	3	289
189901-24053 Street Works	201,749	0.0293	310		310	3	313
189901-24055 Street Works	16,216	0.0024	25		25		25
189901-24061 Street Works	188,240	0.0273	289		289	3	292
189901-24064 Street Works	28,503	0.0041	44		44		44
189901-26001 Street Works	183,866	0.0267	283		283	3	286
189901-30102 Street Works	31,639	0.0046	49		49		49
189901-30143 Street Works	386,296	0.0561	594		594	6	600
189901-30144 Street Works	78,759	0.0114	121		121	1	122
189901-30151 Street Works	14,620	0.0021	22		22		22
189901-30152 Street Works	14,770	0.0021	23		23		23
189901-30502 Street Works	3,755	0.0005	6		6		6
189901-30506 Street Works	7,443	0.0011	11		11		11
189901-30509 Street Works	11,710	0.0017	18		18		18
189901-30517 Street Works	49,153	0.0071	76		76	1	77
189901-30518 Street Works	496,325	0.0721	763		763	7	770
189901-31578 Street Works	104,260	0.0151	160		160	1	161
189901-31585 Street Works	1,696	0.0002	3		3		3
189901-31588 Street Works	794	0.0001	1		1		1
189901-41501 Street Works	362,220	0.0526	557		557	5	562
189901-46501 Street Works	43,465	0.0063	67		67	1	68
200101-10101 Intergovernmental Relations	1,198,298	0.1740	1,842		1,842	17	1,859
200201-10101 Redevelopment Services	216,902	0.0315	333		333	3	336
200301-50104 Retirement Accounting	1,227,179	0.1782	1,886		1,886	18	1,904
200601-10101 Citywide Contract Obligagat	12,334,999	1.7911	18,957		18,957	177	19,134
400101-10101 Administration &	921,040	0.1337	1,415		1,415	13	1,428
400102-10101 Accounting & Cashiering	140,377	0.0204	216		216	2	218

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400104-10101 Records Section	141,113	0.0205	217		217	2	219
400105-20501 CDBG Administration	192,327	0.0279	296		296	3	299
400105-20515 CDBG Administration	23,540	0.0034	36		36		36
400105-20521 CDBG Administration	5,775	0.0008	9		9		9
400204-10101 Inspection Services	2,350,943	0.3414	3,613		3,613	34	3,647
400205-10101 Permit Center	1,443,075	0.2095	2,218		2,218	21	2,239
400301-10101 Advance Planning	355,359	0.0516	546		546	5	551
400302-10101 Current Planning	1,694,377	0.2460	2,604		2,604	24	2,628
400602-20501 Housing Development	248,833	0.0361	382		382	4	386
400602-22084 Housing Development	1,819,420	0.2642	2,796		2,796	26	2,822
400603-20501 Housing Rehabilitation	395,907	0.0575	608		608	6	614
400603-20506 Housing Rehabilitation	236						
400603-20515 Housing Rehabilitation	41,277	0.0060	63		63	1	64
400603-20518 Housing Rehabilitation	1,012,091	0.1470	1,555		1,555	15	1,570
400603-20521 Housing Rehabilitation	89,247	0.0130	137		137	1	138
400603-20533 Housing Rehabilitation	18,355	0.0027	28		28		28
400603-22038 Housing Rehabilitation	78,320	0.0114	120		120	1	121
400603-22084 Housing Rehabilitation	546,709	0.0794	840		840	8	848
400604-20501 Home Buyer Assistance	107						
400604-20515 Home Buyers Assistance	16,654	0.0024	26		26		26
400604-22084 Home Buyer Assistance	17,138	0.0025	26		26		26
400605-20501 Homeless Services	45,832	0.0067	70		70	1	71
400605-22085 Homeless Services	10,803	0.0016	17		17		17
400606-10101 Mobile Home Rent Review	17,473	0.0025	27		27		27
400702-10101 Community Revitalization	2,762,894	0.4012	4,246		4,246	40	4,286
400702-20501 Community Revitalization	2,829,931	0.4109	4,349		4,349	41	4,390
400702-24024 Community Revitalization	258,242	0.0375	397		397	4	401
400801-10101 Sustainable Fresno	629,222	0.0914	967		967	9	976

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400801-20516 Sustainable Fresno	68,295	0.0099	105		105	1	106
400801-20532 Sustainable Fresno	5,043,100	0.7323	7,750		7,750	73	7,823
400801-22089 Sustainable Fresno	10,879	0.0016	17		17		17
400801-22093 Sustainable Fresno	22,000	0.0032	34		34		34
400801-26001 Sustainable Fresno	4,102	0.0006	6		6		6
400901-10101 Local Bus Initiative Sect	387,950	0.0563	596		596	6	602
400901-20501 Local Bus Initiative Sect	47,536	0.0069	73		73	1	74
400920-10101 Neighborhood Revitalization	1,905	0.0003	3		3		3
400930-10101 Local Business Initiatives	12,581	0.0018	19		19		19
400950-10101 Historic Preservation	4,650	0.0007	7		7		7
400950-20501 Historic Preservation	111,393	0.0162	171		171	2	173
400950-22091 Historic Preservation	11,679	0.0017	18		18		18
401001-10101 Parking All Areas	5,401,878	0.7844	8,302		8,302	78	8,380
410101-55001 Public Utilities Admin	1,211,895	0.1760	1,862		1,862	17	1,879
410102-55001 Utility Engineering & Plann	725,860	0.1054	1,116		1,116	10	1,126
410401-52507 UB&C Administration	720,199	0.1046	1,107		1,107	10	1,117
410402-52507 UB&C Customer Service	2,596,767	0.3771	3,991		3,991	37	4,028
410403-52507 UB&C Collection/Spec Billin	1,974,436	0.2867	3,034		3,034	28	3,062
410404-52507 UB&C Satellite Collection O	377,361	0.0548	580		580	5	585
411001-40101 Water Operations	43,625,242	6.3355	67,039		67,039	632	67,671
411501-40101 Water Capital	6,630,533	0.9628	10,190		10,190	95	10,285
411501-40103 Water Capital	981,403	0.1425	1,508		1,508	14	1,522
411501-40110 Water Capital	90,666	0.0132	139		139	1	140
411501-40118 Water Capital	8,911,957	1.2941	13,696		13,696	128	13,824
411501-40119 Water Capital	39,833,445	5.7841	61,217		61,217	573	61,790
411501-40123 Water Capital	4,462	0.0006	7		7		7
411501-40174 Water Capital	421	0.0001	1		1		1
411501-40187 Water Capital	1,501,574	0.2180	2,308		2,308	22	2,330

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412001-41001 Container Acquisition & Mai	473,432	0.0687	728		728	7	735
412002-41001 Landfill	663,731	0.0964	1,020		1,020	10	1,030
412004-41001 Recycling	226,023	0.0328	347		347	3	350
412004-41004 Recycling	136,642	0.0198	210		210	2	212
412004-41006 Recycling	149,671	0.0217	230		230	2	232
412007-41001 Solid Waste Collect & Dispo	24,326,800	3.5324	37,386		37,386	350	37,736
412008-41001 Solid Waste Collection & Di	2,075,981	0.3014	3,190		3,190	30	3,220
412010-41001 Litter Control	1,449,281	0.2104	2,227		2,227	21	2,248
412011-41001 Operation Clean Up	2,765,825	0.4016	4,251		4,251	40	4,291
412018-41001 Commerical SWaste	15,012	0.0022	23		23		23
412502-41003 Landfill Closure Capital	1,351,429	0.1962	2,077		2,077	19	2,096
413501-40501 Sewer System Capital	8,828,291	1.2819	13,567		13,567	127	13,694
414004-40501 Liquid WasteTreatment	24,211,012	3.5156	37,208		37,208	348	37,556
414006-40501 Pretreatment	2,156,149	0.3131	3,314		3,314	31	3,345
414007-40501 N. Fresno WW Reclam	389,977	0.0566	599		599	6	605
414008-40501 Wastewater Collection	5,021,185	0.7291	7,717		7,717	72	7,789
414501-40501 Wastewater Capital	15,359,642	2.2303	23,605		23,605	221	23,826
414501-40525 Wastewater Capital	904,214	0.1313	1,390		1,390	13	1,403
430101-42001 FYI Admin & Management	893,712	0.1298	1,373		1,373	13	1,386
430102-42001 FYI Operations &	5,243,643	0.7614	8,059		8,059	75	8,134
430103-42001 FYI Security & Safety	3,929,620	0.5706	6,039		6,039	57	6,096
430104-42001 FYI Airfield Ops & Maint	1,880,352	0.2730	2,890		2,890	27	2,917
430107-42001 Airports Marketing	416,575	0.0605	640		640	6	646
430108-42001 Airports Finance	551,381	0.0801	847		847	8	855
430109-42001 Airports Property	697,569	0.1013	1,072		1,072	10	1,082
430110-42001 Airports Information Techno	291,227	0.0423	448		448	4	452
430201-42501 FCH Airport Operations	466,159	0.0677	716		716	7	723
439901-42040 Airports Fed Grants	11,591,689	1.6832	17,814		17,814	167	17,981

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439902-42042 Airport Local Funded Projec	1,031,989	0.1499	1,586		1,586	15	1,601
439903-42040 Airports Fed Grants	119,423	0.0173	184		184	2	186
439906-42040 Airports Fed Grant- Noise	131,015	0.0190	201		201	2	203
440101-43001 Convention Center Admin	1,647,571	0.2392	2,532		2,532	24	2,556
449901-30138 Conv Center Capital	32,577	0.0047	50		50		50
449901-30142 Conv Center Capital	4,611	0.0007	7		7		7
451001-43502 Administration	1,303,671	0.1893	2,004		2,004	19	2,023
451002-22505 Weekday Service	577,020	0.0838	887		887	8	895
451002-43502 Weekday Service	13,039,121	1.8934	20,039		20,039	187	20,226
451002-43504 Weekday Service	225,552	0.0328	347		347	3	350
451003-22505 Night Service	2,519,593	0.3659	3,872		3,872	36	3,908
451003-43502 Night Service	108,655	0.0158	167		167	2	169
451003-43504 Night Service	45,110	0.0066	69		69	1	70
451004-43502 Weekend Service	3,309,951	0.4806	5,087		5,087	48	5,135
451004-43504 Weekend Service	67,666	0.0098	104		104	1	105
451005-22505 15 Min Frequencies	1,680,519	0.2440	2,583		2,583	24	2,607
451005-43504 15 Min Frequencies	33,833	0.0049	52		52		52
451006-22505 Special Services	275,881	0.0401	424		424	4	428
451006-43504 Special Services	3,759	0.0005	6		6		6
452001-43504 Administration	2,598,978	0.3774	3,994		3,994	37	4,031
452002-43504 Weekday Service	2,767,717	0.4019	4,253		4,253	40	4,293
452003-43504 Night Service	803,645	0.1167	1,235		1,235	12	1,247
452004-43504 Weekend Service	820,054	0.1191	1,260		1,260	12	1,272
452005-43504 15 Min Frequencies	436,652	0.0634	671		671	6	677
452007-43504 Shelter Crew	526,939	0.0765	810		810	8	818
453001-22505 Administration	149,760	0.0217	230		230	2	232
453001-43502 Administration	4,552,414	0.6610	6,996		6,996	65	7,061
453001-43504 Administration	138,629	0.0201	213		213	2	215

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454001-43502 Administration	629,216	0.0914	967		967	9	976
454001-43504 Administration	239,875	0.0348	369		369	3	372
454008-43502 HandyRide	3,779,254	0.5488	5,808		5,808	54	5,862
454008-43504 HandyRide	1,662,537	0.2414	2,555		2,555	24	2,579
454009-43502 Certifications	56,023	0.0081	86		86	1	87
455001-43504 Administration	88,408	0.0128	136		136	1	137
455010-43504 Planning	99,150	0.0144	152		152	1	153
455011-43504 Marketing	123,685	0.0180	190		190	2	192
456401-50501 Fleet Equip Maintenance	18,767,735	2.7252	28,843		28,843	270	29,113
456501-50502 Fleet Equip Acquisition Div	1,958,489	0.2844	3,010		3,010	28	3,038
459901-43523 FAX Capital	96,749	0.0140	149		149	1	150
459901-43525 FAX Capital	46,335	0.0067	71		71	1	72
459901-43540 FAX Capital	3,540	0.0005	5		5		5
459901-43543 FAX Capital	402,493	0.0584	619		619	6	625
459901-43545 FAX Capital	1,273,701	0.1850	1,957		1,957	18	1,975
459901-43548 FAX Capital	4,955,036	0.7195	7,615		7,615	71	7,686
459901-43550 FAX Capital	175,118	0.0254	269		269	3	272
510101-54002 Information Services Admin	1,230,428	0.1787	1,891		1,891	18	1,909
510201-54002 System Applications	1,289,660	0.1873	1,982		1,982	19	2,001
510301-54002 Computer Services	2,746,583	0.3988	4,221		4,221	39	4,260
510401-54501 Communications Services	2,085,242	0.3028	3,205		3,205	30	3,235
510501-54001 Systems Acquisition & Maint	3,682,515	0.5347	5,659		5,659	53	5,712
511001-54003 Network	479,591	0.0696	737		737	7	744
520202-70101 Treasury	5,522	0.0008	8		8		8
520401-10101 Business License Program	1,038,607	0.1508	1,596		1,596	15	1,611
520802-10101 Disadvantaged Bus Enterpris	113,970	0.0165	175		175	2	177
540701-51502 Property Self Insurance	3,212,279	0.4664	4,937		4,937	46	4,983
540702-51502 Liability Self Insurance	6,087,712	0.8840	9,356		9,356	88	9,444

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520301-10101 Budget Program

Activity - City Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
540801-51501 Workers Comp Insurance	12,079,353	1.7540	18,564		18,564	174	18,738
540901-51503 Unemployment Self	726,250	0.1055	1,116		1,116	10	1,126
541001-10101 Classification and Comp	133,245	0.0193	205		205	2	207
SubTotal	688,667,975	100.0000	1,058,358		1,058,358	9,762	1,068,120
Total	688,667,975	100.0000	1,058,358		1,058,358	9,762	1,068,120

