

MONTEREY COUNTY



COUNTYWIDE COST ALLOCATION PLAN

FOR USE IN THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

**Michael J. Miller, CPA, CISA
Monterey County Auditor-Controller**

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

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MONTEREY COUNTY



AUDITOR - CONTROLLER

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MICHAEL J. MILLER, CPA

AUDITOR - CONTROLLER

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018
Based on Actual Costs for the Year Ended June 30, 2016

CERTIFICATION OF COUNTYWIDE COST ALLOCATION PLAN

April 28, 2017

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

- (1) Cost in the proposal establish cost allocations or billings for the fiscal year 2017-18 are allowable, in accordance with the requirements of OMB 2 CFR Part 200, "Cost Principles for State, Local and Indian Tribal Governments" and the federal awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

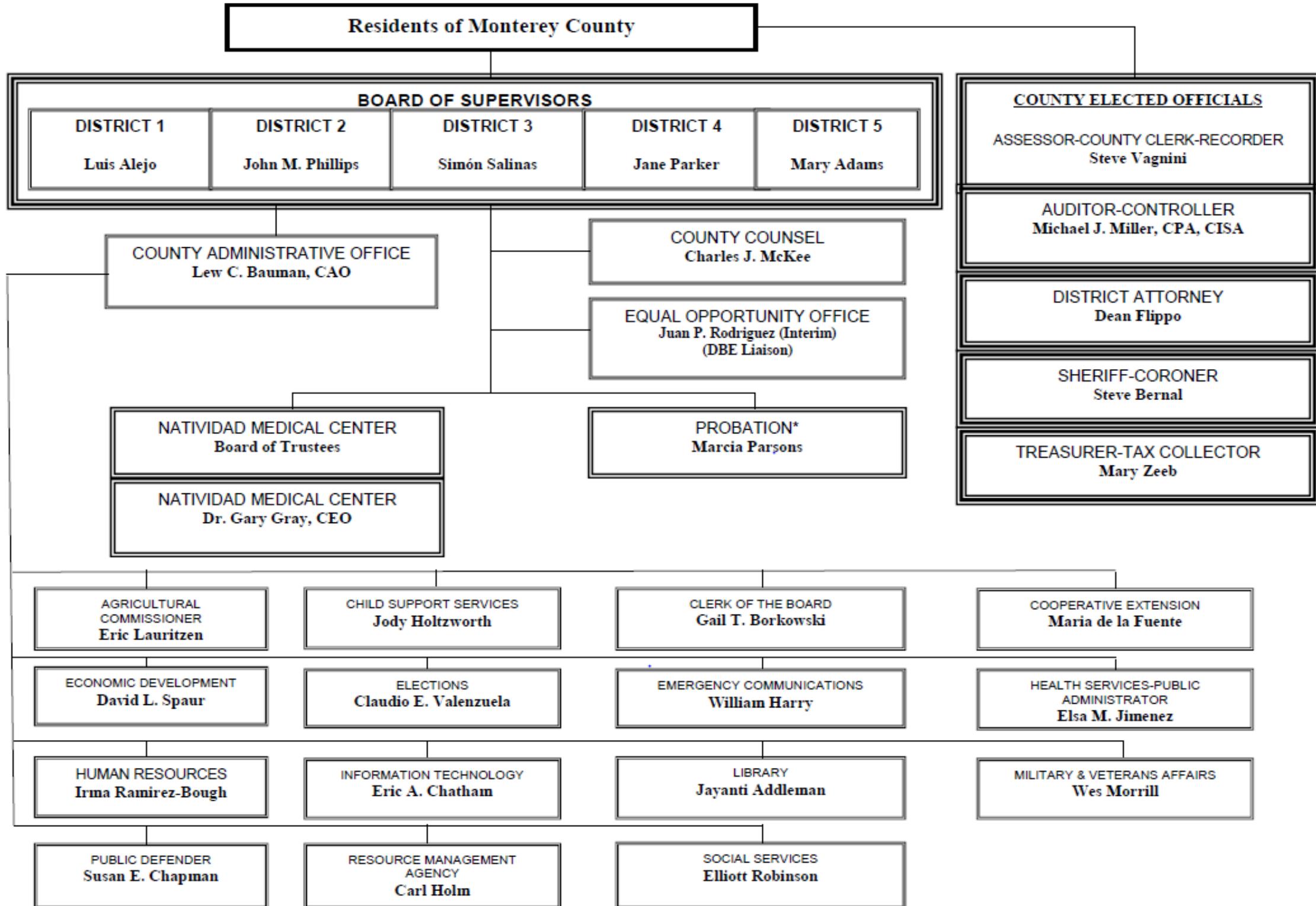
I declare that the foregoing is true and correct.

Michael J. Miller, CPA, CISA
Auditor-Controller

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COUNTY OF MONTEREY



*appointed by Superior Court

Updated 4/21/17

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COST EXHIBIT

	External Overheads	Administrative Management	Information Technology Service Depts.	Resource Mgmt. Agency Service Departments	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
OPERATING DEPARTMENTS									
Board of Supervisors	\$ 96,253	\$ 34,312	\$ (2,119)	\$ 244,142	\$ 98,027	\$ 470,615	\$ 103,208	\$ -	\$ 573,823
Office of Emergency Services	27,531	9,699	(3,279)	43,570	26,731	104,252	(2,556)	-	101,696
Office of Community Engagement & S Advocacy	60	5,694	(131)	-	2,203	7,826	-	-	7,826
Economic Development Administration	3,895	33,012	(1,069)	68,399	119,196	223,434	60,112	-	283,545
Assessor	78,623	72,181	(4,758)	228,339	76,812	451,197	22,596	-	473,793
Clerk/Recorder	138,301	29,909	(5,429)	131,706	59,200	353,687	(41,614)	-	312,073
Grand Jury	18	550	(51)	11,021	2,493	14,030	(3,099)	-	10,932
Enterprise Risk	349	12,273	-	-	7,947	20,570	18,513	-	39,083
Assessment Appeals Board	-	234	-	122	16,170	16,526	(8,256)	-	8,270
Clerk of the Board	38,919	8,254	(1,632)	72,640	20,265	138,446	34,247	-	172,694
Elections	10,956	41,249	(2,840)	6,417	64,580	120,362	24,775	-	145,137
Emergency Communications	308,641	104,279	(23,592)	66,991	88,569	544,889	66,618	-	611,507
District Attorney	204,747	237,480	(16,890)	362,663	139,694	927,695	(222,528)	-	705,167
Child Support Services	18,283	135,514	(9,656)	11,968	49,500	205,608	(104,791)	-	100,817
Public Defender	82,184	94,356	(6,518)	324,586	95,004	589,613	227,798	-	817,411
Coroner	296,971	23,341	(419)	56,624	8,021	384,539	240,169	-	624,708
Sheriff's Correctional Division	313,025	412,842	(7,178)	2,268,037	187,055	3,173,780	516,152	-	3,689,933
Sheriff	1,247,832	555,260	(29,041)	767,783	351,709	2,893,543	(105,561)	-	2,787,982
Juvenile Hall	288,524	226,623	(4,319)	254,648	78,318	843,794	59,488	-	903,281
Probation	912,795	244,882	(15,406)	71,461	119,606	1,333,339	433,809	-	1,767,148
Agricultural Commissioner	184,575	145,934	(8,214)	51,355	74,641	448,290	(117,629)	-	330,662
Produce Inspection	96	4,986	(362)	175	(11,124)	(6,229)	(18,343)	-	(24,573)
Building Services	66,653	44,533	(3,936)	396,061	33,060	536,372	(32,178)	-	504,194
Planning	501	45,138	(4,045)	337,453	397,550	776,596	(119,715)	-	656,881
Environmental Services	1,647	16,279	(282)	1	4,644	22,289	-	-	22,289
Primary Health Care	40,345	399,557	(27,719)	154,452	149,640	716,276	(54,696)	-	661,580
Emergency Medical Services	4,637	15,017	(1,342)	2,816	11,911	33,040	(50,577)	-	(17,537)
Environmental Health	10,070	118,709	(6,544)	8,200	102,977	233,412	(78,064)	-	155,348
Public Guardian/Administrator	1,179	16,205	(1,144)	32,453	535,053	583,746	455,127	-	1,038,873
Children's Medical Services	1,834	72,548	(4,447)	9,733	26,160	105,827	(36,233)	-	69,595
Public Health & Health Administration	1,181,038	296,141	(19,010)	101,047	262,491	1,821,707	656,814	-	2,478,522
Animal Services	38,245	38,763	(1,704)	42,089	40,464	157,856	(1,776)	-	156,080
Military & Veterans' Services	116	17,216	(979)	21,691	6,005	44,049	3,834	-	47,882
Social Services	510,545	1,126,979	(100,931)	183,526	1,562,490	3,282,609	(65,357)	-	3,217,252
Area Agency on Aging	277	14,785	-	-	9,332	24,393	(2,752)	-	21,642
Agricultural Cooperative Extension	59	13,217	(732)	8,349	5,419	26,312	(13,710)	-	12,601
Parks	408,534	102,510	(2,383)	13,990	171,496	694,147	201,446	-	895,593
Total Operating Departments	\$ 6,518,258	\$ 4,770,463	\$ (318,098)	\$ 6,354,508	\$ 4,993,307	\$ 22,318,438	\$ 2,045,273	\$ -	\$ 24,363,710

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COST EXHIBIT

	External Overheads	Administrative Management	Information Technology Service Depts.	Resource Mgmt. Agency Service Departments	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
NON-GENERAL FUND									
Roads & Bridges - Construction Projects	\$ 24,677	\$ 94,509	\$ (7,693)	\$ 2,191,045	\$ 170,895	\$ 2,473,434	\$ 1,072,368	\$ -	\$ 3,545,802
Roads & Bridges - Maintenance	160	295,634	(879)	2,853,117	39,923	3,187,955	-	-	3,187,955
County Library	27,548	145,147	(16,056)	307,463	92,052	556,154	(314,074)	-	242,080
IHSS PA-Administration	135	5,650	-	54	5,205	11,044	2,002	-	13,046
Fish & Game Propagation	5	106	-	9	279	399	263	-	663
Office for Employment Training/WIB	1,547	58,176	(5,630)	2,966	12,792	69,851	(50,127)	-	19,724
Community Action Partnership	139	6,576	-	-	3,254	9,970	659	-	10,629
Behavioral Health	22,876	723,868	(34,279)	47,909	467,176	1,227,550	11,613	-	1,239,163
Homeland Security Grant	182	2,583	-	-	1,522	4,287	(1,534)	-	2,753
Water Resources Agency	2,357	86,016	(4,336)	6,239	44,842	135,118	(146,599)	-	(11,481)
Emergency Communication - NGEN Radio Project	161	3,720	(1,746)	-	3,049	5,184	(83,682)	-	(78,497)
Natividad Medical Center	-	2,140,894	(15,843)	8,938	1,060,884	3,194,872	(45,682)	-	3,149,190
Resort at Nacimiento Lake	143	22,965	(449)	-	22,747	45,406	882	-	46,289
Resort at San Antonio Lake	35	7,643	(31)	-	2,294	9,941	1,745	-	11,686
Nacimiento Boat Patrol	-	-	-	-	-	-	(155)	-	(155)
North Shore Lake San Antonio	1	1,286	-	-	1,374	2,660	(19,807)	-	(17,146)
South Shore Lake San Antonio	-	4,144	-	-	4,730	8,874	(27,794)	-	(18,919)
Lake Events & Administration	83	10,074	(557)	-	(9,899)	(299)	(23,307)	-	(23,606)
General Liability Insurance (ISF)	543	18,774	-	-	217,966	237,282	(2,545)	-	234,738
Workmens' Compensation (ISF)	401	15,906	-	2	20,104	36,413	2,154	-	38,568
Benefits (ISF)	413	16,741	-	-	12,302	29,457	(4,854)	-	24,602
LAFCO	-	-	-	-	767	767	53	-	820
Superior Court of CA - Mo Co	6,813,296	-	-	365,270	(298,039)	6,880,527	5,320,322	-	12,200,848
RDA - Successor Agency	-	-	-	17,708	213,360	231,068	194,738	-	425,806
All Others	788	60,303	(8,757)	177,915	92,260	322,508	(372,088)	-	(49,580)
All Others (Not Occupied)	206,117	-	-	1,289,574	-	1,495,691	718,547	-	2,214,237
Total Non-General Fund	\$ 7,101,607	\$ 3,720,715	\$ (96,255)	\$ 7,268,208	\$ 2,181,840	\$ 20,176,115	\$ 6,233,100	\$ -	\$ 26,409,215
TOTAL	\$ 13,619,865	\$ 8,491,177	\$ (414,353)	\$ 13,622,716	\$ 7,175,147	\$ 42,494,552	\$ 8,278,373	\$ -	\$ 50,772,925

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COMPUTATION OF ROLL FORWARD

	Actual 2015-16 Costs per Exhibit A	Estimated 2015-16 Costs per 2015-16 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
OPERATING DEPARTMENTS					
Board of Supervisors	\$ 470,615	\$ 367,407	\$ 103,208	\$ -	\$ 103,208
Office of Emergency Services	104,252	106,808	(2,556)	-	(2,556)
Office of Community Engagement & S Advocacy	7,826	-	7,826	(7,826)	-
Economic Development Administration	223,434	163,322	60,112	-	60,112
Assessor	451,197	428,601	22,596	-	22,596
Clerk/Recorder	353,687	395,240	(41,553)	(61)	(41,614)
Grand Jury	14,030	17,443	(3,413)	314	(3,099)
Enterprise Risk	20,570	714	19,856	(1,343)	18,513
Assessment Appeals Board	16,526	24,782	(8,256)	-	(8,256)
Clerk of the Board	138,446	99,363	39,083	(4,836)	34,247
Elections	120,362	95,587	24,775	-	24,775
Emergency Communications	544,889	478,195	66,694	(76)	66,618
District Attorney	927,695	1,150,223	(222,528)	-	(222,528)
Child Support Services	205,608	293,403	(87,795)	(16,997)	(104,791)
Public Defender	589,613	361,815	227,798	-	227,798
Coroner	384,539	144,156	240,383	(213)	240,169
Sheriff's Correctional Division	3,173,780	2,388,335	785,445	(269,293)	516,152
Sheriff	2,893,543	2,997,132	(103,589)	(1,972)	(105,561)
Juvenile Hall	843,794	783,667	60,127	(639)	59,488
Probation	1,333,339	899,530	433,809	-	433,809
Agricultural Commissioner	448,290	565,919	(117,629)	-	(117,629)
Produce Inspection	(6,229)	12,114	(18,343)	-	(18,343)
Building Services	536,372	568,550	(32,178)	-	(32,178)
Planning	776,596	896,311	(119,715)	-	(119,715)
Environmental Services	22,289	-	22,289	(22,289)	-
Primary Health Care	716,276	770,972	(54,696)	-	(54,696)
Emergency Medical Services	33,040	83,617	(50,577)	-	(50,577)
Environmental Health	233,412	311,476	(78,064)	-	(78,064)
Public Guardian/Administrator	583,746	128,619	455,127	-	455,127
Children's Medical Services	105,827	142,060	(36,233)	-	(36,233)
Public Health & Health Administration	1,821,707	1,164,893	656,814	-	656,814
Animal Services	157,856	159,632	(1,776)	-	(1,776)
Military & Veterans' Services	44,049	40,215	3,834	-	3,834
Social Services	3,282,609	2,867,289	415,320	(480,677)	(65,357)
Area Agency on Aging	24,393	27,145	(2,752)	-	(2,752)
Agricultural Cooperative Extension	26,312	40,022	(13,710)	-	(13,710)
Parks	694,147	489,885	204,262	(2,817)	201,446
Total Operating Departments	\$ 22,318,438	\$ 19,464,441	\$ 2,853,996	\$ (808,723)	\$ 2,045,273

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COMPUTATION OF ROLL FORWARD

	Actual 2015-16 Costs per Exhibit A	Estimated 2015-16 Costs per 2015-16 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
NON-GENERAL FUND					
Roads & Bridges - Construction Projects	\$ 2,473,434	\$ 1,401,066	\$ 1,072,368	\$ -	\$ 1,072,368
Roads & Bridges - Maintenance	3,187,955	-	3,187,955	(3,187,955)	-
County Library	556,154	870,228	(314,074)	-	(314,074)
IHSS PA-Administration	11,044	8,988	2,056	(54)	2,002
Fish & Game Propagation	399	136	263	-	263
Office for Employment Training/WIB	69,851	119,978	(50,127)	-	(50,127)
Community Action Partnership	9,970	9,311	659	-	659
Behavioral Health	1,227,550	1,215,937	11,613	-	11,613
Homeland Security Grant	4,287	5,821	(1,534)	-	(1,534)
Water Resources Agency	135,118	281,717	(146,599)	-	(146,599)
Emergency Communication - NGEN Radio Project	5,184	88,866	(83,682)	-	(83,682)
Natividad Medical Center	3,194,872	3,240,554	(45,682)	-	(45,682)
Resort at Nacimiento Lake	45,406	44,524	882	-	882
Resort at San Antonio Lake	9,941	4,122	5,819	(4,074)	1,745
Nacimiento Boat Patrol	-	155	(155)	-	(155)
North Shore Lake San Antonio	2,660	22,467	(19,807)	-	(19,807)
South Shore Lake San Antonio	8,874	36,668	(27,794)	-	(27,794)
Lake San Antonio & Nacimiento Administration	(299)	23,008	(23,307)	-	(23,307)
General Liability Insurance (ISF)	237,282	239,827	(2,545)	-	(2,545)
Workmens' Compensation (ISF)	36,413	34,257	2,156	(2)	2,154
Benefits (ISF)	29,457	34,311	(4,854)	-	(4,854)
LAFCO	767	714	53	-	53
Superior Court of CA - Mo Co	6,880,527	1,560,205	5,320,322	-	5,320,322
RDA - Successor Agency	231,068	36,330	194,738	-	194,738
All Others	322,508	566,464	(243,956)	(128,132)	(372,088)
All Others (Not Occupied)	1,495,691	777,144	718,547	-	718,547
Total Non-General Fund	<u>\$ 20,176,115</u>	<u>\$ 10,622,798</u>	<u>\$ 9,553,317</u>	<u>\$ (3,320,217)</u>	<u>\$ 6,233,100</u>
TOTAL	<u>\$ 42,494,552</u>	<u>\$ 30,087,239</u>	<u>\$ 12,407,313</u>	<u>\$ (4,128,940)</u>	<u>\$ 8,278,373</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Depreciation	Equipment Depreciation	Annual County Audit	Total
OPERATING DEPARTMENTS				
Board of Supervisors	\$ 79,335	\$ 16,559	\$ 359	\$ 96,253
Office of Emergency Services	-	27,428	104	27,531
Office of Community Engagement & Strategic Advocacy	-	-	60	60
Economic Development Administration	-	1,600	2,295	3,895
Assessor	73,669	4,290	665	78,623
Clerk/Recorder	73,669	64,377	255	138,301
Grand Jury	-	-	18	18
Enterprise Risk (Formerly Lakes Fuel Spill)	-	-	349	349
Assessment Appeals Board	-	-	-	-
Clerk of the Board	34,001	4,836	82	38,919
Elections	-	10,410	546	10,956
Emergency Communications	175,684	131,747	1,209	308,641
District Attorney	72,068	129,791	2,887	204,747
Child Support Services	-	16,997	1,286	18,283
Public Defender	80,193	670	1,322	82,184
Coroner	-	296,757	214	296,971
Sheriff's Correctional Division	225,286	82,348	5,390	313,025
Sheriff	764,963	478,241	4,627	1,247,832
Juvenile Hall	247,952	38,384	2,188	288,524
Probation	819,488	90,881	2,427	912,795
Agricultural Commissioner	109,339	74,223	1,013	184,575
Produce Inspection	-	-	96	96
Building Services	-	66,260	394	66,653
Planning	-	-	501	501
Environmental Services	-	1,509	138	1,647
Primary Health Care	-	36,112	4,233	40,345
Emergency Medical Services	-	4,352	285	4,637
Environmental Health	-	9,149	921	10,070
Public Guardian/Administrator	-	1,035	144	1,179
Children's Medical Services	-	1,018	815	1,834
Public Health & Health Administration	1,106,240	72,009	2,790	1,181,038
Animal Services	-	38,043	203	38,245
Military & Veterans' Services	-	-	116	116
Social Services	18,279	480,677	11,589	510,545
Area Agency on Aging	-	-	277	277
Agricultural Cooperative Extension	-	-	59	59
Parks	317,930	90,008	597	408,534
Total Operating Departments	\$ 4,198,095	\$ 2,269,710	\$ 50,454	\$ 6,518,258

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	<u>Building Depreciation</u>	<u>Equipment Depreciation</u>	<u>Annual County Audit</u>	<u>Total</u>
NON-GENERAL FUND				
Roads & Bridges - Construction Projects	\$ 21,548	\$ -	\$ 3,129	\$ 24,677
Roads & Bridges - Maintenance	-	-	160	160
County Library	25,355	-	2,193	27,548
IHSS PA-Administration	-	-	135	135
Fish & Game Propagation	-	-	5	5
Office for Employment Training/WIB	-	-	1,547	1,547
Community Action Partnership	-	-	139	139
Behavioral Health	-	-	22,876	22,876
Homeland Security Grant	-	-	182	182
Water Resources Agency	-	-	2,357	2,357
Emergency Communication - NGEN Radio Project	-	-	161	161
Natividad Medical Center	-	-	-	-
Resort at Nacimiento Lake	-	-	143	143
Resort at San Antonio Lake	-	-	35	35
North Shore Lake San Antonio	-	-	1	1
South Shore Lake San Antonio	-	-	-	-
Lake Events & Administration	-	-	83	83
General Liability Insurance (ISF)	-	-	543	543
Workmens' Compensation (ISF)	-	-	401	401
Benefits (ISF)	-	-	413	413
Superior Court of CA - Mo Co	6,813,296	-	-	6,813,296
All Others	-	-	788	788
All Others (Not Occupied)	206,117	-	-	206,117
Total Non-General Fund	<u>\$ 7,066,316</u>	<u>\$ -</u>	<u>\$ 35,290</u>	<u>\$ 7,101,607</u>
TOTAL	<u>\$ 11,264,411</u>	<u>\$ 2,269,710</u>	<u>\$ 85,744</u>	<u>\$ 13,619,865</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016
SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS

	County Administrative Office	Contracts and Purchasing	Fleet Management	Human Resources & Benefits Adminstration	Equal Opportunity Office	Total
OPERATING DEPARTMENTS						
Board of Supervisors	\$ 11,234	\$ 4,699	\$ 42	\$ 14,258	\$ 4,079	\$ 34,312
Office of Emergency Services	3,246	1,119	999	3,363	971	9,699
Office of Community Engagement & Strategic Advocacy	1,866	1,119	109	2,018	583	5,694
Economic Development Administration	11,570	14,097	160	5,582	1,603	33,012
Assessor	20,820	4,699	2,318	34,437	9,906	72,181
Clerk/Recorder	7,998	9,846	61	9,285	2,719	29,909
Grand Jury	550	-	-	-	-	550
Enterprise Risk (Formerly Lakes Fuel Spill)	10,931	1,343	-	-	-	12,273
Assessment Appeals Board	10	224	-	-	-	234
Clerk of the Board	2,577	1,343	-	3,363	971	8,254
Elections	17,082	12,531	1,482	7,871	2,282	41,249
Emergency Communications	37,852	10,517	76	43,257	12,577	104,279
District Attorney	90,389	5,594	26,521	88,948	26,029	237,480
Child Support Services	40,254	9,398	2,990	63,934	18,939	135,514
Public Defender	41,378	10,293	2,256	31,348	9,081	94,356
Coroner	6,691	2,685	7,463	5,045	1,457	23,341
Sheriff's Correctional Division	168,739	25,285	22,695	152,466	43,657	412,842
Sheriff	144,844	43,410	199,513	129,276	38,218	555,260
Juvenile Hall	68,497	23,048	17,618	90,896	26,563	226,623
Probation	74,588	31,103	15,400	95,869	27,923	244,882
Agricultural Commissioner	31,723	18,125	44,878	39,504	11,703	145,934
Produce Inspection	2,999	-	-	1,113	874	4,986
Building Services	12,321	6,713	8,939	12,724	3,836	44,533
Planning	15,685	8,951	1,063	15,069	4,371	45,138
Environmental Services	4,317	4,475	1,301	4,778	1,408	16,279
Primary Health Care	132,514	74,961	-	147,940	44,142	399,557
Emergency Medical Services	4,360	5,818	886	3,030	923	15,017
Environmental Health	28,825	25,509	15,974	37,474	10,926	118,709
Public Guardian/Administrator	4,508	3,804	473	5,721	1,700	16,205
Children's Medical Services	25,521	5,147	430	32,030	9,421	72,548
Public Health & Health Administration	87,333	56,389	8,255	111,676	32,487	296,141
Animal Services	6,343	10,293	7,526	11,396	3,205	38,763
Military & Veterans' Services	3,637	2,238	4,524	5,312	1,505	17,216
Social Services	362,791	49,005	47,361	516,165	151,657	1,126,979
Area Agency on Aging	8,656	3,133	-	2,414	583	14,785
Agricultural Cooperative Extension	1,849	448	6,454	3,495	971	13,217
Parks	18,678	24,167	29,837	23,078	6,750	102,510
Total Operating Departments	\$ 1,513,175	\$ 511,528	\$ 477,606	\$ 1,754,134	\$ 514,021	\$ 4,770,463

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016
SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS

	County Administrative Office	Contracts and Purchasing	Fleet Management	Human Resources & Benefits Adminstration	Equal Opportunity Office	Total
NON-GENERAL FUND						
Roads & Bridges	\$ 27,713	\$ 23,495	\$ 18,100	\$ 19,325	\$ 5,876	\$ 94,509
Roads & Bridges - Maintenance	42,590	38,935	165,690	37,103	11,315	295,634
County Library	28,631	17,454	13,129	67,529	18,405	145,147
IHSS PA-Administration	1,982	671	-	2,414	583	5,650
Fish & Game Propagation	106	-	-	-	-	106
Office for Employment Training/WIB	18,665	895	2,045	28,509	8,061	58,176
Community Action Partnership	1,997	3,580	-	805	194	6,576
Behavioral Health	326,130	45,201	40,190	243,003	69,345	723,868
Homeland Security Grant	1,688	895	-	-	-	2,583
Water Resources Agency	23,956	27,076	5,756	22,236	6,993	86,016
Emergency Communication - NGEN Radio Project	363	3,356	-	-	-	3,720
Natividad Medical Center	802,021	265,609	2,293	836,662	234,308	2,140,894
Resort at Nacimiento Lake	4,482	3,356	643	11,667	2,817	22,965
Resort at San Antonio Lake	1,100	2,238	4,105	201	-	7,643
North Shore Lake San Antonio	23	-	264	805	194	1,286
South Shore Lake San Antonio	-	-	398	3,018	728	4,144
Lake Events & Administration	2,607	1,119	1,426	4,194	728	10,074
General Liability Insurance (ISF)	16,984	1,790	-	-	-	18,774
Workmens' Compensation (ISF)	12,550	3,356	-	-	-	15,906
Benefits Programs Fund (ISF)	12,937	3,804	-	-	-	16,741
All Others	6,634	23,048	21,244	7,336	2,040	60,303
Total Non-General Fund	\$ 1,333,160	\$ 465,879	\$ 275,283	\$ 1,284,805	\$ 361,587	\$ 3,720,715
TOTAL	\$ 2,846,335	\$ 977,407	\$ 752,889	\$ 3,038,939	\$ 875,608	\$ 8,491,177

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS

	<u>Information Technology</u>
OPERATING DEPARTMENTS	
Board of Supervisors	\$ (2,119)
Office of Emergency Services	(3,279)
Office of Community Engagement & Strategic Advocacy	(131)
Economic Development Administration	(1,069)
Assessor	(4,758)
Clerk/Recorder	(5,429)
Grand Jury	(51)
Clerk of the Board	(1,632)
Elections	(2,840)
Emergency Communications	(23,592)
District Attorney	(16,890)
Child Support Services	(9,656)
Public Defender	(6,518)
Coroner	(419)
Sheriff's Correctional Division	(7,178)
Sheriff	(29,041)
Juvenile Hall	(4,319)
Probation	(15,406)
Agricultural Commissioner	(8,214)
Produce Inspection	(362)
Building Services	(3,936)
Planning	(4,045)
Environmental Services	(282)
Primary Health Care	(27,719)
Emergency Medical Services	(1,342)
Environmental Health	(6,544)
Public Guardian/Administrator	(1,144)
Children's Medical Services	(4,447)
Public Health & Health Administration	(19,010)
Animal Services	(1,704)
Military & Veterans' Services	(979)
Social Services	(100,931)
Agricultural Cooperative Extension	(732)
Parks Administration	(2,383)
Total Operating Departments	<u>\$ (318,098)</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS

	<u>Information Technology</u>
NON-GENERAL FUND	
Roads & Bridges - Construction Projects	\$ (7,693)
Roads & Bridges - Maintenance	(879)
County Library	(16,056)
Office for Employment Training/WIB	(5,630)
Behavioral Health	(34,279)
Water Resources Agency	(4,336)
Emergency Communication - NGEN Radio Project	(1,746)
Natividad Medical Center	(15,843)
Resort at Nacimiento Lake	(449)
Resort at San Antonio Lake	(31)
Lake Events & Administration	(557)
All Others	<u>(8,757)</u>
Total Non-General Fund	<u>\$ (96,255)</u>
 TOTAL	 <u>\$ (414,353)</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

SUMMARY OF RESOURCE MANAGEMENT AGENCY SERVICE DEPARTMENTS ALLOCATIONS

	Architectural Services/ Capital Projects	Facilities Management	Resource Mgmt. Agency	Total
OPERATING DEPARTMENTS				
Board of Supervisors	\$ 3,827	\$ 240,314	\$ -	\$ 244,142
Office of Emergency Services	-	43,570	-	43,570
Economic Development Administration	-	29,275	39,124	68,399
Assessor	3,251	225,088	-	228,339
Clerk/Recorder	3,121	128,586	-	131,706
Grand Jury	-	11,021	-	11,021
Assessment Appeals Board	-	122	-	122
Clerk of the Board	1,440	71,200	-	72,640
Elections	-	2,887	3,530	6,417
Emergency Communications	-	66,991	-	66,991
District Attorney	1,991	360,672	-	362,663
Child Support Services	-	11,968	-	11,968
Public Defender	85	324,501	-	324,586
Coroner	-	56,624	-	56,624
Sheriff's Correctional Division	269,293	1,998,744	-	2,268,037
Sheriff	1,654	766,129	-	767,783
Juvenile Hall	147,588	107,060	-	254,648
Probation	15,697	55,764	-	71,461
Agricultural Commissioner	959	50,396	-	51,355
Produce Inspection	-	175	-	175
Building Services	-	276,798	119,263	396,061
Planning	-	287,614	49,839	337,453
Environmental Services	-	1	-	1
Primary Health Care	-	154,452	-	154,452
Emergency Medical Services	-	2,816	-	2,816
Environmental Health	-	8,200	-	8,200
Public Guardian/Administrator	-	32,453	-	32,453
Children's Medical Services	-	9,733	-	9,733
Public Health & Health Administration	-	101,047	-	101,047
Animal Services	-	42,089	-	42,089
Military & Veterans' Services	250	21,441	-	21,691
Social Services	-	183,526	-	183,526
Agricultural Cooperative Extension	-	8,349	-	8,349
Parks	-	13,990	-	13,990
Total Operating Departments	\$ 449,156	\$ 5,693,597	\$ 211,756	\$ 6,354,508

