



PINOLE CITY COUNCIL FINANCE SUBCOMMITTEE AGENDA

May 1, 2019

3:00 PM

**Pinole City Hall
Community Room, 1st Floor
2131 Pear Street, Pinole CA 94564**

Sub-Committee Membership:

Mayor Murray; Mayor Pro Tem Swearingen and Treasurer Rosales

Staff: City Manager, Michelle Fitzer
Assistant City Manager, Hector De La Rosa
Finance Director, Andrea Miller
City Clerk, Heather Iopu

A. CALL TO ORDER

B. PUBLIC COMMENT

C. CONSENT ITEMS

1. Approval of the Minutes of the May 24, 2017 and July 25, 2018 meetings.

D. BUSINESS ITEMS

1. Review Cost Allocation Plan
[Review and discuss plan (A. Miller)]
2. Review Fiscal Policies
[Review and discuss policies (A. Miller)]

No action is requested. The Subcommittee is an advisory committee which makes recommendations to the City Council.

E. ADJOURNMENT

Posted: April 25, 2019 at 4:00 p.m.

**Heather Iopu
City Clerk**

PINOLE FINANCE SUBCOMMITTEE
MINUTES
MAY 24, 2017

A. CALL TO ORDER

Mayor Long called the meeting to order at 3:00 P.M. in the City Hall Community Room. 2131 Pear Street Pinole CA.

Board Members Present:

Mayor Long
Mayor Pro Tem Banuelos
Treasurer Dina Rosales

Staff Members Present:

Assistant City Manager, Hector De La Rosa
Finance Director, Andrea Miller
Development Services Director/City Engineer, Tamara Miller
City Clerk, Rosa Acosta
Police Chief, Neil Gang

B. PUBLIC COMMENT

None

C. CONSENT ITEMS

ACTION: Motion by Subcommittee Members, the Finance Subcommittee approved the Minutes August 31, 2016

Vote: 3-0 in favor of approval.

D. BUSINESS ITEMS

- 1. Review and Discuss the Proposed FY 2017-18 budget
[Recommendation to the City Council (A. Miller)]**

Finance Director Miller opened the FY 2017/18 Proposed Budget with a PowerPoint presentation. The PowerPoint covered the General Fund revenues and expenditures by Department, expenditure changes, the General Fund reserves and unfunded liabilities, use of Fund Balance by Department, Measure S 2006 and 2014 Revenues and Expenditures, Recreation Department, Cable Access TV Building and Planning Department and the Wastewater Fund.

Staff answered questions from the Subcommittee members and provided further explanation on several line items. Following discussion the following minor changes were proposed:

FY 2017-18 Budget Summaries

B2 – Measure S 2014 -106

Expenditures: Description change from *Sewer Collection* to *Storm Drain Program*

B9 – Pinole Valley Caretaker Fund – 317

Rentals/Expenditures: Mayor Long questioned the budget allocations with minimal increases, she requested a depreciation cost to be included.

Police

D-5: Measure S 2006 Fund -105

Overtime – 40201: Mayor Long questioned the increase of \$50,000 in overtime allocation for FY 17/18. Director Miller will research and provide further explanation.

D-18: Police Grant Fund – 204

Full-time Salary – 40101: Mayor Long noted a decrease in salaries and inquired about staffing. Chief Gang stated the decrease reflects a lower salary range.

Fire

E-6: Fire Operations – 231

Equipment Maintenance – 42107: City Treasurer Rosales inquired as to the allocation of \$55,000 for vehicle maintenance and apparatus repairs. Assistant City Manager De La Rosa stated that this cost is for ongoing preventive maintenance with an allocation of funding for additional costs. No fee increase for 3 years.

Assistant City Manager De La Rosa will modify budget amount for contracted Weed Abatement services.

Public Works – Sewer Enterprise Fund 500

F-29: Sewer Treatment Plant

Full-time Salary – 40101: Mayor Long noted a decrease in full-time salary costs and asked if this was an administrative error that required correction. Development Services Director Miller stated that it is not an error and the decrease is a reflection of the upcoming retirement of the Waste Water Treatment Plant Supervisor. Staff will recruit to fill the position with a different job classification, Water Pollution Control Plant Operations Supervisor; salary varies by the level of certification with a potential savings.

Holiday Pay – 40105: City Treasure Rosales noted an increase in holiday pay and inquired if this was holiday payout. Finance Director Miller stated it is not holiday payout. It is holiday pay premium for WPCP staff because it is a 24 hour operation center. Staff can elect the additional pay for a holiday that falls on their regularly scheduled day off or

take an additional day off. If an employee works on a holiday and it is their regularly scheduled workday, PERSable contribution.

Utilities – 4310X: Mayor Long stated that a 4% increase is not reflective to the proposed 9% utility increase. She stated the importance of reflecting actual charges due to cost sharing accounting. Finance Director Miller will make the changes prior to presenting to the Wastewater Committee on June 1st. Mayor Long suggested adding an asterisk * to reflect a potential increase for clarity when presenting the budget.

Cable Access TV – 119

Assistant City Manager De La Rosa stated that Council formed a subcommittee to evaluate these services. The PEG fees can only be used for equipment and not operations; it is currently being used for equipment. This has created a major change in expenditures and revenues for this service. To continue supporting PCTV, Council will need to continue subsidizing the program. No additional staff added in the budget, fees increased to offset the revenue loss, only increase 15% and General Fund contribution. Staff will continue to carefully review equipment replacement cost and needs.

Mayor Long stated her concern of the budgeting assumptions and expenses, due to deficit spending.

Development Services Director Miller stated that the Nexus Fee Study will review development impact fees in comparison to other cities. She stated that a consultant has been selected to perform the study with a scope of services increase of \$20,000 to include review of Parks and Recreation and PCTV, not reflected in the FY 17-18 budget but will be added to the budget prior to the May 30th meeting.

Assistant City Manager De La Rosa stated there is a net increase in PG&E utility charges, specifically in gas cost, PG&E has proposed a 9% rate increase. Mayor Long stated that the budget does not reflect an increase for the upcoming years. Finance Director Miller stated that the budget assumptions are based on historical charges and will be reviewed during the first quarter; she noted that a correction will be made to reflect the 25% water surcharge decrease.

Finance Director Miller will review the Property Tax Revenue fees and request a more accurate report from the consultant to reflect in the budget.

1. Review Fiscal Policies **[Review and discuss report (A. Miller)]**

Finance Director Miller presented the report and summarized further changes to Attachment B with changes to Attachment A as requested by Mayor Long.

Attachment A - Financial Policies

- Page 3 item C.I.b.i: The General Fund Reserve verbiage – Added “equals 10 percent or 180 days cash on hand of...” to be consistent with page 4 C.I.b.ii.

Attachment B – Investment Policy

- Page 2 item V3 Delegation of Authority – Added the words “*or designee*” in front of ...who shall..”
- Page 6 item VII Reporting Requirements – Added the words “*or designee*” in front of...to the...”

E. ADJOURNMENT

At 6:00 p.m., Mayor Long adjourned the meeting to a future Finance Subcommittee Meeting.

No action is requested. The Subcommittee is an advisory committee which makes recommendations to the City Council.

Posted: May 22, 2017 at 4:00 PM

Rosa G. Acosta, City Clerk

APPROVED BY FINANCE SUBCOMMITTEE:

PINOLE FINANCE SUBCOMMITTEE
MINUTES
JULY 25, 2018

A. **CALL TO ORDER**

Mayor Banuelos called the meeting to order at 4:01 P.M. in the City Hall Community Room. 2131 Pear Street Pinole CA.

Board Members Present:

Mayor Banuelos

Mayor Pro Tem Murray

Treasurer Dina Rosales

Staff Members Present:

City Manager, Michelle Fitzer

Assistant City Manager, Hector De La Rosa

Finance Director, Andrea Miller

Administrative Secretary, Lorraine Hartnett

B. **PUBLIC COMMENT**

None

C. **CONSENT ITEMS**

1. Approval of the Minutes May 23, 2018

ACTION: Motion by Subcommittee Members Rosales/Murray, the Finance Subcommittee approved the Minutes of May 23, 2018 (3-0).

D. **BUSINESS ITEMS**

1. Review Fiscal Policies
[Review and discuss report (A. Miller)]

Finance Director Miller distributed revised attachments C, D and E, noting there were minor grammatical corrections in red. She provided an overview of the City's Financial Policies, touching briefly on the Structurally Balanced Budget; the Reserves Policy; the Revenue Policy; the Expenditure and Budget Policy and the Debt Policy noting no changes to these policies. Subcommittee members asked questions and received responses from Finance Director Miller.

She reviewed the Investment Policy noting no changes and provided an overview of the proposed Grants Management Policy and Procedures. The Subcommittee asked questions regarding oversight, audit costs and staff involvement.

Finance Director Miller presented the proposed new Capital Asset Policy and Procedures that sets thresholds for capitalization of assets to conform to Government Accounting Standards Board at an acquisition cost of \$5,000 or more and have a useful life greater than one year. Treasurer Rosales asked if the change to \$5,000 will reduce MPA insurance costs; staff responded that as the insurance relates primarily to vehicles the change will not have a major impact on those costs.

Finance Director Miller presented the new Unclaimed Funds Policy that is being proposed. Subcommittee members had a number of questions; staff responded and explained reasons for implementing this policy.

E. ADJOURNMENT

At 5:00 p.m., Mayor Banuelos adjourned the meeting to a future Finance Subcommittee Meeting.

No action is requested. The Subcommittee is an advisory committee which makes recommendations to the City Council.

Submitted by:

Rosa G. Acosta, City Clerk

APPROVED BY FINANCE SUBCOMMITTEE:



FINANCE SUBCOMMITTEE REPORT

D1

DATE: MAY 1, 2019

TO: FINANCE SUBCOMMITTEE MEMBERS

FROM: ANDREA MILLER, FINANCE DIRECTOR

SUBJECT: REVIEW COST ALLOCATION PLAN

RECOMMENDATION

Review and discuss the City of Pinole Cost Allocation Plan.

BACKGROUND

The National Advisory Council on State and Local Budgeting (NACSLB) and the Government Finance Officers Association (GFOA) acknowledge the importance of measuring the cost of government services. GFOA recommends that governments calculate the full cost of the different services they provide, and encourages governments to allocate their indirect costs to departments and programs receiving support services.

Indirect costs are costs incurred that are not directly accountable to a particular department, function or project such as, technology, accounting, legal services, personnel administration, and building maintenance. Direct costs are cost incurred in order to enable the operation of a program or service such as, police and fire protection, recreation, street maintenance, and sewer services.

A Cost Allocation Plan is an internal analytical tool through which the City can apportion costs which have either broad or specific benefits to individual departments and programs within its organization.

REVIEW AND ANALYSIS

By identifying full program costs, the Cost Allocation Plan can be used as a basic analytical tool in a wide range of financial decision making situations, including:

Enterprise Fund Accounting - The cost allocation plan can be used to identify the costs incurred by the General Fund in providing administrative support services to the City's enterprise operations. For example, although the City's legislative, legal, accounting, human resources, and building maintenance programs are budgeted in

the General Fund, these programs also provide support services to the sewer enterprise fund. In order for enterprise funds to fully recover their operating costs, it is essential that the support costs be allocated to the enterprise funds.

User Fees - User fee services are those performed by a governmental agency on behalf of a private citizen or group. Examples of City's user fees include service charges, building plan check and permit fees, and recreation fees. The assumption underlying most fee recommendations is that the costs of services benefiting individuals, and not city as a whole, should be borne by the individual receiving the benefit. Setting user fees, therefore, is essentially equivalent to establishing prices for services.

The Cost Allocation Plan establishes a baseline for allocating costs to other departments and funding sources. Staff is reviewing the Plan to determine additional bases for allocating costs.

FISCAL IMPACT

There is no fiscal impact in reviewing and discussing City of Pinole's Cost Allocation Plan.

ATTACHMENTS

A – City of Pinole Full Cost Allocation Plan



FULL COST ALLOCATION PLAN

Fiscal Year 2018-19 For Use in

FY 2019-20

ATTACHMENT A

INTRODUCTION

CITY OF PINOLE COST ALLOCATION PLAN FY 2019-20

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INDIRECT COST ALLOCATIONS

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Indirect Cost Allocation

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City Manager	23
City Clerk	31
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INTRODUCTION

OVERVIEW

Background

The City of Pinole is empowered to recapture, through fees, up to the full cost of providing specific services. Regular and consistent review of all fees is necessary to ensure that the costs associated with delivery of individual services have been appropriately identified, and that the City is fully recovering those costs. It is the City's policy to set user fees at full cost recovery levels, except where a greater community benefit is demonstrated to the satisfaction of the City Council, or when it is not cost effective to do so. The City will recover the costs of new facilities and infrastructure necessitated by the development consistent with state law. The first step of making such determination is to calculate the total cost (also known as full cost) of providing City's services. Total cost includes two components: direct costs and indirect costs. While direct costs are easy to identify because they are the operation costs associated with providing a particular service, indirect costs are typically allocated through a Cost Allocation Plan.

It is intended that the City's fees and charges be reviewed each fiscal year in conjunction with the adoption of the operating budget. If warranted, staff will recommend fee adjustments at that time.

Purpose of the Plan

The purpose of the City's cost allocation plan is to identify the full cost of providing specific City services. It also provides the basis for adjustment of City fees and charges. The cost of delivering City services can be classified into two basic categories: direct and indirect costs.

Direct costs are those that can be specifically identified with a particular cost objective or program, such as street maintenance, police and fire protection, recreation, and sewer services. Indirect costs are not readily identifiable with a direct operating program, but rather, are incurred in order to enable the operation of a program or service.

Common examples of indirect costs include technology, accounting, purchasing, legal services, personnel administration and building maintenance. Although indirect costs are generally not readily identifiable with direct cost programs, their costs should be reflected as an integral part of the total cost of providing specific goods or services.

In order to determine the total cost of delivering specific services, some methodology for determining and allocating indirect costs must be developed, and that is the purpose of cost allocation plans: to identify indirect costs and to allocate them to benefiting direct cost programs in a logical and uniform manner.

INTRODUCTION

DETERMINING DIRECT AND INDIRECT COSTS

The first step in preparing the City's cost allocation plan is to determine direct and indirect costs. Program costs that primarily provide service to the public are identified as direct costs, whereas the cost of programs that primarily provide services to the organization are identified as indirect costs.

Within the City's organization, the majority of the services performed by the City Council, City Manager, City Clerk, City Treasurer, City Attorney, Finance, Human Resources, Information Systems, General Government, and Facility Maintenance are internal and are considered indirect costs. These costs are distributed to various direct services or programs to determine the total cost of each program or service.

Other City's organizational units such as Police, Fire, Public Works, Community Development, Recreation, and Pinole Cable TV provide services to the public and are considered direct cost programs. Additionally, costs directly related to utility services such as gas, electric, and water utilities are also considered direct cost programs. Once the direct cost programs are identified, the indirect costs of program administration, building occupancy, facility and equipment maintenance are then allocated to each direct cost program using some logical and commonly accepted allocation factors.

It should be noted that in accordance with generally accepted accounting principles, only operating costs are considered in preparing the cost allocation plan. As such, capital outlay and debt service costs are excluded from the calculations. However, the depreciation cost for the use of certain City facilities is included. In addition, certain costs that are one-time in nature and costs funded by special assessments such as Light and Landscape Maintenance Districts are also excluded.

BASIS OF ALLOCATION

Allocating indirect costs via the citywide indirect cost rate assumes that all indirect costs are incurred proportionately to the direct cost of the program. However, this may not be a reasonable assumption in all cases, as the benefit received from certain types of support service programs may be more closely related to an indicator of activity other than cost.

For example, if a program service is primarily delivered through contract and does not have any City staffing directly associated with it, distributing personnel administration and payroll preparation costs to it may result in an inequitable allocation of costs. Because of this, the cost allocation plan prepared for City of Pinole establishes separate basis of allocation for each major indirect cost category. With this approach, indirect costs can be allocated to each direct cost program in a fair, equitable, and most importantly, consistent manner. Provided on page 4 is a summary of the primary methods of allocation used in distributing indirect costs to direct cost programs.

Some of the indirect costs lend themselves to an easily justified, rational approach of distribution. For example, human resources administration is related to the number of employees serviced. Other cost allocation factors such as size of the program budget, work load analysis, square footage of the occupied space, or number of equipment assigned are also directly proportionate to the benefits provided to each

INTRODUCTION

direct cost program.

USES OF THE PLAN

By identifying the total program costs, the Cost Allocation Plan can be used as a basic analytical tool in a wide range of financial decision-making situations, including:

- **Enterprise Fund Accounting.** The cost allocation plan can be used to identify the costs incurred by the General Fund in providing administrative support services to the City's enterprise operations. For example, although the City's legislative, legal, accounting, human resources, and building maintenance programs are budgeted in the General Fund, these programs also provide support services to the sewer enterprise fund. In order for enterprise funds to fully recover their operating costs, it is essential that the support costs be allocated to the enterprise funds.
- **User Fees.** User fee services are those performed by a governmental agency on behalf of a private citizen or group. Examples of City's user fees include service charges, building plan check and permit fees, and recreation fees. The assumption underlying most fee recommendations is that the costs of services benefiting individuals, and not city as a whole, should be borne by the individual receiving the benefit. Setting user fees, therefore, is essentially equivalent to establishing prices for services.

The City has adjusted some of its user fees in the past but the fees have not been consistently reviewed or adjusted annually. The cost allocation plan can be used to determine the appropriate user fees for various City services and achieve cost recovery of providing such services.

SUMMARY

The cost allocation plan makes determining total program costs possible by establishing a rational and consistent methodology for identifying and allocating indirect costs to direct cost programs. Because of this, the cost allocation plan can be a valuable analytical tool in a number of situations, including allocating organizational resources, performing expense analyses, and evaluating the costs of performing services. It also provides the basis for administration and overhead cost reimbursements from various funds including Wastewater Sewer Enterprise Fund to ensure that the General Fund tax revenues are not used to subsidize utility service charges. Additionally, it provides transparency on how the hourly rates are determined for each direct service staff position and consequently the full costs of providing programs or services. The Plan can be used by the City to review and update City fees and charges on an annual basis to establish fee structures that are designed for full cost recovery.

City of Pinole
Full Cost Allocation Plan

Summary Data		Exhibits
Cost Exhibit		A
Service-to-Service Allocations		B
Significant changes from prior year		C

Chapter	Allocation Basis	Schedule
City Council		
Narrative		Schedule 1.1
Labor Distribution Summary		Schedule 1.2
Schedule of Costs to be Allocated by Function		Schedule 1.3
Service to Service Costs		Schedule 1.4
Detail Allocations - City Council	# of agenda items per department	Schedule 1.5.1
Summary of Allocated Costs		Schedule 1.6
City Manager		
Narrative		Schedule 2.1
Labor Distribution Summary		Schedule 2.2
Schedule of Costs to be Allocated by Function		Schedule 2.3
Service to Service Costs		Schedule 2.4
Detail Allocations - City Manager	# of FTEs per Department	Schedule 2.5.1
Summary of Allocated Costs		Schedule 2.6
City Clerk		
Narrative		Schedule 3.1
Labor Distribution Summary		Schedule 3.2
Schedule of Costs to be Allocated by Function		Schedule 3.3
Service to Service Costs		Schedule 3.4
Detail Allocations - City Clerk	# of agenda items per department	Schedule 3.5.1
Summary of Allocated Costs		Schedule 3.6
City Treasurer		

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Narrative		Schedule 4.1
Labor Distribution Summary		Schedule 4.2
Schedule of Costs to be Allocated by Function		Schedule 4.3
Service to Service Costs		Schedule 4.4
Detail Allocations - Funds invested	% of expense budget	Schedule 4.5.1
Detail Allocations - Invoices Processed	# of invoices processed	Schedule 4.5.2
Summary of Allocated Costs		Schedule 4.6
City Attorney		
Narrative		Schedule 5.1
Labor Distribution Summary		Schedule 5.2
Schedule of Costs to be Allocated by Function		Schedule 5.3
Service to Service Costs		Schedule 5.4
Detail Allocations - Percentage of expense per department	% of attorney expense cost	Schedule 5.5.1
Summary of Allocated Costs		Schedule 5.6
Finance Department		
Narrative		Schedule 6.1
Labor Distribution Summary		Schedule 6.2
Schedule of Costs to be Allocated by Function		Schedule 6.3
Service to Service Costs		Schedule 6.4
Detail Allocations - Account Payable	# of invoices processed	Schedule 6.5.1
Detail Allocations - Payroll	# of FTEs per Department	Schedule 6.5.2
Detail Allocations - Treasury	% of expense budget	Schedule 6.5.3
Detail Allocations - General Accounting	# of accounting transactions (journal entries) processed	Schedule 6.5.4
Detail Allocations - Budget	% of expense budget	Schedule 6.5.5
Summary of Allocated Costs		Schedule 6.6
Human Resources		
Narrative		Schedule 7.1
Labor Distribution Summary		Schedule 7.2



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City of Pinole
Full Cost Allocation Plan

Schedule of Costs to be Allocated by Function		Schedule 7.3
Service to Service Costs		Schedule 7.4
Detail Allocations - Labor Relations	# of FTEs per Department	Schedule 7.5.1
Detail Allocations - Recruiting	# of FTEs per Department	Schedule 7.5.2
Summary of Allocated Costs		Schedule 7.6
General Government		
Narrative		Schedule 8.1
Labor Distribution Summary		Schedule 8.2
Schedule of Costs to be Allocated by Function		Schedule 8.3
Service to Service Costs		Schedule 8.4
Detail Allocations - Retiree Medical	# of FTEs per Department	Schedule 8.5.1
Detail Allocations - Pension Obligation Bond	# of FTEs budgeted	Schedule 8.5.2
Summary of Allocated Costs		Schedule 8.6
Information Systems		
Narrative		Schedule 9.1
Labor Distribution Summary		Schedule 9.2
Schedule of Costs to be Allocated by Function		Schedule 9.3
Service to Service Costs		Schedule 9.4
Detail Allocations - Citywide Support	# of FTEs budgeted	Schedule 9.5.1
Detail Allocations - Telephones	# of phone lines assigned	Schedule 9.5.2
Detail Allocations - Cell Phones	# of Cell Phones assigned	Schedule 9.5.3
Summary of Allocated Costs		Schedule 9.6
Facility Maintenance		
Narrative		Schedule 10.1
Labor Distribution Summary		Schedule 10.2
Schedule of Costs to be Allocated by Function		Schedule 10.3
Service to Service Costs		Schedule 10.4
Detail Allocations - Facility Maintenance	# of FTEs budgeted	Schedule 10.5.1



Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Summary of Allocated Costs

Schedule 10.6

Cost Plan Expenditure Distribution Index

SAL- Spread Based on Labor Distribution Percentage

PROP- Manually Spread Percentage Distribution

DISA- Not Further Allocated

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Exhibit A

Cost Exhibit

Department	Totals	19-119- Cable Access TV	22-221- Police Operations	22-222- Police Support Services	22-223- Dispatch WBCC	22-227- Police Grants	23-231- Fire
10-110- City Council	\$159,180	\$1,326	\$3,979	-	-	-	\$2,653
11-111- City Manager	\$173,975	\$5,381	\$48,426	\$8,968	\$19,729	\$4,484	\$26,903
12-112- City Clerk	\$196,269	\$1,636	\$4,907	-	-	-	\$3,271
13-113- City Treasurer	\$42,094	\$971	\$4,858	\$2,538	\$1,939	\$571	\$4,574
14-114- City Attorney	-	-	-	-	-	-	-
15-115- Finance Department	\$612,113	\$14,192	\$101,336	\$26,635	\$37,692	\$10,263	\$70,644
16-116- Human Resources	\$486,457	\$15,045	\$135,406	\$25,075	\$55,165	\$12,538	\$75,225
17-117- General Government	\$3,068,610	\$94,905	\$854,149	\$158,176	\$347,987	\$79,088	\$474,527
18-118- Information Systems	-	-	-	-	-	-	-
34-343- Facility Maintenance	\$637,243	\$19,709	\$177,377	\$32,848	\$72,265	\$16,424	\$98,543
Total Claimable Costs	\$5,375,941	\$153,164	\$1,330,439	\$254,240	\$534,777	\$123,367	\$756,341



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Totals	34-341- Administration/Engi neering	34-342- Road Maintenance	34-344- NPDES Storm Water	34-345- Park Maintenance	34-346- Waste Reduction	34-347- Landscape & Lighting-PVR North
10-110- City Council	\$159,180	\$64,998	-	-	-	-	-
11-111- City Manager	\$173,975	\$7,174	-	-	-	-	-
12-112- City Clerk	\$196,269	\$80,143	-	-	-	-	-
13-113- City Treasurer	\$42,094	\$2,582	\$1,576	\$732	\$2,208	\$118	\$346
14-114- City Attorney	-	-	-	-	-	-	-
15-115- Finance Department	\$612,113	\$23,589	\$22,078	\$7,707	\$12,978	\$1,398	\$1,633
16-116- Human Resources	\$486,457	\$20,060	-	-	-	-	-
17-117- General Government	\$3,068,610	\$126,541	-	-	-	-	-
18-118- Information Systems	-	-	-	-	-	-	-
34-343- Facility Maintenance	\$637,243	\$26,278	-	-	-	-	-
Total Claimable Costs	\$5,375,941	\$351,366	\$23,655	\$8,439	\$15,186	\$1,516	\$1,980



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Totals	34-348- Landscape & Lighting-PVR South	46-461- Planning	46-462- Building Inspection	46-463- Successor Agency to RDA	46-464- Housing Administration	46-465- Code Enforcement
10-110- City Council	\$159,180	-	\$17,244	-	-	\$45,101	-
11-111- City Manager	\$173,975	-	\$1,794	\$4,484	-	-	\$1,794
12-112- City Clerk	\$196,269	-	\$21,262	-	-	\$55,610	-
13-113- City Treasurer	\$42,094	\$344	\$882	\$1,364	\$308	\$452	\$30
14-114- City Attorney	-	-	-	-	-	-	-
15-115- Finance Department	\$612,113	\$1,602	\$12,769	\$29,632	\$4,319	\$4,459	\$2,365
16-116- Human Resources	\$486,457	-	\$5,015	\$12,538	-	-	\$5,015
17-117- General Government	\$3,068,610	-	\$31,635	\$79,088	-	-	\$31,635
18-118- Information Systems	-	-	-	-	-	-	-
34-343- Facility Maintenance	\$637,243	-	\$6,570	\$16,424	-	-	\$6,570
Total Claimable Costs	\$5,375,941	\$1,946	\$97,171	\$143,530	\$4,626	\$105,621	\$47,408



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Totals	55-551- Recreation Administration	55-552- Senior Center	55-553- Tiny Tots	55-554- Youth Center	55-555- Day Camp	55-556- Performing Arts
10-110- City Council	\$159,180	\$23,877	-	-	-	-	-
11-111- City Manager	\$173,975	\$1,794	\$8,071	\$3,587	\$7,174	-	-
12-112- City Clerk	\$196,269	\$29,440	-	-	-	-	-
13-113- City Treasurer	\$42,094	\$430	\$3,962	\$687	\$1,113	\$121	\$434
14-114- City Attorney	-	-	-	-	-	-	-
15-115- Finance Department	\$612,113	\$10,353	\$75,858	\$11,714	\$21,845	\$2,453	\$3,548
16-116- Human Resources	\$486,457	\$5,015	\$22,568	\$10,030	\$20,060	-	-
17-117- General Government	\$3,068,610	\$31,635	\$142,358	\$63,270	\$126,541	-	-
18-118- Information Systems	-	-	-	-	-	-	-
34-343- Facility Maintenance	\$637,243	\$6,570	\$29,563	\$13,139	\$26,278	-	-
Total Claimable Costs	\$5,375,941	\$109,114	\$282,380	\$102,427	\$203,011	\$2,573	\$3,982



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Totals	55-557- Swim Center	55-558- Memorial Hall	55-559- Tennis	64-641- Sewer Treatment Plant/Shared	64-642- Sewer Collections	64-643- Sewer Projects/Shared
10-110- City Council	\$159,180	-	-	-	-	-	-
11-111- City Manager	\$173,975	-	-	-	\$18,832	\$5,381	-
12-112- City Clerk	\$196,269	-	-	-	-	-	-
13-113- City Treasurer	\$42,094	\$531	\$195	\$107	\$5,736	\$2,285	\$99
14-114- City Attorney	-	-	-	-	-	-	-
15-115- Finance Department	\$612,113	\$3,500	\$919	\$710	\$64,493	\$30,215	\$1,213
16-116- Human Resources	\$486,457	-	-	-	\$52,658	\$15,045	-
17-117- General Government	\$3,068,610	-	-	-	\$332,169	\$94,905	-
18-118- Information Systems	-	-	-	-	-	-	-
34-343- Facility Maintenance	\$637,243	-	-	-	\$68,980	\$19,709	-
Total Claimable Costs	\$5,375,941	\$4,030	\$1,115	\$817	\$542,868	\$167,540	\$1,312



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Totals	2nd Alloc Remains
10-110- City Council	\$159,180	-
11-111- City Manager	\$173,975	\$0
12-112- City Clerk	\$196,269	(\$0)
13-113- City Treasurer	\$42,094	\$0
14-114- City Attorney	-	-
15-115- Finance Department	\$612,113	\$0
16-116- Human Resources	\$486,457	\$0
17-117- General Government	\$3,068,610	\$0
18-118- Information Systems	-	-
34-343- Facility Maintenance	\$637,243	-
Total Claimable Costs	\$5,375,941	\$0



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Exhibit B

Service to Service Allocations

Department	Total CSD Allocated	10-110- City Council	11-111- City Manager	12-112- City Clerk	13-113- City Treasurer	14-114- City Attorney	15-115- Finance Department
10-110- City Council	\$192,342	-	\$7,959	\$49,080	-	\$35,815	\$42,448
11-111- City Manager	\$36,404	\$6,423	\$1,285	\$2,690	\$1,794	-	\$6,277
12-112- City Clerk	\$210,631	-	\$6,112	\$37,690	-	\$44,161	\$52,338
13-113- City Treasurer	\$14,426	\$132	\$125	\$186	\$58	\$1,488	\$1,007
14-114- City Attorney	-	-	-	-	-	-	-
15-115- Finance Department	\$136,578	\$9,982	\$4,437	\$6,785	\$2,644	\$4,901	\$10,381
16-116- Human Resources	\$94,002	\$19,244	\$3,849	\$5,773	\$3,849	-	\$13,470
17-117- General Government	\$685,251	\$154,602	\$30,920	\$46,380	\$30,920	-	\$108,221
18-118- Information Systems	-	-	-	-	-	-	-
34-343- Facility Maintenance	\$128,058	\$29,104	\$5,821	\$8,731	\$5,821	-	\$20,373
Totals	\$1,497,692	\$219,486	\$60,508	\$157,317	\$45,086	\$86,365	\$254,516



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Exhibit B

Service to Service Allocations (continued)

Department	Total CSD Allocated	16-116- Human Resources	17-117- General Government	18-118- Information Systems	34-343- Facility Maintenance
10-110- City Council	\$192,342	\$33,162	\$21,224	\$2,653	-
11-111- City Manager	\$36,404	\$3,587	\$1,794	-	\$12,555
12-112- City Clerk	\$210,631	\$40,889	\$26,169	\$3,271	-
13-113- City Treasurer	\$14,426	\$1,075	\$3,499	\$2,246	\$4,608
14-114- City Attorney	-	-	-	-	-
15-115- Finance Department	\$136,578	\$11,545	\$36,011	\$9,558	\$40,335
16-116- Human Resources	\$94,002	\$7,697	\$5,015	-	\$35,105
17-117- General Government	\$685,251	\$61,841	\$30,920	-	\$221,446
18-118- Information Systems	-	-	-	-	-
34-343- Facility Maintenance	\$128,058	\$11,642	\$5,821	-	\$40,746
Totals	\$1,497,692	\$171,439	\$130,453	\$17,728	\$354,794



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Exhibit C

Significant Changes from Prior Year

New Plan.



Reports Generated by Allocate System.
Inputs provided by Agency.

**City of Pinole
Full Cost Allocation Plan**

**City Council
Schedule 1.1**

Narrative

Establish comprehensive goals and objectives for the City; provide leadership in establishing policies for the conduct of municipal affairs; formulate priorities for allocation of City resources; support special legislative bodies; represent the City at local, regional, and State organizations; and hold regularly scheduled meetings, hearings, and study sessions to receive citizen's input and conduct the City's business in a public forum.

City Council- Cost of the City Council is allocated based on number of agenda items per department.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Council
Schedule 1.2

Labor Distribution Summary

Staff Name	Salary	General	
		Admin	City Council
Council Members - 5	\$95,820	-	\$95,820
Total	\$95,820	-	\$95,820
Total Percentage	100.000%	0.000%	100.000%

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Council
Schedule 1.3

Schedule of costs to be allocated

		Amount	General & Admin	City Council
<i>Total %</i>			<i>0.000%</i>	<i>100.000%</i>
Wages and Benefits				
Salaries		\$60,638	-	\$60,638
Benefits		\$35,182	-	\$35,182
Wages and Benefits Subtotal		\$95,820	-	\$95,820
Service And Supplies				
	DIST			
Professional & Technical Services	SAL	\$500	-	\$500
Office Expenses	SAL	\$1,400	-	\$1,400
Travel & Training	SAL	\$6,000	-	\$6,000
Dues, Pub & Advertising	SAL	\$2,000	-	\$2,000
Admin Exp	SAL	\$48,360	-	\$48,360
Utilities	SAL	\$1,030	-	\$1,030
Indirect Cost Allocations	SAL	(\$24,249)	-	(\$24,249)
Insurance	SAL	\$1,175	-	\$1,175
Services and Supplies Subtotal		\$36,216	-	\$36,216
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		\$132,036	-	\$132,036

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

**City of Pinole
Full Cost Allocation Plan**

**City Council
Schedule 1.4**

Service to Service Costs

Department	First Incoming	Second Incoming	City Council
11-111- City Manager	-	\$6,423	\$6,423
13-113- City Treasurer	-	\$132	\$132
15-115- Finance Department	-	\$9,982	\$9,982
16-116- Human Resources	-	\$19,244	\$19,244
17-117- General Government	-	\$154,602	\$154,602
34-343- Facility Maintenance	-	\$29,104	\$29,104
Subtotals	-	\$219,486	\$219,486
Functional Costs	\$132,036		\$132,036
Total Allocated Costs	\$351,522		\$351,522

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Council Schedule 1.5.1

Detail Allocations - City Council

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11-111- City Manager	6	2.264%	\$2,989	-	\$2,989	\$4,969	\$7,959
12-112- City Clerk	37	13.962%	\$18,435	-	\$18,435	\$30,645	\$49,080
14-114- City Attorney	27	10.189%	\$13,453	-	\$13,453	\$22,363	\$35,815
15-115- Finance Department	32	12.075%	\$15,944	-	\$15,944	\$26,504	\$42,448
16-116- Human Resources	25	9.434%	\$12,456	-	\$12,456	\$20,706	\$33,162
17-117- General Government	16	6.038%	\$7,972	-	\$7,972	\$13,252	\$21,224
18-118- Information Systems	2	0.755%	\$996	-	\$996	\$1,656	\$2,653
19-119- Cable Access TV	1	0.377%	\$498	-	\$498	\$828	\$1,326
22-221- Police Operations	3	1.132%	\$1,495	-	\$1,495	\$2,485	\$3,979
23-231- Fire	2	0.755%	\$996	-	\$996	\$1,656	\$2,653
34-341- Administration/Engineering	49	18.491%	\$24,414	-	\$24,414	\$40,584	\$64,998
46-461- Planning	13	4.906%	\$6,477	-	\$6,477	\$10,767	\$17,244
46-464- Housing Administration	34	12.830%	\$16,940	-	\$16,940	\$28,160	\$45,101
55-551- Recreation Administration	18	6.792%	\$8,968	-	\$8,968	\$14,908	\$23,877
Subtotals	265	100.000%	\$132,036	-	\$132,036	\$219,486	\$351,522
Direct Billed				-			-
Total Full Functional Cost					\$132,036		\$351,522

Allocation Basis: # of agenda items per department



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

**City of Pinole
Full Cost Allocation Plan**

**City Council
Schedule 1.6**

Summary of Allocated Costs

Department	Total	City Council
11-111- City Manager	\$7,959	\$7,959
12-112- City Clerk	\$49,080	\$49,080
14-114- City Attorney	\$35,815	\$35,815
15-115- Finance Department	\$42,448	\$42,448
16-116- Human Resources	\$33,162	\$33,162
17-117- General Government	\$21,224	\$21,224
18-118- Information Systems	\$2,653	\$2,653
Subtotal for CSD	\$192,342	\$192,342
19-119- Cable Access TV	\$1,326	\$1,326
22-221- Police Operations	\$3,979	\$3,979
23-231- Fire	\$2,653	\$2,653
34-341- Administration/Engineering	\$64,998	\$64,998
46-461- Planning	\$17,244	\$17,244
46-464- Housing Administration	\$45,101	\$45,101
55-551- Recreation Administration	\$23,877	\$23,877
Totals	\$351,522	\$351,522
Direct Billed	-	-
Total Full Functional Cost	\$351,522	\$351,522
Less Direct Billed	-	-
Less CSD Amounts	(\$192,342)	(\$192,342)
Total Receiving Department Allocation	\$159,180	\$159,180



Reports Generated by Allocate System.
Inputs provided by Agency.

City of Pinole
Full Cost Allocation Plan

City Manager
Schedule 2.1

Narrative

Support the City Council's goals and objectives and to efficiently and effectively carry out the City Council's directives in the provision of services to the community.

City Manager- Cost of the City Manager's office is allocated based on the number of full time equivalent employee's per department.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Manager
Schedule 2.2

Labor Distribution Summary

Staff Name	Salary	General Admin	City Manager
City Manager	\$346,944	\$173,472	\$173,472
Total	\$346,944	\$173,472	\$173,472
Total Percentage	100.000%	50.000%	50.000%

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Manager
Schedule 2.3

Schedule of costs to be allocated

		Amount	General & Admin	City Manager
<i>Total %</i>			50.000%	50.000%
Wages and Benefits				
Salaries		\$248,380	\$124,190	\$124,190
Benefits		\$98,564	\$49,282	\$49,282
Wages and Benefits Subtotal		\$346,944	\$173,472	\$173,472
Service And Supplies				
	DIST			
Office Expenses	SAL	\$800	\$400	\$400
Travel & Training	SAL	\$4,900	\$2,450	\$2,450
Dues, Pub & Advertising	SAL	\$600	\$300	\$300
Admin Expenses	SAL	\$175	\$88	\$88
Utilities	SAL	\$1,425	\$713	\$713
Indirect Cost Allocations	SAL	(\$212,946)	(\$106,473)	(\$106,473)
Insurance	SAL	\$7,973	\$3,987	\$3,987
Services and Supplies Subtotal		(\$197,073)	(\$98,537)	(\$98,537)
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			(\$74,936)	\$74,936
Functional Costs		\$149,871	-	\$149,871

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Manager Schedule 2.4

Service to Service Costs

Department	First Incoming	Second Incoming	City Manager
10-110- City Council	\$2,989	\$4,969	\$7,959
11-111- City Manager	-	\$1,285	\$1,285
12-112- City Clerk	-	\$6,112	\$6,112
13-113- City Treasurer	-	\$125	\$125
15-115- Finance Department	-	\$4,437	\$4,437
16-116- Human Resources	-	\$3,849	\$3,849
17-117- General Government	-	\$30,920	\$30,920
34-343- Facility Maintenance	-	\$5,821	\$5,821
Subtotals	\$2,989	\$57,518	\$60,508
Functional Costs	\$149,871		\$149,871
Total Allocated Costs	\$210,379		\$210,379



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Manager Schedule 2.5.1

Detail Allocations - City Manager

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	5	4.202%	\$6,423	-	\$6,423	-	\$6,423
11-111- City Manager	1	0.840%	\$1,285	-	\$1,285	-	\$1,285
12-112- City Clerk	2	1.261%	\$1,927	-	\$1,927	\$764	\$2,690
13-113- City Treasurer	1	0.840%	\$1,285	-	\$1,285	\$509	\$1,794
15-115- Finance Department	4	2.941%	\$4,496	-	\$4,496	\$1,782	\$6,277
16-116- Human Resources	2	1.681%	\$2,569	-	\$2,569	\$1,018	\$3,587
17-117- General Government	1	0.840%	\$1,285	-	\$1,285	\$509	\$1,794
34-343- Facility Maintenance	7	5.882%	\$8,992	-	\$8,992	\$3,563	\$12,555
19-119- Cable Access TV	3	2.521%	\$3,854	-	\$3,854	\$1,527	\$5,381
22-221- Police Operations	27	22.689%	\$34,683	-	\$34,683	\$13,743	\$48,426
22-222- Police Support Services	5	4.202%	\$6,423	-	\$6,423	\$2,545	\$8,968
22-223- Dispatch WBCC	11	9.244%	\$14,130	-	\$14,130	\$5,599	\$19,729
22-227- Police Grants	3	2.101%	\$3,211	-	\$3,211	\$1,273	\$4,484
23-231- Fire	15	12.605%	\$19,268	-	\$19,268	\$7,635	\$26,903
34-341- Administration/Engineering	4	3.361%	\$5,138	-	\$5,138	\$2,036	\$7,174
46-461- Planning	1	0.840%	\$1,285	-	\$1,285	\$509	\$1,794
46-462- Building Inspection	3	2.101%	\$3,211	-	\$3,211	\$1,273	\$4,484
46-465- Code Enforcement	1	0.840%	\$1,285	-	\$1,285	\$509	\$1,794
55-551- Recreation Administration	1	0.840%	\$1,285	-	\$1,285	\$509	\$1,794
55-552- Senior Center	5	3.782%	\$5,780	-	\$5,780	\$2,291	\$8,071
55-553- Tiny Tots	2	1.681%	\$2,569	-	\$2,569	\$1,018	\$3,587
55-554- Youth Center	4	3.361%	\$5,138	-	\$5,138	\$2,036	\$7,174



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Manager Schedule 2.5.1

Detail Allocations - City Manager (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
64-641- Sewer Treatment Plant/Shared	11	8.824%	\$13,488	-	\$13,488	\$5,345	\$18,832
64-642- Sewer Collections	3	2.521%	\$3,854	-	\$3,854	\$1,527	\$5,381
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	119	100.000%	\$152,860	-	\$152,860	\$57,518	\$210,379
Direct Billed						-	-
Total Full Functional Cost					\$152,860		\$210,379

Allocation Basis: # of FTEs per Department



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Manager Schedule 2.6

Summary of Allocated Costs

Department	Total	City Manager
10-110- City Council	\$6,423	\$6,423
11-111- City Manager	\$1,285	\$1,285
12-112- City Clerk	\$2,690	\$2,690
13-113- City Treasurer	\$1,794	\$1,794
15-115- Finance Department	\$6,277	\$6,277
16-116- Human Resources	\$3,587	\$3,587
17-117- General Government	\$1,794	\$1,794
34-343- Facility Maintenance	\$12,555	\$12,555
Subtotal for CSD	\$36,404	\$36,404
19-119- Cable Access TV	\$5,381	\$5,381
22-221- Police Operations	\$48,426	\$48,426
22-222- Police Support Services	\$8,968	\$8,968
22-223- Dispatch WBCC	\$19,729	\$19,729
22-227- Police Grants	\$4,484	\$4,484
23-231- Fire	\$26,903	\$26,903
34-341- Administration/Engineering	\$7,174	\$7,174
46-461- Planning	\$1,794	\$1,794
46-462- Building Inspection	\$4,484	\$4,484
46-465- Code Enforcement	\$1,794	\$1,794
55-551- Recreation Administration	\$1,794	\$1,794
55-552- Senior Center	\$8,071	\$8,071
55-553- Tiny Tots	\$3,587	\$3,587



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Manager Schedule 2.6

Summary of Allocated Costs (continued)

Department	Total	City Manager
55-554- Youth Center	\$7,174	\$7,174
64-641- Sewer Treatment Plant/Shared	\$18,832	\$18,832
64-642- Sewer Collections	\$5,381	\$5,381
2nd Alloc Remains	\$0	\$0
Totals	\$210,379	\$210,379
Direct Billed	-	-
Total Full Functional Cost	\$210,379	\$210,379
Less Direct Billed	-	-
Less CSD Amounts	(\$36,404)	(\$36,404)
Total Receiving Department Allocation	\$173,975	\$173,975

City of Pinole
Full Cost Allocation Plan

City Clerk
Schedule 3.1

Narrative

Responsible for conducting City elections, scheduling and preparing for City Council meetings, producing the official records of Council decisions, maximizing public access to municipal government and is the official custodian of the records of the City.