Allocation Basis: FY 2012-13 Actual Expenditures by Section Fund

Allocation Source: FY 13 Adopted Budget

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
010101-10801 City Council	3,435	3,435
100101-10102, 100102 Office	1,037	1,037
100401-10101 City Manager	1,457	1,457
120101-10101 City Clerk's	810	810
120102-10101 Records	129	129
140101-10101 Legal	6,377	6,377
430501-42044 Airports	486	486
510301-10101 Computer	538	538
520101-10101 Finance	283	283
520201-10101 Accounting	2,343	2,343
520202-10101 Treasury	1,043	1,043
520203-10101 Payroll	835	835
520204-10101 Collections	160	160
520301-10101 Budget	1,602	1,602
520304-10101 Internal Audit	177	177
520801-10101 Purchasing	1,364	1,364
520902-10101 Central	1,772	1,772
540101-10101 Personnel	3,967	3,967
019501-10101 District 5	27	27
019601-10101 District 6	6	6
019701-10101 District 7	48	48
100501-10101 Office of	150	150
100701-24006 Local Bus	1,235	1,235
109901-20501, 20515 Mayor	728	728
151001-10101 Office of Chief	3,856	3,856
151001-48001 Office of Chief	1,599	1,599
151009-10101 Office of the	21	21
152001-10101 Management	1,289	1,289
152002-10101 Fiscal Affairs	1,057	1,057
152005-10101 Property Room	1,261	1,261
152005-24003 Property Room	44	44
152006-10101 Planning and	972	972
152009-10101 Police Admin	2,846	2,846
152010-10101 Administration	27,573	27,573
153001-10101 SW Policing	21,733	21,733
153002-10101 CE Policing	39	39

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Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
153003-10101 SE Policing	20,297	20,297
153004-10101 NE Policing	19,917	19,917
153005-10101 NW Policing	20,738	20,738
153009-10101 Patrol Training	127	127
153010-10101 Patrol	1,131	1,131
153012-10101 Graffiti	942	942
153012-20501 Graffiti	1,031	1,031
153013-10101 CalTrans Litter	216	216
153015-10101 School	2,559	2,559
153016-10101 Fresno Area	768	768
153017-10101 CBAT Career	679	679
154006-10101 Helicopter	1,474	1,474
154006-24003 Helicopter	810	810
154008-10101 PAL/Life Skills	2	2
154011-10101 Employee	489	489
154012-10101 Volunteer	487	487
154015-10101 Mounted	14	14
154016-10101 K9	3,085	3,085
154017-10101	9,583	9,583
154018-10101 Duty Office	1,367	1,367
154019-10101 Call Diversion	14	14
154020-10101 Patrol Support	587	587
154021-10101 Airport Public	4	4
154021-22043 Airport Public	2,265	2,265
154022-10101 Information	1,738	1,738
154023-10101 Traffic	10,684	10,684
154024-10101 Neighborhood	3,435	3,435
154025-10101 SWAT	264	264
154026-10101 EOD (Bomb	36	36
154027-10101 Records	2,290	2,290
154029-10101 Youth Gang	118	118
154030-10101 Crime View	928	928
154031-10101 Video Policing	93	93
154050-10101 Special	765	765
155001-10101 Internal Affairs	1,620	1,620
155003-10101 Technical	2,509	2,509

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Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
155004-10101 Criminal	3,017	3,017
155006-10101 Street Violence	8,355	8,355
155006-24003 Street Violence	98	98
155007-10101 Family Justice	5,943	5,943
155008-10101 Special	2,226	2,226
155008-24003 Special	102	102
155009-10101 Investigative	3	3
155010-10101 Investigative	962	962
155011-10101 Auto Theft	1,778	1,778
155012-10101 MAGEC	2,900	2,900
155017-10101	1,607	1,607
155018-10101 VCIT-1	4,281	4,281
155019-10101 Joint Terrorism	233	233
155020-10101 HIDTA Task	330	330
155021-10101 VCIT-2	4,980	4,980
156110-22027 Bullet Proof	28	28
156129-22027 COPS CSPP	342	342
156130-22027 HUD Capital	293	293
156201-22028 ABC/FSU	155	155
156246-10101 IECGP	4	4
156253-10101 Cal-Grip FY10	9	9
156254-10101 CAHT Human	5	5
156254-22028 CAHT Human	163	163
156257-10101 2011 Children	4	4
156258-10101 2011 CAL Grip	87	87
156258-22028 2011 CAL Grip	295	295
156259-22040 Homeland	18	18
156260-22040 IECGP 10	629	629
156261-22028 DEAP 2012	462	462
156262-22028 CEDV 2011	93	93
156263-22040 Homeland Sec	193	193
156264-22028 Calif	129	129
156265-22028 CalGRIP 12	210	210
156270-22028 CalGRIP 13	8	8
156266-22028 CEDV 12	203	203
156267-22028 STEP	252	252

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Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
156268-22028 Sobriety 12	430	430
156269-22028 CAHT 2012	182	182
156302-10101 CHRP	915	915
156302-22071 CHRP	1,096	1,096
156401-20501 CDBG, Fund	581	581
156413-22014 SLESF 10-11	1,122	1,122
156414-22014 SLESF 12-13	71	71
156509-22041 Recovery 2009	51	51
156510-22041 2009 Justice	1	1
156511-22041 JAG FY10	18	18
156512-22041 JAG FY 12	181	181
156513-22041 JAG FY 12	72	72
158001-24005 P.O.S.T.	1,489	1,489
158003-24005 Regional	264	264
158004-24005 Scared Stiff	177	177
159801-70211 Police Phase I	3	3
159802-70212 PD HVAC	1	1
160101-10101 Administative	2,670	2,670
160103-10101 Office of	328	328
160103-22033 Public	73	73
160104-10101 Recruitment	15	15
160201-10101 Suppression ,	61,276	61,276
160201-22035 Suppression ,	525	525
160201-22044 Suppression ,	1,504	1,504
160201-22059 Suppression ,	55	55
160201-24050 Field	563	563
160203-10101 Honor Guard	1	1
160204-10101 HazMat Team	173	173
160205-10101 Technical	117	117
160206-10101 Emergency	33	33
160207-10101 Geographic	44	44
160209-10101 Fire Safer	1,595	1,595
160210-10101 Explorer	20	20
160211-10101 NCFPD	130	130
160211-24050 NCFPD	8,683	8,683
160212-10101 Fig Garden	25	25

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Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
160301-10101 Inspection	3,710	3,710
160302-10101 Fire	1,030	1,030
160305-10101 HazMat &	49	49
160501-10101 Fire Training	1,057	1,057
160501-24020 Fire Training	373	373
160601-10101 Fire Repair	2,145	2,145
160602-10101 Fire Supply	1,164	1,164
160603-10101 Fire	1,089	1,089
160604-10101 Fire Property	305	305
168801-70211 Fire Phase I	2	2
169901-31556 Fire Capital	326	326
170101-10101 Parks & Rec	916	916
170102-10101 Community	213	213
170102-24017 Community	124	124
170103-10101 Contract	49	49
170208-10101 Community	3,547	3,547
170301-10101 Recreation	176	176
170302-10101 Neighborhood	3,194	3,194
170302-22088 Neighborhood	192	192
170302-24012 Neighborhood	51	51
170302-24017 Neighborhood	72	72
170303-10101 Community	392	392
170303-24012 Community	24	24
170305-10101 Swim Pool	1	1
170306-10101 Action Sports	287	287
170306-24012 Action Sports	11	11
170307-10101 Fitness and	8	8
170307-22087 Fitness and	41	41
170310-10101 Community	146	146
170310-22031 Community	27	27
170310-22032 Community	38	38
170310-24048 Community	315	315
170311-10101 Youth Sports	80	80
170311-24012 Youth Sports	39	39
170501-10101 Neighborhood	1,451	1,451
170503-24017 Parks	78	78

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Schedule .5 - Allocation Summary
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Receiving Department	Total	City Budget
170504-10101 Neighborhood	1,847	1,847
170507-24017 Mall	94	94
170601-10101 After School	87	87
170601-24048 After School	440	440
170602-10101 Fresno Best	295	295
170602-24048 Fresno Best	158	158
170604-10101 Senior Citizen	190	190
170604-20501 Senior Citizen	223	223
170605-10101 Aquatics	400	400
170605-22088 Aquatics	9	9
170606-10101 Fresno	11	11
170502-10101 Parks Planned	2,193	2,193
170502-24017 Parks Planned	72	72
170503-10101 Parks	1,211	1,211
170507-10101 Mall	24	24
170517-10101 Memorial	70	70
170518-10101 Parks Night	17	17
170801-24017 Parks Special	133	133
172002-45001 Riverside Golf	28	28
178801-70210 PARCS Impact	3,255	3,255
179901-10101 Parks and Rec	13	13
179901-22031 Parks and Rec	122	122
179901-22092 Parks and Rec	914	914
179901-22094 Parks and Rec	1,544	1,544
179901-24017 Parks and Rec	879	879
179901-30127 Parks and Rec	66	66
179901-30134 Parks and Rec	91	91
179901-30136 Parks and Rec	418	418
179901-31504 Parks and Rec	16	16
179901-31510 Parks and Rec	81	81
180101-10101 Public Works	602	602
180101-22508 Public Works	1,312	1,312
180102-10101 PW Admin-	22	22
180105-10101 ADA Program	90	90
180105-22508 ADA Program	63	63
180201-10101 General	1,107	1,107

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City of Fresno, California
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Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
180202-10101 Real Estate &	77	77
180203-10101 Land Section	466	466
180204-10101 Engr Svc-Cap	18	18
180204-22508 Engr Svc-Cap	79	79
180231-10101 Traffic	696	696
180231-22508 Traffic	515	515
180232-22508 Traffic	685	685
180233-10101 Transportation	206	206
180233-22508 Transportation	330	330
180234-10101 Traffic Oper.	5	5
180234-22508 Traffic Oper.	58	58
180411-22508 Project	387	387
180412-22508 Proj Mgt Cap	118	118
180414-22508 Design	360	360
180415-22508 Design	81	81
180421-10101 Capital	310	310
180421-22508 Capital	529	529
180422-10101 Surveying	81	81
180423-10101 Subdivision	546	546
180424-22508 Capital	90	90
180425-22508 Const Mgt Cap	241	241
181201-51001 Building	8,249	8,249
181210-51001 Special	2,362	2,362
181501-20103 Street	6,304	6,304
181501-22506 Street	6,189	6,189
181501-46501 Street	1	1
181502-41501 Street	4,732	4,732
181504-20103 Street	178	178
181509-41008 Street Tree	931	931
181509-41501 Street Tree	764	764
181510-46501 Streets Special	82	82
181511-24029 Median Island	8	8
181511-24030 Median Island	9	9
181511-24032 Median Island	4	4
181511-24033 Median Island	7	7
181511-30101 Median Island	8	8

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Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
181511-30506 Median Island	1,011	1,011
181511-30509 Median Island	3,981	3,981
181511-30517 Median Island	1,172	1,172
181511-41501 Median Island	6,237	6,237
181514-10101 Park	4,711	4,711
182001-10101 Streetlight	406	406
182001-20101 Streetlight	6,663	6,663
182001-20102 Streetlight	852	852
182001-46502 Streetlight	1,275	1,275
182003-20101 Tra	46	46
185001-40540 UGM Capital	3	3
186010-31635 Right of Way	3	3
186010-31648 Right of Way	11	11
189901-20102 Street Works	1,286	1,286
189901-21501 Street Works	21	21
189901-22003 Street Works	604	604
189901-22048 Street Works	17,036	17,036
189901-22050 Street Works	1,809	1,809
189901-22056 Street Works	8,173	8,173
189901-22504 Street Works	6,416	6,416
189901-22507 Street Works	111	111
189901-22508 Street Works	15	15
189901-22509 Street Works	1,218	1,218
189901-22510 Street Works	29	29
189901-22511 Street Works	7,769	7,769
189901-22512 Street Works	267	267
189901-24009 Street Works	289	289
189901-24053 Street Works	313	313
189901-24055 Street Works	25	25
189901-24061 Street Works	292	292
189901-24064 Street Works	44	44
189901-26001 Street Works	286	286
189901-30102 Street Works	49	49
189901-30143 Street Works	600	600
189901-30144 Street Works	122	122
189901-30151 Street Works	22	22

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Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
189901-30152 Street Works	23	23
189901-30502 Street Works	6	6
189901-30506 Street Works	11	11
189901-30509 Street Works	18	18
189901-30517 Street Works	77	77
189901-30518 Street Works	770	770
189901-31578 Street Works	161	161
189901-31585 Street Works	3	3
189901-31588 Street Works	1	1
189901-41501 Street Works	562	562
189901-46501 Street Works	68	68
200101-10101	1,859	1,859
200201-10101	336	336
200301-50104 Retirement	1,904	1,904
200601-10101 Citywide	19,134	19,134
400101-10101 Administration	1,428	1,428
400102-10101 Accounting &	218	218
400104-10101 Records	219	219
400105-20501 CDBG	299	299
400105-20515 CDBG	36	36
400105-20521 CDBG	9	9
400204-10101 Inspection	3,647	3,647
400205-10101 Permit Center	2,239	2,239
400301-10101 Advance	551	551
400302-10101 Current	2,628	2,628
400602-20501 Housing	386	386
400602-22084 Housing	2,822	2,822
400603-20501 Housing	614	614
400603-20515 Housing	64	64
400603-20518 Housing	1,570	1,570
400603-20521 Housing	138	138
400603-20533 Housing	28	28
400603-22038 Housing	121	121
400603-22084 Housing	848	848
400604-20515 Home Buyers	26	26
400604-22084 Home Buyer	26	26

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Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
400605-20501 Homeless	71	71
400605-22085 Homeless	17	17
400606-10101 Mobile Home	27	27
400702-10101 Community	4,286	4,286
400702-20501 Community	4,390	4,390
400702-24024 Community	401	401
400801-10101 Sustainable	976	976
400801-20516 Sustainable	106	106
400801-20532 Sustainable	7,823	7,823
400801-22089 Sustainable	17	17
400801-22093 Sustainable	34	34
400801-26001 Sustainable	6	6
400901-10101 Local Bus	602	602
400901-20501 Local Bus	74	74
400920-10101 Neighborhood	3	3
400930-10101 Local Business	19	19
400950-10101 Historic	7	7
400950-20501 Historic	173	173
400950-22091 Historic	18	18
401001-10101 Parking All	8,380	8,380
410101-55001 Public Utilities	1,879	1,879
410102-55001 Utility	1,126	1,126
410401-52507 UB&C	1,117	1,117
410402-52507 UB&C	4,028	4,028
410403-52507 UB&C	3,062	3,062
410404-52507 UB&C Satellite	585	585
411001-40101 Water	67,671	67,671
411501-40101 Water Capital	10,285	10,285
411501-40103 Water Capital	1,522	1,522
411501-40110 Water Capital	140	140
411501-40118 Water Capital	13,824	13,824
411501-40119 Water Capital	61,790	61,790
411501-40123 Water Capital	7	7
411501-40174 Water Capital	1	1
411501-40187 Water Capital	2,330	2,330
412001-41001 Container	735	735