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

SUMMARY OF RESOURCE MANAGEMENT AGENCY SERVICE DEPARTMENTS ALLOCATIONS

	Architectural Services/ Capital Projects	Facilities Management	Resource Mgmt. Agency	Total
NON-GENERAL FUND				
Roads & Bridges - Construction Projects	\$ -	\$ 471,374	\$ 1,719,671	\$ 2,191,045
Roads & Bridges - Maintenance	-	2,781	\$ 2,850,336	2,853,117
County Library	-	307,463	-	307,463
IHSS PA-Administration	-	54	-	54
Fish & Game Propagation	-	9	-	9
Office for Employment Training/WIB	-	2,770	195	2,966
Behavioral Health	-	47,909	-	47,909
Water Resources Agency	-	6,239	-	6,239
Natividad Medical Center	-	8,938	-	8,938
Superior Court of CA - Mo Co	9,395	355,875	-	365,270
Successor Agency	-	-	17,708	17,708
Workmens' Compensation (ISF)	-	2	-	2
All Others	477	94,081	83,356	177,915
All Others (Not Occupied)	954,303	335,271	-	1,289,574
Total Non-General Fund	<u>\$ 964,175</u>	<u>\$ 1,632,767</u>	<u>\$ 4,671,266</u>	<u>\$ 7,268,208</u>
TOTAL	<u>\$ 1,413,331</u>	<u>\$ 7,326,363</u>	<u>\$ 4,883,022</u>	<u>\$ 13,622,716</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Enterprise Resource Project	Treasurer-Tax Collector	Revenue Division	County Counsel	Risk Management	Total
OPERATING DEPARTMENTS							
Board of Supervisors	\$ 19,911	\$ (5,125)	\$ 834	\$ -	\$ 82,407	\$ -	\$ 98,027
Office of Emergency Services	5,143	(1,345)	259	-	22,674	-	26,731
Office of Community Engagement & Strategic Advocacy	2,912	(807)	98	-	-	-	2,203
Economic Development Administration	14,230	(2,088)	1,135	-	105,919	-	119,196
Assessor	40,250	(13,194)	499	-	49,256	-	76,812
Clerk/Recorder	13,204	(4,288)	723	-	49,561	-	59,200
Grand Jury	1,604	(314)	741	-	462	-	2,493
Enterprise Risk	7,552	-	85	-	-	310	7,947
Assessment Appeals Board	55	-	24	-	16,091	-	16,170
Clerk of the Board	4,462	(1,345)	147	-	17,001	-	20,265
Elections	20,446	(3,291)	1,639	-	45,786	-	64,580
Emergency Communications	58,076	(18,592)	1,055	-	48,030	-	88,569
District Attorney	125,350	(40,747)	1,683	-	53,409	-	139,694
Child Support Services	71,412	(32,760)	1,282	-	9,565	-	49,500
Public Defender	56,858	(12,966)	3,247	(35)	47,900	-	95,004
Coroner	9,274	(2,017)	551	-	213	-	8,021
Sheriff's Correctional Division	232,573	(55,351)	2,599	-	7,234	-	187,055
Sheriff	191,334	(65,075)	4,258	1,972	219,220	-	351,709
Juvenile Hall	115,491	(41,094)	3,282	-	639	-	78,318
Probation	147,135	(41,931)	14,723	(34,351)	34,030	-	119,606
Agricultural Commissioner	50,681	(20,257)	1,748	-	42,469	-	74,641
Produce Inspection	(2,335)	(8,792)	3	-	-	-	(11,124)
Building Services	18,456	(7,351)	1,143	-	20,812	-	33,060
Planning	23,938	(6,137)	1,237	-	378,512	-	397,550
Environmental Services	6,667	(2,281)	258	-	-	-	4,644
Primary Health Care	196,028	(80,615)	6,504	-	27,722	-	149,640
Emergency Medical Services	6,145	(1,931)	720	-	6,978	-	11,911
Environmental Health	51,748	(16,567)	3,080	-	64,717	-	102,977
Public Guardian/Administrator	7,829	(3,007)	545	-	529,686	-	535,053
Children's Medical Services	40,619	(15,397)	938	-	-	-	26,160
Public Health & Health Administration	146,935	(48,252)	4,777	-	159,030	-	262,491
Animal Services	15,914	(3,261)	1,288	-	26,523	-	40,464
Military & Veterans' Services	7,319	(1,692)	377	-	-	-	6,005
Social Services	817,911	(245,678)	212,545	-	777,713	-	1,562,490
Area Agency on Aging	8,001	762	569	-	-	-	9,332
Agricultural Cooperative Extension	6,138	(822)	102	-	-	-	5,419
Parks	34,675	(10,523)	3,068	2,817	141,460	-	171,496
Total Operating Departments	\$ 2,573,943	\$ (814,132)	\$ 277,766	\$ (29,598)	\$ 2,985,018	\$ 310	\$ 4,993,307

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Enterprise Resource Project	Treasurer-Tax Collector	Revenue Division	County Counsel	Risk Management	Total
NON-GENERAL FUND							
Roads & Bridges - Construction Projects	\$ 35,043	\$ (11,898)	\$ 2,420	\$ -	\$ 145,330	\$ -	\$ 170,895
Roads & Bridges - Maintenance	59,008	(23,336)	4,251	-	-	-	39,923
County Library	84,569	(10,451)	3,110	-	14,825	-	92,052
IHSS PA-Administration	4,346	762	98	-	-	-	5,205
Fish & Game Propagation	210	-	68	-	-	-	279
Office for Employment Training/WIB	34,821	(8,809)	10,540	-	(23,760)	-	12,792
Community Action Partnership	2,764	254	236	-	-	-	3,254
Behavioral Health	414,407	(84,668)	5,580	-	131,857	-	467,176
Homeland Security Grant	1,396	-	126	-	-	-	1,522
Water Resources Agency	40,051	(17,526)	3,779	-	18,538	-	44,842
Emergency Communication - NGEN Radio Project	2,885	-	164	-	-	-	3,049
Natividad Medical Center	1,284,004	(211,833)	29,687	-	(40,973)	-	1,060,884
Resort at Nacimiento Lake	18,253	3,682	812	-	-	-	22,747
Resort at San Antonio Lake	1,782	-	512	-	-	-	2,294
North Shore Lake San Antonio	1,065	254	55	-	-	-	1,374
South Shore Lake San Antonio	3,690	952	88	-	-	-	4,730
Lake San Antonio & Nacimiento Administration	(2,108)	(7,937)	146	-	-	-	(9,899)
General Liability Insurance (ISF)	12,311	-	416	-	194,830	10,408	217,966
Workmens' Compensation (ISF)	9,588	-	549	-	-	9,967	20,104
Benefits (ISF)	11,125	-	1,177	-	-	-	12,302
LAFCO	-	-	-	-	767	-	767
Superior Court of CA - Mo Co	-	-	-	(309,577)	11,538	-	(298,039)
RDA - Successor Agency	191,983	-	-	-	21,378	-	213,360
All Others	38,727	(4,032)	2,437	39,432	15,695	-	92,260
Total Non-General Fund	<u>\$ 2,249,920</u>	<u>\$ (374,587)</u>	<u>\$ 66,252</u>	<u>\$ (270,145)</u>	<u>\$ 490,025</u>	<u>\$ 20,375</u>	<u>\$ 2,181,840</u>
TOTAL	<u>\$ 4,823,863</u>	<u>\$ (1,188,719)</u>	<u>\$ 344,018</u>	<u>\$ (299,743)</u>	<u>\$ 3,475,043</u>	<u>\$ 20,685</u>	<u>\$ 7,175,147</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	County Administrative Office	Contracts & Purchasing	Fleet Administration	Human Resources & Employees Benefits	Equal Opportunity Office	Subtotal Allocations from these Departments	Total Allocations from these Departments
	4	5	13	6	7		
See these schedules for details:							
Administrative Management:							
County Administrative Office & ILA	\$ 11,269	\$ 3,594	\$ 16,303	\$ 36,392	\$ 2,636	\$ 70,195	\$ 264,075
Contracts & Purchasing	6,197	1,799	23,587	6,397	1,799	39,778	196,893
Fleet Administration	19,434	591	15,236	52	-	35,315	76,704
Human Resources	12,233	5,525	11,312	17,679	(2,928)	43,821	206,768
Equal Opportunity Office	3,252	1,423	3,048	4,715	732	13,169	65,155
Information Technology Service Departments:							
ITD (Information Technology)	(11,174)	(3,763)	(8,091)	(10,980)	(2,657)	(36,664)	(141,168)
Resource Management Service Departments:							
Architectural Services / Capital Projects	-	2,331	-	7,458	554	10,343	35,982
Facilities & Facilities Maintenance Projects	224,825	39,797	55,583	162,684	18,371	501,260	2,475,308
Resource Management Agency	-	-	-	1,391	-	1,391	223,193
Other Service Departments:							
Auditor-Controller	18,622	7,329	27,195	36,894	4,056	94,097	(17,607)
Enterprise Resource Project	(2,702)	(496)	(3,154)	(4,153)	(987)	(11,492)	(69,730)
Treasurer-Tax Collector	714	90	3,633	632	219	5,287	35,350
Revenue Division	-	-	-	-	-	-	2,715
County Counsel	66,883	46,062	2,844	45,869	120,931	282,589	833,315
Total Service Departments	\$ 349,554	\$ 104,283	\$ 147,497	\$ 305,030	\$ 142,725	\$ 1,049,089	\$ 4,186,952
Allocations to Unallowable Functions	(76,191)	-	-	-	-	(76,191)	(368,334)
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	\$ 273,363	\$ 104,283	\$ 147,497	\$ 305,030	\$ 142,725	\$ 972,898	\$ 3,818,618

* Based on the ratio of allowable to unallowable salaries in each department.
Refer to functional analysis or budgets for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	Information Technology	Architectural Services / Capital Projects	Facilities and Facilities Maintenance Projects	Resource Management Agency	Subtotal Allocations from these Departments
	8	11	12	14	
See these schedules for details:					
Administrative Management:					
County Administrative Office	\$ 60,667	\$ 2,360	\$ 31,856	\$ 21,273	\$ 116,155
Contracts & Purchasing	43,776	15,192	61,766	6,996	127,730
Fleet Administration	11,921	12,779	15,654	507	40,861
Human Resources	58,898	-	19,585	34,777	113,260
Equal Opportunity Office	16,136	-	5,325	9,389	30,850
Information Technology Service Departments:					
Information Technology	-	(1,494)	(8,187)	(24,078)	(33,760)
Resource Management Service Departments:					
Architectural Services	1,398	-	-	10,721	12,120
Facilities & Facilities Maintenance Projects	779,492	8,362	368,909	78,376	1,235,138
Resource Management Agency	-	-	201,889	19,913	221,802
Other Service Departments:					
Auditor-Controller	89,099	3,178	44,729	64,401	201,407
Enterprise Resource Project	(20,578)	-	(5,932)	(9,514)	(36,023)
Treasurer-Tax Collector	3,314	720	4,058	603	8,695
Revenue Division	-	-	-	-	-
County Counsel	150,454	-	8,654	278,988	438,096
Total Service Departments	<u>\$ 1,194,578</u>	<u>\$ 41,096</u>	<u>\$ 748,306</u>	<u>\$ 492,352</u>	<u>\$ 2,476,332</u>
Allocations to Unallowable Functions	-	-	-	-	-
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	<u>\$ 1,194,578</u>	<u>\$ 41,096</u>	<u>\$ 748,306</u>	<u>\$ 492,352</u>	<u>\$ 2,476,332</u>

* Based on the ratio of allowable to unallowable salaries in each department.
Refer to functional analysis or budgets for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	Auditor- Controller 15	Enterprise Resource Project 16	Treasurer-Tax Collector 17	Revenue Division 18	County Counsel 19	Risk Management 20	Subtotal Allocations from these Departments
See these schedules for details:	15	16	17	18	19	20	
Administrative Management:							
County Administrative Office	\$ 26,504	\$ 4,531	\$ 11,236	\$ 11,217	\$ 21,515	\$ 2,723	\$ 77,725
Contracts & Purchasing	6,596	1,599	10,194	5,597	5,197	200	29,384
Fleet Administration	136	-	206	-	186	-	528
Human Resources	31,782	(28,655)	10,074	13,020	20,283	3,182	49,687
Equal Opportunity Office	8,292	-	2,805	3,658	5,447	935	21,136
Information Technology Service Departments:							
Information Technology	(25,627)	(4,276)	(11,456)	(11,001)	(14,755)	(3,630)	(70,744)
Resource Management Service Departments:							
Architectural Services	3,729	-	4,661	-	5,128	-	13,518
Facilities & Facilities Maintenance Projects	212,632	1,043	200,131	44,086	268,463	12,554	738,910
Other Service Departments:							
Auditor-Controller	71,110	(464,881)	17,024	29,079	31,027	3,531	(313,111)
Enterprise Resource Project	(4,563)	-	(4,219)	(5,981)	(5,349)	(2,104)	(22,216)
Treasurer-Tax Collector	12,878	144	1,341	6,383	566	57	21,368
Revenue Division	-	-	2,715	-	-	-	2,715
County Counsel	60,737	4,894	34,712	5,080	-	7,206	112,630
Total Service Departments	\$ 404,208	\$ (485,600)	\$ 279,426	\$ 101,138	\$ 337,706	\$ 24,654	\$ 661,531
Allocations to Unallowable Functions	(41,274)	-	(250,869)	-	-	-	(292,143)
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	\$ 362,933	\$ (485,600)	\$ 28,557	\$ 101,138	\$ 337,706	\$ 24,654	\$ 369,388

* Based on the ratio of allowable to unallowable salaries in each department.
Refer to functional analysis or budgets for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

BUILDING DEPRECIATION

Explanatory Narrative

Beginning in the cost allocation plan for the year-ending June 30, 2018, Monterey County will begin allocating depreciation for building in lieu of building use allowance. With the newly mandated Uniform Guidance (OMB 2 CFR Part 200), use allowance is no longer permitted to allocate the cost of buildings. All assets, where the use allowance equals or exceeds the acquisition cost at the time of conversion, are excluded from the cost plan.

Building is depreciated using the straight-line-method based on the assigned useful life of the asset. In the year of acquisition, all buildings are depreciated at one half the guideline rates. Schedules are maintained by the Auditor-Controller's analyzing each department's annual acquisitions and disposals and supporting all depreciation charges. Depreciation is allocated among the County departments or other agencies based on the square footage occupied. The total allocation for each department is the sum of the individual allocation of each department's locations.

The Department of Social Services rents additional office space at several locations throughout the County. These expenditures are claimed directly and not subject to allocation.

Depreciation Expense	
Building Depreciation	<u>\$ 12,258,571</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

BUILDING DEPRECIATION

Allocation of Building Depreciation

	Percentage Allocated	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Net Allocation
SERVICE DEPARTMENTS:						
Administrative Management:						
County Administrative Office	0.50%	\$ 60,882	\$ -	\$ 60,882	\$ -	\$ 60,882
Contracts & Purchasing	0.01%	713	-	713	-	713
Fleet Administration	0.04%	4,807	-	4,807	-	4,807
Human Resources	1.50%	183,942	-	183,942	-	183,942
Equal Opportunity Office	0.09%	11,334	-	11,334	-	11,334
Information Technology Service Departments:						
ITD (Information Technology)	0.64%	77,924	-	77,924	-	77,924
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	0.52%	63,303	-	63,303	-	63,303
Resource Management Agency	2.13%	261,607	-	261,607	-	261,607
Other Service Departments:						
Auditor-Controller	0.74%	90,669	-	90,669	-	90,669
Enterprise Resource Project	0.01%	972	-	972	-	972
Treasurer-Tax Collector	0.92%	113,336	-	113,336	-	113,336
County Counsel	1.02%	124,670	-	124,670	-	124,670
Total Service Departments		<u>\$ 994,160</u>	<u>\$ -</u>	<u>\$ 994,160</u>	<u>\$ -</u>	<u>\$ 994,160</u>
OPERATING DEPARTMENTS:						
Board of Supervisors	0.65%	79,335	-	79,335	-	79,335
Assessor	0.60%	73,669	-	73,669	-	73,669
Clerk/Recorder	0.60%	73,669	-	73,669	-	73,669
Clerk of the Board	0.28%	34,001	-	34,001	-	34,001
Emergency Communications	1.43%	175,684	-	175,684	-	175,684
District Attorney	0.59%	72,068	-	72,068	-	72,068
Public Defender	0.65%	80,193	-	80,193	-	80,193
Sheriff's Correctional Division	1.84%	225,286	-	225,286	-	225,286
Sheriff	6.24%	764,963	-	764,963	-	764,963
Juvenile Hall	2.02%	247,952	-	247,952	-	247,952
Probation	6.69%	819,488	-	819,488	-	819,488
Agricultural Commissioner	0.89%	109,339	-	109,339	-	109,339
Public Health & Health Administration	9.02%	1,106,240	-	1,106,240	-	1,106,240
Social Services	0.15%	18,279	-	18,279	-	18,279
Parks	2.59%	317,930	-	317,930	-	317,930
Total Operating Departments		<u>\$ 4,198,095</u>	<u>\$ -</u>	<u>\$ 4,198,095</u>	<u>\$ -</u>	<u>\$ 4,198,095</u>
NON-GENERAL FUND						
Roads & Bridges - Construction Projects	0.18%	21,548	-	21,548	-	21,548
County Library	0.21%	25,355	-	25,355	-	25,355
Superior Court of CA - Mo Co	55.58%	6,813,296	-	6,813,296	-	6,813,296
All Other (Not Occupied)	1.68%	206,117	-	206,117	-	206,117
Total Non-General Fund		<u>\$ 7,066,316</u>	<u>\$ -</u>	<u>\$ 7,066,316</u>	<u>\$ -</u>	<u>\$ 7,066,316</u>
GRAND TOTAL	<u>100.00%</u>	<u>\$ 12,258,571</u>	<u>\$ -</u>	<u>\$ 12,258,571</u>	<u>\$ -</u>	<u>\$ 12,258,571</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

BUILDING DEPRECIATION

Summary of Building Depreciation Allocation by Department

	Single-Use Building	Multi-Use Building	Total Depreciation
SERVICE DEPARTMENTS:			
Administrative Management:			
County Administrative Office	\$ -	\$ 60,882	\$ 60,882
Contracts & Purchasing	713	-	713
Fleet Administration	4,807	-	4,807
Human Resources	2,604	181,338	183,942
Equal Opportunity Office	-	11,334	11,334
Information Technology Service Departments:			
ITD (Information Technology)	36,145	41,780	77,924
Resource Management Service Departments:			
Facilities & Facilities Maintenance Projects	63,303	-	63,303
Resource Management Agency	-	261,607	261,607
Other Service Departments:			
Auditor-Controller	-	90,669	90,669
Enterprise Resource Project	-	972	972
Treasurer-Tax Collector	-	113,336	113,336
County Counsel	-	124,670	124,670
Total Service Departments	<u>\$ 107,572</u>	<u>\$ 886,588</u>	<u>\$ 994,160</u>
OPERATING DEPARTMENTS:			
Board of Supervisors	-	79,335	79,335
Assessor	-	73,669	73,669
Clerk/Recorder	-	73,669	73,669
Clerk of the Board	-	34,001	34,001
Emergency Communications	175,684	-	175,684
District Attorney	-	72,068	72,068
Public Defender	8,124	72,068	80,193
Sheriff's Correctional Division	225,286	-	225,286
Sheriff	764,963	-	764,963
Juvenile Hall	247,952	-	247,952
Probation	817,713	1,774	819,488
Agricultural Commissioner	109,339	-	109,339
Public Health & Health Administration	1,099,609	6,630	1,106,240
Social Services	15,038	3,241	18,279
Parks	317,930	-	317,930
Total Operating Departments	<u>\$ 3,781,639</u>	<u>\$ 416,456</u>	<u>\$ 4,198,095</u>
NON-GENERAL FUND			
Roads & Bridges - Construction Projects	21,548	-	21,548
County Library	25,355	-	25,355
Superior Court of CA - Mo Co	6,813,296	-	6,813,296
All Other (Not Occupied)	206,117	-	206,117
Total Non-General Fund	<u>\$ 7,066,316</u>	<u>\$ -</u>	<u>\$ 7,066,316</u>
GRAND TOTAL	<u>\$ 10,955,527</u>	<u>\$ 1,303,044</u>	<u>\$ 12,258,571</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

EQUIPMENT DEPRECIATION

Explanatory Narrative

Effective for the fiscal year 2017-18 cost plan, use allowance will no longer be allowed as a substitution for depreciation expense, as per the Uniform Guidance (OMB 2 CFR Part 200). To comply with the new mandate, Monterey County will utilize capital asset depreciation expense generated from existing asset management system. All assets, where the use allowance equals or exceeds the acquisition cost at the time of conversion, are excluded from the cost plan.

Equipment is depreciated using the straight-line-method based on the assigned useful life of the asset. In the year of acquisition, all equipment is depreciated at one half the guideline rates. Schedules are maintained by the Auditor-Controller's analyzing each department's annual acquisitions and disposals and supporting all depreciation charges. The usage expense related to equipment originally charged against Fleet Management but utilized in other operating departments is shown in the benefiting departments. Equipment depreciation is allocated in a consistent manner for all general fund departments.

Depreciation Expense	
Equipment depreciation	\$ 4,472,367
Less: excluded depreciation	<u>(328,519)</u>
	<u>\$ 4,143,849</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

EQUIPMENT DEPRECIATION

Allocation of Equipment Depreciation

	Depreciation Expense	Direct Charges	Grant Funded	Total Net Allocation
SERVICE DEPARTMENTS				
Administrative Management:				
County Administrative Office	\$ 36,095	\$ -	\$ (36,095)	\$ -
Fleet Administration	436,528	-	-	436,528
Human Resources	1,607	-	-	1,607
Information Technology Service Departments:				
ITD (Information Technology)	381,384	-	-	381,384
Resource Management Service Departments:				
Facilities & Facilities Maintenance Projects	583,525	-	-	583,525
Resource Management Agency	9,664	-	-	9,664
Other Service Departments:				
Auditor-Controller	1,688	-	-	1,688
Enterprise Resource Project	366,415	-	-	366,415
Treasurer-Tax Collector	55,580	-	-	55,580
County Counsel	1,652	-	-	1,652
Total Service Departments	\$ 1,874,139	\$ -	\$ (36,095)	\$ 1,838,044
OPERATING DEPARTMENTS				
Board of Supervisors	16,559	-	-	16,559
Office of Emergency Services	27,428	-	-	27,428
Economic Development	1,600	-	-	1,600
Assessor	4,290	-	-	4,290
Clerk/Recorder	64,377	-	-	64,377
Clerk of the Board	4,836	-	-	4,836
Elections	10,410	-	-	10,410
Emergency Communications	131,747	-	-	131,747
District Attorney	129,791	-	-	129,791
Child Support Services	16,997	-	-	16,997
Public Defender	670	-	-	670
Coroner	296,757	-	-	296,757
Sheriff's Correctional Division	82,348	-	-	82,348
Sheriff	478,241	-	-	478,241
Juvenile Hall	38,384	-	-	38,384
Probation	90,881	-	-	90,881
Agricultural Commissioner	74,223	-	-	74,223
Building Services	66,260	-	-	66,260
Environmental Services	1,509	-	-	1,509
Primary Health Care	36,112	-	-	36,112
Emergency Medical Services	4,352	-	-	4,352
Environmental Health	9,149	-	-	9,149
Public Guardian/Administrator	1,035	-	-	1,035

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

EQUIPMENT DEPRECIATION

Allocation of Equipment Depreciation

	Depreciation Expense	Direct Charges	Grant Funded	Total Net Allocation
OPERATING DEPARTMENTS (Continued)				
Children's Medical Services	\$ 1,018	\$ -	\$ -	\$ 1,018
Public Health & Health Administration	72,009	-	-	72,009
Animal Services	38,043	-	-	38,043
Social Services	480,677	-	-	480,677
Parks	90,008	-	-	90,008
Total Operating Departments	<u>\$ 2,269,710</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,269,710</u>
NON-GENERAL FUND				
Roads & Bridges (*)	-	-	-	-
County Library (*)	-	-	-	-
Behavioral Health (*)	-	-	-	-
Water Resources Agency (*)	-	-	-	-
Natividad Medical Center (*)	-	-	-	-
Total Non-General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	<u>\$ 4,143,849</u>	<u>\$ -</u>	<u>\$ (36,095)</u>	<u>\$ 4,107,754</u>

Notes:

(*) These activities are accounted for in separate funds and their depreciation is excluded.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016
 ANNUAL COUNTY AUDIT

Explanatory Narrative

The annual audit of Monterey County meets the criteria of Attachment P of Circular A-102, issued by the U.S. Office of Management and Budget for treatment as an allowable cost. The allocation of this cost is based on the ration of expenditures, reimbursements or other reductions of the funds audited, except for the hospitals enterprise fund, where the allocated amount was directly identified by our external auditors, Clifton Larson Allen LLP (formerly known as Gallina LLP). Certain clearing, trust and agency funds have been omitted from this base where their inclusion would have introduced errors due to the double counting of disbursements. Other funds maintained as part of the general government function give rise to allocations which are not allowable for grant reimbursement purposes. These allocations are shown below as "unallowable costs" and have been excluded from the allocations shown in Schedule 4-2 and 4-3.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 1110-8010 - Annual County Audit	\$ 219,508
Add: Reimbursement	125,100
Less: Hinderliter de Llamas & Associates	(71,808)
Less: Mgt of America, Inc.	(45,000)
Less: White Nelson Diehl Evans LLP	<u>(35,000)</u>
NET COSTS FOR TOTAL ALLOCATION	<u>\$ 192,800</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016
ANNUAL COUNTY AUDIT

Analysis of Direct Costs

	Financial Statement Reference	Allocation Base	Direct Identified	General Audit	-----Direct Costs-----		Less Unallowable Costs	Total Allocation
					Single Audit*	Total		
GOVERNMENTAL FUNDS								
General Operating Fund	Schedule A-3	\$ 523,389,117	\$ -	\$ 70,769	\$ -	\$ 70,769	\$ -	\$ 70,769
Road Fund	Schedule A-3	24,323,269	-	3,289	-	3,289	-	3,289
Behavioral Health	Schedule A-3	92,131,197	5,000	12,457	-	17,457	-	17,457
All Others	Schedule A-3	14,033,242	-	1,897	-	1,897	-	1,897
Special Revenue Funds:								
County Special Revenue Funds	Schedule B-1	19,759,517	-	2,672	-	2,672	-	2,672
Special Districts under the Board of Supervisors								
Water Resources Agency	Schedule B-1	17,428,784	5,100	2,357	-	7,457	-	7,457
All Others	Schedule B-1	4,265,404	-	577	-	577	-	577
Debt Service Funds:								
County General Obligation Bonds	Schedule E-1	-	-	-	-	-	-	-
Certificates of Participation	Schedule E-1	17,803,340	-	2,407	-	2,407	2,407	-
Water Resources Agency	Schedule E-1	2,138,313	-	289	-	289	289	-
All Others	Schedule E-1	1,974,060	-	267	-	267	267	-
Capital Projects Funds:								
County	Schedule F-3	8,364,281	-	1,131	-	1,131	-	1,131
Water Resources Agency	Schedule F-3	-	-	-	-	-	-	-
All Others	Schedule F-3	1,161,496	-	157	-	157	-	157
HOSPITAL ENTERPRISE FUND	Exhibit 4	-	80,000	-	-	80,000	-	80,000
FIDUCIARY FUNDS								
Self Insurance Reserves	Exhibit A**	-	-	-	-	-	-	-
Treasury Interest	Schedule H-1	(2,310,364)	-	(312)	-	(312)	-	(312)
Departmental Trust	Schedule H-1	4,590,617	-	621	-	621	-	621
Probation Trust	Schedule H-1	324,958	-	44	-	44	-	44
Child Support Services	Schedule H-1	-	-	-	-	-	-	-
All Others	Schedule H-1	30,163,098	-	4,078	-	4,078	4,078	-
TOTAL		\$ 759,540,328	\$ 90,100	\$ 102,700	\$ -	\$ 192,800	\$ 7,042	\$ 185,758

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

ANNUAL COUNTY AUDIT

Allocation Base	Allocation of Costs		Total First Allocation	Less Direct Charges	Total Net Allocation
	Operating and Special Revenue Funds	Direct Identified & Other Funds (Sched 4-2)			
Allocation Base	Base #3				
SERVICE DEPARTMENTS					
Administrative Management:					
County Administrative Office & ILA	\$ 398	\$ -	\$ 398	\$ -	\$ 398
Contracts & Purchasing	127	-	127	-	127
Fleet Administration	576	-	576	-	576
Human Resources	428	-	428	-	428
Equal Opportunity Office	93	-	93	-	93
Information Technology Service Departments:					
ITD (Information Technology)	2,144	-	2,144	-	2,144
Resource Management Service Departments:					
Architectural Services / Capital Projects	83	912	996	-	996
Facilities & Facilities Maintenance Projects	1,126	204	1,329	-	1,329
Resource Management Agency	752	-	752	-	752
Other Service Departments:					
Auditor-Controller	937	621	1,557	-	1,557
Enterprise Resource Project	160	16	176	-	176
Treasurer-Tax Collector	397	(312)	85	-	85
Revenue Division	396	-	396	-	396
County Counsel	760	-	760	-	760
Risk Management	96	-	96	-	96
Total Service Departments	\$ 8,475	\$ 1,440	\$ 9,914	\$ -	\$ 9,914
OPERATING DEPARTMENTS					
Board of Supervisors	359	-	359	-	359
Office of Emergency Services	104	-	104	-	104
Office of Community Engagement & Strategic Advocacy	60	-	60	-	60
Economic Development Administration	370	1,925	2,295	-	2,295
Assessor	665	-	665	-	665
Clerk/Recorder	255	-	255	-	255
Grand Jury	18	-	18	-	18
Enterprise Risk (Formerly Lakes Fuel Spill)	349	-	349	-	349
Clerk of the Board	82	-	82	-	82
Elections	546	-	546	-	546
Emergency Communications	1,209	-	1,209	-	1,209
District Attorney	2,887	-	2,887	-	2,887
Child Support Services	1,286	-	1,286	-	1,286
Public Defender	1,322	-	1,322	-	1,322
Coroner	214	-	214	-	214
Sheriff's Correctional Division	5,390	-	5,390	-	5,390
Sheriff	4,627	-	4,627	-	4,627
Juvenile Hall	2,188	-	2,188	-	2,188
Probation	2,383	44	2,427	-	2,427

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

ANNUAL COUNTY AUDIT

Allocation of Costs

	Operating and Special Revenue Funds	Direct Identified & Other Funds (Sched 4-2)	Total First Allocation	Less Direct Charges	Total Net Allocation
OPERATING DEPARTMENTS (Continued)	Base #3				
Agricultural Commissioner	\$ 1,013	\$ -	\$ 1,013	\$ -	\$ 1,013
Produce Inspection	96	-	96	-	96
Building Services	394	-	394	-	394
Planning	501	-	501	-	501
Environmental Services	138	-	138	-	138
Primary Health Care	4,233	-	4,233	-	4,233
Emergency Medical Services	139	146	285	-	285
Environmental Health	921	-	921	-	921
Public Guardian/Administrator	144	-	144	-	144
Children's Medical Services	815	-	815	-	815
Public Health & Health Administration	2,790	-	2,790	-	2,790
Animal Services	203	-	203	-	203
Military & Veterans' Services	116	-	116	-	116
Social Services	11,589	-	11,589	-	11,589
Area Agency on Aging	277	-	277	-	277
Agricultural Cooperative Extension	59	-	59	-	59
Parks	597	-	597	-	597
Total Operating Departments	\$ 48,338	\$ 2,115	\$ 50,454	\$ -	\$ 50,454
NON-GENERAL FUND					
Roads & Bridges - Construction Projects	-	3,129	3,129	-	3,129
Roads & Bridges - Maintenance	-	160	160	-	160
County Library	915	1,278	2,193	-	2,193
IHSS PA-Administration	63	72	135	-	135
Fish & Game Propagation	3	2	5	-	5
Office for Employment Training/WIB	596	951	1,547	-	1,547
Community Action Partnership	64	75	139	-	139
Behavioral Health	10,418	17,457	27,876	5,000	22,876
Homeland Security Grant	54	128	182	-	182
Water Resources Agency	-	7,457	7,457	5,100	2,357
Emergency Communication - NGEN Radio Project	12	150	161	-	161
Natividad Medical Center	-	80,000	80,000	80,000	(0)
Resort at Nacimiento Lake	143	-	143	-	143
Resort at San Antonio Lake	35	-	35	-	35
North Shore Lake San Antonio	1	-	1	-	1
Lake Events & Administration	83	-	83	-	83
General Liability Insurance (ISF)	543	-	543	-	543
Workmens' Compensation (ISF)	401	-	401	-	401
Benefits (ISF)	413	-	413	-	413
All Others	212	576	788	-	788
Total Non-General Fund	\$ 13,956	\$ 111,434	\$ 125,390	\$ 90,100	\$ 35,290
TOTAL	\$ 70,769	\$ 114,989	\$ 185,758	\$ 90,100	\$ 95,658

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COUNTY ADMINISTRATIVE OFFICE

Explanatory Narrative

All employees of the County Administrative Office, except the Administrative Officer and Clerk of the Board, are required to complete monthly time studies according to the following functional breakdown. Salary and other costs associated with the two excepted positions were assigned to the legislative function and eliminated from allocation.