City Clerk- Cost are allocated based on the number of agenda items per department.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Clerk
Schedule 3.2

Labor Distribution Summary

Staff Name	Salary	General Admin	City Clerk
City Clerk	\$195,034	\$48,759	\$146,276
Administrative Secretary	\$30,033	\$7,508	\$22,525
Total	\$225,067	\$56,267	\$168,800
Total Percentage	100.000%	25.000%	75.000%

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Clerk Schedule 3.3

Schedule of costs to be allocated

		Amount	General & Admin	City Clerk
	<i>Total %</i>		25.000%	75.000%
Wages and Benefits				
Salaries		\$153,053	\$38,263	\$114,790
Benefits		\$72,014	\$18,004	\$54,011
Wages and Benefits Subtotal		\$225,067	\$56,267	\$168,800
Service And Supplies				
	DIST			
Professional Services	SAL	\$27,400	\$6,850	\$20,550
Office Expenses	SAL	\$1,600	\$400	\$1,200
Travel, Training & Meeting Costs	SAL	\$4,000	\$1,000	\$3,000
Dues, Publications and Advertising	SAL	\$650	\$163	\$488
Administrative Expenses	SAL	\$25,175	\$6,294	\$18,881
Utilities	SAL	\$1,600	\$400	\$1,200
Indirect cost allocations	SAL	(\$40,957)	(\$10,239)	(\$30,718)
Insurance	SAL	\$5,048	\$1,262	\$3,786
Services and Supplies Subtotal		\$24,516	\$6,129	\$18,387
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			(\$62,396)	\$62,396
Functional Costs		\$249,583	-	\$249,583



Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Clerk
Schedule 3.4

Service to Service Costs

Department	First Incoming	Second Incoming	City Clerk
10-110- City Council	\$18,435	\$30,645	\$49,080
11-111- City Manager	\$1,927	\$764	\$2,690
12-112- City Clerk	-	\$37,690	\$37,690
13-113- City Treasurer	-	\$186	\$186
15-115- Finance Department	-	\$6,785	\$6,785
16-116- Human Resources	-	\$5,773	\$5,773
17-117- General Government	-	\$46,380	\$46,380
34-343- Facility Maintenance	-	\$8,731	\$8,731
Subtotals	\$20,362	\$136,955	\$157,317
Functional Costs	\$249,583		\$249,583
Total Allocated Costs	\$406,900		\$406,900

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Clerk Schedule 3.5.1

Detail Allocations - City Clerk

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11-111- City Manager	6	2.264%	\$6,112	-	\$6,112	-	\$6,112
12-112- City Clerk	37	13.962%	\$37,690	-	\$37,690	-	\$37,690
14-114- City Attorney	27	10.189%	\$27,504	-	\$27,504	\$16,657	\$44,161
15-115- Finance Department	32	12.075%	\$32,597	-	\$32,597	\$19,741	\$52,338
16-116- Human Resources	25	9.434%	\$25,467	-	\$25,467	\$15,423	\$40,889
17-117- General Government	16	6.038%	\$16,299	-	\$16,299	\$9,871	\$26,169
18-118- Information Systems	2	0.755%	\$2,037	-	\$2,037	\$1,234	\$3,271
19-119- Cable Access TV	1	0.377%	\$1,019	-	\$1,019	\$617	\$1,636
22-221- Police Operations	3	1.132%	\$3,056	-	\$3,056	\$1,851	\$4,907
23-231- Fire	2	0.755%	\$2,037	-	\$2,037	\$1,234	\$3,271
34-341- Administration/Engineering	49	18.491%	\$49,914	-	\$49,914	\$30,229	\$80,143
46-461- Planning	13	4.906%	\$13,243	-	\$13,243	\$8,020	\$21,262
46-464- Housing Administration	34	12.830%	\$34,634	-	\$34,634	\$20,975	\$55,610
55-551- Recreation Administration	18	6.792%	\$18,336	-	\$18,336	\$11,104	\$29,440
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	265	100.000%	\$269,945	-	\$269,945	\$136,955	\$406,900
Direct Billed				-			-
Total Full Functional Cost					\$269,945		\$406,900

Allocation Basis: # of agenda items per department



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Clerk
Schedule 3.6

Summary of Allocated Costs

Department	Total	City Clerk
11-111- City Manager	\$6,112	\$6,112
12-112- City Clerk	\$37,690	\$37,690
14-114- City Attorney	\$44,161	\$44,161
15-115- Finance Department	\$52,338	\$52,338
16-116- Human Resources	\$40,889	\$40,889
17-117- General Government	\$26,169	\$26,169
18-118- Information Systems	\$3,271	\$3,271
Subtotal for CSD	\$210,631	\$210,631
19-119- Cable Access TV	\$1,636	\$1,636
22-221- Police Operations	\$4,907	\$4,907
23-231- Fire	\$3,271	\$3,271
34-341- Administration/Engineering	\$80,143	\$80,143
46-461- Planning	\$21,262	\$21,262
46-464- Housing Administration	\$55,610	\$55,610
55-551- Recreation Administration	\$29,440	\$29,440
2nd Alloc Remains	(\$0)	(\$0)
Totals	\$406,900	\$406,900
Direct Billed	-	-
Total Full Functional Cost	\$406,900	\$406,900
Less Direct Billed	-	-
Less CSD Amounts	(\$210,631)	(\$210,631)
Total Receiving Department Allocation	\$196,269	\$196,269



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Clerk
Schedule 3.6

Summary of Allocated Costs (continued)

Department	Total	City Clerk
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Reports Generated by Allocate System.
Inputs provided by Agency.

**City of Pinole
Full Cost Allocation Plan**

**City Treasurer
Schedule 4.1**

Narrative

Ensures all funds of the City are received, disbursed, deposited and invested in accordance with the City's Investment Policy and Generally Accepted Accounting Principles (GAAP). The primary mission of the City Treasurer is the safekeeping of City funds.

Funds invested- Funds invested is allocated based on percent of expense budget per department.

Invoices Processed- Invoices processed is allocated based on number of invoices processed per department.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Treasurer
Schedule 4.2

Labor Distribution Summary

Staff Name	Salary	General Admin	Funds invested	Invoices Processed
City Treasurer	\$14,215	-	\$3,554	\$10,661
Total	\$14,215	-	\$3,554	\$10,661
Total Percentage	100.000%	0.000%	25.000%	75.000%

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Treasurer
Schedule 4.3

Schedule of costs to be allocated

		Amount	General & Admin	Funds invested	Invoices Processed
<i>Total %</i>			0.000%	25.000%	75.000%
Wages and Benefits					
Salaries		\$3,000	-	\$750	\$2,250
Benefits		\$11,215	-	\$2,804	\$8,411
Wages and Benefits Subtotal		\$14,215	-	\$3,554	\$10,661
Service And Supplies					
	DIST				
Travel & Training	SAL	\$400	-	\$100	\$300
Dues, Pub & Advertising	SAL	\$110	-	\$28	\$83
Admin Expenses	SAL	\$250	-	\$63	\$188
Indirect Cost Allocations	SAL	(\$3,641)	-	(\$910)	(\$2,731)
Insurance	SAL	\$100	-	\$25	\$75
Services and Supplies Subtotal		(\$2,781)	-	(\$695)	(\$2,086)
Cost Adjustments					
Cost Adjustments Subtotal		-	-	-	-
Reallocate Admin			-	-	-
Functional Costs		\$11,434	-	\$2,859	\$8,576

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Treasurer Schedule 4.4

Service to Service Costs

Department	First Incoming	Second Incoming	Funds invested	Invoices Processed
11-111- City Manager	\$1,285	\$509	\$448	\$1,345
13-113- City Treasurer	-	\$58	\$15	\$44
15-115- Finance Department	-	\$2,644	\$661	\$1,983
16-116- Human Resources	-	\$3,849	\$962	\$2,887
17-117- General Government	-	\$30,920	\$7,730	\$23,190
34-343- Facility Maintenance	-	\$5,821	\$1,455	\$4,366
Subtotals	\$1,285	\$43,801	\$11,271	\$33,814
Functional Costs	\$11,434		\$2,859	\$8,576
Total Allocated Costs	\$56,520		\$14,130	\$42,390



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Treasurer
Schedule 4.5.1

Detail Allocations - Funds invested

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	130,636	0.376%	\$12	-	\$12	-	\$12
11-111- City Manager	149,871	0.431%	\$14	-	\$14	-	\$14
12-112- City Clerk	249,583	0.718%	\$23	-	\$23	-	\$23
13-113- City Treasurer	11,434	0.033%	\$1	-	\$1	-	\$1
14-114- City Attorney	131,820	0.379%	\$12	-	\$12	\$42	\$54
15-115- Finance Department	499,040	1.435%	\$46	-	\$46	\$160	\$205
16-116- Human Resources	409,020	1.176%	\$37	-	\$37	\$131	\$168
17-117- General Government	3,768,408	10.839%	\$345	-	\$345	\$1,206	\$1,550
18-118- Information Systems	125,000	0.360%	\$11	-	\$11	\$40	\$51
34-343- Facility Maintenance	1,499,001	4.312%	\$137	-	\$137	\$480	\$617
19-119- Cable Access TV	424,546	1.221%	\$39	-	\$39	\$136	\$175
22-221- Police Operations	4,952,618	14.246%	\$453	-	\$453	\$1,585	\$2,038
22-222- Police Support Services	1,148,505	3.304%	\$105	-	\$105	\$367	\$473
22-223- Dispatch WBCC	1,598,024	4.597%	\$146	-	\$146	\$511	\$657
22-227- Police Grants	392,461	1.129%	\$36	-	\$36	\$126	\$161
23-231- Fire	3,947,870	11.356%	\$361	-	\$361	\$1,263	\$1,624
34-341- Administration/Engineering	301,127	0.866%	\$28	-	\$28	\$96	\$124
34-342- Road Maintenance	3,561,540	10.244%	\$326	-	\$326	\$1,140	\$1,465
34-344- NPDES Storm Water	840,172	2.417%	\$77	-	\$77	\$269	\$346
34-345- Park Maintenance	785,406	2.259%	\$72	-	\$72	\$251	\$323
34-346- Waste Reduction	116,508	0.335%	\$11	-	\$11	\$37	\$48
34-347- Landscape & Lighting-PVR North	30,976	0.089%	\$3	-	\$3	\$10	\$13



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Treasurer
Schedule 4.5.1

Detail Allocations - Funds invested
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
34-348- Landscape & Lighting-PVR South	25,661	0.074%	\$2	-	\$2	\$8	\$11
46-461- Planning	364,907	1.050%	\$33	-	\$33	\$117	\$150
46-462- Building Inspection	684,839	1.970%	\$63	-	\$63	\$219	\$282
46-463- Successor Agency to RDA	250,000	0.719%	\$23	-	\$23	\$80	\$103
46-464- Housing Administration	202,136	0.581%	\$18	-	\$18	\$65	\$83
46-465- Code Enforcement	72,694	0.209%	\$7	-	\$7	\$23	\$30
55-551- Recreation Administration	192,844	0.555%	\$18	-	\$18	\$62	\$79
55-552- Senior Center	470,458	1.353%	\$43	-	\$43	\$151	\$194
55-553- Tiny Tots	119,030	0.342%	\$11	-	\$11	\$38	\$49
55-554- Youth Center	202,913	0.584%	\$19	-	\$19	\$65	\$83
55-555- Day Camp	37,572	0.108%	\$3	-	\$3	\$12	\$15
55-556- Performing Arts	43,950	0.126%	\$4	-	\$4	\$14	\$18
55-557- Swim Center	80,811	0.232%	\$7	-	\$7	\$26	\$33
55-558- Memorial Hall	4,838	0.014%	\$0	-	\$0	\$2	\$2
55-559- Tennis	3,250	0.009%	\$0	-	\$0	\$1	\$1
64-641- Sewer Treatment Plant/Shared	4,141,168	11.912%	\$379	-	\$379	\$1,325	\$1,704
64-642- Sewer Collections	2,795,251	8.040%	\$256	-	\$256	\$894	\$1,150
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	34,765,887	100.000%	\$3,180	-	\$3,180	\$10,950	\$14,130
Direct Billed				-			-
Total Full Functional Cost					\$3,180		\$14,130

Allocation Basis: % of expense budget



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Treasurer Schedule 4.5.2

Detail Allocations - Invoices Processed

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	95	1.263%	\$120	-	\$120	-	\$120
11-111- City Manager	88	1.170%	\$112	-	\$112	-	\$112
12-112- City Clerk	129	1.715%	\$164	-	\$164	-	\$164
13-113- City Treasurer	45	0.598%	\$57	-	\$57	-	\$57
14-114- City Attorney	245	3.257%	\$311	-	\$311	\$1,123	\$1,434
15-115- Finance Department	137	1.821%	\$174	-	\$174	\$628	\$802
16-116- Human Resources	155	2.060%	\$197	-	\$197	\$711	\$907
17-117- General Government	333	4.426%	\$422	-	\$422	\$1,527	\$1,949
18-118- Information Systems	375	4.985%	\$475	-	\$475	\$1,719	\$2,195
34-343- Facility Maintenance	682	9.066%	\$865	-	\$865	\$3,126	\$3,991
19-119- Cable Access TV	136	1.808%	\$172	-	\$172	\$623	\$796
22-221- Police Operations	482	6.407%	\$611	-	\$611	\$2,210	\$2,821
22-222- Police Support Services	353	4.692%	\$448	-	\$448	\$1,618	\$2,066
22-223- Dispatch WBCC	219	2.911%	\$278	-	\$278	\$1,004	\$1,282
22-227- Police Grants	70	0.930%	\$89	-	\$89	\$321	\$410
23-231- Fire	504	6.699%	\$639	-	\$639	\$2,310	\$2,950
34-341- Administration/Engineering	420	5.583%	\$533	-	\$533	\$1,925	\$2,458
34-342- Road Maintenance	19	0.253%	\$24	-	\$24	\$87	\$111
34-344- NPDES Storm Water	66	0.877%	\$84	-	\$84	\$303	\$386
34-345- Park Maintenance	322	4.280%	\$408	-	\$408	\$1,476	\$1,884
34-346- Waste Reduction	12	0.160%	\$15	-	\$15	\$55	\$70
34-347- Landscape & Lighting-PVR North	57	0.758%	\$72	-	\$72	\$261	\$334



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Treasurer
Schedule 4.5.2

Detail Allocations - Invoices Processed
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
34-348- Landscape & Lighting-PVR South	57	0.758%	\$72	-	\$72	\$261	\$334
46-461- Planning	125	1.662%	\$158	-	\$158	\$573	\$732
46-462- Building Inspection	185	2.459%	\$235	-	\$235	\$848	\$1,083
46-463- Successor Agency to RDA	35	0.465%	\$44	-	\$44	\$160	\$205
46-464- Housing Administration	63	0.837%	\$80	-	\$80	\$289	\$369
55-551- Recreation Administration	60	0.798%	\$76	-	\$76	\$275	\$351
55-552- Senior Center	644	8.560%	\$817	-	\$817	\$2,952	\$3,769
55-553- Tiny Tots	109	1.449%	\$138	-	\$138	\$500	\$638
55-554- Youth Center	176	2.339%	\$223	-	\$223	\$807	\$1,030
55-555- Day Camp	18	0.239%	\$23	-	\$23	\$83	\$105
55-556- Performing Arts	71	0.944%	\$90	-	\$90	\$325	\$416
55-557- Swim Center	85	1.130%	\$108	-	\$108	\$390	\$497
55-558- Memorial Hall	33	0.439%	\$42	-	\$42	\$151	\$193
55-559- Tennis	18	0.239%	\$23	-	\$23	\$83	\$105
64-641- Sewer Treatment Plant/Shared	689	9.159%	\$874	-	\$874	\$3,159	\$4,032
64-642- Sewer Collections	194	2.579%	\$246	-	\$246	\$889	\$1,135
64-643- Sewer Projects/Shared	17	0.226%	\$22	-	\$22	\$78	\$99
Subtotals	7,523	100.000%	\$9,539	-	\$9,539	\$32,851	\$42,390
Direct Billed				-			-
Total Full Functional Cost					\$9,539		\$42,390

Allocation Basis: # of invoices processed



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

**City of Pinole
Full Cost Allocation Plan**

**City Treasurer
Schedule 4.6**

Summary of Allocated Costs

Department	Total	Funds invested	Invoices Processed
10-110- City Council	\$132	\$12	\$120
11-111- City Manager	\$125	\$14	\$112
12-112- City Clerk	\$186	\$23	\$164
13-113- City Treasurer	\$58	\$1	\$57
14-114- City Attorney	\$1,488	\$54	\$1,434
15-115- Finance Department	\$1,007	\$205	\$802
16-116- Human Resources	\$1,075	\$168	\$907
17-117- General Government	\$3,499	\$1,550	\$1,949
18-118- Information Systems	\$2,246	\$51	\$2,195
34-343- Facility Maintenance	\$4,608	\$617	\$3,991
Subtotal for CSD	\$14,426	\$2,696	\$11,730
19-119- Cable Access TV	\$971	\$175	\$796
22-221- Police Operations	\$4,858	\$2,038	\$2,821
22-222- Police Support Services	\$2,538	\$473	\$2,066
22-223- Dispatch WBCC	\$1,939	\$657	\$1,282
22-227- Police Grants	\$571	\$161	\$410
23-231- Fire	\$4,574	\$1,624	\$2,950
34-341- Administration/Engineering	\$2,582	\$124	\$2,458
34-342- Road Maintenance	\$1,576	\$1,465	\$111
34-344- NPDES Storm Water	\$732	\$346	\$386
34-345- Park Maintenance	\$2,208	\$323	\$1,884
34-346- Waste Reduction	\$118	\$48	\$70



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Treasurer
Schedule 4.6

Summary of Allocated Costs (continued)

Department	Total	Funds invested	Invoices Processed
34-347- Landscape & Lighting-PVR North	\$346	\$13	\$334
34-348- Landscape & Lighting-PVR South	\$344	\$11	\$334
46-461- Planning	\$882	\$150	\$732
46-462- Building Inspection	\$1,364	\$282	\$1,083
46-463- Successor Agency to RDA	\$308	\$103	\$205
46-464- Housing Administration	\$452	\$83	\$369
46-465- Code Enforcement	\$30	\$30	-
55-551- Recreation Administration	\$430	\$79	\$351
55-552- Senior Center	\$3,962	\$194	\$3,769
55-553- Tiny Tots	\$687	\$49	\$638
55-554- Youth Center	\$1,113	\$83	\$1,030
55-555- Day Camp	\$121	\$15	\$105
55-556- Performing Arts	\$434	\$18	\$416
55-557- Swim Center	\$531	\$33	\$497
55-558- Memorial Hall	\$195	\$2	\$193
55-559- Tennis	\$107	\$1	\$105
64-641- Sewer Treatment Plant/Shared	\$5,736	\$1,704	\$4,032
64-642- Sewer Collections	\$2,285	\$1,150	\$1,135
64-643- Sewer Projects/Shared	\$99	-	\$99
2nd Alloc Remains	\$0	\$0	-
Totals	\$56,520	\$14,130	\$42,390
Direct Billed	-	-	-
Total Full Functional Cost	\$56,520	\$14,130	\$42,390



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Treasurer
Schedule 4.6

Summary of Allocated Costs (continued)

Department	Total	Funds invested	Invoices Processed
Less Direct Billed	-	-	-
Less CSD Amounts	(\$14,426)	(\$2,696)	(\$11,730)
Total Receiving Department Allocation	\$42,094	\$11,434	\$30,660

City of Pinole
Full Cost Allocation Plan

City Attorney
Schedule 5.1

Narrative

Provides legal advice to the City Council and City officials. At the direction of the City Council, and by Resolution, the City Attorney prepares and reviews all ordinances, resolutions and contracts for City Council consideration, represents the City in legal actions and serves as general counsel for the Pinole Successor Agency and Housing Successor. The City Attorney also serves as the Risk Manager for the City of Pinole. The City Attorney prepares opinions at the request of the Council and staff as needed.

Percentage of expense Attorney costs are allocated based on a percentage of attorney costs.
per department-

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Attorney
Schedule 5.2

Labor Distribution Summary
No Labor Distribution

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Attorney Schedule 5.3

Schedule of costs to be allocated

		Amount	General & Admin	Percentage of expense per department
<i>Total %</i>			0.000%	0.000%
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies				
Professional Services	SAL	\$402,820	-	-
Indirect Cost Allocations	SAL	(\$306,000)	-	-
Services and Supplies Subtotal		\$96,820	-	-
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		\$96,820	-	-

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Attorney Schedule 5.4

Service to Service Costs

Department	First Incoming	Second Incoming	Percentage of expense per department
10-110- City Council	\$13,453	\$22,363	-
12-112- City Clerk	\$27,504	\$16,657	-
13-113- City Treasurer	\$323	\$1,165	-
15-115- Finance Department	-	\$4,901	-
Subtotals	\$41,279	\$45,085	-
Functional Costs	\$96,820		-
Total Allocated Costs	\$183,185		-

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

**City of Pinole
Full Cost Allocation Plan**

**City Attorney
Schedule 5.5.1**

**Detail Allocations - Percentage of expense
per department**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
14-114- City Attorney	269,917	54.903%	-	-	-	-	-
15-115- Finance Department	1,350	0.275%	-	-	-	-	-
16-116- Human Resources	13,086	2.662%	-	-	-	-	-
22-221- Police Operations	10,950	2.227%	-	-	-	-	-
22-222- Police Support Services	540	0.110%	-	-	-	-	-
23-231- Fire	4,682	0.952%	-	-	-	-	-
34-341- Administration/Engineering	14,987	3.048%	-	-	-	-	-
34-344- NPDES Storm Water	6,462	1.314%	-	-	-	-	-
34-346- Waste Reduction	4,551	0.926%	-	-	-	-	-
34-347- Landscape & Lighting-PVR North	794	0.162%	-	-	-	-	-
34-348- Landscape & Lighting-PVR South	794	0.162%	-	-	-	-	-
46-461- Planning	33,742	6.863%	-	-	-	-	-
46-462- Building Inspection	14,779	3.006%	-	-	-	-	-
46-463- Successor Agency to RDA	18,948	3.854%	-	-	-	-	-
46-464- Housing Administration	89,284	18.161%	-	-	-	-	-
55-551- Recreation Administration	1,231	0.250%	-	-	-	-	-
55-552- Senior Center	357	0.073%	-	-	-	-	-
55-554- Youth Center	135	0.027%	-	-	-	-	-
64-641- Sewer Treatment Plant/Shared	767	0.156%	-	-	-	-	-
64-642- Sewer Collections	3,538	0.720%	-	-	-	-	-
64-643- Sewer Projects/Shared	730	0.148%	-	-	-	-	-



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

City Attorney Schedule 5.5.1

Detail Allocations - Percentage of expense
per department (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<i>Subtotals</i>	491,624	100.000%	-	-	-	-	-
<i>Direct Billed</i>						-	-
<i>Total Full Functional Cost</i>						-	-

Allocation Basis: % of attorney expense cost

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

City Attorney
Schedule 5.6

Summary of Allocated Costs

Department	Total	Percentage of expense per department
Subtotal for CSD	-	-
Totals	-	-
Direct Billed	-	-
Total Full Functional Cost	-	-
Less Direct Billed	-	-
Less CSD Amounts	-	-
Total Receiving Department Allocation	-	-

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.1

Narrative

Provides the City Council and City Management with financial information necessary to ensure sound and prudent financial management and protection of assets.