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Schedule .5 - Allocation Summary
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Receiving Department	Total	City Budget
412002-41001 Landfill	1,030	1,030
412004-41001 Recycling	350	350
412004-41004 Recycling	212	212
412004-41006 Recycling	232	232
412007-41001 Solid Waste	37,736	37,736
412008-41001 Solid Waste	3,220	3,220
412010-41001 Litter Control	2,248	2,248
412011-41001 Operation	4,291	4,291
412018-41001 Commerical	23	23
412502-41003 Landfill	2,096	2,096
413501-40501 Sewer System	13,694	13,694
414004-40501 Liquid	37,556	37,556
414006-40501 Pretreatment	3,345	3,345
414007-40501 N. Fresno WW	605	605
414008-40501 Wastewater	7,789	7,789
414501-40501 Wastewater	23,826	23,826
414501-40525 Wastewater	1,403	1,403
430101-42001 FYI Admin &	1,386	1,386
430102-42001 FYI Operations	8,134	8,134
430103-42001 FYI Security &	6,096	6,096
430104-42001 FYI Airfield	2,917	2,917
430107-42001 Airports	646	646
430108-42001 Airports	855	855
430109-42001 Airports	1,082	1,082
430110-42001 Airports	452	452
430201-42501 FCH Airport	723	723
439901-42040 Airports Fed	17,981	17,981
439902-42042 Airport Local	1,601	1,601
439903-42040 Airports Fed	186	186
439906-42040 Airports Fed	203	203
440101-43001 Convention	2,556	2,556
449901-30138 Conv Center	50	50
449901-30142 Conv Center	7	7
451001-43502 Administration	2,023	2,023
451002-22505 Weekday	895	895
451002-43502 Weekday	20,226	20,226

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Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
451002-43504 Weekday	350	350
451003-22505 Night Service	3,908	3,908
451003-43502 Night Service	169	169
451003-43504 Night Service	70	70
451004-43502 Weekend	5,135	5,135
451004-43504 Weekend	105	105
451005-22505 15 Min	2,607	2,607
451005-43504 15 Min	52	52
451006-22505 Special	428	428
451006-43504 Special	6	6
452001-43504 Administration	4,031	4,031
452002-43504 Weekday	4,293	4,293
452003-43504 Night Service	1,247	1,247
452004-43504 Weekend	1,272	1,272
452005-43504 15 Min	677	677
452007-43504 Shelter Crew	818	818
453001-22505 Administration	232	232
453001-43502 Administration	7,061	7,061
453001-43504 Administration	215	215
454001-43502 Administration	976	976
454001-43504 Administration	372	372
454008-43502 HandyRide	5,862	5,862
454008-43504 HandyRide	2,579	2,579
454009-43502 Certifications	87	87
455001-43504 Administration	137	137
455010-43504 Planning	153	153
455011-43504 Marketing	192	192
456401-50501 Fleet Equip	29,113	29,113
456501-50502 Fleet Equip	3,038	3,038
459901-43523 FAX Capital	150	150
459901-43525 FAX Capital	72	72
459901-43540 FAX Capital	5	5
459901-43543 FAX Capital	625	625
459901-43545 FAX Capital	1,975	1,975
459901-43548 FAX Capital	7,686	7,686
459901-43550 FAX Capital	272	272

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520301-10101 Budget Program

Receiving Department	Total	City Budget
510101-54002 Information	1,909	1,909
510201-54002 System	2,001	2,001
510301-54002 Computer	4,260	4,260
510401-54501	3,235	3,235
510501-54001 Systems	5,712	5,712
511001-54003 Network	744	744
520202-70101 Treasury	8	8
520401-10101 Business	1,611	1,611
520802-10101 Disadvantaged	177	177
540701-51502 Property Self	4,983	4,983
540702-51502 Liability Self	9,444	9,444
540801-51501 Workers Comp	18,738	18,738
540901-51503 Unemployment	1,126	1,126
541001-10101 Classification	207	207
Direct Billed	0	0
Total	1,068,120	1,068,120

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SCHEDULE 12.1

CITY OF FRESNO, CALIFORNIA

550104 INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

The Internal Audit section is part of the Budget and examines the financial and legal performance of the new structure to insure that it is being effectively utilized. The costs of services have been distributed to the following two functions:

- "Citywide Audit"- These costs are allocated based on the estimated internal audit hours by department.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 520304-10101 Internal Audit

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	113,704			113,704
100401-10101 City Manager Admin and Mgmt	231	39	270	
120101-10101 City Clerk's Operations	53	7	60	
120102-10101 Records Management	27		27	
520101-10101 Finance Administration	21	3	24	
520201-10101 Accounting	634	26	660	
520203-10101 Payroll	158	3	161	
520301-10101 Budget Program	175	2	177	
520902-10101 Central Printing		4	4	
540101-10101 Personnel Services		918	918	
Total Allocated Additions:	1,299	1,002	2,301	2,301
Total To Be Allocated:	115,003	1,002		116,005

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520304-10101 Internal Audit

	Total	General & Admin	Citywide Audit
Wages & Benefits			
Salaries & Wages	70,986	0	70,986
Fringe Benefits	26,398	0	26,398
Other Expense & Cost			
Gen Svc Pens Oblig Bnd Dbt Svc	2,496	0	2,496
Recurring Vehicle Allowance	1,080	0	1,080
Info Systems Service Charge	5,400	0	5,400
Info Systems Equip Charge	4,500	0	4,500
Property Self-Insurance Chgs	200	0	200
Liability Self-Insurance Chgs	100	0	100
Charges For Telephone Service	2,444	0	2,444
Microsoft Migration	100	0	100
Departmental Totals			
Total Expenditures	113,704	0	113,704
Deductions			
Total Deductions	0	0	0
Functional Cost	113,704	0	113,704
Allocation Step 1			
Inbound- All Others	1,299	1,299	0
Reallocate Admin Costs		(1,299)	1,299
1st Allocation	115,003	0	115,003
Allocation Step 2			
Inbound- All Others	1,002	1,002	0
Reallocate Admin Costs		(1,002)	1,002
2nd Allocation	1,002	0	1,002
Total For 0120 520304-10101 Internal Audit			
Total Allocated	116,005	0	116,005

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520304-10101 Internal Audit

Activity - Citywide Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
520101-10101 Finance Administration	350	19.1781	22,055		22,055		22,055
151001-10101 Office of Chief of Police	100	5.4795	6,302		6,302	68	6,370
160101-10101 Administative Services	225	12.3288	14,178		14,178	153	14,331
170101-10101 Parks & Rec Admin &	200	10.9589	12,603		12,603	136	12,739
180101-10101 Public Works Admin &	425	23.2874	26,781		26,781	288	27,069
401001-10101 Parking All Areas	75	4.1096	4,726		4,726	51	4,777
410101-55001 Public Utilities Admin	150	8.2192	9,452		9,452	102	9,554
430101-42001 FYI Admin & Management	100	5.4795	6,302		6,302	68	6,370
451001-22505 Administration	100	5.4795	6,302		6,302	68	6,370
510101-54002 Information Services Admin	100	5.4795	6,302		6,302	68	6,370
SubTotal	1,825	100.0000	115,003		115,003	1,002	116,005
Total	1,825	100.0000	115,003		115,003	1,002	116,005

Allocation Basis: Estimated Internal Audit Hours per Department
Allocation Source: Internal Auditor Hours

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520304-10101 Internal Audit

Receiving Department	Total	Citywide Audit
520101-10101 Finance	22,055	22,055
151001-10101 Office of Chief	6,370	6,370
160101-10101 Administative	14,331	14,331
170101-10101 Parks & Rec	12,739	12,739
180101-10101 Public Works	27,069	27,069
401001-10101 Parking All	4,777	4,777
410101-55001 Public Utilities	9,554	9,554
430101-42001 FYI Admin &	6,370	6,370
451001-22505 Administration	6,370	6,370
510101-54002 Information	6,370	6,370
Direct Billed	0	0
Total	116,005	116,005

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SCHEDULE 13.1

CITY OF FRESNO, CALIFORNIA

520801 PURCHASING

NATURE AND EXTENT OF SERVICES

The Central Printing section is part of the Finance Department and is responsible for providing procurement services to citywide departments for capital and operating programs. The costs of services have been distributed to the following function:

- "Purchasing"- These costs are allocated based on the number of purchase orders by section fund.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 520801-10101 Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	879,212			879,212
100401-10101 City Manager Admin and Mgmt	1,983	341	2,324	
120101-10101 City Clerk's Operations	431	54	485	
120102-10101 Records Management	244	2	246	
140101-10101 Legal Proceedings & Consult	4,759	82	4,841	
510301-10101 Computer Services	129	3	132	
520101-10101 Finance Administration	95	14	109	
520201-10101 Accounting	1,513	61	1,574	
520203-10101 Payroll	1,273	21	1,294	
520301-10101 Budget Program	1,351	13	1,364	
520902-10101 Central Printing		20,447	20,447	
540101-10101 Personnel Services		8,266	8,266	
Total Allocated Additions:	11,778	29,304	41,082	41,082
Revenue	(400,407)			
Total Departmental Cost Adjustments:	(400,407)			(400,407)
Total To Be Allocated:	490,583	29,304		519,887

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520801-10101 Purchasing

	Total	General & Admin	Purchasing
Wages & Benefits			
Salaries & Wages	487,864	0	487,864
Fringe Benefits	171,032	0	171,032
Other Expense & Cost			
Gen Svc Pens Oblig Bnd Dbt Svc	22,568	0	22,568
HRA Payments	2,901	0	2,901
Worker's Compensation	900	0	900
Recurring Vehicle Allowance	3,600	0	3,600
Public Relations & Information	32,714	0	32,714
O/S Repair & Maint.--Equipment	125	0	125
Travel & Conference	101	0	101
Postage	274	0	274
Office Supplies	590	0	590
Computer Software	21,675	0	21,675
Alternative Fuel	2	0	2
Miscellaneous Expenditures	465	0	465
Membership & Dues	138	0	138
Subscriptions & Publications	294	0	294
Info Systems Service Charge	40,500	0	40,500
Info Systems Equip Charge	29,600	0	29,600
Property Self-Insurance Chgs	100	0	100
Liability Self-Insurance Chgs	100	0	100
Charges For Telephone Service	7,565	0	7,565
Facilities Management Charges	54,800	0	54,800
Fleet Services Charge	1,162	0	1,162
Fleet Special Projects-NonAuto	42	0	42
Call Center Charges	100	0	100
Departmental Totals			
Total Expenditures	879,212	0	879,212
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Revenue	(400,407)	0	(400,407)

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520801-10101 Purchasing

	Total	General & Admin	Purchasing
Functional Cost	478,805	0	478,805
Allocation Step 1			
Inbound- All Others	11,778	11,778	0
Reallocate Admin Costs		(11,778)	11,778
1st Allocation	490,583	0	490,583
Allocation Step 2			
Inbound- All Others	29,304	29,304	0
Reallocate Admin Costs		(29,304)	29,304
2nd Allocation	29,304	0	29,304
Total For 0130 520801-10101 Purchasing			
Total Allocated	519,887	0	519,887

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520801-10101 Purchasing

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
430501-42044 Airports Projects Administr	1	0.0675	331		331		331
520201-10101 Accounting	3	0.2024	993		993		993
540101-10101 Personnel Services	1	0.0675	331		331	20	351
151001-10101 Office of Chief of Police	2	0.1350	662		662	40	702
152005-10101 Property Room Bureau	14	0.9447	4,634		4,634	278	4,912
152005-24003 Property Room Bureau	2	0.1350	662		662	40	702
153010-10101 Patrol Administration	3	0.2024	993		993	59	1,052
153012-20501 Graffiti	1	0.0675	331		331	20	351
154006-24003 Helicopter Patrol Bureau	4	0.2699	1,324		1,324	79	1,403
154017-10101 Communications Center	1	0.0675	331		331	20	351
154022-10101 Information Systems Bureau	3	0.2024	993		993	59	1,052
154027-10101 Records Bureau	1	0.0675	331		331	20	351
154031-10101 Video Policing	1	0.0675	331		331	20	351
155003-10101 Technical Services Bureau	1	0.0675	331		331	20	351
155006-24003 Street Violence Bureau	2	0.1350	662		662	40	702
156258-10101 2011 CAL Grip 10	2	0.1350	662		662	40	702
156259-22040 Homeland Security 10	1	0.0675	331		331	20	351
156260-22040 IECGP 10	2	0.1350	662		662	40	702
156263-22040 Homeland Sec Grant 2011	4	0.2699	1,324		1,324	79	1,403
156268-22028 Sobriety 12	2	0.1350	662		662	40	702
156413-22014 SLESF 10-11	10	0.6748	3,310		3,310	198	3,508
156414-22014 SLESF 12-13	1	0.0675	331		331	20	351
156512-22041 JAG FY 12	2	0.1350	662		662	40	702
156513-22041 JAG FY 12	3	0.2024	993		993	59	1,052
158004-24005 Scared Stiff DUI Program	1	0.0675	331		331	20	351
160101-10101 Administative Services	1	0.0675	331		331	20	351
160103-10101 Office of Emergency Service	1	0.0675	331		331	20	351
160103-22033 Public Outreach Unit	2	0.1350	662		662	40	702

