

111 E. COMMERCIAL STREET
WILLITS, CALIFORNIA 95490
(707) 459-4601 TEL
(707) 459-1562 FAX

**WILLITS CITY COUNCIL
AGENDA
OCTOBER 14, 2015 ♦ 6:30 P.M. ♦ COUNCIL CHAMBERS**

1. **OPENING MATTERS** – a) Call to Order; b) Pledge to Flag; c) Roll Call

2. **PUBLIC COMMUNICATIONS**

Council welcomes participation in its meetings. Comments shall be limited to three (3) minutes per person so that everyone may be given an opportunity to be heard. To expedite matters and avoid repetition, whenever any group of persons wishes to address the Council on the same subject matter, the Mayor may request that a spokesperson be chosen by the group. This item is limited to matters under the jurisdiction of the City Council which are not on the posted agenda. Public criticism of the City Council, Commission, Boards and Agencies will not be prohibited. No action shall be taken.

3. **PUBLIC MATTERS**

4. **CONSENT CALENDAR**

Matters listed under the Consent Calendar are considered to be routine by the City Council and will be enacted by a single motion and roll call vote by the City Council. Items may be removed from the Consent Calendar upon request of a Councilmember and acted upon separately by the City Council.

The following items are recommended for approval, as follows:

- a. City Council Minutes:
 - August 26, 2015
 - September 9, 2015
 - September 21, 2015 – Special Meeting
- b. Resolution Approving the Memorandum of Understanding Between the City of Willits and the Willits Police Officers Association, Effective October 14, 2015 – June 30, 2018
- c. Resolution Determining Eligibility for an Industrial Disability Retirement for Police Officer Karen D. Harris
- d. Resolution Establishing the City's Appropriations Limit for Fiscal Year 2014-2015, Pursuant to Article XIII B of the Constitution of the State of California

5. **INFORMATIONAL REPORTS**

Matters that do not require action by the City Council but are of public interest.

- a. Disbursements Journal(s):
 - Warrant Nos. 27119-27123, Totaling \$23,032.69
 - Warrant Nos. 27124-27209, Totaling \$335,122.15
 - Warrant Nos. 27210-27218, Totaling \$21,457.32
 - Warrant Nos. 27219-27291, Totaling \$138,588.32
- b. Building Inspection Activity Report(s) – September 2015
- c. Business License Activity Report(s) – September 2015
- d. Water Usage/Revenue Chart – September 2015
- e. Cost Allocation Plan – Fiscal Year 2013-2014
- f. Written Update from Caltrans Regarding the Willits Bypass Project – September 2015

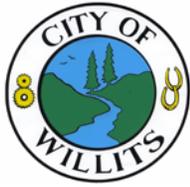
6. **RIGHT TO APPEAL**

Persons who are dissatisfied with the decisions of the City Council may have the right to a review of that decision by a court. The City has adopted Section 1094.6 of the Code of Civil Procedure, which generally limits to 90 days the time within which the decisions of the City boards and agencies may be judicially challenged.

7. **COMMISSIONS, AGENCIES AND AUTHORITIES**
The Willits City Council meets concurrently as the City of Willits Planning Commission and City of Willits Successor Agency.
8. **CITY MANAGER REPORTS AND RECOMMENDATIONS**
 - a. Verbal Reports – No Action
9. **DEPARTMENT RECOMMENDATIONS**
 - a. Administration (City Clerk, Finance, Human Resources, Legal)
 - b. Public Safety
 - c. Community Development
 - d. Public Works & Engineering
 - e. Water & Wastewater Systems
10. **CITY COUNCIL AND COMMITTEE REPORTS**
 - a. Mendocino Council of Governments (MCOG)
 - b. Local Agency Formation Commission (LAFCO)
 - c. Mendocino Transit Authority (MTA)
 - d. Mendocino Solid Waste Management Authority-Joint Powers Authority (MSWMA-JPA)
 - e. Economic Development and Financing Corporation (EDFC)
 - f. League of California Cities
 - g. Water & Wastewater Systems Committee
 - h. Revit-ED Committee
 - i. Finance Committee
 - j. Ad Hoc Committees
 - Caltrans Bypass Project
 - Willits Center for the Arts
 - k. Other Committee Reports
11. **COUNCIL MEMBER REPORTS AND RECOMMENDATIONS**
 - a. Mayor’s Appointment of an Ad Hoc Committee to Explore of the Feasibility of Establishing a Joint Powers Authority for the Operation of the Wastewater Treatment Plant, Pursuant to the Terms of the Settlement Agreement with Brooktrails Township Community Services District
12. **ENACTMENT OF ORDINANCES**
13. **GOOD & WELFARE**
14. **CLOSED SESSION NOTICE**
15. **ADJOURNMENT**

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted on the bulletin board at the main entrance of the City of Willits City Hall, located at 111 East Commercial Street, Willits, California, not less than 72 hours prior to the meeting set forth on this agenda.

*Dated this 9th day of October, 2015
Cathy Moorhead, City Clerk*



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**WILLITS CITY COUNCIL
SPECIAL MEETING MINUTES
MONDAY, SEPTEMBER 21, 2015**

Vice Mayor Orenstein called a special meeting of the City Council to order at 4:35 p.m., in Council Chambers.

Roll Call: Councilmembers Larry Stranske, Madge Strong, Holly Madrigal, Ron Orenstein were present, with Mayor Bruce Burton arriving at 4:36 p.m.

Also present were staff members: Adrienne Moore, City Manager; Gerry Gonzalez, Police Chief; Susie Holmes, Finance Director/City Treasurer; and Cathy Moorhead, City Clerk.

ADJOURNED TO CLOSED SESSION AT 4:36 P.M.

2. CLOSED SESSION NOTICE

- a. Conference with Labor Negotiators Pursuant to Government Code §54957.6 – Employee Organization(s): All

Council reconvened to open session at 6:00 p.m., with no action to report from Closed Session

3. ADJOURNMENT

Mayor Burton adjourned the meeting at 6:00 p.m.

BRUCE BURTON, Mayor

ATTEST:

CATHY MOORHEAD, City Clerk



AGENDA SUMMARY REPORT

To: Honorable Mayor and Council Members

From: Adrienne Moore, City Manager

Agenda Title: ADOPT RESOLUTION APPROVING THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF WILLITS AND THE WILLITS POLICE OFFICERS ASSOCIATION, EFFECTIVE OCTOBER 14, 2015 – JUNE 30, 2018

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: N/A

Summary of Request: Representatives from the City’s negotiating team and the Willits Police Officers Association (WPOA) have been engaged in labor negotiations since June of this year. In an effort to address long-term and ongoing recruitment and retention issues in the department, the parties met on Saturday, September 26, 2015, and reached a tentative agreement, which was ratified by the WPOA on September 29, 2015, as follows:

- 1) A five percent (5%) salary increase, payable on the next employee payroll, which shall be reflected in the City’s standardized salary schedules, levels, and steps contained therein;
- 2) A one-time payment in the amount of \$1,000, payable in December 2016, and subject to all applicable taxes; and
- 3) Establishment of Steps 6 and 7 to the WPOA Salary Schedule, effective July 1, 2017.

Recommended Action: Adopt Resolution approving the Memorandum of Understanding between the City of Willits and the Willits Police Officers Association, effective October 14, 2015 – June 30, 2018

Alternative(s): None recommended.

Fiscal Impact:

Personnel Impact:

Reviewed by: City Manager City Attorney Finance Director Human Resources Risk

Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____

RESOLUTION NO. 2015-_____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLITS APPROVING THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF WILLITS AND THE WILLITS POLICE OFFICERS ASSOCIATION, EFFECTIVE OCTOBER 14, 2015 – JUNE 30, 2018

WHEREAS, duly authorized representatives of the City of Willits and duly authorized representatives of the Willits Police Officers Association have met and conferred pursuant to the provisions of the Meyers-Milias-Brown Act and have agreed to the matters set forth in the Memorandum of Understanding attached hereto, subject to the approval of said Memorandum of Understanding by the City Council of the City of Willits; and

WHEREAS, the Willits City Council has reviewed the Memorandum of Understanding for employees under the umbrella of the Willits Police Officers Association, for the term of October 14, 2015 through June 30, 2018, and approves of the terms and conditions contained therein, which authorizes a five percent (5%) salary increase, payable on the next employee payroll; a one-time payment in the amount of \$1,000, payable in December 2016 and subject to all applicable taxes; and establishment of Step 6 and Step 7 to the WPOA Salary Schedule, effective July 1, 2017; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Willits approves the Memorandum of Understanding attached hereto for employees under the umbrella of the Willits Police Officers Association, for the term of October 14, 2015 through June 30, 2018, and authorizes:

- 1) A five percent (5%) salary increase, payable on the next employee payroll, which shall be reflected in the City's standardized salary schedules, levels, and steps contained therein;
- 2) A one-time payment in the amount of \$1,000, payable in December 2016 and subject to all applicable taxes; and
- 3) Establishment of Steps 6 and 7 to the WPOA Salary Schedule, effective July 1, 2017

BE IT FURTHER RESOLVED that the City Manager and City Clerk are hereby authorized and directed to execute said Memorandum of Understanding between City of Willits and Willits Police Officers Association, for the term of October 14, 2015 through June 30, 2018.

The above and foregoing Resolution was introduced by Councilmember _____ seconded by Councilmember _____, and passed and adopted at a regular meeting of the City Council of the City of Willits, held on the 14th day of October, 2015, by the following vote:

AYES:
NOES:
ABSENT:

BRUCE BURTON, Mayor
City Council of the City of Willits

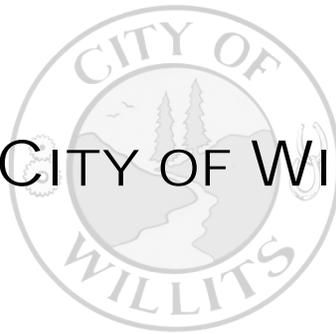
ATTEST:

CATHY MOORHEAD, City Clerk

MEMORANDUM OF UNDERSTANDING

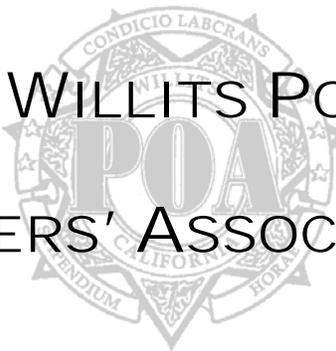
BETWEEN

THE CITY OF WILLITS



AND

THE WILLITS POLICE
OFFICERS' ASSOCIATION



October 14, 2015 – June 30, 2018

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**MEMORANDUM OF UNDERSTANDING BETWEEN
THE CITY OF WILLITS AND
THE WILLITS POLICE OFFICERS' ASSOCIATION**

October 14, 2015 through June 30, 2018

ARTICLE 1. PARTIES TO THE AGREEMENT

This Memorandum of Understanding (MOU) has been executed by a representative of the City Council of the City of Willits, hereinafter referred to as the CITY, and by representatives of the Willits Police Officers' Association, hereinafter referred to as the ASSOCIATION.

ARTICLE 2. AUTHORIZED AGENTS

For the purpose of administering the terms and provisions of this Memorandum of Understanding, the following authorized agents have been designated:

- A. The City's principal authorized agent shall be the City Manager or his duly authorized representative. All notices required by this MOU shall be sent to the City at the following address:

City Manager, City of Willits
111 East Commercial Street
Willits, CA95490

- B. The Association's principal authorized agent shall be the President of the Willits Police Officers Association or a duly authorized representative of the Association. All notices required by this MOU shall be sent to the Association at the following address:

Willits Police Officers Association
125 E. Commercial Street, Suite 150
Willits, CA95490

ARTICLE 3. RECOGNITION

The Association is hereby acknowledged as the exclusive formal recognized employee organization for the purpose of meeting and conferring in good faith under the auspices of Section 3500 et seq of the Government Code of the State of California and the City of Willits Resolution No. 1974-17 governing employer-employee relations and any amendments thereto. Specifically, such recognition extends to those probationary and regular employees classified as police sergeant, police officer, police recruit, chief dispatcher, dispatcher, part-time dispatcher, and community services officer (hereinafter "employees").

ARTICLE 4. ASSOCIATION RIGHTS

Employees of the City shall have the right to form, join, and participate in the activities of employee organizations of their own choosing, for the purpose of representation on all matters of employer-employee relations including, but not limited to, wages, hours, and other terms and conditions of employment. Employees of the City shall have the right to refuse to join or participate in the activities of employee organizations and shall have the right to represent themselves individually in their employment relations with the City. No employee shall be interfered with, intimidated, restrained, coerced, or discriminated against because of his/her exercise of these rights.

ARTICLE 5. CITY RIGHTS AND RESPONSIBILITIES

City retains, solely and exclusively, all the rights, powers, and authority to govern and control the employer/employee relationships not expressly delegated to the Association in this MOU. Without limiting the generality of this foregoing, the rights, powers, and authorities retained solely and exclusively by City and not abridged herein, include, but are not limited to the following: To manage and direct its business and personnel; to manage, control, and determine the mission of its departments, buildings, facilities, and operations; to create, change, combine, or abolish jobs, departments, and facilities in whole or in part, to subcontract or discontinue work for economic or operational reasons; to direct the work force; to increase or decrease the work force and determine the number of employees needed; to hire, transfer, promote, and maintain the discipline and efficiency of its employees; to establish work standards, schedules of operation, and reasonable work load; to specify or assign work requirements and require overtime; to schedule working hours and shifts; to adopt rules of conduct and penalties for violation thereof; to determine the type and scope of work to be performed and the services to be provided; to determine the methods, processes, means and places of providing services and to take whatever action may be necessary to prepare for and operate in an emergency. Nothing in this Article shall be construed to limit, amend, decrease, revoke or otherwise modify the rights vested in the City by any law regulating, authorizing, or empowering the City to act or refrain from acting.

ARTICLE 6. MEET AND CONFER IN GOOD FAITH – SCOPE

- A. The City, through its representatives, shall meet and confer in good faith with representatives of formally recognized employee organizations with majority representation rights regarding matters within the scope of representation including wages, hours, and other terms and conditions of employment within the appropriate unit.
- B. The City shall not be required to meet and confer in good faith on any subject preempted by Federal or State law.

ARTICLE 7. USE OF CITY FACILITIES

A. Use of City Facilities for Meetings

The Association may, with the prior approval of the City Manager, be granted the use of City facilities during non-work hours for meetings of City employees provided space is available, and provided further such meetings are not used for organizational activities or membership drives of City employees. All such requests shall be in writing.

The use of City equipment located within or without City facilities is strictly prohibited, the presence of such equipment in approved City facilities notwithstanding.

B. Use of Bulletin Boards

The Association may use portions of City bulletin boards under the following conditions:

1. All materials must receive the approval of the City Manager or his designated representative prior to being posted on any City bulletin board.
2. All materials must be dated and must identify the organization that published them.
3. The actual posting of materials will be done by the City as soon as possible after they have been approved. Unless special arrangements are made, materials posted may be removed 31 days after the posting date. Materials which the City Manager

considers objectionable will not be posted, provided, however, the City Manager shall first discuss this denial with the Association's authorized representative.

4. The City reserves the right to determine where bulletin boards shall be placed and what portion of them are to be allocated to employee organization materials.
5. If the Association does not abide by these rules, it will forfeit its right to have materials posted on City bulletin boards.

ARTICLE 8. WORK SCHEDULE

A. General

Every employee shall perform such services as may be directed by the Department Head, his designee, or the City Manager even though the work may be of a different nature or in a different department from that in which the employee is normally engaged. However, to the extent practicable, all such assignments shall conform to those assignments identified in unit member job descriptions.

B. Work Week/Period

A 12-hour shift plan is defined as a 12-hour work shift equivalent to an alternating 36-hour/48-hour over an 80-hour work period. A 10-hour shift plan is defined as a 10-hour work shift equivalent to a 4-day/40-hour work week. An 8-hour shift plan is defined as an 8-hour work shift equivalent to a 5-day/40-hour work week.

The work period for full-time employees covered by this MOU and who are assigned the 12-hour shift plan shall be 80 hours within a 14-day period for sworn classifications and 84 hours for non-sworn classifications.

The parties agree that the City has the right to change the beginning of the work week for non-sworn classifications on a 12-hour shift.

C. Work Shift

For all full-time positions, the standard work shift shall be 12 hours. The City shall consult with representatives of the Association prior to implementing any modification to the 12-hour standard work shift.

Should there be circumstances that demand action to modify or suspend the twelve (12) hour shift plan, such modification or suspension would be made under meet and confer guidelines between the City Manager, Chief of Police and the Association. It is the understanding of the parties that any modification or suspension of the twelve (12) hour shift plan would be intended to be temporary and that the plan would be restored as soon as the circumstance causing the modification or suspension had been eliminated. In the event of such modification or suspension, all attempts shall be taken to cause the transition to take place at the start of a pay period. During the transition, MOU Article IX, Section M, Section N.1.a and Section N.2.c shall remain in effect. Employees shall be given adequate notice of any schedule changes in accordance with MOU Article VIII Section E requiring 7 days notice of any schedule change.

D. Work Day Breaks

A normal 12-hour work day for all employees covered by this MOU shall include two 15 minute breaks and two one-half hour meal breaks as the work load permits and subject to calls for service.

E. Shift Schedule and Work Schedule Changes

The City and the Association recognize that the City's Police Department provides services 24 hours per day, seven days per week, and generally operates a two shift rotating schedule (days, and grave). Employees will be given adequate advance notice of any shift schedule or work schedule changes except when a sudden, unexpected occurrence demands immediate action as determined by the Chief of Police or his designee. Notice will not be given less than seven calendar days prior to the change in an employee's shift schedule or work schedule. If seven calendar days notice is given, there will be no additional compensation for either loss of adequate number of hours during the pay period or for the regularly scheduled 80 hours regardless of how many consecutive work days worked. If seven calendar days is not given, only the first day of the new shift schedule will be paid at overtime rates (except in the event of a sudden, unexpected occurrence demanding immediate action). However, such seven (7) day requirement shall not apply in circumstances where, a) an employee requests a work schedule or shift schedule change upon less than seven (7) days notice and such change is approved by the Department Head, or b) an employee is assigned in the departmental Field Training Program.

F. Other Provisions

Provisions of the City Personnel Rules, which have not been altered by this Memorandum of Understanding, shall govern the remaining facets of hours, overtime and other personnel administration matters.

ARTICLE 9. COMPENSATION

A. General

1. The City Manager shall be responsible for the preparation of a Compensation Plan following City Council approval of any adjustments in wages, fringe benefits, and other matters related thereto. The Compensation Plan shall prescribe the pay range for each classification, allocate classes thereto, and provide for special compensation provisions. The Compensation Plan shall utilize a standardized salary schedule containing five steps within each schedule. Employees must be compensated at an established step within the standardized schedule.
2. Effective the first full pay period following adoption of this MOU, employees shall receive a five percent (5%) increase in salary.
3. Effective the first payday in December 2016, employees shall receive a one-time payment of \$1,000, subject to applicable withholdings and taxes.
4. The parties to this MOU agree that any and all adjustments to compensation of employees, whether such adjustments result from merit increases, cost of living increases, equity adjustments, or other compensation changes, shall be computed and applied utilizing the beginning of the pay period closest to the effective date of such adjustment.

5. The City reserves the right to adjust the salaries for recruitment purposes as needed throughout the term of this MOU with the understanding that anyone in the same classification shall be moved in relation to the adjustment of his/her classification range.

B. Appointment Rate

Except as otherwise provided herein all new employees, whether full or part-time, shall be compensated at the minimum rate of the salary range in effect for the class in which the appointment is made.

The City Manager may authorize the appointment of new employees at a higher rate in the salary range in effect when it is determined that there is a direct and measurable benefit to the City for such appointments. Factors to be considered include: The quality and quantity of the appointee's previous training and experience; the difficulty in recruiting qualified, experienced applicants; and a determination that the performance of the appointee has a significant impact on City or departmental programs and policies.

C. Compensation on Promotion

A regular or probationary employee who is promoted to a position in a class with a higher salary range shall be compensated at the entry rate of the higher salary range, or at the rate which would provide a minimum of five percent (5%) above the rate they were receiving prior to promotion, whichever is greater. In no event, however, shall the salary after promotion be higher than the top step of the salary range of the new position. Upon satisfactory completion of the employee's probationary period into which he/she is promoted, the employee shall receive regular status and be advanced in accordance with Article 9, Section J below.

D. Compensation for Acting Appointments

Subject to the following limitations, an employee who is required on the basis of an acting appointment to serve in a class with a higher salary range than that of the class in which they are normally assigned shall receive the entrance salary rate of the higher salary range, or a minimum of five percent (5%) higher than the rate normally received, whichever is greater. In no event, however, shall the salary for the acting position be higher than the top step of the salary range of the higher class.