Administration Clerical Support

Administration clerical support costs are services provided by the County Administrative Office to all the cost centers of this department. The costs have been allocated based on staff time records for services rendered.

General Government / Legislative

Aside from the Administrative Officer and Clerk of the Board, this function includes the cost of all activities performed to determine or satisfy specific legal requirements, obtain grants, represent the Board of Supervisors to other agencies and influence the course of legislation.

Budgeting, Analysis & Support

This function includes all aspects of the budgetary process including the formulation, presentation, enactment and control of the County budget. It also includes the cost of assisting other County departments in the development and revision of their budgets. Most clerical personnel nominally assigned to the County Administrative Office spend some of their time supporting the Human Resources and Risk Management divisions as they have limited clerical staffs of their own and are located in close proximity to the administrative office. These costs have been allocated on the basis of total expenditures adjusted for transfers out, fixed asset purchases and welfare aids, and management support.

Division Management

In addition to the types of activities discussed above, the County Administrative Office directs the entire department of Administrative Management and has direct managerial responsibility for the following divisions: Human Resources (BU 125) & Equal Opportunity Office (BU 108), Risk Management & Benefit Administration (BU 192 & 195), and Office of Emergency (BU 295). The costs have been allocated on the basis of gross salaries.

Direct Identified

Direct identified costs are services directly provided by County Administrative Office to Human Resources, Risk Management, Capital Projects, Office of Emergencies and other departments. The costs have been allocated based on staff's time records for services rendered.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Unit Code 001-1050-8045 - County Administrative Office	\$ 1,257,005	
Unit Code 001-1050-8046 - CAO - Budget & Analysis	980,490	
Unit Code 001-1050-8054 - Intergovernmental Legislature	1,336,175	
Unit Code 001-1050-8035 - County Memberships	66,682	
Unit Code 001-1050-8039 - Other General Expenditures	47,237	
Intra & Inter-fund Reimbursement Added Back	221,035	
Less - Non-Recoverable Liability (#6261)	(2,969)	
Less - Contribution and Grants for Non-County Gov't Agencies (#7201)	(2,278)	
Less - Operating Transfer Out (#7614)	<u>(67,028)</u>	\$ 3,836,349

EXTERNAL OVERHEADS

Building Depreciation	60,882	
Annual Financial Audit	<u>398</u>	61,280
		<u>(169)</u>

REVENUES RECEIVED

NET FUNCTIONAL COSTS

\$ 3,897,460

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COUNTY ADMINISTRATIVE OFFICE

Functional Analysis of Costs

	Administration	SB90/General Government/ Legislative	Analysis and Budgeting	Finance	Human Resources	Total Department
ACTUAL EXPENDITURES						
Salaries and Wages	\$ 809,431	\$ 284,681	\$ 725,758	\$ 287,394	\$ 8,243	\$ 2,115,507
Employee Benefits *	338,024	118,885	303,081	120,018	3,442	883,450
Services and Supplies	785,167	1,245	50,980	-	-	837,392
Total Direct Costs	<u>\$ 1,932,622</u>	<u>\$ 404,810</u>	<u>\$ 1,079,819</u>	<u>\$ 407,412</u>	<u>\$ 11,685</u>	<u>\$ 3,836,349</u>
EXTERNAL OVERHEADS						
Building Depreciation *	23,294	8,193	20,886	8,271	237	60,882
Annual Financial Audit	398	-	-	-	-	398
Total External Overheads	<u>\$ 23,693</u>	<u>\$ 8,193</u>	<u>\$ 20,886</u>	<u>\$ 8,271</u>	<u>\$ 237</u>	<u>\$ 61,280</u>
Total Department Costs	1,956,315	413,003	1,100,705	415,683	11,922	3,897,629
REVENUE RECEIVED	(169)	-	-	-	-	(169)
Allocate Administration *	<u>(1,956,146)</u>	<u>426,375</u>	<u>1,086,988</u>	<u>430,439</u>	<u>12,345</u>	<u>(0)</u>
NET FUNCTIONAL COSTS	-	839,378	2,187,693	846,122	24,267	3,897,460
Eliminate Unallowable Functions	<u>-</u>	<u>(839,378)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(839,378)</u>
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,187,693</u>	<u>\$ 846,122</u>	<u>\$ 24,267</u>	<u>\$ 3,058,082</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COUNTY ADMINISTRATIVE OFFICE

Allocation of Costs - Budgeting, Analysis and Support, & Direct Identified

Allocation Base	Adjusted Expenditure	Budgeting, Analysis and Support	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	\$ 3,352,217	\$ 11,269	\$ 8,317	\$ 19,586	\$ 8,317	\$ 11,269		
Contracts & Purchasing	1,069,165	3,594	-	3,594	-	3,594		
Fleet Administration	4,849,625	16,303	198,603	214,906	198,603	16,303		
Human Resources	3,606,604	12,125	24,267	36,392	-	36,392		
Equal Opportunity Office	784,076	2,636	-	2,636	-	2,636		
Information Technology Service Departments:								
ITD (Information Technology)	18,046,273	60,667	14,115	74,783	14,115	60,667		
Resource Management Service Departments:								
Architectural Services / Capital Projects	701,918	2,360	-	2,360	-	2,360		
Facilities & Facilities Maintenance Projects	9,475,823	31,856	-	31,856	-	31,856		
Resource Management Agency	6,327,770	21,273	-	21,273	-	21,273		
Other Service Departments:								
Auditor-Controller	7,883,874	26,504	-	26,504	-	26,504		
Enterprise Resource Project	1,347,856	4,531	-	4,531	-	4,531		
Treasurer-Tax Collector	3,342,270	11,236	-	11,236	-	11,236		
Revenue Division	3,336,540	11,217	-	11,217	-	11,217		
County Counsel	6,399,824	21,515	-	21,515	-	21,515		
Risk Management	809,993	2,723	-	2,723	-	2,723		
Total Service Departments	\$ 71,333,828	\$ 239,808	\$ 245,302	\$ 485,110	\$ 221,035	\$ 264,075		
OPERATING DEPARTMENTS								
Board of Supervisors	3,020,787	10,155	-	10,155	-	10,155	\$ 1,079	\$ 11,234
Office of Emergency Services	872,850	2,934	-	2,934	-	2,934	312	3,246
Office of Community Engagement & Strategic Advocacy	501,642	1,686	-	1,686	-	1,686	179	1,866
Economic Development Administration	3,111,046	10,459	-	10,459	-	10,459	1,111	11,570
Assessor	5,598,260	18,820	-	18,820	-	18,820	2,000	20,820
Clerk/Recorder	2,150,489	7,229	-	7,229	-	7,229	768	7,998
Grand Jury	147,866	497	-	497	-	497	53	550
Enterprise Risk (Formerly Lakes Fuel Spill)	2,939,180	9,881	-	9,881	-	9,881	1,050	10,931
Assessment Appeals Board	2,685	9	-	9	-	9	1	10
Clerk of the Board	692,979	2,330	-	2,330	-	2,330	248	2,577
Elections	4,593,364	15,442	-	15,442	-	15,442	1,641	17,082
Emergency Communications	10,178,086	34,216	-	34,216	-	34,216	3,635	37,852
District Attorney	24,304,914	81,708	-	81,708	-	81,708	8,681	90,389
Child Support Services	10,823,917	36,388	-	36,388	-	36,388	3,866	40,254
Public Defender	11,126,368	37,404	-	37,404	-	37,404	3,974	41,378
Coroner	1,799,206	6,049	-	6,049	-	6,049	643	6,691
Sheriff's Correctional Division	45,372,847	152,533	-	152,533	-	152,533	16,206	168,739
Sheriff	38,947,591	130,933	-	130,933	-	130,933	13,911	144,844
Juvenile Hall	18,418,502	61,919	-	61,919	-	61,919	6,579	68,497

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COUNTY ADMINISTRATIVE OFFICE

Allocation of Costs - Budgeting, Analysis and Support, & Direct Identified

	<u>Adjusted Expenditure</u>	<u>Budgeting, Analysis and Support</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)								
Probation	\$ 20,056,194	\$ 67,424	\$ -	\$ 67,424	\$ -	\$ 67,424	\$ 7,163	\$ 74,588
Agricultural Commissioner	8,530,037	28,676	-	28,676	-	28,676	3,047	31,723
Produce Inspection	806,285	2,711	-	2,711	-	2,711	288	2,999
Building Services	3,313,036	11,138	-	11,138	-	11,138	1,183	12,321
Planning	4,217,616	14,179	-	14,179	-	14,179	1,506	15,685
Environmental Services	1,160,896	3,903	-	3,903	-	3,903	415	4,317
Primary Health Care	35,632,193	119,787	-	119,787	-	119,787	12,727	132,514
Emergency Medical Services	1,172,479	3,942	-	3,942	-	3,942	419	4,360
Environmental Health	7,750,986	26,057	-	26,057	-	26,057	2,768	28,825
Public Guardian/Administrator	1,212,128	4,075	-	4,075	-	4,075	433	4,508
Children's Medical Services	6,862,546	23,070	-	23,070	-	23,070	2,451	25,521
Public Health & Health Administration	23,483,252	78,945	-	78,945	-	78,945	8,387	87,333
Animal Services	1,705,471	5,733	-	5,733	-	5,733	609	6,343
Military & Veterans' Services	978,090	3,288	-	3,288	-	3,288	349	3,637
Social Services	97,552,271	327,949	-	327,949	-	327,949	34,843	362,791
Area Agency on Aging	2,327,530	7,825	-	7,825	-	7,825	831	8,656
Agricultural Cooperative Extension	497,170	1,671	-	1,671	-	1,671	178	1,849
Parks	5,022,485	16,884	-	16,884	-	16,884	1,794	18,678
Total Operating Departments	\$ 406,883,246	\$ 1,367,849	\$ -	\$ 1,367,849	\$ -	\$ 1,367,849	\$ 145,326	\$ 1,513,175
NON-GENERAL FUND								
Roads & Bridges - Construction Projects	7,451,879	25,052	-	25,052	-	25,052	2,662	27,713
Roads & Bridges - Maintenance	11,452,196	38,500	-	38,500	-	38,500	4,090	42,590
County Library	7,698,564	25,881	-	25,881	-	25,881	2,750	28,631
IHHS PA-Administration	532,915	1,792	-	1,792	-	1,792	190	1,982
Fish & Game Propagation	28,556	96	-	96	-	96	10	106
Office for Employment Training/WIB	5,019,015	16,873	-	16,873	-	16,873	1,793	18,665
Community Action Partnership	537,033	1,805	-	1,805	-	1,805	192	1,997
Behavioral Health	87,694,235	294,808	-	294,808	-	294,808	31,322	326,130
Homeland Security Grant	453,935	1,526	-	1,526	-	1,526	162	1,688
Water Resources Agency	6,441,509	21,655	-	21,655	-	21,655	2,301	23,956
Emergency Communication - NGEN Radio Project	97,638	328	-	328	-	328	35	363
Natividad Medical Center	215,658,397	724,995	-	724,995	-	724,995	77,026	802,021
Resort at Nacimiento Lake	1,205,159	4,051	-	4,051	-	4,051	430	4,482
Resort at San Antonio Lake	295,671	994	-	994	-	994	106	1,100
North Shore Lake San Antonio	6,289	21	-	21	-	21	2	23
Lake Events & Administration	701,074	2,357	-	2,357	-	2,357	250	2,607
General Liability Insurance (ISF)	4,566,811	15,353	-	15,353	-	15,353	1,631	16,984
Workmens' Compensation (ISF)	3,374,607	11,345	-	11,345	-	11,345	1,205	12,550
Benefits (ISF)	3,478,764	11,695	-	11,695	-	11,695	1,243	12,937
All Others	1,783,955	5,997	-	5,997	-	5,997	637	6,634
Total Non-General Fund	\$ 358,478,202	\$ 1,205,123	\$ -	\$ 1,205,123	\$ -	\$ 1,205,123	\$ 128,037	\$ 1,333,160
Total	\$ 836,695,276	\$ 2,812,780	\$ 245,302	\$ 3,058,082	\$ 221,035	\$ 2,837,047	\$ 273,363	\$ 2,846,335

* This allocation is based on the net first allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

CONTRACTS & PURCHASING

Explanatory Narrative

Purchasing for all County departments, the Water Resources Agency, and the Natividad Medical Center is centralized in the Purchasing division of the County Administrative Office. During Fiscal Year 2006-07 the General Services Department was reorganized and oversight for Purchasing Division was transferred into the County Administrative office. Purchasing, then Budget Unit 106 – Org. 1063 was changed to Budget Unit 119 beginning in Fiscal Year 2007-08.

Purchasing operates to obtain the desired quality of goods and services in a timely manner at the lowest cost by assisting other departments in defining their need, locating vendors and soliciting bids and proposals. All County purchase orders and requisitions are controlled and approved by the Purchasing division and acts as the Purchasing Agent representative for the Board of Supervisors. This division also manages the County Surplus Program, utilizing business practices in the redistribution and sales of excess County property.

The costs of this division have been allocated on the basis of the number of purchase orders issued for each department.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 001-1050-8047 - Contracts & Purchasing	\$	979,943	
Intra & Inter-fund Reimbursement Added Back		108,676	
Less - Non-Recoverable Liability (#6261)		(1,108)	
Less - Operating Transfer Out (#7614)		<u>(18,334)</u>	
	\$		1,069,176

EXTERNAL OVERHEADS

Building Depreciation		713	
Annual Financial Audit		<u>127</u>	840

REVENUES RECEIVED

			<u>-</u>
NET COSTS FOR FIRST ALLOCATION	\$		<u>1,070,017</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

CONTRACTS & PURCHASING

	Allocation of Costs					
	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	(1)				(2)	
Allocation Base	(1)					
SERVICE DEPARTMENTS						
Administrative Management:						
County Administrative Office & ILA	31	\$ 6,197	\$ -	\$ 6,197		
Contracts & Purchasing	9	1,799	-	1,799		
Fleet Administration	118	23,587	-	23,587		
Human Resources	32	6,397	-	6,397		
Equal Opportunity Office	9	1,799	-	1,799		
Information Technology Service Departments:						
ITD (Information Technology)	219	43,776	-	43,776		
Resource Management Service Departments:						
Architectural Services / Capital Projects	76	15,192	-	15,192		
Facilities & Facilities Maintenance Projects	309	61,766	-	61,766		
Resource Management Agency	35	6,996	-	6,996		
Other Service Departments:						
Auditor-Controller	33	6,596	-	6,596		
Enterprise Resource Project	8	1,599	108,676	(107,077)		
Treasurer-Tax Collector	51	10,194	-	10,194		
Revenue Division	28	5,597	-	5,597		
County Counsel	26	5,197	-	5,197		
Risk Management	1	200	-	200		
Total Service Departments	985	\$ 196,893	108,676	88,216		
OPERATING DEPARTMENTS						
Board of Supervisors	21	4,198	-	4,198	\$ 501	\$ 4,699
Office of Emergency Services	5	999	-	999	119	1,119
Office of Community Engagement & Strategic Advocacy	5	999	-	999	119	1,119
Economic Development Administration	63	12,593	-	12,593	1,504	14,097
Assessor	21	4,198	-	4,198	501	4,699
Clerk/Recorder	44	8,795	-	8,795	1,050	9,846
Enterprise Risk (Formerly Lakes Fuel Spill)	6	1,199	-	1,199	143	1,343
Assessment Appeals Board	1	200	-	200	24	224
Clerk of the Board	6	1,199	-	1,199	143	1,343
Elections	56	11,194	-	11,194	1,337	12,531
Emergency Communications	47	9,395	-	9,395	1,122	10,517
District Attorney	25	4,997	-	4,997	597	5,594
Child Support Services	42	8,395	-	8,395	1,003	9,398
Public Defender	46	9,195	-	9,195	1,098	10,293
Coroner	12	2,399	-	2,399	286	2,685
Sheriff's Correctional Division	113	22,588	-	22,588	2,698	25,285
Sheriff	194	38,779	-	38,779	4,632	43,410
Juvenile Hall	103	20,589	-	20,589	2,459	23,048
Probation	139	27,785	-	27,785	3,319	31,103

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

CONTRACTS & PURCHASING

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)						
Agricultural Commissioner	81	\$ 16,191	\$ -	\$ 16,191	\$ 1,934	\$ 18,125
Building Services	30	5,997	-	5,997	716	6,713
Planning	40	7,996	-	7,996	955	8,951
Environmental Services	20	3,998	-	3,998	477	4,475
Primary Health Care	335	66,963	-	66,963	7,998	74,961
Emergency Medical Services	26	5,197	-	5,197	621	5,818
Environmental Health	114	22,788	-	22,788	2,722	25,509
Public Guardian/Administrator	17	3,398	-	3,398	406	3,804
Children's Medical Services	23	4,597	-	4,597	549	5,147
Public Health & Health Administration	252	50,373	-	50,373	6,016	56,389
Animal Services	46	9,195	-	9,195	1,098	10,293
Military & Veterans' Services	10	1,999	-	1,999	239	2,238
Social Services	219	43,776	-	43,776	5,228	49,005
Area Agency on Aging	14	2,798	-	2,798	334	3,133
Agricultural Cooperative Extension	2	400	-	400	48	448
Parks	108	21,588	-	21,588	2,578	24,167
Total Operating Departments	2,286	\$ 456,951	\$ -	\$ 456,951	\$ 54,577	\$ 511,528
NON-GENERAL FUND						
Roads & Bridges - Construction Projects	105	20,989	-	20,989	2,507	23,495
Roads & Bridges - Maintenance	174	34,781	-	34,781	4,154	38,935
County Library	78	15,592	-	15,592	1,862	17,454
IHSSPA Administration	3	600	-	600	72	671
Office for Employment Training/WIB	4	800	-	800	95	895
Community Action Partnership	16	3,198	-	3,198	382	3,580
Behavioral Health	202	40,378	-	40,378	4,823	45,201
Homeland Security Grant	4	800	-	800	95	895
Water Resources Agency	121	24,187	-	24,187	2,889	27,076
Emergency Communication - NGEN Radio Project	15	2,998	-	2,998	358	3,356
Natividad Medical Center	1,187	237,271	-	237,271	28,339	265,609
Resort at Nacimiento Lake	15	2,998	-	2,998	358	3,356
Resort at San Antonio Lake	10	1,999	-	1,999	239	2,238
North Shore Lake San Antonio	-	-	-	-	-	-
South Shore Lake San Antonio	-	-	-	-	-	-
Lake Events & Administration	5	999	-	999	119	1,119
General Liability Insurance (ISF)	8	1,599	-	1,599	191	1,790
Workmens' Compensation (ISF)	15	2,998	-	2,998	358	3,356
Benefits Programs Fund (ISF)	17	3,398	-	3,398	406	3,804
All Others	103	20,589	-	20,589	2,459	23,048
Total Non-General Fund	2,082	\$ 416,173	\$ -	\$ 416,173	\$ 49,706	\$ 465,879
Total	5,353	\$ 1,070,017	\$ 108,676	\$ 961,340	\$ 104,283	\$ 977,407

Notes:

- (1) Allocated on the basis of the number of purchase orders written.
- (2) This allocation is based on the first net allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FLEET ADMINISTRATION

Explanatory Narrative

Fleet Management provides vehicle procurement/disposal, service station and vehicle maintenance and repair services to all County departments and on an ad hoc basis, several local agencies. In addition to automobiles and trucks, the division performs both schedule and corrective services on much of the County's heavy equipment, generators, trailers and miscellaneous small equipment.

This Resource Management Agency division uses a PC-based maintenance software program called EMS (Equipment Maintenance System) to continuously collect data on each "customer's" use of gasoline, oil, tires, parts, and mechanic labor. The EMS system creates a work order for each maintenance or repair project against which labor and parts costs are to be charged. Labor hours and part numbers are entered into computer terminals by the mechanics as work progresses. The system extends labor hours by each worker's actual wage rate plus factors for employee benefits and overhead. Parts costs are extended automatically by the system from a master parts list. Authorized county employees may fuel county vehicles at the Fleet Management service station. A computer chip installed in each vehicle records all withdrawal of oil and gasoline. Copies of each department's fully detailed and costed work orders are printed out at the end of each month and furnished to the department or agency being billed as support for a journal voucher charge against the department's budget.

All County owned automobiles are purchased, prepared for use and disposed of by the Fleet Management division. The allowable cost of affecting these purchases has been allocated to user departments at the rate of \$350 per vehicle. Most general-funded departments are in Fleet Management's replacement program. Under this program, vehicles are purchased by the division and leased to customer departments for a straight-line depreciation fee and a fixed monthly maintenance fee based on the life expectancy and usage of the vehicles. Fuel for these vehicles is a direct charge. All other departments/vehicles not in the replacement program are directly charged "fee for service".

The costs of providing service station and vehicle maintenance services are considered allowable and accordingly have been allocated separately based on the total actual charges made during the year.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget unit 001-1050-8451 - Fleet Administration	\$	442,969	
Budget unit 001-1050-8452 - Shuttle		145,080	
Intra & Inter-fund Reimbursement Added Back		4,316,330	
Less - Non-Recoverable Liability (#6261)		(2,850)	
Less - Equipment Purchased (#7531)		(7,500)	
Less - Construction in progress (#7551)		(64,547)	
Less - Operating Transfer Out (#7614)		(33,653)	
			\$ 4,795,829

EXTERNAL OVERHEADS

Building Depreciation		4,807	
Equipment Depreciation		436,528	
Annual Financial Audit		576	
			441,911

REVENUES RECEIVED

TOTAL DIRECT COSTS

(47,239)
\$ 5,190,502

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FLEET ADMINISTRATION

Functional Analysis

	Department Administration	Vehicle Maintenance	Service Station	Total Department
ACTUAL EXPENDITURES				
Salaries and Wages	\$ 200,715	\$ 877,727	\$ 42,443	\$ 1,120,884
Employee Benefits	108,309	473,634	22,903	604,846
Services and Supplies	552,885	1,081,873	1,435,341	3,070,099
Total Direct Costs	<u>\$ 861,908</u>	<u>\$ 2,433,234</u>	<u>\$ 1,500,687</u>	<u>\$ 4,795,829</u>
EXTERNAL OVERHEADS				
Building Depreciation	48	2,019	2,740	4,807
Equipment Depreciation	407,145	-	29,383	436,528
Annual Financial Audit	576	-	-	576
Total External Overheads	<u>\$ 407,769</u>	<u>\$ 2,019</u>	<u>\$ 32,123</u>	<u>\$ 441,911</u>
Total Functional Costs	1,269,678	2,435,253	1,532,810	5,237,740
REVENUES RECEIVED				
	(47,239)	-	-	(47,239)
Eliminate Unallowable Costs	-	-	-	-
Allocate Department Administration	<u>(1,222,439)</u>	<u>1,166,054</u>	<u>56,385</u>	<u>-</u>
TOTAL COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 3,601,306</u>	<u>\$ 1,589,196</u>	<u>\$ 5,190,502</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FLEET ADMINISTRATION

Allocation of Costs I - Maintenance and Repairs

Allocation Base	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base				*	
SERVICE DEPARTMENTS					
Administrative Management:					
County Administrative Office & ILA	\$ 60,742	\$ 70,966	\$ 60,742	\$	10,224
Contracts & Purchasing	2,693	3,147	2,693		453
Fleet Administration	81,815	95,586	81,815		13,771
Human Resources	312	364	312		52
Information Technology Service Departments:					
ITD (Information Technology)	56,491	66,000	56,491		9,509
Resource Management Service Departments:					
Facilities & Facilities Maintenance Projects	66,819	78,066	66,819		11,247
Resource Management Agency	2,398	2,801	2,398		404
Other Service Departments:					
Auditor-Controller	809	945	809		136
Treasurer-Tax Collector	1,163	1,358	1,163		196
County Counsel	1,107	1,293	1,107		186
Total Service Departments	\$ 274,349	\$ 320,529	\$ 274,349	\$	46,180
OPERATING DEPARTMENTS					
Board of Supervisors	203	238	203	\$ 8	\$ 42
Office of Emergency Services	3,779	4,415	3,779	142	778
Office of Community Engagement & Strategic Advocacy	529	618	529	20	109
Economic Development Administration	729	852	729	27	150
Assessor	8,682	10,144	8,682	327	1,789
Clerk/Recorder	295	345	295	11	61
Elections	5,580	6,519	5,580	210	1,150
Emergency Communications	369	431	369	14	76
District Attorney	90,151	105,326	90,151	3,397	18,572
Child Support Services	12,193	14,246	12,193	460	2,512
Public Defender	9,280	10,842	9,280	350	1,912
Coroner	26,485	30,943	26,485	998	5,456
Sheriff's Correctional Division	80,101	93,583	80,101	3,019	16,501
Sheriff	687,705	803,463	687,705	25,916	141,674
Juvenile Hall	58,078	67,853	58,078	2,189	11,965
Probation	52,423	61,247	52,423	1,976	10,800
Agricultural Commissioner	158,651	185,356	158,651	5,979	32,684
Building Services	32,764	38,279	32,764	1,235	6,750
Planning	3,750	4,381	3,750	141	773
Environmental Services	4,720	5,514	4,720	178	972
Emergency Medical Services	3,824	4,468	3,824	144	788
Environmental Health	56,430	65,929	56,430	2,127	11,625

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FLEET ADMINISTRATION

Allocation of Costs I - Maintenance and Repairs

OPERATING DEPARTMENTS (Continued)

Public Guardian/Administrator	\$ 1,512	\$ 1,767	\$ 1,512	\$ 255	\$ 57	\$ 311
Children's Medical Services	1,440	1,682	1,440	242	54	297
Public Health & Health Administration	31,435	36,726	31,435	5,291	1,185	6,476
Animal Services	26,879	31,403	26,879	4,524	1,013	5,537
Military & Veterans' Services	15,565	18,185	15,565	2,620	587	3,207
Social Services	172,278	201,276	172,278	28,999	6,492	35,491
Agricultural Cooperative Extension	21,125	24,680	21,125	3,556	796	4,352
Parks	117,173	136,896	117,173	19,723	4,416	24,139
Total Operating Departments	\$ 1,684,127	\$ 1,967,608	\$ 1,684,127	\$ 283,481	\$ 63,466	\$ 346,946
NON-GENERAL FUND						
Roads & Bridges - Construction Projects	\$ 67,546	\$ 78,916	\$ 67,546	\$ 11,370	\$ 2,545	\$ 13,915
Roads & Bridges - Maintenance	722,468	844,078	722,468	121,609	27,226	148,835
County Library	55,495	64,836	55,495	9,341	2,091	11,433
Office for Employment Training/WIB	6,853	8,006	6,853	1,154	258	1,412
Behavioral Health	149,984	175,230	149,984	25,246	5,652	30,898
Water Resources Agency	2,199	2,569	2,199	370	83	453
Natividad Medical Center	9,897	11,563	9,897	1,666	373	2,039
Resort at Nacimiento Lake	2,133	2,492	2,133	359	80	439
Resort at San Antonio Lake	13,094	15,298	13,094	2,204	493	2,697
Lake Events & Administration	4,169	4,871	4,169	702	157	859
All Others	90,138	105,311	90,138	15,173	3,397	18,569
Total Non-General Fund	\$ 1,123,977	\$ 1,313,170	\$ 1,123,977	\$ 189,193	\$ 42,357	\$ 231,550
Total	\$ 3,082,453	\$ 3,601,306	\$ 3,082,453	\$ 518,853	\$ 105,822	\$ 578,496