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520801-10101 Purchasing

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160201-10101 Suppression , EMS, and	4	0.2699	1,324		1,324	79	1,403
160201-22035 Suppression , EMS, and	5	0.3374	1,655		1,655	99	1,754
160201-22044 Suppression , EMS, and	3	0.2024	993		993	59	1,052
160201-22059 Suppression , EMS, and	1	0.0675	331		331	20	351
160204-10101 HazMat Team	4	0.2699	1,324		1,324	79	1,403
160211-24050 NCFPD Contract Services	2	0.1350	662		662	40	702
160301-10101 Inspection Services	4	0.2699	1,324		1,324	79	1,403
160501-10101 Fire Training	1	0.0675	331		331	20	351
160601-10101 Fire Repair and Maintenance	45	3.0364	14,896		14,896	892	15,788
160602-10101 Fire Supply	19	1.2821	6,290		6,290	377	6,667
160603-10101 Fire Communications	2	0.1350	662		662	40	702
160604-10101 Fire Property Maintenance	5	0.3374	1,655		1,655	99	1,754
169901-31556 Fire Capital	1	0.0675	331		331	20	351
170301-10101 Recreation Services	5	0.3374	1,655		1,655	99	1,754
170504-10101 Neighborhood Parks	2	0.1350	662		662	40	702
170605-10101 Aquatics Program	1	0.0675	331		331	20	351
170503-10101 Parks Custodial Maintenance	1	0.0675	331		331	20	351
170801-24017 Parks Special Projects	1	0.0675	331		331	20	351
179901-10101 Parks and Rec Capital	1	0.0675	331		331	20	351
179901-22031 Parks and Rec Capital	3	0.2024	993		993	59	1,052
179901-22092 Parks and Rec Capital	3	0.2024	993		993	59	1,052
179901-22094 Parks and Rec Capital	1	0.0675	331		331	20	351
179901-30127 Parks and Rec Capital	1	0.0675	331		331	20	351
179901-30136 Parks and Rec Capital	1	0.0675	331		331	20	351
179901-31510 Parks and Rec Capital	1	0.0675	331		331	20	351
179901-44502 Parks and Rec Capital	1	0.0675	331		331	20	351
180101-10101 Public Works Admin &	13	0.8772	4,303		4,303	258	4,561
181201-51001 Building Maintenance	40	2.6991	13,241		13,241	793	14,034

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520801-10101 Purchasing

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181210-51001 Special Projects	2	0.1350	662		662	40	702
181501-20103 Street Maintenance	35	2.3617	11,586		11,586	694	12,280
181501-22506 Street Maintenance	6	0.4049	1,986		1,986	119	2,105
181501-46501 Street Maintenance	2	0.1350	662		662	40	702
181509-41501 Street Tree Maintenance	2	0.1350	662		662	40	702
182001-10101 Streetlight Maintenance	4	0.2699	1,324		1,324	79	1,403
182001-20101 Streetlight Maintenance	15	1.0121	4,965		4,965	297	5,262
182001-46502 Streetlight Maintenance	5	0.3374	1,655		1,655	99	1,754
189901-20102 Street Works	2	0.1350	662		662	40	702
189901-22048 Street Works	11	0.7422	3,641		3,641	218	3,859
189901-22056 Street Works	1	0.0675	331		331	20	351
189901-22504 Street Works	2	0.1350	662		662	40	702
189901-22510 Street Works	1	0.0675	331		331	20	351
189901-22511 Street Works	2	0.1350	662		662	40	702
189901-22512 Street Works	2	0.1350	662		662	40	702
189901-26001 Street Works	1	0.0675	331		331	20	351
189901-30143 Street Works	1	0.0675	331		331	20	351
400603-20501 Housing Rehabilitation	9	0.6073	2,979		2,979	178	3,157
400603-22038 Housing Rehabilitation	1	0.0675	331		331	20	351
400604-20501 Home Buyer Assistance	1	0.0675	331		331	20	351
400702-24024 Community Revitalization	4	0.2699	1,324		1,324	79	1,403
409901-20506 Dev Debt Capital	13	0.8772	4,303		4,303	258	4,561
410101-55001 Public Utilities Admin	2	0.1350	662		662	40	702
410102-55001 Utility Engineering & Plann	1	0.0675	331		331	20	351
411001-40101 Water Operations	206	13.9001	68,192		68,192	4,084	72,276
411501-40101 Water Capital	1	0.0675	331		331	20	351
411501-40118 Water Capital	7	0.4723	2,317		2,317	139	2,456
411501-40119 Water Capital	15	1.0121	4,965		4,965	297	5,262

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520801-10101 Purchasing

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
411501-40187 Water Capital	11	0.7422	3,641		3,641	218	3,859
412001-41001 Container Acquisition & Mai	1	0.0675	331		331	20	351
412002-41001 Landfill	5	0.3374	1,655		1,655	99	1,754
412004-41001 Recycling	1	0.0675	331		331	20	351
412004-41004 Recycling	2	0.1350	662		662	40	702
412004-41006 Recycling	1	0.0675	331		331	20	351
412007-41001 Solid Waste Collect & Dispo	10	0.6748	3,310		3,310	198	3,508
412010-41001 Litter Control	1	0.0675	331		331	20	351
412501-41001 Solid Waste Capital	4	0.2699	1,324		1,324	79	1,403
412502-41003 Landfill Closure Capital	2	0.1350	662		662	40	702
413501-40501 Sewer System Capital	23	1.5520	7,614		7,614	456	8,070
414004-40501 Liquid WasteTreatment	60	4.0486	19,862		19,862	1,190	21,052
414006-40501 Pretreatment	13	0.8772	4,303		4,303	258	4,561
414008-40501 Wastewater Collection	20	1.3495	6,621		6,621	397	7,018
414501-40501 Wastewater Capital	57	3.8462	18,869		18,869	1,130	19,999
430102-42001 FYI Operations &	64	4.3185	21,186		21,186	1,269	22,455
430201-42501 FCH Airport Operations	11	0.7422	3,641		3,641	218	3,859
439901-42040 Airports Fed Grants	7	0.4723	2,317		2,317	139	2,456
439902-42042 Airport Local Funded Projec	20	1.3495	6,621		6,621	397	7,018
451002-22505 Weekday Service	12	0.8097	3,972		3,972	238	4,210
451003-22505 Night Service	2	0.1350	662		662	40	702
452001-43504 Administration	58	3.9136	19,200		19,200	1,150	20,350
453001-43502 Administration	4	0.2699	1,324		1,324	79	1,403
454008-43502 HandyRide	1	0.0675	331		331	20	351
455001-43504 Administration	1	0.0675	331		331	20	351
455011-43504 Marketing	1	0.0675	331		331	20	351
456401-50501 Fleet Equip Maintenance	354	23.8847	117,190		117,190	7,008	124,198
456501-50502 Fleet Equip Acquisition Div	20	1.3495	6,621		6,621	397	7,018

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520801-10101 Purchasing

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
459901-43523 FAX Capital	31	2.0918	10,262		10,262	615	10,877
459901-43525 FAX Capital	1	0.0675	331		331	20	351
459901-43543 FAX Capital	2	0.1350	662		662	40	702
459901-43545 FAX Capital	2	0.1350	662		662	40	702
459901-43548 FAX Capital	2	0.1350	662		662	40	702
510401-54501 Communications Services	5	0.3374	1,655		1,655	99	1,754
510501-54001 Systems Acquisition & Maint	71	4.7908	23,503		23,503	1,408	24,911
511001-54003 Network	5	0.3374	1,655		1,655	99	1,754
SubTotal	1,482	100.0000	490,583		490,583	29,304	519,887
Total	1,482	100.0000	490,583		490,583	29,304	519,887

Allocation Basis: Number of Purchase Orders' by Department

Allocation Source: FY 13 Purchasing PO's (includes Reg & Emg)

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520801-10101 Purchasing

Receiving Department	Total	Purchasing
430501-42044 Airports	331	331
520201-10101 Accounting	993	993
540101-10101 Personnel	351	351
151001-10101 Office of Chief	702	702
152005-10101 Property Room	4,912	4,912
152005-24003 Property Room	702	702
153010-10101 Patrol	1,052	1,052
153012-20501 Graffiti	351	351
154006-24003 Helicopter	1,403	1,403
154017-10101	351	351
154022-10101 Information	1,052	1,052
154027-10101 Records	351	351
154031-10101 Video Policing	351	351
155003-10101 Technical	351	351
155006-24003 Street Violence	702	702
156258-10101 2011 CAL Grip	702	702
156259-22040 Homeland	351	351
156260-22040 IECGP 10	702	702
156263-22040 Homeland Sec	1,403	1,403
156268-22028 Sobriety 12	702	702
156413-22014 SLESF 10-11	3,508	3,508
156414-22014 SLESF 12-13	351	351
156512-22041 JAG FY 12	702	702
156513-22041 JAG FY 12	1,052	1,052
158004-24005 Scared Stiff	351	351
160101-10101 Administative	351	351
160103-10101 Office of	351	351
160103-22033 Public	702	702
160201-10101 Suppression ,	1,403	1,403
160201-22035 Suppression ,	1,754	1,754
160201-22044 Suppression ,	1,052	1,052
160201-22059 Suppression ,	351	351
160204-10101 HazMat Team	1,403	1,403
160211-24050 NCFPD	702	702
160301-10101 Inspection	1,403	1,403
160501-10101 Fire Training	351	351

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520801-10101 Purchasing

Receiving Department	Total	Purchasing
160601-10101 Fire Repair	15,788	15,788
160602-10101 Fire Supply	6,667	6,667
160603-10101 Fire	702	702
160604-10101 Fire Property	1,754	1,754
169901-31556 Fire Capital	351	351
170301-10101 Recreation	1,754	1,754
170504-10101 Neighborhood	702	702
170605-10101 Aquatics	351	351
170503-10101 Parks	351	351
170801-24017 Parks Special	351	351
179901-10101 Parks and Rec	351	351
179901-22031 Parks and Rec	1,052	1,052
179901-22092 Parks and Rec	1,052	1,052
179901-22094 Parks and Rec	351	351
179901-30127 Parks and Rec	351	351
179901-30136 Parks and Rec	351	351
179901-31510 Parks and Rec	351	351
179901-44502 Parks and Rec	351	351
180101-10101 Public Works	4,561	4,561
181201-51001 Building	14,034	14,034
181210-51001 Special	702	702
181501-20103 Street	12,280	12,280
181501-22506 Street	2,105	2,105
181501-46501 Street	702	702
181509-41501 Street Tree	702	702
182001-10101 Streetlight	1,403	1,403
182001-20101 Streetlight	5,262	5,262
182001-46502 Streetlight	1,754	1,754
189901-20102 Street Works	702	702
189901-22048 Street Works	3,859	3,859
189901-22056 Street Works	351	351
189901-22504 Street Works	702	702
189901-22510 Street Works	351	351
189901-22511 Street Works	702	702
189901-22512 Street Works	702	702
189901-26001 Street Works	351	351

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520801-10101 Purchasing

Receiving Department	Total	Purchasing
189901-30143 Street Works	351	351
400603-20501 Housing	3,157	3,157
400603-22038 Housing	351	351
400604-20501 Home Buyer	351	351
400702-24024 Community	1,403	1,403
409901-20506 Dev Debt	4,561	4,561
410101-55001 Public Utilities	702	702
410102-55001 Utility	351	351
411001-40101 Water	72,276	72,276
411501-40101 Water Capital	351	351
411501-40118 Water Capital	2,456	2,456
411501-40119 Water Capital	5,262	5,262
411501-40187 Water Capital	3,859	3,859
412001-41001 Container	351	351
412002-41001 Landfill	1,754	1,754
412004-41001 Recycling	351	351
412004-41004 Recycling	702	702
412004-41006 Recycling	351	351
412007-41001 Solid Waste	3,508	3,508
412010-41001 Litter Control	351	351
412501-41001 Solid Waste	1,403	1,403
412502-41003 Landfill	702	702
413501-40501 Sewer System	8,070	8,070
414004-40501 Liquid	21,052	21,052
414006-40501 Pretreatment	4,561	4,561
414008-40501 Wastewater	7,018	7,018
414501-40501 Wastewater	19,999	19,999
430102-42001 FYI Operations	22,455	22,455
430201-42501 FCH Airport	3,859	3,859
439901-42040 Airports Fed	2,456	2,456
439902-42042 Airport Local	7,018	7,018
451002-22505 Weekday	4,210	4,210
451003-22505 Night Service	702	702
452001-43504 Administration	20,350	20,350
453001-43502 Administration	1,403	1,403
454008-43502 HandyRide	351	351

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520801-10101 Purchasing

Receiving Department	Total	Purchasing
455001-43504 Administration	351	351
455011-43504 Marketing	351	351
456401-50501 Fleet Equip	124,198	124,198
456501-50502 Fleet Equip	7,018	7,018
459901-43523 FAX Capital	10,877	10,877
459901-43525 FAX Capital	351	351
459901-43543 FAX Capital	702	702
459901-43545 FAX Capital	702	702
459901-43548 FAX Capital	702	702
510401-54501	1,754	1,754
510501-54001 Systems	24,911	24,911
511001-54003 Network	1,754	1,754
Direct Billed	0	0
Total	519,887	519,887

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SCHEDULE 14.1

CITY OF FRESNO, CALIFORNIA

520902 CENTRAL PRINTING

NATURE AND EXTENT OF SERVICES

The Central Printing section is part of the Finance Department and supports the copy, printing as well as mail and messenger services to its client departments. The costs of services have been distributed to the following function:

- "Printing Services"- 75% of these costs are allocated based on the total FY 2013 printing charges by section fund.

- "Postage"- 25% of these costs are allocated based on the total FY 2013 postage charges by section fund.

- "Copiers" – Rental costs for the copiers are allocated based on the total FY 2013 copier charges by section fund.