Account Payable- Allocates the costs of Accounts Payable by number of invoices processed by Division City Wide.

Payroll- Allocates Payroll by number of FTE's by Division.

Treasury- Allocates costs for Treasury by percent of expense budget.

General Accounting- Allocates General Accounting by number of journal entries by Division.

Budget- Allocates Budget by percentage of expense budget by Division.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.2

Labor Distribution Summary

Staff Name	Salary	General Admin	Account Payable	Payroll	Treasury	General Accounting	Budget
Finance Director	\$270,707	\$54,141	\$40,606	\$40,606	\$40,606	\$40,606	\$54,141
Accountant	\$123,352	-	\$37,006	\$37,006	-	\$24,670	\$24,670
Accounting Specialist	\$104,358	-	\$10,436	\$62,615	-	\$20,872	\$10,436
Accounting Technician	\$26,820	-	\$18,774	-	-	\$8,046	-
Total	\$525,237	\$54,141	\$106,821	\$140,226	\$40,606	\$94,194	\$89,248
Total Percentage	100.000%	10.308%	20.338%	26.698%	7.731%	17.934%	16.992%

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.3

Schedule of costs to be allocated

Amount			General & Admin	Account Payable	Payroll	Treasury	General Accounting	Budget
<i>Total %</i>			10.308%	20.338%	26.698%	7.731%	17.934%	16.992%
Wages and Benefits								
Salaries		\$380,971	\$39,270	\$77,481	\$101,711	\$29,453	\$68,322	\$64,734
Benefits		\$131,801	\$13,586	\$26,805	\$35,188	\$10,190	\$23,637	\$22,395
Wages and Benefits Subtotal		\$512,772	\$52,857	\$104,286	\$136,899	\$39,642	\$91,959	\$87,130
Service And Supplies								
	DIST							
Professional Services	SAL	\$102,500	\$10,566	\$20,846	\$27,365	\$7,924	\$18,382	\$17,417
Office Expenses	SAL	\$5,700	\$588	\$1,159	\$1,522	\$441	\$1,022	\$969
Travel & Training	SAL	\$1,800	\$186	\$366	\$481	\$139	\$323	\$306
Dues, Publications & Advertising	SAL	\$400	\$41	\$81	\$107	\$31	\$72	\$68
Administrative Expenses	SAL	\$3,905	\$403	\$794	\$1,043	\$302	\$700	\$664
Utilities	SAL	\$3,300	\$340	\$671	\$881	\$255	\$592	\$561
Indirect Cost Allocations	SAL	(\$148,420)	(\$15,299)	(\$30,185)	(\$39,625)	(\$11,474)	(\$26,617)	(\$25,219)
Insurance	SAL	\$12,218	\$1,259	\$2,485	\$3,262	\$945	\$2,191	\$2,076
Services and Supplies Subtotal		(\$18,597)	(\$1,917)	(\$3,782)	(\$4,965)	(\$1,438)	(\$3,335)	(\$3,160)
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			(\$50,940)	\$11,551	\$15,163	\$4,391	\$10,185	\$9,650
Functional Costs		\$494,175	-	\$112,055	\$147,096	\$42,595	\$98,809	\$93,620



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.4

Service to Service Costs

Department	First Incoming	Second Incoming	Account Payable	Payroll	Treasury	General Accounting	Budget
10-110- City Council	\$15,944	\$26,504	\$9,625	\$12,635	\$3,659	\$8,487	\$8,042
11-111- City Manager	\$4,496	\$1,782	\$1,423	\$1,869	\$541	\$1,255	\$1,189
12-112- City Clerk	\$32,597	\$19,741	\$11,868	\$15,579	\$4,511	\$10,465	\$9,915
13-113- City Treasurer	\$219	\$788	\$228	\$300	\$87	\$201	\$191
15-115- Finance Department	-	\$10,381	\$2,354	\$3,090	\$895	\$2,076	\$1,967
16-116- Human Resources	-	\$13,470	\$3,054	\$4,010	\$1,161	\$2,693	\$2,552
17-117- General Government	-	\$108,221	\$24,539	\$32,213	\$9,328	\$21,638	\$20,502
34-343- Facility Maintenance	-	\$20,373	\$4,620	\$6,064	\$1,756	\$4,073	\$3,860
Subtotals	\$53,256	\$201,260	\$57,712	\$75,759	\$21,938	\$50,890	\$48,217
Functional Costs	\$494,175		\$112,055	\$147,096	\$42,595	\$98,809	\$93,620
Total Allocated Costs	\$748,691		\$169,767	\$222,856	\$64,533	\$149,698	\$141,837

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.5.1

Detail Allocations - Account Payable

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	95	1.263%	\$1,568	-	\$1,568	-	\$1,568
11-111- City Manager	88	1.170%	\$1,452	-	\$1,452	-	\$1,452
12-112- City Clerk	129	1.715%	\$2,129	-	\$2,129	-	\$2,129
13-113- City Treasurer	45	0.598%	\$743	-	\$743	-	\$743
14-114- City Attorney	245	3.257%	\$4,043	-	\$4,043	-	\$4,043
15-115- Finance Department	137	1.821%	\$2,261	-	\$2,261	-	\$2,261
16-116- Human Resources	155	2.060%	\$2,558	-	\$2,558	\$1,043	\$3,600
17-117- General Government	333	4.426%	\$5,495	-	\$5,495	\$2,240	\$7,735
18-118- Information Systems	375	4.985%	\$6,188	-	\$6,188	\$2,523	\$8,710
34-343- Facility Maintenance	682	9.066%	\$11,253	-	\$11,253	\$4,588	\$15,841
19-119- Cable Access TV	136	1.808%	\$2,244	-	\$2,244	\$915	\$3,159
22-221- Police Operations	482	6.407%	\$7,953	-	\$7,953	\$3,242	\$11,195
22-222- Police Support Services	353	4.692%	\$5,825	-	\$5,825	\$2,375	\$8,199
22-223- Dispatch WBCC	219	2.911%	\$3,614	-	\$3,614	\$1,473	\$5,087
22-227- Police Grants	70	0.930%	\$1,155	-	\$1,155	\$471	\$1,626
23-231- Fire	504	6.699%	\$8,316	-	\$8,316	\$3,390	\$11,706
34-341- Administration/Engineering	420	5.583%	\$6,930	-	\$6,930	\$2,825	\$9,755
34-342- Road Maintenance	19	0.253%	\$314	-	\$314	\$128	\$441
34-344- NPDES Storm Water	66	0.877%	\$1,089	-	\$1,089	\$444	\$1,533
34-345- Park Maintenance	322	4.280%	\$5,313	-	\$5,313	\$2,166	\$7,479
34-346- Waste Reduction	12	0.160%	\$198	-	\$198	\$81	\$279
34-347- Landscape & Lighting-PVR North	57	0.758%	\$941	-	\$941	\$383	\$1,324



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.5.1

Detail Allocations - Account Payable
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
34-348- Landscape & Lighting-PVR South	57	0.758%	\$941	-	\$941	\$383	\$1,324
46-461- Planning	125	1.662%	\$2,063	-	\$2,063	\$841	\$2,903
46-462- Building Inspection	185	2.459%	\$3,053	-	\$3,053	\$1,244	\$4,297
46-463- Successor Agency to RDA	35	0.465%	\$578	-	\$578	\$235	\$813
46-464- Housing Administration	63	0.837%	\$1,040	-	\$1,040	\$424	\$1,463
55-551- Recreation Administration	60	0.798%	\$990	-	\$990	\$404	\$1,394
55-552- Senior Center	644	8.560%	\$10,626	-	\$10,626	\$4,332	\$14,958
55-553- Tiny Tots	109	1.449%	\$1,799	-	\$1,799	\$733	\$2,532
55-554- Youth Center	176	2.339%	\$2,904	-	\$2,904	\$1,184	\$4,088
55-555- Day Camp	18	0.239%	\$297	-	\$297	\$121	\$418
55-556- Performing Arts	71	0.944%	\$1,172	-	\$1,172	\$478	\$1,649
55-557- Swim Center	85	1.130%	\$1,403	-	\$1,403	\$572	\$1,974
55-558- Memorial Hall	33	0.439%	\$545	-	\$545	\$222	\$766
55-559- Tennis	18	0.239%	\$297	-	\$297	\$121	\$418
64-641- Sewer Treatment Plant/Shared	689	9.159%	\$11,369	-	\$11,369	\$4,635	\$16,004
64-642- Sewer Collections	194	2.579%	\$3,201	-	\$3,201	\$1,305	\$4,506
64-643- Sewer Projects/Shared	17	0.226%	\$281	-	\$281	\$114	\$395
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	7,523	100.000%	\$124,131	-	\$124,131	\$45,636	\$169,767
Direct Billed				-			-
Total Full Functional Cost					\$124,131		\$169,767

Allocation Basis: # of invoices processed



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.5.2

Detail Allocations - Payroll

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	5	4.202%	\$6,847	-	\$6,847	-	\$6,847
11-111- City Manager	1	0.840%	\$1,369	-	\$1,369	-	\$1,369
12-112- City Clerk	2	1.261%	\$2,054	-	\$2,054	-	\$2,054
13-113- City Treasurer	1	0.840%	\$1,369	-	\$1,369	-	\$1,369
15-115- Finance Department	4	2.941%	\$4,793	-	\$4,793	-	\$4,793
16-116- Human Resources	2	1.681%	\$2,739	-	\$2,739	\$1,120	\$3,858
17-117- General Government	1	0.840%	\$1,369	-	\$1,369	\$560	\$1,929
34-343- Facility Maintenance	7	5.882%	\$9,585	-	\$9,585	\$3,919	\$13,504
19-119- Cable Access TV	3	2.521%	\$4,108	-	\$4,108	\$1,680	\$5,788
22-221- Police Operations	27	22.689%	\$36,972	-	\$36,972	\$15,117	\$52,088
22-222- Police Support Services	5	4.202%	\$6,847	-	\$6,847	\$2,799	\$9,646
22-223- Dispatch WBCC	11	9.244%	\$15,062	-	\$15,062	\$6,159	\$21,221
22-227- Police Grants	3	2.101%	\$3,423	-	\$3,423	\$1,400	\$4,823
23-231- Fire	15	12.605%	\$20,540	-	\$20,540	\$8,398	\$28,938
34-341- Administration/Engineering	4	3.361%	\$5,477	-	\$5,477	\$2,240	\$7,717
46-461- Planning	1	0.840%	\$1,369	-	\$1,369	\$560	\$1,929
46-462- Building Inspection	3	2.101%	\$3,423	-	\$3,423	\$1,400	\$4,823
46-465- Code Enforcement	1	0.840%	\$1,369	-	\$1,369	\$560	\$1,929
55-551- Recreation Administration	1	0.840%	\$1,369	-	\$1,369	\$560	\$1,929
55-552- Senior Center	5	3.782%	\$6,162	-	\$6,162	\$2,519	\$8,681
55-553- Tiny Tots	2	1.681%	\$2,739	-	\$2,739	\$1,120	\$3,858
55-554- Youth Center	4	3.361%	\$5,477	-	\$5,477	\$2,240	\$7,717



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Finance Department Schedule 6.5.2

Detail Allocations - Payroll (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
64-641- Sewer Treatment Plant/Shared	11	8.824%	\$14,378	-	\$14,378	\$5,879	\$20,257
64-642- Sewer Collections	3	2.521%	\$4,108	-	\$4,108	\$1,680	\$5,788
Subtotals	119	100.000%	\$162,949	-	\$162,949	\$59,907	\$222,856
Direct Billed						-	-
Total Full Functional Cost					\$162,949		\$222,856

Allocation Basis: # of FTEs per Department

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Finance Department Schedule 6.5.3

Detail Allocations - Treasury

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	130,636	0.376%	\$177	-	\$177	-	\$177
11-111- City Manager	149,871	0.431%	\$203	-	\$203	-	\$203
12-112- City Clerk	249,583	0.718%	\$339	-	\$339	-	\$339
13-113- City Treasurer	11,434	0.033%	\$16	-	\$16	-	\$16
14-114- City Attorney	131,820	0.379%	\$179	-	\$179	-	\$179
15-115- Finance Department	499,040	1.435%	\$677	-	\$677	-	\$677
16-116- Human Resources	409,020	1.176%	\$555	-	\$555	\$211	\$766
17-117- General Government	3,768,408	10.839%	\$5,115	-	\$5,115	\$1,946	\$7,061
18-118- Information Systems	125,000	0.360%	\$170	-	\$170	\$65	\$234
34-343- Facility Maintenance	1,499,001	4.312%	\$2,035	-	\$2,035	\$774	\$2,809
19-119- Cable Access TV	424,546	1.221%	\$576	-	\$576	\$219	\$795
22-221- Police Operations	4,952,618	14.246%	\$6,722	-	\$6,722	\$2,558	\$9,279
22-222- Police Support Services	1,148,505	3.304%	\$1,559	-	\$1,559	\$593	\$2,152
22-223- Dispatch WBCC	1,598,024	4.597%	\$2,169	-	\$2,169	\$825	\$2,994
22-227- Police Grants	392,461	1.129%	\$533	-	\$533	\$203	\$735
23-231- Fire	3,947,870	11.356%	\$5,358	-	\$5,358	\$2,039	\$7,397
34-341- Administration/Engineering	301,127	0.866%	\$409	-	\$409	\$156	\$564
34-342- Road Maintenance	3,561,540	10.244%	\$4,834	-	\$4,834	\$1,839	\$6,673
34-344- NPDES Storm Water	840,172	2.417%	\$1,140	-	\$1,140	\$434	\$1,574
34-345- Park Maintenance	785,406	2.259%	\$1,066	-	\$1,066	\$406	\$1,472
34-346- Waste Reduction	116,508	0.335%	\$158	-	\$158	\$60	\$218
34-347- Landscape & Lighting-PVR North	30,976	0.089%	\$42	-	\$42	\$16	\$58



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.5.3

Detail Allocations - Treasury (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
34-348- Landscape & Lighting-PVR South	25,661	0.074%	\$35	-	\$35	\$13	\$48
46-461- Planning	364,907	1.050%	\$495	-	\$495	\$188	\$684
46-462- Building Inspection	684,839	1.970%	\$929	-	\$929	\$354	\$1,283
46-463- Successor Agency to RDA	250,000	0.719%	\$339	-	\$339	\$129	\$468
46-464- Housing Administration	202,136	0.581%	\$274	-	\$274	\$104	\$379
46-465- Code Enforcement	72,694	0.209%	\$99	-	\$99	\$38	\$136
55-551- Recreation Administration	192,844	0.555%	\$262	-	\$262	\$100	\$361
55-552- Senior Center	470,458	1.353%	\$639	-	\$639	\$243	\$881
55-553- Tiny Tots	119,030	0.342%	\$162	-	\$162	\$61	\$223
55-554- Youth Center	202,913	0.584%	\$275	-	\$275	\$105	\$380
55-555- Day Camp	37,572	0.108%	\$51	-	\$51	\$19	\$70
55-556- Performing Arts	43,950	0.126%	\$60	-	\$60	\$23	\$82
55-557- Swim Center	80,811	0.232%	\$110	-	\$110	\$42	\$151
55-558- Memorial Hall	4,838	0.014%	\$7	-	\$7	\$2	\$9
55-559- Tennis	3,250	0.009%	\$4	-	\$4	\$2	\$6
64-641- Sewer Treatment Plant/Shared	4,141,168	11.912%	\$5,621	-	\$5,621	\$2,138	\$7,759
64-642- Sewer Collections	2,795,251	8.040%	\$3,794	-	\$3,794	\$1,443	\$5,237
Subtotals	34,765,887	100.000%	\$47,186	-	\$47,186	\$17,348	\$64,533
Direct Billed				-			-
Total Full Functional Cost					\$47,186		\$64,533

Allocation Basis: % of expense budget



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.5.4

Detail Allocations - General Accounting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	56	0.914%	\$1,001	-	\$1,001	-	\$1,001
11-111- City Manager	54	0.882%	\$965	-	\$965	-	\$965
12-112- City Clerk	85	1.388%	\$1,519	-	\$1,519	-	\$1,519
13-113- City Treasurer	27	0.441%	\$483	-	\$483	-	\$483
14-114- City Attorney	16	0.261%	\$286	-	\$286	-	\$286
15-115- Finance Department	65	1.061%	\$1,162	-	\$1,162	-	\$1,162
16-116- Human Resources	66	1.078%	\$1,180	-	\$1,180	\$456	\$1,636
17-117- General Government	152	2.482%	\$2,717	-	\$2,717	\$1,051	\$3,768
18-118- Information Systems	4	0.065%	\$71	-	\$71	\$28	\$99
34-343- Facility Maintenance	81	1.323%	\$1,448	-	\$1,448	\$560	\$2,008
19-119- Cable Access TV	109	1.780%	\$1,948	-	\$1,948	\$754	\$2,702
22-221- Police Operations	338	5.519%	\$6,041	-	\$6,041	\$2,337	\$8,378
22-222- Police Support Services	77	1.257%	\$1,376	-	\$1,376	\$532	\$1,909
22-223- Dispatch WBCC	73	1.192%	\$1,305	-	\$1,305	\$505	\$1,809
22-227- Police Grants	59	0.963%	\$1,055	-	\$1,055	\$408	\$1,462
23-231- Fire	256	4.180%	\$4,576	-	\$4,576	\$1,770	\$6,345
34-341- Administration/Engineering	174	2.841%	\$3,110	-	\$3,110	\$1,203	\$4,313
34-342- Road Maintenance	12	0.196%	\$214	-	\$214	\$83	\$297
34-344- NPDES Storm Water	46	0.751%	\$822	-	\$822	\$318	\$1,140
34-345- Park Maintenance	32	0.523%	\$572	-	\$572	\$221	\$793
34-346- Waste Reduction	17	0.278%	\$304	-	\$304	\$118	\$421
34-347- Landscape & Lighting-PVR North	5	0.082%	\$89	-	\$89	\$35	\$124



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.5.4

Detail Allocations - General Accounting
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
34-348- Landscape & Lighting-PVR South	5	0.082%	\$89	-	\$89	\$35	\$124
46-461- Planning	232	3.788%	\$4,147	-	\$4,147	\$1,604	\$5,750
46-462- Building Inspection	662	10.810%	\$11,832	-	\$11,832	\$4,576	\$16,409
46-463- Successor Agency to RDA	81	1.323%	\$1,448	-	\$1,448	\$560	\$2,008
46-464- Housing Administration	72	1.176%	\$1,287	-	\$1,287	\$498	\$1,785
55-551- Recreation Administration	237	3.870%	\$4,236	-	\$4,236	\$1,638	\$5,874
55-552- Senior Center	1,993	32.544%	\$35,622	-	\$35,622	\$13,778	\$49,400
55-553- Tiny Tots	186	3.037%	\$3,324	-	\$3,324	\$1,286	\$4,610
55-554- Youth Center	356	5.813%	\$6,363	-	\$6,363	\$2,461	\$8,824
55-555- Day Camp	73	1.192%	\$1,305	-	\$1,305	\$505	\$1,809
55-556- Performing Arts	66	1.078%	\$1,180	-	\$1,180	\$456	\$1,636
55-557- Swim Center	42	0.686%	\$751	-	\$751	\$290	\$1,041
55-558- Memorial Hall	5	0.082%	\$89	-	\$89	\$35	\$124
55-559- Tennis	11	0.180%	\$197	-	\$197	\$76	\$273
64-641- Sewer Treatment Plant/Shared	138	2.253%	\$2,467	-	\$2,467	\$954	\$3,421
64-642- Sewer Collections	128	2.090%	\$2,288	-	\$2,288	\$885	\$3,173
64-643- Sewer Projects/Shared	33	0.539%	\$590	-	\$590	\$228	\$818
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	6,124	100.000%	\$109,457	-	\$109,457	\$40,241	\$149,698
Direct Billed				-			-
Total Full Functional Cost					\$109,457		\$149,698

Allocation Basis: # of accounting transactions (journal entries) processed



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Finance Department Schedule 6.5.5

Detail Allocations - Budget

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	130,636	0.376%	\$390	-	\$390	-	\$390
11-111- City Manager	149,871	0.431%	\$447	-	\$447	-	\$447
12-112- City Clerk	249,583	0.718%	\$745	-	\$745	-	\$745
13-113- City Treasurer	11,434	0.033%	\$34	-	\$34	-	\$34
14-114- City Attorney	131,820	0.379%	\$393	-	\$393	-	\$393
15-115- Finance Department	499,040	1.435%	\$1,489	-	\$1,489	-	\$1,489
16-116- Human Resources	409,020	1.176%	\$1,220	-	\$1,220	\$464	\$1,684
17-117- General Government	3,768,408	10.839%	\$11,241	-	\$11,241	\$4,277	\$15,519
18-118- Information Systems	125,000	0.360%	\$373	-	\$373	\$142	\$515
34-343- Facility Maintenance	1,499,001	4.312%	\$4,472	-	\$4,472	\$1,701	\$6,173
19-119- Cable Access TV	424,546	1.221%	\$1,266	-	\$1,266	\$482	\$1,748
22-221- Police Operations	4,952,618	14.246%	\$14,774	-	\$14,774	\$5,621	\$20,395
22-222- Police Support Services	1,148,505	3.304%	\$3,426	-	\$3,426	\$1,304	\$4,730
22-223- Dispatch WBCC	1,598,024	4.597%	\$4,767	-	\$4,767	\$1,814	\$6,581
22-227- Police Grants	392,461	1.129%	\$1,171	-	\$1,171	\$445	\$1,616
23-231- Fire	3,947,870	11.356%	\$11,777	-	\$11,777	\$4,481	\$16,258
34-341- Administration/Engineering	301,127	0.866%	\$898	-	\$898	\$342	\$1,240
34-342- Road Maintenance	3,561,540	10.244%	\$10,624	-	\$10,624	\$4,042	\$14,667
34-344- NPDES Storm Water	840,172	2.417%	\$2,506	-	\$2,506	\$954	\$3,460
34-345- Park Maintenance	785,406	2.259%	\$2,343	-	\$2,343	\$891	\$3,234
34-346- Waste Reduction	116,508	0.335%	\$348	-	\$348	\$132	\$480
34-347- Landscape & Lighting-PVR North	30,976	0.089%	\$92	-	\$92	\$35	\$128