* This allocation is based on the total first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FLEET ADMINISTRATION

Allocation of Costs II - Service Station

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base					*	
SERVICE DEPARTMENTS						
Administrative Management:						
County Administrative Office & ILA	\$ 80,452	\$ 89,662	\$ 80,452	\$ 9,210		
Contracts & Purchasing	1,204	1,342	1,204	138		
Fleet Administration	12,797	14,262	12,797	1,465		
Information Technology Service Departments:						
ITD (Information Technology)	21,073	23,485	21,073	2,412		
Resource Management Service Departments:						
Architectural Services / Capital Projects	111,625	124,404	111,625	12,779		
Facilities & Facilities Maintenance Projects	38,495	42,902	38,495	4,407		
Resource Management Agency	904	1,007	904	103		
Other Service Departments:						
Treasurer-Tax Collector	88	98	88	10		
Total Service Departments	\$ 266,638	\$ 297,162	\$ 266,638	\$ 30,524		
OPERATING DEPARTMENTS						
Office of Emergency Services	1,467	1,635	1,467	168	\$ 53	\$ 221
Economic Development Administration	65	72	65	7	2	10
Assessor	3,519	3,922	3,519	403	127	529
Elections	2,212	2,465	2,212	253	80	333
District Attorney	52,846	58,895	52,846	6,050	1,900	7,949
Child Support Services	3,176	3,540	3,176	364	114	478
Public Defender	2,289	2,551	2,289	262	82	344
Coroner	13,343	14,870	13,343	1,527	480	2,007
Sheriff's Correctional Division	41,174	45,887	41,174	4,714	1,480	6,194
Sheriff	384,499	428,516	384,499	44,017	13,822	57,839
Juvenile Hall	37,585	41,887	37,585	4,303	1,351	5,654
Probation	30,579	34,080	30,579	3,501	1,099	4,600
Agricultural Commissioner	81,069	90,349	81,069	9,281	2,914	12,195
Building Services	14,555	16,222	14,555	1,666	523	2,190
Planning	1,931	2,152	1,931	221	69	290
Environmental Services	2,183	2,433	2,183	250	78	328
Emergency Medical Services	655	730	655	75	24	99
Environmental Health	28,912	32,222	28,912	3,310	1,039	4,349
Public Guardian/Administrator	1,075	1,198	1,075	123	39	162
Children's Medical Services	884	985	884	101	32	133
Public Health & Health Administration	11,829	13,183	11,829	1,354	425	1,779
Animal Services	13,223	14,737	13,223	1,514	475	1,989
Military & Veterans' Services	8,756	9,759	8,756	1,002	315	1,317
Social Services	78,907	87,940	78,907	9,033	2,837	11,870
Agricultural Cooperative Ext.	13,975	15,575	13,975	1,600	502	2,102
Parks	37,882	42,218	37,882	4,337	1,362	5,698
Total Operating Departments	\$ 868,590	\$ 968,025	\$ 868,590	\$ 99,435	\$ 31,224	\$ 130,659

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FLEET MANAGEMENT

Allocation of Costs II - Service Station

	<u>Allocation Base</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
NON-GENERAL FUND						
Roads & Bridges - Construction Projects	27,821	31,006	27,821	3,185	1,000	4,185
Roads & Bridges - Maintenance	112,049	124,876	112,049	12,827	4,028	16,855
County Library	11,277	12,568	11,277	1,291	405	1,696
Office for Employment Training/WIB	4,212	4,694	4,212	482	151	634
Behavioral Health	61,767	68,838	61,767	7,071	2,220	9,291
Water Resources Agency	35,255	39,291	35,255	4,036	1,267	5,303
Natividad Medical Center	1,689	1,883	1,689	193	61	254
Resort at Nacimiento Lake	1,353	1,508	1,353	155	49	204
Resort at San Antonio Lake	9,354	10,425	9,354	1,071	336	1,407
North Shore Lake San Antonio	1,753	1,953	1,753	201	63	264
South Shore Lake San Antonio	2,645	2,948	2,645	303	95	398
Lake Events & Administration	3,767	4,199	3,767	431	135	567
All Others	17,784	19,819	17,784	2,036	639	2,675
Total Non-General Fund	<u>\$ 290,726</u>	<u>\$ 324,008</u>	<u>\$ 290,726</u>	<u>\$ 33,282</u>	<u>\$ 10,451</u>	<u>\$ 43,733</u>
Total	<u>\$ 1,425,954</u>	<u>\$ 1,589,196</u>	<u>\$ 1,425,954</u>	<u>\$ 163,242</u>	<u>\$ 41,675</u>	<u>\$ 174,392</u>
Grand Total	<u>\$ 4,508,406</u>	<u>\$ 5,190,502</u>	<u>\$ 4,508,406</u>	<u>\$ 682,095</u>	<u>\$ 147,497</u>	<u>\$ 752,889</u>

* This allocation is based on the total first allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

HUMAN RESOURCES & BENEFITS

Explanatory Narrative

The Human Resources (HR) department is responsible for administering personnel policies and procedures established by the Board of Supervisors and for the County's compliance with personnel related State and Federal laws and regulation. In addition, the HR department is responsible for the administration of County benefits and the Learning and Organizational Development programs.

The HR department is split into four units: Employee Relations, Human Resources, Training and Benefits. These four units are responsible for policy development and administration in the major functional areas of: recruitment and selection, classification and compensation plan maintenance, disciplinary practices, labor contract negotiations and maintenance, health insurance, dental insurance, vision insurance, unemployment insurance, short and long term disability plans, and the County Employee Assistance Plan. In addition, the training unit develops, implements and maintains training programs to meet organizational goals aligned with the Board of Supervisor's strategic initiatives and objectives.

Human Resources and Benefits costs have been allocated on the average number of employees in each department.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 001-1060-8401 - HR - Labor & Employee Relations	\$	479,224	
Budget Unit 001-1060-8402 - HR - Employment & Information System		1,260,028	
Budget Unit 001-1060-8403 - HR - Learning & Organizational Development		2,492	
Budget Unit 001-1060-8404 - HR - Employee Benefits		718,652	
Budget Unit 001-1060-8445 - HR - Administration		323,845	
Intra & Inter-fund Reimbursement Added Back		884,481	
Less - Non-Recoverable Liability (#6261)		(4,394)	
Less - Taxes and Assessments - (#7121)		(859)	
Less - Operating Transfers Out - (#7614)		(24,260)	
		<u> </u>	\$ 3,639,209

EXTERNAL OVERHEADS

Building Depreciation		183,942	
Equipment Depreciation		1,607	
Annual Financial Audit		428	
		<u> </u>	185,977
			(28)

REVENUES RECEIVED

NET COSTS FOR FIRST ALLOCATION			<u><u> </u></u>	<u><u>\$ 3,825,158</u></u>
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COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

HUMAN RESOURCES & BENEFITS

Functional Analysis of Costs

	<u>Administration</u>	<u>Human Resources Personnel</u>	<u>Employee Benefits</u>	<u>Employee Relations</u>	<u>Training</u>	<u>Direct Identified</u>	<u>Total Department</u>
ACTUAL EXPENDITURES							
Salaries and Wages	\$ 121,440	\$ 742,274	\$ 453,795	\$ 300,300	\$ 419,473	\$ 162,570	\$ 2,199,852
Employee Benefits *	88,456	394,836	255,773	124,465	162,690	6,413	1,032,633
Services and Supplies	44,261	193,258	46,880	54,102	68,222	-	406,723
Total Direct Costs	<u>\$ 254,157</u>	<u>\$ 1,330,367</u>	<u>\$ 756,448</u>	<u>\$ 478,868</u>	<u>\$ 650,385</u>	<u>\$ 168,984</u>	<u>\$ 3,639,209</u>
EXTERNAL OVERHEADS							
Building Depreciation *	10,154	62,066	37,944	25,110	35,074	13,593	183,942
Equipment Depreciation *	89	542	332	219	306	119	1,607
Annual Financial Audit	24	145	88	58	82	32	428
Total External Overheads	<u>\$ 10,267</u>	<u>\$ 62,752</u>	<u>\$ 38,364</u>	<u>\$ 25,388</u>	<u>\$ 35,463</u>	<u>\$ 13,744</u>	<u>\$ 185,977</u>
Total Department Costs	264,423	1,393,120	794,813	504,255	685,847	182,727	3,825,186
REVENUE RECEIVED	(28)	-	-	-	-	-	(28)
Allocate Clerical Support *	<u>(264,395)</u>	<u>94,425</u>	<u>57,727</u>	<u>38,201</u>	<u>53,361</u>	<u>20,681</u>	<u>0</u>
NET FUNCTIONAL COSTS	-	1,487,545	852,540	542,457	739,209	203,408	3,825,158
Eliminate Unallowable Functions	-	-	-	-	-	-	-
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 1,487,545</u>	<u>\$ 852,540</u>	<u>\$ 542,457</u>	<u>\$ 739,209</u>	<u>\$ 203,408</u>	<u>\$ 3,825,158</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

HUMAN RESOURCES & BENEFITS

Allocation of Costs - Analysis & Support / Personnel & Training

Allocation Base	Number of Employees	Employee Benefits/ Employee Relations and HR Personnel	Training/Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	Allocation Base	Base #1					*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	20.00	\$ 11,733	\$ 3,009	\$ 14,741	\$ 2,508	\$ 12,233		
Contracts & Purchasing	8.75	5,133	1,316	6,449	924	5,525		
Fleet Administration	18.75	10,999	2,821	13,820	2,508	11,312		
Human Resources	29.00	17,012	4,363	21,375	3,696	17,679		
Equal Opportunity Office	4.50	2,640	677	3,317	6,245	(2,928)		
Information Technology Service Departments:								
ITD (Information Technology)	99.25	58,223	14,931	73,154	14,256	58,898		
Resource Management Service Departments:								
Facilities & Facilities Maintenance Projects	32.75	19,212	4,927	24,139	4,554	19,585		
Resource Management Agency	57.75	33,878	8,688	42,565	7,788	34,777		
Other Service Departments:								
Auditor-Controller	51.00	29,918	7,672	37,590	5,808	31,782		
Enterprise Resource Project	-	-	203,408	203,408	232,063	(28,655)		
Treasurer-Tax Collector	17.25	10,119	2,595	12,714	2,640	10,074		
Revenue Division	22.50	13,199	3,385	16,584	3,564	13,020		
County Counsel	33.50	19,652	5,040	24,692	4,409	20,283		
Risk Management	5.75	3,373	865	4,238	1,056	3,182		
Total Service Departments	400.75	\$ 235,091	\$ 263,695	\$ 498,786	\$ 292,019	\$ 206,768		
OPERATING DEPARTMENTS								
Board of Supervisors	21.00	12,319	3,159	15,478	2,640	12,838	\$ 1,419	\$ 14,258
Office of Emergency Services	5.00	2,933	752	3,685	660	3,025	338	3,363
Office of Community Engagement & Strategic Advocacy	3.00	1,760	451	2,211	396	1,815	203	2,018
Economic Development Administration	8.25	4,840	1,241	6,081	1,056	5,025	558	5,582
Assessor	51.00	29,918	7,672	37,590	6,600	30,990	3,447	34,437
Clerk/Recorder	14.00	8,213	2,106	10,319	1,980	8,339	946	9,285
Clerk of the Board	5.00	2,933	752	3,685	660	3,025	338	3,363
Elections	11.75	6,893	1,768	8,661	1,584	7,077	794	7,871
Emergency Communications	64.75	37,984	9,741	47,725	8,844	38,881	4,376	43,257
District Attorney	134.00	78,608	20,159	98,767	18,876	79,891	9,057	88,948
Child Support Services	97.50	57,196	14,668	71,864	14,520	57,344	6,590	63,934
Public Defender	46.75	27,425	7,033	34,458	6,270	28,188	3,160	31,348
Coroner	7.50	4,400	1,128	5,528	990	4,538	507	5,045
Sheriff's Correctional Division	224.75	131,845	33,811	165,655	28,380	137,275	15,191	152,466
Sheriff	196.75	115,419	29,598	145,017	29,040	115,977	13,298	129,276
Juvenile Hall	136.75	80,221	20,572	100,794	19,140	81,654	9,243	90,896
Probation	143.75	84,328	21,625	105,953	19,800	86,153	9,716	95,869

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

HUMAN RESOURCES & BENEFITS

Allocation of Costs - Analysis & Support / Personnel & Training

	Number of Employees	Analysis & Support/ Employee Benefits/ Employee Relations and Personnel	Training/Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Agricultural Commissioner	60.25	\$ 35,344	\$ 9,064	\$ 44,408	\$ 8,976	\$ 35,432	\$ 4,072	\$ 39,504
Produce Inspection	4.50	2,640	677	3,317	2,508	809	304	1,113
Building Services	19.75	11,586	2,971	14,557	3,168	11,389	1,335	12,724
Planning	22.50	13,199	3,385	16,584	3,036	13,548	1,521	15,069
Environmental Services	7.25	4,253	1,091	5,344	1,056	4,288	490	4,778
Primary Health Care	227.25	133,311	34,187	167,498	34,918	132,580	15,360	147,940
Emergency Medical Services	4.75	2,786	715	3,501	792	2,709	321	3,030
Environmental Health	56.25	32,998	8,462	41,460	7,788	33,672	3,802	37,474
Public Guardian/Administrator	8.75	5,133	1,316	6,449	1,320	5,129	591	5,721
Children's Medical Services	48.50	28,451	7,296	35,748	6,996	28,752	3,278	32,030
Public Health & Health Administration	167.25	98,113	25,161	123,274	22,902	100,372	11,304	111,676
Animal Services	16.50	9,679	2,482	12,162	1,881	10,281	1,115	11,396
Military & Veterans' Services	7.75	4,546	1,166	5,712	924	4,788	524	5,312
Social Services	780.75	458,009	117,453	575,463	112,068	463,395	52,770	516,165
Area Agency on Aging	3.00	1,760	451	2,211	-	2,211	203	2,414
Agricultural Cooperative Extension	5.00	2,933	752	3,685	528	3,157	338	3,495
Parks	34.75	20,385	5,228	25,613	4,884	20,729	2,349	23,078
Total Operating Departments	2,646.25	\$ 1,552,363	\$ 398,093	\$ 1,950,457	\$ 375,181	\$ 1,575,276	\$ 178,858	\$ 1,754,134
NON-GENERAL FUND								
Roads & Bridges - Construction Projects	30.25	17,745	4,551	22,296	5,016	17,280	2,045	19,325
Roads & Bridges - Maintenance	58.25	34,171	8,763	42,934	9,768	33,166	3,937	37,103
County Library	94.75	55,583	14,254	69,837	8,712	61,125	6,404	67,529
IHHS PA-Administration	3.00	1,760	451	2,211	-	2,211	203	2,414
Office for Employment Training/WIB	41.50	24,345	6,243	30,588	4,884	25,704	2,805	28,509
Community Action Partnership	1.00	587	150	737	-	737	68	805
Behavioral Health	357.00	209,426	53,706	263,132	44,258	218,874	24,129	243,003
Water Resources Agency	36.00	21,119	5,416	26,534	6,732	19,802	2,433	22,236
Natividad Medical Center	1,206.25	707,619	181,464	889,084	133,951	755,133	81,529	836,662
Resort at Nacimiento Lake	14.50	8,506	2,181	10,687	-	10,687	980	11,667
Resort at San Antonio Lake	0.25	147	38	184	-	184	17	201
North Shore Lake San Antonio	1.00	587	150	737	-	737	68	805
South Shore Lake San Antonio	3.75	2,200	564	2,764	-	2,764	253	3,018
Lake Events & Administration	8.00	4,693	1,203	5,897	2,244	3,653	541	4,194
All Others	11.25	6,600	1,692	8,292	1,716	6,576	760	7,336
Total Non-General Fund	1,866.75	\$ 1,095,087	\$ 280,828	\$ 1,375,915	\$ 217,281	\$ 1,158,633	\$ 126,172	\$ 1,284,805
Total	4,913.75	\$ 2,882,541	\$ 942,616	\$ 3,825,158	\$ 884,481	\$ 2,940,677	\$ 305,030	\$ 3,038,939

* This allocation is based on the total first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

EQUAL OPPORTUNITY OFFICE

Explanatory Narrative

The Equal Opportunity Office enforces federal, state, and local laws, regulations and policies relating to the American with Disability Act (ADA), contract compliance, Equal Opportunity and Affirmative Action. The Equal Opportunity Officer serves as the Disadvantaged Business Enterprise Officer. This office also investigates and resolves complaints of discrimination and acts in an advisory capacity to County managers and employees. In addition, the Equal Opportunity Office provides training to County employees, contractors and commissions on the County's discrimination complaint and procedures, equal employment opportunity and affirmative action issues.

Equal Opportunity Office costs have been allocated on the average number of employees in each department.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 001-1080-8066 - Equal Opportunity Office	\$	792,199	
Less - Non-Recoverable Liability (#6261)		(554)	
Less - Taxes and Assessments (#7121)		(88)	
Less - Operating Transfer Out (#7614)		(4,941)	
		<u> </u>	\$ 786,616

EXTERNAL OVERHEADS

Building Depreciation		11,334	
Annual Financial Audit		93	11,427
		<u> </u>	<u> </u>

REVENUES RECEIVED

			<u> </u>
NET COSTS FOR FIRST ALLOCATION	\$		<u>798,037</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

EQUAL OPPORTUNITY OFFICE

Allocation of Costs				
	<u>Allocation Base</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
	(1)		(2)	
Allocation Base	(1)			
SERVICE DEPARTMENTS				
Administrative Management:				
County Administrative Office & ILA	20.00	\$ 3,252		
Contracts & Purchasing	8.75	1,423		
Fleet Administration	18.75	3,048		
Human Resources	29.00	4,715		
Equal Opportunity Office	4.50	732		
Information Technology Service Departments:				
ITD (Information Technology)	99.25	16,136		
Resource Management Service Departments:				
Facilities & Facilities Maintenance Projects	32.75	5,325		
Resource Management Agency	57.75	9,389		
Other Service Departments:				
Auditor-Controller	51.00	8,292		
Treasurer-Tax Collector	17.25	2,805		
Revenue Division	22.50	3,658		
County Counsel	33.50	5,447		
Risk Management	5.75	935		
Total Service Departments	<u>400.75</u>	<u>\$ 65,155</u>		
OPERATING DEPARTMENTS				
Board of Supervisors	21.00	3,414	\$ 665	\$ 4,079
Office of Emergency Services	5.00	813	158	971
Office of Community Engagement & Strategic Advocacy	3.00	488	95	583
Economic Development Administration	8.25	1,341	261	1,603
Assessor	51.00	8,292	1,615	9,906
Clerk/Recorder	14.00	2,276	443	2,719
Clerk of the Board	5.00	813	158	971
Elections	11.75	1,910	372	2,282
Emergency Communications	64.75	10,527	2,050	12,577
District Attorney	134.00	21,786	4,243	26,029
Child Support Services	97.50	15,852	3,087	18,939
Public Defender	46.75	7,601	1,480	9,081
Coroner	7.50	1,219	237	1,457
Sheriff's Correctional Division	224.75	36,540	7,116	43,657
Sheriff	196.75	31,988	6,230	38,218
Juvenile Hall	136.75	22,233	4,330	26,563
Probation	143.75	23,371	4,551	27,923
Agricultural Commissioner	60.25	9,796	1,908	11,703
Produce Inspection	4.50	732	142	874
Building Services	19.75	3,211	625	3,836
Planning	22.50	3,658	712	4,371

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

EQUAL OPPORTUNITY OFFICE

	Allocation Base	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)				
Environmental Services	7.25	\$ 1,179	\$ 230	\$ 1,408
Primary Health Care	227.25	36,947	7,195	44,142
Emergency Medical Services	4.75	772	150	923
Environmental Health	56.25	9,145	1,781	10,926
Public Guardian/Administrator	8.75	1,423	277	1,700
Children's Medical Services	48.50	7,885	1,536	9,421
Public Health & Health Administration	167.25	27,192	5,296	32,487
Animal Services	16.50	2,683	522	3,205
Military & Veterans' Services	7.75	1,260	245	1,505
Social Services	780.75	126,936	24,720	151,657
Area Agency on Aging	3.00	488	95	583
Agricultural Cooperative Extension	5.00	813	158	971
Parks	34.75	5,650	1,100	6,750
Total Operating Departments	2,646.25	\$ 430,235	\$ 83,786	\$ 514,021
NON-GENERAL FUND				
Roads & Bridges - Construction Projects	30.25	4,918	958	5,876
Roads & Bridges - Maintenance	58.25	9,470	1,844	11,315
County Library	94.75	15,405	3,000	18,405
IHSS PA - Administration	3.00	488	95	583
Office for Employment Training/WIB	41.50	6,747	1,314	8,061
Community Action Partnership	1.00	163	32	194
Behavioral Health	357.00	58,042	11,303	69,345
Water Resources Agency	36.00	5,853	1,140	6,993
Natividad Medical Center	1,206.25	196,115	38,193	234,308
Resort at Nacimiento Lake	14.50	2,357	459	2,817
North Shore Lake San Antonio	1.00	163	32	194
South Shore Lake San Antonio	3.75	610	119	728
Lake Events & Administration	3.75	610	119	728
All Others	10.50	1,707	332	2,040
Total Non-General Fund	1,861.50	\$ 302,648	\$ 58,939	\$ 361,587
Total	4,908.50	\$ 798,037	\$ 142,725	\$ 875,608

Notes:

- (1) Allocated on the basis of the number of employees.
- (2) This allocation is based on the first net allocation to operating and non-general County departments. Refer to exhibit H for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

INFORMATION TECHNOLOGY (ITD)

Explanatory Narrative

The Information Technology Division provides for planning, acquisition, deployment, operation, support, and maintenance of the County's information, communications and network systems applications and infrastructure to meet needs of internal County Departments and external agencies local agencies. Costs are accumulated separately for central computer operations, systems design, programming, personal computer support, equipment maintenance, infrastructure and enterprise operations. Each of these categories is costed separately and an itemized billing, including a complete breakdown are broken out not only by each fee type, but also by specific project, direct charge breakout as directed by the customer with full detail support of labor supplied and is presented to each user department each month. These billings are adjusted to remove the effect of any sizable "pass through" billings for services provided by outside contractors. Estimation is determined by current as well as historical information and customer input. Each rate falls under what is known as a cost center. Costs that do not have a specific cost center to which an expense belongs are recorded under a separate cost center that is called "Overhead."

Central Computer Operations

Computer usage is charged to batch jobs based on the number of CPU seconds used. The rate applied varies based on increased CPU capacity or other hardware enhancements. Batch costs are budgeted yearly for each user department based on prior year usage and expected changes such as the addition of new systems.

Systems Design and Programming

Labor costs are computed via the ServiceNow application. Rates are calculated based on cost center allocation divided by the quantity of requested budget hours. The cost of non-chargeable time and administrative time are accumulated and allocated to each of the cost centers. Employee wage rates are revised whenever new pay scales take effect.

Personal Computer Support

Personal computer support, including equipment installation and maintenance is provided by information Technology employees. The cost of these services is charged out to benefiting departments based on the number of technician man-hours. The rate is determined based on the total cost to maintain the devices divided by the quantity of maintained budgeted devices.

Equipment Maintenance

Terminal, personal computer and other equipment maintenance contracts negotiated by and charged initially to information technology are re-billed monthly to the departments utilizing the equipment.

Infrastructure

The Infrastructure Division of the Department of Information Technology provides for the planning, acquisition, deployment, operation support and maintenance of the County's communication systems and networks. Included in the services are telephone systems, voice mail, mobile radio and emergency communication systems, microwave facilities, Countywide Area/Local Area Networks (WAN/LAN) and Institutional Network (I-Net).

Monthly charges for telephone equipment, maintenance and long distance calls (via AT&T) are made to each user department and agency based on information supplied by an NEC billing computer integral to with the County's switching system. Costs for radio maintenance are accumulated using the ServiceNow application which records the parts and technician time used for each piece of equipment serviced. Site fees are computed based on cost for each site location and costed out to the benefiting department. Generally, only outside agencies receive actual bills for radio services.

Enterprise Operations

The Enterprise Operations Division of the Information Technology Department provides storage and retrieval of hard copy and original documents on behalf of the County departments and also provides secure document destruction services to the same clients. The Records Retention Center, under the Enterprise Operations, operates a Records Management computer system which maintains information and details about the records being stored such as a description of the records, their owner, retention period, and exact location within the Center to promote manageability and access to the stored records. The costs of this division have been allocated on the basis of the number of boxes stored for each department and the number of storage bins picked up at county locations.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

INFORMATION TECHNOLOGY (ITD)

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 001-1930-8432 - IT - Administration	\$	936,954	
Budget Unit 001-1930-8433 - IT - Application		(525,916)	
Budget Unit 001-1930-8434 - IT - Customer Support		138,293	
Budget Unit 001-1930-8435 - IT - Enterprise Operations		(65,298)	
Budget Unit 001-1930-8436 - IT - Infrastructure		(1,542,860)	
Budget Unit 001-1930-8437 - IT - Security		(532,728)	
Budget Unit 001-1930-8439 - IT - ITD		1,645,936	
Intra & Inter-fund Reimbursement Added Back		20,850,190	
Add - Expenditure Transfers (#7302)		2,147,490	
Less - Non-Recoverable Liability (#6261)		(16,389)	
Less - Taxes & Assessments (#7121)		(111)	
Less - Equipment Purchased (#7531)		(88,491)	
Less - Construction In Progress (#7551)		(3,694,189)	
Less - Intangible Assets (#7562)		(97,400)	
Less - Operating Transfer Out (#7614)		(103,636)	\$ 19,051,846

EXTERNAL OVERHEADS

Building Depreciation		77,924	
Equipment Depreciation		381,384	
Annual Financial Audit		2,144	\$ 461,452

REVENUES RECEIVED

				(13,824)
TOTAL DIRECT COSTS				\$ 19,499,474

Functional Analysis of Costs

	Department Administration	Telephone Services	Radio Maintenance	Information Technology	Total Department
ACTUAL EXPENDITURES					
Salaries and Wages	\$ 1,295,263	\$ 715,504	\$ 512,340	\$ 6,321,377	\$ 8,844,484
Employee Benefits	474,178	258,600	200,257	2,662,520	3,595,555
Services and Supplies	206,416	1,239,003	669,437	4,496,951	6,611,807
Total Direct Costs	<u>\$ 1,975,857</u>	<u>\$ 2,213,106</u>	<u>\$ 1,382,034</u>	<u>\$ 13,480,849</u>	<u>\$ 19,051,846</u>
EXTERNAL OVERHEADS					
Building Use Allowance *	11,412	6,304	4,514	55,694	77,924
Equipment Use Allowance *	55,853	30,853	22,093	272,585	381,384
Annual Financial Audit	2,144	-	-	-	2,144
Total External Overheads	<u>\$ 69,409</u>	<u>\$ 37,157</u>	<u>\$ 26,607</u>	<u>\$ 328,279</u>	<u>\$ 461,452</u>
Total Functional Costs	2,045,266	2,250,264	1,408,641	13,809,128	19,513,298
REVENUE RECEIVED					
Allocate Department Administration*	(2,045,266)	193,847	138,805	1,712,614	-
TOTAL COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 2,444,111</u>	<u>\$ 1,533,621</u>	<u>\$ 15,521,742</u>	<u>\$ 19,499,474</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

INFORMATION TECHNOLOGY (ITD)

Allocation of Costs - Information Technology

Allocation Base	<u>Allocation Base</u>	<u>Information Technology</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Service Departments</u>	<u>Total Net Allocation</u>
	(1)						*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	\$ 135,670	\$ 124,496	\$ -	\$ 124,496	\$ 135,670	\$ (11,174)		
Contracts & Purchasing	45,684	41,922	-	41,922	45,684	(3,763)		
Fleet Administration	98,241	90,150	-	90,150	98,241	(8,091)		
Human Resources	133,313	122,334	-	122,334	133,313	(10,980)		
Equal Opportunity Office	32,266	29,609	-	29,609	32,266	(2,657)		
Information Technology Service Departments:								
ITD (Information Technology)	-	-	-	-	-	-		
Resource Management Service Departments:								
Architectural Service/Capital Projects	18,143	16,648	-	16,648	18,143	(1,494)		
Facilities & Facilities Maintenance Projects	99,411	91,223	-	91,223	99,411	(8,187)		
Resource Management Agency	292,359	268,280	-	268,280	292,359	(24,078)		
Other Service Departments:								
Auditor-Controller	311,159	285,532	-	285,532	311,159	(25,627)		
Enterprise Resource Project	51,918	47,642	-	47,642	51,918	(4,276)		
Treasurer-Tax Collector	139,093	127,637	-	127,637	139,093	(11,456)		
Revenue Division	133,572	122,571	-	122,571	133,572	(11,001)		
County Counsel	179,158	164,402	-	164,402	179,158	(14,755)		
Risk Management	44,070	40,440	-	40,440	44,070	(3,630)		
Total Service Departments	\$ 1,714,054	\$ 1,572,886	\$ -	\$ 1,572,886	\$ 1,714,054	\$ (141,168)		
OPERATING DEPARTMENTS								
Board of Supervisors	101,252	92,913	-	92,913	101,252	(8,339)	\$ 6,220	\$ (2,119)
Office of Emergency Services	156,700	143,794	-	143,794	156,700	(12,906)	9,627	(3,279)
Office of Community Engagement & Strategic Advocacy	6,275	5,758	-	5,758	6,275	(517)	386	(131)
Economic Development Administration	51,078	46,871	-	46,871	51,078	(4,207)	3,138	(1,069)
Assessor	227,382	208,655	-	208,655	227,382	(18,727)	13,969	(4,758)
Clerk/Recorder	259,441	238,074	-	238,074	259,441	(21,367)	15,939	(5,429)
Grand Jury	2,414	2,216	-	2,216	2,414	(199)	148	(51)
Clerk of the Board	78,018	71,593	-	71,593	78,018	(6,426)	4,793	(1,632)
Elections	135,718	124,541	-	124,541	135,718	(11,178)	8,338	(2,840)
Emergency Communications	860,554	789,679	(83,425)	706,255	777,129	(70,875)	47,283	(23,592)
District Attorney	807,184	740,705	-	740,705	807,184	(66,479)	49,589	(16,890)
Child Support Services	461,488	423,480	-	423,480	461,488	(38,008)	28,351	(9,656)
Public Defender	311,485	285,831	-	285,831	311,485	(25,654)	19,136	(6,518)
Coroner	20,010	18,362	-	18,362	20,010	(1,648)	1,229	(419)
Sheriff's Correctional Division	343,052	314,799	-	314,799	343,052	(28,254)	21,075	(7,178)
Sheriff	1,387,920	1,273,612	-	1,273,612	1,387,920	(114,308)	85,267	(29,041)
Juvenile Hall	206,402	189,403	-	189,403	206,402	(16,999)	12,680	(4,319)
Probation	736,256	675,619	-	675,619	736,256	(60,638)	45,232	(15,406)
Agricultural Commissioner	392,562	360,231	-	360,231	392,562	(32,331)	24,117	(8,214)
Produce Inspection	17,292	15,868	-	15,868	17,292	(1,424)	1,062	(362)
Building Services	188,097	172,605	-	172,605	188,097	(15,492)	11,556	(3,936)

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

INFORMATION TECHNOLOGY (ITD)

Allocation of Costs - Information Technology

	<u>Allocation Base</u>	<u>Information Technology</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)								
Planning	\$ 193,324	\$ 177,402	\$ -	\$ 177,402	\$ 193,324	\$ (15,922)	\$ 11,877	\$ (4,045)
Environmental Services	13,469	12,359	-	12,359	13,469	(1,109)	827	(282)
Primary Health Care	1,324,713	1,215,611	-	1,215,611	1,324,713	(109,102)	81,384	(27,719)
Emergency Medical Services	64,112	58,832	-	58,832	64,112	(5,280)	3,939	(1,342)
Environmental Health	312,736	286,979	-	286,979	312,736	(25,757)	19,213	(6,544)
Public Guardian/Administrator	54,683	50,180	-	50,180	54,683	(4,504)	3,359	(1,144)
Children's Medical Services	212,535	195,030	-	195,030	212,535	(17,504)	13,057	(4,447)
Public Health & Health Administration	908,489	833,667	-	833,667	908,489	(74,823)	55,813	(19,010)
Animal Services	81,457	74,748	-	74,748	81,457	(6,709)	5,004	(1,704)
Military & Veterans' Services	46,792	42,938	-	42,938	46,792	(3,854)	2,875	(979)
Social Services	4,823,630	4,426,360	-	4,426,360	4,823,630	(397,271)	296,339	(100,931)
Agricultural Cooperative Extension	34,987	32,106	-	32,106	34,987	(2,882)	2,149	(732)
Parks	113,884	104,504	-	104,504	113,884	(9,379)	6,996	(2,383)
Total Operating Departments	\$ 14,935,394	\$ 13,705,326	\$ (83,425)	\$ 13,621,901	\$ 14,851,969	\$ (1,230,068)	\$ 911,970	\$ (318,098)
NON-GENERAL FUND								
Roads & Bridges - Construction Projects	367,648	337,369	-	337,369	367,648	(30,279)	22,586	(7,693)
Roads & Bridges - Maintenance	42,013	38,553	-	38,553	42,013	(3,460)	2,581	(879)
County Library	767,315	704,120	-	704,120	767,315	(63,195)	47,140	(16,056)
Office for Employment Training/WB	269,062	246,902	-	246,902	269,062	(22,160)	16,530	(5,630)
Behavioral Health	1,638,259	1,503,333	-	1,503,333	1,638,259	(134,926)	100,646	(34,279)
Water Resources Agency	207,200	190,135	-	190,135	207,200	(17,065)	12,729	(4,336)
Emergency Communication - NGEN Radio Project	83,425	76,554	-	76,554	83,425	(6,871)	5,125	(1,746)
Natividad Medical Center	757,176	694,816	-	694,816	757,176	(62,360)	46,517	(15,843)
Resort at Nacimiento Lake	21,439	19,674	-	19,674	21,439	(1,766)	1,317	(449)
Resort at San Antonio Lake	1,460	1,340	-	1,340	1,460	(120)	90	(31)
Lake Events & Administration	26,619	24,426	-	24,426	26,619	(2,192)	1,635	(557)
All Others	418,510	384,042	-	384,042	418,510	(34,468)	25,711	(8,757)
Total Non-General Fund	\$ 4,600,125	\$ 4,221,262	\$ -	\$ 4,221,262	\$ 4,600,125	\$ (378,863)	\$ 282,608	\$ (96,255)
Total	\$ 21,249,573	\$ 19,499,474	\$ (83,425)	\$ 19,416,049	\$ 21,166,148	\$ (1,750,099)	\$ 1,194,578	\$ (414,353)
Grand Total	\$ 21,249,573	\$ 19,499,474	\$ (83,425)	\$ 19,416,049	\$ 21,166,148	\$ (1,750,099)	\$ 1,194,578	\$ (414,353)

Notes: (1) Allocated on the basis of direct charges.