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 520902-10101 Central Printing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,142,843			1,142,843
100401-10101 City Manager Admin and Mgmt	1,092	188	1,280	
120101-10101 City Clerk's Operations	533	66	599	
120102-10101 Records Management	54		54	
140101-10101 Legal Proceedings & Consult	793	14	807	
510301-10101 Computer Services	8		8	
520101-10101 Finance Administration	87	13	100	
520201-10101 Accounting	964	39	1,003	
520203-10101 Payroll	315	5	320	
520301-10101 Budget Program	1,756	16	1,772	
540101-10101 Personnel Services		1,837	1,837	
Total Allocated Additions:	5,602	2,178	7,780	7,780
Internal Service Revenue	(21,470)			
Variable Reimbursement	(3,250)			
Total Departmental Cost Adjustments:	(24,720)			(24,720)
Total To Be Allocated:	1,123,725	2,178		1,125,903

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520902-10101 Central Printing

	Total	General & Admin	Printing Svcs	Postage	Copiers
Wages & Benefits					
Salaries & Wages	73,031	0	54,773	18,258	0
Fringe Benefits	31,933	0	23,950	7,983	0
Other Expense & Cost					
Gen Svc Pens Oblig Bnd Dbt Svc	4,993	0	3,745	1,248	0
Worker's Compensation	146,400	0	109,800	36,600	0
O/S Repair & Maint.--Equipment	235	0	176	59	0
Printing & Binding--O/S Vendor	121,414	0	91,060	30,354	0
Postage	126,860	0	95,145	31,715	0
Office Supplies	15	0	11	4	0
Office Equipment Rentals	474,600	0	0	0	474,600
Materials & Parts--Equipment	366	0	274	92	0
Inventory	42,543	0	31,907	10,636	0
Lease/Purchase-Equipment	2,548	0	1,911	637	0
Info Systems Service Charge	5,500	0	4,125	1,375	0
Info Systems Equip Charge	5,138	0	3,853	1,285	0
Property Self-Insurance Chgs	1,500	0	1,125	375	0
Liability Self-Insurance Chgs	1,400	0	1,050	350	0
Chgs For Msngr/Mail/Copier Svc	(477)	0	(358)	(119)	0
Charges For Telephone Service	1,709	0	1,282	427	0
Facilities Management Charges	40,200	0	30,150	10,050	0
Non-Recurrin Spec Project Chrgs	2,184	0	1,638	546	0
City Hall Rent	60,751	0	45,563	15,188	0
Departmental Totals					
Total Expenditures	1,142,843	0	501,180	167,063	474,600
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Internal Service Revenue	(21,470)	0	(7,295)	(14,122)	(53)
Variable Reimbursement	(3,250)	0	(2,437)	(813)	0
Functional Cost	1,118,123	0	491,448	152,128	474,547

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 520902-10101 Central Printing

	Total	General & Admin	Printing Svcs	Postage	Copiers
Allocation Step 1					
Inbound- All Others	5,602	5,602	0	0	0
Reallocate Admin Costs		(5,602)	2,462	762	2,378
1st Allocation	1,123,725	0	493,910	152,890	476,925
Allocation Step 2					
Inbound- All Others	2,178	2,178	0	0	0
Reallocate Admin Costs		(2,178)	958	296	924
2nd Allocation	2,178	0	958	296	924
Total For 0140 520902-10101 Central Printing					
Total Allocated	1,125,903	0	494,868	153,186	477,849

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520902-10101 Central Printing

Activity - Printing Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
100101-10102, 100102 Office Of The Mayor	1,134	0.5621	2,776		2,776	6	2,782
100401-10101 City Manager Admin and	3,778	1.8721	9,246		9,246		9,246
120101-10101 City Clerk's Operations	18,422	9.1268	45,078		45,078		45,078
140101-10101 Legal Proceedings & Consult	2,438	1.2082	5,967		5,967		5,967
520201-10101 Accounting	2,152	1.0663	5,266		5,266		5,266
520801-10101 Purchasing	6,123	3.0336	14,983		14,983		14,983
540101-10101 Personnel Services	5,995	2.9702	14,670		14,670	34	14,704
152010-10101 Administration	30,189	14.9566	73,873		73,873	170	74,043
160101-10101 Administative Services	1,418	0.7027	3,471		3,471	8	3,479
170101-10101 Parks & Rec Admin &	7,592	3.7617	18,579		18,579	43	18,622
200301-50104 Retirement Accounting	25,778	12.7710	63,077		63,077	146	63,223
400602-20501 Housing Development	630	0.3125	1,543		1,543	4	1,547
400702-20501 Community Revitalization	12,537	6.2112	30,678		30,678	71	30,749
400702-24024 Community Revitalization	8,870	4.3944	21,705		21,705	50	21,755
400801-10101 Sustainable Fresno	18,259	9.0461	44,680		44,680	104	44,784
410101-55001 Public Utilities Admin	658	0.3261	1,611		1,611	4	1,615
410401-52507 UB&C Administration	6,535	3.2377	15,991		15,991	37	16,028
411001-40101 Water Operations	14,208	7.0391	34,767		34,767	81	34,848
412007-41001 Solid Waste Collect & Dispo	14,564	7.2156	35,639		35,639	83	35,722
414004-40501 Liquid WasteTreatment	2,863	1.4184	7,006		7,006	16	7,022
430101-42001 FYI Admin & Management	7,724	3.8269	18,901		18,901	44	18,945
453001-43502 Administration	7,733	3.8315	18,924		18,924	44	18,968
456401-50501 Fleet Equip Maintenance	1,117	0.5534	2,733		2,733	6	2,739
510101-54002 Information Services Admin	468	0.2323	1,148		1,148	3	1,151
540702-51502 Liability Self Insurance	652	0.3235	1,598		1,598	4	1,602
SubTotal	201,848	100.0000	493,910		493,910	958	494,868
Total	201,848	100.0000	493,910		493,910	958	494,868

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520902-10101 Central Printing

Allocation Basis: Total FY 13 Printing Charges by Section Fund
Allocation Source: Central Printing

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520902-10101 Central Printing

Activity - Postage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
100101-10102, 100102 Office Of The Mayor	357.96	0.2766	423		423	1	424
100401-10101 City Manager Admin and	330.84	0.2557	391		391		391
120101-10101 City Clerk's Operations	659.52	0.5097	779		779		779
140101-10101 Legal Proceedings & Consult	158.11	0.1222	187		187		187
520201-10101 Accounting	11,463.26	8.8589	13,544		13,544		13,544
520202-10101 Treasury	154.00	0.1190	182		182		182
520203-10101 Payroll	634.87	0.4906	750		750		750
520204-10101 Collections	2,702.08	2.0882	3,193		3,193		3,193
520304-10101 Internal Audit	3.23	0.0025	4		4		4
520801-10101 Purchasing	170.78	0.1320	202		202		202
540101-10101 Personnel Services	1,253.05	0.9684	1,481		1,481	3	1,484
152010-10101 Administration	2,048.30	1.5829	2,420		2,420	5	2,425
154027-10101 Records Bureau	129.89	0.1004	153		153		153
156121-22070 PSIC	1.76	0.0014	2		2		2
156413-22014 SLESF 10-11	8.88	0.0069	10		10		10
160101-10101 Administative Services	800.38	0.6185	946		946	2	948
160301-10101 Inspection Services	3,025.83	2.3384	3,575		3,575	8	3,583
169901-31556 Fire Capital	7.21	0.0056	9		9		9
170101-10101 Parks & Rec Admin &	337.86	0.2611	399		399	1	400
170302-10101 Neighborhood Parks And	100.79	0.0779	119		119		119
170305-10101 Swim Pool Oper And Maint	29.64	0.0229	35		35		35
170311-10101 Youth Sports	4.10	0.0032	5		5		5
179901-30136 Parks and Rec Capital	6.39	0.0049	8		8		8
180101-10101 Public Works Admin &	61.35	0.0474	72		72		72
180101-22508 Public Works Admin &	36.13	0.0279	43		43		43
180105-10101 ADA Program	9.99	0.0077	12		12		12
180201-10101 General Engineering	146.51	0.1132	173		173		173
180202-10101 Real Estate & Lease Service	1.07	0.0008	1		1		1

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520902-10101 Central Printing

Activity - Postage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
180231-10101 Traffic Operations	108.63	0.0840	128		128		128
180232-22508 Traffic Operations Center	7.48	0.0058	9		9		9
180233-10101 Transportation Planning	23.56	0.0182	28		28		28
180233-22508 Transportation Planning	0.54	0.0004	1		1		1
180412-22508 Proj Mgt Cap Lbr to be Allo	9.90	0.0077	12		12		12
180414-22508 Design Services	1.74	0.0013	2		2		2
180421-10101 Capital Management Admin	1,651.31	1.2761	1,951		1,951	4	1,955
180423-10101 Subdivision Inspection	1.09	0.0008	1		1		1
181201-51001 Building Maintenance	22.45	0.0174	27		27		27
181210-51001 Special Projects	10.92	0.0084	13		13		13
181511-41501 Median Island Maintenance	10.78	0.0083	13		13		13
182001-20101 Streetlight Maintenance	16.07	0.0124	19		19		19
189901-22048 Street Works	32.47	0.0251	38		38		38
189901-22050 Street Works	4.99	0.0039	6		6		6
189901-22504 Street Works	49.88	0.0385	59		59		59
189901-24009 Street Works	2.15	0.0017	3		3		3
189901-24061 Street Works	1.37	0.0011	2		2		2
189901-30102 Street Works	2.70	0.0021	3		3		3
189901-30143 Street Works	1.18	0.0009	1		1		1
189901-46501 Street Works	3.13	0.0024	4		4		4
200301-50104 Retirement Accounting	21,881.34	16.9101	25,854		25,854	57	25,911
400101-10101 Administration &	69.64	0.0538	82		82		82
400102-10101 Accounting & Cashiering	29.95	0.0231	35		35		35
400104-10101 Records Section	0.99	0.0008	1		1		1
400204-10101 Inspection Services	1,507.05	1.1647	1,781		1,781	4	1,785
400205-10101 Permit Center	865.40	0.6688	1,023		1,023	2	1,025
400302-10101 Current Planning	6,159.96	4.7605	7,278		7,278	16	7,294
400602-20501 Housing Development	262.13	0.2026	310		310	1	311

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520902-10101 Central Printing

Activity - Postage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400603-20501 Housing Rehabilitation	161.56	0.1249	191		191		191
400604-22084 Home Buyer Assistance	801.84	0.6197	947		947	2	949
400702-20501 Community Revitalization	24,907.26	19.2485	29,428		29,428	68	29,496
400801-10101 Sustainable Fresno	4,091.61	3.1620	4,834		4,834	11	4,845
400901-10101 Local Bus Initiative Sect	1,772.40	1.3697	2,094		2,094	5	2,099
400920-10101 Neighborhood Revitalization	407.25	0.3147	481		481	1	482
400930-10101 Local Business Initiatives	2,353.12	1.8185	2,780		2,780	6	2,786
401001-10101 Parking All Areas	646.69	0.4998	764		764	2	766
410402-52507 UB&C Customer Service	4,327.32	3.3442	5,113		5,113	11	5,124
410403-52507 UB&C Collection/Spec Billin	4,041.30	3.1231	4,775		4,775	11	4,786
411001-40101 Water Operations	7,539.44	5.8265	8,908		8,908	20	8,928
411501-40101 Water Capital	32.87	0.0254	39		39		39
411501-40103 Water Capital	84.09	0.0650	99		99		99
412001-41001 Container Acquisition & Mai	1.55	0.0012	2		2		2
412002-41001 Landfill	0.54	0.0004	1		1		1
412004-41001 Recycling	25.61	0.0198	30		30		30
412007-41001 Solid Waste Collect & Dispo	992.89	0.7673	1,173		1,173	3	1,176
412008-41001 Solid Waste Collection & Di	159.93	0.1236	189		189		189
413501-40501 Sewer System Capital	41.73	0.0322	49		49		49
414004-40501 Liquid WasteTreatment	261.98	0.2025	310		310	1	311
414006-40501 Pretreatment	4,606.43	3.5599	5,443		5,443	12	5,455
414501-40501 Wastewater Capital	1.62	0.0013	2		2		2
414501-40525 Wastewater Capital	3.91	0.0030	5		5		5
452001-43504 Administration	10.99	0.0085	13		13		13
453001-43502 Administration	5,258.81	4.0640	6,214		6,214	14	6,228
456401-50501 Fleet Equip Maintenance	87.85	0.0679	104		104		104
456501-50502 Fleet Equip Acquisition Div	0.65	0.0005	1		1		1
459901-43545 FAX Capital	2.17	0.0017	3		3		3

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520902-10101 Central Printing

Activity - Postage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
510101-54002 Information Services Admin	10.54	0.0081	12		12		12
520401-10101 Business License Program	7,740.17	5.9817	9,145		9,145	20	9,165
520802-10101 Disadvantaged Bus Enterpris	207.42	0.1603	245		245	1	246
540701-51502 Property Self Insurance	50.88	0.0393	60		60		60
540702-51502 Liability Self Insurance	741.75	0.5732	876		876	2	878
540801-51501 Workers Comp Insurance	3.91	0.0030	5		5		5
541001-10101 Classification and Comp	637.72	0.4928	753		753	2	755
SubTotal	129,398.38	100.0000	152,890		152,890	296	153,186
Total	129,398.38	100.0000	152,890		152,890	296	153,186

Allocation Basis: FY 2013 Postage Charges by Section-fund

Allocation Source: Finance

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520902-10101 Central Printing

Activity - Copiers

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	4,068	0.9378	4,473		4,473	9	4,482
100101-10102, 100102 Office Of The Mayor	1,139	0.2626	1,252		1,252	3	1,255
100401-10101 City Manager Admin and	2,259	0.5208	2,484		2,484		2,484
120101-10101 City Clerk's Operations	4,270	0.9844	4,695		4,695		4,695
140101-10101 Legal Proceedings & Consult	12,215	2.8160	13,430		13,430		13,430
520101-10101 Finance Administration	719	0.1658	791		791		791
520201-10101 Accounting	5,088	1.1730	5,594		5,594		5,594
520202-10101 Treasury	1,288	0.2969	1,416		1,416	3	1,419
520203-10101 Payroll	1,391	0.3207	1,529		1,529		1,529
520204-10101 Collections	2,174	0.5012	2,390		2,390		2,390
520301-10101 Budget Program	9	0.0021	10		10		10
520801-10101 Purchasing	4,786	1.1034	5,262		5,262		5,262
540101-10101 Personnel Services	10,756	2.4797	11,826		11,826	25	11,851
152010-10101 Administration	119,201	27.4800	131,059		131,059	274	131,333
153012-10101 Graffiti	9,539	2.1991	10,488		10,488	22	10,510
160101-10101 Administative Services	19,447	4.4833	21,382		21,382	45	21,427
170101-10101 Parks & Rec Admin &	11,687	2.6943	12,850		12,850	27	12,877
170302-10101 Neighborhood Parks And	3,972	0.9157	4,367		4,367	9	4,376
170303-10101 Community Sports	3,972	0.9157	4,367		4,367	9	4,376
170310-10101 Community Science	1,162	0.2679	1,278		1,278	3	1,281
170504-10101 Neighborhood Parks	270	0.0622	297		297	1	298
180101-10101 Public Works Admin &	6,497	1.4978	7,143		7,143	15	7,158
180101-22508 Public Works Admin &	5,504	1.2689	6,052		6,052	13	6,065
180201-10101 General Engineering	4,131	0.9524	4,542		4,542	10	4,552
180203-10101 Land Section	1,725	0.3977	1,897		1,897	4	1,901
180231-22508 Traffic Operations	1,798	0.4145	1,977		1,977	4	1,981
180232-22508 Traffic Operations Center	1,988	0.4583	2,186		2,186	5	2,191
180421-10101 Capital Management Admin	3,990	0.9198	4,387		4,387	9	4,396

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520902-10101 Central Printing