1. Limitations

- a. The acting appointment must be to a position in a higher class occupied by a regular employee on suspension or on an authorized leave of absence; or to a position for which a vacancy exists.
- b. The written approval of the City Manager shall be required.
- c. The employee must serve a minimum of 40 work hours on a consecutive basis in the higher class at their normal rate of pay prior to being compensated at a higher rate. Upon completion of 40 consecutive work hours in the acting position, the employee shall be paid the higher rate for all consecutive hours worked.

E. Shift Differential for Graveyard Shift

Employees shall receive a two and one-half percent (2.5%) shift differential for all hours worked that fall within the graveyard shift (1800-0600).

F. Compensation for Field Training Officer and Communications Training Dispatcher, and other Special Assignments

There shall exist a two and one-half percent (2.5%) salary differential for Field Training Officers, Communications Training Dispatchers and other special assignments as may be made from time to time by the Chief of Police subject to the following conditions:

1. Such salary differential pay shall first be approved by the Chief of Police.
2. When a Field Training Officer is assigned pursuant to Paragraph (1) immediately above and is also assigned to serve in a supervisory capacity for a sergeant who is on authorized absence from his/her regular duties. A Field Training Officer will be eligible for a five percent (5%) differential pay under these conditions when the supervision period reaches 36 hours or more of consecutive shift supervision and will receive such differential pay compensation for the entirety of that supervisory period including the initial 36 hours.
3. K-9 Policy and Scope of Program

It is mutually agreed by both parties that the program shall be under the control and at the discretion of the Police Chief. Any canine shall be owned by the City. The cost for the care, feeding, grooming and maintenance of the canine shall be the responsibility of the City. The City reserves the right to terminate this program at any time without the right of appeal.

The City and the Association have agreed that employees assigned to canine duty shall receive 30 minutes of overtime each day at their regular rate of pay, seven days per week. The parties agree that 30 minutes per day is a reasonable amount of time a K-9 employee needs to care for, groom, exercise, train, and feed the canine.

G. Compensation on Demotion

1. Demotion Based on Unsatisfactory Performance

An employee who is involuntarily demoted to a position in a class with a lower salary range because of unsatisfactory performance shall have their salary rate reduced to the entry rate of the class to which they are demoted unless they had previously been promoted from the lower class. If promoted, the employee will be compensated at the same rate they were receiving prior to their promotion.

2. Demotion for Other Than Unsatisfactory Performance

An employee who is either involuntarily demoted or demoted at their own request to a position in a class with a lower salary range shall have their salary reduced to any rate in the lower salary range that does not constitute an increase in salary. Determination of the appropriate salary rate will be made by the Department Head.

3. Demotion for Y-Rated Employees

If an employee is Y-rated (i.e., salary is frozen) and requests a voluntary demotion, their salary shall be reduced by at least the amount of the difference between the maximum salary of the class from which they are being demoted and the maximum salary of the new class.

H. Reemployment of Regular Employees

On written recommendation of the Department Head and approval of the City Manager, a former employee may be reemployed in the class or position they occupied at the time of their termination irrespective of the existence of an open or promotional employment list for the class, subject to the following conditions:

1. There must be a vacant position in the class and no lay-off reemployment list for such class.
2. The employee must have completed at least one year of continuous service in the class immediately prior to their termination.
3. The employee terminated their City employment under favorable circumstances.
4. The reemployment occurs within one year after termination.
5. The employee shall be required to serve a probation period.
6. The employee shall be required to pass a physical/medical examination, psychological evaluation, background check, and/or a polygraph examination as prescribed by the Department Head.

The compensation of a former City employee who is reemployed in the class or position they occupied at termination shall be as determined by the City Manager but in no case shall it exceed the rate which they were receiving at termination. There shall be no reinstatement of any benefits accrued during the previous employment period.

I. Reemployment of Temporary and Seasonal Employees

The City Manager may authorize compensation at any rate within the salary range for persons reemployed for temporary or seasonal services.

J. Merit Increases

Salary increases within a range shall not be automatic. They shall be based on merit and are subject to a written performance evaluation from the Department Head to the City Manager certifying that the employee has been performing work which consistently meets or exceeds department standards, and is improving in their ability to carry out their job assignment.

1. Eligibility

All employees will become eligible for merit increase consideration every 12 months after acquiring regular status until they reach the top step of the salary schedule.

Effective the first full pay period beginning in July 2017, a 6th and 7th step shall be put in place. Employees will become eligible for the 6th step merit increase 12 months after achieving the 5th step, and will becoming eligible for the 7th step merit increase 12 months after achieving the 6th step.

Example: An employee who on the first full pay period in July 2017 has been at the 5th step for at least 1 year shall be eligible for the 6th step at that time. An employee who on the first full pay period in July 2017 has been at the 5th step for at least 2 years shall be eligible for both the 6th and 7th steps. An employee who on the first full pay period in July 2017 has been at the 5th step for less than 1 year shall be eligible for the 6th step when they have completed 1 full year at the 5th step.

2. Effective Date

Upon City Manager approval, all merit advancement increases shall be effective at the beginning of the pay period closest to the date of eligibility. The actual anniversary date is based on the date of passing probation. Date of hire is used for benefits and vacation and sick leave accruals. Employees receiving merit increases shall be advanced to the next higher step in the salary schedule.

3. Completion of Probation

Upon satisfactory completion of the probation period, as evidenced in writing by the Department Head and approved by the City Manager, the employee shall obtain regular status and receive an initial merit increase.

4. Failure to Obtain Merit Increase

If an employee fails to obtain a merit increase due to inadequate performance, they may request a special performance evaluation in accordance with Section 15.2.3 of the City Personnel Policies & Procedures Manual, no sooner than six months from the time of the previous review. If this special performance review indicates that for the entire period since the last review, the employee has been performing work which consistently meets or exceeds the department standards and has been improving in their ability to carry out the job assignment, the employee may obtain a merit increase upon approval of the special performance evaluation by the Department Head and the City Manager. In the event a merit increase is approved, the eligibility for further merit increases shall be 12 months from the new date. If the employee does not request a special review, they shall be reviewed at the next regular annual date.

5. Part-time Employees

Part-time employees in positions with a multiple step salary schedule shall be eligible for salary increases within the salary range upon completion of 1560 straight-time hours of service.

K. Regular Appointment from a Temporary Status

Notwithstanding any other provisions of this MOU, a temporary appointee in a class who, without a break in service, receives a probationary appointment to a position in the same or different class shall be eligible for consideration for a merit salary advance upon satisfactory completion of the probation period, as evidence in writing by the Department

Head and approved by the City Manager. However, the employee shall accrue leave benefits from the date of the temporary appointment.

L. Appointment to a Reclassified Position

1. Class with Same Salary Range

If the position is reclassified to a class with a higher salary range than the previous class, and if the incumbent is appointed to the reclassified position, the salary rate of the employee shall not change. This provision shall also apply to a change of class title, provided there is not a change in the basic duties of the position.

2. Class with Higher Salary Range

If the position is reclassified to a class with the same salary range as the previous class, and if the incumbent is appointed to the reclassified position, they shall be compensated at the entry rate of the higher salary range or at the rate which would provide a minimum of five percent (5%) above the base rate (exclusive of Post class) they were receiving prior to reclassification, whichever is greater. In no event shall the employee receive a salary higher than the top step of the new range.

3. Class with Lower Salary Range

If the position is reclassified to a class with a lower salary range than the previous class and if the incumbent is appointed to the reclassified position, their salary rate shall not change. If their salary is greater than the maximum rate of the lower salary range, their salary shall be Y-rated (i.e., salary is frozen) and shall not change during continuous regular service until the maximum of the new range exceeds the salary of the employee.

M. Overtime Compensation

For overtime worked, all employees covered by this MOU must be granted equivalent compensatory time off, or paid overtime at one and one-half the hourly rate of pay in accordance with the Fair Labor Standards Act or amendments thereto.

N. Compensatory and Overtime Regulations

Overtime for sworn classifications is based on an 80-hour work period in accordance with the 7(K) exemption of the Fair Labor Standards Act and a 40-hour work week for non-sworn classifications.

1. Overtime Regulations

Overtime is defined and regulated as follows:

- a. Overtime is defined as any scheduled work time in excess of the basic work period, as defined in Article 8, Section B, except as provided herein.
- b. Overtime must be authorized in advance by the Department Head or his designee and approved by the City Manager.
- c. Authorized call back (call out) overtime shall be paid at a minimum of 3.0 hours for each such call back (call out). Call back (call out) duty requires the employee to

respond to a request to return to his/her work station after they have left the normal work station or prior to the beginning of their next scheduled shift. Those periods of overtime which had been scheduled by the Department Head prior to the end of the normal scheduled work shift are not considered call back (call out) duty.

2. Compensatory Time Off

a. Regulations

1. All employees covered by this MOU will be eligible to accumulate compensatory time off up to a maximum of 120 hours, accrued at a rate of time and one-half.
2. An employee shall have the option of accepting either compensatory time or time and one-half pay for overtime earned in accordance with this policy.
3. Eighty (80) hours is the maximum number of hours that an employee can be paid for accumulated compensatory time in one payroll period.
4. Compensatory time accumulated shall only be taken at the employee's request in accordance with the scheduling and authorization of the employee's respective Department Head.
5. In the case of overtime hours worked on regular days of work, an employee will only receive overtime compensation at the overtime rate of one and one-half times when the actual hours worked exceed 40 hours in the work period and the employee is physically on the job site.

b. Eligibility

In order to qualify for compensatory time or overtime pay the employee must be physically on the job site for a regular 80-hour work period for sworn classifications and 40 hours per week for non-sworn classifications. Family sick leave, bereavement leave, leave without pay or other forms of time off from the job, with the exception of sick leave, holidays, vacation, compensatory time off, or Industrial Accident leave shall not count towards the accumulation of compensatory time off or overtime pay at the one and one-half time rate.

c. Regularly Scheduled Day Off

Time worked on a regular day off will be compensated at the overtime rate of one and one-half times for the hours worked, or accrued as compensatory time off in accordance with Paragraph L(2)(a)(3) above.

O. Miscellaneous Compensation

1. Standby Duty

The following provisions shall apply to all regular and probationary employees. Standby duty requires the employees to be so assigned by the Department Head or his designee.

- a. To be ordered in writing to be ready to respond immediately to calls for their service.

- b. To be reachable by pager, beeper or telephone at all times.
- c. To remain within a reasonable distance from their work station.
- d. To refrain from activities which might impair their ability to perform assigned duties.
- e. If an employee is on "standby duty", they will be compensated at the rate of \$1.25 per hour while on "standby duty" during regularly scheduled time off; in addition, if called out, actual time worked shall be compensated at the prevailing overtime rate for such actual time and pursuant to the minimum call back (call out) provisions of Paragraph N(1)(c) above.

P. Court Time

Employees who are required to appear in court on behalf of the City, and are approved by their Department Head, during their off duty hours, shall receive overtime compensation for the number of hours they actually spend in court proceedings, with a minimum of three hours at time and one-half pay. If employees are required to appear in court during their off duty hours without prior notice to appear, such employees shall receive overtime compensation for the number of hours they actually spend in court proceedings, with a minimum of three hours at time and one-half pay (i.e., 4.50 straight time hour minimum).

In the event an employee is required to appear in court while on sick leave, the total sum of sick leave and court time shall not exceed 12 hours for any single work day.

Q. Approval of Overtime

The City shall not be liable for the payment of any compensation to any employee for any hours not documented on the employee's time records and approved by the employee's Department Head or designee.

R. Jury Duty

An employee, who is summoned to serve on a jury, must notify his or her supervisor or department head as soon as possible after receiving notice of both possible and actual jury service in order to receive time off for the period of actual service required on such jury. Employees shall be paid their regular salary for their jury service.

The time spent on jury duty is not work time for purposes of calculating overtime compensation.

S. Witness Fees

No deduction shall be made in the salary of an employee who is subpoenaed to testify in any judicial or administrative proceeding as a material or expert witness if they remit to the City any fee received for being a witness. If the employee chooses to retain the witness fee, they will be charged compensatory time off, vacation time, or be placed on a leave without pay status for the time spent testifying. If the employee incurs personal mileage expenses while appearing as a witness, they may retain that portion of the witness fee attributable to mileage and remit the difference to the City. An employee subpoenaed to appear pursuant to an official subpoena shall immediately notify their Department Head in writing as to whether or not they will remit the witness fee to the

City and, if not, their status while serving as a witness. In addition, employees served with subpoenas shall notify the City Manager's office immediately upon being served.

T. Uniforms

When required to wear a uniform by the City, employees shall be provided a yearly uniform allowance of \$1,000 for full-time employees and \$175 for uniformed part-time employees, paid by the City in quarterly installments at the end of each quarter.

Upon hire of a new employee, City will advance the employee an amount equal to one-half of the annual uniform allowance upon the employee's request for such advancement. Should said new employee terminate prior to six months of service to the City, City shall be reimbursed for that one-half of the uniform allowance advanced, prorated for the length of service.

U. Police Service Incentive Pay – P.O.S.T. Certificates & Longevity Pay

1. Regular full-time police service employees as indicated below are entitled to receive incentive pay for P.O.S.T. certificates held by the employee which are over and above those required for the position classification. The incentive pay shall be as follows:

- A. Police officers and corporals shall receive five percent (5%) each above regular pay for both the P.O.S.T. Intermediate Certificate and the P.O.S.T. Advanced Certificate.
- B. Police Sergeants shall receive five percent (5%) above regular pay for the P.O.S.T. Advanced Certificate.
- C. Each full schedule level on the standardized salary schedule represents a two and one-half percent (2.5%) increase over the previous level. Therefore, each five percent (5%) incentive shall be in the form of two (2) full schedule levels (i.e., Schedule 51D to 53D).

2. Longevity Pay

Upon the 10th anniversary date of employment and each year thereafter on their anniversary date, a full time employee with the City of Willits will receive \$750 per year. Upon the 20th anniversary date of employment and each year thereafter on their anniversary date, a full time employee will receive \$1,500 per year. Upon the 25th anniversary date of employment, and each year thereafter on their anniversary date, a full time employee with the City of Willits will receive \$3,000 per year.

V. Use of Non-Police City Vehicles

An employee must obtain the advance recommendation of the Department Head and the subsequent advance written permission of the City Manager or his designee to use a City gasoline credit card for gas. Any out-of-pocket expenses incurred in using a City vehicle, such as parking, tolls, or emergency repairs, shall only be reimbursed upon approval of the City Manager or his designee following recommendation of the Department Head and upon the presentation of receipts verifying expenditures. Except upon prior approval of the Department Head or his designee, only City employees can drive or be a passenger in a City non-police vehicle.

W. Use of Private Vehicle

If an employee is authorized by the City Manager to use their private vehicle for travel on City business, they shall be compensated at the maximum rate allowed by the Internal Revenue Service. No employee shall use a private vehicle for City business unless the employee has provided the City Clerk with written verification that the vehicle is insured as required by law. The "Use of Vehicles for City Business" form must be completed before the use of the privately-owned vehicle occurs.

X. Air Travel

Where an employee is authorized to fly by commercial airline, the ticket shall be by economy fare. The City shall reimburse the employee for actual bus, shuttle or cab fares incurred for travel to and from the airport. All fares shall be approved in advance in writing by the Department Head.

Y. Lodging

Employee's lodging expenses will be paid while traveling on City business. Employees are expected to be reasonable in the selection of accommodations. All such lodging expenses shall be approved in advance in writing (except in emergency situations) by the Department Head.

Z. Meal Allowance

Any employee traveling on City business shall receive in addition to transportation and lodging expenses, a meal allowance (M.A.) to cover meals. The total allowance will be granted to the employee before they leave. The amount set for M.A. shall be considered fair reimbursement and the employee shall neither be required to account for the use of the M.A., return unused portions, nor claim additional expenses for these items.

The M.A. shall include \$8.00 for breakfast, \$12.00 for lunch and \$20.00 for dinner for a daily total of \$40.00.

An employee shall be eligible for breakfast M.A. if they are required to travel on City business prior to 7:30 a.m. in order to reach their destination on time, and dinner if they are required to travel on City business after 6:30 p.m. The employee may be authorized a dinner M.A. if they are required to travel on City business the evening prior to a conference, meeting or class.

An employee shall not receive a M.A. when that meal is included in the registration cost of a conference or class. Conversely, if a meal is included as part of the conference, but the cost is additional (i.e., League of California Cities Annual Conference luncheons), the employee may be reimbursed the additional out-of-pocket expenses for the meal, provided receipts are turned in to the Finance Officer.

ARTICLE 10. EMPLOYEE STATUS

A. Definitions

1. Probationary – A new employee being evaluated for a twelve (12) month period.
2. Regular – A full-time or part-time employee who has successfully completed the specified probationary period, retained in that appointed position and occupying a

position that is individually authorized in the budget and which is expected to exist indefinitely.

3. Temporary – An employee who has been appointed for a limited and specified period of time, either full or part-time.

4. Full-Time – An employee who works the normal 40-hour work week.

5. Part-Time Half Time – An employee, who is employed regularly, works at least 20 hours or more per work week.

6. Part-Time Less than Half Time – An employee who is employed regularly but working no more than 19 hours per work week.

B. Probationary Period or Promotions

The probation period shall be regarded as part of the initial selection process and shall be utilized for closely observing the employee's performance; for securing the most effective adjustment of an employee to their position; and for reviewing the performance of any employee who does not meet the required standards of the position to which they were appointed or promoted.

During the probation period, or an extension thereof, an employee may be rejected at any time by the Department Head without cause and without the right of appeal, notwithstanding any previous probationary period evaluations which may have indicated the employee was progressing satisfactorily. Notification of rejection shall be furnished the employee in writing and a copy shall be retained in the employee's personnel file together with such other forms as may be prescribed by the City Manager.

C. Probationary Period Length – Police Service and Dispatchers

The initial probationary period for all Police Service and dispatcher positions shall be eighteen (18) months for all new employees. All promotions, transfers and reappointments shall be subject to a twelve (12) month probationary period. During this probationary period, employees will continue to be considered regular employees, will accrue seniority and shall be protected in discharge procedures as other regular employees.

In the case of an employee who appears through performance ready to fulfill all the job responsibilities of a regular employee, the Department Head may cut the probationary period short by up to six (6) months upon approval of the City Manager. Under no circumstances will the probationary period be less than twelve (12) months.

In cases where a promoted, transferred or reappointed employee has not met the requirements for completing probation, but where the Department Head has evidence that the employee has the capability of meeting those requirements if given more time, the Department Head may extend the probation period an additional three months, but in no event shall the total probation period exceed fifteen (15) months. Such extensions shall be documented in the manner prescribed by the City Manager.

D. Probationary Period Length – Part-time Employees

The initial probation period for all part-time positions shall be based on the same length of probation as regular full-time employees, based on the same accumulation of hours

for the same classification. If a part-time employee is transferred to a full-time position, hours accumulated during the part-time employment will be credited towards the full-time requirement for the probation period.

E. Regular Status – Initial Entry or Promotion

When an employee first receives regular status, the employee shall be advanced to the next pay step in the employee's pay range.

F. Seniority

Seniority means the length of an employee's continuous service with the City. An employee who has not completed the initial probationary period shall not be considered to have seniority and shall not be considered a regular employee.

The City shall post the seniority list and supply employees with copies on January 1st and July 1st of each year. Preference in vacation scheduling and extra days off shall be by seniority within classes provided requests are made before April 15th of each year.

An employee's continuous service record (seniority) shall be broken by voluntary resignation, discharge for just cause, and retirement. However, if an employee returns to work in any capacity within one year, the break in continuous service shall be removed from their record, and the employee will begin accruing seniority without loss of previous accrual (not to include the period of leave or separation).

G. Transfers

Requests for transfers from one job classification to another shall be given consideration when a suitable vacancy occurs in the same class. Requests, including a resume of qualifications from employees for transfers from one department to another, shall be made in writing and shall be directed to the employee's present Department Head with copies to the appropriate Department Head and the City Manager.

H. Separation

Upon separation of any employee for any reason, the employee shall be paid a lump sum payment for all earned but unused compensatory time off, holiday and vacation credits.

Before separation, all employees must complete an exit interview with their Supervisor, Department Head or the City Manager (the employee is given the choice). The purpose of this interview is to clarify the factors leading to the separation for the benefit of both the employee and employer. A summary of this interview shall be prepared on a form provided by the City, signed by both parties, and placed as the final document in the employee's personnel file.

Before an employee's termination date, they must complete the separation clearance (returning all equipment, keys, etc.). If the employee's termination date does not coincide with the last day of a pay period, the employee will receive compensation for time worked on an hourly pay schedule.

1. Layoff

If there are changes in the organization, or lack of work or funds, the City Manager may lay off employees.