* This allocation is based on the total first allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

ARCHITECTURAL SERVICES / CAPITAL PROJECTS

Explanatory Narrative

The Capital Projects Management Division operates under the direction of Resource Management Agency and is responsible for budgeting for larger maintenance projects, remodels, and new facilities. It was established for the purpose of providing an effective mechanism for assessing capital projects requirements and establishing a staffing unit for timely implementation of Board approved projects.

Capital Projects Management total expenditures have been allocated to departments based on assigned square footage for the Estimated Cost Plan. The department provides records to account for the time spent on capital improvement projects and allocates these costs based on projects and assigned square footage.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 001-3000-8173 - Architectural Services	\$	-	
Budget Unit 402-3000-8174 - Capital Projects Fund		2,786,545	
Budget Unit 404-3000-8174 - Facility Master Plan Implement		14,033,242	
Less - 402/404-3000-8174 - Operating Transfers Out (#7614)		<u>(1,224,171)</u>	\$ 15,595,616
Less - 402/404-3000-8174 - Transferred to External Overhead (Buildings)			<u>(14,188,395)</u> 1,407,221
EXTERNAL OVERHEADS			
Annual Financial Audit		<u>996</u>	996
REVENUES RECEIVED			<u>-</u>
TOTAL FUNCTIONAL COSTS			<u>\$ 1,408,216</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

ARCHITECTURAL SERVICES

Allowable Costs of County Buildings

County Owned Buildings		Allocation Base	Square Feet Allocated	First Allocation per		Square Foot
				Building	Net First Allocation	
4680A	Old Courthouse - East Wing	\$ 3,353,357	(1)	\$ 3,353,357	\$ 315,481	N/A
4690A	Old Courthouse - West Wing	3,353,357	(1)	3,353,357	315,481	N/A
4400	Juvenile Justice Complex - Design	1,523,148	(1)	1,523,148	143,297	N/A
3105	Monterey Courthouse - 1200 Aguajito Road	150,056	57,291	150,056	14,117	0.246411
2620	Ag Commissioner - King City	9,893	1,680	9,893	931	0.554000
4640	Administration - Government Center	495,486	136,500	495,486	46,615	0.341501
4350	Jail Housing Addition & Security Improvements	2,779,178	(1)	2,779,178	261,463	N/A
4430	Probation Renovation - Carpet & Paint	161,994	(1)	161,994	15,240	N/A
4440/4442	Schilling Place	2,715,231	(1)	2,715,231	255,447	N/A
0006	Energy Efficiency Measures	426,719	(1)	426,719	40,145	N/A
TOTAL COUNTY OWNED BUILDING ALLOWABLE COSTS		<u>\$ 14,968,419</u>		<u>\$ 14,968,419</u>	<u>\$ 1,408,216</u>	

Notes: (1) Single use occupancy.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

ARCHITECTURAL SERVICES

Allocation of Costs

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Direct Identified</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u> (2)	<u>Total Net Allocation</u>
SERVICE DEPARTMENTS										
Administrative Management:										
County Administrative Office										
Salinas	4640	6,825	0.341501	\$ 2,331	\$ 2,331	\$ -	\$ -	\$ 2,331		
Human Resources										
Salinas	4640	21,840	0.341501	7,458	7,458	-	-	7,458		
Equal Opportunity Office										
Salinas	4640	1,365	0.341501	466						
Monterey	3105	358	0.246411	88	554	-	-	554		
Information Technology										
Salinas	4640	4,095	0.341501	1,398	1,398	-	-	1,398		
Resource Management Agency										
Salinas	4640	31,395	0.341501	10,721	10,721	-	-	10,721		
Auditor-Controller										
Salinas	4640	10,920	0.341501	3,729	3,729	-	-	3,729		
Treasurer-Tax Collector										
Salinas	4640	13,650	0.341501	4,661	4,661	-	-	4,661		
County Counsel										
Salinas	4640	15,015	0.341501	5,128	5,128	-	-	5,128		
Total Service Departments				<u>\$ 35,982</u>	<u>\$ 35,982</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,982</u>		
OPERATING DEPARTMENTS										
Board of Supervisors										
Salinas	4640	9,555	0.341501	3,263						
Monterey	3105	1,839	0.246411	453	3,716	-	-	3,716	\$ 111	\$ 3,827
Assessor										
Salinas	4640	8,873	0.341501	3,030						
Monterey	3105	511	0.246411	126	3,156	-	-	3,156	95	3,251
Clerk/Recorder										
Salinas	4640	8,872	0.341501	3,030	3,030	-	-	3,030	91	3,121
Clerk of the Board										
Salinas	4640	4,095	0.341501	1,398	1,398	-	-	1,398	42	1,440
District Attorney										
Monterey	3105	7,845	0.246411	1,933	1,933	-	-	1,933	58	1,991
Public Defender										
Monterey	3105	336	0.246411	83	83	-	-	83	2	85
Sheriff's Correctional Division										
Salinas	4350	(1)	N/A	261,463	261,463	-	-	261,463	7,830	269,293
Sheriff										
Monterey	3105	6,518	0.246411	1,606	1,606	-	-	1,606	48	1,654
Juvenile Hall										
Salinas	4400	(1)	N/A	143,297	143,297	-	-	143,297	4,291	147,588
Probation										
Salinas	4350	(1)	N/A	15,240	15,240	-	-	15,240	456	15,697

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

ARCHITECTURAL SERVICES

Allocation of Costs

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Direct Identified</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
Agricultural Commissioner										
King City	2620	(1)	0.554000	931	931	-	-	931	28	959
Military & Veterans' Services										
Monterey	3105	984	0.246411	242	242	-	-	242	7	250
Total Operating Departments				\$ 436,095	\$ 436,095	\$ -	\$ -	\$ 436,095	\$ 13,060	\$ 449,156
NON-GENERAL FUND										
Superior Court of CA - Mo Co										
Monterey	3105	37,020	0.246411	9,122	9,122	-	-	9,122	273	9,395
All Others										
Monterey	3105	1,880	0.246411	463	463	-	-	463	14	477
All Others (Not Occupied)										
Salinas	0006	(1)	N/A	40,145						
Salinas	4440/4442	(1)	N/A	255,447						
Salinas	4680A	(1)	N/A	315,481						
Salinas	4690A	(1)	N/A	315,481	926,554	-	-	926,554	27,749	954,303
Total Non-General Fund				\$ 936,140	\$ 936,140	\$ -	\$ -	\$ 936,140	\$ 28,036	\$ 964,175
Total				\$ 1,408,216	\$ 1,408,216	\$ -	\$ -	\$ 1,408,216	\$ 41,096	\$ 1,413,331

Notes: (1) Single use occupancy; use total building cost.

(2) This allocation is based on the total first allocation to operating and non-general County departments.

Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Explanatory Narrative

The Facilities Management Division furnishes regular building maintenance, construction, repair and grounds-keeping services and administration of the county's safety programs to most County facilities except Parks, the Natividad Medical Center and certain leased buildings. In addition to these primary functions, this department absorbs utility charges where vendor billings for these costs pertain to more than one County department.

Direct costs for building maintenance and grounds-keeping are accumulated for each building by a computerized cost accounting system (WINCAM). Labor costs are input from weekly time cards maintained by each employee, service and supply invoices are similarly coded to individual buildings where applicable. Indirect salaries, benefits and material costs are allocated to individual buildings based on the direct labor charged to each building.

Schedule 13-3 summarizes the allocation of all Facilities Management costs by function to each County building. The total net allocation for each building is allocated on the basis of square footage to the County departments or other offices occupying the building. The total allocation for each department is the sum of individual allocations for each location.

This division is also responsible for mail services, such as the sorting, inserting and the automated discounted postage for outbound U.S. mail, United Parcel Service (UPS) shipments and performs inbound mail functions. The County Courier Service delivers all interdepartmental business mail and packages. The costs have been allocated based on the total charges made during the year.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 001-3000-8176 - FM - Administration	\$ 3,366,854	
Budget Unit 001-3000-8177 - FM - Courier	959	
Budget Unit 001-3000-8178 - FM - Mail	67	
Budget Unit 001-3000-8181 - FM - Grounds	485,274	
Budget Unit 001-3000-8182 - FM - Utilities	2,374,380	
Budget Unit 001-3000-8183 - FM - Real Property	420,266	
Budget Unit 401-3000-8184 - Facilities Maintenance Projects	5,034,245	
Intra & Inter-fund Reimbursement Added Back	974,410	
Less - Non-Recoverable Liability (#6261)	(4,750)	
Less - Taxes and Assessments (#7121)	(82,233)	
Less - Contributions and Grants (#7201)	(10,756)	12,558,714
Less - Operating Transfers Out (#7614)	<u>(47,729)</u>	12,510,985
Less - External Overhead - Equipment (401-8184)		(8,621)
Less - External Overhead - Buildings (401-8184)		(2,179,010)

EXTERNAL OVERHEADS

Building Depreciation	63,303	
Equipment Depreciation	583,525	
Annual Financial Audit	<u>1,329</u>	648,158
		(33,083)

REVENUES RECEIVED

TOTAL FUNCTIONAL COSTS		<u>\$ 10,938,429</u>
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COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Functional Analysis

	Department Admin	Maintenance	Facilities Projects Maintenance	Groundskeeping	Courier Charges	Mail Charges	Direct Identified	Total Department
ACTUAL EXPENDITURES								
Salaries and Wages	\$ 466,323	\$ 1,042,877	-	\$ 240,156	\$ 184,652	\$ 56,868	\$ -	\$ 1,990,877
Employee Benefits	238,689	533,800	-	122,925	94,515	29,108	-	1,019,037
Services and Supplies	-	4,025,635	2,833,547	62,507	92,986	123,669	175,097	7,313,441
Total Direct Costs	\$ 705,012	\$ 5,602,312	\$ 2,833,547	\$ 425,588	\$ 372,153	\$ 209,645	\$ 175,097	\$ 10,323,354
EXTERNAL OVERHEADS								
Building Depreciation	63,303	-	-	-	-	-	-	63,303
Equipment Depreciation	578,045	-	-	-	-	5,480	-	583,525
Annual Financial Audit	1,329	-	-	-	-	-	-	1,329
Total External Overheads	\$ 642,677	\$ -	\$ -	\$ -	\$ -	\$ 5,480	\$ -	\$ 648,158
REVENUES								
	(33,083)	-	-	-	-	-	-	(33,083)
Total Functional Costs	1,314,607	5,602,312	2,833,547	425,588	372,153	215,125	175,097	10,938,429
Allocate Department Administration *	(1,314,607)	899,262	-	207,084	159,224	49,037	-	0
NET COSTS FOR FIRST ALLOCATION	\$ -	\$ 6,501,575	\$ 2,833,547	\$ 632,672	\$ 531,377	\$ 264,162	\$ 175,097	\$ 10,938,429

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allowable Costs of County Buildings

<u>Building Numbers and Names</u>	Facilities Projects		Total First Allocation	Square Feet Allocated	-----First Allocation per-----	
	Maintenance	Management			Building	Square Foot
<u>County Owned Buildings:</u>						
1100-000 County Library - Big Sur	\$ 10,726	\$ -	\$ 10,726	816	\$ 16,075	19.700152
1400-000 Facilities (CW & HF Lanes) - Carmel Woods and Hatton Fields	9,378	-	9,378	(1)	14,055	N/A
1700-250 Other - Child & Family Resource Center	4,773	-	4,773	5,000	7,153	1.430658
1800-260 County Library - Castroville	111,624	-	111,624	12,850	167,298	13.019269
2300-375 County Library - Greenfield	22,521	-	22,521	7,489	33,754	4.507119
2310-162 Public Works - Greenfield Yard (Office)	250	-	250	620	374	0.603517
2320-000 Public Works - Greenfield Yard (Shop & Storage)	796	-	796	3,960	1,193	0.301213
2610-300 King City Courthouse - Various	50,917	1,894	52,811	12,497	79,151	6.333588
2620-151 Ag Commissioner - King City Office	13,479	-	13,479	1,680	20,201	12.024526
2622-000 Ag Commissioner - King City Shop & Storage	466	-	466	(1)	698	N/A
2630-000 Facilities Management - (25 ac. Leased to SVF)	506	-	506	(1)	758	N/A
2640-000 Sheriff - Gun Range (19 ac.) Bitterwater Road, KC	274	-	274	(1)	411	N/A
3002-000 Health - Behavioral Health (New) - Marina	2,629	-	2,629	(1)	3,941	N/A
3005-460c District Attorney Investigation - Modular General Office	26,128	8,851	34,980	1,200	52,426	43.688367
3010-460 Various - DSES/Planning/Building Services/BOS - Dist. 4	55,122	-	55,122	13,971	82,615	5.913289
3050-000 Public Works - Facilities (154 ac. Habitat)	7,753	-	7,753	(1)	11,619	N/A
3100-210 Various - Monterey Courthouse Annex	18,863	-	18,863	24,210	28,271	1.167729
3105-200 Various - Monterey Courthouse	603,892	38,389	642,282	57,291	962,627	16.802407
3110-290 Superior Court - Parking Structure - Monterey Courthouse	11,511	18,448	29,959	34,200	44,901	1.312907
3130-427 Telecommunications - Huckleberry Hill (Tower)	1,883	-	1,883	125	2,822	22.575302
4000-420 DSES - FS	21,015	-	21,015	5,520	31,496	5.705765
4015-437 Parks - Laguna Seca (43 bldgs.)	359	-	359	125	538	4.305282
4100-044 Public Defender - Modular #4 General Office	88,987	100,349	189,337	8,650	283,770	32.805818
4110-164 Public Works - San Miguel Canyon Road Yard	4,080	-	4,080	4,235	6,114	1.443776
4120-130 Vacant - Former Printing Services Office	14,415	-	14,415	5,446	21,604	3.966976
4130-060 Health - Administration	41,522	-	41,522	25,454	62,231	2.444844
4135-065 Health - Clinic	425	-	425	46,774	637	0.013618
4150-070 Emergency Communication/OES - Shared Building	64,739	-	64,739	16,396	97,028	5.917780
4210-080B Administration - Records Retention Center (RRC)	80	-	80	43,270	120	0.002768
4300-090 Purchasing - Surplus Furniture Storage (Former Juvenile Center)	5,325	-	5,325	16,460	7,981	0.484860
4350-100 Sheriff Correctional - Correctional Facility - Adult Detention	663,521	370,598	1,034,118	38,666	1,549,896	40.084219
4355-360 Sheriff Correctional - New Jail Adult Detention (360A-F)	106,392	1,578	107,970	167,289	161,821	0.967312
4360-365 Sheriff Correctional - Adult Rehabilitation	71,685	1,578	73,262	5,944	109,803	18.472897
4365-410 Sheriff/Coroner - Public Safety Building	392,202	-	392,202	85,125	587,817	6.905337
4370-410A Sheriff - Storage	535	-	535	4,288	803	0.187153
4380-030 Vacant - Old Jail	1,870	-	1,870	26,721	2,802	0.104862
4400-050B Juvenile - Juvenile Detention/Intake	29,332	-	29,332	34,899	43,962	1.259681
4420-050A Juvenile - Juvenile Center Wing D	3,717	-	3,717	(1)	5,572	N/A
4430-190 Probation - Probation Headquarters	4,554	11,262	15,815	16,003	23,704	1.481197
4440-000 Schilling Place - 1441 Schilling Place (North Bldg.)	25,115	-	25,115	108,633	37,642	0.346507
4442-000 Schilling Place - 1441 Schilling Place (South Bldg.)	34,746	-	34,746	87,025	52,075	0.598396
4444-000 Schilling Place - 1441 Schilling Place (Cafeteria)	2,053	-	2,053	6,700	3,077	0.459274
4446-000 Schilling Place - 1494 Schilling Place (Day Care)	7,052	39,709	46,761	4,500	70,083	15.574082
4447-000 Schilling Place - 1488 Schilling Place (Multi-Function Building)	37,328	-	37,328	87,207	55,946	0.641528

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allowable Costs of County Buildings

<u>Building Numbers and Names</u>		Facilities Projects		Total First Allocation	Square Feet Allocated	-----First Allocation per-----	
		Maintenance	Management			Building	Square Foot
<u>County Owned Buildings (Continued):</u>							
4450-150	Ag Commissioner/Ag Cooperative - General Office	\$ 10,588	\$ -	\$ 10,588	25,278	\$ 15,869	0.627799
4455-155	Ag Commissioner/Ag Cooperative - Conference Hall	4,646	-	4,646	8,949	6,963	0.778105
4610-370	Information Technology/Telecommunications	13,876	-	13,876	31,780	20,797	0.654391
4612-000	Telecommunications - Moffett Street (Tower)	187	-	187	200	280	1.400592
4630-455	Animal Services - Animal Shelter Leased from City	23,021	-	23,021	13,000	34,503	2.654111
4640-025	Various - Government Center	1,562,396	106,078	1,668,474	130,680	2,500,645	19.135635
4650-438	Parks - Manzanita Park (3 Buildings)	201	-	201	440	301	0.684934
4671-041	Human Resources Training Center Modular #1	36,600	12,992	49,592	9,420	74,327	7.890300
4672-042	District Attorney - Modular # 2	19,703	11,966	31,669	8,700	47,464	5.455637
4673-043	Various - Modular # 3 - DA/JA & Snack Bar	46,543	8,814	55,358	17,711	82,968	4.684543
4675-045	Construction Office M#5	370	-	370	7,440	555	0.074553
4680-010	East Wing - Courts	20,557	-	20,557	22,272	30,810	1.383345
4685-020	Superior Court - North Wing - Courts/Holding Cells	47,043	-	47,043	98,752	70,506	0.713971
4690-015	West Wing - Courts	15,030	-	15,030	50,526	22,526	0.445833
4710-160	Purchasing - Surplus Furniture Storage (Former PW's Office)	10,567	-	10,567	11,923	15,838	1.328364
4730-000	Facilities Management - Shop & Material Storage	28,487	-	28,487	27,155	42,695	1.572284
4800-110	Probation - Rancho Cielo/Juvenile Rehab	3,877	-	3,877	22,483	5,811	0.258467
4903-425H	Telecommunication - Tower & Equipment Bldg.	262	-	262	200	393	1.964951
4915-425G	Facilities Management - Grounds Greenhouse	134	-	134	412	201	0.488262
4905-000	Facilities Management - Natividad Creek	22	-	22	(1)	32	N/A
4920-399A-B	Facilities Management - Grounds Shop & Material Storage	103,628	-	103,628	1,420	155,314	109.376159
4922-399C	Facilities Management - Open Field Areas	39,620	-	39,620	(1)	59,381	N/A
4925-000	Facilities Management - Vietnam Veterans Memorial	3,447	-	3,447	(1)	5,166	N/A
4930-398A	Fleet Administration - Fuel Garage/Shop & Material Storage	4,049	-	4,049	2,016	6,069	3.010496
4935-398B	Fleet Administration - Fuel Island/Station	4,713	10,163	14,876	1,221	22,295	18.259700
4940-390	Fleet Administration - Bldg. A - General Office & Shop	16,587	178	16,766	12,157	25,128	2.066933
4945-391	Various - Bldg. B - General Office & Storage	8,420	-	8,420	12,100	12,620	1.042994
4950-392	Various - Bldg. C - General Office & Shop	798,527	106,749	905,276	20,100	1,356,793	67.502116
4955-393	Various - Bldg. D - General Office & Shop	4,743	-	4,743	14,400	7,108	0.493644
4960-394	Public Works - Bldg. E - General Office & Shop	5,080	31,593	36,673	12,100	54,964	4.542467
4965-395	Public Works - Bldg. F - Environmental Service & Bridge Maintenance	3,102	-	3,102	3,750	4,649	1.239751
4970-396	Public Works - Bldg. G - Parks Headquarters & General Office	4,397	-	4,397	2,880	6,590	2.288359
4975-397	Various - Bldg. H	3,942	-	3,942	7,320	5,907	0.807034
5005-051	Juvenile - Youth Center / Juvenile Detention	9,024	16,425	25,448	26,818	38,141	1.422209
5010-052	Juvenile - Youth Center (School)	253	-	253	5,400	379	0.070261
5220-000	Facilities (leased to SUHSD)	1,315	-	1,315	3,000	1,970	0.656812
5222-000	Facilities Management (Open Field Area by CCF)	4,027	-	4,027	(1)	6,035	N/A
5232-000	Facilities (Open field area by SSC)	31	-	31	(1)	46	N/A
5240-415	Coroner - Old County Cemetery	11,392	-	11,392	(1)	17,074	N/A
5250-000	Telecommunications - Mt. Toro Communications Lower Tower	4,799	-	4,799	500	7,192	14.384841
5255-426	Telecommunications - Mt. Toro Communications Upper Tower	2,559	-	2,559	500	3,835	7.669971
5270-047	Various - West Alisal & Cayuga Parking Lot	5,604	-	5,604	(1)	8,398	N/A
5305-163	Public Works - San Ardo Yard	2,230	-	2,230	1,931	3,342	1.730833

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allowable Costs of County Buildings

<u>Building Numbers and Names</u>		Facilities Projects		Total First	Square Feet	-----First Allocation per-----	
		Maintenance	Management			Allocation	Allocated
<u>County Owned Buildings (Continued):</u>							
5605-350	Social & Employment Services - Seaside District Office	\$ 40,642	\$ -	\$ 40,642	10,888	\$ 60,912	5.594410
5610-450	Primary Health - Broadway Health Center	33,377	49,265	82,642	4,500	123,861	27.524675
5905-075	Various - Porter Vallejo Mansion	38,165		38,165	9,624	57,200	5.943509
5910-076A	DSES - Pajaro Community Center	10,333	-	10,333	3,385	15,487	4.575304
5915-000	Various - Porter Vallejo Mansion - Water Tower	1,326	-	1,326	324	1,987	6.131923
6100-000	Public Works - (County Service Areas)	32,588	-	32,588	(1)	48,841	N/A
6300-000	Public Works - (Drainage Parcels)	175	-	175	(1)	263	N/A
6500-000	Facilities Management - (Open Space/Green Belt)	256	-	256	(1)	383	N/A
6600-165	Facilities Management (Easements)	677	-	677	(1)	1,015	N/A
<u>Leased Buildings:</u>							
8020-810	County Library - Aromas	2,686	-	2,686	890	4,026	4.523110
8055-813	County Library - Carmel Valley	9,677	-	9,677	3,960	14,504	3.662545
8057-000	Sheriff - Field Office - Castroville	510	-	510	1,400	765	0.546202
8070-815	County Library - Gonzales	3,932	-	3,932	5,000	5,892	1.178482
8090-840	Social & Employment Services - Cal Works Benefits	1,258	-	1,258	15,695	1,886	0.120150
8100-863	Social & Employment Services - CWES	3,502	-	3,502	4,332	5,248	1.211502
8110-805	County Library - King City	3,113	-	3,113	7,700	4,665	0.605887
8140-829	Health - Behavioral Health (Martinez Hall)	15,075	-	15,075	258	22,594	87.572797
8151-000	County Library - Administrative Office - Marina	12,019	-	12,019	7,000	18,014	2.573397
8300-820	County Library - Prunedale	3,758	-	3,758	7,200	5,633	0.782335
8501-000	District Attorney - Bureau of Investigations, Anex	1,757	-	1,757	2,400	2,634	1.097487
8600-455	Animal Services	1,577	-	1,577	(1)	2,363	N/A
8632-889	Probation - Adult Services Division	4,998	-	4,998	12,726	7,491	0.588648
8650-804	County Library - Buena Vista	350	-	350	3,800	524	0.137925
8715-000	Health Dept - possible future Alisal Clinic	508	-	508	17,000	762	0.044823
8720-844	DSES - AS, HR & CWE	1,025	-	1,025	28,224	1,536	0.054433
8740-834	Child Support Services	1,995	-	1,995	25,750	2,990	0.116135
8830-821	County Library - San Ardo	4,286	-	4,286	1,008	6,424	6.373349
8840-822	County Library - San Lucas	2,006	-	2,006	1,200	3,007	2.505717
8910-823	County Library - Seaside	8,213	-	8,213	10,000	12,310	1.231002
8930-824	County Library - Soledad	1,980	-	1,980	9,500	2,968	0.312438
8960-818	Agricultural Commissioner Office - Pajaro	1,908	-	1,908	2,000	2,860	1.429983
TOTAL		\$ 5,703,810	\$ 946,878	\$ 6,650,688		\$ 9,967,794	

Notes: (1) Single use occupancy.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u> (2)	<u>Total Net Allocation</u>
SERVICE DEPARTMENTS									
Administrative Management:									
County Administrative Office & ILA									
	4640	11,530	\$ 19.135635	\$ 220,634	\$ 220,634	\$ -	\$ 220,634		
Contracts & Purchasing									
	4300	16,460	0.484860	7,981					
	4640	725	19.135635	13,873					
	4710	11,923	1.328364	15,838	37,692	-	37,692		
Fleet Administration									
	4930	2,016	3.010496	6,069					
	4935	1,221	18.259700	22,295					
	4940	12,157	2.066933	25,128	53,492	-	53,492		
Human Resources									
	3105	358	16.802407	6,015					
	4640	4,071	19.135635	77,901					
	4671	9,420	7.890300	74,327	158,243	-	158,243		
Equal Opportunity Office									
	4640	850	19.135635	16,265	16,265	-	16,265		
Information Technology Service Departments:									
ITD (Information Technology)									
	4210	43,270	0.002768	120					
	1800	86	13.019269	1,120					
	3130	125	22.575302	2,822					
	4610	8,200	0.654391	5,366					
	4612	200	1.400592	280					
	4903	200	1.964951	393					
	4950	10,050	67.502116	678,396					
	4955	5,760	0.493644	2,843					
	5250	500	14.384841	7,192					
	5255	500	7.669971	3,835					
	4610	23,580	0.654391	15,431					
	4640	2,949	19.135635	56,431					
	8610	3,000	-	-	774,229	-	774,229		
Resource Management Service Departments:									
Architectural Services / Capital Projects									
	4640	437	19.135635	8,362	8,362	-	8,362		
Facilities & Facilities Maintenance Projects									
	1400	(1)	N/A	14,055					
	2630	(1)	N/A	758					
	3050	(1)	N/A	11,619					
	3100	2,522	1.167729	2,945					
	4640	2,332	19.135635	44,624					
	4673	997	4.684543	4,670					