Activity - Copiers

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
180421-22508 Capital Management Admin	4,850	1.1181	5,333		5,333	11	5,344
181201-51001 Building Maintenance	5,801	1.3374	6,378		6,378	13	6,391
181501-20103 Street Maintenance	2,228	0.5136	2,450		2,450	5	2,455
181514-10101 Park Maintenance	629	0.1450	692		692	1	693
182001-20101 Streetlight Maintenance	1,852	0.4270	2,036		2,036	4	2,040
200301-50104 Retirement Accounting	20,383	4.6991	22,411		22,411	47	22,458
400101-10101 Administration &	7,067	1.6292	7,770		7,770	16	7,786
400104-10101 Records Section	3	0.0007	3		3		3
400204-10101 Inspection Services	766	0.1766	842		842	2	844
400205-10101 Permit Center	357	0.0823	393		393	1	394
400301-10101 Advance Planning	6,918	1.5949	7,606		7,606	16	7,622
400302-10101 Current Planning	7,393	1.7044	8,129		8,129	17	8,146
400602-20501 Housing Development	2,782	0.6414	3,059		3,059	6	3,065
400602-22084 Housing Development	994	0.2292	1,093		1,093	2	1,095
400603-20501 Housing Rehabilitation	3,723	0.8583	4,093		4,093	9	4,102
400603-22084 Housing Rehabilitation	2,264	0.5219	2,489		2,489	5	2,494
400605-20501 Homeless Services	67	0.0154	74		74		74
400702-20501 Community Revitalization	16,584	3.8232	18,234		18,234	38	18,272
400801-10101 Sustainable Fresno	12,072	2.7831	13,273		13,273	28	13,301
400801-20516 Sustainable Fresno	4,413	1.0174	4,852		4,852	10	4,862
400801-20532 Sustainable Fresno	2,501	0.5766	2,750		2,750	6	2,756
400901-10101 Local Bus Initiative Sect	6,817	1.5716	7,495		7,495	16	7,511
400950-10101 Historic Preservation	585	0.1349	643		643	1	644
410101-55001 Public Utilities Admin	7,127	1.6430	7,836		7,836	16	7,852
410401-52507 UB&C Administration	2,950	0.6801	3,244		3,244	7	3,251
410402-52507 UB&C Customer Service	1,258	0.2900	1,383		1,383	3	1,386
410403-52507 UB&C Collection/Spec Billin	180	0.0415	198		198		198
411001-40101 Water Operations	23,532	5.4250	25,873		25,873	54	25,927

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 520902-10101 Central Printing

Activity - Copiers

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
412001-41001 Container Acquisition & Mai	162	0.0373	178		178		178
412004-41001 Recycling	15	0.0035	16		16		16
412007-41001 Solid Waste Collect & Dispo	9,981	2.3010	10,974		10,974	23	10,997
412008-41001 Solid Waste Collection & Di	9,345	2.1544	10,275		10,275	22	10,297
412011-41001 Operation Clean Up	297	0.0685	327		327	1	328
414004-40501 Liquid WasteTreatment	2,081	0.4798	2,288		2,288	5	2,293
414008-40501 Wastewater Collection	940	0.2167	1,034		1,034	2	1,036
430101-42001 FYI Admin & Management	188	0.0433	207		207		207
453001-43502 Administration	9,488	2.1873	10,432		10,432	22	10,454
456401-50501 Fleet Equip Maintenance	2,137	0.4927	2,350		2,350	5	2,355
510101-54002 Information Services Admin	2,415	0.5567	2,655		2,655	6	2,661
520401-10101 Business License Program	3,390	0.7815	3,727		3,727	8	3,735
540701-51502 Property Self Insurance	1,094	0.2522	1,203		1,203	3	1,206
540702-51502 Liability Self Insurance	1,094	0.2522	1,203		1,203	3	1,206
SubTotal	433,768	100.0000	476,925		476,925	924	477,849
Total	433,768	100.0000	476,925		476,925	924	477,849

Allocation Basis: Copier Charges by Section-fund
Allocation Source: Finance

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520902-10101 Central Printing

Receiving Department	Total	Printing Svcs	Postage	Copiers
010101-10801 City Council	4,482	0	0	4,482
100101-10102, 100102 Office	4,461	2,782	424	1,255
100401-10101 City Manager	12,121	9,246	391	2,484
120101-10101 City Clerk's	50,552	45,078	779	4,695
140101-10101 Legal	19,584	5,967	187	13,430
520101-10101 Finance	791	0	0	791
520201-10101 Accounting	24,404	5,266	13,544	5,594
520202-10101 Treasury	1,601	0	182	1,419
520203-10101 Payroll	2,279	0	750	1,529
520204-10101 Collections	5,583	0	3,193	2,390
520301-10101 Budget	10	0	0	10
520304-10101 Internal Audit	4	0	4	0
520801-10101 Purchasing	20,447	14,983	202	5,262
540101-10101 Personnel	28,039	14,704	1,484	11,851
152010-10101 Administration	207,801	74,043	2,425	131,333
153012-10101 Graffiti	10,510	0	0	10,510
154027-10101 Records	153	0	153	0
156121-22070 PSIC	2	0	2	0
156413-22014 SLESF 10-11	10	0	10	0
160101-10101 Administative	25,854	3,479	948	21,427
160301-10101 Inspection	3,583	0	3,583	0
169901-31556 Fire Capital	9	0	9	0
170101-10101 Parks & Rec	31,899	18,622	400	12,877
170302-10101 Neighborhood	4,495	0	119	4,376
170303-10101 Community	4,376	0	0	4,376
170305-10101 Swim Pool	35	0	35	0
170310-10101 Community	1,281	0	0	1,281
170311-10101 Youth Sports	5	0	5	0
170504-10101 Neighborhood	298	0	0	298
179901-30136 Parks and Rec	8	0	8	0
180101-10101 Public Works	7,230	0	72	7,158
180101-22508 Public Works	6,108	0	43	6,065
180105-10101 ADA Program	12	0	12	0
180201-10101 General	4,725	0	173	4,552
180202-10101 Real Estate &	1	0	1	0
180203-10101 Land Section	1,901	0	0	1,901

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520902-10101 Central Printing

Receiving Department	Total	Printing Svcs	Postage	Copiers
180231-10101 Traffic	128	0	128	0
180231-22508 Traffic	1,981	0	0	1,981
180232-22508 Traffic	2,200	0	9	2,191
180233-10101 Transportation	28	0	28	0
180233-22508 Transportation	1	0	1	0
180412-22508 Proj Mgt Cap	12	0	12	0
180414-22508 Design	2	0	2	0
180421-10101 Capital	6,351	0	1,955	4,396
180421-22508 Capital	5,344	0	0	5,344
180423-10101 Subdivision	1	0	1	0
181201-51001 Building	6,418	0	27	6,391
181210-51001 Special	13	0	13	0
181501-20103 Street	2,455	0	0	2,455
181511-41501 Median Island	13	0	13	0
181514-10101 Park	693	0	0	693
182001-20101 Streetlight	2,059	0	19	2,040
189901-22048 Street Works	38	0	38	0
189901-22050 Street Works	6	0	6	0
189901-22504 Street Works	59	0	59	0
189901-24009 Street Works	3	0	3	0
189901-24061 Street Works	2	0	2	0
189901-30102 Street Works	3	0	3	0
189901-30143 Street Works	1	0	1	0
189901-46501 Street Works	4	0	4	0
200301-50104 Retirement	111,592	63,223	25,911	22,458
400101-10101 Administration	7,868	0	82	7,786
400102-10101 Accounting &	35	0	35	0
400104-10101 Records	4	0	1	3
400204-10101 Inspection	2,629	0	1,785	844
400205-10101 Permit Center	1,419	0	1,025	394
400301-10101 Advance	7,622	0	0	7,622
400302-10101 Current	15,440	0	7,294	8,146
400602-20501 Housing	4,923	1,547	311	3,065
400602-22084 Housing	1,095	0	0	1,095
400603-20501 Housing	4,293	0	191	4,102
400603-22084 Housing	2,494	0	0	2,494

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520902-10101 Central Printing

Receiving Department	Total	Printing Svcs	Postage	Copiers
400604-22084 Home Buyer	949	0	949	0
400605-20501 Homeless	74	0	0	74
400702-20501 Community	78,517	30,749	29,496	18,272
400702-24024 Community	21,755	21,755	0	0
400801-10101 Sustainable	62,930	44,784	4,845	13,301
400801-20516 Sustainable	4,862	0	0	4,862
400801-20532 Sustainable	2,756	0	0	2,756
400901-10101 Local Bus	9,610	0	2,099	7,511
400920-10101 Neighborhood	482	0	482	0
400930-10101 Local Business	2,786	0	2,786	0
400950-10101 Historic	644	0	0	644
401001-10101 Parking All	766	0	766	0
410101-55001 Public Utilities	9,467	1,615	0	7,852
410401-52507 UB&C	19,279	16,028	0	3,251
410402-52507 UB&C	6,510	0	5,124	1,386
410403-52507 UB&C	4,984	0	4,786	198
411001-40101 Water	69,703	34,848	8,928	25,927
411501-40101 Water Capital	39	0	39	0
411501-40103 Water Capital	99	0	99	0
412001-41001 Container	180	0	2	178
412002-41001 Landfill	1	0	1	0
412004-41001 Recycling	46	0	30	16
412007-41001 Solid Waste	47,895	35,722	1,176	10,997
412008-41001 Solid Waste	10,486	0	189	10,297
412011-41001 Operation	328	0	0	328
413501-40501 Sewer System	49	0	49	0
414004-40501 Liquid	9,626	7,022	311	2,293
414006-40501 Pretreatment	5,455	0	5,455	0
414008-40501 Wastewater	1,036	0	0	1,036
414501-40501 Wastewater	2	0	2	0
414501-40525 Wastewater	5	0	5	0
430101-42001 FYI Admin &	19,152	18,945	0	207
452001-43504 Administration	13	0	13	0
453001-43502 Administration	35,650	18,968	6,228	10,454
456401-50501 Fleet Equip	5,198	2,739	104	2,355
456501-50502 Fleet Equip	1	0	1	0

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .5 - Allocation Summary
For Department 520902-10101 Central Printing

Receiving Department	Total	Printing Svcs	Postage	Copiers
459901-43545 FAX Capital	3	0	3	0
510101-54002 Information	3,824	1,151	12	2,661
520401-10101 Business	12,900	0	9,165	3,735
520802-10101 Disadvantaged	246	0	246	0
540701-51502 Property Self	1,266	0	60	1,206
540702-51502 Liability Self	3,686	1,602	878	1,206
540801-51501 Workers Comp	5	0	5	0
541001-10101 Classification	755	0	755	0
Direct Billed	0	0	0	0
Total	1,125,903	494,868	153,186	477,849

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SCHEDULE 15.1

CITY OF FRESNO, CALIFORNIA

540100 PERSONNEL SERVICES

NATURE AND EXTENT OF SERVICES

The Personnel Services Department's mission is to serve as a catalyst and resource for change within the City of Fresno and to help City departments attract, motivate and develop qualified, diverse, productive and customer service oriented employees. The Department consults with Citywide department management on personnel matters, negotiates and maintains MOU's with City bargaining units, processes grievances, investigates employee concerns and serves as support staff to the Civil Service Board. The costs of services provided by the Personnel department have been distributed to the following function:

- "Personnel Svcs" - These costs are allocated based on total the number of full time equivalents (FTE's) per section fund.

City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .2 - Costs To Be Allocated
For Department 540101-10101 Personnel Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,690,578			2,690,578
100401-10101 City Manager Admin and Mgmt	5,128	883	6,011	
120101-10101 City Clerk's Operations	6,738	854	7,592	
120102-10101 Records Management	596	4	600	
140101-10101 Legal Proceedings & Consult	89,622	1,547	91,169	
510301-10101 Computer Services	9,430	190	9,620	
520101-10101 Finance Administration	299	44	343	
520201-10101 Accounting	5,400	219	5,619	
520203-10101 Payroll	3,572	58	3,630	
520301-10101 Budget Program	3,930	37	3,967	
520801-10101 Purchasing	331	20	351	
520902-10101 Central Printing	27,977	62	28,039	
540101-10101 Personnel Services		20,207	20,207	
Total Allocated Additions:	153,023	24,125	177,148	177,148
Total To Be Allocated:	2,843,601	24,125		2,867,726

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 540101-10101 Personnel Services

	Total	General & Admin	Personnel Services
Wages & Benefits			
Salaries & Wages	1,385,147	0	1,385,147
Fringe Benefits	547,675	0	547,675
Other Expense & Cost			
Gen Svc Pens Oblig Bnd Dbt Svc	57,517	0	57,517
HRA Payments	3,975	0	3,975
Worker's Compensation	30,300	0	30,300
Recurring Vehicle Allowance	18,491	0	18,491
Prof Svcs/Consulting - Outside	132,592	0	132,592
Prof Svcs (Non-Consulting)-O/S	125	0	125
Outside Legal Services	3,100	0	3,100
Specialized Services /Tech	7,303	0	7,303
O/S Repair & Maint.--Equipment	60	0	60
Training	34,334	0	34,334
Travel & Conference	2,017	0	2,017
Misc. Subsistence Expense	817	0	817
Office Equipment--Under 300	275	0	275
Postage	77	0	77
Office Supplies	4,624	0	4,624
Oral Board Reimbursement	70	0	70
Membership & Dues	3,208	0	3,208
Subscriptions & Publications	522	0	522
Info Systems Service Charge	80,600	0	80,600
Info Systems Equip Charge	69,598	0	69,598
Property Self-Insurance Chgs	800	0	800
Liability Self-Insurance Chgs	800	0	800
Charges For Telephone Service	22,079	0	22,079
Facilities Management Charges	101,700	0	101,700
Non-Recurrin Spec Project Chrgs	2,748	0	2,748
City Hall Rent	150,724	0	150,724
Employee/Visitor Prking Perm	1,500	0	1,500
Call Center Charges	22,100	0	22,100
Microsoft Migration	5,700	0	5,700

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .3 - Costs Allocated By Activity
For Department 540101-10101 Personnel Services

	Total	General & Admin	Personnel Services
Departmental Totals			
Total Expenditures	2,690,578	0	2,690,578
Deductions			
Total Deductions	0	0	0
Functional Cost	2,690,578	0	2,690,578
Allocation Step 1			
Inbound- All Others	153,023	153,023	0
Reallocate Admin Costs		(153,023)	153,023
1st Allocation	2,843,601	0	2,843,601
Allocation Step 2			
Inbound- All Others	24,125	24,125	0
Reallocate Admin Costs		(24,125)	24,125
2nd Allocation	24,125	0	24,125
Total For 0150 540101-10101 Personnel			
Total Allocated	2,867,726	0	2,867,726

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 540101-10101 Personnel Services