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.5.5

Detail Allocations - Budget (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
34-348- Landscape & Lighting-PVR South	25,661	0.074%	\$77	-	\$77	\$29	\$106
46-461- Planning	364,907	1.050%	\$1,089	-	\$1,089	\$414	\$1,503
46-462- Building Inspection	684,839	1.970%	\$2,043	-	\$2,043	\$777	\$2,820
46-463- Successor Agency to RDA	250,000	0.719%	\$746	-	\$746	\$284	\$1,030
46-464- Housing Administration	202,136	0.581%	\$603	-	\$603	\$229	\$832
46-465- Code Enforcement	72,694	0.209%	\$217	-	\$217	\$83	\$299
55-551- Recreation Administration	192,844	0.555%	\$575	-	\$575	\$219	\$794
55-552- Senior Center	470,458	1.353%	\$1,403	-	\$1,403	\$534	\$1,937
55-553- Tiny Tots	119,030	0.342%	\$355	-	\$355	\$135	\$490
55-554- Youth Center	202,913	0.584%	\$605	-	\$605	\$230	\$836
55-555- Day Camp	37,572	0.108%	\$112	-	\$112	\$43	\$155
55-556- Performing Arts	43,950	0.126%	\$131	-	\$131	\$50	\$181
55-557- Swim Center	80,811	0.232%	\$241	-	\$241	\$92	\$333
55-558- Memorial Hall	4,838	0.014%	\$14	-	\$14	\$5	\$20
55-559- Tennis	3,250	0.009%	\$10	-	\$10	\$4	\$13
64-641- Sewer Treatment Plant/Shared	4,141,168	11.912%	\$12,353	-	\$12,353	\$4,700	\$17,054
64-642- Sewer Collections	2,795,251	8.040%	\$8,338	-	\$8,338	\$3,173	\$11,511
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	34,765,887	100.000%	\$103,709	-	\$103,709	\$38,128	\$141,837
Direct Billed				-			-
Total Full Functional Cost					\$103,709		\$141,837

Allocation Basis: % of expense budget



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.6

Summary of Allocated Costs

Department	Total	Account Payable	Payroll	Treasury	General Accounting	Budget
10-110- City Council	\$9,982	\$1,568	\$6,847	\$177	\$1,001	\$390
11-111- City Manager	\$4,437	\$1,452	\$1,369	\$203	\$965	\$447
12-112- City Clerk	\$6,785	\$2,129	\$2,054	\$339	\$1,519	\$745
13-113- City Treasurer	\$2,644	\$743	\$1,369	\$16	\$483	\$34
14-114- City Attorney	\$4,901	\$4,043	-	\$179	\$286	\$393
15-115- Finance Department	\$10,381	\$2,261	\$4,793	\$677	\$1,162	\$1,489
16-116- Human Resources	\$11,545	\$3,600	\$3,858	\$766	\$1,636	\$1,684
17-117- General Government	\$36,011	\$7,735	\$1,929	\$7,061	\$3,768	\$15,519
18-118- Information Systems	\$9,558	\$8,710	-	\$234	\$99	\$515
34-343- Facility Maintenance	\$40,335	\$15,841	\$13,504	\$2,809	\$2,008	\$6,173
Subtotal for CSD	\$136,578	\$48,080	\$35,724	\$12,461	\$12,926	\$27,388
19-119- Cable Access TV	\$14,192	\$3,159	\$5,788	\$795	\$2,702	\$1,748
22-221- Police Operations	\$101,336	\$11,195	\$52,088	\$9,279	\$8,378	\$20,395
22-222- Police Support Services	\$26,635	\$8,199	\$9,646	\$2,152	\$1,909	\$4,730
22-223- Dispatch WBC	\$37,692	\$5,087	\$21,221	\$2,994	\$1,809	\$6,581
22-227- Police Grants	\$10,263	\$1,626	\$4,823	\$735	\$1,462	\$1,616
23-231- Fire	\$70,644	\$11,706	\$28,938	\$7,397	\$6,345	\$16,258
34-341- Administration/Engineering	\$23,589	\$9,755	\$7,717	\$564	\$4,313	\$1,240
34-342- Road Maintenance	\$22,078	\$441	-	\$6,673	\$297	\$14,667
34-344- NPDES Storm Water	\$7,707	\$1,533	-	\$1,574	\$1,140	\$3,460
34-345- Park Maintenance	\$12,978	\$7,479	-	\$1,472	\$793	\$3,234
34-346- Waste Reduction	\$1,398	\$279	-	\$218	\$421	\$480



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.6

Summary of Allocated Costs (continued)

Department	Total	Account Payable	Payroll	Treasury	General Accounting	Budget
34-347- Landscape & Lighting-PVR North	\$1,633	\$1,324	-	\$58	\$124	\$128
34-348- Landscape & Lighting-PVR South	\$1,602	\$1,324	-	\$48	\$124	\$106
46-461- Planning	\$12,769	\$2,903	\$1,929	\$684	\$5,750	\$1,503
46-462- Building Inspection	\$29,632	\$4,297	\$4,823	\$1,283	\$16,409	\$2,820
46-463- Successor Agency to RDA	\$4,319	\$813	-	\$468	\$2,008	\$1,030
46-464- Housing Administration	\$4,459	\$1,463	-	\$379	\$1,785	\$832
46-465- Code Enforcement	\$2,365	-	\$1,929	\$136	-	\$299
55-551- Recreation Administration	\$10,353	\$1,394	\$1,929	\$361	\$5,874	\$794
55-552- Senior Center	\$75,858	\$14,958	\$8,681	\$881	\$49,400	\$1,937
55-553- Tiny Tots	\$11,714	\$2,532	\$3,858	\$223	\$4,610	\$490
55-554- Youth Center	\$21,845	\$4,088	\$7,717	\$380	\$8,824	\$836
55-555- Day Camp	\$2,453	\$418	-	\$70	\$1,809	\$155
55-556- Performing Arts	\$3,548	\$1,649	-	\$82	\$1,636	\$181
55-557- Swim Center	\$3,500	\$1,974	-	\$151	\$1,041	\$333
55-558- Memorial Hall	\$919	\$766	-	\$9	\$124	\$20
55-559- Tennis	\$710	\$418	-	\$6	\$273	\$13
64-641- Sewer Treatment Plant/Shared	\$64,493	\$16,004	\$20,257	\$7,759	\$3,421	\$17,054
64-642- Sewer Collections	\$30,215	\$4,506	\$5,788	\$5,237	\$3,173	\$11,511
64-643- Sewer Projects/Shared	\$1,213	\$395	-	-	\$818	-
2nd Alloc Remains	\$0	(\$0)	-	-	\$0	\$0
Totals	\$748,691	\$169,767	\$222,856	\$64,533	\$149,698	\$141,837
Direct Billed	-	-	-	-	-	-
Total Full Functional Cost	\$748,691	\$169,767	\$222,856	\$64,533	\$149,698	\$141,837



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Finance Department
Schedule 6.6

Summary of Allocated Costs (continued)

Department	Total	Account Payable	Payroll	Treasury	General Accounting	Budget
Less Direct Billed	-	-	-	-	-	-
Less CSD Amounts	(\$136,578)	(\$48,080)	(\$35,724)	(\$12,461)	(\$12,926)	(\$27,388)
Total Receiving Department Allocation	\$612,113	\$121,687	\$187,132	\$52,072	\$136,772	\$114,449

City of Pinole
Full Cost Allocation Plan

Human Resources
Schedule 7.1

Narrative

Ensure accurate, fair and equitable management of the City's personnel functions which include recruitment and selection, employee and labor relations, classification and compensation administration, performance evaluation, employee training, and the City's workers' compensation and safety programs.

Labor Relations- Labor Relations cost is allocated based on # of FTEs per department.

Recruiting- Recruiting cost is allocated based on # of FTEs per department.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Human Resources
Schedule 7.2

Labor Distribution Summary

Staff Name	Salary	General Admin	Labor Relations	Recruiting
Assistant City Manager	\$301,676	\$75,419	\$150,838	\$75,419
Human Resources Specialist	\$102,998	\$41,199	\$20,600	\$41,199
Total	\$404,674	\$116,618	\$171,438	\$116,618
Total Percentage	100.000%	28.818%	42.364%	28.818%

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Human Resources
Schedule 7.3

Schedule of costs to be allocated

Amount			General & Admin	Labor Relations	Recruiting
<i>Total %</i>			28.818%	42.364%	28.818%
Wages and Benefits					
Salaries		\$300,750	\$86,670	\$127,411	\$86,670
Benefits		\$95,002	\$27,377	\$40,247	\$27,377
Wages and Benefits Subtotal		\$395,752	\$114,047	\$167,658	\$114,047
Service And Supplies					
	DIST				
Professional Services	SAL	\$101,521	\$29,256	\$43,009	\$29,256
Office Expenses	SAL	\$500	\$144	\$212	\$144
Travel & Training	SAL	\$9,294	\$2,678	\$3,937	\$2,678
Dues, Publications & Advertising	SAL	\$1,615	\$465	\$684	\$465
Administrative Expenses	SAL	\$12,975	\$3,739	\$5,497	\$3,739
Utilities	SAL	\$1,195	\$344	\$506	\$344
Indirect Cost Allocation	SAL	(\$123,868)	(\$35,696)	(\$52,476)	(\$35,696)
Insurance	SAL	\$9,736	\$2,806	\$4,125	\$2,806
Furniture, Fixtures & Equipment	SAL	\$300	\$86	\$127	\$86
Services and Supplies Subtotal		\$13,268	\$3,824	\$5,621	\$3,824
Cost Adjustments					
Cost Adjustments Subtotal		-	-	-	-
Reallocate Admin					
			(\$117,871)	\$70,151	\$47,719
Functional Costs		\$409,020	-	\$243,430	\$165,590



Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Human Resources Schedule 7.4

Service to Service Costs

Department	First Incoming	Second Incoming	Labor Relations	Recruiting
10-110- City Council	\$12,456	\$20,706	\$19,737	\$13,426
11-111- City Manager	\$2,569	\$1,018	\$2,135	\$1,452
12-112- City Clerk	\$25,467	\$15,423	\$24,336	\$16,554
13-113- City Treasurer	\$234	\$841	\$640	\$435
15-115- Finance Department	\$8,251	\$3,294	\$6,871	\$4,674
16-116- Human Resources	-	\$7,697	\$4,581	\$3,116
17-117- General Government	-	\$61,841	\$36,805	\$25,036
34-343- Facility Maintenance	-	\$11,642	\$6,929	\$4,713
Subtotals	\$48,977	\$122,462	\$102,033	\$69,406
Functional Costs	\$409,020		\$243,430	\$165,590
Total Allocated Costs	\$580,459		\$345,463	\$234,997



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Human Resources Schedule 7.5.1

Detail Allocations - Labor Relations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	5	4.202%	\$11,453	-	\$11,453	-	\$11,453
11-111- City Manager	1	0.840%	\$2,291	-	\$2,291	-	\$2,291
12-112- City Clerk	2	1.261%	\$3,436	-	\$3,436	-	\$3,436
13-113- City Treasurer	1	0.840%	\$2,291	-	\$2,291	-	\$2,291
15-115- Finance Department	4	2.941%	\$8,017	-	\$8,017	-	\$8,017
16-116- Human Resources	2	1.681%	\$4,581	-	\$4,581	-	\$4,581
17-117- General Government	1	0.840%	\$2,291	-	\$2,291	\$694	\$2,985
34-343- Facility Maintenance	7	5.882%	\$16,034	-	\$16,034	\$4,859	\$20,893
19-119- Cable Access TV	3	2.521%	\$6,872	-	\$6,872	\$2,082	\$8,954
22-221- Police Operations	27	22.689%	\$61,846	-	\$61,846	\$18,742	\$80,587
22-222- Police Support Services	5	4.202%	\$11,453	-	\$11,453	\$3,471	\$14,924
22-223- Dispatch WBCC	11	9.244%	\$25,196	-	\$25,196	\$7,635	\$32,832
22-227- Police Grants	3	2.101%	\$5,726	-	\$5,726	\$1,735	\$7,462
23-231- Fire	15	12.605%	\$34,359	-	\$34,359	\$10,412	\$44,771
34-341- Administration/Engineering	4	3.361%	\$9,162	-	\$9,162	\$2,777	\$11,939
46-461- Planning	1	0.840%	\$2,291	-	\$2,291	\$694	\$2,985
46-462- Building Inspection	3	2.101%	\$5,726	-	\$5,726	\$1,735	\$7,462
46-465- Code Enforcement	1	0.840%	\$2,291	-	\$2,291	\$694	\$2,985
55-551- Recreation Administration	1	0.840%	\$2,291	-	\$2,291	\$694	\$2,985
55-552- Senior Center	5	3.782%	\$10,308	-	\$10,308	\$3,124	\$13,431
55-553- Tiny Tots	2	1.681%	\$4,581	-	\$4,581	\$1,388	\$5,969
55-554- Youth Center	4	3.361%	\$9,162	-	\$9,162	\$2,777	\$11,939



Reports Generated by Allocate System.
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Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Human Resources Schedule 7.5.1

Detail Allocations - Labor Relations (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
64-641- Sewer Treatment Plant/Shared	11	8.824%	\$24,051	-	\$24,051	\$7,288	\$31,339
64-642- Sewer Collections	3	2.521%	\$6,872	-	\$6,872	\$2,082	\$8,954
Subtotals	119	100.000%	\$272,579	-	\$272,579	\$72,884	\$345,463
Direct Billed						-	-
Total Full Functional Cost					\$272,579		\$345,463

Allocation Basis: # of FTEs per Department

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Human Resources Schedule 7.5.2

Detail Allocations - Recruiting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	5	4.202%	\$7,791	-	\$7,791	-	\$7,791
11-111- City Manager	1	0.840%	\$1,558	-	\$1,558	-	\$1,558
12-112- City Clerk	2	1.261%	\$2,337	-	\$2,337	-	\$2,337
13-113- City Treasurer	1	0.840%	\$1,558	-	\$1,558	-	\$1,558
15-115- Finance Department	4	2.941%	\$5,453	-	\$5,453	-	\$5,453
16-116- Human Resources	2	1.681%	\$3,116	-	\$3,116	-	\$3,116
17-117- General Government	1	0.840%	\$1,558	-	\$1,558	\$472	\$2,030
34-343- Facility Maintenance	7	5.882%	\$10,907	-	\$10,907	\$3,305	\$14,212
19-119- Cable Access TV	3	2.521%	\$4,674	-	\$4,674	\$1,417	\$6,091
22-221- Police Operations	27	22.689%	\$42,070	-	\$42,070	\$12,749	\$54,818
22-222- Police Support Services	5	4.202%	\$7,791	-	\$7,791	\$2,361	\$10,152
22-223- Dispatch WBCC	11	9.244%	\$17,139	-	\$17,139	\$5,194	\$22,333
22-227- Police Grants	3	2.101%	\$3,895	-	\$3,895	\$1,180	\$5,076
23-231- Fire	15	12.605%	\$23,372	-	\$23,372	\$7,083	\$30,455
34-341- Administration/Engineering	4	3.361%	\$6,233	-	\$6,233	\$1,889	\$8,121
46-461- Planning	1	0.840%	\$1,558	-	\$1,558	\$472	\$2,030
46-462- Building Inspection	3	2.101%	\$3,895	-	\$3,895	\$1,180	\$5,076
46-465- Code Enforcement	1	0.840%	\$1,558	-	\$1,558	\$472	\$2,030
55-551- Recreation Administration	1	0.840%	\$1,558	-	\$1,558	\$472	\$2,030
55-552- Senior Center	5	3.782%	\$7,012	-	\$7,012	\$2,125	\$9,136
55-553- Tiny Tots	2	1.681%	\$3,116	-	\$3,116	\$944	\$4,061
55-554- Youth Center	4	3.361%	\$6,233	-	\$6,233	\$1,889	\$8,121



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Human Resources Schedule 7.5.2

Detail Allocations - Recruiting (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
64-641- Sewer Treatment Plant/Shared	11	8.824%	\$16,360	-	\$16,360	\$4,958	\$21,318
64-642- Sewer Collections	3	2.521%	\$4,674	-	\$4,674	\$1,417	\$6,091
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	119	100.000%	\$185,418	-	\$185,418	\$49,578	\$234,997
Direct Billed						-	-
Total Full Functional Cost					\$185,418		\$234,997

Allocation Basis: # of FTEs per Department



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Human Resources
Schedule 7.6

Summary of Allocated Costs

Department	Total	Labor	
		Relations	Recruiting
10-110- City Council	\$19,244	\$11,453	\$7,791
11-111- City Manager	\$3,849	\$2,291	\$1,558
12-112- City Clerk	\$5,773	\$3,436	\$2,337
13-113- City Treasurer	\$3,849	\$2,291	\$1,558
15-115- Finance Department	\$13,470	\$8,017	\$5,453
16-116- Human Resources	\$7,697	\$4,581	\$3,116
17-117- General Government	\$5,015	\$2,985	\$2,030
34-343- Facility Maintenance	\$35,105	\$20,893	\$14,212
Subtotal for CSD	\$94,002	\$55,946	\$38,056
19-119- Cable Access TV	\$15,045	\$8,954	\$6,091
22-221- Police Operations	\$135,406	\$80,587	\$54,818
22-222- Police Support Services	\$25,075	\$14,924	\$10,152
22-223- Dispatch WBCC	\$55,165	\$32,832	\$22,333
22-227- Police Grants	\$12,538	\$7,462	\$5,076
23-231- Fire	\$75,225	\$44,771	\$30,455
34-341- Administration/Engineering	\$20,060	\$11,939	\$8,121
46-461- Planning	\$5,015	\$2,985	\$2,030
46-462- Building Inspection	\$12,538	\$7,462	\$5,076
46-465- Code Enforcement	\$5,015	\$2,985	\$2,030
55-551- Recreation Administration	\$5,015	\$2,985	\$2,030
55-552- Senior Center	\$22,568	\$13,431	\$9,136
55-553- Tiny Tots	\$10,030	\$5,969	\$4,061



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Human Resources
Schedule 7.6

Summary of Allocated Costs (continued)

Department	Total	Labor	
		Relations	Recruiting
55-554- Youth Center	\$20,060	\$11,939	\$8,121
64-641- Sewer Treatment Plant/Shared	\$52,658	\$31,339	\$21,318
64-642- Sewer Collections	\$15,045	\$8,954	\$6,091
2nd Alloc Remains	\$0	-	\$0
Totals	\$580,459	\$345,463	\$234,997
Direct Billed	-	-	-
Total Full Functional Cost	\$580,459	\$345,463	\$234,997
Less Direct Billed	-	-	-
Less CSD Amounts	(\$94,002)	(\$55,946)	(\$38,056)
Total Receiving Department Allocation	\$486,457	\$289,517	\$196,940

City of Pinole
Full Cost Allocation Plan

General Government
Schedule 8.1

Narrative

Provide various services to the citizens of Pinole through the combined efforts of multiple agencies, and to appropriate funds for general City administrative overhead costs.

Retiree Medical- Retiree Medical cost is allocated based on # of FTEs per department.