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
SERVICE DEPARTMENTS (Continued)									
Facilities & Facilities Maintenance Projects (Continued)									
	4730	27,155	1.572284	42,695					
	4905	(1)	N/A	32					
	4915	412	0.488262	201					
	4920	1,420	109.376159	\$ 155,314					
	4922	(1)	N/A	59,381					
	4925	(1)	N/A	5,166					
	4945	3,000	1.042994	3,129					
	4950	8,750	67.502116	590,644					
	5220	(1)	N/A	1,970					
	5222	(1)	N/A	6,035					
	5230	(1)	N/A	-					
	5232	(1)	N/A	46					
	5270	(1)	N/A	8,398					
	5905	385	5.943509	2,288					
	6500	(1)	N/A	383					
	6600	(1)	N/A	1,015	\$ 955,371	\$ 588,556	\$ 366,816		
Resource Management Agency									
	4640	3,981	19.135635	76,179	76,179	-	76,179		
Other Service Departments:									
Auditor-Controller									
	4640	10,849	19.135635	207,602	207,602	-	207,602		
Treasurer-Tax Collector									
	4640	10,256	19.135635	196,255	196,255	-	196,255		
Revenue Division									
	4640	2,233	19.135635	42,730	42,730	-	42,730		
County Counsel									
	4640	13,910	19.135635	266,177	266,177	-	266,177		
Risk Management									
	4640	601	19.135635	11,501	11,501	-	11,501		
Total Service Departments					<u>\$ 3,024,733</u>	<u>\$ 588,556</u>	<u>\$ 2,436,177</u>		
OPERATING DEPARTMENTS									
Board of Supervisors									
	1800	1,701	13.019269	22,146					
	3010	2,300	5.913289	13,601					
	3105	1,839	16.802407	30,900					
	4640	7,690	19.135635	147,153					
	8940	126	0.000000	-	213,799	-	213,799	\$ 20,590	\$ 234,389
Office of Emergency Services									
	4150	6,394	5.917780	37,838	37,838	-	37,838	3,644	41,482
Economic Development Administration									
	4640	1,255	19.135635	24,015	24,015	-	24,015	2,313	26,328

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)									
Assessor	3105	511	16.802407	8,586					
	4640	10,091	19.135635	193,098	201,684	-	201,684	19,424	221,107
Clerk/Recorder	4640	5,962	19.135635	114,087	114,087	-	114,087	10,987	125,074
Grand Jury	3010	1,700	5.913289	10,053	10,053	-	10,053	968	11,021
Clerk of the Board	4640	3,261	19.135635	62,401	62,401	-	62,401	6,010	68,411
Emergency Communications	4150	10,002	5.917780	59,190	59,190	-	59,190	5,700	64,890
District Attorney	2610	1,068	6.333588	6,764					
	3005	1,200	43.688367	52,426					
	3010	400	5.913289	2,365					
	3105	7,845	16.802407	131,815					
	4672	8,700	5.455637	47,464					
	4673	16,714	4.684543	78,297					
	8501	2,400	1.097487	2,634	321,766	-	321,766	30,988	352,754
Child Support Services	8740	25,750	0.116135	2,990	2,990	-	2,990	288	3,278
Public Defender	2610	599	6.333588	3,794					
	3105	336	16.802407	5,646					
	4100	8,650	32.805818	283,770	293,210	-	293,210	28,238	321,448
Coroner	4365	4,891	6.905337	33,774					
	4370	4,288	0.187153	803					
	5240	(1)	N/A	17,074	51,650	-	51,650	4,974	56,624
Sheriff's Correctional Division	4350	38,666	40.084219	1,549,896					
	4355	167,289	0.967312	161,821					
	4360	5,944	18.472897	109,803	1,821,520	-	1,821,520	175,425	1,996,945
Sheriff	2610	2,499	6.333588	15,828					
	2640	(1)	N/A	411					
	3105	6,518	16.802407	109,518					
	4365	80,234	6.905337	554,043					
	4685	4,537	0.713971	3,239					
	5905	817	5.943509	4,856					
	8057	1,400	0.546202	765					
	8060	120	0.000000	-					
	8507	1,400	0.000000	-	688,659	-	688,659	66,323	754,982

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)									
Juvenile Hall	4400	29,874	1.259681	43,962					
	4420	10,046	N/A	5,572					
	4800	22,483	0.258467	5,811					
	5005	26,818	1.422209	38,141					
	5010	5,400	0.070261	379	93,864	-	93,864	9,040	102,904
Probation	3100	4,652	1.167729 \$	5,432					
	4430	22,565	1.481197	23,704					
	4975	7,320	0.807034	5,907					
	5905	290	5.943509	1,724					
	8632	12,726	0.588648	7,491 \$	44,258 \$	- \$	44,258 \$	4,262 \$	48,520
Agricultural Commissioner	2620	1,680	12.024526	20,201					
	2622	(1)	N/A	698					
	2626	4,296	0.000000	-					
	3010	260	5.913289	1,537					
	4450	19,391	0.627799	12,174					
	4455	6,955	0.778105	5,412					
	8960	2,000	1.429983	2,860	42,882	-	42,882	4,130	47,012
Produce Inspection	4450	254	0.627799	159	159	-	159	15	175
Building Services	4640	13,047	19.135635	249,663	249,663	-	249,663	24,044	273,707
Planning	4640	13,405	19.135635	256,513	256,513	-	256,513	24,704	281,217
Primary Health Care	5610	4,500	27.524675	123,861	123,861	-	123,861	11,929	135,790
Emergency Medical Services	4135	1,871	0.013618	25	25	-	25	2	28
Environmental Health	4135	10,197	0.013618	139	139	-	139	13	152
Public Guardian/Administrator	3010	4,711	5.913289	27,858	27,858	-	27,858	2,683	30,540
Public Health & Health Administration	3100	17,036	1.167729	19,893					
	4130	25,454	2.444844	62,231					
	4135	28,532	0.013618	389					
	8715	17,000	0.044823	762					
	8900	4,000	0.000000	-	83,275	-	83,275	8,020	91,295
Animal Services	4630	13,000	2.654111	34,503					
	8600	(1)	N/A	2,363	36,866	-	36,866	3,550	40,417

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued):									
Military & Veterans' Services	3105	984	16.802407	16,534	16,534	-	16,534	1,592	18,126
Social Services	3010	4,600	5.913289	27,201					
	4000	5,520	5.705765	31,496					
	5605	10,888	5.594410	60,912					
	5905	241	5.943509	1,432					
	5915	324	6.131923	1,987					
	8090	15,695	0.120150 \$	1,886					
	8100	4,332	1.211502	5,248					
	8440	1,655	0.000000	-					
	8720	28,224	0.054433	1,536					
	8750	27,400	0.000000	-	\$ 131,698	\$ 1,579	\$ 130,119	\$ 12,683	\$ 142,803
Agricultural Cooperative Extension	4450	5,633	0.627799	3,536					
	4455	1,994	0.778105	1,552	5,088	-	5,088	490	5,578
Parks	1020	(1)	N/A	-					
	1200	12,532	0.000000	-					
	2600	37,808	0.000000	-					
	4015	125	4.305282	538					
	4650	440	N/A	301					
	4740	18,576	0.000000	-					
	4970	2,880	2.288359	6,590	7,430	-	7,430	716	8,146
Total Operating Departments					<u>\$ 5,022,976</u>	<u>\$ 1,579</u>	<u>\$ 5,021,397</u>	<u>\$ 483,748</u>	<u>\$ 5,505,145</u>
NON-GENERAL FUND									
Roads & Bridges	2310	620	0.603517	374					
	2320	3,960	0.301213	1,193					
	4110	4,235	1.443776	6,114					
	4640	11,245	19.135635	215,180					
	4945	9,100	1.042994	9,491					
	4950	1,300	67.502116	87,753					
	4955	4,320	0.493644	2,133					
	4960	12,100	4.542467	54,964					
	4965	3,750	1.239751	4,649					
	5305	1,931	1.730833	3,342					
	6100	(1)	N/A	48,841					
	6300	(1)	N/A	263	434,297	10,536	423,762	41,826	465,588
County Library	1100	816	19.700152	16,075					
	1800	11,063	13.019269	144,032					

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
NON-GENERAL FUND (Continued)									
County Library (Continued)									
	1820	(1)	N/A	-					
	2300	7,489	4.507119	33,754					
	2624	310	0.000000	-					
	5905	1,636	5.943509	9,724					
	8020	890	4.523110	4,026					
	8040	512	0.000000	-					
	8055	3,960	3.662545	14,504					
	8070	5,000	1.178482	5,892					
	8110	7,700	0.605887	4,665					
	8151	7,000	2.573397	18,014					
	8152	11,000	-	-					
	8300	7,200	0.782335	\$ 5,633					
	8650	3,800	0.137925	524					
	8830	1,008	6.373349	6,424					
	8840	1,200	2.505717	3,007					
	8840	1,200	Direct Identified	50,864					
	8910	10,000	1.231002	12,310					
	8930	9,500	0.312438	2,968	\$ 332,416	\$ 58,359	\$ 274,057	\$ 32,014	\$ 306,071
Behavioral Health									
	3002	(1)	N/A	3,941					
	4135	6,174	0.013618	84					
	8140	258	87.572797	22,594	26,619	-	26,619	2,564	29,182
Water Resources Agency									
	4955	4,320	0.493644	2,133	2,133	-	2,133	205	2,338
Superior Court of CA - Mo Co									
	2610	8,331	6.333588	52,765					
	3105	37,020	16.802407	622,025					
	3110	34,200	1.312907	44,901					
	4685	94,215	Direct Identified	99,362					
	4685	94,215	0.713971	67,267	886,321	615,805	270,516	85,359	355,875
All Others (Not Occupied)									
	4120	5,446	3.966976	21,604					
	4380	26,721	0.104862	2,802					
	4440	108,633	0.346507	37,642					
	4442	87,025	0.598396	52,075					
	4444	6,700	0.459274	3,077					
	4446	4,500	15.574082	70,083					
	4447	87,207	0.641528	55,946					
	4675	7,440	0.074553	555					
	4680	22,272	1.383345	30,810					
	4690	50,526	0.445833	22,526					
	5910	1,901	4.575304	8,698	305,818	-	305,818	29,452	335,271

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
NON-GENERAL FUND (Continued)									
All Others									
	1700	5,000	N/A	7,153					
	3105	1,880	16.802407	31,589					
	5905	6,255	5.943509	37,177					
	5905	6,255	Direct Identified	24,871					
	5910	1,484	4.575304	6,790	107,579	23,861	83,718	10,361	94,079
Total Non-General Fund					\$ 2,095,182	\$ 708,560	\$ 1,386,622	\$ 201,781	\$ 1,588,404
Total					\$ 10,142,891	\$ 1,298,695	\$ 8,844,196	\$ 685,529	\$ 7,093,549

Notes: (1) Single use occupancy; use total building cost.

(2) This allocation is based on the first net allocation to operating and non-general County departments. Refer to exhibit G.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs II - Courier Charges

Allocation Base	<u>Allocation Base</u>	<u>First Allocation</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u> (1)	<u>Net First Allocation</u>	<u>Other Service Departments</u> *	<u>Total Net Allocation</u>
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	\$ 10,034	\$ 14,207	\$ -	\$ 14,207	\$ 10,034	\$ 4,173		
Contracts & Purchasing	5,017	7,103	-	7,103	5,017	2,086		
Fleet Administration	5,017	7,103	-	7,103	5,017	2,086		
Human Resources	10,027	14,197	-	14,197	10,027	4,170		
Equal Opportunity Office	5,017	7,103	-	7,103	5,017	2,086		
Information Technology Service Departments:								
ITD (Information Technology)	12,542	17,758	-	17,758	12,542	5,216		
Resource Management Service Departments:								
Facilities & Facilities Maintenance Projects	5,029	7,120	-	7,120	5,029	2,091		
Resource Management Agency	5,017	7,103	-	7,103	5,017	2,086		
Other Service Departments:								
Auditor-Controller	5,017	7,103	-	7,103	5,017	2,086		
Enterprise Resource Project	2,508	3,551	-	3,551	2,508	1,043		
Treasurer-Tax Collector	2,714	3,843	-	3,843	2,714	1,129		
Revenue Division	2,604	3,687	-	3,687	2,604	1,083		
County Counsel	5,017	7,103	-	7,103	5,017	2,086		
Risk Management	2,503	3,544	-	3,544	2,503	1,041		
Total Service Departments	\$ 78,063	\$ 110,525	\$ -	\$ 110,525	\$ 78,063	\$ 32,462		
OPERATING DEPARTMENTS								
Board of Supervisors	10,654	15,084	-	15,084	10,654	4,430	\$ 1,453	\$ 5,883
Office of Emergency Services	3,759	5,322	-	5,322	3,759	1,563	513	2,076
Economic Development Administration	5,017	7,103	-	7,103	5,017	2,086	684	2,770
Assessor	2,503	3,544	-	3,544	2,503	1,041	341	1,382
Clerk/Recorder	2,503	3,544	-	3,544	2,503	1,041	341	1,382
Clerk of the Board	5,017	7,103	-	7,103	5,017	2,086	684	2,770
Elections	2,896	4,100	-	4,100	2,896	1,204	395	1,599
Emergency Communications	3,758	5,321	-	5,321	3,758	1,563	512	2,075
District Attorney	10,207	14,452	-	14,452	10,207	4,245	1,392	5,636
Child Support Services	5,017	7,103	-	7,103	5,017	2,086	684	2,770
Public Defender	5,017	7,103	-	7,103	5,017	2,086	684	2,770
Sheriff	12,541	17,756	-	17,756	12,541	5,215	1,710	6,925
Juvenile Hall	7,525	10,654	-	10,654	7,525	3,129	1,026	4,155
Probation	10,033	14,205	-	14,205	10,033	4,172	1,368	5,540
Agricultural Commissioner	5,017	7,103	-	7,103	5,017	2,086	684	2,770
Building Services	5,017	7,103	-	7,103	5,017	2,086	684	2,770
Planning	7,525	10,654	-	10,654	7,525	3,129	1,026	4,155
Primary Health Care	23,646	33,479	-	33,479	23,646	9,833	3,224	13,057
Emergency Medical Services	5,017	7,103	-	7,103	5,017	2,086	684	2,770
Environmental Health	12,541	17,756	-	17,756	12,541	5,215	1,710	6,925
Public Guardian/Administrator	1,502	2,127	-	2,127	1,502	625	205	829

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs II - Courier Charges

	<u>Allocation Base</u>	<u>First Allocation</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)								
Children's Medical Services	\$ 15,050	\$ 21,308	\$ -	\$ 21,308	\$ 15,050	\$ 6,258	\$ 2,052	\$ 8,311
Public Health & Health Administration	16,122	22,826	-	22,826	16,122	6,704	2,198	8,903
Animal Services	2,508	3,551	-	3,551	2,508	1,043	342	1,385
Military & Veterans' Services	5,770	8,169	-	8,169	5,770	2,399	787	3,186
Social Services	33,361	47,234	-	47,234	33,361	13,873	4,549	18,422
Agricultural Cooperative Extension	5,017	7,103	-	7,103	5,017	2,086	684	2,770
Parks	10,033	14,205	-	14,205	10,033	4,172	1,368	5,540
Total Operating Departments	\$ 234,573	\$ 332,119	\$ -	\$ 332,119	\$ 234,573	\$ 97,546	\$ 31,985	\$ 129,532
NON-GENERAL FUND								
Roads & Bridges - Construction Projects	10,033	14,205	-	14,205	10,033	4,172	1,368	5,540
Roads & Bridges - Maintenance	5,017	7,103	-	7,103	5,017	2,086	684	2,770
County Library	2,508	3,551	-	3,551	2,508	1,043	342	1,385
Office for Employment Training/WIB	5,017	7,103	-	7,103	5,017	2,086	684	2,770
Behavioral Health	32,607	46,166	-	46,166	32,607	13,559	4,446	18,006
Water Resources Agency	5,017	7,103	-	7,103	5,017	2,086	684	2,770
Natividad Medical Center	2,472	3,500	-	3,500	2,472	1,028	337	1,365
All Others	-	-	-	-	-	-	-	-
Total Non-General Fund	\$ 62,671	\$ 88,732	\$ -	\$ 88,732	\$ 62,671	\$ 26,061	\$ 8,546	\$ 34,607
Total	\$ 375,307	\$ 531,377	\$ -	\$ 531,377	\$ 375,307	\$ 156,070	\$ 40,531	\$ 164,139

Notes: (1) Allocated on the basis of direct charges.

* This allocation is based on the total first allocation to operating and non-general county departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs III - Mail Charges

Allocation Base	<u>Allocation Base</u>	<u>First Allocation</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u> (1)	<u>Net First Allocation</u>	<u>Other Service Departments</u> *	<u>Total Net Allocation</u>
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	\$ 73	\$ 91	\$ -	\$ 91	\$ 73	\$ 18		
Contracts & Purchasing	74	93	-	93	74	19		
Fleet Administration	20	25	-	25	20	5		
Human Resources	1,076	1,347	-	1,347	1,076	271		
Equal Opportunity Office	78	98	-	98	78	20		
Information Technology Service Departments:								
ITD (Information Technology)	187	234	-	234	187	47		
Resource Management Service Departments:								
Facilities & Facilities Maintenance Projects	8	10	-	10	8	2		
Resource Management Agency	438	548	-	548	438	110		
Other Service Departments:								
Auditor-Controller	11,699	14,642	-	14,642	11,699	2,943		
Enterprise Resource Project	2	2	-	2	2	0		
Treasurer-Tax Collector	10,921	13,669	-	13,669	10,921	2,748		
Revenue Division	1,087	1,361	-	1,361	1,087	274		
County Counsel	795	996	-	996	795	200		
Risk Management	48	61	-	61	48	12		
Total Service Departments	\$ 26,507	\$ 33,176	\$ -	\$ 33,176	\$ 26,507	\$ 6,669		
OPERATING DEPARTMENTS								
Board of Supervisors	113	141	-	141	113	28	\$ 14	\$ 42
Office of Emergency Services	32	40	-	40	32	8	4	12
Office of Community Engagement & Strategic Advocacy	2	2	-	2	2	0	0	1
Economic Development Administration	475	595	-	595	475	120	57	177
Assessor	6,984	8,741	-	8,741	6,984	1,757	842	2,599
Clerk/Recorder	5,722	7,162	-	7,162	5,722	1,440	690	2,129
Assessment Appeals Board	329	412	-	412	329	83	40	122
Clerk of the Board	50	62	-	62	50	12	6	18
Elections	3,461	4,332	-	4,332	3,461	871	417	1,288
Emergency Communications	71	88	-	88	71	18	9	26
District Attorney	6,130	7,673	-	7,673	6,130	1,542	739	2,281
Child Support Services	15,908	19,910	-	19,910	15,908	4,002	1,917	5,920
Public Defender	759	950	-	950	759	191	92	282
Sheriff's Correctional Division	4,833	6,049	-	6,049	4,833	1,216	583	1,798
Sheriff	11,345	14,200	-	14,200	11,345	2,854	1,368	4,222
Juvenile Hall	2	3	-	3	2	1	0	1
Probation	4,577	5,729	-	5,729	4,577	1,152	552	1,703
Agricultural Commissioner	1,650	2,065	-	2,065	1,650	415	199	614
Building Services	861	1,078	-	1,078	861	217	104	320
Planning	6,022	7,537	-	7,537	6,022	1,515	726	2,241
Environmental Services	4	4	-	4	4	1	0	1

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs III - Mail Charges

	<u>Allocation Base</u>	<u>First Allocation</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)								
Primary Health Care	15,062	18,852	-	18,852	15,062	3,789	1,816	5,605
Emergency Medical Services	\$ 47	\$ 59	\$ -	\$ 59	\$ 47	\$ 12	\$ 6	\$ 18
Environmental Health	3,017	3,777	-	3,777	3,017	759	364	1,123
Public Guardian/Administrator	2,910	3,643	-	3,643	2,910	732	351	1,083
Children's Medical Services	3,822	4,784	-	4,784	3,822	962	461	1,422
Public Health & Health Administration	2,284	2,858	-	2,858	2,284	575	275	850
Animal Services	771	965	-	965	771	194	93	287
Military & Veterans' Services	346	433	-	433	346	87	42	129
Social Services	59,930	75,008	-	75,008	59,930	15,077	7,224	22,301
Agricultural Cooperative Extension	-	-	-	-	-	-	-	-
Parks	817	1,023	-	1,023	817	206	98	304
Total Operating Departments	\$ 158,338	\$ 198,172	\$ -	\$ 198,172	\$ 158,338	\$ 39,835	\$ 19,085	\$ 58,920
NON-GENERAL FUND								
Roads & Bridges - Construction Projects	662	828	-	828	662	166	80	246
Roads & Bridges - Maintenance	29	37	-	37	29	7	4	11
County Library	18	22	-	22	18	4	2	7
IHSS PA-Administration	145	182	-	182	145	37	17	54
Fish & Game Propagation	25	31	-	31	25	6	3	9
Behavioral Health	1,939	2,426	-	2,426	1,939	488	234	721
Water Resources Agency	3,039	3,804	-	3,804	3,039	765	366	1,131
Natividad Medical Center	20,350	25,470	-	25,470	20,350	5,120	2,453	7,573
Workmens' Compensation (ISF)	4	6	-	6	4	1	1	2
All Others	7	8	-	8	7	2	1	2
Total Non-General Fund	\$ 26,218	\$ 32,814	\$ -	\$ 32,814	\$ 26,218	\$ 6,596	\$ 3,160	\$ 9,756
Total	\$ 211,062	\$ 264,162	\$ -	\$ 264,162	\$ 211,062	\$ 53,100	\$ 22,246	\$ 68,676
Grand Total	\$ 586,369	\$ 795,539	\$ -	\$ 10,938,429	\$ 1,885,064	\$ 9,053,366	\$ 748,306	\$ 7,326,364

Notes: (1) Allocated on the basis of direct charges.

* This allocation is based on the total first allocation to operating and non-general county departments.

Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

RESOURCE MANAGEMENT AGENCY

Explanatory Narrative

The Resource Management Agency (RMA) was created in Fiscal Year 2005-06 by the newly County Administrative Officer and the Board of Supervisors. It provides centralized direction of various departments, initially consisted of the Planning and Building Inspection Department, the Public Works Department, the Housing and Redevelopment Agency, and the Capital Improvement group. In the late Fiscal Year 2005-06 Planning and Building underwent a reorganization, which resulted in the two divisions in Fiscal Year 2007-08, Planning, and Building Services. In Fiscal Year 2007-08 the Facilities Management and Fleet Management Divisions of the former General Services Department were transferred completely to Resource Management Agency for centralized direction.

The Resource Management Agency allocates costs based on total dollars of work order charged to each department. The resultant percentages are the basis for cost allocation.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 001-3000-8222 - Resource Management Agency	\$	4,384,092	
Intra & Inter-fund Reimbursement Added Back		2,071,249	
Less - Non-Recoverable Liability (#6261)		(5,027)	
Less - Operating Transfer Out (#7614)		(23,143)	
		<u>6,427,170</u>	\$ 6,427,170

EXTERNAL OVERHEADS

Building Depreciation		261,607	
Equipment Depreciation		9,664	
Annual Financial Audit		752	
		<u>272,024</u>	

REVENUES RECEIVED

			<u>-</u>
NET COSTS FOR FIRST ALLOCATION			\$ 6,699,194

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

RESOURCE MANAGEMENT AGENCY

Allocation of Costs						
<u>Allocation Base</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>	
	(1)			*		
Allocation Base						
SERVICE DEPARTMENTS						
Administrative Management:						
Fleet Administration	\$ -	\$ -	\$ -	\$ -		
HR - Employment & Information Systems	629	2,020	629	1,391		
Information Technology Service Departments:						
Enterprise Operations (Records Retention Center)	-	-	-	-		
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	91,248	293,137	91,248	201,889		
Resource Management Agency	9,000	28,913	9,000	19,913		
Total Service Departments	\$ 100,877	\$ 324,070	\$ 100,877	\$ 223,193		
OPERATING DEPARTMENTS						
Economic Development Administration	15,900	51,079	15,900	35,179	\$ 3,945	\$ 39,124
Elections	1,435	4,609	1,435	3,174	356	3,530
Building Services	48,468	155,707	48,468	107,238	12,025	119,263
Planning	20,255	65,068	20,255	44,814	5,025	49,839
Environmental Services	-	-	-	-	-	-
Social Services	-	-	-	-	-	-
Total Operating Departments	\$ 86,058	\$ 276,463	\$ 86,058	\$ 190,405	\$ 21,351	\$ 211,756
NON-GENERAL FUND						
Roads & Bridges - Construction Projects	698,872	2,245,149	698,872	1,546,278	173,393	1,719,671
Roads & Bridges - Maintenance	1,158,372	3,721,311	1,158,372	2,562,939	287,397	2,850,336
Office for Employment Training/WIB	79	255	79	176	20	195
Successor Agency -East Garrison	7,196	23,119	7,196	15,922	1,785	17,708
All Others	33,876	108,827	33,876	74,951	8,405	83,356
Total Non-General Fund	\$ 1,898,396	\$ 6,098,661	\$ 1,898,396	\$ 4,200,265	\$ 471,001	\$ 4,671,266
Total	\$ 2,085,330	\$ 6,699,194	\$ 2,085,330	\$ 4,613,864	\$ 492,352	\$ 4,883,022

Notes:

(1) Percentage of time expended on the accounts of the departments served.

(2) This allocation is based on the first net allocation to operating and non-general County departments

Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

AUDITOR-CONTROLLER

Explanatory Narrative

The Auditor-Controller is the Chief Accounting Office for the County of Monterey. These duties are performed under the legal authority primarily set forth in the Government Code beginning with Section 26880 and 26900, the Revenue and Taxation Code and Monterey Code Sections 2.16 and 2.17.

The Auditor-Controller's department provides centralized accounting, disbursing, auditing and financial control services to all County departments and special districts governed by the Board of Supervisors. To the extent required by law, it also furnishes these services to the County Superintendent of Schools, local school districts and special districts with independent boards.

The department's operations have been segregated into the eight functional categories shown below. Direct costs for each function were determined from monthly studies of staff time and detailed analysis of expenditures in each services and supplies account.

Department Administration

The Administration division is responsible for department administration and policy guidance, including employee development, personnel, payroll budget development and management, and general secretarial support services. Also included here are the costs of the office receptionist and microfilm clerk.

Internal Audit

Internal Audit performs statutorily required cash counts of the County treasury, audits of transient occupancy taxes collected by local hotels and motels and reviews of revenues collected by various concessionaires operating on County property. In addition, this group performs audits and reviews of other County departments at the behest of the State, grand jury or the departments themselves. Auditor reports presented to management include objective analyses, appraisals, comments and recommendations on financial operations. The costs of work related to taxes and mandated cash counts has been reclassified as general government expense and excluded from allocation.

General and Expenditure Accounting

General Accounting division is responsible for maintaining the general ledger, enforcing accounting policies, procedures and processes, ensuring financial reporting in accordance with County policies and state and federal guidelines, reconciling fixed asset activity to County inventory, processing purchase orders, and making vendor and contract payments. General accounting is responsible for the preparation of the Comprehensive Annual Financial Report (CAFR). In addition, the division calculates Proposition 4 limits for the County and Board of Supervisor governed special districts, administers obligation and debt service bonds, prepares the State Controller and Local Government Fiscal Affairs Reports, coordinates countywide SB 90 claiming activities, performs public safety accounting and reporting for Proposition 172, performs Realignment Sales Tax accounting, apportionment of interest earned on funds in the County Treasury, and provide accounting and fiscal control services for schools.

Accounts Payable division includes the cost of processing claims, invoices and contracts, the preparation and posting of accounting entries to record expenditures and costs, and the purchase, drawing and recording of warrants.

These costs have been allocated based on the number of warrants issued for each County department or local agency.

Systems Division

The Systems division provides procurement, development, implementation and maintenance for countywide and department-administered systems in collaboration with staff of the Information Technology department. These systems include the County's core financial system, budget preparation system, payroll system, records imaging system and property tax system. The total cost of these activities has been allocated according to the adjusted expenditures of each user department.

Payroll and Cost Plan

The payroll division is responsible for processing payroll for all County departments. The division prepares bi-weekly checks, calculates benefits, prepares year-end tax information and reconciles payroll functions. The Countywide Cost Allocation Plan is used to claim indirect costs from the federal and state governments. The total of these activities has been allocated based on the number of employees in each department.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

AUDITOR-CONTROLLER

Explanatory Narrative(Continued) and Costs for Allocation

Welfare

The welfare function consists solely of the disbursement and control of welfare aid payments and is, therefore, allocated entirely to the Social Services department. The individuals involved in this activity complete monthly time studies.