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
010101-10801 City Council	23.00	0.7429	21,125		21,125	186	21,311
100101-10102, 100102 Office Of The Mayor	5.00	0.1615	4,592		4,592	41	4,633
100401-10101 City Manager Admin and	6.00	0.1938	5,511		5,511		5,511
120101-10101 City Clerk's Operations	5.00	0.1615	4,592		4,592		4,592
140101-10101 Legal Proceedings & Consult	33.00	1.0659	30,310		30,310		30,310
430501-42044 Airports Projects Administr	9.50	0.3069	8,726		8,726		8,726
510301-10101 Computer Services	4.80	0.1550	4,409		4,409		4,409
520101-10101 Finance Administration	2.00	0.0646	1,837		1,837		1,837
520201-10101 Accounting	10.00	0.3230	9,185		9,185		9,185
520202-10101 Treasury	5.00	0.1615	4,592		4,592	41	4,633
520203-10101 Payroll	5.00	0.1615	4,592		4,592		4,592
520204-10101 Collections	1.00	0.0323	918		918		918
520301-10101 Budget Program	8.00	0.2584	7,348		7,348		7,348
520304-10101 Internal Audit	1.00	0.0323	918		918		918
520801-10101 Purchasing	9.00	0.2907	8,266		8,266		8,266
520902-10101 Central Printing	2.00	0.0646	1,837		1,837		1,837
540101-10101 Personnel Services	22.00	0.7106	20,207		20,207		20,207
100501-10101 Office of Independent Revie	2.00	0.0646	1,837		1,837	16	1,853
151001-10101 Office of Chief of Police	5.00	0.1615	4,592		4,592	41	4,633
152001-10101 Management Support	6.00	0.1938	5,511		5,511	49	5,560
152002-10101 Fiscal Affairs Bureau	7.00	0.2261	6,429		6,429	57	6,486
152005-10101 Property Room Bureau	7.00	0.2261	6,429		6,429	57	6,486
152006-10101 Planning and Research	5.00	0.1615	4,592		4,592	41	4,633
152009-10101 Police Admin Training	14.00	0.4522	12,859		12,859	113	12,972
152010-10101 Administration	1.00	0.0323	918		918	8	926
153001-10101 SW Policing District	101.00	3.2623	92,768		92,768	818	93,586
153003-10101 SE Policing District	100.00	3.2300	91,849		91,849	810	92,659
153004-10101 NE Policing District	101.00	3.2623	92,768		92,768	818	93,586

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City of Fresno, California
OMB A-87 Cost Allocation Plan
Based on FY 2012-13 Actual
Schedule .4 - Detail Activity Allocations
For Department 540101-10101 Personnel Services

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
153005-10101 NW Policing District	105.00	3.3915	96,442		96,442	851	97,293
153010-10101 Patrol Administration	2.00	0.0646	1,837		1,837	16	1,853
153012-10101 Graffiti	9.00	0.2907	8,266		8,266	73	8,339
153012-20501 Graffiti	6.00	0.1938	5,511		5,511	49	5,560
153013-10101 CalTrans Litter Program	1.00	0.0323	918		918	8	926
153015-10101 School Resource Officers Un	11.00	0.3553	10,103		10,103	89	10,192
153016-10101 Fresno Area Express Unit	5.00	0.1615	4,592		4,592	41	4,633
154006-10101 Helicopter Patrol Bureau	6.00	0.1938	5,511		5,511	49	5,560
154011-10101 Employee Services	2.00	0.0646	1,837		1,837	16	1,853
154012-10101 Volunteer Services	1.00	0.0323	918		918	8	926
154016-10101 K9	13.00	0.4199	11,940		11,940	105	12,045
154017-10101 Communications Center	86.00	2.7778	78,990		78,990	697	79,687
154018-10101 Duty Office	7.00	0.2261	6,429		6,429	57	6,486
154020-10101 Patrol Support Administrati	1.00	0.0323	918		918	8	926
154021-10101 Airport Public Safety	4.00	0.1292	3,674		3,674	32	3,706
154021-22043 Airport Public Safety	8.00	0.2584	7,348		7,348	65	7,413
154022-10101 Information Systems Bureau	7.00	0.2261	6,429		6,429	57	6,486
154023-10101 Traffic Enforcement	49.00	1.5827	45,006		45,006	397	45,403
154024-10101 Neighborhood Traffic Unit	21.00	0.6783	19,288		19,288	170	19,458
154027-10101 Records Bureau	23.00	0.7429	21,125		21,125	186	21,311
154029-10101 Youth Gang Taskforce	1.00	0.0323	918		918	8	926
154030-10101 Crime View Bureau	11.00	0.3553	10,103		10,103	89	10,192
154050-10101 Special Operations Admin	4.00	0.1292	3,674		3,674	32	3,706
155001-10101 Internal Affairs Bureau	7.00	0.2261	6,429		6,429	57	6,486
155003-10101 Technical Services Bureau	18.00	0.5814	16,533		16,533	146	16,679
155004-10101 Criminal Investigations Bur	20.00	0.6460	18,370		18,370	162	18,532
155006-10101 Street Violence Bureau	30.00	0.9690	27,555		27,555	243	27,798
155007-10101 Family Justice Bureau	30.00	0.9690	27,555		27,555	243	27,798

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For Department 540101-10101 Personnel Services

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
155008-10101 Special Investigations Bure	12.00	0.3876	11,022		11,022	97	11,119
155010-10101 Investigative Serrvices Adm	3.00	0.0969	2,755		2,755	24	2,779
155011-10101 Auto Theft Team	6.00	0.1938	5,511		5,511	49	5,560
155012-10101 MAGEC	11.00	0.3553	10,103		10,103	89	10,192
155012-22028 MAGEC	1.00	0.0323	918		918	8	926
155017-10101 Vice/Intelligence Unit	6.00	0.1938	5,511		5,511	49	5,560
155018-10101 VCIT-1	29.00	0.9367	26,636		26,636	235	26,871
155019-10101 Joint Terrorism Task Force	1.00	0.0323	918		918	8	926
155020-10101 HIDTA Task Force	4.00	0.1292	3,674		3,674	32	3,706
155021-10101 VCIT-2	23.00	0.7429	21,125		21,125	186	21,311
156129-22027 COPS CSPP	2.00	0.0646	1,837		1,837	16	1,853
156130-22027 HUD Capital Program FY12	2.00	0.0646	1,837		1,837	16	1,853
156253-22028 Cal-Grip FY10	2.00	0.0646	1,837		1,837	16	1,853
156254-22028 CAHT Human Trafficking	1.00	0.0323	918		918	8	926
156259-22040 Homeland Security 10	1.00	0.0323	918		918	8	926
156260-22040 IECGP 10	2.00	0.0646	1,837		1,837	16	1,853
156262-22028 CEDV 2011	1.00	0.0323	918		918	8	926
156401-20501 CDBG, Fund 20501	6.00	0.1938	5,511		5,511	49	5,560
156509-22041 Recovery 2009 JAG	2.00	0.0646	1,837		1,837	16	1,853
160101-10101 Administative Services	7.00	0.2261	6,429		6,429	57	6,486
160201-10101 Suppression , EMS, and	253.00	8.1726	232,412		232,412	2,056	234,468
160201-22044 Suppression , EMS, and	6.00	0.1938	5,511		5,511	49	5,560
160209-10101 Fire Safer Grant 2006	9.00	0.2907	8,266		8,266	73	8,339
160211-24050 NCFPD Contract Services	42.00	1.3566	38,577		38,577	340	38,917
160301-10101 Inspection Services	15.00	0.4845	13,777		13,777	122	13,899
160302-10101 Fire Investigation	4.00	0.1292	3,674		3,674	32	3,706
160305-10101 HazMat & Confined Space	2.00	0.0646	1,837		1,837	16	1,853
160501-10101 Fire Training	3.00	0.0969	2,755		2,755	24	2,779

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Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160601-10101 Fire Repair and Maintenance	8.75	0.2826	8,037		8,037	71	8,108
160602-10101 Fire Supply	1.00	0.0323	918		918	8	926
160604-10101 Fire Property Maintenance	1.00	0.0323	918		918	8	926
170101-10101 Parks & Rec Admin &	4.00	0.1292	3,674		3,674	32	3,706
170102-10101 Community Events &	2.00	0.0646	1,837		1,837	16	1,853
170301-10101 Recreation Services	2.00	0.0646	1,837		1,837	16	1,853
170302-10101 Neighborhood Parks And	13.00	0.4199	11,940		11,940	105	12,045
170303-10101 Community Sports	2.00	0.0646	1,837		1,837	16	1,853
170306-10101 Action Sports	1.00	0.0323	918		918	8	926
170310-10101 Community Science	2.00	0.0646	1,837		1,837	16	1,853
170601-10101 After School Recreation	1.00	0.0323	918		918	8	926
170602-10101 Fresno Best	3.00	0.0969	2,755		2,755	24	2,779
170604-10101 Senior Citizen Programs	1.00	0.0323	918		918	8	926
170604-20501 Senior Citizen Programs	1.00	0.0323	918		918	8	926
170502-10101 Parks Planned Maintenance	14.00	0.4522	12,859		12,859	113	12,972
170503-10101 Parks Custodial Maintenance	6.00	0.1938	5,511		5,511	49	5,560
180101-10101 Public Works Admin &	5.00	0.1615	4,592		4,592	41	4,633
180101-22508 Public Works Admin &	6.00	0.1938	5,511		5,511	49	5,560
180105-10101 ADA Program	1.00	0.0323	918		918	8	926
180201-10101 General Engineering	6.00	0.1938	5,511		5,511	49	5,560
180202-10101 Real Estate & Lease Service	3.00	0.0969	2,755		2,755	24	2,779
180203-10101 Land Section	3.00	0.0969	2,755		2,755	24	2,779
180231-10101 Traffic Operations	3.00	0.0969	2,755		2,755	24	2,779
180231-22508 Traffic Operations	4.00	0.1292	3,674		3,674	32	3,706
180232-22508 Traffic Operations Center	6.00	0.1938	5,511		5,511	49	5,560
180233-10101 Transportation Planning	4.00	0.1292	3,674		3,674	32	3,706
180411-22508 Project Management	7.50	0.2423	6,889		6,889	61	6,950
180414-22508 Design Services	6.00	0.1938	5,511		5,511	49	5,560

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For Department 540101-10101 Personnel Services

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
180421-10101 Capital Management Admin	2.00	0.0646	1,837		1,837	16	1,853
180421-22508 Capital Management Admin	21.75	0.7025	19,977		19,977	176	20,153
180422-10101 Surveying	6.00	0.1938	5,511		5,511	49	5,560
180423-10101 Subdivision Inspection	3.75	0.1211	3,444		3,444	30	3,474
181201-51001 Building Maintenance	11.00	0.3553	10,103		10,103	89	10,192
181210-51001 Special Projects	2.00	0.0646	1,837		1,837	16	1,853
181501-20103 Street Maintenance	36.00	1.1628	33,066		33,066	292	33,358
181501-22506 Street Maintenance	21.00	0.6783	19,288		19,288	170	19,458
181501-41501 Street Maintenance	1.00	0.0323	918		918	8	926
181502-41501 Street Cleaning	15.00	0.4845	13,777		13,777	122	13,899
181504-20103 Street Maint-Cap Lbr to be	11.00	0.3553	10,103		10,103	89	10,192
181509-41008 Street Tree Maintenance	5.00	0.1615	4,592		4,592	41	4,633
181511-30506 Median Island Maintenance	3.00	0.0969	2,755		2,755	24	2,779
181511-30509 Median Island Maintenance	11.00	0.3553	10,103		10,103	89	10,192
181511-30517 Median Island Maintenance	2.00	0.0646	1,837		1,837	16	1,853
181511-41501 Median Island Maintenance	26.00	0.8398	23,881		23,881	211	24,092
181514-10101 Park Maintenance	19.00	0.6137	17,451		17,451	154	17,605
182001-20101 Streetlight Maintenance	17.00	0.5491	15,614		15,614	138	15,752
200201-10101 Redevelopment Services	1.00	0.0323	918		918	8	926
200301-50104 Retirement Accounting	10.00	0.3230	9,185		9,185	81	9,266
400101-10101 Administration &	2.50	0.0808	2,296		2,296	20	2,316
400102-10101 Accounting & Cashiering	2.00	0.0646	1,837		1,837	16	1,853
400104-10101 Records Section	2.00	0.0646	1,837		1,837	16	1,853
400105-20501 CDBG Administration	1.00	0.0323	918		918	8	926
400204-10101 Inspection Services	23.00	0.7429	21,125		21,125	186	21,311
400205-10101 Permit Center	12.00	0.3876	11,022		11,022	97	11,119
400301-10101 Advance Planning	1.00	0.0323	918		918	8	926
400302-10101 Current Planning	15.00	0.4845	13,777		13,777	122	13,899

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Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
400602-20501 Housing Development	2.00	0.0646	1,837		1,837	16	1,853
400603-20501 Housing Rehabilitation	4.00	0.1292	3,674		3,674	32	3,706
400603-20518 Housing Rehabilitation	3.00	0.0969	2,755		2,755	24	2,779
400603-20521 Housing Rehabilitation	2.00	0.0646	1,837		1,837	16	1,853
400603-22038 Housing Rehabilitation	1.00	0.0323	918		918	8	926
400702-10101 Community Revitalization	24.00	0.7752	22,044		22,044	194	22,238
400702-20501 Community Revitalization	24.00	0.7752	22,044		22,044	194	22,238
400801-10101 Sustainable Fresno	1.00	0.0323	918		918	8	926
400801-20516 Sustainable Fresno	3.00	0.0969	2,755		2,755	24	2,779
400801-20532 Sustainable Fresno	4.00	0.1292	3,674		3,674	32	3,706
400801-26001 Sustainable Fresno	1.00	0.0323	918		918	8	926
400901-10101 Local Bus Initiative Sect	1.00	0.0323	918		918	8	926
400901-20501 Local Bus Initiative Sect	1.00	0.0323	918		918	8	926
400901-24006 Local Bus Initiative Sect	5.00	0.1615	4,592		4,592	41	4,633
400950-20501 Historic Preservation	1.00	0.0323	918		918	8	926
401001-10101 Parking All Areas	27.60	0.8915	25,350		25,350	224	25,574
410101-55001 Public Utilities Admin	7.00	0.2261	6,429		6,429	57	6,486
410102-55001 Utility Engineering & Plann	8.00	0.2584	7,348		7,348	65	7,413
410401-52507 UB&C Administration	6.00	0.1938	5,511		5,511	49	5,560
410402-52507 UB&C Customer Service	25.00	0.8075	22,962		22,962	203	23,165
410403-52507 UB&C Collection/Spec Billin	23.00	0.7429	21,125		21,125	186	21,311
410404-52507 UB&C Satellite Collection O	4.00	0.1292	3,674		3,674	32	3,706
411001-40101 Water Operations	187.00	6.0401	171,758		171,758	1,515	173,273
412001-41001 Container Acquisition & Mai	7.00	0.2261	6,429		6,429	57	6,486
412002-41001 Landfill	1.00	0.0323	918		918	8	926
412004-41001 Recycling	3.00	0.0969	2,755		2,755	24	2,779
412007-41001 Solid Waste Collect & Dispo	125.00	4.0375	114,811		114,811	1,013	115,824
412010-41001 Litter Control	17.00	0.5491	15,614		15,614	138	15,752