- a. Employees shall be given not less than ten working days written notice and shall be laid off in inverse order of their seniority in their classification.
- b. Any employee who is laid off who had advanced to their present classification from a lower classification in which they held a regular appointment shall be given a position, if available, in the lower classification in the same department. Availability of such a position shall be defined as a position authorized and budgeted. If a lower classification position is not vacant, the employee being laid off from the higher position shall automatically have the right to occupy the lower classification and an employee occupying the lower classification shall be laid off instead.
- c. Seniority in the lower classification shall be established according to the date of original appointment to that class, except that employees who previously occupied a position of a higher class, but occupy the lower classification due to layoffs, shall have a higher seniority.
- d. Employees shall be called back from layoffs according to seniority in the class from which the employees were laid off within the department.
- e. No "non-dispatch" and "non-sworn" employees shall be hired in any class until all employees who have been laid off within the immediately preceding twelve (12) month period and who are on layoff reemployment status in that class have had the opportunity to return to work. No P.O.S.T. certified dispatch and sworn employees shall be hired in any class until all such employees who have been laid off within the immediately preceding thirty-six (36) month period and who are on layoff reemployment status in that class have had the opportunity to return to work. Prior to reemployment as provided herein, the employee shall be required to pass a physical examination, psychological evaluation, background check, and polygraph examination as prescribed by the Department Head.
- f. An employee on layoff status shall accept or decline in writing an opening within 5 working days following notice of an available position. They must be prepared to return to work within 10 working days of accepting a position. Such notice shall be provided to the employee at his/her last address set forth in the employee's personnel file.

2. Resignation

If circumstances make it necessary for an employee to resign, a written resignation shall be submitted to the Department Head and the City Manager. The resignation shall state the reason for resigning and give at least 10 working days notice.

3. Termination for Medical Reasons

When it is determined, on the basis of a medical examination, that an employee is incapable of performing the duties of their position satisfactorily because of a physical or mental impairment which is likely to continue indefinitely or to recur frequently, the appointment may be terminated. Final decisions in this area will be made by the City Manager, based upon the recommendations of the medical

examiner and the Department Head and in accordance with State law related to peace officer and public safety employees.

ARTICLE 11. ATTENDANCE AND LEAVE BENEFITS

A. Attendance

Employees shall be in attendance in accordance with the provision of this MOU governing hours of work, leaves and holiday. All departments shall maintain daily attendance records for employees who shall be reported to the Finance Department on the forms and dates specified by the Finance Director.

B. Anniversary Date

For the purpose of computing entitlement to vacation and sick leave accrual, an employee's continuous service shall be based on the effective date on which they received their initial probationary appointment to the City service. Such date shall be the employee's anniversary date for vacation and sick leave purposes, subject to the provisions contained herein.

C. Vacation

1. The purpose of vacation leave is to provide a rest period which will enable the employee to return to work physically and mentally refreshed. All employees shall be entitled to accrue vacation leave with pay except the following:
 - a. Employees having temporary, seasonal, or less than half-time appointments.
 - b. Employees on leave of absence without pay or suspension without pay.
2. Vacation may not be taken in excess of that actually accrued. The Department Head shall schedule and approve all vacation leaves for employees taking into consideration whenever possible the seniority and wishes of the employee. Vacation leave may be granted on an hourly basis. Any fraction over an hour shall be charged to the next full hour.
3. Police Service employees may be eligible to take accrued vacation and accrued sick leave during the initial probationary period with the approval of the Police Chief.
4. Subject to approval of the Department Head and the City Finance Officer, employees may make a request to the City Manager to sell back to the City accrued vacation time on a case by case basis.

D. Basis for Accrual: Full-time Employees

Vacation shall be credited as earned vacation for each biweekly pay period of service, or prorated for each fractional period in accordance with the table below.

<u>Length of Continuous Biweekly Service</u>	<u>Accrual Rate</u>	<u>Equivalent Accrual Hours</u>	<u>Annual Rate Days</u>
0 – 3 years	3.08 hours	80	10
3 yrs, 1 day – 9 years	4.62 hours	120	15
9 yrs, 1 day – over	6.15 hours	160	20
15 yrs, 1 day – over	7.69 hours	200	25

E. Basis for Accrual: Part-time Employees

An employee having a probationary, regular or acting appointment that is less than full-time but is half-time or more shall accrue vacation leave with pay in proportion to the percent worked.

F. Limit on Accumulation

Whenever the sum of an employee's current and deferred vacation exceeds that employee's equivalent annual accrual rate for two years, they shall lose that portion in excess of two years and be compensated for the excess quarterly at the workday rate of pay in effect on the last day of such total accumulation with the following exception: With the approval of the Department Head, an employee may accrue vacation in excess of the two year limit provided all such excess accumulation is taken within three months or paid off quarterly. In no event, however, shall an employee be paid at a higher rate for such excess accumulation by deferring use of said excess than they would have received had they been compensated for the loss as above.

G. Vacation Pay Upon Separation

Any employee who has accrued vacation leave, and whose employment terminates, shall be compensated for such accrued vacation based on the hourly equivalent of the salary they were receiving at the time of their termination.

H. Holidays Occurring During Vacation

In the event one or more holidays observed by the City falls within the period an employee is on vacation leave, such day or days shall not be charged against the vacation accrual.

I. Vacation Anniversary Date Changes

Any leave of absence without pay or suspension without pay shall result in a new vacation anniversary date. Such date shall be based on the employee's original vacation anniversary date plus the number of consecutive days of the leave of absence or suspension.

J. Sick Leave

The purpose of sick leave is to allow continuation of pay while an employee recuperates from an illness, or other health-related reasons causing absence. It is also intended to provide employees with the assurance of pay in order that they may be away from the job to avoid exposing others to illness.

Sick leave is defined as the necessary absence from duty of an employee because of:

1. Injury or illness.
2. Medical or dental examination or treatment by a licensed practitioner when such absence during working hours is authorized by the Department Head. These should be scheduled at the beginning or end of the work day whenever possible to avoid disruption of work.

3. Exposure to a contagious disease when quarantine is imposed by health authorities or when it is determined by a physician designated by the City Manager that the presence of the employee on duty would endanger the health of others.
4. A physical impairment which, in the opinion of the Department Head, might place the employee in the position of further endangering his/her well-being if returned to work.
5. Pregnancy, delivery, and recovery therefrom of the employee, in accordance with state and federal laws.
6. Family sick leave as defined in Section N of this Article and subject to the rules pertaining to family sick leave.

K. Basis for Accrual: Full-time Employees

Regular full-time employees are eligible to accrue sick leave at the rate of one day per month (or 3.69 hours per biweekly pay period) with the following exceptions:

1. Employees on leave of absence without pay or suspension without pay.
2. Sick time may be used during an employee's probationary period with approval from the Department Head.
3. Sick leave may be accrued with an unlimited accumulation.

L. Basis for Accrual: Part-time Employees

An employee having a probationary, regular or acting appointment that is less than full-time but is half-time or more shall accrue sick leave at the rate proportional to hours worked of a full-time equivalent based upon his/her regular work week salary.

M. Sick Leave Procedures

Sick leave may not be taken in excess of that actually accrued. Continuance of pay during absence from duty due to sickness or other approved reasons shall depend upon compliance with the following procedures:

1. On the first day of absence from duty, the employee, or someone on their behalf, shall notify the City of the reason for such absence. If the duration of the illness lasts longer than one day, the employee must notify the Department Head daily.
2. Within 36 hours after returning to duty such employee shall fill out, and file with the Department Head, a written report and request for approval of the absence as sick leave.
3. An employee may be required to furnish a certificate from a licensed physician or practitioner to support their sick leave claim.
4. When an employee receives Workers' Compensation, Section 4850 Leave, City Industrial Accident Leave, or any other form of public salary continuance benefit as a result of an on-the-job injury or illness, the City will pay the difference between such benefit and full pay for the period of salary continuance benefit, following which the employee's salary continuance shall be limited to accumulated sick leave or other accrued and approved leave benefits. The employee must report any such salary continuance benefit from non-City sources and the period such benefit represents.

5. Any fraction of time over an hour shall be charged to the next quarter hour.
6. An employee who is admitted to a hospital or confined to bed under medical orders while on vacation leave may have the period of illness charged to their accumulated sick leave instead of vacation leave if immediately upon return to duty the employee submits to the Department Head a written request for sick leave and a written statement signed by their physician describing the nature and dates of illness and the period of disablement; and the Department Head recommends and the City Manager approves the granting of such sick leave.
7. Sick leave shall not be applied to absences which occur on a day designated as a City holiday.
8. If an employee works any time, either on their regular shift or overtime on a day in which they take sick leave, the combination of hours worked and sick leave shall not exceed 8 hours.
9. In cases of disability certified by an employee's personal physician, the City has the right to obtain a second medical opinion to confirm the employee's ability or inability to work. Such examinations will be performed by a licensed physician of the City's choosing and at City's expense. The consulting physician shall submit a written report to the City Manager who will make all final decisions with regard to granting sick leave benefits. Employees who refuse to submit to such an examination may become ineligible for sick leave benefits (for the particular disability in question).
10. At such time as an employee exhausts all of their sick leave benefits, accrued comp time and accrued holiday and vacation credits may be used to continue pay during the remainder of the sick leave. Medical progress reports may be required prior to approval of such payments.
11. It shall be the employee's responsibility to maintain good health. This includes seeking competent medical attention in the event that an illness lasts longer than three days as well as periodic physical checkups to detect potential illness or to control chronic health problems.
12. The provisions of this MOU applicable to vacation anniversary date changes arising from the granting of a leave of absence without pay or suspension without pay shall also apply to sick leave anniversary dates.
13. Upon separation from the City after five (5) years continuous service, an employee shall be paid for 30% of unused, accrued medical leave up to a maximum payment of 1,000 hours. Upon separation from the City after ten (10) years continuous service, an employee shall be paid for 50% of unused, accrued medical leave up to a maximum payment of 1,000 hours. This compensation is not applicable if an employee is discharged for cause. In the event of a job related death, 100% of the employee's unused sick leave shall be paid to employee's beneficiary.

N. Family Sick Leave

Family sick leave may be used when it is necessary to attend to an ill child or stepchild or run and maintain the household when the spouse is ill or otherwise disabled and unable to perform the duties necessary to maintain the home. This includes pregnancy and childbirth by the spouse.

O. Extended Sick Leave

On written request of the employee and recommendation of the Department Head, the City Manager, subject to the work demands of the City, may authorize a leave of absence without pay for the purpose of recovering from an illness or injury provided:

1. The employee has used all his/her accumulated sick leave.
2. The employee furnishes to the Department Head a certification from the attending physician stating the nature of the illness and an estimate of the time needed for full recovery.

P. Abuse of Sick Leave

Sick leave is a privilege granted to employees and abuse of this privilege will neither be tolerated nor condoned.

Department Heads will be responsible for controlling the use of sick leave by employees to the extent of requiring physician's certifications or other evidence of illness, injury, appointments, etc.

If the Department Head does not consider the evidence adequate, he/she shall disapprove the request for sick leave, and indicate on the proper forms that such absence shall be absence without pay and shall be uncompensated.

Additional disciplinary measures, including dismissal, may be imposed by the Department Head when any employee fraudulently obtains sick leave or abuses the sick leave privilege.

Q. Holiday Leave

Subject to the provisions contained herein, the following days shall be observed as paid holidays by all employees in regular positions except personnel whose work assignments, in the judgment of the Department Head, require their presence on the job. For each designated holiday, such excepted personnel, in addition to eight (8) hours of straight time holiday pay, shall receive compensatory time off or overtime computed at time and one-half the hourly rate of pay for actual hours worked.

Independence Day	July 4 th
Labor Day	1 st Monday in September
Veterans Day	November 11 th
Thanksgiving Day	4 th Thursday in November
Day after Thanksgiving	Friday following Thanksgiving
Christmas Eve Day	December 24 th
Christmas Day	December 25 th
New Years Day	January 1 st
Martin Luther King Day	3 rd Monday in January
Presidents Day	3 rd Monday in February
Memorial Day	Last Monday in May
Three Floating Holidays	<i>Scheduling subject to provisions of Subparagraph 1 immediately below</i>

1. The floating holidays may be taken as a day of vacation and used at any time during the fiscal year subject to Department Head approval of scheduling. However, such

floating holidays may not be accrued, the employee may not be paid cash in lieu of taking the floating holidays off, and employee shall lose the floating holidays if not used by the last regularly scheduled pay date prior to June 30 of each fiscal year. In an effort to assure that employees remain informed regarding the status of their use of such floating holidays, the Department Head shall make arrangements to periodically (monthly) inform employees regarding the status of their use of such floating holidays utilizing the computerized mail system or bulletin board system currently operational within the Police Department and/or through written memorandum to unit members.

2. When a designated holiday occurs on an employee's regular day off, they will be paid eight (8) hours at their regular hourly rate for the holiday, in addition to straight time holiday pay specified in paragraph 5 of this section.
3. In addition to the designated holidays listed above, other days or portions of days may be authorized by official proclamation of the Mayor.
4. The Mayor may take such action to coincide with special holidays declared by the President of the United States, the Governor of the State of California, or when, in the opinion of the Mayor, a significant local event merits such action.
5. All straight time holiday pay for the police service and dispatcher classifications shall be held by the City for the entire calendar year and paid to the employee on the last payroll date in November or upon resignation from the City service. In the event the employee resigns after the last payroll date in November, but prior to any holiday in December, the employee shall reimburse the City for any holidays paid but not yet earned. The City agrees to pay the holidays in this manner upon Association's request and shall not pay interest on any funds held in trust.

R. Bereavement Leave

Bereavement leave is defined as the necessary absence from duty by an employee having regular or probationary appointment because of the death of a member of their immediate family or because their attendance is needed to attend to the critical illness of a member of their immediate family where death appears imminent. The Department Head may require proof of death of such illness.

For purposes of this Section, immediate family shall mean; spouse, parent, child, sibling, mother-in-law, father-in-law, grandparent, brother-in-law, sister-in-law, grandchild, aunt, and uncle.

Bereavement leave without deduction from other unit member leave accruals shall be limited to five (5) working days per calendar year for bereavement matters. However, upon prior approval of the Department Head, unit members may utilize up to two additional working days for bereavement purposes as defined herein subject to the condition that such additional days shall be deducted from vacation, floating holiday, or sick leave accruals.

An employee serving their initial probation period who takes leave under this section and for any reason terminates City employment prior to the completion of such probation period shall have their final paycheck reduced by the value of the leave they have taken.

S. Maternity Leave

Maternity leave shall not exceed the maximum period provided by law and shall be covered by sick leave, to the extent the employee has it accrued, during the period that the employee's doctor certifies she is unable to work. The employee will be required to provide written certification before such payments are made. The length of leave, both prior to and after delivery, is a decision to be made by the woman and her doctor. Any time taken before or after the certified period of disability must be taken as compensatory time, vacation leave, or leave without pay, and regulations governing these forms of leave shall apply.

The employee must notify the City Manager in writing of her intention to return to work (including date of return) at least ten working days prior to the commencement of her maternity leave, and within 15 days after delivery she must reaffirm her intention to return to work in order to assure that her position will be held open. An employee who confirms her intention to return to work in accordance with the above shall have her position held open until the date specified in her statement of intention, after which reinstatement shall be dependent upon the availability of a suitable vacancy. Vacancies created by such leave, if filled, will be by temporary or conditional appointments.

During the disability leave periods of maternity leave, vacation leave, seniority, and time towards annual evaluation shall accrue. In addition, health and other insurance benefits will continue without interruption. During periods of absence without pay, health, dental and life insurance benefits will be discontinued. However, the employee will have the option of picking up health insurance at their own expenses (group rate) for a period not to exceed the duration of the approved leave.

During periods of leave without pay, standard rules governing seniority accrual, leave and fringe benefits under leave without pay shall apply.

T. Military Leave

An employee having a probationary or regular appointment shall be entitled to such benefits in accordance with state and federal laws, i.e., State of California Military and Veterans Code (Section 1395 et seq) and the Uniformed Services Employment and Reemployment Rights Act (USERRA). An employee requesting such military leave shall immediately, or as soon as possible, upon receiving his/her military orders present a copy of their military orders to the Department Head prior to the beginning of the leave.

U. On the Job Injury – Sworn Safety Officers

Such personnel whose duties clearly place them within the scope of Section 4850 of the California Labor Code shall receive industrial accident leave to the extent provided for in that law (one year).

ARTICLE 12. FRINGE BENEFITS

A. General Statement

Every new employee shall have explained to them the benefits available, the eligibility requirements, limitations and coverages. Part-time and seasonal employees do not qualify for fringe benefits, with the exception that regular part-time employees meeting the eligibility criteria are eligible for PERS retirement.

B. Probationary Police Service and Dispatcher Employees

Payment of any benefits by the City shall not affect the right of the Department to reject an employee at any time during the probationary period.

C. Health Insurance

Full-time employees and dependents will become eligible for the standard health plan offered by the City's health insurance provider on the first day of the month coinciding with or following date of hire.

Effective July 1, 2016, the City will pay the full annual deductible as well as the monthly premium, toward a REMIF HSA (Health Savings Account) for employee and dependents. The first year, beginning in July, 2016 the City shall deposit into each employees' HSA the full amount of the annual deductible. Each year thereafter, commencing in July, 2017, the City will deposit into each employees' HSA one-twelfth of the annual HSA deductible on a monthly basis.

Employees may make tax exempt contributions to a HSA in accordance with IRS allowable amounts and provisions.

Employees choosing a REMIF sponsored plan other than the HSA shall be required to pay as a monthly premium contribution the difference in premium cost between the HSA plan and the plan chosen by the employee.

The City provides medical insurance through the Redwood Empire Municipal Insurance Fund (REMIF). The plans available to the City and its employees are determined by REMIF. Should REMIF discontinue a plan, the City's only obligation is to provide a replacement plan from those made available as determined by REMIF.

D. Dental and Vision Insurance

Full-time employees will become eligible for the standard dental and vision insurance plans offered by the City's dental and vision insurance provider on the first day of the month coinciding with or following date of hire, with the City paying 100% of the premium.

In addition, City agrees to pay any and all standard dental and vision plan premium rate increases during the term of this agreement.

E. Life Insurance

All full-time employees become eligible for the City's standard life insurance plan, equal to their annual salary, rounded off to the nearest thousand. The effective date of coverage is determined by the provider's eligibility rules. The City will pay 100% of the premium from the date of eligibility. The City may implement changes to the standard life insurance plan that provide equal to greater coverage to the City's existing plan.

F. Retirement Plan

1. Membership in the Public Employees Retirement System Plan is mandatory from date of employment, except for the following:

- a. When full-time seasonal or limited term employment is limited to six months or less.
- b. When part-time appointment is limited to less than an average of 20 hours per week.
- c. When otherwise required by the PERS Plan Manual See PERS Procedure Manual for more detailed information.

The Public Employee's Pension Reform Act of 2013 (PEPRA) and related Public Employees' Retirement law (PERL) amendments in Assembly Bill (AB) 340 became law on September 12, 2012, and the provisions were effective January 1, 2013.

The POA and the City agree to implement all PEPRA provisions and all applicable amendments thereto. Effective January 1, 2013 PERS "Miscellaneous" employees defined by PEPRA as "new members" shall pay 50% of the total normal cost for the new "Miscellaneous" pension formula 2%@62, with a 3-year final compensation period. "Safety" employees defined by PEPRA as "new members" shall pay 50% of the total normal cost for the new "Safety" pension formula 2%@62, with a 3-year final compensation period

"Classic Miscellaneous Members" defined as those employees hired prior to January 1, 2013, will retain the 2.7%@55 Miscellaneous PERS formula, with an 8% member contribution, with a 3-year final compensation period. "Classic Safety members" defined as those employees hired prior to January 1, 2013, will retain the 2.7%@55 Safety PERS formula, with an 9% member contribution, with a 3-year final compensation period.

Employee member contributions shall be on a pre-tax basis pursuant to Section 414(h)(2) of the Internal Revenue Code.

The PEPRA defines a "new member" as:

- a. A new hire who is brought into CalPERS membership for the first time on or after January 1, 2013, and who has no prior membership in any California public retirement system;
- b. A new hire who is brought into the CalPERS membership for the first time on or after January 1, 2013, and who is not eligible for reciprocity with another California public retirement system.
- c. A member who first establish CalPERS membership prior to January 1, 2013, and who is rehired by a different CalPERS employer after a break in service of greater than six months.

ARTICLE 13. GRIEVANCE PROCEDURES

A. General

A grievance may arise from any real or imagined dissatisfaction of any employee regardless of their appointive status with the City.

B. Definitions

1. Grievance – A grievance is a claimed violation, misapplication or misinterpretation of a specific provision of this MOU or employee protection contained in any ordinances, resolutions, personnel rules or written policies which adversely affect the grievant.

2. Grievant – A grievant is an employee in the Association who is filing a grievance as defined above. Alleged violations, misapplications, or misinterpretations which affect more than one employee in a substantially similar manner may be consolidated at the discretion of the City Manager as a group grievance and thereafter represented by a single grievant.
3. Days – “Day(s)” shall mean day(s) in which the City’s main administration office is open for business.