Pension Obligation Bond- Pension Obligation Bond debt is allocated based on # of FTEs per department.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

General Government
Schedule 8.2

Labor Distribution Summary

Staff Name	Salary	General Admin	Retiree Medical	Pension Obligation Bond
Management Analyst	\$132,555	\$21,209	\$33,139	\$78,207
Total	\$132,555	\$21,209	\$33,139	\$78,207
Total Percentage	100.000%	16.000%	25.000%	59.000%

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

General Government
Schedule 8.3

Schedule of costs to be allocated

Amount			General & Admin	Retiree Medical	Pension Obligation Bond
<i>Total %</i>			16.000%	25.000%	59.000%
Wages and Benefits					
Salaries		\$78,670	\$12,587	\$19,668	\$46,415
Benefits		\$53,885	\$8,622	\$13,471	\$31,792
Wages and Benefits Subtotal		\$132,555	\$21,209	\$33,139	\$78,207
Service And Supplies					
DIST					
Retiree Benefits	SAL	\$901,000	\$144,160	\$225,250	\$531,590
Professional Services	SAL	\$180,137	\$28,822	\$45,034	\$106,281
Office Expenses	SAL	\$19,200	\$3,072	\$4,800	\$11,328
Travel & Training	SAL	\$1,500	\$240	\$375	\$885
Dues, Publications & Advertising	SAL	\$18,075	\$2,892	\$4,519	\$10,664
Administrative Expenses	SAL	\$83,000	\$13,280	\$20,750	\$48,970
Utilities	SAL	\$12,400	\$1,984	\$3,100	\$7,316
Indirect Cost Allocations	SAL	\$160,861	\$25,738	\$40,215	\$94,908
Insurance	SAL	\$2,609	\$417	\$652	\$1,539
Debt Service	SAL	\$2,112,071	\$337,931	\$528,018	\$1,246,122
Services and Supplies Subtotal		\$3,490,853	\$558,537	\$872,713	\$2,059,603
Cost Adjustments					
Cost Adjustments Subtotal		-	-	-	-
Reallocate Admin					
			(\$579,745)	\$172,543	\$407,202
Functional Costs		\$3,623,408	-	\$1,078,395	\$2,545,013



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

General Government
Schedule 8.4

Service to Service Costs

Department	First Incoming	Second Incoming	Retiree Medical	Pension Obligation Bond
10-110- City Council	\$7,972	\$13,252	\$6,317	\$14,907
11-111- City Manager	\$1,285	\$509	\$534	\$1,260
12-112- City Clerk	\$16,299	\$9,871	\$7,788	\$18,381
13-113- City Treasurer	\$767	\$2,732	\$1,041	\$2,458
15-115- Finance Department	\$25,937	\$10,074	\$10,717	\$25,293
16-116- Human Resources	\$3,849	\$1,166	\$1,493	\$3,522
17-117- General Government	-	\$30,920	\$9,202	\$21,718
34-343- Facility Maintenance	-	\$5,821	\$1,732	\$4,088
Subtotals	\$56,107	\$74,345	\$38,825	\$91,627
Functional Costs	\$3,623,408		\$1,078,395	\$2,545,013
Total Allocated Costs	\$3,753,861		\$1,117,221	\$2,636,640



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

General Government
Schedule 8.5.1

Detail Allocations - Retiree Medical

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	5	4.202%	\$46,012	-	\$46,012	-	\$46,012
11-111- City Manager	1	0.840%	\$9,202	-	\$9,202	-	\$9,202
12-112- City Clerk	2	1.261%	\$13,804	-	\$13,804	-	\$13,804
13-113- City Treasurer	1	0.840%	\$9,202	-	\$9,202	-	\$9,202
15-115- Finance Department	4	2.941%	\$32,209	-	\$32,209	-	\$32,209
16-116- Human Resources	2	1.681%	\$18,405	-	\$18,405	-	\$18,405
17-117- General Government	1	0.840%	\$9,202	-	\$9,202	-	\$9,202
34-343- Facility Maintenance	7	5.882%	\$64,417	-	\$64,417	\$1,489	\$65,907
19-119- Cable Access TV	3	2.521%	\$27,607	-	\$27,607	\$638	\$28,246
22-221- Police Operations	27	22.689%	\$248,467	-	\$248,467	\$5,744	\$254,211
22-222- Police Support Services	5	4.202%	\$46,012	-	\$46,012	\$1,064	\$47,076
22-223- Dispatch WBCC	11	9.244%	\$101,227	-	\$101,227	\$2,340	\$103,567
22-227- Police Grants	3	2.101%	\$23,006	-	\$23,006	\$532	\$23,538
23-231- Fire	15	12.605%	\$138,037	-	\$138,037	\$3,191	\$141,228
34-341- Administration/Engineering	4	3.361%	\$36,810	-	\$36,810	\$851	\$37,661
46-461- Planning	1	0.840%	\$9,202	-	\$9,202	\$213	\$9,415
46-462- Building Inspection	3	2.101%	\$23,006	-	\$23,006	\$532	\$23,538
46-465- Code Enforcement	1	0.840%	\$9,202	-	\$9,202	\$213	\$9,415
55-551- Recreation Administration	1	0.840%	\$9,202	-	\$9,202	\$213	\$9,415
55-552- Senior Center	5	3.782%	\$41,411	-	\$41,411	\$957	\$42,369
55-553- Tiny Tots	2	1.681%	\$18,405	-	\$18,405	\$426	\$18,830
55-554- Youth Center	4	3.361%	\$36,810	-	\$36,810	\$851	\$37,661



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

General Government
Schedule 8.5.1

Detail Allocations - Retiree Medical
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
64-641- Sewer Treatment Plant/Shared	11	8.824%	\$96,626	-	\$96,626	\$2,234	\$98,860
64-642- Sewer Collections	3	2.521%	\$27,607	-	\$27,607	\$638	\$28,246
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	119	100.000%	\$1,095,094	-	\$1,095,094	\$22,127	\$1,117,221
Direct Billed						-	-
Total Full Functional Cost					\$1,095,094		\$1,117,221

Allocation Basis: # of FTEs per Department



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

General Government
Schedule 8.5.2

Detail Allocations - Pension Obligation Bond

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	5	4.202%	\$108,589	-	\$108,589	-	\$108,589
11-111- City Manager	1	0.840%	\$21,718	-	\$21,718	-	\$21,718
12-112- City Clerk	2	1.261%	\$32,577	-	\$32,577	-	\$32,577
13-113- City Treasurer	1	0.840%	\$21,718	-	\$21,718	-	\$21,718
15-115- Finance Department	4	2.941%	\$76,012	-	\$76,012	-	\$76,012
16-116- Human Resources	2	1.681%	\$43,436	-	\$43,436	-	\$43,436
17-117- General Government	1	0.840%	\$21,718	-	\$21,718	-	\$21,718
34-343- Facility Maintenance	7	5.882%	\$152,025	-	\$152,025	\$3,515	\$155,540
19-119- Cable Access TV	3	2.521%	\$65,153	-	\$65,153	\$1,506	\$66,660
22-221- Police Operations	27	22.689%	\$586,381	-	\$586,381	\$13,557	\$599,938
22-222- Police Support Services	5	4.202%	\$108,589	-	\$108,589	\$2,511	\$111,100
22-223- Dispatch WBCC	11	9.244%	\$238,896	-	\$238,896	\$5,523	\$244,419
22-227- Police Grants	3	2.101%	\$54,295	-	\$54,295	\$1,255	\$55,550
23-231- Fire	15	12.605%	\$325,767	-	\$325,767	\$7,532	\$333,299
34-341- Administration/Engineering	4	3.361%	\$86,871	-	\$86,871	\$2,008	\$88,880
46-461- Planning	1	0.840%	\$21,718	-	\$21,718	\$502	\$22,220
46-462- Building Inspection	3	2.101%	\$54,295	-	\$54,295	\$1,255	\$55,550
46-465- Code Enforcement	1	0.840%	\$21,718	-	\$21,718	\$502	\$22,220
55-551- Recreation Administration	1	0.840%	\$21,718	-	\$21,718	\$502	\$22,220
55-552- Senior Center	5	3.782%	\$97,730	-	\$97,730	\$2,259	\$99,990
55-553- Tiny Tots	2	1.681%	\$43,436	-	\$43,436	\$1,004	\$44,440
55-554- Youth Center	4	3.361%	\$86,871	-	\$86,871	\$2,008	\$88,880



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

General Government Schedule 8.5.2

Detail Allocations - Pension Obligation Bond (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
64-641- Sewer Treatment Plant/Shared	11	8.824%	\$228,037	-	\$228,037	\$5,272	\$233,309
64-642- Sewer Collections	3	2.521%	\$65,153	-	\$65,153	\$1,506	\$66,660
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	119	100.000%	\$2,584,422	-	\$2,584,422	\$52,219	\$2,636,640
Direct Billed						-	-
Total Full Functional Cost					\$2,584,422		\$2,636,640

Allocation Basis: # of FTEs budgeted



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

General Government
Schedule 8.6

Summary of Allocated Costs

Department	Total	Retiree Medical	Pension Obligation Bond
10-110- City Council	\$154,602	\$46,012	\$108,589
11-111- City Manager	\$30,920	\$9,202	\$21,718
12-112- City Clerk	\$46,380	\$13,804	\$32,577
13-113- City Treasurer	\$30,920	\$9,202	\$21,718
15-115- Finance Department	\$108,221	\$32,209	\$76,012
16-116- Human Resources	\$61,841	\$18,405	\$43,436
17-117- General Government	\$30,920	\$9,202	\$21,718
34-343- Facility Maintenance	\$221,446	\$65,907	\$155,540
Subtotal for CSD	\$685,251	\$203,944	\$481,307
19-119- Cable Access TV	\$94,905	\$28,246	\$66,660
22-221- Police Operations	\$854,149	\$254,211	\$599,938
22-222- Police Support Services	\$158,176	\$47,076	\$111,100
22-223- Dispatch WBCC	\$347,987	\$103,567	\$244,419
22-227- Police Grants	\$79,088	\$23,538	\$55,550
23-231- Fire	\$474,527	\$141,228	\$333,299
34-341- Administration/Engineering	\$126,541	\$37,661	\$88,880
46-461- Planning	\$31,635	\$9,415	\$22,220
46-462- Building Inspection	\$79,088	\$23,538	\$55,550
46-465- Code Enforcement	\$31,635	\$9,415	\$22,220
55-551- Recreation Administration	\$31,635	\$9,415	\$22,220
55-552- Senior Center	\$142,358	\$42,369	\$99,990
55-553- Tiny Tots	\$63,270	\$18,830	\$44,440



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

General Government
Schedule 8.6

Summary of Allocated Costs (continued)

Department	Total	Retiree Medical	Pension Obligation Bond
55-554- Youth Center	\$126,541	\$37,661	\$88,880
64-641- Sewer Treatment Plant/Shared	\$332,169	\$98,860	\$233,309
64-642- Sewer Collections	\$94,905	\$28,246	\$66,660
2nd Alloc Remains	\$0	\$0	\$0
Totals	\$3,753,861	\$1,117,221	\$2,636,640
Direct Billed	-	-	-
Total Full Functional Cost	\$3,753,861	\$1,117,221	\$2,636,640
Less Direct Billed	-	-	-
Less CSD Amounts	(\$685,251)	(\$203,944)	(\$481,307)
Total Receiving Department Allocation	\$3,068,610	\$913,277	\$2,155,333

City of Pinole
Full Cost Allocation Plan

Information Systems
Schedule 9.1

Narrative

Manage, evaluate, and implement technologies across the organization that will increase employee productivity. To provide project management services on technology projects. To provide technology support services to operating departments and agencies of the City of Pinole.

Citywide Support- Cost for citywide support is allocated based on # of FTEs budgeted.

Telephones- Telephone cost is allocated based on assigned number of phones.

Cell Phones- Cell phone cost is allocated based on assigned number of cell phones.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Information Systems
Schedule 9.2

Labor Distribution Summary

No Labor Distribution



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Information Systems
Schedule 9.3

Schedule of costs to be allocated

Amount			General & Admin	Citywide Support	Telephones	Cell Phones
<i>Total %</i>			0.000%	0.000%	0.000%	0.000%
Wages and Benefits						
Salaries		-	-	-	-	-
Benefits		-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-
Service And Supplies						
	DIST					
Professional Services	<i>PROP</i>	\$492,678	-	\$394,142	\$49,268	\$49,268
Office Expense	<i>SAL</i>	\$1,500	-	-	-	-
Administrative Expenses	<i>SAL</i>	\$61,390	-	-	-	-
Utilities	<i>SAL</i>	\$145,160	-	-	-	-
Indirect Cost Allocations	<i>SAL</i>	(\$780,228)	-	-	-	-
Furniture, Fixtures & Equipment	<i>SAL</i>	\$79,500	-	-	-	-
Services and Supplies Subtotal		-	-	-	-	-
Cost Adjustments						
Cost Adjustments Subtotal		-	-	-	-	-
Reallocate Admin						
		-	-	-	-	-
Functional Costs						
		-	-	-	-	-

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

**City of Pinole
Full Cost Allocation Plan**

**Information Systems
Schedule 9.4**

Service to Service Costs

Department	First Incoming	Second Incoming	Citywide Support	Telephones	Cell Phones
10-110- City Council	\$996	\$1,656	-	-	-
12-112- City Clerk	\$2,037	\$1,234	-	-	-
13-113- City Treasurer	\$487	\$1,759	-	-	-
15-115- Finance Department	\$6,802	\$2,757	-	-	-
Subtotals	\$10,322	\$7,406	-	-	-
Functional Costs	-	-	-	-	-
Total Allocated Costs	\$17,728	-	-	-	-

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

**City of Pinole
Full Cost Allocation Plan**

**Information Systems
Schedule 9.5.1**

Detail Allocations - Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	5	4.202%	-	-	-	-	-
11-111- City Manager	1	0.840%	-	-	-	-	-
12-112- City Clerk	2	1.261%	-	-	-	-	-
13-113- City Treasurer	1	0.840%	-	-	-	-	-
15-115- Finance Department	4	2.941%	-	-	-	-	-
16-116- Human Resources	2	1.681%	-	-	-	-	-
17-117- General Government	1	0.840%	-	-	-	-	-
34-343- Facility Maintenance	7	5.882%	-	-	-	-	-
19-119- Cable Access TV	3	2.521%	-	-	-	-	-
22-221- Police Operations	27	22.689%	-	-	-	-	-
22-222- Police Support Services	5	4.202%	-	-	-	-	-
22-223- Dispatch WBCC	11	9.244%	-	-	-	-	-
22-227- Police Grants	3	2.101%	-	-	-	-	-
23-231- Fire	15	12.605%	-	-	-	-	-
34-341- Administration/Engineering	4	3.361%	-	-	-	-	-
46-461- Planning	1	0.840%	-	-	-	-	-
46-462- Building Inspection	3	2.101%	-	-	-	-	-
46-465- Code Enforcement	1	0.840%	-	-	-	-	-
55-551- Recreation Administration	1	0.840%	-	-	-	-	-
55-552- Senior Center	5	3.782%	-	-	-	-	-
55-553- Tiny Tots	2	1.681%	-	-	-	-	-
55-554- Youth Center	4	3.361%	-	-	-	-	-



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Information Systems Schedule 9.5.1

Detail Allocations - Citywide Support (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
64-641- Sewer Treatment Plant/Shared	11	8.824%	-	-	-	-	-
64-642- Sewer Collections	3	2.521%	-	-	-	-	-
Subtotals	119	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: # of FTEs budgeted

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Information Systems
Schedule 9.5.2

Detail Allocations - Telephones

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	3	1.266%	-	-	-	-	-
11-111- City Manager	7	2.954%	-	-	-	-	-
12-112- City Clerk	3	1.266%	-	-	-	-	-
15-115- Finance Department	5	2.110%	-	-	-	-	-
16-116- Human Resources	3	1.266%	-	-	-	-	-
17-117- General Government	9	3.797%	-	-	-	-	-
18-118- Information Systems	4	1.688%	-	-	-	-	-
34-343- Facility Maintenance	7	2.954%	-	-	-	-	-
19-119- Cable Access TV	2	0.844%	-	-	-	-	-
22-221- Police Operations	10	4.219%	-	-	-	-	-
22-222- Police Support Services	40	16.878%	-	-	-	-	-
22-223- Dispatch WBCC	30	12.658%	-	-	-	-	-
22-227- Police Grants	19	8.017%	-	-	-	-	-
23-231- Fire	26	10.970%	-	-	-	-	-
34-341- Administration/Engineering	6	2.532%	-	-	-	-	-
34-344- NPDES Storm Water	3	1.266%	-	-	-	-	-
46-461- Planning	8	3.376%	-	-	-	-	-
46-462- Building Inspection	9	3.797%	-	-	-	-	-
55-551- Recreation Administration	1	0.422%	-	-	-	-	-
55-552- Senior Center	6	2.532%	-	-	-	-	-
55-553- Tiny Tots	3	1.266%	-	-	-	-	-
55-554- Youth Center	17	7.173%	-	-	-	-	-



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole Full Cost Allocation Plan

Information Systems Schedule 9.5.2

Detail Allocations - Telephones (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
64-641- Sewer Treatment Plant/Shared	16	6.751%	-	-	-	-	-
Subtotals	237	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: # of phone lines assigned

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Information Systems
Schedule 9.5.3

Detail Allocations - Cell Phones

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
34-343- Facility Maintenance	4	3.883%	-	-	-	-	-
19-119- Cable Access TV	1	0.971%	-	-	-	-	-
22-221- Police Operations	6	5.825%	-	-	-	-	-
22-222- Police Support Services	23	22.330%	-	-	-	-	-
22-223- Dispatch WBCC	17	16.505%	-	-	-	-	-
22-227- Police Grants	11	10.680%	-	-	-	-	-
23-231- Fire	19	18.447%	-	-	-	-	-
34-341- Administration/Engineering	4	3.883%	-	-	-	-	-
34-344- NPDES Storm Water	1	0.971%	-	-	-	-	-
46-461- Planning	1	0.971%	-	-	-	-	-
46-462- Building Inspection	2	1.942%	-	-	-	-	-
55-551- Recreation Administration	1	0.971%	-	-	-	-	-
55-552- Senior Center	1	0.971%	-	-	-	-	-
55-553- Tiny Tots	1	0.971%	-	-	-	-	-
55-554- Youth Center	2	1.942%	-	-	-	-	-
64-641- Sewer Treatment Plant/Shared	9	8.738%	-	-	-	-	-
Subtotals	103	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: # of Cell Phones assigned



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Information Systems
Schedule 9.6

Summary of Allocated Costs

Department	Total	Citywide Support	Telephones	Cell Phones
Subtotal for CSD	-	-	-	-
Totals	-	-	-	-
Direct Billed	-	-	-	-
Total Full Functional Cost	-	-	-	-
Less Direct Billed	-	-	-	-
Less CSD Amounts	-	-	-	-
Total Receiving Department Allocation	-	-	-	-

City of Pinole
Full Cost Allocation Plan

Facility Maintenance
Schedule 10.1

Narrative

The Facility Maintenance Division maintains the City's various facilities.

Facility Maintenance- Facility Maintenance cost is allocated based on # of FTEs budgeted by department.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Facility Maintenance
Schedule 10.2

Labor Distribution Summary

Staff Name	Salary	General Admin	Facility Maintenance
Public Works Manager	\$171,365	\$19,041	\$152,324
Public Works Maintenance Supervisor	\$145,904	\$16,212	\$129,692
Maintenance Workers - 5	\$496,159	-	\$496,159
Total	\$813,428	\$35,252	\$778,176
Total Percentage	100.000%	4.334%	95.666%

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Facility Maintenance
Schedule 10.3

Schedule of costs to be allocated

		Amount	General & Admin	Facility Maintenance
<i>Total %</i>			4.334%	95.666%
Wages and Benefits				
Salaries		\$508,731	\$22,047	\$486,684
Benefits		\$304,825	\$13,210	\$291,615
Wages and Benefits Subtotal		\$813,556	\$35,258	\$778,298
Service And Supplies				
	DIST			
Professional Services	SAL	\$143,312	\$6,211	\$137,101
Travel & Training	SAL	\$1,550	\$67	\$1,483
Dues, Publications & Advertising	SAL	\$315	\$14	\$301
Administrative Expenses	SAL	\$200	\$9	\$191
Utilities	SAL	\$37,000	\$1,603	\$35,397
Taxes	SAL	\$4,000	\$173	\$3,827
Other Materials & Supplies	SAL	\$8,200	\$355	\$7,845
Indirect Cost Allocations	SAL	(\$614,260)	(\$26,621)	(\$587,639)
Insurance	SAL	\$16,634	\$721	\$15,913
Services and Supplies Subtotal		(\$403,049)	(\$17,467)	(\$385,582)
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			(\$17,790)	\$17,790
Functional Costs		\$410,507	-	\$410,507



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Facility Maintenance
Schedule 10.4

Service to Service Costs

Department	First Incoming	Second Incoming	Facility Maintenance
11-111- City Manager	\$8,992	\$3,563	\$12,555
13-113- City Treasurer	\$1,002	\$3,606	\$4,608
15-115- Finance Department	\$28,792	\$11,542	\$40,335
16-116- Human Resources	\$26,941	\$8,164	\$35,105
17-117- General Government	\$216,442	\$5,004	\$221,446
34-343- Facility Maintenance	-	\$40,746	\$40,746
Subtotals	\$282,169	\$72,625	\$354,794
Functional Costs	\$410,507		\$410,507
Total Allocated Costs	\$765,301		\$765,301

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Facility Maintenance
Schedule 10.5.1

Detail Allocations - Facility Maintenance

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-110- City Council	5	4.202%	\$29,104	-	\$29,104	-	\$29,104
11-111- City Manager	1	0.840%	\$5,821	-	\$5,821	-	\$5,821
12-112- City Clerk	2	1.261%	\$8,731	-	\$8,731	-	\$8,731
13-113- City Treasurer	1	0.840%	\$5,821	-	\$5,821	-	\$5,821
15-115- Finance Department	4	2.941%	\$20,373	-	\$20,373	-	\$20,373
16-116- Human Resources	2	1.681%	\$11,642	-	\$11,642	-	\$11,642
17-117- General Government	1	0.840%	\$5,821	-	\$5,821	-	\$5,821
34-343- Facility Maintenance	7	5.882%	\$40,746	-	\$40,746	-	\$40,746
19-119- Cable Access TV	3	2.521%	\$17,462	-	\$17,462	\$2,246	\$19,709
22-221- Police Operations	27	22.689%	\$157,162	-	\$157,162	\$20,215	\$177,377
22-222- Police Support Services	5	4.202%	\$29,104	-	\$29,104	\$3,744	\$32,848
22-223- Dispatch WBCC	11	9.244%	\$64,029	-	\$64,029	\$8,236	\$72,265
22-227- Police Grants	3	2.101%	\$14,552	-	\$14,552	\$1,872	\$16,424
23-231- Fire	15	12.605%	\$87,312	-	\$87,312	\$11,231	\$98,543
34-341- Administration/Engineering	4	3.361%	\$23,283	-	\$23,283	\$2,995	\$26,278
46-461- Planning	1	0.840%	\$5,821	-	\$5,821	\$749	\$6,570
46-462- Building Inspection	3	2.101%	\$14,552	-	\$14,552	\$1,872	\$16,424
46-465- Code Enforcement	1	0.840%	\$5,821	-	\$5,821	\$749	\$6,570
55-551- Recreation Administration	1	0.840%	\$5,821	-	\$5,821	\$749	\$6,570
55-552- Senior Center	5	3.782%	\$26,194	-	\$26,194	\$3,369	\$29,563
55-553- Tiny Tots	2	1.681%	\$11,642	-	\$11,642	\$1,497	\$13,139
55-554- Youth Center	4	3.361%	\$23,283	-	\$23,283	\$2,995	\$26,278



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Facility Maintenance
Schedule 10.5.1

Detail Allocations - Facility Maintenance
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
64-641- Sewer Treatment Plant/Shared	11	8.824%	\$61,118	-	\$61,118	\$7,861	\$68,980
64-642- Sewer Collections	3	2.521%	\$17,462	-	\$17,462	\$2,246	\$19,709
Subtotals	119	100.000%	\$692,676	-	\$692,676	\$72,625	\$765,301
Direct Billed						-	-
Total Full Functional Cost					\$692,676		\$765,301

Allocation Basis: # of FTEs budgeted

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Facility Maintenance
Schedule 10.6

Summary of Allocated Costs

Department	Total	Facility Maintenance
10-110- City Council	\$29,104	\$29,104
11-111- City Manager	\$5,821	\$5,821
12-112- City Clerk	\$8,731	\$8,731
13-113- City Treasurer	\$5,821	\$5,821
15-115- Finance Department	\$20,373	\$20,373
16-116- Human Resources	\$11,642	\$11,642
17-117- General Government	\$5,821	\$5,821
34-343- Facility Maintenance	\$40,746	\$40,746
Subtotal for CSD	\$128,058	\$128,058
19-119- Cable Access TV	\$19,709	\$19,709
22-221- Police Operations	\$177,377	\$177,377
22-222- Police Support Services	\$32,848	\$32,848
22-223- Dispatch WBCC	\$72,265	\$72,265
22-227- Police Grants	\$16,424	\$16,424
23-231- Fire	\$98,543	\$98,543
34-341- Administration/Engineering	\$26,278	\$26,278
46-461- Planning	\$6,570	\$6,570
46-462- Building Inspection	\$16,424	\$16,424
46-465- Code Enforcement	\$6,570	\$6,570
55-551- Recreation Administration	\$6,570	\$6,570
55-552- Senior Center	\$29,563	\$29,563
55-553- Tiny Tots	\$13,139	\$13,139



Reports Generated by Allocate System.
Inputs provided by Agency.