Property Tax

The Property Tax division is responsible for calculating property taxes and processing property tax refunds, maintaining the property rolls and tax allocation systems, allocating and accounting for property tax apportionment and assessments. These costs have been eliminated as unallowable.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES			
Budget Unit 001-1110-8011 - Auditor-Controller		\$	5,294,163
Intra & Inter-fund Reimbursement Added Back			2,759,601
Less - Non-Recoverable Liability (#6261)			(6,928)
Less - Operating Transfer Out (#7614)			(63,069)
			<u>\$ 7,983,768</u>
EXTERNAL OVERHEADS			
Building Depreciation			90,669
Equipment Depreciation			1,688
Annual County Audit			1,557
			<u>93,915</u>
REVENUES RECEIVED			<u>(440,828)</u>
TOTAL FUNCTIONAL COSTS			<u>\$ 7,636,854</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

AUDITOR-CONTROLLER

Functional Analysis of Costs

	Department Admin	Internal Audit	Payroll Division	Expenditure Accounting	ERP/System Division	Direct Identified	SB 90/General Government/ Property Taxes	Budget/Cost Plan/General Accounting	Total Department
ACTUAL EXPENDITURES									
Salaries and Wages	\$ 527,568	\$ 95,707	\$ 846,997	\$ 246,462	\$ 1,214,395	\$ 134,823	\$ 294,190	\$ 985,762	\$ 4,345,904
Employee Benefits	315,066	45,724	416,607	90,115	390,658	33,847	151,063	364,663	1,807,743
Services and Supplies	1,805,257	1,135	8,966	332	4,294	998	2,018	7,120	1,830,120
Total Direct Costs	<u>\$ 2,647,891</u>	<u>\$ 142,565</u>	<u>\$ 1,272,569</u>	<u>\$ 336,909</u>	<u>\$ 1,609,348</u>	<u>\$ 169,668</u>	<u>\$ 447,272</u>	<u>\$ 1,357,544</u>	<u>\$ 7,983,768</u>
EXTERNAL OVERHEADS									
Building Depreciation *	11,007	1,997	17,671	5,142	25,336	2,813	6,138	20,566	90,669
Equipment Depreciation	1,688	-	-	-	-	-	-	-	1,688
Annual Financial Audit	1,557	-	-	-	-	-	-	-	1,557
Total External Overheads	<u>\$ 14,253</u>	<u>\$ 1,997</u>	<u>\$ 17,671</u>	<u>\$ 5,142</u>	<u>\$ 25,336</u>	<u>\$ 2,813</u>	<u>\$ 6,138</u>	<u>\$ 20,566</u>	<u>\$ 93,915</u>
Total Department Costs	2,662,143	144,562	1,290,240	342,051	1,634,684	172,481	453,410	1,378,110	8,077,682
REVENUES RECEIVED									
Allocate Administration (2)	(5,307)	-	-	-	-	-	(360,639)	(74,882)	(440,828)
	<u>(2,656,837)</u>	<u>66,594</u>	<u>589,349</u>	<u>171,491</u>	<u>844,988</u>	<u>93,811</u>	<u>204,701</u>	<u>685,903</u>	<u>-</u>
TOTAL FUNCTIONAL COSTS	-	211,156	1,879,589	513,542	2,479,673	266,292	297,471	1,989,132	7,636,854
Eliminate Unallowable Functions	-	(211,156)	-	-	-	-	(297,471)	-	(508,627)
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,879,589</u>	<u>\$ 513,542</u>	<u>\$ 2,479,673</u>	<u>\$ 266,292</u>	<u>\$ -</u>	<u>\$ 1,989,132</u>	<u>\$ 7,128,227</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

AUDITOR-CONTROLLER

Allocation of Costs I - Expenditure Accounting

	A/P Warrants Allocation Base	Expenditure Accounting	Direct Identified Schedule 17-2	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	224	\$ 1,470	\$ -	\$ 1,470	\$ -	\$ 1,470		
Contracts & Purchasing	27	177	-	177	-	177		
Fleet Administration	1,157	7,594	-	7,594	-	7,594		
Human Resources	196	1,286	13,922	15,208	-	15,208		
Equal Opportunity Office	69	453	-	453	-	453		
Information Technology Service Departments:								
ITD (Information Technology)	1,039	6,819	-	6,819	-	6,819		
Resource Management Service Departments:								
Architectural Services / Capital Projects	230	1,510	-	1,510	-	1,510		
Facilities & Facilities Maintenance Projects	1,290	8,466	-	8,466	-	8,466		
Resource Management Agency	181	1,188	23,133	24,321	-	24,321		
Other Service Departments:								
Auditor-Controller	4,105	26,942	-	26,942	-	26,942		
Enterprise Resource Project	46	302	-	302	-	302		
Treasurer-Tax Collector	425	2,789	-	2,789	-	2,789		
Revenue Division	2,035	13,356	-	13,356	-	13,356		
County Counsel	174	1,142	-	1,142	-	1,142		
Risk Management	17	112	-	112	-	112		
Total Service Departments	11,215	\$ 73,606	\$ 37,055	\$ 110,661	\$ -	\$ 110,661		
OPERATING DEPARTMENTS								
Board of Supervisors	240	1,575	-	1,575	-	1,575	\$ 88	\$ 1,663
Office of Emergency Services	75	492	-	492	-	492	28	520
Office of Community Engagement & Strategic Advocacy	28	184	-	184	-	184	10	194
Economic Development Administration	331	2,172	-	2,172	-	2,172	122	2,294
Assessor	136	893	-	893	-	893	50	943
Clerk/Recorder	209	1,372	-	1,372	-	1,372	77	1,449
Grand Jury	217	1,424	-	1,424	-	1,424	80	1,504
Enterprise Risk (Formerly Lakes Fuel Spill)	25	164	-	164	-	164	9	173
Assessment Appeals Board	7	46	-	46	-	46	3	49
Clerk of the Board	42	276	-	276	-	276	15	291
Elections	478	3,137	-	3,137	-	3,137	176	3,313
Emergency Communications	296	1,943	-	1,943	-	1,943	109	2,052
District Attorney	466	3,058	-	3,058	-	3,058	171	3,230
Child Support Services	356	2,336	-	2,336	-	2,336	131	2,467
Public Defender	942	6,183	-	6,183	-	6,183	346	6,529
Coroner	160	1,050	-	1,050	-	1,050	59	1,109
Sheriff's Correctional Division	716	4,699	-	4,699	-	4,699	263	4,962
Sheriff	1,208	7,928	-	7,928	-	7,928	444	8,372
Juvenile Hall	934	6,130	-	6,130	-	6,130	343	6,473
Probation	4,285	28,123	-	28,123	-	28,123	1,575	29,699
Agricultural Commissioner	500	3,282	-	3,282	-	3,282	184	3,465
Building Services	331	2,172	-	2,172	-	2,172	122	2,294

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

AUDITOR-CONTROLLER

Allocation of Costs I - Expenditure Accounting

	A/P Warrants	Expenditure Accounting	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Planning	358	\$ 2,350	\$ -	\$ 2,350	\$ -	\$ 2,350	\$ 132	\$ 2,481
Environmental Services	74	486	-	486	-	486	27	513
Primary Health Care	1,860	12,208	-	12,208	-	12,208	684	12,891
Emergency Medical Services	210	1,378	-	1,378	-	1,378	77	1,455
Environmental Health	891	5,848	-	5,848	-	5,848	328	6,175
Public Guardian/Administrator	158	1,037	-	1,037	-	1,037	58	1,095
Children's Medical Services	265	1,739	-	1,739	-	1,739	97	1,837
Public Health & Health Administration	1,366	8,965	-	8,965	-	8,965	502	9,468
Animal Services	374	2,455	-	2,455	-	2,455	138	2,592
Military & Veterans' Services	109	715	-	715	-	715	40	755
Social Services	32,339	212,246	-	212,246	-	212,246	11,890	224,136
Area Agency on Aging	166	1,089	-	1,089	-	1,089	61	1,151
Agricultural Cooperative Extension	29	190	-	190	-	190	11	201
Parks	892	5,854	-	5,854	-	5,854	328	6,182
Total Operating Departments	51,073	\$ 335,201	\$ -	\$ 335,201	\$ -	\$ 335,201	\$ 18,777	\$ 353,978
NON-GENERAL FUND								
Roads & Bridges - Construction Projects	703	4,614	-	4,614	-	4,614	258	4,872
Roads & Bridges - Maintenance	1,234	8,099	-	8,099	-	8,099	454	8,553
County Library	892	5,854	-	5,854	-	5,854	328	6,182
IHSS PA-Administration	28	184	-	184	-	184	10	194
Fish & Game Propagation	20	131	-	131	-	131	7	139
Office for Employment Training/WIB	1	7	-	7	-	7	0	7
Community Action Partnership	69	453	-	453	-	453	25	478
Behavioral Health	1,563	10,258	-	10,258	-	10,258	575	10,833
Homeland Security Grant	37	243	-	243	-	243	14	256
Water Resources Agency	1,100	7,219	5,229	12,448	-	12,448	697	13,146
Emergency Communication - NGEN Radio Project	48	315	2,185	2,500	-	2,500	140	2,640
Natividad Medical Center	8,455	55,492	129	55,620	-	55,620	3,116	58,736
Resort at Nacimiento Lake	235	1,542	-	1,542	-	1,542	86	1,629
Resort at San Antonio Lake	150	984	-	984	-	984	55	1,040
North Shore Lake San Antonio	16	105	-	105	-	105	6	111
South Shore Lake San Antonio	25	164	-	164	-	164	9	173
Lake San Antonio & Nacimiento Administration	42	276	-	276	-	276	15	291
General Liability Insurance (ISF)	122	801	-	801	-	801	45	846
Workmens' Compensation (ISF)	161	1,057	-	1,057	-	1,057	59	1,116
Benefits (ISF)	345	2,264	-	2,264	-	2,264	127	2,391
RDA - Successor Agency	-	-	181,799	181,799	-	181,799	10,184	191,983
All Others	712	\$ 4,673	\$ 26,752	\$ 31,425	\$ 3,000	\$ 28,425	\$ 1,760	\$ 30,185
Total Non-General Fund	15,958	\$ 104,735	\$ 216,093	\$ 320,828	\$ 3,000	\$ 317,828	\$ 17,972	\$ 335,800
Total	78,246	\$ 513,542	\$ 253,148	\$ 766,690	\$ 3,000	\$ 763,690	\$ 36,749	\$ 689,778

* This allocation is based on the first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

AUDITOR-CONTROLLER

Allocation of Costs II - Budget/Cost Plan/General Accounting

	Adjusted Expenditure Allocation Base	Budget/Cost Plan/General Accounting	Direct Identified Schedule 17-2	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	\$ 3,352,217	\$ 7,969	\$ -	\$ 7,969	\$ -	\$ 7,969		
Contracts & Purchasing	1,069,165	2,542	-	2,542	-	2,542		
Fleet Administration	4,849,625	11,529	-	11,529	-	11,529		
Human Resources	3,606,604	8,574	-	8,574	-	8,574		
Equal Opportunity Office	784,076	1,864	-	1,864	-	1,864		
Information Technology Service Departments:								
ITD (Information Technology)	18,046,273	42,903	-	42,903	-	42,903		
Resource Management Service Departments:								
Architectural Services / Capital Projects	701,918	1,669	-	1,669	-	1,669		
Facilities & Facilities Maintenance Projects	9,475,823	22,528	-	22,528	-	22,528		
Resource Management Agency	6,327,770	15,043	-	15,043	-	15,043		
Other Service Departments:								
Auditor-Controller	7,883,874	18,743	-	18,743	-	18,743		
Enterprise Resource Project	1,347,856	3,204	-	3,204	-	3,204		
Treasurer-Tax Collector	3,342,270	7,946	-	7,946	-	7,946		
Revenue Division	3,336,540	7,932	-	7,932	-	7,932		
County Counsel	6,399,824	15,215	-	15,215	-	15,215		
Risk Management	809,993	1,926	-	1,926	-	1,926		
Total Service Departments	\$ 71,333,828	\$ 169,587	\$ -	\$ 169,587	\$ -	\$ 169,587		
OPERATING DEPARTMENTS								
Board of Supervisors	3,020,787	7,182	-	7,182	-	7,182	\$ 402	\$ 7,584
Office of Emergency Services	872,850	2,075	-	2,075	-	2,075	116	2,191
Office of Community Engagement & Strategic Advocacy	501,642	1,193	-	1,193	-	1,193	67	1,259
Economic Development Administration	3,111,046	7,396	-	7,396	-	7,396	414	7,810
Assessor	5,598,260	13,309	-	13,309	-	13,309	746	14,055
Clerk/Recorder	2,150,489	5,113	-	5,113	-	5,113	286	5,399
Grand Jury	147,866	352	-	352	-	352	20	371
Enterprise Risk (Formerly Lakes Fuel Spill)	2,939,180	6,988	-	6,988	-	6,988	391	7,379
Assessment Appeals Board	2,685	6	-	6	-	6	0	7
Clerk of the Board	692,979	1,647	-	1,647	-	1,647	92	1,740
Elections	4,593,364	10,920	-	10,920	-	10,920	612	11,532
Emergency Communications	10,178,086	24,197	-	24,197	-	24,197	1,355	25,553
District Attorney	24,304,914	57,782	-	57,782	-	57,782	3,237	61,018
Child Support Services	10,823,917	25,732	-	25,732	-	25,732	1,441	27,174
Public Defender	11,126,368	26,451	-	26,451	-	26,451	1,482	27,933
Coroner	1,799,206	4,277	-	4,277	-	4,277	240	4,517
Sheriff's Correctional Division	45,372,847	107,868	-	107,868	-	107,868	6,042	113,910
Sheriff	38,947,591	92,593	-	92,593	-	92,593	5,187	97,780
Juvenile Hall	18,418,502	43,788	-	43,788	-	43,788	2,453	46,240
Probation	20,056,194	47,681	-	47,681	-	47,681	2,671	50,352
Agricultural Commissioner	8,530,037	20,279	-	20,279	-	20,279	1,136	21,415

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

AUDITOR-CONTROLLER

Allocation of Costs II - Budget/Cost Plan/General Accounting

	Adjusted Expenditure	Budget/Cost Plan/General Accounting	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Produce Inspection	\$ 806,285	\$ 1,917	\$ -	\$ 1,917	\$ -	\$ 1,917	\$ 107	\$ 2,024
Building Services	3,313,036	7,876	-	7,876	-	7,876	441	8,318
Planning	4,217,616	10,027	-	10,027	-	10,027	562	10,588
Environmental Services	1,160,896	2,760	-	2,760	-	2,760	155	2,914
Primary Health Care	35,632,193	84,711	-	84,711	-	84,711	4,745	89,456
Emergency Medical Services	1,172,479	2,787	-	2,787	-	2,787	156	2,944
Environmental Health	7,750,986	18,427	-	18,427	-	18,427	1,032	19,459
Public Guardian/Administrator	1,212,128	2,882	-	2,882	-	2,882	161	3,043
Children's Medical Services	6,862,546	16,315	-	16,315	-	16,315	914	17,229
Public Health & Health Administration	23,483,252	55,828	-	55,828	-	55,828	3,127	58,956
Animal Services	1,705,471	4,055	-	4,055	-	4,055	227	4,282
Military & Veterans' Services	978,090	2,325	-	2,325	-	2,325	130	2,456
Social Services	97,552,271	231,918	-	231,918	-	231,918	12,991	244,909
Area Agency on Aging	2,327,530	5,533	-	5,533	-	5,533	310	5,843
Agricultural Cooperative Extension	497,170	1,182	-	1,182	-	1,182	66	1,248
Parks	5,022,485	11,940	-	11,940	-	11,940	669	12,609
Total Operating Departments	\$ 406,883,246	\$ 967,311	\$ -	\$ 967,311	\$ -	\$ 967,311	\$ 54,186	\$ 1,021,497
NON-GENERAL FUND								
Roads & Bridges - Construction Projects	7,451,879	17,716	-	17,716	-	17,716	992	18,708
Roads & Bridges - Maintenance	11,452,196	27,226	-	27,226	-	27,226	1,525	28,751
County Library	7,698,564	18,302	-	18,302	-	18,302	1,025	19,328
IHHS PA-Administration	532,915	1,267	-	1,267	-	1,267	71	1,338
Fish & Game Propagation	28,556	68	-	68	-	68	4	72
Office for Employment Training/WIB	5,019,015	11,932	-	11,932	-	11,932	668	12,600
Community Action Partnership	537,033	1,277	-	1,277	-	1,277	72	1,348
Behavioral Health	87,694,235	208,481	-	208,481	-	208,481	11,679	220,160
Homeland Security Grant	453,935	1,079	-	1,079	-	1,079	60	1,140
Water Resources Agency	6,441,509	15,314	-	15,314	-	15,314	858	16,172
Emergency Communication - NGEN Radio Project	97,638	232	-	232	-	232	13	245
Natividad Medical Center	215,658,397	512,699	-	512,699	-	512,699	28,720	541,419
Resort at Nacimiento Lake	1,205,159	2,865	-	2,865	-	2,865	160	3,026
Resort at San Antonio Lake	295,671	703	-	703	-	703	39	742
North Shore Lake San Antonio	6,289	15	-	15	-	15	1	16
Lake Events & Administration	701,074	1,667	-	1,667	-	1,667	93	1,760
General Liability Insurance (ISF)	4,566,811	10,857	-	10,857	-	10,857	608	11,465
Workmens' Compensation (ISF)	3,374,607	8,023	-	8,023	-	8,023	449	8,472
Benefits (ISF)	3,478,764	8,270	-	8,270	-	8,270	463	8,734
All Others	\$ 1,783,955	\$ 4,241	\$ -	\$ 4,241	\$ -	\$ 4,241	\$ 238	\$ 4,479
Total Non-General Fund	\$ 358,478,202	\$ 852,234	\$ -	\$ 852,234	\$ -	\$ 852,234	\$ 47,740	\$ 899,974
Total	\$ 836,695,276	\$ 1,989,132	\$ -	\$ 1,989,132	\$ -	\$ 1,989,132	\$ 101,926	\$ 1,921,471

* This allocation is based on the first allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

AUDITOR-CONTROLLER

Allocation of Costs III - Payroll & ERP/System Division

	Base #1 Number of Employees	Payroll Division	ERP/ System Division	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	Allocation Base	Base #3	Schedule 17-2				*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	20.00	\$ 7,659	\$ 10,104	\$ 17,762	\$ 8,579	\$ 9,183		
Contracts & Purchasing	8.75	3,351	4,420	7,771	3,161	4,610		
Fleet Administration	18.75	7,180	9,472	16,652	8,579	8,073		
Human Resources	29.00	11,105	14,650	25,755	12,643	13,112		
Equal Opportunity Office	4.50	1,723	2,273	3,996	2,258	1,739		
Information Technology Service Departments:								
ITD (Information Technology)	99.25	38,005	50,139	88,144	48,767	39,377		
Resource Management Service Departments:								
Facilities & Facilities Maintenance Projects	32.75	12,541	16,545	29,085	15,351	13,735		
Resource Management Agency	57.75	22,114	29,174	51,288	26,252	25,036		
Other Service Departments:								
Auditor-Controller	51.00	19,529	25,764	45,293	19,868	25,425		
Enterprise Resource Projects	-	-	-	-	468,388	(468,388)		
Treasurer-Tax Collector	17.25	6,605	8,714	15,320	9,031	6,289		
Revenue Division	22.50	8,616	11,367	19,982	12,192	7,791		
County Counsel	33.50	12,828	16,924	29,752	15,082	14,670		
Risk Management	5.75	2,202	2,905	5,107	3,612	1,494		
Total Service Departments	400.75	\$ 153,457	\$ 202,451	\$ 355,908	\$ 653,762	\$ (297,854)		
OPERATING DEPARTMENTS								
Board of Supervisors	21.00	8,041	10,609	18,650	9,031	9,619	\$ 1,045	\$ 10,664
Office of Emergency Services	5.00	1,915	2,526	4,441	2,258	2,183	249	2,432
Office of Community Engagement & Strategic Advocacy	3.00	1,149	1,516	2,664	1,355	1,310	149	1,459
Economic Development Administration	8.25	3,159	4,168	7,327	3,612	3,715	410	4,125
Assessor	51.00	19,529	25,764	45,293	22,578	22,716	2,537	25,253
Clerk/Recorder	14.00	5,361	7,073	12,433	6,773	5,660	696	6,357
Grand Jury	-	-	-	-	271	(271)	-	(271)
Clerk of the Board	5.00	1,915	2,526	4,441	2,258	2,183	249	2,432
Elections	11.75	4,499	5,936	10,435	5,419	5,017	585	5,601
Emergency Communications	64.75	24,794	32,710	57,505	30,254	27,251	3,221	30,472
District Attorney	134.00	51,312	67,694	119,006	64,571	54,435	6,666	61,101
Child Support Services	97.50	37,335	49,255	86,590	49,670	36,920	4,851	41,771
Public Defender	46.75	17,902	23,617	41,519	21,448	20,070	2,326	22,396
Coroner	7.50	2,872	3,789	6,661	3,386	3,274	373	3,648
Sheriff's Correctional Division	224.75	86,062	113,539	199,602	97,083	102,519	11,181	113,700
Sheriff	196.75	75,341	99,394	174,735	99,340	75,394	9,788	85,182
Juvenile Hall	136.75	52,365	69,083	121,448	65,474	55,974	6,803	62,777
Probation	143.75	55,046	72,620	127,665	67,732	59,933	7,151	67,085
Agricultural Commissioner	60.25	23,071	30,437	53,508	30,705	22,803	2,997	25,801
Produce Inspection	4.50	1,723	2,273	3,996	8,579	(4,583)	224	(4,359)

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

AUDITOR-CONTROLLER

Allocation of Costs III - Payroll & ERP/System Division

	Base #1 Number of Employees	Payroll Division	ERP/ System Division	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Building Services	19.75	\$ 7,563	\$ 9,977	\$ 17,540	10,679	\$ 6,861	\$ 983	\$ 7,844
Planning	22.50	8,616	11,367	19,982	10,234	9,749	1,119	10,868
Environmental Services	7.25	2,776	3,663	6,439	3,560	2,879	361	3,240
Primary Health Care	227.25	87,020	114,802	201,822	119,446	82,375	11,306	93,681
Emergency Medical Services	4.75	1,819	2,400	4,218	2,709	1,509	236	1,746
Environmental Health	56.25	21,540	28,416	49,956	26,641	23,315	2,798	26,113
Public Guardian/Administrator	8.75	3,351	4,420	7,771	4,516	3,255	435	3,691
Children's Medical Services	48.50	18,572	24,501	43,073	23,932	19,141	2,413	21,554
Public Health & Health Administration	167.25	64,044	84,491	148,535	78,344	70,192	8,321	78,512
Animal Services	16.50	6,318	8,335	14,654	6,434	8,219	821	9,040
Military & Veterans' Services	7.75	2,968	3,915	6,883	3,160	3,723	386	4,108
Social Services	780.75	298,969	394,419	693,388	383,364	310,024	38,842	348,866
Area Agency on Aging	3.00	1,149	1,516	2,664	1,806	858	149	1,007
Agricultural Cooperative Extension	5.00	1,915	2,526	4,441		4,441	249	4,689
Parks	34.75	13,307	17,555	30,862	16,707	14,154	1,729	15,883
Total Operating Departments	2,646.25	\$ 1,013,316	\$ 1,336,831	\$ 2,350,147	\$ 1,283,329	\$ 1,066,818	\$ 131,649	\$ 1,198,468
NON-GENERAL FUND								
Roads & Bridges - Construction Projects	30.25	11,583	15,282	26,865	16,908	9,957	1,505	11,462
Roads & Bridges - Maintenance	58.25	22,305	29,427	51,732	32,926	18,806	2,898	21,704
County Library	94.75	36,282	47,866	84,148	29,802	54,346	4,714	59,060
IHHS PA-Administration	3.00	1,149	1,516	2,664	-	2,664	149	2,814
Office for Employment Training/WIB	41.50	15,891	20,965	36,856	16,707	20,149	2,065	22,214
Community Action Partnership	1.00	383	505	888	-	888	50	938
Behavioral Health	357.00	136,704	180,349	317,053	151,400	165,653	17,761	183,414
Water Resources Agency	36.00	13,785	18,186	31,972	23,029	8,943	1,791	10,734
Natividad Medical Center	1,206.25	461,904	609,373	1,071,276	447,438	623,839	60,010	683,849
Resort at Nacimiento Lake	14.50	5,552	7,325	12,878		12,878	721	13,599
North Shore Lake San Antonio	1.00	383	505	888		888	50	938
South Shore Lake San Antonio	3.75	1,436	1,894	3,330		3,330	187	3,517
Lake San Antonio & Nacimiento Administration	3.75	1,436	1,894	3,330	7,676	(4,346)	187	(4,159)
All Others	10.50	4,021	5,304	9,325	5,784	3,541	522	4,063
Total Non-General Fund	1,861.50	712,815	940,391	1,653,207	731,670	921,537	\$ 92,609	\$ 1,014,145
Total	4,908.50	\$ 1,879,589	\$ 2,479,673	\$ 4,359,262	\$ 2,668,761	\$ 1,690,501	\$ 224,258	\$ 2,212,613
Grand Total		\$ 4,382,263	\$ 2,732,821	\$ 7,115,083	\$ 2,671,761	\$ 4,443,322	\$ 362,933	\$ 4,823,863

* This allocation is based on the first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

ENTERPRISE RESOURCE PROJECT

Explanatory Narrative

On May 2007, the Board of Supervisors approved the staffing for support of the new Budget Unit 167 (Enterprise Resource Project), to upgrade and replace the current County's Financial System, Budget Preparation System and Human Resources Payroll System with a single integrated system known as an ERP system. On April 1, 2008, the Board of Supervisors approved the agreements with CGI and the Office of the Auditor-Controller is charged with the leadership of Enterprise Resource Project. In addition, the Office of the Auditor-Controller in-charge of keeping track of the total Project costs and reporting the financial activity to the department heads and the Board of Supervisors.

The costs of this Budget unit have been allocated based on the number of employees on each department.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 403-1110-8006 - Enterprise Resource Project	\$ 1,781,890	
Less: Construction in Progress (#7551)	(2,922,303)	
Intra & Inter-fund Reimbursement Added Back	<u>2,547,968</u>	\$ 1,407,556

EXTERNAL OVERHEADS

Building Depreciation	972	
Equipment Depreciation	366,415	
Annual County Audit	<u>176</u>	367,563

REVENUES RECEIVED

TOTAL COSTS FOR FIRST ALLOCATION		<u>\$ 1,775,118</u>
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COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

ENTERPRISE RESOURCE PROJECT

Allocation of Costs

	Allocation Base	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	No. of Employees				*	
SERVICE DEPARTMENTS						
Administrative Management:						
County Administrative Office & ILA	20.00	\$ 7,233	\$ 9,935	\$ (2,702)		
Contracts & Purchasing	8.75	3,164	3,660	(496)		
Fleet Administration	18.75	6,781	9,935	(3,154)		
Human Resources	29.00	10,488	14,641	(4,153)		
Equal Opportunity Office	4.50	1,627	2,614	(987)		
Information Technology Service Departments:						
ITD (Information Technology)	99.25	35,893	56,471	(20,578)		
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	32.75	11,844	17,775	(5,932)		
Resource Management Agency	57.75	20,885	30,399	(9,514)		
Other Service Departments:						
Auditor-Controller	51.00	18,444	23,007	(4,563)		
Treasurer-Tax Collector	17.25	6,238	10,458	(4,219)		
Revenue Division	22.50	8,137	14,118	(5,981)		
County Counsel	33.50	12,115	17,464	(5,349)		
Risk Management	5.75	2,079	4,183	(2,104)		
Total Service Departments	400.75	\$ 144,928	\$ 214,658	\$ (69,730)		
OPERATING DEPARTMENTS						
Board of Supervisors	21.00	7,594	10,458	(2,863)	\$ (2,262)	\$ (5,125)
Office of Emergency Services	5.00	1,808	2,614	(806)	(539)	(1,345)
Office of Community Engagement & Strategic Advocacy	3.00	1,085	1,569	(484)	(323)	(807)
Economic Development Administration	8.25	2,984	4,183	(1,199)	(889)	(2,088)
Assessor	51.00	18,444	26,144	(7,700)	(5,494)	(13,194)
Clerk/Recorder	14.00	5,063	7,843	(2,780)	(1,508)	(4,288)
Grand Jury	-	-	314	(314)	-	(314)
Clerk of the Board	5.00	1,808	2,614	(806)	(539)	(1,345)
Elections	11.75	4,249	6,275	(2,025)	(1,266)	(3,291)
Emergency Communications	64.75	23,416	35,033	(11,617)	(6,975)	(18,592)
District Attorney	134.00	48,460	74,772	(26,312)	(14,435)	(40,747)
Child Support Services	97.50	35,260	57,517	(22,256)	(10,503)	(32,760)
Public Defender	46.75	16,907	24,837	(7,930)	(5,036)	(12,966)
Coroner	7.50	2,712	3,921	(1,209)	(808)	(2,017)
Sheriff's Correctional Division	224.75	81,279	112,419	(31,140)	(24,211)	(55,351)
Sheriff	196.75	71,153	115,033	(43,880)	(21,195)	(65,075)
Juvenile Hall	136.75	49,455	75,817	(26,363)	(14,731)	(41,094)
Probation	143.75	51,986	78,432	(26,446)	(15,486)	(41,931)
Agricultural Commissioner	60.25	21,789	35,556	(13,767)	(6,490)	(20,257)
Produce Inspection	4.50	1,627	9,935	(8,307)	(485)	(8,792)
Building Services	19.75	7,142	12,366	(5,223)	(2,128)	(7,351)
Planning	22.50	8,137	11,850	(3,713)	(2,424)	(6,137)

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

ENTERPRISE RESOURCE PROJECT

	Allocation of Costs					
	Allocation Base	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)						
Environmental Services	7.25	\$ 2,622	\$ 4,122	\$ (1,500)	\$ (781)	\$ (2,281)
Primary Health	227.25	82,183	138,317	(56,134)	(24,481)	(80,615)
Emergency Medical Services	4.75	1,718	3,137	(1,419)	(512)	(1,931)
Environmental Health	56.25	20,342	30,850	(10,508)	(6,060)	(16,567)
Public Guardian/Administrator	8.75	3,164	5,229	(2,064)	(943)	(3,007)
Children's Medical Services	48.50	17,540	27,712	(10,173)	(5,225)	(15,397)
Public Health & Health Administration	167.25	60,485	90,719	(30,234)	(18,017)	(48,252)
Animal Services	16.50	5,967	7,451	(1,484)	(1,777)	(3,261)
Military & Veterans' Services	7.75	2,803	3,660	(857)	(835)	(1,692)
Social Services	780.75	282,352	443,923	(161,572)	(84,107)	(245,678)
Area Agency on Aging	3.00	1,085	-	1,085	(323)	762
Agricultural Cooperative Extension	5.00	1,808	2,092	(283)	(539)	(822)
Parks	34.75	12,567	19,347	(6,779)	(3,743)	(10,523)
Total Operating Departments	<u>2,646.25</u>	<u>\$ 956,994</u>	<u>\$ 1,486,058</u>	<u>\$ (529,063)</u>	<u>\$ (285,069)</u>	<u>\$ (814,132)</u>
NON-GENERAL FUND						
Roads & Bridges - Construction Projects	30.25	10,940	19,579	(8,639)	(3,259)	(11,898)
Roads & Bridges - Maintenance	58.25	21,066	38,127	(17,061)	(6,275)	(23,336)
County Library	94.75	34,266	34,510	(244)	(10,207)	(10,451)
IHSS PA-Administration	3.00	1,085	-	1,085	(323)	762
Office for Employment Training/WIB	41.50	15,008	19,347	(4,338)	(4,471)	(8,809)
Community Action Partnership	1.00	362	-	362	(108)	254
Behavioral Health	357.00	129,106	175,316	(46,210)	(38,458)	(84,668)
Water Resources Agency	36.00	13,019	26,667	(13,648)	(3,878)	(17,526)
Natividad Medical Center	1,206.25	436,230	518,120	(81,889)	(129,944)	(211,833)
Resort at Nacimiento Lake	14.50	5,244	-	5,244	(1,562)	3,682
North Shore Lake San Antonio	1.00	362	-	362	(108)	254
South Shore Lake San Antonio	3.75	1,356	-	1,356	(404)	952
Lake San Antonio & Nacimiento Administration	3.75	1,356	8,889	(7,533)	(404)	(7,937)
All Others	10.50	3,797	6,698	(2,901)	(1,131)	(4,032)
Total Non-General Fund	<u>1,861.50</u>	<u>\$ 673,196</u>	<u>\$ 847,252</u>	<u>\$ (174,056)</u>	<u>\$ (200,531)</u>	<u>\$ (374,587)</u>
Total	<u>4,908.50</u>	<u>\$ 1,775,118</u>	<u>\$ 2,547,968</u>	<u>\$ (772,850)</u>	<u>\$ (485,600)</u>	<u>\$ (1,188,719)</u>

* This allocation is based on the first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