C. Step I

Within seven days from the event giving rise to a grievance or from the date the employee could reasonably be expected to have had knowledge of such event, the grievant shall orally discuss his/her grievance with his/her supervisor. The supervisor shall have three days to give an answer to the employee.

D. Step II

If the grievant is not satisfied with the resolution proposed at the informal level, he/she may, within ten days of the receipt of such answer, file a formal written grievance with his/her immediate supervisor on the approved form provided by the City. The supervisor shall, within three days, have a meeting with the grievant and within five days thereafter give a written answer to the grievant on the approved.

E. Step III

If the employee is dissatisfied with the decision of the Immediate Supervisor, they may, within five days, appeal to the Department Head on the form approved by the City for that purpose. The Department Head shall render a decision in writing within ten days on the approved form.

F. Step IV

If the employee is dissatisfied with the decision of the Department Head, they may, within 5 days, appeal to the City Manager on the approved form. The City Manager shall render a decision in writing within ten days on the approved form.

G. Step V

If the employee is dissatisfied with the decision of the City Manager, they may appeal, in writing, to the Grievance Committee. An employee appeal must be submitted on the approved form within five days of their receipt of the decision of the City Manager.

H. Grievance Committee

The Grievance Committee shall be convened by the Committee Chair whenever the need arises. Membership of the Committee shall include, at a minimum, the following:

- One City Council Member or alternate appointed annually by the City Council – Chairman
- One Department Head or alternate appointed annually by the City Manager – (not concerned with the appeal)

- One Employee or alternate appointed by the employee's bargaining unit on an annual basis – (not concerned with the appeal).

A grievance hearing before the Grievance Committee shall be an administrative hearing wherein the rules of evidence and court procedure need not be followed. The Chair is responsible for the disclosure and evaluation of all factors relevant to the inquiry without prejudice to either party in the dispute.

Generally, a court reporter will not be used, but if either side demands a transcript of the proceedings, the side so demanding shall bear the full expense of the court reporter and the transcript preparation. Nothing in this section shall prevent either party from making a tape recording of the proceedings.

Within five (5) business days following the close of the grievance hearing before the Grievance Committee, the Chairman shall submit the Committee's written decision to the City Manager. The written decision shall be approved by at least two members of the Committee and shall be signed by all of the members. At a minimum this decision shall include a summary of the proceedings, a brief statement of the facts presented by each side, and a conclusive decision which shall be binding upon the City and the employee.

I. Appeal from the Grievance Committee

There shall be no appeal from the decision of the Grievance Committee except where the grievance is a charge of unfair employment practices. In this type of case, the employee/applicant may pursue further legal action.

J. General Ground Rules for Grievances

All employee grievances must follow this chain of appeal. At no time will an employee bypass a supervisor or Department Head, or approach a Council member with a grievance.

All references to number of days will be understood as days in which the City's main administrative office is open for business. Time limits may be waived upon consent of both parties.

In formal meetings at Step II through V, the employee has the right to have a representative, attorney, counsel, etc. in attendance.

An aggrieved employee may be represented by any person in an advisory capacity, to assist in presenting all facts relevant to the grievance, and necessary to the equitable solution of the grievance. The City Attorney may be present in an advisory capacity to City supervisors and/or managers. If the employee chooses to be represented by an attorney, then the City Attorney need not be restricted to an advisory capacity, but may function in such matters as cross examination, weighing of evidence, etc.

Beginning with Step II of the Grievance Procedure, all grievances must be in writing, using the approved City Grievance Form.

Employees shall have freedom from reprisal for use of the Grievance Procedures.

ARTICLE 14. FULL UNDERSTANDING, MODIFICATION & WAIVER

- A. This MOU sets forth the full and entire understanding of the parties regarding the matters set forth herein, and any other prior or existing understanding or agreements by the parties, whether formal or informal, regarding any such matters are hereby suspended or terminated in their entirety. It is agreed and understood that each party hereto voluntarily and unqualifiedly waives its right to negotiate, and agrees that the other party shall not be required to negotiate, with respect to any matter covered herein during the term of this MOU. Nothing in this paragraph shall preclude the parties from jointly agreeing to meet and confer on any issue(s) within the scope of representation during the term of this MOU. No agreement, alteration, understanding, variation, waiver, or modification of any of the terms of provisions contained herein shall in any manner be binding upon the parties hereto unless made and executed in writing by all parties hereto, and if required, approved and implemented by the Willits City Council. The waiver of any breach, term, or condition of this MOU by either party shall not constitute a precedent in the future enforcement of all its terms and provisions.

ARTICLE 15. PEACEFUL PERFORMANCE CLAUSE

The parties to this MOU recognize and acknowledge that participation by any employee in a strike or work stoppage is unlawful and shall subject the employee to disciplinary action, up to and including discharge.

The Association, its representatives, or members shall not engage in, cause, instigate, encourage, or condone a strike or work stoppage of any kind or known by any other euphemism.

If the Association, its representatives, or members engage in, cause, instigate, encourage, or condone a strike or work stoppage of any kind, in addition to any other lawful remedies or disciplinary actions, the City Manager may suspend or revoke the recognition granted to the Association, and prohibit the use of bulletin boards, prohibit the use of City facilities, and prohibit access to former work or duty stations by the Association and/or any of its members.

As used in this Article, "strike or work stoppage" includes, but is not limited to, the concerted failure to report for duty, the willful absence from one's position, the stoppage of work, or the abstinence in whole or in part from the full, faithful performance of the duties of employment for the purpose of inducing, influencing, or coercing a change in the conditions of compensation, or the rights, privileges, or obligations of employment.

Any decision of the City Manager made under the provisions of this Article may be appealed to the City Council by filing a written Notice of Appeal with the City Manager or City Clerk, accompanied by a complete statement setting forth all of the grounds upon which the appeal is based. Such notice of appeal must be filed within seven days after the Association first received notice of the decision upon which its complaint is based, or its complaint will be considered closed and not subject to any other appeal.

ARTICLE 16. SAVINGS PROVISION

If any of the provisions of this MOU are held to be contrary to law by a court of competent jurisdiction, such provisions will not be deemed valid and subsisting except to the extent permitted by law or an agency of the State, but all other provisions will continue in full force and effect.

ARTICLE 17. IMPLEMENTATIONS

This MOU shall be of no force or effect until ratified and approved by formal action of the City Council of the City and the membership of the Association. It is recognized that certain provisions herein may require ordinance changes in order to be effectuated.

ARTICLE 18. TERM

This MOU represents the entire agreement between the City and Association on subjects contained herein and shall become of full force and effect on October 14, 2015, and shall continue in full force and effect until midnight on June 30, 2018; and shall continue from month-to-month thereafter until superseded by other agreement; or until the City Council of the City, after compliance with the provisions of Government Code Sections 3500 et seq. and Resolution No. 1974-17 and any amendments thereto relating to meeting and conferring, takes action which supersedes the provisions hereof.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Understanding to be executed by affixing their signatures below.

RATIFICATION AND APPROVAL:

CITY OF WILLITS

WILLITS POLICE OFFICERS
ASSOCIATION

Adrienne Moore
City Manager

Mark McNelley
Association President

ATTEST:

Cathy Moorhead
City Clerk

APPROVED AS TO FORM:

James Lance
City Attorney



AGENDA SUMMARY REPORT

To: Honorable Mayor and Council Members

From: Susie Holmes, Finance Director/City Treasurer

Agenda Title: ADOPT RESOLUTION ESTABLISHING THE CITY'S APPROPRIATIONS LIMIT FOR FISCAL YEAR 2015-2016, PURSUANT TO ARTICLE XIII B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: N/A

Overview

According to the California state appropriations limit (SAL) also known as the Gann Spending-Limitation Initiative (Article XIII B of the State Constitution) adopted as Proposition 4 in June of 1979 (and subsequently modified by Proposition 111 in June of 1990), the City is required to annually adopt a resolution setting an appropriations limit for each fiscal year. For 2015-16, we project that the City's appropriations (for all general governmental funds) subject to limitations will be \$2,922,121, which is \$2,800,758 less than the calculated limit of \$5,722,879.

Background and Key Concepts

The Gann Spending-Limitation Initiative provides for the limitation of state and local government appropriations. As discussed in the following summary of the major provisions of the Gann Initiative and Proposition 111 modifications, the Gann Initiative is actually a limitation on tax revenues rather than a direct limitation on appropriations:

1. Appropriations subject to limitation may not exceed appropriations made in 1978-79 except as adjusted for increases in the cost of living, population and service responsibility transfers.
2. Appropriations financed through service fees (to the degree that they do not exceed the cost of performing the service), grant programs, fines and forfeitures, and other specified "non-tax" sources are not subject to the appropriations limit. Additionally, appropriations for long-term indebtedness incurred prior to 1978-79, debt service on qualified capital outlays beginning in 1990-91, qualified capital outlays in excess of major capital-related expenditures, all appropriations funded through tax revenues are subject to limitation.
3. For the purpose of identifying "proceeds from taxes" under the Gann Initiative, state subventions that are unrestricted as to their use (such as motor vehicle in-lieu revenues) are considered to be tax sources. On the other hand, the use of subventions like gas tax and transportation development act funds is restricted by the State, and as such, is classified as non-tax sources.

Background and Key Concepts Continued:

4. Under the original Gann Initiative, all proceeds from taxes received in excess of the appropriations limit were required to be returned through refunds or revisions in tax rates and fee schedules within the next two fiscal years; or voter approval to increase the appropriations limit was required. Proposition 111 provides a one-year carryover feature to determine excess revenues under which refunds can be avoided if in the subsequent year the City is below the limit by the amount of the prior year excess. Any voter approved increased to the appropriations limit cannot exceed four years.
5. Originally, the Gann Initiative was self-executing, requiring no formal review; however, Proposition 111 requires that the annual calculation be reviewed as part of the annual financial audit.

6. Major concepts in implementing the Gann Initiative as modified by Proposition 111 include: appropriations funded through tax sources are subject to the limit, not actual expenditures; and any excess of actual tax revenues over the appropriations limit, not actual expenditures or appropriations, are subject to refund.

Adjustment Factors

The annual adjustment factors for changes in population and cost of living for the appropriations limit calculation must be selected by a recorded vote of the Council, and include the following:

1. **Population.** Based on data provided annually by the State Department of Finance, cities may annually chose either the growth in their city’s or the county’s population.

For this year’s calculation, the County’s population growth factor (which exceeds the County’s factor) is the recommended adjustment factor as discussed below.

2. **Cost of living.** Local governments may annually choose either the percentage change in California per capita personal income or the percentage change in their jurisdiction’s assessed valuation that is attributable to the non-residential new construction.

Data for the percentage change in California per capita personal income change is provided annually by the State Department of Finance. Data for the preceding year in calculating the increase in the non-residential assessed valuation is not currently available from the County; therefore, the recommended cost of living factor is California per capita income. However, when non-residential construction data becomes available from the County, the limit can be recalculated and retroactively adopted if different results are anticipated.

Calculation Summary

A summary of the City’s appropriations limit history is provided in Attachment 2. As reflected in that summary, the City’s limit for 2014-15 is \$5,255,297 calculated as follows:

Appropriations Limit Calculations	
2014-15 Appropriations Limit	\$ 5,495,822
Adjustment Factors	
A. Cost of Living Options	
1. Percentage change in assessed value in the preceding year due to new non-residential construction.	Not currently available
2. Percentage change in California per capita income	3.82%
B. Population Options	
1. Percentage change in City population	0.06%
2. Percentage change in County population	0.30%
Percentage Factor (Cost of Living factor x Population factor)	1.0413146
2015-16 Appropriations Limit	5,722,880

The options in bold print are the recommended adjustment factors in determining the appropriations limit for 2015-16.

Attachments:

1. Resolution adopting the City’s appropriations limit for Fiscal Year 2015-16
2. City’s appropriation limit history

Recommended Action: Adopt resolution establishing the appropriations limit for the 2015-16 fiscal year.

Alternative(s): None recommended.

Fiscal Impact: There is no negative impact resulting from adoption of the limit for 2015-16. The following summarized the variance between the City's appropriations limit and our projected appropriations subject to this limit for 2015-16:

	2015-16 Estimate
Appropriations Limit	\$5,722,880
Estimated Appropriations Subject to Limit	2,922,121
Favorable Variance	\$2,800,758

Personnel Impact: Minimal.

Reviewed by: City Manager City Attorney Finance Director Human Resources Risk

Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____

RESOLUTION NO. 2015-_____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLITS ADOPTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2015-16 PURSUANT TO ARTICLE XIII B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

WHEREAS, the voters approved the Gann Spending Limitation Initiative on November 6, 1979, and Proposition 111 on June 5, 1990, which establish and define annual appropriations on state and local government agencies; and

WHEREAS, regulations require that the governing body of each local agency establish its appropriations limit and annual adjustment factors by resolution; and

WHEREAS, the City of Willits has complied with the provisions of Article XIII B to determine the City's appropriations limit and estimated appropriations subject to limitation for 2014-2015; and

WHEREAS, the appropriations limit is calculated pursuant to Proposition 111, the City Council is aware that adoption of this limit is an interim measure and the limit may change at a future date once all the data required to compute is available; and

WHEREAS, the specific information that is not available is the percentage change in non-residential construction and this information is to be supplied by the County of Mendocino Tax Assessor's Office at some future date.

NOW, THEREFORE, BE IT RESOLVED that the Council of the City of Willits hereby adopts the City's appropriations limit and annual adjustment factors for Fiscal Year 2015-16 as follows:

Appropriations Limit: 2014-15	\$5,495,822
Cost of Living Factor: Percent change in California per capita income	3.82%
Population Factor: City Population Growth	.3%
Compound Percentage Factor	4.13%
Appropriations Limit: 2015-16	\$5,722,880

The above and foregoing Resolution was introduced by Councilmember _____ seconded by Councilmember _____, and passed and adopted at a regular meeting of the City Council of the City of Willits, held on the 14th day of October, 2015, by the following vote:

AYES:
NOES:
ABSENT:

BRUCE BURTON, Mayor
City Council of the City of Willits

ATTEST:

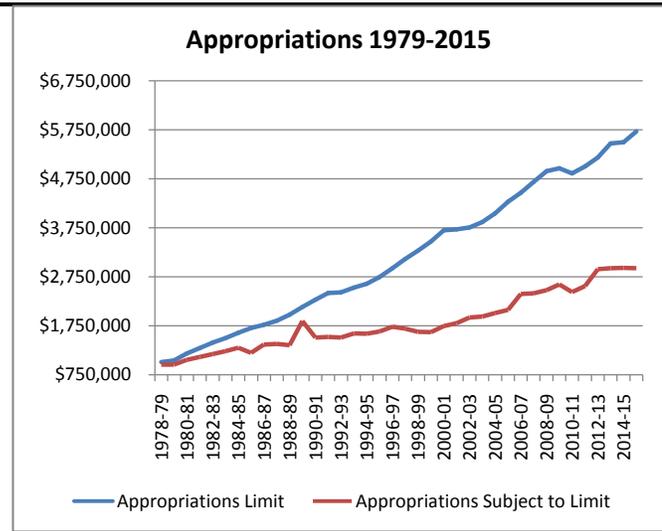
CATHY MOORHEAD, City Clerk

FINANCIAL AND STATISTICAL TABLES

APPROPRIATIONS LIMIT HISTORY

The *Gann Spending Limit Initiative*, a State constitutional amendment adopted by the voters on June 6, 1979, restricts appropriations from tax revenues by State and local governments. Under its provisions, no local agency can appropriate proceeds of taxes in excess of its "appropriations limit." Excess funds may be carried over into the next year. However, any excess funds remaining after the second year must be returned to taxpayers by reducing tax rates or fees; or a majority of the voters may approve an override to increase the limit.

The following summarizes changes in the City's appropriations limit and appropriations subject to the limit since the effective date of the initiative. While there are exceptions, in general, the City's appropriations limit increases annually by compound changes in cost-of-living and population. This summary also reflects changes made by Proposition 111 (adopted in June 1990) in determining the appropriations limit as well as the appropriations subject to it.



Fiscal Year	Limit Base	Cost of Living Factor	Population Factor	Appropriations Limit	Appropriations Subject to Limit	Variance
1978-79			3.26%	1,007,836	958,000	49,836
1979-80	1,007,836	10.17%	3.18%	1,040,692	958,010	1,040,692 *
1980-81	1,040,692	12.11%	2.96%	1,182,990	1,053,513	1,182,990 *
1981-82	1,182,990	9.12%	0.31%	1,294,880	1,114,500	180,380
1982-83	1,294,880	6.79%	1.69%	1,406,172	1,168,103	1,406,172 *
1983-84	1,406,172	2.35%	4.07%	1,497,793	1,229,235	1,497,793 *
1984-85	1,497,793	4.74%	2.23%	1,603,773	1,300,174	1,603,773 *
1985-86	1,603,773	3.74%	2.54%	1,706,013	1,196,957	509,056
1986-87	1,706,013	2.30%	1.20%	1,766,195	1,366,059	400,136
Post-Proposition 111						0
1987-88	1,766,195	3.47%	1.52%	1,855,259	1,379,288	1,855,259 *
1988-89	1,855,259	4.66%	1.82%	1,977,053	1,351,651	625,402
1989-90	1,977,053	5.19%	2.64%	2,134,566	1,848,351	286,215
1990-91	2,134,566	4.21%	2.61%	2,282,488	1,507,060	775,428
1991-92	2,282,488	4.14%	1.76%	2,418,818	1,524,510	2,418,818 *
1992-93	2,418,818	-0.64%	1.04%	2,428,333	1,506,223	2,428,333 *
1993-94	2,428,333	2.72%	1.33%	2,527,559	1,594,550	933,009
1994-95	2,527,559	0.71%	2.37%	2,605,833	1,585,902	1,019,931
1995-96	2,605,833	4.72%	0.65%	2,746,565	1,634,248	1,112,317
1996-97	2,746,565	4.67%	1.65%	2,922,265	1,732,572	1,189,693
1997-98	2,922,265	4.67%	1.83%	3,114,709	1,690,934	3,114,709 *
1998-99	3,114,709	4.15%	1.21%	3,283,222	1,624,423	1,658,799
1999-00	3,283,222	4.53%	1.21%	3,473,478	1,621,234	1,852,244
2000-01	3,473,478	4.91%	1.43%	3,696,136	1,744,753	1,951,383
2001-02	3,696,136	0.33%	0.20%	3,715,750	1,802,365	1,913,385
2002-03	3,715,750	0.33%	0.72%	3,754,853	1,916,480	1,838,373
2003-04	3,754,853	2.31%	0.76%	3,870,787	1,936,945	3,870,787 *
2004-05	3,870,787	3.28%	1.13%	4,042,923	2,006,648	2,036,275
2005-06	4,042,923	5.26%	0.69%	4,284,944	2,074,406	2,210,538
2006-07	4,284,944	3.96%	0.20%	4,463,537	2,401,614	2,061,923
2007-08	4,463,537	4.42%	0.50%	4,684,130	2,412,530	2,271,600
2008-09	4,684,130	4.29%	0.52%	4,910,481	2,480,006	4,910,481 *
2009-10	4,910,481	0.62%	0.52%	4,966,619	2,594,638	2,371,981
2010-11	4,966,619	-2.54%	0.39%	4,859,345	2,439,508	2,419,837
2011-12	4,859,345	2.51%	0.45%	5,003,730	2,564,501	2,439,229
2012-13	5,003,730	3.77%	-0.16%	5,184,063	2,905,515	2,278,548
2013-14	5,184,063	5.12%	0.41%	5,471,830	2,927,176	2,544,654
2014-15	5,471,830	-0.23%	0.67%	5,495,822	2,931,383	2,564,438
2015-16	5,495,822	3.82%	0.30%	5,722,879	2,922,121	2,800,758

* Appropriation Subject to Limit Estimated

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27101	08/31/15	SCOTT'S TANKS	4275 PVC 40 UNION SXS	69.10CR	524305	33812		P M H 503.5031.2041.000
27119	09/02/15	STATE WATER RESOURSE	.09467 WSTE DISCHRG ANNUAL	2,088.00	524306	150902		P N H 503.5030.2001.002
27120	09/11/15	MENDO-LAKE CREDIT UN	104 DIRECT DEPOSIT	350.00	524307	150911		P N H 690.237
27121	09/11/15	AFLAC	4036 125 PLAN POLICY PRE	1,257.09	524308	737061		P N H 690.246
27122	09/11/15	MASSMUTUAL RETIREMEN	4870 DEFERRED COMPENSATI	1,805.18	524309	150911		P N H 690.236
27123	09/11/15	PERS	256 EMPLOYER CONTRIBUT	10,340.71	524310	150911		P N H 690.229
27123	09/11/15	PERS	256 EMPLOYEE CONTRIBUTI	7,260.81	524310	150911		P N H 690.230
				17,601.52	*CHECK TOTAL			
GENERAL CHECK FORM			TOTAL	23,032.69				