Fiscal Year 2018-19 For Use In 2019-20 Budget
For Use In Year 2019

City of Pinole
Full Cost Allocation Plan

Facility Maintenance
Schedule 10.6

Summary of Allocated Costs (continued)

Department	Total	Facility Maintenance
55-554- Youth Center	\$26,278	\$26,278
64-641- Sewer Treatment Plant/Shared	\$68,980	\$68,980
64-642- Sewer Collections	\$19,709	\$19,709
Totals	\$765,301	\$765,301
Direct Billed	-	-
Total Full Functional Cost	\$765,301	\$765,301
Less Direct Billed	-	-
Less CSD Amounts	(\$128,058)	(\$128,058)
Total Receiving Department Allocation	\$637,243	\$637,243



FINANCE SUBCOMMITTEE REPORT

D2

DATE: MAY 1, 2019

TO: FINANCE SUBCOMMITTEE MEMBERS

FROM: ANDREA MILLER, FINANCE DIRECTOR

SUBJECT: REVIEW FISCAL POLICIES

RECOMMENDATION

Review Fiscal Policies.

BACKGROUND

The National Advisory Council on State and Local Budgeting (NACSLB) and the Government Finance Officers Association (GFOA) recommend that local governments adopt and annually review financial policies to help frame resource allocation decisions as a part of a comprehensive set of recommended budget practices.

Financial policies are an essential element in sound fiscal administration. Financial policies provide guidance to staff and set the standard for stewardship over financial resources and practices.

REVIEW AND ANALYSIS

Staff should develop and annually review financial policies to ensure its continued relevance and to identify any gaps that need to be addressed.

As part of this annual review process, staff is recommending that the Finance Subcommittee review the City's existing fiscal policies for recommendation to City Council for adoption. There are no changes to the City's existing fiscal policies proposed this fiscal year.

The following Financial Policies are established to ensure that the City's finances are managed in a sound and prudent manner which will (1) continue to provide for the delivery of quality services, (2) maintain and enhance service delivery as the community grows in accordance with the General Plan, (3) guarantee a balanced budget annually assuring that the City is always living within our means, and (4) establish reserves necessary to meet known and unknown future obligations.

To achieve these goals the following Financial Policies are presented:

1. Structurally Balanced Budget Policy (No change);
 - i. The annual budget will be structurally balanced whereby the operating budget will be prepared with current year expenditures funded with current year revenue. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into structural balance.
2. Reserves Policy (No change);
 - i. The City will establish, dedicate and maintain reserves annually to meet known and estimated future obligations. The City will establish specific reserve accounts which include but are not limited to:
 - a. General Fund Reserves for Economic Uncertainties equivalent to 10 percent or 180 days cash on hand of General Fund recurring expenditures;
 - b. Reserves for depreciation and replacement of vehicles and major equipment;
 - c. Reserves for maintenance, replacement, and renovations of facilities, parks, landscape maintenance and infrastructure.
3. Revenue Policy (No change);
 - i. The City will strive to maintain a diversified and stable revenue base that is not overly dependent on any land use, major taxpayer, revenue type, restricted revenue, inelastic revenue, or external revenue. The General Fund Budget will be structurally in balance without relying on one-time resources such as proceeds from asset sales, debt refinancing, one-time grants, revenue spikes, budget savings and similar non-recurring revenue. Appropriate uses of one-time resources include establishing and rebuilding the General Fund Reserve, other City established reserves, or early retirement of debt, capital expenditures, reducing unfunded pension liabilities (PERS and OPEB), and other non-recurring expenditures.
 - ii. The City of Pinole is empowered to recapture, through fees, up to the full cost of providing specific services. Regular and consistent review of all fees is necessary to ensure that the costs associated with delivery of individual services have been appropriately identified, and that the City is fully recovering those costs. It is the City's policy to set user fees at full cost recovery levels, except where a greater public benefit is demonstrated to the satisfaction of the City Council, or when it is not cost effective to do so. The City will recover costs of new

facilities and infrastructure necessitated through development impact fees consistent with state law.

4. Expenditure and Budget Policy (No change);
 - i. The City will deliver service in the most efficient and cost-effective manner. This includes utilizing the services of volunteers in areas where economically viable. The budget will state the objectives of the operating programs, and identify the resources being provided to accomplish the specified objectives.
5. Debt Policy (No change);
 - i. The City will limit the use of debt so as not to place a burden on the fiscal resources of the City and its taxpayers. Long-term borrowing will be limited to capital improvements or projects that cannot be financed from current revenues. When capital projects are financed, the City will amortize the debt within a period not to exceed the expected useful life of the project. The City will limit the total debt ratio (debt guaranteed by the General Fund) to 10% or as required by bond coverage ratios. The debt ratio is calculated by the relationship between the debt and the General Fund revenue.
6. Investment Policy (No change);
 - i. The purpose of this Policy is to define the parameters within which funds are to be managed. In methods, procedures, and practices, the policy formalizes the framework for the City of Pinole's investment activities that must be exercised to ensure effective and judicious fiscal and investment management of the City's funds.
7. Grants Management Policy (No change);
 - i. City departments actively pursue federal, state and other grant opportunities when deemed appropriate. Grant funding allows the City to leverage local public funds by extending and enhancing the services it offers to the community, and to introduce new initiatives.
8. Capital Assets Policy (No change); and
 - i. Purchased and donated assets meeting the City's capitalization definition and threshold will be classified and recorded in the City's financial records as capital assets. The value of the asset must meet the City's capitalization threshold of \$5,000 to be recorded as a capital asset.

9. Unclaimed Funds/Outstanding Checks Policy (No change).
 - i. The City of Pinole will account for unclaimed funds in a manner which follows Government Code Sections 50050 through 50056. Funds that remain unclaimed for at least three (3) years will become the property of the City of Pinole after the procedures identified herein have been followed.

FISCAL IMPACT

There is no fiscal impact in reviewing and discussing City of Pinole's Financial Policies.

ATTACHMENTS

- A – City of Pinole Financial Policies
- B – City of Pinole Investment Policy
- C – City of Pinole Grants Management Policy and Procedures
- D – City of Pinole Capital Assets Policy and Procedures
- E – City of Pinole Unclaimed Funds/Outstanding Checks Policy and Procedures

City of Pinole Financial Policies

I. Structurally Balanced Budget

A. Policy:

The annual budget will be structurally balanced whereby the operating budget will be prepared with current year expenditures funded with current year revenue. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into structural balance.

B. Purpose

To avoid using one-time resources to balance the annual budgets.

C. Definitions and Details

1. This policy applies to all Operating Department Budgets.
2. A structural imbalance occurs when recurring expenditures exceed recurring revenues.
3. Under this policy, the structural imbalance will be calculated at the time the Proposed and Adopted Budgets are submitted.
4. If it is necessary to use one-time resources to balance the budget, a plan for achieving a structural balance will be developed simultaneously that identifies revenue enhancements or expenditure decreases to bring the budget back into balance.
5. A plan to bring the Budget into balance will be developed no later than 30 days after the imbalance is identified.
6. Internal service funds are intended to operate on a break-even basis. They should neither make an excess net profit nor a loss and in no case should they create a negative fund balance. Spending plans should be available that take into account for the use of, or build up of, fund balance.
7. The identification of recurring and non-recurring revenues is a two-step process. The first step involves dividing general fund revenue into recurring and nonrecurring categories. The second step involves examining the recurring revenue category to identify unusual revenue increases or decreases that are, in fact, unlikely to recur.
 - a. Step one involves the categorization of revenues. Recurring revenues are funds that the City can reasonably expect to continue over the next 5 to 10 years without a sunset provision or outside intervention. Recurring revenues include but may not limited to property taxes, sales and use taxes, utility user taxes, franchise tax, business licenses, transient occupancy taxes, other taxes, fines and forfeitures, interest on investments, use of money and property, motor vehicle in-lieu, city interfund transfers, licenses and permits, resources from other

governmental agencies, charges to other city funds, and other reimbursements and charges for services. Non-recurring revenues are monies that will end at a certain date or that the city cannot reasonably expect to receive over the next 10 to 15 years. Non-recurring revenues include but may not be limited to surpluses, grant funds, financing proceeds, sale of property and equipment and other reimbursements.

- b. The second step in the process involves an identification of unusual revenue increases, commonly referred to as revenue spikes. Recurring revenues will show mild fluctuations depending on the economy and other factors. Typical revenue may fluctuate within a range such as one to five percent. This type of fluctuation is distinguished from a revenue spike that shows unusually large increases for one or two years (over five percent). The dotcom boom and the energy crisis created such revenue spikes. The increased revenues (above the normal fluctuation) will be considered onetime revenues.
8. The identification of recurring and non-recurring expenditures is also a two-step process. As a first step, expenditures are divided into the recurring and nonrecurring categories. The second step involves identifying non-recurring expenditures that occur in recurring expenditure categories.
 - a. Step one involves the categorization of expenditures. A recurring expenditure is an ongoing cost that becomes part of the base budget. It is usually associated with a service or product that, if eliminated, may inhibit the City's ability to continue providing the service. Examples of recurring expenditures are salaries, benefits, utilities, debt service, maintenance, normal capital outlays and other mandated costs. Non-recurring expenditures are costs that are incurred for one-time activities, or services that are scheduled to "sunset". Typical non-recurring expenditures include grant programs, one-time capital expenditures and large equipment purchases in accordance with the City's fixed asset capitalization policy.
 - b. A second step in computing non-recurring expenditures is to identify all one-time expenditures that are budgeted in what are normally considered recurring expenditure categories. For example, a major consulting contract to update the general plan may be carried in the Materials, Supplies and Services category. Other examples include housing studies, recreational needs assessments, general plan studies, capital outlays in excess of normal requirements and professional contracts.

II. Reserves Policy

A. Policy

The City will establish, dedicate and maintain reserves annually to meet known and estimated future obligations. The City will establish specific reserve accounts which include but are not limited to:

- General Fund Reserves for Economic Uncertainties equivalent to a minimum 10 percent or 180 days cash on hand of General Fund recurring expenditures;
- Reserves for depreciation and replacement of vehicles and major equipment;
- Reserves for maintenance, replacement, and renovations of facilities, parks, landscape maintenance and infrastructure.

If these reserves are used, a plan will be developed and implemented to replenish the funds used.

B. Purpose

Once the General Fund Budget is structurally balanced, reserves will be set-aside in separate accounts to address emergencies and extraordinary events.

C. Definitions and Details

- I. The General Fund Reserves is to provide funding to deal with unexpected events and fluctuations in fiscal cycles, which provides time to avoid structural impacts and ensure continuance of critical City activities.
 - a. The General Fund Reserve is not a contingency fund. It is a reserve for events such as:
 - i. Unexpected unfunded mandates or State take-aways.
 - ii. Continuing a program until the end of the fiscal year when grant funding is unexpectedly eliminated during the fiscal year.
 - iii. Extraordinary public safety requirements that was unanticipated and immediate.
 - iv. Continuing critical city services due to unanticipated events.
 - v. To offset the loss of a funding source or spike in expense for the remainder of the year.
 - b. The General Fund Reserve is computed each year by taking ten percent of the proposed General Fund recurring operating expenditures. Once this figure is determined, it will establish the level of the Reserve for the fiscal year.
 - i. In an effort to gradually build up the General Fund Reserve to the desired goal of \$5.5 million representing 10 percent or 180 days cash on hand of General Fund recurring expenditures,

- \$200,000 of discretionary Measure S 2014 revenue will be dedicated each year to the reserve beginning in FY 2016-17.
- ii. This allocation will continue until the General Fund Reserve equals 10 percent or 180 days cash on hand of General Fund recurring expenditures, or \$5.5 million, whichever is greater.
- c. Any usage of the General Fund Reserve must have prior approval of the City Council.

III. Revenue Policy – One-Time Resources

A. Policy

The City will strive to maintain a diversified and stable revenue base that is not overly dependent on any land use, major taxpayer, revenue type, restricted revenue, inelastic revenue, or external revenue. The General Fund Budget will be structurally in balance without relying on one-time resources such as proceeds from asset sales, debt refinancing, one-time grants, revenue spikes, budget savings and similar non-recurring revenue. Appropriate uses of one-time resources include establishing and rebuilding the General Fund Reserve, other City established reserves, or early retirement of debt, capital expenditures, reducing unfunded pension liabilities (PERS and OPEB), and other non-recurring expenditures.

B. Purpose

To insure that the City maintains a structurally balanced budget and does not use onetime resources to increase the base budget that cannot be sustained by ongoing resources.

C. Definitions and Details

1. One-time resources are resources that the City cannot reasonably expect to receive on an ongoing basis. The source is most likely one-time if any of the following apply:
 - a. Will not be available the next fiscal year.
 - b. Has a set ending date such as 12-18 months from today (except Utility Users Tax).
 - c. Results from a one-time revenue spike.
 - d. Results from temporary expenditure savings.
2. One-time resources include bond or debt proceeds, bond-refinancing proceeds, money from the sale of assets, one-time grant funds, budget surpluses, and fund balance.

IV. Revenue Policy – User Fees and Charges

A. Policy

The City of Pinole is empowered to recapture, through fees, up to the full cost of providing specific services. Regular and consistent review of all fees is necessary to ensure that the costs associated with delivery of individual services have been appropriately identified, and that the City is fully recovering those costs. It is the City's policy to set user fees at full cost recovery levels, except where a greater community benefit is demonstrated to the satisfaction of the City Council, or when it is not cost effective to do so. The City will recover costs of new facilities and infrastructure necessitated through development impact fees consistent with state law.

B. Purpose

To determine the full costs of providing specific services so that the City Council can make informed decisions as to the appropriate levels of fees for services that may be imposed to avoid providing unwanted subsidies. The City Council may decide against full cost recovery in cases where greater community benefit is demonstrated.

C. Definitions and Details

1. Every service supported by user fees or charges will be analyzed bi-annually, or as required by statute or directed by City Council to determine the net cost of providing the service.
2. Net cost will be determined by identifying all revenues generated or attributed to the service and subtracting all cost elements (direct and indirect expenses, capital outlays and other one-time expenses). The resulting figure will be the level of subsidy, which the City Council will use as a basis for determining user fee increases or decreases.
3. If it is determined that there is a net cost to providing the service, the City Council will raise user fees to achieve full cost recovery, unless it is decided that the subsidy should be maintained.
4. Additional information may be necessary to aid in the decision as to whether or not a service should be subsidized (community benefit, cost-effectiveness, etc.)

V. Expenditure and Budget Policy

A. Policy

The City will deliver service in the most efficient and cost-effective manner. This includes utilizing the services of volunteers in areas where economically viable. The budget will state the objectives of the operating programs, and identify the resources being provided to accomplish the specified objectives.

B. Purpose

To provide guidance to staff in developing spending plans that address the City's priorities and policy objectives while ensuring positive benefit to the City.

C. Definitions and Details

1. Department expenditures are limited to:
 - i. Budgeted expenditures approved by the City Council as appropriated by major category:
 - a. Salary and Benefits;
 - b. Services and Supplies: Travel and Training, Office Expenses, Repairs and Maintenance, Materials, Professional Services, etc.; and Capital Outlay.
2. The operating budget will be prepared to fund current year expenditures with current year revenue. However, surplus fund balances may be used to increase reserves, fund Capital Improvement Projects, reduce unfunded pension liability (PERS and OPEB), or carried forward to fund future years' operating budgets when necessary to stabilize services and fund capital outlay.
3. Budget transfers require the approval of the City Manager or designee except those affecting personnel and capital outlay which must be approved by the City Council.
4. Budget transfers required to hire additional permanent personnel require the City Council's approval.
5. The City will periodically update replacement and maintenance financing plans, and incorporate them into the Budget.
6. The City will monitor and review methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible. This review process encompasses a wide range of productivity issues, including:
 - i. Analyzing systems and procedures to ensure efficient delivery of services.
 - ii. Evaluating the ability of new technologies and related capital investments to improve productivity.
 - iii. Developing the skills and abilities of all City employees.
 - iv. Developing and implementing appropriate methods of recognizing and rewarding exceptional employee performance.

- v. Evaluating the ability of the private sector to perform the same level of service at a lower cost.

VI. Debt Issuance

A. Policy

The City will limit the use of debt so as not to place a burden on the fiscal resources of the City and its taxpayers. Long-term borrowing will be limited to capital improvements or projects that cannot be financed from current revenues. When capital projects are financed, the City will amortize the debt within a period not to exceed the expected useful life of the project. The City will limit the total debt ratio (debt guaranteed by the General Fund) to 10% or as required by bond coverage ratios. The debt ratio is calculated by the relationship between the debt and the General Fund revenue.

B. Purpose

To maintain fiscal viability by not encumbering the General Fund with excessive debt payments or using debt to support operating expenses.

C. Definitions and Details

1. For purposes of computing the percentage of debt payments the proposed budget expenditures will be used.
2. The ratio of debt payments to operating expenditures will be presented in the annual budget.
3. The City will investigate the use of special assessment, revenue or other self-supporting bonds to limit the General Fund obligation for debt service payments.
4. The City will not use long-term debt for current operations.
5. The City will not use short-term borrowing to support routine operations, provided however, that it may be used to meet temporary cash flow needs.
6. The City will maintain strong communications with bond rating agencies about the City's financial condition and will follow a policy of full disclosure on financial reports and bond prospectus.
7. The City will strive to maintain or improve the City's bond rating.
8. The City will utilize inter-fund loans when possible to reduce the cost of financing capital improvements.
9. The City is required to enter into an agreement for inter-fund loans beyond the current fiscal year.

City of Pinole INVESTMENT POLICY

I. Introduction

The purpose of this Policy is to define the parameters within which funds are to be managed. In methods, procedures, and practices, the policy formalizes the framework for the City of Pinole's investment activities that must be exercised to ensure effective and judicious fiscal and investment management of the City's funds.

II. Governing Authority

The investment program of the City of Pinole ("the City") shall be operated in conformance with federal, state, and other legal requirements. All funds will be invested in accordance with the City's Investment Policy, and California Government Code Sections 5360I, 5360I.1, 5360I.5, 5360I.6, 53635, 53646, 53635.5, and 16481.2.

III. Scope

It is intended that this policy cover all funds (except retirement funds) and investment activities under the direction of the City. The investment of bond proceeds will be in accordance with the provisions of relevant bond documents.

IV. Objectives

The primary objectives, in priority order, of the investment activities of the City shall be:

1. Safety
Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure preservation of capital in the portfolio.
2. Liquidity
The investment portfolio of the City will remain sufficiently liquid to enable the City to meet its cash flow requirements.

3. Return

The investment portfolio of the City shall be designed with the objective of attaining a market rate of return on its investments consistent with the constraints imposed by its safety objective and cash flow considerations.

V. Standards of Care

1. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse development.

The “prudent person” standard states that,

“Investments shall be made with judgment and care under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

2. Ethics and Conflict of Interest

Officers and employees involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial decisions.

3. Delegation of Authority

The management responsibility for the investment program is hereby delegated to the City Treasurer or designee who shall monitor and review all investments for consistency with this investment policy. No person may engage in an investment transaction except as provided under the limits of this policy. The City Council may delegate its investment decision making and execution authority to an investment advisor. The advisor shall follow the policy and such other written instructions as are provided.

VI. Permitted Investment Instruments

1. U.S. Treasury and other government notes, bonds, bills, or obligations that carry the full faith and credit guarantee of the United States for the payment of principal and interest. Maturities shall not exceed five years in length. No more than fifty (50) percent of the City's investment portfolio may be invested in instruments defined under this section.
2. Federal Agency or U.S. government sponsored enterprises (GSE) bonds and note obligations, participations or other instruments. This includes but is not limited to obligations issued by Banks for Cooperatives, Federal Land Banks, Federal Intermediate Credit Banks, Federal Farm Credit Banks, Federal Home Loan Banks, the Federal Home Loan Bank Board, the Federal Home Loan Mortgage Corporation or in obligations, participations, or other instruments of, or issued by, or fully guaranteed as to principal and interest by, the Federal National Mortgage Association; or in guaranteed portions of Small Business Administration notes. Maturities shall not exceed five years in length, unless the funds to be invested are moneys generated from the proceeds of the sale of real estate assets restricted to a reserve account, and the investment security is "AA" rated by at least two of three nationally recognized rating agencies (Standard & Poor's, Moody's or Fitch) in which case maturities shall not exceed ten years in length. No more than 40 (forty) percent of the City's investment portfolio may be invested in instruments defined under this section.
3. Certificates of Deposit (CDs) which are Federal Deposit Insurance Company (FDIC) insured or fully collateralized time CD's in financial institutions in California. No more than 10 percent of the City's portfolio shall be invested in FDIC insured or fully collateralized time certificates of deposit. Maturities shall not exceed five years in length.
4. Negotiable FDIC insured Certificates of Deposit or deposit notes issued by a nationally or state-chartered bank or a state or federal savings and loan association or by a state-licensed branch of a foreign bank. Purchase of negotiable CD's may not exceed 30 percent of the City's investment portfolio. Maturities shall not exceed five years in length, and must have an IDC number greater than 165 (excellent rated).