TREASURER-TAX COLLECTOR

Explanatory Narrative

The costs of the County Treasurer and Tax Collector are combined in a single budget unit. In order to isolate the allowable costs of the department, its activities have been broken into three major categories: payment of auditor's warrants and receiving and depositing cash investment of Treasury cash, and property tax billing and collection. This analysis was based on information provided by the Treasurer-Tax Collector and monthly time study data. The allowable cost of the disbursing and receipting functions, which include warrant processing charges from the bank of America, has been allocated based on the number of warrants drawn on the County Treasury.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 001-1170-8263 - Tax Collector	\$ 2,069,027	
Budget Unit 001-1170-8266 - Treasurer	1,300,300	
Intra & Inter-fund Reimbursement Added Back	410,062	
Less - Non-Recoverable Liability (#6261)	(3,048)	
Less - Operating Transfer Out (#7614)	<u>(31,219)</u>	\$ 3,745,122
TOTAL DIRECT COSTS		<u>\$ 3,745,122</u>

EXTERNAL OVERHEADS

Building Depreciation	113,336	
Equipment Depreciation	55,580	
Annual County Audit	<u>85</u>	169,001

REVENUES RECEIVED

		<u>(1,482,758)</u>
TOTAL FUNCTIONAL COSTS		<u>\$ 2,431,365</u>

Functional Analysis

	Department Administration	Treasury Activities	Investing	Property Tax Collection	Direct Identified Revenue Division	Total Department
ACTUAL EXPENDITURES						
Salaries and Wages	\$ 123,198	\$ 150,162	\$ 131,848	\$ 1,187,323	\$ -	\$ 1,592,530
Employee Benefits *	52,494	63,984	56,180	505,916	-	678,574
Services and Supplies	-	515,065	380,469	578,484	-	1,474,018
Total Direct Costs	<u>\$ 175,692</u>	<u>\$ 729,211</u>	<u>\$ 568,497</u>	<u>\$ 2,271,722</u>	<u>\$ -</u>	<u>\$ 3,745,122</u>
EXTERNAL OVERHEADS						
Building Depreciation *	8,768	10,687	9,383	84,499	-	113,336
Equipment Depreciation *	4,300	5,241	4,602	41,438	-	55,580
Annual Financial Audit *	<u>7</u>	<u>8</u>	<u>7</u>	<u>63</u>	<u>-</u>	<u>85</u>
Total External Overheads	<u>\$ 13,074</u>	<u>\$ 15,935</u>	<u>\$ 13,992</u>	<u>\$ 126,000</u>	<u>\$ -</u>	<u>\$ 169,001</u>
REVENUES RECEIVED	-	(3,564)	(604,512)	(874,682)	-	(1,482,758)
Allocate Department Administration*	<u>(188,766)</u>	<u>19,291</u>	<u>16,939</u>	<u>152,536</u>	<u>-</u>	<u>-</u>
TOTAL FUNCTIONAL COSTS	-	760,874	(5,085)	1,675,576	-	2,431,365
Eliminate Unallowable Functions	<u>-</u>	<u>-</u>	<u>5,085</u>	<u>(1,675,576)</u>	<u>-</u>	<u>(1,670,491)</u>
TOTAL COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 760,874</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 760,874</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

TREASURER-TAX COLLECTOR

Allocation of Costs

	Base #1 Number of Employees	Base #4 A/P Warrants	Allocation Base Bases #1 & 4	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	Total Net Allocation
Allocation Base									
SERVICE DEPARTMENTS									
Administrative Management:									
County Administrative Office & ILA	20.00	224	228	\$ 18	\$ 714	\$ 18	\$ 714		
Contracts & Purchasing	8.75	27	29	-	90	-	90		
Fleet Administration	18.75	1,157	1,161	-	3,633	-	3,633		
Human Resources	29.00	196	202	-	632	-	632		
Equal Opportunity Office	4.50	69	70	-	219	-	219		
Information Technology Service Departments:									
ITD (Information Technology)	99.25	1,039	1,059	-	3,314	-	3,314		
Resource Management Service Departments:									
Architectural Services / Capital Projec	-	230	230	-	720	-	720		
Facilities & Facilities Maintenance Projects	32.75	1,290	1,297	-	4,058	-	4,058		
Resource Management Agency	57.75	181	193	-	603	-	603		
Other Service Departments:									
Auditor-Controller	51.00	4,105	4,115	-	12,878	-	12,878		
Enterprise Resource Project	-	46	46	-	144	-	144		
Treasurer-Tax Collector	17.25	425	428	192,866	1,341	192,866	1,341		
Revenue Division	22.50	2,035	2,040	215,594	6,383	215,594	6,383		
County Counsel	33.50	174	181	-	566	-	566		
Risk Management	5.75	17	18	18	57	18	57		
Total Service Departments	400.75	11,215	11,296	\$ 408,496	\$ 35,350	\$ 408,496	\$ 35,350		
OPERATING DEPARTMENTS									
Board of Supervisors	21.00	240	244	-	764	-	764	\$ 69	\$ 834
Office of Emergency Services	5.00	75	76	-	238	-	238	22	259
Office of Community Engagement & SA	3.00	28	29	-	90	-	90	8	98
Economic Development Administration	8.25	331	333	54	1,041	54	1,041	94	1,135
Assessor	51.00	136	146	-	458	-	458	41	499
Clerk/Recorder	14.00	209	212	252	663	252	663	60	723
Grand Jury	-	217	217	-	679	-	679	61	741
Enterprise Risk (Formerly Lakes Fuel Spill)	-	25	25	18	78	18	78	7	85
Assessment Appeals Board	-	7	7	-	22	-	22	2	24
Clerk of the Board	5.00	42	43	-	135	-	135	12	147
Elections	11.75	478	480	-	1,503	-	1,503	136	1,639
Emergency Communications	64.75	296	309	-	967	-	967	88	1,055
District Attorney	134.00	466	493	-	1,543	-	1,543	140	1,683
Child Support Services	97.50	356	376	-	1,176	-	1,176	106	1,282
Public Defender	46.75	942	951	18	2,977	18	2,977	270	3,247
Coroner	7.50	160	162	-	505	-	505	46	551
Sheriff's Correctional Division	224.75	716	761	-	2,383	-	2,383	216	2,599
Sheriff	196.75	1,208	1,248	180	3,905	180	3,905	353	4,258
Juvenile Hall	136.75	934	962	-	3,009	-	3,009	272	3,282

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

TREASURER-TAX COLLECTOR

Allocation of Costs

	Base #1 Number of Employees	Base #4 A/P Warrants	Allocation Base	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)									
Probation	143.75	4,285	4,314	\$ -	\$ 13,500	\$ -	\$ 13,500	\$ 1,222	\$ 14,723
Agricultural Commissioner	60.25	500	512	-	1,603	-	1,603	145	1,748
Produce Inspection	4.50	-	1	-	3	-	3	0	3
Building Services	19.75	331	335	-	1,048	-	1,048	95	1,143
Planning	22.50	358	363	198	1,135	198	1,135	103	1,237
Environmental Services	7.25	74	75	-	236	-	236	21	258
Primary Health Care	227.25	1,860	1,906	72	5,965	72	5,965	540	6,504
Emergency Medical Services	4.75	210	211	-	660	-	660	60	720
Environmental Health	56.25	891	902	252	2,824	252	2,824	256	3,080
Public Guardian/Administrator	8.75	158	160	-	500	-	500	45	545
Children's Medical Services	48.50	265	275	-	860	-	860	78	938
Public Health & Health Administration	167.25	1,366	1,400	144	4,381	144	4,381	397	4,777
Animal Services	16.50	374	377	54	1,181	54	1,181	107	1,288
Military & Veterans' Services	7.75	109	111	-	346	-	346	31	377
Social Services	780.75	32,339	62,281	36	194,902	36	194,902	17,643	212,545
Area Agency on Aging	3.00	166	167	-	521	-	521	47	569
Agricultural Cooperative Extension	5.00	29	30	-	94	-	94	9	102
Parks	34.75	892	899	108	2,813	108	2,813	255	3,068
Total Operating Departments	2,646.25	51,073	81,392	\$ 1,386	\$ 254,709	\$ 1,386	\$ 254,709	\$ 23,057	\$ 277,766
NON-GENERAL FUND									
Roads & Bridges - Construction Proje	30.25	703	709	-	2,219	-	2,219	201	2,420
Roads & Bridges - Maintenance	58.25	1,234	1,246	-	3,899	-	3,899	353	4,251
County Library	94.75	892	911	36	2,851	36	2,851	258	3,110
IHSS PA-Administration	3.00	28	29	-	90	-	90	8	98
Fish & Game Propagation	-	20	20	-	63	-	63	6	68
Office for Employment Training/WIB	41.50	1	3,088	-	9,665	-	9,665	875	10,540
Community Action Partnership	1.00	69	69	-	217	-	217	20	236
Behavioral Health	357.00	1,563	1,635	-	5,117	-	5,117	463	5,580
Homeland Security Grant	-	37	37	-	116	-	116	10	126
Water Resources Agency	36.00	1,100	1,107	-	3,465	-	3,465	314	3,779
Emergency Communication - NGEN	-	48	48	-	150	-	150	14	164
Natividad Medical Center	1,206.25	8,455	8,699	144	27,223	144	27,222	2,464	29,687
Resort at Nacimiento Lake	14.50	235	238	-	745	-	745	67	812
Resort at San Antonio Lake	0.25	150	150	-	470	-	470	43	512
North Shore Lake San Antonio	1.00	16	16	-	51	-	51	5	55
South Shore Lake San Antonio	3.75	25	26	-	81	-	81	7	88
Lake San Antonio & Nacimiento Admin.	3.75	42	43	-	134	-	134	12	146
General Liability Insurance (ISF)	-	122	122	-	382	-	382	35	416
Workmens' Compensation (ISF)	-	161	161	-	504	-	504	46	549
Benefits (ISF)	-	345	345	-	1,080	-	1,080	98	1,177

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

TREASURER-TAX COLLECTOR

Allocation of Costs

	Base #1 Number of Employees	Base #4 A/P Warrants	Allocation Base	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
NON-GENERAL FUND (Continued)									
All Others	10.50	712	714	\$ -	\$ 2,235	\$ -	\$ 2,235	\$ 202	\$ 2,437
Total Non-General Fund	1,861.75	15,958	19,414	\$ 180	\$ 60,753	\$ 180	\$ 60,753	\$ 5,500	\$ 66,252
Total	4,908.75	78,246	112,102	\$ 410,062	\$ 350,812	\$ 410,062	\$ 350,812	\$ 28,557	\$ 344,018

Notes:

- (1) The allocation base is derived by taking total number of payroll check ÷ total number of employees x number of department employee plus number of A/P Warrants = Allocation Base.
Using the County Administrator's Office as an example:
 $993 \text{ (total PR Warrants)} \div 4,908.75 \text{ (total \# of EE)} = 0.202292 \times 20.00 \text{ (\# of CAO Employees)} = 4.05 + 224 \text{ (AP Warrants)} = 228.05$
- (2) This allocation is based on the first net allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

REVENUE DIVISION

Explanatory Narrative

The Revenue Division of the Treasurer-Tax Collector Department provides centralized account collection services to County Department and Superior Courts – Monterey County. The division applies similar professional collections techniques and procedures to all delinquent accounts and returned checks which have not been collected by the involved department.

The division allocates costs using an analysis of total dollars collected and total dollars collected for each department. The resultant percentages are expressed as a percentage of total division cost and are the basis for cost allocation.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES		
Budget Unit 1170-8264 - Revenue Division	\$	3,325,777
Intra & Inter-fund Reimbursement Added Back		77,609
Less - Non-Recoverable Liability (#6261)		(4,117)
Less - Operating Transfer Out (#7614)		<u>(41,384)</u>
	\$	3,357,885
EXTERNAL OVERHEADS		
Annual Financial Audit		<u>396</u>
		396
REVENUES RECEIVED		<u>(565,337)</u>
NET COSTS FOR FIRST ALLOCATION	\$	<u>2,792,944</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

REVENUE DIVISION

Allocation of Costs

	Allocation Base	Allocation	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	Total Net Allocation
Allocation Base	Revenue Calculation							
SERVICE DEPARTMENTS								
Other Service Department:								
Treasurer-Tax Collector (3)	0.10%	2,715	\$ 77,609	\$ 80,324	\$ 77,609	\$ 2,715		
Total Service Departments		<u>\$ 2,715</u>	<u>\$ 77,609</u>	<u>\$ 80,324</u>	<u>\$ 77,609</u>	<u>\$ 2,715</u>		
OPERATING DEPARTMENTS								
Sheriff	0.07%	1,901	-	1,901	-	1,901	\$ 71	\$ 1,972
Probation	9.82%	266,646	-	266,646	310,938	(44,293)	9,942	(34,351)
Public Defender	0.01%	272	-	272	317	(45)	10	(35)
Parks	0.10%	2,715	-	2,715	-	2,715	101	2,817
Total Operating Departments		<u>\$ 271,533</u>	<u>\$ -</u>	<u>\$ 271,533</u>	<u>\$ 311,255</u>	<u>\$ (39,722)</u>	<u>\$ 10,124</u>	<u>\$ (29,598)</u>
NON-GENERAL COUNTY								
Superior Court of CA - Mo Co	88.50%	2,403,071	-	2,403,071	2,802,245	(399,174)	89,597	(309,577)
All Others	1.40%	38,015	-	38,015	-	38,015	1,417	39,432
Total Non-General Fund		<u>\$ 2,441,086</u>	<u>\$ -</u>	<u>\$ 2,441,086</u>	<u>\$ 2,802,245</u>	<u>\$ (361,159)</u>	<u>\$ 91,014</u>	<u>\$ (270,145)</u>
Total	<u>100.00%</u>	<u>\$ 2,715,335</u>	<u>\$ 77,609</u>	<u>\$ 2,792,944</u>	<u>\$ 3,191,109</u>	<u>\$ (398,165)</u>	<u>\$ 101,138</u>	<u>\$ (299,743)</u>

Notes:

- (1) Percentage of time expended on the accounts of the departments served
- (2) This allocation is based on the first net allocation to operating and non-general County departments
Refer to exhibit G for details.
- (3) This allocation to the Treasurer's department is based on the first allocation plus the direct charges

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COUNTY COUNSEL

Explanatory Narrative

County Counsel provides legal advice and services to all County departments, the Natividad Medical Center, Water Resources Agency, many special districts and local agencies including school districts and the County Office of Education. Regarding the County specifically, County Counsel reviews all contracts and ordinances prior to action by the Board of Supervisors, provides an attorney for all Planning Commission and Assessment Appeal Board meetings, defends the County in tort cases and provides an attorney for child custody and guardianship hearings. In addition, the office represents the county in civil and special litigation in state and federal courts.

This department has recently installed a computerized time recording/case billing system which now allows us to allocate the costs of the department to all benefiting departments and agencies. The hours of attorney time used are detailed by case number and cover such services as legal research and advice, preparation and filing of documents, and court attendance as attorney of record. These records, as summarized by the system are the basis for allocating the costs of this department.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 001-1210-8057 - County Counsel	\$	4,247,026	
Intra & Inter-fund Reimbursement Added Back		2,241,018	
Less - Non-Recoverable Liability (#6261)		(5,305)	
Less - Operating Transfer Out (#7614)		<u>(80,864)</u>	\$ 6,401,875

EXTERNAL OVERHEADS

Building Depreciation		124,670	
Equipment Depreciation		1,652	
Annual Financial Audit		<u>760</u>	127,083

REVENUES RECEIVED

			<u>(669)</u>
TOTAL COSTS FOR FIRST ALLOCATION	\$		<u>6,528,289</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COUNTY COUNSEL

Allocation of Costs

	Allocation Base	Total First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
Allocation Base							
SERVICE DEPARTMENTS							
Administrative Management:							
County Administrative Office & ILA	\$ 66,367	\$ 66,883	\$ -	\$ -	\$ 66,883		
Contracts & Purchasing	45,706	46,062	-	-	46,062		
Fleet Administration	2,822	2,844	-	-	2,844		
Human Resources	45,515	45,869	-	-	45,869		
Equal Opportunity Office	119,998	120,931	-	-	120,931		
Information Technology Service Department:							
ITD (Information Technology)	149,292	150,454	-	-	150,454		
Resource Management Service Departments:							
Architectural Services	55,055	55,484	-	-	55,484		
Facilities & Facilities Maintenance Projects	8,588	8,654	-	-	8,654		
Resource Management Agency	286,667	288,897	-	9,909	278,988		
Other Service Departments:							
Auditor-Controller	60,268	60,737	-	-	60,737		
Enterprise Resource Project	4,857	4,894	-	-	4,894		
Treasurer-Tax Collector	34,444	34,712	-	-	34,712		
Revenue Division	5,041	5,080	-	-	5,080		
Risk Management	7,150	7,206	-	-	7,206		
Total Service Departments	\$ 891,771	\$ 898,707	\$ -	\$ 9,909	\$ 888,798		
OPERATING DEPARTMENTS							
Board of Supervisors	77,144	77,744	-	-	77,744	\$ 4,664	\$ 82,407
Office of Emergency Services	21,226	21,391	-	-	21,391	1,283	22,674
Economic Development Administration	181,551	182,963	-	88,019	94,944	10,976	105,919
Assessor	46,110	46,469	-	-	46,469	2,788	49,256
Clerk/Recorder	46,395	46,756	-	-	46,756	2,805	49,561
Grand Jury	5,303	5,344	33,526	38,729	141	321	462
Assessment Appeals Board	15,999	16,123	-	1,000	15,123	967	16,091
Clerk of the Board	15,915	16,039	-	-	16,039	962	17,001
Elections	42,861	43,195	-	-	43,195	2,591	45,786
Emergency Communications	44,962	45,312	-	-	45,312	2,718	48,030
District Attorney	49,997	50,386	-	-	50,386	3,023	53,409
Child Support Services	8,954	9,024	-	-	9,024	541	9,565
Public Defender	44,840	45,189	-	-	45,189	2,711	47,900
Coroner	199	201	-	-	201	12	213
Sheriff Correctional	6,772	6,825	-	-	6,825	409	7,234
Sheriff	205,217	206,814	-	-	206,814	12,406	219,220
Juvenile Hall	598	603	-	-	603	36	639
Probation	31,857	32,104	-	-	32,104	1,926	34,030
Agricultural Commissioner	39,756	40,066	-	-	40,066	2,403	42,469
Building Services	19,482	19,634	-	-	19,634	1,178	20,812

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

COUNTY COUNSEL

Allocation of Costs

	Allocation Base	Total First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)							
Planning	\$ 486,474	\$ 490,258	\$ -	\$ 141,156	\$ 349,102	\$ 29,409	\$ 378,512
Primary Health	25,951	26,153	-	-	26,153	1,569	27,722
Emergency Medical Services	6,532	6,583	-	-	6,583	395	6,978
Environmental Health	60,583	61,054	-	-	61,054	3,663	64,717
Public Guardian/Administrator	495,853	499,710	-	-	499,710	29,976	529,686
Public Health & Health Administration	148,872	150,030	-	-	150,030	9,000	159,030
Animal Services	24,829	25,022	-	-	25,022	1,501	26,523
Military & Veterans' Services	-	-	-	-	-	-	-
Social Services	728,037	733,700	-	-	733,700	44,013	777,713
Parks	132,424	133,454	-	-	133,454	8,006	141,460
Total Operating Departments	\$ 3,014,694	\$ 3,038,144	\$ 33,526	\$ 268,904	\$ 2,802,766	\$ 182,252	\$ 2,985,018
NON-GENERAL FUND							
Roads & Bridges - Construction	136,047	137,106	-	-	137,106	8,225	145,330
Roads & Bridges - Maintenance	-	-	-	-	-	-	-
County Library	13,878	13,986	-	-	13,986	839	14,825
Office for Employment Training/WIB	1,786	1,800	-	25,667	(23,868)	108	(23,760)
Behavioral Health	123,435	124,395	-	-	124,395	7,462	131,857
Water Resources Agency	232,903	234,715	-	230,258	4,458	14,080	18,538
Natividad Medical Center	515,306	519,314	-	591,440	(72,126)	31,153	(40,973)
General Liability Insurance (ISF)	1,367,715	1,378,354	-	1,266,208	112,146	82,684	194,830
LAFCO	2,059	2,075	-	1,433	643	125	767
Superior Court of CA - Mo Co	20,531	20,691	-	10,394	10,297	1,241	11,538
Successor Agency	20,012	20,168	-	-	20,168	1,210	21,378
All Others	137,762	138,834	-	131,467	7,367	8,328	15,695
Total Non-General Fund	\$ 2,571,435	\$ 2,591,437	\$ -	\$ 2,256,867	\$ 334,571	\$ 155,455	\$ 490,025
Total	\$ 6,477,900	\$ 6,528,289	\$ 33,526	\$ 2,535,680	\$ 4,026,135	\$ 337,706	\$ 3,475,043

* This allocation is based on the first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

RISK MANAGEMENT

Explanatory Narrative

Risk Management and Benefits Administration is a separate division of the Department of Administrative Management. The division was created in recognition of the County's increasingly complex insurance requirements, including control over self-insurance programs such as general liability and workers' compensation. As part of these programs, this division is responsible for the evaluation and funding of risk, the receipt and payment of general liability claims and the purchase of commercial liability policies for coverage in excess of self-insurance limits. The division works with County Counsel to coordinate litigation involving general liability claims. The division also purchases and manages the health, life and disability policies which are part of the County's employee benefits package. The cost of the division's safety analyst, who provides risk reduction and safety awareness services to County departments, is charged directly to the general liability and workers' compensation self-insurance funds.

Risk Management and Benefits Administration Office costs (net of direct billings and direct identified made throughout the fiscal year) have been allocated based on the average number of employees in each department. The sum of the costs allocated and the direct charges constitute the total first allocation for this department.

Costs for Allocation

2015-16 ACTUAL EXPENDITURES

Budget Unit 001-1210-8407 - Risk Management	\$	-	
Intra & Inter-fund Reimbursement Added Back		814,485	
Less - Non-Recoverable Liability (#6261)		(946)	
Less - Operating Transfer Out (#7614)		<u>(3,494)</u>	
			\$ 810,045
EXTERNAL OVERHEADS			
Annual Financial Audit		<u>96</u>	96
REVENUE RECEIVED			<u>-</u>
NET COSTS FOR ALLOCATION			<u>\$ 810,141</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

RISK MANAGEMENT

Allocation of Costs

	<u>Allocation Base</u>	<u>Allocation Charge</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u> *	<u>Total Net Allocation</u>
Allocation Base							
OPERATING DEPARTMENTS							
Enterprise Risk	\$ 12,192	\$ 12,127	\$ 12,127	\$ 12,192	\$ (65)	\$ 375	\$ 310
Total Operating Departments	<u>\$ 12,192</u>	<u>\$ 12,127</u>	<u>\$ 12,127</u>	<u>\$ 12,192</u>	<u>\$ (65)</u>	<u>\$ 375</u>	<u>\$ 310</u>
NON-GENERAL FUND							
General Liability Insurance (ISF)	\$ 409,842	\$ 407,656	\$ 407,656	\$ 409,842	\$ (2,186)	\$ 12,594	\$ 10,408
Workmens' Compensation (ISF)	<u>392,452</u>	<u>390,359</u>	<u>390,359</u>	<u>392,452</u>	<u>(2,093)</u>	<u>12,060</u>	<u>9,967</u>
Total Non-General Fund	<u>\$ 802,294</u>	<u>\$ 798,015</u>	<u>\$ 798,015</u>	<u>\$ 802,294</u>	<u>\$ (4,279)</u>	<u>\$ 24,654</u>	<u>\$ 20,375</u>
 Total	 <u>\$ 814,485</u>	 <u>\$ 810,141</u>	 <u>\$ 810,141</u>	 <u>\$ 814,485</u>	 <u>\$ (4,344)</u>	 <u>\$ 24,654</u>	 <u>\$ 20,685</u>

* This allocation is based on the first net allocation to operating and non-general County departments.
Refer to Exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

	<u>Base #1</u>	<u>Base #2</u>	<u>Base #3</u>	<u>Base #4</u>	<u>Base #5</u>	<u>Base #6</u>
	Number of Employees	Gross Salaries	Adjusted Expenditure	A/P Warrants	Square Feet Occupied	ITD Charges
SERVICE DEPARTMENTS						
Administrative Management:						
County Administrative Office & ILA	20.00	\$ -	\$ 3,352,217	224	-	\$ 135,670
Contracts & Purchasing	8.75	-	1,069,165	27	-	45,684
Fleet Administration	18.75	-	4,849,625	1,157	-	98,241
Human Resources	29.00	-	3,606,604	196	-	133,313
Equal Opportunity Office	4.50	-	784,076	69	-	32,266
Information Technology Service Departments:						
ITD (Information Technology)	99.25	-	18,046,273	1,039	-	-
Resource Management Service Departments:						
Architectural Services / Capital Projects	-	-	701,918	230	-	18,143
Facilities & Facilities Maintenance Projects	32.75	-	9,475,823	1,290	-	99,411
Resource Management Agency	57.75	-	6,327,770	181	-	292,359
Other Service Departments:						
Auditor-Controller	51.00	-	7,883,874	4,105	-	311,159
Enterprise Resource Project	-	-	1,347,856	46	-	51,918
Treasurer-Tax Collector	17.25	-	3,342,270	425	-	139,093
Revenue Division	22.50	-	3,336,540	2,035	-	133,572
County Counsel	33.50	-	6,399,824	174	-	179,158
Risk Management	5.75	-	809,993	17	-	44,070
Total Service Departments	400.75	\$ -	\$ 71,333,828	11,215	-	\$ 1,714,054
OPERATING DEPARTMENTS						
Board of Supervisors	21.00	-	3,020,787	240	-	101,252
Office of Emergency Services	5.00	-	872,850	75	-	156,700
Office of Community Engagement & Strategic Advocacy	3.00	-	501,642	28	-	6,275
Economic Development Administration	8.25	-	3,111,046	331	-	51,078
Assessor	51.00	-	5,598,260	136	-	227,382
Clerk/Recorder	14.00	-	2,150,489	209	-	259,441
Grand Jury	-	-	147,866	217	-	2,414
Enterprise Risk (Formerly Lakes Fuel Spill)	-	-	2,939,180	25	-	-
Assessment Appeals Board	-	-	2,685	7	-	-
Clerk of the Board	5.00	-	692,979	42	-	78,018
Elections	11.75	-	4,593,364	478	-	135,718
Emergency Communications	64.75	-	10,178,086	296	-	860,554
District Attorney	134.00	-	24,304,914	466	-	807,184
Child Support Services	97.50	-	10,823,917	356	-	461,488
Public Defender	46.75	-	11,126,368	942	-	311,485
Coroner	7.50	-	1,799,206	160	-	20,010
Sheriff's Correctional Division	224.75	-	45,372,847	716	-	343,052
Sheriff	196.75	-	38,947,591	1,208	-	1,387,920
Juvenile Hall	136.75	-	18,418,502	934	-	206,402
Probation	143.75	-	20,056,194	4,285	-	736,256
Agricultural Commissioner	60.25	-	8,530,037	500	-	392,562
Produce Inspection	4.50	-	806,285	-	-	17,292

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018

Based on Actual Costs for the Year Ended June 30, 2016

	Base #1	Base #2	Base #3	Base #4	Base #5	Base #6
	Number of Employees	Gross Salaries	Adjusted Expenditure	A/P Warrants	Square Feet Occupied	ITD Charges
OPERATING DEPARTMENTS (Continued)						
Building Services	19.75	\$ -	\$ 3,313,036	331	-	\$ 188,097
Planning	22.50	-	4,217,616	358	-	193,324
Environmental Services	7.25	-	1,160,896	74	-	13,469
Primary Health Care	227.25	-	35,632,193	1,860	-	1,324,713
Emergency Medical Services	4.75	-	1,172,479	210	-	64,112
Environmental Health	56.25	-	7,750,986	891	-	312,736
Public Guardian/Administrator	8.75	-	1,212,128	158	-	54,683
Children's Medical Services	48.50	-	6,862,546	265	-	212,535
Public Health & Health Administration	167.25	-	23,483,252	1,366	-	908,489
Animal Services	16.50	-	1,705,471	374	-	81,457
Military & Veterans' Services	7.75	-	978,090	109	-	46,792
Social Services	780.75	-	97,552,271	32,339	-	4,823,630
Area Agency on Aging	3.00	-	2,327,530	166	-	-
Agricultural Cooperative Extension	5.00	-	497,170	29	-	34,987
Parks	34.75	-	5,022,485	892	-	113,884
Total Operating Departments	<u>\$ 2,646</u>	<u>\$ -</u>	<u>\$ 406,883,246</u>	<u>\$ 51,073</u>	<u>\$ -</u>	<u>\$ 14,935,394</u>
NON-GENERAL FUND						
Roads & Bridges - Construction Projects	30.25	-	7,451,879	703	-	367,648
Roads & Bridges - Maintenance	58.25	-	11,452,196	1,234	-	42,013
County Library	94.75	-	7,698,564	892	-	767,315
IHSS PA-Administration	3.00	-	532,915	28	-	-
Fish & Game Propagation	-	-	28,556	20	-	-
Office for Employment Training/WIB	41.50	-	5,019,015	1	-	269,062
Community Action Partnership	1.00	-	537,033	69	-	-
Behavioral Health	357.00	-	87,694,235	1,563	-	1,638,259
Homeland Security Grant	-	-	453,935	37	-	-
Water Resources Agency	36.00	-	6,441,509	1,100	-	207,200
Emergency Communication - NGEN Radio Project	-	-	97,638	48	-	83,425
Natividad Medical Center	1,206.25	-	215,658,397	8,455	-	757,176
Resort at Nacimiento Lake	14.50	-	1,205,159	235	-	21,439
Resort at San Antonio Lake	0.25	-	295,671	150	-	1,460
Nacimiento Boat Patrol	-	-	-	-	-	-
North Shore Lake San Antonio	1.00	-	6,289	16	-	-
South Shore Lake San Antonio	3.75	-	-	25	-	-
Lake Events & Administration	3.75	-	701,074	42	-	26,619
General Liability Insurance (ISF)	-	-	4,566,811	122	-	-
Workmens' Compensation (ISF)	-	-	3,374,607	161	-	-
Benefits Programs Fund (ISF)	-	-	3,478,764	345	-	-
All Others	10.50	-	1,783,955	712	-	19,127
Total Non-General Fund	<u>1,861.75</u>	<u>\$ -</u>	<u>\$ 358,478,202</u>	<u>15,958</u>	<u>\$ -</u>	<u>\$ 4,200,742</u>
TOTAL	<u>4,908.75</u>	<u>\$ -</u>	<u>\$ 836,695,276</u>	<u>78,246</u>	<u>\$ -</u>	<u>\$ 20,850,190</u>