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S	ACCOUNT
GENERAL CHECK FORM									
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	157.00	524149	5081066		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	55.00	524150	5081188		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	160.00	524151	5081446		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	55.00	524152	5081413		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	55.00	524153	5081551		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	35.00	524154	5081640		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	105.00	524155	5081997		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	157.00	524156	5082694		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	55.00	524157	5082830		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	55.00	524158	5083171		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	105.00	524159	5083391		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	195.00	524160	5083520		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 WATER TEST	55.00	524161	5083518		P N W	503.5033.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	194.00	524162	5080914		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	108.00	524163	5081116		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	84.00	524164	5081064		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	88.00	524165	5081449		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	194.00	524166	5081606		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	84.00	524167	5081993		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	88.00	524168	5081924		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	108.00	524169	5081923		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	194.00	524170	5082510		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	88.00	524171	5082613		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	108.00	524172	5082612		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	84.00	524173	5082620		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	194.00	524174	5082954		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	88.00	524175	5083361		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	108.00	524176	5083360		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	84.00	524177	5083385		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	194.00	524178	5083552		P N W	501.5013.2061.015
27124	09/15/15	ALPHA ANALYTICAL LAB	7 SEWER TEST	254.00	524179	5083553		P N W	501.5013.2061.015
				3,588.00	*CHECK TOTAL				
27125	09/15/15	ANDERSON/STEVE	4427 WATER FOR TEST	16.50	524146	5801		P N W	503.5033.2061.015
27125	09/15/15	ANDERSON/STEVE	4427 REPLACEMENT BATTERY	80.33	524147	RACO		P N W	503.5031.2101.038
				96.83	*CHECK TOTAL				
27126	09/15/15	AT&T	4123 POLICE	738.33	524144	7007720		P N W	100.1020.2015.000
27126	09/15/15	AT&T	4123 PUBLIC WORKS	98.53	524144	7007720		P N W	100.1040.2015.000
27126	09/15/15	AT&T	4123 ENGINEERING	98.53	524144	7007720		P N W	100.1042.2015.000
27126	09/15/15	AT&T	4123 POOL	18.73	524144	7007720		P N W	100.1030.2015.000
27126	09/15/15	AT&T	4123 SEWER PLANT	114.33	524144	7007720		P N W	501.5013.2015.000
27126	09/15/15	AT&T	4123 WATER PLANT	68.95	524144	7007720		P N W	503.5030.2015.000
27126	09/15/15	AT&T	4123 AIRPORT	38.54	524144	7007720		P N W	500.5001.2110.000
27126	09/15/15	AT&T	4123 WCAC	36.16	524144	7007720		P N W	600.601
27126	09/15/15	AT&T	4123 4601-2-3 40%	413.80	524144	7007720		P N W	100.1002.2015.000
27126	09/15/15	AT&T	4123 24%	248.29	524144	7007720		P N W	265.2650.2015.000
27126	09/15/15	AT&T	4123 12%	124.15	524144	7007720		P N W	265.2650.2015.000
27126	09/15/15	AT&T	4123 12%	124.15	524144	7007720		P N W	100.1015.2015.000
27126	09/15/15	AT&T	4123 12%	124.15	524144	7007720		P N W	100.1010.2015.000

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27126	09/15/15	AT&T	4123 PLANNING 9341 2/3	25.83	524144	7007720		P N W 265.2650.2015.000
27126	09/15/15	AT&T	4123 1/3	12.91	524144	7007720		P N W 100.1010.2015.000
				2,285.38	*CHECK TOTAL			
27127	09/15/15	AUTO MART AUTO REPAI	4791 VEHICLE MAINT UNIT 23	246.29	524145	19189		P M W 100.1022.2044.000
27127	09/15/15	AUTO MART AUTO REPAI	4791 VEHICLE MAINT UNIT 92	326.76	524148	19166		P M W 503.5031.2044.000
				573.05	*CHECK TOTAL			
27128	09/15/15	BARCO PRODUCTS COMPA	4332 PET LITTER BAGS	128.15	524180	81501282		P M W 100.1050.2045.000
27129	09/15/15	BOWERS/JOSH	4239 WEBSITE MAINT	416.00	524182	121		P M W 100.1002.2081.030
27130	09/15/15	BROOKTRAILS TOWNSHIP	491 AIRPORT WATER/SEWER	268.36	524181	CIT0001		P N W 500.5001.2111.000
27131	09/15/15	C P O A	4516 ANNUAL MEMBERSHIP DUE	625.00	524191	202963		P N W 100.1020.2050.000
27132	09/15/15	CALDWELL/NICOLE	4749 WTR OP TRNG MILEAGE	79.12	524200	150908		P N W 503.5033.2105.000
27132	09/15/15	CALDWELL/NICOLE	4749 WTR OP TRNG LUNCH	7.00	524200	150908		P N W 503.5033.2105.000
				86.12	*CHECK TOTAL			
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	172.68	524197	150911		P N W 100.1001.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	638.46	524197	150911		P N W 100.1002.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATI 1,	758.59	524197	150911		P N W 100.1003.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	27.27	524197	150911		P N W 100.1006.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	34.08	524197	150911		P N W 100.1010.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	354.45	524197	150911		P N W 100.1011.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	443.06	524197	150911		P N W 100.1015.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	445.33	524197	150911		P N W 100.1016.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATI 4,	380.15	524197	150911		P N W 100.1020.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATI 2,	494.77	524197	150911		P N W 100.1021.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGAT 15,	372.79	524197	150911		P N W 100.1022.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	699.81	524197	150911		P N W 100.1023.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	24.99	524197	150911		P N W 100.1041.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	27.27	524197	150911		P N W 100.1042.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	90.88	524197	150911		P N W 100.1050.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	4.54	524197	150911		P N W 200.2003.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	104.52	524197	150911		P N W 201.2010.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	372.62	524197	150911		P N W 201.2011.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	56.80	524197	150911		P N W 201.2012.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	749.79	524197	150911		P N W 202.2020.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	302.19	524197	150911		P N W 500.5001.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATI 1,	145.14	524197	150911		P N W 501.5010.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATI 1,	154.23	524197	150911		P N W 501.5011.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATI 2,	565.20	524197	150911		P N W 501.5013.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	245.39	524197	150911		P N W 501.5014.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	131.78	524197	150911		P N W 501.5015.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	829.32	524197	150911		P N W 503.5030.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATI 3,	830.76	524197	150911		P N W 503.5031.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATI 3,	042.34	524197	150911		P N W 503.5033.1014.000
27133	09/15/15	CALPERS	4985 RETIREMENT OBLIGATION	81.80	524197	150911		P N W 503.5034.1014.000

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
				41,581.00	*CHECK TOTAL			
27134	09/15/15	CANON FINANCIAL SERV	4784 COPIER LEASE	158.06	524188	15297395		P N W 100.1042.2095.000
27134	09/15/15	CANON FINANCIAL SERV	4784 COPIER LEASE	158.06	524188	15297395		P N W 100.1040.2095.000
27134	09/15/15	CANON FINANCIAL SERV	4784 COPIER	26.44	524192	15255350		P N W 100.1042.2095.000
27134	09/15/15	CANON FINANCIAL SERV	4784 COPIER	26.43	524192	15255350		P N W 100.1042.2095.000
				368.99	*CHECK TOTAL			
27135	09/15/15	CANON SOLUTIONS AMER	4988 COPIER MAINT	42.87	524203	4016938155		P N W 503.5033.2055.000
27136	09/15/15	CDW-G	4018 BODY CAM DATA STORAGE	356.09	524199	XR58580		P N W 651.6510.2199.000
27137	09/15/15	CERATTO/MICHAEL	4787 WCAC JANITORIAL	120.00	524205	932612		P M W 600.601
27138	09/15/15	CIVIC PLUS	4751 ANNUAL HOST & SUPPO	4,851.00	524198	155307		P N W 100.1002.2081.030
27139	09/15/15	COAST HARDWARE	31 STAPLES/STAPLE GUN	24.09	524193	B417902		P N W 100.1016.2025.000
27139	09/15/15	COAST HARDWARE	31 KEYS & ACCESSORIES	8.08	524194	A352399		P N W 100.1016.2025.000
27139	09/15/15	COAST HARDWARE	31 TIE DOWN/TOW STARTER K	70.25	524195	C194214		P N W 503.5031.2041.000
27139	09/15/15	COAST HARDWARE	31 GOOF OFF REMOVER	9.18	524196	B421636		P N W 100.1022.2044.000
				111.60	*CHECK TOTAL			
27140	09/15/15	COASTLAND ENGINEERIN	4145 BLDG DEPT SERVICES	1,500.00	524201	37958		P N W 100.1015.2081.030
27141	09/15/15	COMPUTER WORKS OF UK	4230 IT SERVICE	219.90	524206	3646		P M W 100.1002.2055.000
27141	09/15/15	COMPUTER WORKS OF UK	4230 IT SERVICE	496.04	524206	3646		P M W 100.1003.2041.000
				715.94	*CHECK TOTAL			
27142	09/15/15	COUNTY OF MENDOCINO	197 LAFCO	10,276.79	524227	150622		P N W 100.1002.2081.030
27143	09/15/15	COUNTY OF MENDOCINO	272 PERMIT 5025-5-45-10-6	128.25	524183	5025		P N W 100.1041.2001.003
27143	09/15/15	COUNTY OF MENDOCINO	272 PERMIT 5025-5-45-12-1	328.70	524184	5025		P N W 100.1041.2001.003
27143	09/15/15	COUNTY OF MENDOCINO	272 PERMIT094-5-42-09-123	100.07	524185	5094		P N W 500.5001.2041.000
27143	09/15/15	COUNTY OF MENDOCINO	272 PERMIT 2807-5-24-07-1	329.08	524186	2807		P N W 501.5013.2001.003
27143	09/15/15	COUNTY OF MENDOCINO	272 PERMIT 2807-5-24-13-0	400.39	524187	2807		P N W 501.5013.2001.003
				1,286.49	*CHECK TOTAL			
27144	09/15/15	COUNTY OF MENDOCINO	273 DEPOSIT REFUND	400.00	524202	150903		P N W 100.1050.4211.000
27145	09/15/15	CURRY'S DISCOUNT INC	4198 INVESTIGATION SUPPLIE	113.26	524189	150901		P N W 100.1022.2101.031
27145	09/15/15	CURRY'S DISCOUNT INC	4198 PAPER/TAPE/CALENDAR	308.85	524189	150901		P N W 100.1020.2055.000
27145	09/15/15	CURRY'S DISCOUNT INC	4198 OFFICE SUPPLIES	131.97	524190	150901		P N W 100.1002.2055.000
				554.08	*CHECK TOTAL			
27146	09/15/15	CWEA MEMBERSHIP	4387 CERTIFICATION RENEWAL	81.00	524204	150810		P N W 501.5011.2105.000
27147	09/15/15	D'ORAZIO/RENAULD	.09464 LODGING	783.64	524207	68640476		P N W 100.1020.2106.000
27147	09/15/15	D'ORAZIO/RENAULD	.09464 PER DIEM	140.00	524207	68640476		P N W 100.1020.2106.000
				923.64	*CHECK TOTAL			

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27148	09/15/15	DALE/TOBEY	4546 STAFF APPRECIATION	72.42	524208	150911		P N W 651.6510.2199.000
27149	09/15/15	DEEP VALLEY SECURITY	40 POLICE ALARM SYS SEPT	140.00	524209	282285		P N W 100.1020.2081.030
27149	09/15/15	DEEP VALLEY SECURITY	40 SECURITY	43.95	524210	282461		P N W 100.1040.2081.030
27149	09/15/15	DEEP VALLEY SECURITY	40 SECURITY	43.95	524210	282461		P N W 100.1042.2081.030
				227.90	*CHECK TOTAL			
27150	09/15/15	DEMARCHI/TOM	.09466 BIKE KEY LOCKER DEPOSI	20.00	524302	150915		P N W 100.1016.7250.000
27151	09/15/15	EBA ENGINEERING INC	3985 GRNDWTR MONITORING	221.75	524211	28248		P N W 201.2011.2081.030
27152	09/15/15	EEL RIVER FUELS	28 DIESEL FUEL	303.42	524212	419247		P N W 100.126
27152	09/15/15	EEL RIVER FUELS	28 FUEL	821.25	524213	419244		P N W 100.125
27152	09/15/15	EEL RIVER FUELS	28 FUEL	818.56	524214	418983		P N W 100.125
				1,943.23	*CHECK TOTAL			
27153	09/15/15	FIREFLY FRAMING	4412 OFFICE SUPPLIES	8.65	524216	15091101		P N W 100.1002.2055.000
27154	09/15/15	FISHER WIRELESS	4105 PD RADIO MAINT OCT	1,266.30	524217	1720		P N W 100.1020.2041.000
27155	09/15/15	FLOWERS BY ANNETTE	53 FLORAL ARRANGEMENT	50.76	524215	30009/1		P M W 100.1002.2055.000
27156	09/15/15	GAMBLE/LOGAN	4660 BOOT ALLOWANCE	200.00	524218	328131		P N W 100.1041.2010.000
27157	09/15/15	GHD INC.	4697 EMERG WTR LINE	5,878.50	524220	93125		P M W 503.5031.4003.038
27158	09/15/15	GOLDEN STATE OVERNIG	4728 EVIDENCE SHIPPING	13.16	524219	2892788		P N W 100.1022.2101.031
27159	09/15/15	JD REDHOUSE	4223 K-9 SUPPLIES	190.23	524225	150930		P N W 661.6610.2199.000
27160	09/15/15	JIM-N-I RENTALS	4968 DELLA AVE STEEL PLA	1,280.20	524221	47111A		P M W 503.5031.4003.001
27160	09/15/15	JIM-N-I RENTALS	4968 EMERG WTR STEEL PLATE	275.52	524222	47137A		P M W 503.5031.4003.038
27160	09/15/15	JIM-N-I RENTALS	4968 DELLA AVE STEEL PLATE	883.78	524223	47130A		P M W 503.5031.4003.001
27160	09/15/15	JIM-N-I RENTALS	4968 DELLA AVE STEEL PLATE	399.06	524224	45948D		P M W 503.5031.4003.001
				2,838.56	*CHECK TOTAL			
27161	09/15/15	KILLION/FRED	4607 CITY HALL JANITORIAL	800.00	524226	150909		P M W 100.1016.2061.020
27162	09/15/15	LANCE/JAMES H.	4054 LEGAL SERVICES	4,650.00	524233	3127		P M W 100.1004.2081.030
27163	09/15/15	LES SCHWAB TIRES INC	4015 WHEEL BALANCE UNIT 243	21.50	524229	63700100900		P N W 100.1022.2044.000
27163	09/15/15	LES SCHWAB TIRES INC	4015 OIL CHANGE UNIT 247	89.75	524230	63700101115		P N W 100.1022.2044.000
27163	09/15/15	LES SCHWAB TIRES INC	4015 FLAT REPAIR	14.00	524231	63700100531		P N W 503.5031.2044.000
27163	09/15/15	LES SCHWAB TIRES INC	4015 TIRE CHANGE	310.78	524232	63700100765		P N W 503.5031.2044.000
				436.03	*CHECK TOTAL			
27164	09/15/15	LINCOLN AQUATICS	4106 INJECTION VALVE	58.72	524228	SI275194		P N W 503.5031.4003.038

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27165	09/15/15	MASIELLO/CATHRINE	4593 TRAINING MILEAGE	98.04	524235	150827		P N W 100.1003.2105.000
27165	09/15/15	MASIELLO/CATHRINE	4593 TRAINING PER DIEM	50.00	524235	150827		P N W 100.1003.2105.000
				148.04	*CHECK TOTAL			
27166	09/15/15	MCC CONTROL SYSTEMS	4682 COMPACT LOGIX AO MO	2,730.00	524241	2001852	003727	P N W 501.5013.2045.000
27167	09/15/15	MENDO LAKE STAFFING	4980 MAINT WORKER	1,004.40	524239	58510		P N W 100.1050.2081.030
27167	09/15/15	MENDO LAKE STAFFING	4980 OFFICE ASSISTANT	1,035.80	524239	58510		P N W 100.1005.2081.030
27167	09/15/15	MENDO LAKE STAFFING	4980 MAINT WORKER	1,023.24	524240	58537		P N W 100.1050.2081.030
27167	09/15/15	MENDO LAKE STAFFING	4980 OFFICE ASSISTANT	477.09	524240	58537		P N W 100.1005.2081.030
				3,540.53	*CHECK TOTAL			
27168	09/15/15	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	16.21	524234	150831		P N W 100.1015.2055.000
27168	09/15/15	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	113.76	524234	150831		P N W 100.1016.2045.000
27168	09/15/15	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	13.48CR	524234	150831		P N W 100.1016.2025.000
27168	09/15/15	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	248.68	524234	150831		P N W 201.2011.2101.045
27168	09/15/15	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	199.96	524234	150831		P N W 500.5001.2045.000
27168	09/15/15	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	164.76	524234	150831		P N W 501.5011.2041.000
27168	09/15/15	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	293.45	524234	150831		P N W 501.5013.2041.000
27168	09/15/15	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	47.71	524234	150831		P N W 503.5031.2041.000
27168	09/15/15	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	1,318.06	524234	150831		P N W 503.5031.4003.038
27168	09/15/15	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	6.68	524234	150831		P N W 503.5033.2041.000
				2,395.79	*CHECK TOTAL			
27169	09/15/15	MENDOCINO CONSTRUCTI	4500 DELLA AVE PROJECT	1,248.47	524243	2446		P N W 503.5031.4003.001
27169	09/15/15	MENDOCINO CONSTRUCTI	4500 DELLA AVE PROJECT	3,354.16	524243	2446		P N W 501.5011.2101.038
				4,602.63	*CHECK TOTAL			
27170	09/15/15	MENDOCINO COUNTY FAR	52 COPPER SULFATE	12,338.36	524242	416404		P N W 503.5033.2101.034
27171	09/15/15	MOIR'S POOL, SPA, PA	4830 CHLORINE	200.30	524236	126121		P N W 503.5031.2041.000
27172	09/15/15	MOTION INDUSTRIES IN	705 MAINT SUPPLIES	270.47	524237	CA23-493951		P N W 501.5013.2041.000
27172	09/15/15	MOTION INDUSTRIES IN	705 CYLINDRICAL ROLLER	189.78	524238	CA23-493964		P N W 501.5013.2041.000
				460.25	*CHECK TOTAL			
27173	09/15/15	NICKOLAUS & HAEG, LL	4432 CONSULTANT SERVICES	700.00	524244	150831		P M W 100.1005.2081.030
27174	09/15/15	NOR-CAL RECYCLED ROC	4067 SLURRY/CONCRETE DEL	3,428.88	524246	10260		P N W 503.5031.4003.001
27174	09/15/15	NOR-CAL RECYCLED ROC	4067 SLURRY DELLA AVE	2,119.25	524247	10261		P N W 503.5031.4003.001
27174	09/15/15	NOR-CAL RECYCLED ROC	4067 AIRPORT CONCRETE	332.30	524303	10361		P N W 500.5001.2045.000
27174	09/15/15	NOR-CAL RECYCLED ROC	4067 HUMBOLDT SLURRY	847.70	524304	10228		P N W 503.5031.2101.038
				6,728.13	*CHECK TOTAL			
27175	09/15/15	NTU TECHNOLOGIES	211 POLYMER	6,670.00	524245	9170		P N W 501.5013.2101.034
27176	09/15/15	OLENIK FENCE CO	4195 FENCE AROUND WELL	5,650.00	524249	1284		P M W 503.5031.4003.038