5. Bankers' Acceptances issued by domestic or foreign banks, which are eligible for purchase by the Federal Reserve System, the short-term paper of which is rated in the highest category by Moody's Investors Services or by Standard & Poor's Corporation. Purchases of Bankers' Acceptances may not exceed 180 days maturity or 40 percent of the City's investment portfolio. No more than 10 percent of the City's investment portfolio may be invested in the Banker's Acceptances of any one commercial bank.
6. Medium-term corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the U.S. or any state and operating within the U.S. Medium-term corporate notes shall be rated in a Double-AA rating category "AA" or its equivalent or better by a nationally recognized rating service. Additionally, corporate notes shall be widely diversified across all market sectors. Purchase of medium-term corporate notes may not exceed fifteen (15) percent of the City's investment portfolio. No more than five (5) percent of the City's investment portfolio may be invested in a medium-term note of any one corporation. Maturities shall not exceed five years in length.
7. Commercial paper rated in the highest tier of "prime quality" as provided by Moody's Investors Service, Inc., or Standard & Poor's Corporation, provided that the issuing corporation is organized and operating within the United States, has total assets in excess of \$500 million and has an "A" or higher rating for its long-term debt, if any, as provided by Moody's or Standard & Poor's. Purchases of eligible commercial paper may not exceed 180 day's maturity nor represent more than 10 percent of the outstanding paper of an issuing corporation. Purchases of commercial paper may not exceed 15 percent of the City's investment portfolio. An additional 15 percent or a total of 30 percent of the City's investment portfolio may be invested only if the dollar weighted average of the entire amount does not exceed 31 days.
8. Repurchase Agreements used solely as short-term investments not to exceed 30 days. The following collateral restrictions will be observed: Only U.S. Treasury securities or Federal Agency securities, as described in VI.1 and 2, will be acceptable collateral. All securities underlying Repurchase Agreements must be delivered to the City's custodian bank versus payment or be handled under a tri-party repurchase agreement. The total of all collateral for each Repurchase Agreement must equal or exceed, on the basis of market value plus accrued interest, 103 percent of the total dollar value of the money invested by the City for the term of the investment unless the term of the investment is overnight, in which case the total of all collateral for the Repurchase Agreement must equal or exceed, on the basis of market value plus accrued interest, 100 percent of the total dollar value of the

investment. For any Repurchase Agreement with a term of more than one day, the value of the underlying securities must be reviewed on a regular basis. Market value must be calculated each time there is a substitution of collateral. The City or its trustee shall have a perfected first security interest under the Uniform Commercial Code in all securities subject to Repurchase Agreement.

The City may enter into Repurchase Agreements with (1) primary dealers in U.S. Government securities who are eligible to transact business with, and who report to, the Federal Reserve Bank of New York, and (2) California and non-California banking institutions having assets in excess of \$1 billion and in the highest short-term rating category as provided by Moody's Investors Service, Inc. or Standard & Poor's Corporation. The City will have specific written agreements with each firm with which it enters into Repurchase Agreements. No more than 10 percent of the City's investment portfolio may be invested in Repurchase Agreements.

9. State of California's Local Agency Investment Fund (LAIF). Up to 100 percent of the City's portfolio may be invested in LAIF or up to the maximum permitted by California State Law. The LAIF portfolio should be reviewed periodically.
10. Securities and Exchange Commission (SEC) registered Money Market Mutual Funds as authorized by Government Code Sections 53601 and/or 53635. To be eligible for investment pursuant to this subdivision these companies shall either:
 - a. Attain the highest ranking letter or numerical rating provided by not less than two of the three largest nationally recognized rating services;
 - b. Have an investment advisor registered with the Securities and Exchange Commission with not less than five years experience investing in securities and obligations authorized by Government Code Section 53601;
 - c. Assets under management in excess of \$500,000,000;
 - d. The purchase price of the share of beneficial interest shall not include any commission charged by these companies; and,
 - e. Purchases shall not exceed 15 percent of the investment portfolio of the City.

Under no circumstances shall any funds of the City be invested in inverse floaters, range notes, or interest-only strips that are derived from a pool of mortgages. Nor

shall any of the City's funds be invested in any security that could result in zero interest accrual if held to maturity.

VII. Reporting Requirements

Quarterly investment reports shall be submitted by the City's Treasurer or designee to the City Council. The reports shall include, at a minimum, the following information for each individual investment:

- Type investment instrument;
- Institution/Issuer;
- Maturity date;
- Cost of security (par value) and dollar amount in all securities;
- Description of the funds and investments;
- Maturity distribution and of the portfolio;
- Current market value of all securities;
- Rate of return for the portfolio;
- A statement of compliance of the portfolio with the City's Investment Policy, and its ability to meet expenditure requirements for the next six months.

Pursuant to Government Code Section 53646 (e), the Treasurer may supply to the governing body, chief executive office and the external auditor a copy of the most recent statement received by the City on those investments in the State Local Agency Investment Fund in lieu of the above required statement.

VIII. Safekeeping and Custody

The assets of the City shall be secured through the third-party custody and safekeeping procedures. Bearer instruments shall be held only through third-party institutions. Collateralized securities such as repurchase agreements shall be purchased using the delivery vs. payment (DVP) procedure.



City of Pinole

GRANTS MANAGEMENT POLICY AND PROCEDURES

A. Policy

City departments actively pursue federal, state and other grant opportunities when deemed appropriate. Grant funding allows the City to leverage local public funds by extending and enhancing the services it offers to the community, and to introduce new initiatives.

B. Purpose

The purpose of this policy is to specify circumstances when grant funding is appropriate and to establish a standardized set of procedures for the fiscal administration, management, and monitoring of public and private grants. This policy is intended to ensure compliance with all applicable administrative, financial, reporting, and monitoring requirements established by the funding agency as well as all applicable administrative and fiscal directives and guidelines established by the City of Pinole. The policy and procedures established herein shall apply to all Federal, State, County and private grants administered by the City.

C. Definitions and Details

1. Staff Responsibilities

City Department seeking and managing grant funding is responsible for:

- a. Preparation of grant application materials;
- b. Providing sufficient data to allow City Management to evaluate the costs and benefits of the proposed grant;
- c. Obtaining appropriate approvals for submission of grant, if necessary;
- d. Obtaining City Council approval for acceptance of grant;
- e. Understanding the operational and budgetary impact the grant has on the City;
- f. Accumulating the appropriate accounting detail and supporting documentation;
- g. Preparation of reports required by the grantor;
- h. Providing the Finance Department with the following:
 - i. Grant Award Letter;
 - ii. Grant Contract;
 - iii. City Council minutes of action or Council Resolution approving the grant;

- iv. An administrative manual (this includes program guidelines and accounting procedures). This will allow Finance to maintain grant files which are accurate and complete.
- i. Providing Finance copies of all grant amendments, program reporting, reimbursement requests and other communications to all agents involved in the grant administration process for review prior to submission.

The Finance Department (Finance Director) is responsible for:

- a. Reviewing all financial reports to the grantor prior to submission to ensure its accuracy;
- b. Assisting departments with any problems or questions regarding the grant submission process;
- c. Scheduling audit of grant programs when requested by Grantee Agency. City staff will aid in the auditing process providing available source documents as requested by the auditing agency;
- d. Coordinating the accounting for all receipts and disbursements related to the grant. Finance Department will determine setup and maintain the most appropriate method (s) of accounting for the grant in the financial system.

2. Pre-Application

Prior to submitting an application for any grant award, the applicant department shall thoroughly review the grant requirements outlined in the solicitation to ensure that the department is aware of and has the capacity to meet all administrative, fiscal, programmatic, reporting and monitoring requirements.

3. Post-Award

Set-Up

All new grants should be reviewed by the Finance Director to ensure that all grant details are accurate and grant budget is established in the financial system in accordance with any special conditions required by the funder.

- a. Acceptance of all grants must be approved by action of the City Council. Said approval shall include authorization to appropriate funding to revenue and expenditure accounts.
- b. For grants that were not included in the annual adopted budget, the applicant department will submit a request to appropriate revenue and expenditures to the City Council for review and approval. Once the grant budget has been approved by the City Council, department staff should submit a request to the Finance Department to establish the approved budget in the financial system.
- c. The term of grant-funded positions must be clearly identified and disclosed to the City Council prior to approval. If the expiration of a grant requires the

application of General Fund revenue for continued funding, this stipulation must also be disclosed.

- d. One-time or fluctuating grant sources should not be used for ongoing programs.
- e. The awarded department assumes the lead role in grant management in collaboration with the Finance Department.

Cash Handling

Grant funds are received from various funding agencies via checks and electronic wire/ACH transfers only and should be sent to the Finance Department. Hard copy checks are deposited weekly and promptly recorded in the City's financial system.

4. GRANT MONITORING AND QUARTERLY REPORTING

Grant Award Monitoring

Award monitoring shall be the responsibility of the applicant department to ensure that grant funds are expended for eligible activities in accordance with the guidelines established by the funder, including, but not limited to:

The applicant department shall obtain all documentation necessary to fully and accurately support all grant expenditures, including expenditures incurred by sub-recipients. Examples of supporting documentation may include, but not be limited to:

- Employee timesheets
- Personnel Activity Reports
- Personnel Action Forms
- Payroll reports
- Invoices and proof of payment
- Purchase receipts
- Workshop/Training itineraries
- Travel documents

Quarterly Reporting

Finance Department staff should review grant expenditures and cash position as needed to ensure proper oversight and fiscal administration of the grant. Claims for reimbursement based grants should be sent to the funder timely to ensure prompt reimbursement. If grant reimbursements are not received within the timeframe prescribed by the funder - generally 60 to 90 days - the appropriate applicant department staff should follow up to check on the status of the reimbursement request.


Grants are required to be reconciled at least quarterly as part of the Finance Department's grant reconciliation process. Grant reconciliation should include review of all of the following:


- Grant expenditure to revenue balance
- Grant budget to actual balance
- Status of reimbursement requests submitted to the funder for purpose of reversing revenue accruals
- Grant advances and whether or not funds should be recognized
- Grant end dates, closeouts
- Review grant information against the general ledger to ensure accuracy of information listed

5. RECORD RETENTION

The City is committed to ensuring that all necessary grant records and documents are adequately retained as required by federal, state, and private funding agencies. The below Record Retention Schedule is approved as the retention schedule for grant records and documents maintained by the applicant department. The schedule is applicable to all physical and electronic grant records maintained by the department as part of the administration and management of federal, state, and private grant funds.

RECORD RETENTION SCHEDULE: GRANT RECORDS

Record Type*	Retention Period
Original grant proposal	At least 5 years following official notification by the awarding agency that the grant has been fiscally and programmatically closed OR at least 5 years following the closure of its audit report covering the entire award period, whichever is later.
Grant-specific policies and procedures	
Grant award letter	
Grant agreement and subsequent modifications, if applicable	
Grant budget and subsequent modifications, if applicable	
All pertinent funder correspondence, including emails, phone log notes, letters, site visit/monitoring/corrective action/audit reports, etc...	
All pertinent sub-recipient/sub-grantee correspondence including emails, phone log notes, letters, site visit/monitoring/corrective action/audit reports, etc...	

Record Type*	Retention Period
Fiscal and program/performance reports submitted to the funder including explanation of data collection/reporting methodology, if not evident	
Wire transfers and/or copies of reimbursement checks received	
Documentation of required matching funds	
All documentation relating to grantee compliance with the grant agreement	
All evidence of returned grant funds	
All supporting documentation necessary to fully and adequately justify grant expenditures including timesheets, payroll reports, Personnel Activity Reports, receipts, invoices, etc...	
Other documents deemed necessary and important by grant program/fiscal staff and/or documents required to be maintained by the funder	

** All grant documents and records should be organized and maintained in designated grant files or other systematic organizational structure.*



City of Pinole

CAPITAL ASSET POLICY AND PROCEDURES

A. Policy

Purchased and donated assets meeting the City's capitalization definition and threshold will be classified and recorded in the City's financial records as capital assets. The value of the asset must meet the City's capitalization threshold of \$5,000 to be recorded as a capital asset.

B. Purpose

To define costs eligible and establish thresholds for capitalization in conformity with Governmental Accounting Standards Board Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* and Statement No. 51 *Accounting and Financial Reporting for Intangible Capital Assets*.

C. Definitions and Details

Definition of a Capital Asset

A capital asset is any tangible or intangible asset purchased for use in the day-to-day operations of the City with a useful life greater than one year and has an acquisition cost of \$5,000 or more. Donations with an estimated appraised value of \$5,000 or more and have a useful life greater than one year is also considered a capital asset. Capital assets include items such as land, sewer lines, buildings, vehicles, equipment, and furniture.

Major Asset Classes

- (100) Land – includes land under infrastructure and preparation costs. Costs can include acquisition prices and cost of initially preparing land for its intended use (basic site improvements, removal, excavation, relocation, reconstruction). Usually has an indefinite useful life and is not depreciated.
- (200) Improvements other than buildings - permanent improvements (non-moveable), other than buildings that add value to land, but do not have an indefinite useful life. Examples include fences, retaining walls, parking lots, and landscaping.
- (300) Buildings - permanent structures. Costs can include purchase of new building or cost of an improvement to an existing building. An entire building can be classified as one asset or be reported as separate capital assets if discrete portions of the building have significantly different useful lives (e.g. roof separate from building).

- (400) Infrastructure - capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, and lighting systems.
- (600) Furnishings and Equipment - moveable assets that includes all costs to place equipment into service (freight, installation, warranties, and sales tax). Each piece of equipment must meet the minimum capitalization threshold and is not recorded in bulk. Examples include vehicles, furnishings, machinery, servers, and appliances.
- (700) Other Capital Assets – capital assets that do not fit into any of the major asset classes. This can include:
 - Intangibles – assets that are not physical in nature. Generally, this includes software and easements (can also include water rights, trademarks).
 - Easements - intangibles with an indefinite useful life and are not depreciated.
 - Software - both internally generated and off-the-shelf.
- (900) Construction in Progress - construction projects in progress at the conclusion of the fiscal year. These costs are not depreciable until the project is completed and booked into the correct category of improvements, buildings, or infrastructure.

Capital Asset Useful Life

The capital asset useful life is the determining factor for the number of accounting periods over which the asset is to be depreciated. The City can determine the useful life of an asset by using historical information or by seeking guidance from other external resources to determine the proper useful life of the asset. Depreciation is recorded on a straight-line basis over the estimated useful life of the asset as follows:

<u>Class</u>	<u>Useful Life</u>
• Buildings	50 years
• Equipment	5-10 years
• Vehicles	5-10 years
• Streets and roads	50 years
• Bridges	75 years
• Street drainage	100 years
• Parks	70 years
• Wastewater infrastructure	50 years

Capital Asset Review

The City relies on a decentralized method to verify the accuracy of capital assets. Departments are responsible for evaluating the condition and functionality of existing capital assets assigned to their department to determine if the asset is still providing the most appropriate method to deliver services. Capital assets should be assessed on an annual basis.

Disposal of Capital Assets/Surplus Property

When an asset will no longer be used in operations, voluntarily or involuntarily, the asset shall be removed from the City's financial records and removed from service. Disposal of equipment, material, or inventory will be in accordance with the City's surplus property guidelines.

"Surplus Property" is used generically to describe any City property that is no longer needed or useable by the holding department. The City Council shall declare item(s) surplus prior to disposal.

Methods of Disposition

- The department head or designee in consultation with the Finance Director shall determine or approve one of the following methods of disposition that is most appropriate and in the best interests of the City.
- All surplus property is for sale "as is" and "where is", with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility or usability or the property offered for sale. Appropriate methods of sale are as follows:
 1. Public Auction - Surplus property may be sold at public auction. City staff may conduct public Auctions, or the City may contract with a professional auctioneer including professional auction services.
 2. Bids - Bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest responsible bidder.
 3. Selling for Scrap - Surplus property may be sold as scrap if the department head or designee in consultation with the Finance Director deems that the value of the raw material exceeds the value of the property as a whole.
 4. Negotiated Sale - Surplus property may be sold outright if the department head or designee in consultation with the Finance Director determines that only one known buyer is available or interested in acquiring the property.

5. No Value Item – Where the department head or designee in consultation with the Finance Director determines that specific supplies or equipment are surplus and of minimal value to the City due to spoilage, obsolescence or other cause, or where the Purchasing Officer determines that the cost of disposal of such supplies or equipment would exceed the recovery value, the department head or designee in consultation with the Finance Director shall dispose of the same in such a manner as he or she deems appropriate and in the best interest of the City.
- Surplus property that remains unsold will be donated to a non-profit organization or transferred to an appropriate recycle center.
 - Proceeds from the sale or trade-in of surplus property shall be submitted to Finance for returning to the appropriate fund.



City of Pinole

UNCLAIMED FUNDS/OUTSTANDING CHECKS POLICY AND PROCEDURES

A. Policy

The City of Pinole will account for unclaimed funds in a manner which follows Government Code Sections 50050 through 50056. Funds that remain unclaimed for at least three (3) years will become the property of the City of Pinole after the procedures identified herein have been followed.

B. Purpose

The purpose of this policy is to establish guidelines for the proper disposition of unclaimed funds and outstanding checks in accordance with government statutes.

C. Definitions and Details

Definitions

- Unclaimed Funds - Consists of funds which are not the property of the City but remain in the City Treasury for three (3) or more years without a claim being filed by the legal owner(s). Unclaimed funds do not include individual items of less than \$15.00, any amounts in which the depositor's name is unknown, or restitution to victims.
- Warrant – Instrument issued to pay for goods and/or services rendered, issue refunds, etc. (i.e. a check).
- Stale Dated – A check that is older than six (6) months.
- Escheat – refers to state escheat laws that require agencies to transfer unclaimed property or funds to the state after three years and reasonable efforts locate the property owner.

Guidelines

The City of Pinole has established the policy to hold unclaimed payroll and accounts payable checks rather than escheating the unclaimed funds to the State of California.

This unclaimed funds policy applies to all outstanding payroll and accounts payable checks abandoned three years after the issue date.

Procedures: Items over \$15.00

1. Quarterly during the bank reconciliation process, the outstanding warrant register will be reviewed for items six (6) months and older. For the warrants six months and older, a letter and unclaimed property claim form will be mailed to the address on record for the issued warrant. See Exhibit 1 and 2 for examples.
2. Every June 30th and December 31st, (final evaluation dates) all remaining outstanding warrants will be evaluated. Any warrants issued more than 12 months prior to evaluation date will receive a second letter and affidavit form. If no response is received within 30 days for the warrants 12 months or greater, the warrant will be identified as stale dated. Stale dated warrants shall be cancelled and voided in the system. A journal entry shall be prepared to record the total amount of stale dated checks in a hold account called "Aged Unclaimed Warrants".
3. A list of stale date warrants containing the warrant number, issue date, amount, and payee shall be maintained by the Finance Department. If a cancelled warrant is presented, or the payee files a claim after cancellation, the warrant shall be reissued by debiting the "Aged Unclaimed Warrants" account, and the original warrant shall be removed from the stale dated list.
4. Also on June 30th and December 31st, the stale dated list shall be evaluated to determine which warrants are more than 3 years old from the date of issue. Warrants that are more than 3 years old will be handled as follows:
 - a. A notice must be published once a week for two consecutive weeks in a newspaper of general circulation in the City of Pinole stating the payee, the amount, the fund in which the money is held, and that it is proposed that the money will become the property of the City of Pinole on a specific date (not less than 45 nor more than 60 days after the first publication). See Exhibit 3 for example.
 - b. Upon or prior to publication, a party of interest may file a claim (Exhibit 2) for the funds with the Finance Director. The claim must contain the claimant's name, address, amount, tax identification number, and grounds for claim prior to the date the funds become property of the City of Pinole. The Finance Director can require additional information to help substantiate the claim.
 - c. On the day identified in the notice, the total dollar amount (on which no claims were filed) becomes the property of the City. A journal entry will be prepared to recognize the revenue. The money will be moved from "Aged Unclaimed Warrants" to the fund the warrant was originally issued from.

Procedures: Items under \$15.00 or items where the depositor is unknown

1. Quarterly during the bank reconciliation process, the outstanding warrant register will be reviewed for items six (6) months and older. For the warrants six months and older, a letter and unclaimed property claim form will be mailed to the address on record for the issued warrant. See Exhibit 1 and 2 for examples.
2. Every June 30th and December 31st, (final evaluation dates) all remaining outstanding warrants will be evaluated. Any warrants issued more than 12 months prior to evaluation date will receive a second letter and affidavit form. If no response is received within 30 days for the warrants 12 months or greater, it becomes the property of the City of Pinole. Stale dated warrants shall be cancelled and voided in the system. A journal entry will be used to record the total amount of these warrants as revenue.
3. Any individual check of less than fifteen (\$15) dollars, or any amount if the depositor's name is unknown, which remain unclaimed for a period of one (1) year may be transferred from the funds which the money was originally drawn from by the City Council to the General Fund without the necessity of publication of notice in a newspaper. (Gov. Code Section 50055)

Exhibit 1

Sample Letter

Dear _____,

Our records indicate that check number _____ issued to you on _____ in the amount of \$_____ by the City of Pinole has not been cashed and is now stale dated. To claim this money, please complete the enclosed Unclaimed Property Claim Form as indicated and mail to:

City of Pinole
Finance Department
2131 Pear Street
Pinole, CA 94564

Upon receipt of the properly signed claim form, a new check will be issued to you.
If you have any questions, please call 510-724-9008 for assistance.

Andrea Miller
Finance Director
City of Pinole

Enclosure

Exhibit 2

Sample Unclaimed Property Claim Form



City of Pinole
UNCLAIMED PROPERTY – CLAIM FORM

Return completed form to:

City of Pinole
Finance Department
2131 Pear Street
Pinole, CA 94564

Pursuant to California Government Code Section 50052, I wish to file a claim for a previously issued unclaimed check in the amount of \$_____ that was published in the Local Newspaper on _____. The grounds on which I file this claim are:

 Vendor or individual Name (Printed) Taxpayer ID # or Social Security No.

 Vendor or individual Signature Telephone

 Address City, State, Zip

FINANCE USE ONLY

Claim received on: _____ Approved ☐ Denied ☐ Reason for Denial: _____

Original Warrant #: _____ Date: _____ Amount: _____

Replacement Warrant #: _____ Date: _____ Amount: _____

 Finance Director

Exhibit 3**Sample Notice to be published in the newspaper**

NOTICE IS HEREBY GIVEN THAT, the City of Pinole, County of Contra Costa, State of California, declares that the following monetary sums have been held by the City of Pinole and have remained unclaimed in the funds hereafter indicated for a period of over three (3) years and will become the property of the City of Pinole on the xx day of the Month, Year, a date not less than forty-five (45) days nor more than sixty (60) days after the publication of this Notice.

Any party of interest may, prior to the date designated herein above, file a claim with the City's Finance Department which includes the claimants name, address, telephone number, social security number or federal identification number, amount of the claim, and the grounds on which the claim is founded. The Unclaimed Property Claim form is available at the City of Pinole Finance Department, 2131 Pear Street, Pinole, CA 94564. Additional questions may be directed to Andrea Miller, Finance Director, at (510) 724-9823. Once a claim is submitted, the Finance Director will determine what, if any, additional information is necessary.

This notice and its contents are in accordance with California Government Code Sections 50050 – 50056.

PAYEE NAME	AMOUNT	SOURCE OF FUNDS
Vendor A	\$345.78	General Fund
Vendor B	\$127.52	Water Fund
Vendor C	\$300	Sewer Fund