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Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
412011-41001 Operation Clean Up	22.00	0.7106	20,207		20,207	178	20,385
412011-41501 Operation Clean Up	2.00	0.0646	1,837		1,837	16	1,853
414004-40501 Liquid WasteTreatment	107.50	3.4723	98,738		98,738	871	99,609
414006-40501 Pretreatment	21.75	0.7025	19,977		19,977	176	20,153
414008-40501 Wastewater Collection	36.00	1.1628	33,066		33,066	292	33,358
430101-42001 FYI Admin & Management	5.00	0.1615	4,592		4,592	41	4,633
430102-42001 FYI Operations &	25.00	0.8075	22,962		22,962	203	23,165
430103-42001 FYI Security & Safety	6.80	0.2196	6,246		6,246	55	6,301
430104-42001 FYI Airfield Ops & Maint	15.00	0.4845	13,777		13,777	122	13,899
430104-42044 Field Ops & Maint	1.00	0.0323	918		918	8	926
430107-42001 Airports Marketing	2.00	0.0646	1,837		1,837	16	1,853
430108-42001 Airports Finance	6.00	0.1938	5,511		5,511	49	5,560
430109-42001 Airports Property	2.00	0.0646	1,837		1,837	16	1,853
430110-42001 Airports Information Techno	1.00	0.0323	918		918	8	926
430201-42001 FCH Airport Operations	1.00	0.0323	918		918	8	926
430201-42501 FCH Airport Operations	3.00	0.0969	2,755		2,755	24	2,779
451003-22505 Night Service	32.00	1.0336	29,392		29,392	259	29,651
451003-43502 Night Service	214.00	6.9123	196,557		196,557	1,734	198,291
452001-22505 Administration	9.00	0.2907	8,266		8,266	73	8,339
452001-43502 Administration	52.00	1.6796	47,762		47,762	421	48,183
452001-43504 Administration	3.00	0.0969	2,755		2,755	24	2,779
452002-43504 Weekday Service	1.00	0.0323	918		918	8	926
453001-22505 Administration	2.00	0.0646	1,837		1,837	16	1,853
453001-43502 Administration	12.00	0.3876	11,022		11,022	97	11,119
453001-43504 Administration	2.00	0.0646	1,837		1,837	16	1,853
454001-43502 Administration	8.00	0.2584	7,348		7,348	65	7,413
455001-43502 Administration	3.00	0.0969	2,755		2,755	24	2,779
456401-50501 Fleet Equip Maintenance	65.00	2.0995	59,702		59,702	527	60,229

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Schedule .4 - Detail Activity Allocations
For Department 540101-10101 Personnel Services

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
456501-50502 Fleet Equip Acquisition Div	4.00	0.1292	3,674		3,674	32	3,706
510101-54002 Information Services Admin	6.00	0.1938	5,511		5,511	49	5,560
510201-54002 System Applications	11.75	0.3795	10,792		10,792	95	10,887
510301-54002 Computer Services	26.00	0.8398	23,881		23,881	211	24,092
510401-54501 Communications Services	4.00	0.1292	3,674		3,674	32	3,706
520401-10101 Business License Program	12.00	0.3876	11,022		11,022	97	11,119
520802-10101 Disadvantaged Bus Enterpris	1.00	0.0323	918		918	8	926
540701-51502 Property Self Insurance	2.00	0.0646	1,837		1,837	16	1,853
540702-51502 Liability Self Insurance	6.00	0.1938	5,511		5,511	49	5,560
541001-10101 Classification and Comp	1.00	0.0323	918		918	8	926
SubTotal	3,095.95	100.0000	2,843,601		2,843,601	24,125	2,867,726
Total	3,095.95	100.0000	2,843,601		2,843,601	24,125	2,867,726

Allocation Basis: Citywide FTE's by Section-Fund
Allocation Source: Finance

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Schedule .5 - Allocation Summary
For Department 540101-10101 Personnel Services

Receiving Department	Total	Personnel Services
010101-10801 City Council	21,311	21,311
100101-10102, 100102 Office	4,633	4,633
100401-10101 City Manager	5,511	5,511
120101-10101 City Clerk's	4,592	4,592
140101-10101 Legal	30,310	30,310
430501-42044 Airports	8,726	8,726
510301-10101 Computer	4,409	4,409
520101-10101 Finance	1,837	1,837
520201-10101 Accounting	9,185	9,185
520202-10101 Treasury	4,633	4,633
520203-10101 Payroll	4,592	4,592
520204-10101 Collections	918	918
520301-10101 Budget	7,348	7,348
520304-10101 Internal Audit	918	918
520801-10101 Purchasing	8,266	8,266
520902-10101 Central	1,837	1,837
540101-10101 Personnel	20,207	20,207
100501-10101 Office of	1,853	1,853
151001-10101 Office of Chief	4,633	4,633
152001-10101 Management	5,560	5,560
152002-10101 Fiscal Affairs	6,486	6,486
152005-10101 Property Room	6,486	6,486
152006-10101 Planning and	4,633	4,633
152009-10101 Police Admin	12,972	12,972
152010-10101 Administration	926	926
153001-10101 SW Policing	93,586	93,586
153003-10101 SE Policing	92,659	92,659
153004-10101 NE Policing	93,586	93,586
153005-10101 NW Policing	97,293	97,293
153010-10101 Patrol	1,853	1,853
153012-10101 Graffiti	8,339	8,339
153012-20501 Graffiti	5,560	5,560
153013-10101 CalTrans Litter	926	926
153015-10101 School	10,192	10,192
153016-10101 Fresno Area	4,633	4,633
154006-10101 Helicopter	5,560	5,560

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Schedule .5 - Allocation Summary
For Department 540101-10101 Personnel Services

Receiving Department	Total	Personnel Services
154011-10101 Employee	1,853	1,853
154012-10101 Volunteer	926	926
154016-10101 K9	12,045	12,045
154017-10101	79,687	79,687
154018-10101 Duty Office	6,486	6,486
154020-10101 Patrol Support	926	926
154021-10101 Airport Public	3,706	3,706
154021-22043 Airport Public	7,413	7,413
154022-10101 Information	6,486	6,486
154023-10101 Traffic	45,403	45,403
154024-10101 Neighborhood	19,458	19,458
154027-10101 Records	21,311	21,311
154029-10101 Youth Gang	926	926
154030-10101 Crime View	10,192	10,192
154050-10101 Special	3,706	3,706
155001-10101 Internal Affairs	6,486	6,486
155003-10101 Technical	16,679	16,679
155004-10101 Criminal	18,532	18,532
155006-10101 Street Violence	27,798	27,798
155007-10101 Family Justice	27,798	27,798
155008-10101 Special	11,119	11,119
155010-10101 Investigative	2,779	2,779
155011-10101 Auto Theft	5,560	5,560
155012-10101 MAGEC	10,192	10,192
155012-22028 MAGEC	926	926
155017-10101	5,560	5,560
155018-10101 VCIT-1	26,871	26,871
155019-10101 Joint Terrorism	926	926
155020-10101 HIDTA Task	3,706	3,706
155021-10101 VCIT-2	21,311	21,311
156129-22027 COPS CSPP	1,853	1,853
156130-22027 HUD Capital	1,853	1,853
156253-22028 Cal-Grip FY10	1,853	1,853
156254-22028 CAHT Human	926	926
156259-22040 Homeland	926	926
156260-22040 IECGP 10	1,853	1,853

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Schedule .5 - Allocation Summary
For Department 540101-10101 Personnel Services

Receiving Department	Total	Personnel Services
156262-22028 CEDV 2011	926	926
156401-20501 CDBG, Fund	5,560	5,560
156509-22041 Recovery 2009	1,853	1,853
160101-10101 Administative	6,486	6,486
160201-10101 Suppression ,	234,468	234,468
160201-22044 Suppression ,	5,560	5,560
160209-10101 Fire Safer	8,339	8,339
160211-24050 NCFPD	38,917	38,917
160301-10101 Inspection	13,899	13,899
160302-10101 Fire	3,706	3,706
160305-10101 HazMat &	1,853	1,853
160501-10101 Fire Training	2,779	2,779
160601-10101 Fire Repair	8,108	8,108
160602-10101 Fire Supply	926	926
160604-10101 Fire Property	926	926
170101-10101 Parks & Rec	3,706	3,706
170102-10101 Community	1,853	1,853
170301-10101 Recreation	1,853	1,853
170302-10101 Neighborhood	12,045	12,045
170303-10101 Community	1,853	1,853
170306-10101 Action Sports	926	926
170310-10101 Community	1,853	1,853
170601-10101 After School	926	926
170602-10101 Fresno Best	2,779	2,779
170604-10101 Senior Citizen	926	926
170604-20501 Senior Citizen	926	926
170502-10101 Parks Planned	12,972	12,972
170503-10101 Parks	5,560	5,560
180101-10101 Public Works	4,633	4,633
180101-22508 Public Works	5,560	5,560
180105-10101 ADA Program	926	926
180201-10101 General	5,560	5,560
180202-10101 Real Estate &	2,779	2,779
180203-10101 Land Section	2,779	2,779
180231-10101 Traffic	2,779	2,779
180231-22508 Traffic	3,706	3,706

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Schedule .5 - Allocation Summary
For Department 540101-10101 Personnel Services

Receiving Department	Total	Personnel Services
180232-22508 Traffic	5,560	5,560
180233-10101 Transportation	3,706	3,706
180411-22508 Project	6,950	6,950
180414-22508 Design	5,560	5,560
180421-10101 Capital	1,853	1,853
180421-22508 Capital	20,153	20,153
180422-10101 Surveying	5,560	5,560
180423-10101 Subdivision	3,474	3,474
181201-51001 Building	10,192	10,192
181210-51001 Special	1,853	1,853
181501-20103 Street	33,358	33,358
181501-22506 Street	19,458	19,458
181501-41501 Street	926	926
181502-41501 Street	13,899	13,899
181504-20103 Street	10,192	10,192
181509-41008 Street Tree	4,633	4,633
181511-30506 Median Island	2,779	2,779
181511-30509 Median Island	10,192	10,192
181511-30517 Median Island	1,853	1,853
181511-41501 Median Island	24,092	24,092
181514-10101 Park	17,605	17,605
182001-20101 Streetlight	15,752	15,752
200201-10101	926	926
200301-50104 Retirement	9,266	9,266
400101-10101 Administration	2,316	2,316
400102-10101 Accounting &	1,853	1,853
400104-10101 Records	1,853	1,853
400105-20501 CDBG	926	926
400204-10101 Inspection	21,311	21,311
400205-10101 Permit Center	11,119	11,119
400301-10101 Advance	926	926
400302-10101 Current	13,899	13,899
400602-20501 Housing	1,853	1,853
400603-20501 Housing	3,706	3,706
400603-20518 Housing	2,779	2,779
400603-20521 Housing	1,853	1,853

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Schedule .5 - Allocation Summary
For Department 540101-10101 Personnel Services

Receiving Department	Total	Personnel Services
400603-22038 Housing	926	926
400702-10101 Community	22,238	22,238
400702-20501 Community	22,238	22,238
400801-10101 Sustainable	926	926
400801-20516 Sustainable	2,779	2,779
400801-20532 Sustainable	3,706	3,706
400801-26001 Sustainable	926	926
400901-10101 Local Bus	926	926
400901-20501 Local Bus	926	926
400901-24006 Local Bus	4,633	4,633
400950-20501 Historic	926	926
401001-10101 Parking All	25,574	25,574
410101-55001 Public Utilities	6,486	6,486
410102-55001 Utility	7,413	7,413
410401-52507 UB&C	5,560	5,560
410402-52507 UB&C	23,165	23,165
410403-52507 UB&C	21,311	21,311
410404-52507 UB&C Satellite	3,706	3,706
411001-40101 Water	173,273	173,273
412001-41001 Container	6,486	6,486
412002-41001 Landfill	926	926
412004-41001 Recycling	2,779	2,779
412007-41001 Solid Waste	115,824	115,824
412010-41001 Litter Control	15,752	15,752
412011-41001 Operation	20,385	20,385
412011-41501 Operation	1,853	1,853
414004-40501 Liquid	99,609	99,609
414006-40501 Pretreatment	20,153	20,153
414008-40501 Wastewater	33,358	33,358
430101-42001 FYI Admin &	4,633	4,633
430102-42001 FYI Operations	23,165	23,165
430103-42001 FYI Security &	6,301	6,301
430104-42001 FYI Airfield	13,899	13,899
430104-42044 Field Ops &	926	926
430107-42001 Airports	1,853	1,853
430108-42001 Airports	5,560	5,560

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For Department 540101-10101 Personnel Services

Receiving Department	Total	Personnel Services
430109-42001 Airports	1,853	1,853
430110-42001 Airports	926	926
430201-42001 FCH Airport	926	926
430201-42501 FCH Airport	2,779	2,779
451003-22505 Night Service	29,651	29,651
451003-43502 Night Service	198,291	198,291
452001-22505 Administration	8,339	8,339
452001-43502 Administration	48,183	48,183
452001-43504 Administration	2,779	2,779
452002-43504 Weekday	926	926
453001-22505 Administration	1,853	1,853
453001-43502 Administration	11,119	11,119
453001-43504 Administration	1,853	1,853
454001-43502 Administration	7,413	7,413
455001-43502 Administration	2,779	2,779
456401-50501 Fleet Equip	60,229	60,229
456501-50502 Fleet Equip	3,706	3,706
510101-54002 Information	5,560	5,560
510201-54002 System	10,887	10,887
510301-54002 Computer	24,092	24,092
510401-54501	3,706	3,706
520401-10101 Business	11,119	11,119
520802-10101 Disadvantaged	926	926
540701-51502 Property Self	1,853	1,853
540702-51502 Liability Self	5,560	5,560
541001-10101 Classification	926	926
Direct Billed	0	0
Total	2,867,726	2,867,726

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