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27177	09/15/15	P G & E COMPANY	114 CITY HALL	1,914.44	524251	150826		P N W 100.1016.2110.000
27177	09/15/15	P G & E COMPANY	114 PD RADIO	9.86	524251	150826		P N W 100.1020.2110.000
27177	09/15/15	P G & E COMPANY	114 PUBLIC WORKS	359.04	524251	150826		P N W 100.1040.2110.000
27177	09/15/15	P G & E COMPANY	114 ENGINEERING	119.17	524251	150826		P N W 100.1042.2110.000
27177	09/15/15	P G & E COMPANY	114 PARKS	1,721.80	524251	150826		P N W 100.1050.2110.000
27177	09/15/15	P G & E COMPANY	114 STREET LIGHTS	5,490.02	524251	150826		P N W 201.2010.2110.000
27177	09/15/15	P G & E COMPANY	114 AIRPORT	372.14	524251	150826		P N W 500.5001.2110.000
27177	09/15/15	P G & E COMPANY	114 SP COLLECTION	50.36	524251	150826		P N W 501.5011.2110.000
27177	09/15/15	P G & E COMPANY	114 SEWER	16,146.93	524251	150826		P N W 501.5013.2110.000
27177	09/15/15	P G & E COMPANY	114 WATER	1,715.04	524251	150826		P N W 503.5033.2110.000
				27,898.80	*CHECK TOTAL			
27178	09/15/15	PACIFIC INTERNET INC	1442 EMAIL SERVICE	99.14	524250	150909		P N W 100.1003.2041.000
27179	09/15/15	PACIFIC TELEMANAGEME	4767 AIRPORT PAYPHONE	50.00	524252	776090		P M W 500.5001.2110.000
27180	09/15/15	PERPETUAL ENERGY SYS	4254 WATER PLANT SOLAR	23,985.35	524253	WIL-1508		P N W 503.5033.2110.000
27181	09/15/15	PETERSON	208 DELLA AVE SUPPLIES	44.24	524254	PC060125992		P M W 503.5031.4003.001
27181	09/15/15	PETERSON	208 TROUBLE SHOOT DPF FIL	485.74	524255	SW060020491		P M W 501.5011.2041.000
27181	09/15/15	PETERSON	208 REPLACE HYDRO HOSE LI	259.14	524256	SW060020504		P M W 503.5031.4003.001
27181	09/15/15	PETERSON	208 LOADER REPAIR	567.13	524257	SW060020542		P M W 501.5011.2041.000
27181	09/15/15	PETERSON	208 BATTERY	180.59	524258	PC060126606		P M W 503.5031.4003.038
				1,536.84	*CHECK TOTAL			
27182	09/15/15	PLATT	4506 EMERG WTR LINE SUPPLI	363.45	524259	H404898		P N W 503.5031.4003.038
27182	09/15/15	PLATT	4506 EMERG WTR LINE SUPPLI	838.26	524260	H408372		P N W 503.5031.4003.038
27182	09/15/15	PLATT	4506 EMERG WTR LINE SUPPLI	264.36	524261	H456377		P N W 503.5031.4003.038
27182	09/15/15	PLATT	4506 EMERG WTR LINE SUPPLI	126.29	524262	H495647		P N W 503.5031.4003.038
27182	09/15/15	PLATT	4506 EMERG WTR LINE SUPPLI	655.94	524263	H478195		P N W 503.5031.4003.038
				2,248.30	*CHECK TOTAL			
27183	09/15/15	R J RICCIARDI INC	4153 AUDIT SERVICES	1,265.00	524270	9229		P N W 100.1003.2081.030
27184	09/15/15	RAMSEY/DAN	4773 AIRPORT DAY POSTERS	52.97	524271	150831		P N W 500.5001.2101.045
27184	09/15/15	RAMSEY/DAN	4773 AIRPORT MGMT SERVIC	1,833.00	524271	150831		P M W 500.5001.2081.030
				1,885.97	*CHECK TOTAL			
27185	09/15/15	RAO CONSTRUCTION	4984 HYDRANT METER DEPOSIT	28.00	524264	150904		P M W 503.0503.6650.000
27186	09/15/15	REDWOOD ELECTRICAL S	4416 EMERG WTR ELEC WORK	1,393.19	524269	274		P N W 503.5031.4003.038
27187	09/15/15	REGIONAL GOVERNMENT	4953 HR SERVICES	726.10	524265	4824		P N W 100.1005.2081.030
27187	09/15/15	REGIONAL GOVERNMENT	4953 HR SERVICES	2,182.90	524266	4983		P N W 100.1005.2081.030
27187	09/15/15	REGIONAL GOVERNMENT	4953 HR SERVICES	743.75	524267	5071		P N W 100.1005.2081.030
27187	09/15/15	REGIONAL GOVERNMENT	4953 HR SERVICES	4,930.00	524268	5128		P N W 100.1005.2081.030
				8,582.75	*CHECK TOTAL			

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WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27188	09/15/15	SILVA SEPTIC INC	4577 PORTABLE RESTROOM REN	173.00	524279	60747		P N W 501.5013.2081.030
27189	09/15/15	SMALL WONDER REPAIR	.09465 BUS LIC REFUND	1.00	524273	27		P N W 600.614
27189	09/15/15	SMALL WONDER REPAIR	.09465 BUS LIC REFUND	20.00	524273	27		P N W 100.1003.6650.000
				21.00	*CHECK TOTAL			
27190	09/15/15	SOLID WASTE OF WILLI	330 BIN SERVICE	216.02	524276	93		P M W 501.5013.2199.000
27190	09/15/15	SOLID WASTE OF WILLI	330 REFUSE	4.00	524277	15		P M W 503.5031.4003.038
27190	09/15/15	SOLID WASTE OF WILLI	330 REFUSE	89.06	524278	14		P M W 503.5031.4003.038
				309.08	*CHECK TOTAL			
27191	09/15/15	SONOMA MEDIA INVESTM	4846 EMPLYMT ADVERTISEMENT	936.20	524275	10828335		P N W 100.1005.2061.013
27192	09/15/15	STANLEY STEEMER	4989 BATHROOM FLOOR/WALL C	118.00	524274	400576		P N W 100.1016.2045.000
27193	09/15/15	STATE OF CALIFORNIA	191 SAFE DRINKING WTR	17,362.60	524280	1510E57203		P N W 503.5038.3002.000
27193	09/15/15	STATE OF CALIFORNIA	191 SAFE DRINKING WTR	85,379.20	524280	1510E57203		P N W 503.5038.3001.000
				102,741.80	*CHECK TOTAL			
27194	09/15/15	STATE OF CALIFORNIA	573 APPLICATION FEE	613.75	524272	150908		P N W 100.1050.2045.000
27195	09/15/15	TELECOM SERVICES	4691 MAINT AGREEMENT PHONE	570.00	524281	7814		P N W 100.1040.2015.000
27196	09/15/15	TRINCADO/ANDREA	4406 PROJECT END EVENT	111.26	524282	150904		P N W 503.5031.4003.038
27197	09/15/15	UKIAH AUTO DISMANTLE	4882 VEHICLE ABATEMENT	190.00	524283	150827		P N W 100.1020.6001.000
27198	09/15/15	UNITED PARCEL SERVIC	165 SHIPPING	22.43	524285	958793345		P M W 501.5011.2041.000
27199	09/15/15	UTILITY SUPPLY OF AM	3997 PUMP/BUFFER	107.73	524284	735671		P N W 501.5013.2041.000
27200	09/15/15	VALERIUS/JANE	4010 WETLAND MITIGATION	3,272.75	524287	2015-091		P M W 501.5013.2081.030
27201	09/15/15	VERIZON WIRELESS	4828 EMERG WTR LINE	131.76	524286	9750702079		P N W 503.5031.4003.038
27202	09/15/15	WESTAMERICA BANK	4161 PRINCIPAL	4,110.35	524292	150827		P N W 501.5011.3001.000
27202	09/15/15	WESTAMERICA BANK	4161 INTEREST	200.44	524292	150827		P N W 501.5011.3002.000
				4,310.79	*CHECK TOTAL			
27203	09/15/15	WILLITS KIDS CLUB	3981 PAYROLL DEDUCTION	20.00	524293	150911		P N W 690.248
27204	09/15/15	WILLITS NEWS	179 CLASSIFIED AD	352.99	524294	906388		P N W 100.1005.2091.000
27204	09/15/15	WILLITS NEWS	179 CLASSIFIED AD	82.31	524295	906389		P N W 100.1010.2090.000
				435.30	*CHECK TOTAL			
27205	09/15/15	WILLITS ONLINE LLC	4108 WCAC INTERNET	52.03	524288	407626		P N W 600.601
27206	09/15/15	WILLITS POWER	1245 BLOWER	215.68	524289	326604		P M W 503.5031.2041.000
27206	09/15/15	WILLITS POWER	1245 BLOWER	215.69	524289	326604		P M W 503.5033.2041.000

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27206	09/15/15	WILLITS POWER	1245 BACKBACK BLOWER	21.67	524290	327275		P M W 503.5033.2045.000
27206	09/15/15	WILLITS POWER	1245 TRAILER RENTAL	1,037.89	524291	324664		P M W 503.5031.4003.001
				1,490.93	*CHECK TOTAL			
27207	09/15/15	WIPF/ERNEST	1032 DELLA VACTOR SERVIC	1,895.00	524296	37182		P M W 503.5031.4003.001
27208	09/15/15	XEROX BUSINESS SERVI	4947 MONTHLY NEW VISION	3,748.69	524297	1188393		P N W 100.1003.2041.000
27209	09/15/15	101 TRAILER AND RV	474 TIE DOWN	32.39	524298	127373		P N W 503.5031.2041.000
27209	09/15/15	101 TRAILER AND RV	474 DROP BALL MOUNT	72.38	524299	127114		P N W 503.5031.2041.000
27209	09/15/15	101 TRAILER AND RV	474 PIPE MOUNT/BRACKET	122.70	524300	127159		P N W 503.5031.2041.000
27209	09/15/15	101 TRAILER AND RV	474 DUMP TRAILER	2,791.08	524301	150818		P N W 501.5011.4002.000
27209	09/15/15	101 TRAILER AND RV	474 DUMP TRAILER	2,791.07	524301	150818		P N W 503.5031.4002.000
27209	09/15/15	101 TRAILER AND RV	474 DUMP TRAILER	2,791.07	524301	150818		P N W 100.1041.4002.000
				8,600.69	*CHECK TOTAL			
GENERAL CHECK FORM			TOTAL	335,122.15				

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27210	09/17/15	SANDERS/CATHY	4420 TRNG CLASS REFRESHMEN	247.59	524413	150917		P N H 100.1005.2105.000
27211	09/18/15	KANONCHOFF/RACHEL	.09481 DAVIS CREEK WTR RIGHT	326.25	524414	150918		P N H 503.5030.2199.000
27211	09/18/15	KANONCHOFF/RACHEL	.09482 DAVIS CREEK WTR RIGHT	326.25CR	524415	150918		P N H 503.5030.2199.000
				0.00	*CHECK TOTAL			
27212	09/18/15	KANONCHOFF/RACHEL	.09483 DAVIS CREEK WTR RIGHT	326.25	524416	150918		P N H 503.5030.2199.000
27212	09/18/15	KANONCHOFF/RACHEL	.09484 DAVIS CREEK WTR RIGHT	326.25CR	524417	150918		P N H 503.5030.2199.000
				0.00	*CHECK TOTAL			
27213	09/18/15	KANONCHOFF/RACHEL	.09480 DAVIS CREEK WATER RIG	326.25	524411	150918		P N H 503.5030.2199.000
27214	09/18/15	STATE WATER RES CONT	468 T2 CERT N CALDWELL	60.00	524412	150918		P N H 503.5030.2001.002
27215	09/25/15	MENDO-LAKE CREDIT UN	104 DIRECT DEPOSIT	350.00	524418	150925		P N H 690.237
27216	09/25/15	AFLAC	4036 125 PLAN POLICY PRE	1,232.17	524419	936835		P N H 690.246
27217	09/25/15	MASSMUTUAL RETIREMEN	4870 DEFERRED COMPENSATI	1,775.18	524420	150925		P N H 690.236
27218	09/25/15	PERS	256 EMPLOYER CONTRIBUT	10,257.53	524421	150925		P N H 690.229
27218	09/25/15	PERS	256 EMPLOYEE CONTRIBUTI	7,208.60	524421	150925		P N H 690.230
				17,466.13	*CHECK TOTAL			
GENERAL CHECK FORM			TOTAL	21,457.32				

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27219	09/30/15	ARAMARK UNIFORM SERV	4065 MATS/RAGS/MOPS	646.02	524312	150831		P N W 100.1016.2199.000
27219	09/30/15	ARAMARK UNIFORM SERV	4065 MATS/RAGS	414.76	524312	150831		P N W 501.5013.2199.000
27219	09/30/15	ARAMARK UNIFORM SERV	4065 MATS	18.26	524312	150831		P N W 100.1040.2081.030
27219	09/30/15	ARAMARK UNIFORM SERV	4065 MATS	18.26	524312	150831		P N W 100.1042.2081.030
				1,097.30	*CHECK TOTAL			
27220	09/30/15	AT&T	4123 DISPATCH PHONE	20.18	524349	7008101		P N W 100.1020.2015.000
27221	09/30/15	AT&T	4615 WATER	173.78	524311	150919		P N W 503.5030.2015.000
27222	09/30/15	AUTO MART AUTO REPAI	4791 VEHICLE MAINT UNIT	1,294.48	524348	19271		P M W 100.1022.2044.000
27223	09/30/15	BANK OF AMERICA	10 TRNG/TRAVEL/PER DIE	1,022.88	524313	150918		P N W 100.1001.2105.000
27223	09/30/15	BANK OF AMERICA	10 TRNG/TRAVEL/PER DIEM	722.88	524313	150918		P N W 100.1003.2105.000
27223	09/30/15	BANK OF AMERICA	10 TRAINING LODGING	205.20	524313	150918		P N W 100.1003.2105.000
27223	09/30/15	BANK OF AMERICA	10 WATER PLANT INTERNET	185.15	524313	150918		P N W 503.5030.2015.000
27223	09/30/15	BANK OF AMERICA	10 BINDER & SHEET PROTECT	72.04	524313	150918		P N W 503.5031.2041.000
27223	09/30/15	BANK OF AMERICA	10 LUNCH MEETINGS	75.03	524313	150918		P N W 100.1005.2199.000
27223	09/30/15	BANK OF AMERICA	10 ADOBE ACROBAT SUB	14.99	524313	150918		P N W 100.1003.2041.000
27223	09/30/15	BANK OF AMERICA	10 EVIDENCE PRINTER/PHOT	194.59	524313	150918		P N W 651.6510.2199.000
27223	09/30/15	BANK OF AMERICA	10 NORTON ANTIVIRUS/TUIT	321.99	524313	150918		P N W 100.1020.2105.000
				2,814.75	*CHECK TOTAL			
27224	09/30/15	BROCKETT/JEREMY	.09468 WATER DEPOSIT REFUND	30.28	524314	10105880003		P N W 503.111
27225	09/30/15	CALDWELL/NICOLE	4749 TRAINING MILEAGE REIMB	79.12	524331	150925		P N W 501.5013.2105.000
27226	09/30/15	CALIFORNIA NARCOTIC	767 TUITION - DONAHUE	45.00	524350	150929		P N W 100.1020.2106.000
27226	09/30/15	CALIFORNIA NARCOTIC	767 TUITION - LEEF	45.00	524350	150929		P N W 100.1020.2106.000
				90.00	*CHECK TOTAL			
27227	09/30/15	CANON FINANCIAL SERV	4784 COPIER LEASE	26.44	524321	15255350		P N W 100.1042.2095.000
27227	09/30/15	CANON FINANCIAL SERV	4784 COPIER LEASE	26.43	524321	15255350		P N W 100.1040.2095.000
				52.87	*CHECK TOTAL			
27228	09/30/15	CASTILLO/JULIANA	.09470 WATER DEPOSIT REFUND	45.64	524319	10403040012		P N W 503.111
27229	09/30/15	CEB	4280 LEGAL UPDATES	223.94	524320	10435446		P N W 100.1004.2050.000
27230	09/30/15	CHAPMAN/CAMERON J	.09469 WATER DEPOSIT REFUND	19.06	524318	10401940004		P N W 503.111
27231	09/30/15	CLEARLY MENDOCINO WA	4221 WATER SEPTEMBER 2015	90.00	524351	150930		P M W 100.1020.2199.000
27232	09/30/15	COMCAST	4575 CITY HALL INTERNET	128.90	524322	150904		P N W 100.1003.2041.000
27233	09/30/15	COMPUTER WORKS OF UK	4230 IT SERVICES	191.77	524323	3668		P M W 100.1003.2041.000
27233	09/30/15	COMPUTER WORKS OF UK	4230 IT SERVICES	191.77	524323	3668		P M W 100.1040.2081.030
				383.54	*CHECK TOTAL			

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27234	09/30/15	COUNTY OF MENDOCINO	4990 REC GROVE RENTAL REFU	175.00	524316	150915		P N W 100.1050.4211.000
27235	09/30/15	COUNTY OF MENDOCINO	274 15/16 FY CONTRIBUTION	100.00	524315	150930		P N W 100.1070.3033.000
27236	09/30/15	COUNTY OF MENDOCINO	273 15/16 FY CONTRIBUTI	1,000.00	524317	150930		P N W 100.1070.3035.000
27237	09/30/15	D'ORAZIO/RENAULD	.09475 TRAINING PER DIEM	12.00	524353	150929		P N W 100.1020.2105.000
27238	09/30/15	DODD/SHELBI	.09471 WATER DEPOSIT REFUND	28.38	524324	10204110005		P N W 503.111
27239	09/30/15	DONAHUE/JAKE	4338 TRAINING PER DIEM	40.00	524352	150929		P N W 100.1020.2106.000
27240	09/30/15	EEL RIVER FUELS	28 FUEL	813.21	524326	423944		P N W 100.125
27240	09/30/15	EEL RIVER FUELS	28 DIESEL FUEL	65.92	524327	423946		P N W 100.126
27240	09/30/15	EEL RIVER FUELS	28 FUEL	894.50	524328	422755		P N W 100.125
27240	09/30/15	EEL RIVER FUELS	28 DIESEL FUEL	381.66	524329	422754		P N W 100.126
27240	09/30/15	EEL RIVER FUELS	28 DIESEL FUEL	368.30	524385	424921		P N W 100.126
27240	09/30/15	EEL RIVER FUELS	28 FUEL	1,136.23	524386	424947		P N W 100.125
				3,659.82	*CHECK TOTAL			
27241	09/30/15	ELENNISS/JERRY T	4200 WELD PIPE FITTINGS	840.00	524332	9110		P M W 503.5031.4003.038
27242	09/30/15	ENGLAND/JC	4322 BOOT ALLOWANCE	91.91	524325	331375		P N W 501.5011.2010.000
27242	09/30/15	ENGLAND/JC	4322 BOOT ALLOWANCE	91.90	524325	331375		P N W 501.5013.2010.000
				183.81	*CHECK TOTAL			
27243	09/30/15	FISHER WIRELESS	4105 QUARTERWAVE ANTENNA/RA	21.08	524354	224894		P N W 100.1020.2041.000
27243	09/30/15	FISHER WIRELESS	4105 REAPIR RADIO UNIT 246	205.00	524355	224895		P N W 100.1020.2041.000
				226.08	*CHECK TOTAL			
27244	09/30/15	FOLEY/BENEDICTA	.09472 WATER DEPOSIT REFUND	24.26	524330	10303570001		P N W 503.111
27245	09/30/15	GOLDEN STATE OVERNIG	4728 EVIDENCE SHIPPING	6.92	524356	2908942		P N W 100.1022.2101.031
27246	09/30/15	GOMEZ/BLANCA	.09476 PARKING FINE OVERPAYME	45.00	524357	150929		P N W 100.1020.3203.000
27247	09/30/15	GRAINGER	173 AUTO DRAIN VALVE	539.11	524333	833150337		P M W 501.5011.2041.000
27248	09/30/15	HEIKEN/ERIK	4342 TRAINING PER DIEM	40.00	524358	150929		P N W 651.6510.2199.000
27249	09/30/15	I B E W	255 EMPLOYEE CONTRIBUTION	371.89	524334	150925		P N W 690.235
27250	09/30/15	JIM-N-I RENTALS	4968 ELEC UPGRADE	315.72	524336	45948E		P M W 503.5031.4003.038
27251	09/30/15	JOSEPH/LISA	.09473 WATER DEPOSIT REFUND	46.34	524335	10302780004		P N W 503.111
27252	09/30/15	KILLION/FRED	4607 CITY HALL JANITORIAL	800.00	524337	150924		P M W 100.1016.2061.020
27252	09/30/15	KILLION/FRED	4607 PW JANITORIAL	130.00	524338	PW\$ENG15/16-03		P M W 100.1040.2081.030
27252	09/30/15	KILLION/FRED	4607 ENG JANITORIAL	130.00	524338	PW\$ENG15/16-03		P M W 100.1042.2081.030
				1,060.00	*CHECK TOTAL			

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27253	09/30/15	LEEF/KEVIN	4809 TRAINING PER DIEM	40.00	524359	150929		P N W 100.1020.2106.000
27254	09/30/15	LEXIPOL LLC	.09477 LE IMPLEMENTATION S	2,012.50	524360	14705		P N W 651.6510.2199.000
27255	09/30/15	LITTLE LAKE AUTO PAR	46 FILTER/FLUID	67.93	524361	309320		P N W 201.2011.2041.000
27255	09/30/15	LITTLE LAKE AUTO PAR	46 TURN SIGNAL BULB UNIT25	5.72	524362	310594		P N W 100.1022.2044.000
27255	09/30/15	LITTLE LAKE AUTO PAR	46 ANTIFREEZ UNIT 247	15.67	524363	311396		P N W 100.1022.2044.000
27255	09/30/15	LITTLE LAKE AUTO PAR	46 FILTER/FUSE HOLDER	41.28	524364	311617		P N W 501.5011.2041.000
27255	09/30/15	LITTLE LAKE AUTO PAR	46 BATTERY	112.45	524365	311821		P N W 503.5033.2041.000
				243.05	*CHECK TOTAL			
27256	09/30/15	MATHESON TRI-GAS INC	4194 OXYGEN/ACETYLENE	100.10	524341	12019431		P N W 501.5013.2041.000
27257	09/30/15	MCNELLEY/MARK	4579 REIMBURSE/SCALE	22.71	524366	150929		P N W 100.1020.2199.000
27258	09/30/15	MEAD & HUNT INC	4031 ALP UPDATE	4,952.85	524340	254959		P N W 500.5001.2081.030
27259	09/30/15	MENDOCINO JANITORIAL	4255 PD JANITORIAL SEVIC	1,100.00	524339	706165		P M W 100.1016.2061.020
27260	09/30/15	ON BASE LEADERSHIP	.09478 LEADERSHIP TRNG HEI	1,050.00	524367	150929		P N W 651.6510.2199.000
27261	09/30/15	OUR DAILY BREAD	651 1ST QTR PAYMENT	750.00	524342	150930		P N W 100.1070.3042.000
27262	09/30/15	P G & E COMPANY	114 ENGINEERING	107.16	524345	150914		P N W 100.1042.2110.000
27262	09/30/15	P G & E COMPANY	114 PARKS	133.10	524345	150914		P N W 100.1050.2110.000
27262	09/30/15	P G & E COMPANY	114 SEWER	8.12	524345	150914		P N W 501.5013.2110.000
27262	09/30/15	P G & E COMPANY	114 WATER	21.75	524345	150914		P N W 503.5033.2110.000
27262	09/30/15	P G & E COMPANY	114 PUBLIC WORKS	107.15	524345	150914		P N W 100.1040.2110.000
				377.28	*CHECK TOTAL			
27263	09/30/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPPLI	178.77	524370	22930647		P N W 503.5031.4003.038
27263	09/30/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPPLI	157.48	524371	22931050		P N W 503.5031.4003.038
27263	09/30/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPPLI	164.26	524372	22931050-1		P N W 503.5031.4003.038
27263	09/30/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPPLI	106.14	524373	22933670		P N W 503.5031.4003.038
27263	09/30/15	PACE SUPPLY CORP	12 CLA-VAL/REPAIR KIT/	2,724.10	524374	22935241		P N W 501.5013.2041.000
27263	09/30/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPPLIE	18.51	524375	22941845		P N W 503.5031.4003.038
				3,349.26	*CHECK TOTAL			
27264	09/30/15	PACIFIC TELEMANGEME	4767 AIRPORT PAYPHONE	50.00	524344	783802		P M W 500.5001.2110.000
27265	09/30/15	PINCHES/ANGELA	.09474 WATER DEPOSIT REFUND	65.05	524343	10401850003		P N W 503.111
27266	09/30/15	PITNEY BOWES	125 POSTAGE METER LEASE	474.53	524347	7227994-SP15		P N W 100.1002.2095.000
27267	09/30/15	PITNEY BOWES	4494 POSTAGE METER INK	66.17	524376	342991		P N W 100.1002.2055.000
27268	09/30/15	PITNEY BOWES	4507 POSTAGE	2,015.00	524346	150915		P N W 100.1002.2055.000

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27269	09/30/15	R E M I F	135 EAP INSURANCE PREMIUM	133.28	524380	150929		P N W 690.231
27269	09/30/15	R E M I F	135 LIFE INS PREMIUM	482.15	524380	150929		P N W 690.231
27269	09/30/15	R E M I F	135 MED INS PREMIUM	67,693.00	524381	150929		P N W 690.231
27269	09/30/15	R E M I F	135 DENTAL INS PREMIUM	4,785.00	524381	150929		P N W 690.231
27269	09/30/15	R E M I F	135 VISION INS PREMIUM	841.50	524381	150929		P N W 690.231
				73,934.93	*CHECK TOTAL			
27270	09/30/15	RAMMING/TIM	127 WPD BANNER	108.13	524368	4016		P M W 651.6510.2199.000
27270	09/30/15	RAMMING/TIM	127 GRIP BROCHURES	109.48	524369	4031		P M W 600.626
				217.61	*CHECK TOTAL			
27271	09/30/15	RAUCH/TERESA	.09479 WATER DEPOSIT REFUND	36.83	524378	10402530001		P N W 503.111
27272	09/30/15	REDWOOD ELECTRICAL S	4416 EMERG WTR LINE ELEC	3,142.18	524379	280		P N W 503.5031.4003.038
27273	09/30/15	REDWOOD TOXICOLOGY I	291 LAB SCREENING AUG 2015	75.00	524377	193020158		P N W 100.1020.2061.014
27274	09/30/15	RUCKMAN/JUNE	4779 BULB/REFLECTOR	69.78	524382	J53426		P N W 600.601
27275	09/30/15	SHN CONSULTING	1673 HUMBOLDT ST	425.00	524384	86242		P M W 503.5031.2101.038
27276	09/30/15	STATE WATER RESOURCE	4392 WATER NOTICE	765.00	524383	EW-1000792		P N W 503.5030.2199.000
27277	09/30/15	THOMSON REUTERS - WE	4122 LEGAL UPDATES	424.64	524389	832476962		P N W 100.1004.2050.000
27278	09/30/15	TOSHIBA	4263 CITY HALL	670.26	524388	287241608		P N W 100.1002.2095.000
27278	09/30/15	TOSHIBA	4263 PLANNING	47.26	524388	287241608		P N W 100.1010.2055.000
27278	09/30/15	TOSHIBA	4263 CODE ENF	47.26	524388	287241608		P N W 100.1011.2055.000
27278	09/30/15	TOSHIBA	4263 BUILDING	47.26	524388	287241608		P N W 100.1015.2055.000
27278	09/30/15	TOSHIBA	4263 SA	47.26	524388	287241608		P N W 265.2650.2055.000
				859.30	*CHECK TOTAL			
27279	09/30/15	TRINCADO/ANDREA	4406 POSTAGE REIMBURSEMENT	53.92	524387	150925		P N W 207.2070.4003.002
27280	09/30/15	UKIAH PAPER SUPPLY I	164 DISINFECTANT	77.36	524390	445786		P N W 100.1050.2101.045
27280	09/30/15	UKIAH PAPER SUPPLY I	164 BATH TISSUE	215.47	524391	446506		P N W 100.1050.2101.045
27280	09/30/15	UKIAH PAPER SUPPLY I	164 JANITORIAL SUPPLIES	1,275.37	524392	447613		P N W 100.1016.2025.000
27280	09/30/15	UKIAH PAPER SUPPLY I	164 KLEEN SCREEN/DISINFEC	145.59	524393	447567		P N W 100.1050.2101.045
				1,713.79	*CHECK TOTAL			
27281	09/30/15	UNIVAR USA INC	655 CHLORIDE	1,814.70	524394	SJ705699		P N W 503.5033.2101.034
27282	09/30/15	URBAN RESTORATION GR	4778 GRAFFITI SAFEWIPES	132.02	524401	14340		P N W 100.1011.2101.045
27283	09/30/15	UTILITY SUPPLY OF AM	3997 COAGULANT/TRMT CHEMIC	530.16	524395	754305		P N W 503.5033.2101.034
27283	09/30/15	UTILITY SUPPLY OF AM	3997 EMERG WTR LINE SUPP	2,182.01	524396	747563		P N W 503.5031.4003.038
27283	09/30/15	UTILITY SUPPLY OF AM	3997 PUMP	1,257.58	524397	748734		P N W 501.5013.2041.000
27283	09/30/15	UTILITY SUPPLY OF AM	3997 LAB SUPPLIES	117.02	524398	754192		P N W 503.5033.2061.015

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
27283	09/30/15	UTILITY SUPPLY OF AM	3997 DEBRIS BASKET/COVER L	585.84	524399	752830		P N W 501.5011.2041.000
27283	09/30/15	UTILITY SUPPLY OF AM	3997 TEST SUPPLIES	521.75	524400	751510		P N W 501.5013.2101.034
				5,194.36	*CHECK TOTAL			
27284	09/30/15	VERIZON WIRELESS	4828 PUBLIC WORKS	0.57	524402	150915		P N W 100.1040.2015.000
27284	09/30/15	VERIZON WIRELESS	4828 CODE ENFORCEMENT	10.45	524402	150915		P N W 100.1011.2015.000
27284	09/30/15	VERIZON WIRELESS	4828 SEWER	59.77	524402	150915		P N W 501.5013.2015.000
27284	09/30/15	VERIZON WIRELESS	4828 EMERG WTR LINE MODEM	219.77	524402	150915		P N W 503.5031.4003.038
27284	09/30/15	VERIZON WIRELESS	4828 WIFI HOTSPOT	37.99	524402	150915		P N W 100.1030.2101.045
27284	09/30/15	VERIZON WIRELESS	4828 PD	145.15	524402	150915		P N W 100.1020.2015.000
27284	09/30/15	VERIZON WIRELESS	4828 REPLACE WALL CHARGER	56.50	524402	150915		P N W 100.1040.2015.000
				530.20	*CHECK TOTAL			
27285	09/30/15	W P O A	262 EMPLOYEE CONTRIBUTION	897.05	524408	150925		P N W 690.234
27286	09/30/15	WECO INDUSTRIES LLC	4044 LOANER FREIGHT CHARGE	312.93	524410	34890-IN		P N W 501.5011.2041.000
27287	09/30/15	WELLS FARGO EQUIPMEN	4677 INTEREST	198.23	524405	10572139		P N W 501.5011.3002.000
27287	09/30/15	WELLS FARGO EQUIPMEN	4677 PRINCIPAL	4,366.25	524405	10572139		P N W 501.5011.3001.000
				4,564.48	*CHECK TOTAL			
27288	09/30/15	WESTAMERICA BANK	4161 PRINCIPAL	3,698.80	524403	150921		P N W 100.1098.3001.000
27288	09/30/15	WESTAMERICA BANK	4161 INTEREST	93.34	524403	150921		P N W 100.1098.3002.000
27288	09/30/15	WESTAMERICA BANK	4161 PRINCIPAL	4,117.56	524404	150924		P N W 501.5011.3001.000
27288	09/30/15	WESTAMERICA BANK	4161 INTEREST	193.23	524404	150924		P N W 501.5011.3002.000
				8,102.93	*CHECK TOTAL			
27289	09/30/15	WILLITS COMMUNITY SE	656 1ST QTR PAYMENT	1,500.00	524407	150930		P N W 100.1070.3040.000
27290	09/30/15	WILLITS KIDS CLUB	3981 PAYROLL DEDUCTION	20.00	524409	150925		P N W 690.248
27291	09/30/15	WILLITS SENIORS INC	301 1ST QTR PAYMENT	1,875.00	524406	150930		P N W 100.1070.3031.000
GENERAL CHECK FORM			TOTAL	138,588.32				

CITY OF WILLITS
BUILDING AND SAFETY
111 E. Commercial St. Willits, Ca. 95490
(707) 459-7122

DATE: 10/02/15

TO:

Mendocino County Assessor
Att: Joe Mills
501 Low Gap Rd., 1020
Ukiah, CA. 95482

FROM: Building Department, City of Willits

RE: Permit Completion for Month of September 2015

PARCEL#	WORK DONE	ADDRESS	VALUE	DATE	PERMIT #
The following permits were issued.					
007-232-24	Const. 1808 Sq. Ft. SFD	185 Haehl Creek Ct.	257,920.00	9/01/15	8417
005-216-37	Const. 306 Sq. Ft. cottage	125 Pearl St.	31,000.00	9/01/15	8418
006-160-33	Replace water heater	845 S. Main St.	1,000.00	9/01/15	8419
006-222-10	Tearoff reroof	1090 Poplar Ave.	2,000.00	9/09/15	8420
007-292-24	Grading and erosion control	236 Margie Dr.	4,500.00	9/11/15	8421
006-252-12	Overlay reroof	1295 Magnolia Ave.	2,500.00	9/14/15	8422
005-143-01	Tearoff reroof	212 State St.	3,500.00	9/17/15	8423
007-170-05	Overlay reroof	1730 S. Main St.	10,000.00	9/22/15	8424
006-046-42	Interior remodel/dance studio	397B S. Main St.	12,000.00	9/23/15	8425
007-290-38	Tearoff reroof	212 Sandy Ln.	3,000.00	9/29/15	8426
005-141-05	Tearoff reroof	84 State St.	3,500.00	9/30/15	8427
007-130-04	Const. 6750 Sq. Ft. Retail Store	1590 S. Main St.	607,500.00	9/30/15	8428
005-250-23	Overlay reroof	405 E. Commercial St.	10,000.00	9/30/15	8429
COMPLETED PROJECTS					
005-150-16	HVAC installed	110 N. Main St.	3,000.00	6/16/15	8383
006-074-01	Overlay reroof	26 W. Oak St.	3,000.00	8/31/15	8416

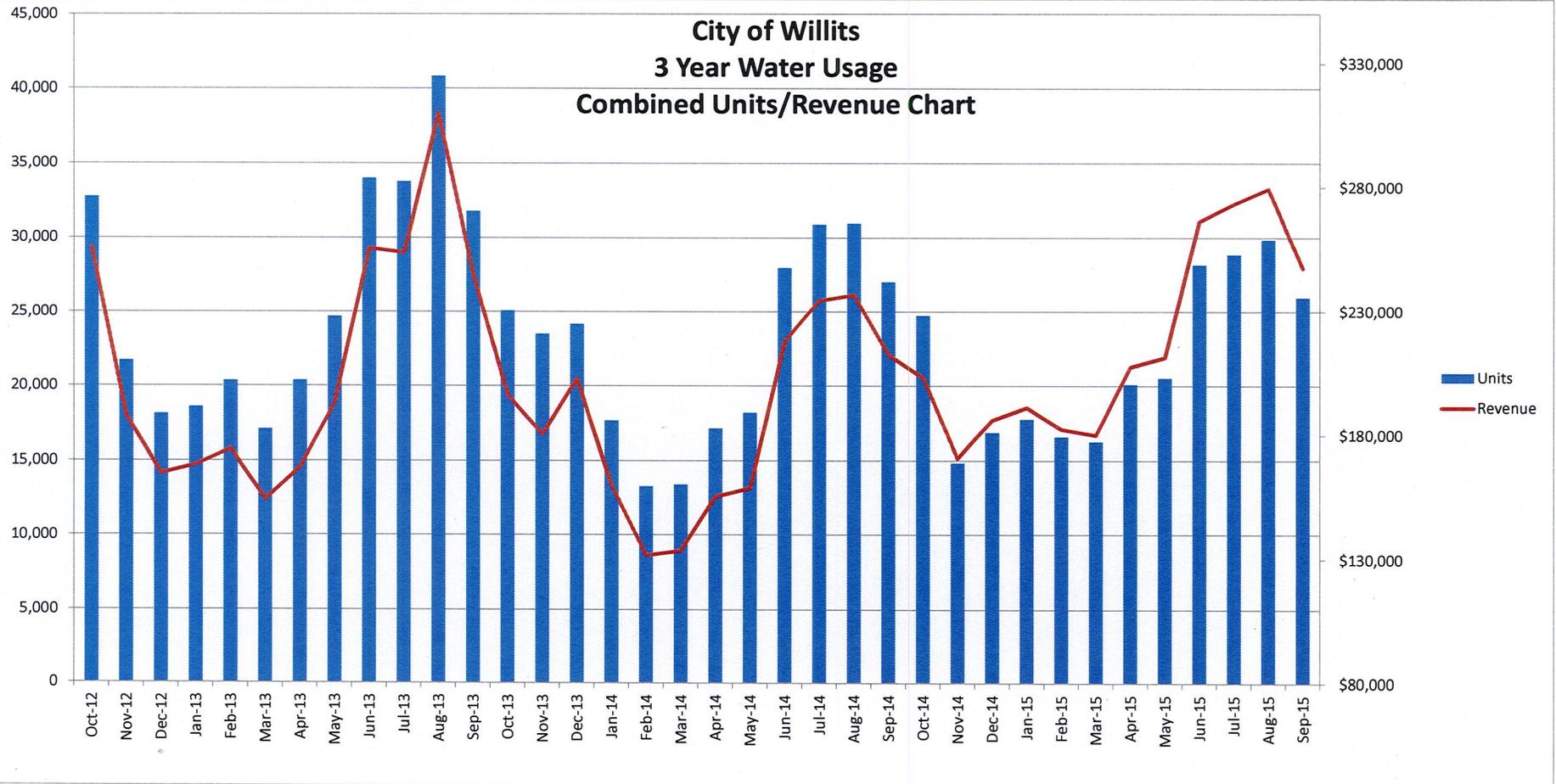
006-021-07	Const. 512 Sq. Ft. Gazebo	350 North St.	13,000.00	6/08/15	8364
005-181-14	Repair fire damage	11 Maple St.	50,000.00	6/28/15	6376
006-222-10	Tearoff reroof garage	1090 Poplar Ave.	2,000.00	9/09/15	8420
005-110-18	Reinforce tower, replace antennae	280 E. Commercial St.	20,000.00	6/12/15	8381
005-160-31	Const. 528 Sq. Ft. garage	12 Northbrook Way	26,400.00	3/11/15	8333
005-143-01	Tearoff reroof	212 State St.	3,500.00	9/17/15	8423

John Sherman
City of Willits Building Inspector

New Business License - September 2015

	<i>Name</i>	<i>Owner</i>	<i>Address</i>	<i>Date Issued</i>	<i>Type of Bussiness</i>
BL#					
6491	Willits Dance Academy	Tara Ford	291 School St, Willits	9/17/2015	Dance Class/Studio
6492	Ashton Nets	Matt Ashton	160 S Lenore #7	9/17/2015	Wildlife/Bird Prevention
6493	Intren Inc	Loretta Rosenmayer	1045 Detroit Ave, Concor	9/17/2015	PG&E Subcontractor
6494	Hooker Oaks Cycle Works	Owen Kenny	281 Shell Lane, Willits	9/17/2015	Motorcycle Repair

City of Willits 3 Year Water Usage Combined Units/Revenue Chart



CITY OF WILLITS
WATER USAGE COMPARISONS

WATER BILLING UNITS	Sep-15	Aug-15	Jul-15	Jun-15	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14
Apartment MF	2723	2976	2829	2724	2201	2112	1716	1943	1867	1802	1544	2652
Large Business	585	825	854	759	568	452	173	236	342	212	280	453
Churches	264	248	291	242	163	161	155	82	54	60	78	198
Restaurants & Bar	882	1022	888	788	644	645	525	567	609	572	527	877
Grocery	323	316	306	289	253	288	243	273	234	248	187	259
Hospital	1721	2212	2215	1719	1226	1238	855	691	712	636	659	1517
Industrial	665	976	1099	966	574	618	522	499	539	709	524	1028
Laundry	365	407	337	375	312	351	335	387	393	357	387	444
Motels	706	899	812	678	601	594	418	534	536	482	484	757
Public Facility	2069	2508	2317	3345	1599	1348	1019	619	528	608	604	1774
Residential SF	11705	12987	12879	12259	9413	9301	7782	8058	9101	8516	7227	10992
Small Business	1521	1779	1729	1590	1352	1400	1109	1116	1171	1077	1048	1449
Mble Hm/Trailers	1421	1900	1559	1626	1169	1194	1062	1281	1353	1345	1055	1510
City Accounts	1041	806	728	807	459	401	326	280	327	236	237	812
TOTAL UNITS	25,991	29,861	28,843	28,167	20,534	20,103	16,240	16,566	17,766	16,860	14,841	24,722
% of prev year	96%	97%	93%	101%	113%	117%	121%	125%	100%	70%	63%	99%
% of two year prior	82%	73%	85%	83%	83%	99%	95%	81%	96%	93%	68%	76%

WATER BILLING MONTHLY USAGE REVENUE	Sep-15	Aug-15	Jul-15	Jun-15	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14
Apartment MF	19,523.94	21,441.12	20,406.24	19,679	15,811	15,315	13,922	13,922	13,422	13,029	10,844	16,008
Large Business	4,208.58	5,933.16	6,145.38	5,455	4,090	3,251	1,242	1,689	2,456	1,523	2,013	2,715
Churches	1,900.80	1,785.60	2,095.20	1,742	1,174	1,159	1,116	590	389	432	562	1,188
Restaurants & Bar	6,344.94	7,357.26	6,390.30	5,672	4,634	4,641	3,768	4,071	4,373	4,107	3,783	5,252
Grocery	2,325.60	2,275.20	2,203.20	2,081	1,822	2,074	1,750	1,966	1,685	1,786	1,346	1,554
Hospital	12,786.30	16,307.82	16,297.50	12,658	9,081	9,044	6,168	4,965	5,051	4,572	4,662	9,279
Industrial	4,788.00	7,027.20	7,912.80	6,955	4,133	4,450	3,758	3,593	3,881	5,105	3,773	6,168
Laundry	2,628.00	2,930.40	2,426.40	2,700	2,246	2,527	2,412	2,786	2,830	2,570	2,786	2,664
Motels	5,083.20	6,472.80	5,846.40	4,882	4,327	4,277	3,010	3,845	3,859	3,470	3,485	4,542
Public Facility	14,810.40	18,021.60	16,646.40	24,034	11,491	9,590	7,301	4,421	3,758	4,320	4,298	10,608
Residential SF	70,824.66	82,083.78	81,802.44	76,067	53,366	51,691	40,829	42,628	50,835	46,673	37,548	57,708
Small Business	10,938.54	12,790.50	12,451.20	11,458	9,768	10,072	7,963	8,027	8,429	7,770	7,550	8,680
Mble Hm/Trailers	10,231.20	13,680.00	11,224.80	11,704	8,417	8,597	7,646	9,223	9,742	9,684	7,596	9,060
City Accounts												
TOTAL USAGE REVENUE	166,394.16	198,106.44	191,848.26	185,087.00	130,359.48	126,686.76	99,215.64	101,725.02	110,708.10	105,041.76	90,245.92	135,426.50

METER REVENUE	Sep-15	Aug-15	Jul-15	Jun-15	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14
Apartment MF	5,038.06	5,072.46	5,064.52	5,064.52	5,064.52	5,064.52	5,064.52	5,073.83	5,064.52	5,064.52	5,057.86	4,254.10
Large Business	1,358.34	1,358.34	1,358.34	1,358.34	1,358.34	1,358.34	1,358.34	1,358.34	1,358.34	1,358.34	1,358.34	1,135.95
Churches	779.16	779.16	779.16	779.16	779.16	779.16	779.16	779.16	779.16	779.16	779.16	665.97
Restaurants & Bar	1,358.68	1,358.68	1,358.68	1,358.68	1,356.03	1,332.22	1,332.22	1,333.98	1,332.22	1,332.22	1,389.94	1,190.19
Grocery	429.36	429.36	429.36	429.36	429.36	429.36	429.36	429.36	429.26	442.62	442.62	380.85
Hospital	1,474.58	1,474.58	1,645.78	1,645.78	1,645.78	1,645.78	1,645.78	1,645.78	1,645.78	2,059.38	1,645.78	1,399.15
Industrial	3,159.00	3,159.00	3,180.12	3,159.00	3,159.00	3,159.00	3,159.00	3,159.00	3,159.00	3,159.00	3,159.00	2,698.50
Laundry	409.38	409.80	409.80	409.80	409.80	409.80	409.80	409.80	409.80	409.80	409.80	341.50
Motels	1,900.98	1,900.98	1,900.98	1,900.98	1,900.98	1,900.98	1,900.98	1,900.98	1,900.98	1,900.98	1,900.98	1,588.15
Public Facility	5,778.70	5,778.70	5,778.70	5,778.70	5,778.70	5,778.70	5,778.70	5,778.70	5,778.70	5,778.70	5,791.94	4,890.30
Residential SF	50,521.48	50,566.43	50,504.54	50,293.81	50,145.94	50,164.26	49,959.65	49,937.46	49,942.61	50,044.20	49,976.08	41,912.43
Small Business	6,372.35	6,382.00	6,388.23	6,387.34	6,381.17	6,365.29	6,364.41	6,360.87	6,150.75	6,150.75	6,119.88	5,168.77
Mble Hm/Trailers	2,643.72	2,643.72	2,643.72	2,643.72	2,643.72	2,643.72	2,643.72	2,643.72	2,643.72	2,643.72	2,643.72	2,203.10
City Accounts												
TOTAL METER REVENUE	81,223.79	81,313.21	81,441.93	81,209.19	81,052.50	81,031.13	80,825.64	80,810.98	80,594.84	81,123.39	80,675.10	67,828.96

TOTAL BILLED	247,617.95	279,419.65	273,290.19	266,296.19	211,411.98	207,717.89	180,041.28	182,536.00	191,302.94	186,165.15	170,921.02	203,255.46
% of prev yr usage rev	115%	117%	115%	123%	142%	144%	149%	158%	119%	76%	80%	105%
% of prev yr ttl rev	101%	90%	108%	104%	110%	124%	117%	105%	114%	113%	91%	79%

CITY OF WILLITS
WATER USAGE COMPARISONS

WATER BILLING	Sep-14	Aug-14	Jul-14	Jun-14	May-14	Apr-14	Mar-14	Feb-14	Jan-14	Dec-13	Nov-13	Oct-13
UNITS	2732	2835	2859	2739	1,904	1,857	1,458	1,451	1,949	2,054	2,042	2,526
Apartment MF	699	573	499	550	298	204	156	189	306	399	345	339
Large Business	251	294	338	339	132	82	61	57	76	116	160	220
Churches	790	953	1032	857	655	665	522	536	684	879	770	852
Restaurants & Bar	201	219	232	195	177	195	190	205	258	370	294	387
Grocery	1551	1916	1631	1481	723	618	478	612	490	555	535	953
Hospital	909	890	1309	810	598	372	194	188	424	605	671	705
Industrial	317	305	328	310	281	390	332	333	376	396	381	349
Laundry	680	806	940	771	541	549	400	394	525	630	678	821
Motels	3085	4435	2917	3095	1,278	872	471	486	464	1,410	3,634	1,719
Public Facility	11748	13166	13637	12553	8,604	8,453	6,864	6,603	9,328	13,404	10,320	11,626
Residential SF	1439	1603	1672	1458	1,166	1,196	996	886	1,071	1,636	1,466	1,458
Small Business	1443	1776	2010	1623	1,174	1,357	1,035	931	1,529	1,139	1,639	1,724
Mble Hm/Trailers	1165	1167	1461	1161	681	332	220	375	209	562	556	1,388
City Accounts												
TOTAL UNITS	27,010	30,938	30,865	27,942	18,212	17,142	13,377	13,246	17,689	24,155	23,491	25,067
% of prev year	85%	76%	91%	82%	74%	84%	78%	65%	95%	133%	108%	77%
% of two year prior	79%	79%	86%	81%	76%	90%	70%	71%	84%	117%	112%	114%

WATER BILLING MONTHLY	Sep-14	Aug-14	Jul-14	Jun-14	May-14	Apr-14	Mar-14	Feb-14	Jan-14	Dec-13	Nov-13	Oct-13
USAGE REVENUE	16,465.65	17,041.65	17,369.60	16,416.00	11,318.10	11,409.25	8,737.55	8,589.80	11,686.55	13,010.60	12,179.35	15,168.30
Apartment MF	4,194.00	3,435.15	2,991.15	3,297.15	1,788.00	1,221.15	933.15	1,128.30	1,833.15	2,391.15	2,070.00	2,031.15
Large Business	1,506.00	1,764.00	2,028.00	2,034.00	792.00	492.00	366.00	342.00	456.00	696.00	960.00	1,320.00
Churches	4,735.45	5,715.25	6,185.65	5,132.05	3,920.25	3,980.25	3,138.25	3,206.25	4,094.05	5,276.65	4,615.45	5,114.65
Restaurants & Bar	1,206.00	1,314.00	1,392.00	1,170.00	1,062.00	1,170.00	1,140.00	1,230.00	1,548.00	2,220.00	1,764.00	2,322.00
Grocery	9,551.65	11,726.45	10,047.65	8,756.45	4,568.45	3,712.45	2,859.25	3,159.15	2,931.45	3,321.05	3,162.65	5,574.25
Hospital	5,454.00	5,340.00	7,854.00	4,860.00	3,588.00	2,232.00	1,164.00	1,128.00	2,544.00	3,630.00	4,026.00	4,230.00
Industrial	1,902.00	1,830.00	1,968.00	1,860.00	1,686.00	2,340.00	1,992.00	1,998.00	2,256.00	2,376.00	2,286.00	2,094.00
Laundry	4,080.00	4,836.00	5,640.00	4,626.00	3,246.00	3,294.00	2,400.00	2,364.00	3,150.00	3,780.00	4,068.00	4,926.00
Motels	17,802.00	25,836.00	16,392.00	17,838.00	6,642.00	4,872.00	2,622.00	2,736.00	2,784.00	8,364.00	8,640.00	8,304.00
Public Facility	60,640.15	70,017.20	73,490.30	66,193.45	39,064.95	37,954.80	29,271.75	27,810.20	44,524.15	75,619.90	50,734.95	58,587.10
Residential SF	8,615.90	9,603.10	10,006.75	8,741.35	6,981.10	7,169.35	5,957.90	5,300.35	6,438.85	9,839.35	8,786.85	8,734.90
Small Business	8,658.00	10,656.00	12,060.00	9,738.00	7,044.00	8,142.00	6,210.00	5,586.00	9,174.00	6,834.00	9,834.00	10,344.90
Mble Hm/Trailers												
City Accounts												
TOTAL USAGE REVENUE	144,810.80	169,114.80	167,425.10	150,662.45	91,700.85	87,989.25	66,791.85	64,578.05	93,420.25	137,358.70	113,127.25	128,751.25

METER REVENUE	Sep-14	Aug-14	Jul-14	Jun-14	May-14	Apr-14	Mar-14	Feb-14	Jan-14	Dec-13	Nov-13	Oct-13
Apartment MF	4,254.10	4,260.72	4,254.10	4,228.20	4,254.10	4,254.10	4,255.57	4,231.57	4,230.10	3,734.10	4,230.10	4,230.10
Large Business	1,135.95	1,135.95	1,135.95	1,135.95	1,135.21	1,135.95	1,135.95	1,124.21	1,135.95	1,143.30	1,135.95	1,135.95
Churches	662.30	662.30	662.30	662.30	684.35	684.35	684.35	684.35	684.35	684.35	684.35	684.35
Restaurants & Bar	1,192.34	1,189.40	1,189.40	1,189.40	1,189.40	1,198.65	1,143.83	1,145.30	1,145.30	1,150.44	1,167.35	1,167.35
Grocery	380.85	380.85	380.85	380.85	380.85	380.85	371.85	380.85	380.85	380.85	380.85	380.85
Hospital	1,399.15	1,399.15	1,233.15	1,233.15	1,233.15	1,233.15	1,233.15	1,209.15	1,199.15	1,139.15	1,209.15	1,199.15
Industrial	2,698.50	2,698.50	2,698.50	2,604.63	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50
Laundry	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50
Motels	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,235.15	1,588.15	1,588.15
Public Facility	4,890.30	4,890.30	4,516.34	4,866.03	4,890.30	4,890.30	4,537.30	4,890.30	4,394.30	4,890.30	4,890.30	4,890.30
Residential SF	41,664.79	41,855.48	41,765.93	41,683.16	41,448.09	41,603.58	41,525.72	41,586.64	41,531.49	41,920.28	41,789.50	41,753.45
Small Business	5,159.95	5,159.95	5,159.95	5,145.62	5,182.00	5,190.82	5,158.47	5,159.95	5,121.35	5,221.40	5,222.42	5,187.13
Mble Hm/Trailers	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	1,100.10	2,203.10	2,203.10
City Accounts												
TOTAL METER REVENUE	67,570.98	67,765.35	67,129.22	67,262.04	67,052.70	67,227.00	66,701.44	67,067.57	66,478.09	65,453.42	67,365.22	67,283.88

TOTAL BILLED	212,381.78	236,880.15	234,554.32	217,924.49	158,753.55	155,216.25	133,493.29	131,645.62	159,898.34	202,812.12	180,492.47	196,035.13
% of prev yr usage rev	81%	70%	89%	80%	72%	87%	76%	60%	93%	142%	93%	68%
% of prev yr ttl rev	78%	78%	83%	80%	79%	92%	78%	78%	87%	112%	99%	103%

CITY OF WILLITS
WATER USAGE COMPARISONS

WATER BILLING UNITS	Sep-13	Aug-13	Jul-13	Jun-13	May-13	Apr-13	Mar-13	Feb-13	Jan-13	Dec-12	Nov-12	Oct-12
Apartment MF	3,303	4,131	3,527	3,587	3,392	1,987	1,785	1,918	1,809	1,712	2,151	3,365
Large Business	428	706	468	414	506	496	287	270	194	486	235	409
Churches	309	573	433	381	254	163	80	79	74	85	118	306
Restaurants & Bar	945	1,286	1,052	1,067	932	738	635	992	762	661	881	1,057
Grocery	277	425	327	333	303	261	272	333	305	375	637	619
Hospital	1,336	1,720	1,387	1,155	923	439	350	437	384	371	459	928
Industrial	1,062	943	1,006	1,135	747	562	473	567	299	470	573	709
Laundry	326	351	306	339	356	350	313	387	392	313	450	361
Motels	851	1,125	891	860	722	615	530	569	651	546	776	819
Public Facility	2,992	3,272	2,914	3,246	2,391	924	678	780	644	945	642	4,065
Residential SF	14,978	20,595	16,297	16,621	9,557	9,765	8,752	10,614	9,950	9,308	11,425	13,914
Small Business	1,929	2,087	1,788	1,873	1,745	1,215	1,174	1,278	1,143	1,110	1,370	3,238
Mble Hm/Trailers	2,185	2,782	2,315	2,143	2,071	1,532	1,430	1,788	1,665	1,280	1,597	2,000
City Accounts	794	825	1,029	815	785	1,337	347	356	310	468	385	926
TOTAL UNITS	31,715	40,821	33,740	33,969	24,684	20,384	17,106	20,368	18,582	18,130	21,699	32,716
% of prev year	93%	105%	94%	99%	103%	107%	90%	109%	88%	87%	104%	149%
% of two year prior	80%	113%	109%	121%	108%	94%	91%	115%	90%	95%	109%	121%

WATER BILLING MONTHLY USAGE REVENUE	Sep-13	Aug-13	Jul-13	Jun-13	May-13	Apr-13	Mar-13	Feb-13	Jan-13	Dec-12	Nov-12	Oct-12
Apartment MF	19,957.60	25,324.80	21,508.40	21,793.60	20,579.80	11,805.40	10,582.70	11,604.15	10,909.55	10,211.25	12,882.30	20,316.60
Large Business	2,568.00	4,233.15	2,808.00	2,481.15	3,027.45	2,967.25	1,713.45	1,610.25	1,154.85	2,907.45	1,400.85	2,445.45
Churches	1,854.00	3,438.00	2,598.00	2,286.00	1,524.00	978.00	480.00	474.00	444.00	510.00	708.00	1,836.00
Restaurants & Bar	5,670.85	7,832.45	6,325.85	6,396.30	5,586.30	4,419.25	3,804.30	5,946.30	4,563.05	3,960.30	5,277.45	6,332.05
Grocery	1,662.00	2,550.00	1,962.00	1,998.00	1,818.00	1,566.00	1,632.00	1,998.00	1,830.00	2,250.00	3,822.00	3,714.00
Hospital	8,318.65	10,320.00	8,322.00	6,930.00	5,538.00	2,634.00	2,100.00	2,622.00	2,304.00	2,226.00	2,754.00	5,568.00
Industrial	6,372.00	5,658.00	6,036.00	6,810.00	4,482.00	3,372.00	2,838.00	3,402.00	1,794.00	2,820.00	3,438.00	4,254.00
Laundry	1,956.00	2,106.00	1,836.00	2,034.00	2,136.00	2,100.00	1,878.00	2,322.00	2,352.00	1,878.00	2,700.00	2,166.00
Motels	5,106.00	6,750.00	5,346.00	5,160.00	4,332.00	3,690.00	3,180.00	3,414.00	3,906.00	3,276.00	4,656.00	4,914.00
Public Facility	16,530.00	19,632.00	13,728.00	14,538.00	10,908.00	4,818.00	3,744.00	4,614.00	3,864.00	5,670.00	3,822.00	24,390.00
Residential SF	83,000.85	125,892.35	92,037.45	94,401.70	43,905.05	46,405.75	40,054.95	51,957.30	48,443.45	43,828.55	58,016.15	75,564.50
Small Business	11,580.25	12,520.65	10,714.90	11,238.65	10,449.45	7,275.15	7,026.50	7,653.75	6,849.45	6,642.50	8,204.35	19,407.65
Mble Hm/Trailers	13,110.00	16,692.00	13,890.00	12,858.00	12,426.00	9,192.00	8,580.00	10,728.00	9,990.00	7,680.00	9,582.00	11,997.15
City Accounts									1,896.65	2,837.05	2,301.45	5,957.45
TOTAL USAGE REVENUE	177,686.20	242,949.40	187,112.60	188,925.40	126,712.05	101,222.80	87,613.90	108,345.75	100,301.00	96,697.10	119,564.55	188,862.85

METER REVENUE	Sep-13	Aug-13	Jul-13	Jun-13	May-13	Apr-13	Mar-13	Feb-13	Jan-13	Dec-12		
Apartment MF	4,230.10	4,340.10	4,222.27	4,221.10	4,165.60	4,165.60	4,247.00	4,221.10	4,160.05	4,219.25	4,222.95	4,221.10
Large Business	1,135.95	1,135.95	1,135.95	1,135.95	1,135.95	1,223.95	1,311.95	1,311.95	1,311.95	1,311.95	1,311.95	1,311.95
Churches	684.35	688.02	684.35	684.35	684.35	684.35	684.35	684.35	683.61	684.35	684.35	684.35
Restaurants & Bar	1,167.35	1,176.60	1,179.17	1,188.40	1,188.40	1,173.70	1,188.40	1,188.40	1,155.32	1,166.35	1,166.35	1,139.89
Grocery	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85
Hospital	1,704.91	754.10	754.10	754.10	754.10	754.10	754.10	754.10	754.10	754.10	754.10	754.10
Industrial	2,522.50	2,522.50	2,522.50	2,515.10	2,467.00	2,291.00	2,323.34	2,313.05	2,313.05	2,313.05	2,313.05	2,313.05
Laundry	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50
Motels	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15
Public Facility	4,881.48	4,868.25	4,893.97	4,890.30	4,537.30	4,618.80	4,618.80	4,794.80	5,543.05	5,543.05	5,543.05	5,540.72
Residential SF	41,460.72	41,931.67	41,653.80	41,671.37	41,635.35	41,379.86	41,684.34	41,369.15	41,549.22	41,525.46	41,505.33	40,767.35
Small Business	5,199.63	5,213.60	5,203.32	5,184.94	5,226.10	5,182.00	5,224.63	5,161.42	5,174.65	5,204.77	5,202.58	5,107.00
Mble Hm/Trailers	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,214.83
City Accounts									959.80	959.80	959.80	
TOTAL METER REVENUE	67,500.59	67,144.39	66,763.03	66,759.21	66,307.75	65,986.96	66,550.51	66,311.92	68,118.40	68,195.73	68,177.11	67,324.64

TOTAL BILLED	245,186.79	310,093.79	253,875.63	255,684.61	193,019.80	167,209.76	154,164.41	174,657.67	168,419.40	164,892.83	187,741.66	256,187.49
% of prev yr usage rev	87%	103%	88%	93%	96%	100%	85%	108%	86%	85%	105%	155%
% of prev yr ttl rev	80%	110%	102%	119%	111%	99%	97%	114%	98%	102%	112%	122%

**WILLITS BYPASS PROJECT
2015 CONSTRUCTION SEASON
SEPTEMBER 2015 UPDATE**

The following is a summary of the construction activities that have been completed up to September, 2015

- **Contractor has completed approximately 81% of work on the project.**

Southern Segment (Beginning of Project to Center Valley Road) – STA "A" 96+00 to 149+00 (3.3 miles):

- Repair of Haehl Creek realignment and fish passage improvement work is complete with the exception of willow planting.
- Aggregate base material will be complete by the end of September.
- The drainage systems are installed with the exception of installing grates and aprons which will occur after paving.
- Paving is expected to be completed in October 2015.
- Right and left bridges for 101/20 Separation are complete, except for joint seals, and deck grooving. These items of work will not begin until late in 2015 or early 2016.
- At Haehl Creek, right and left mainline bridges and southbound off-ramp S101/W20 Connector Bridge falsework removal in Haehl Creek is complete. Superstructure construction complete. Grinding and joint seals to be complete late 2015 or early 2016.
- Northbound onramp E20/N101 Connector Bridge is complete except for joint seals, and deck grooving.
- East Hill Road Undercrossing Bridge is complete except for joints, and deck grooving.
- North Haehl Creek Bridge is complete except for, joint seals, and deck grinding.
- Final grading of Rutledge pond areas is complete.
- Aggregate Base between shell lane and Center Valley Road is in complete. Paving is expected to be complete in October 2015.
- Baechtel Creek Retaining Wall backfill, embankment and final grading is complete. Barrier Rail is likely to be complete in October 2015
- Erosion control materials are being installed, monitored and maintained at all locations. Final erosion control work will be completed in October, 2015
- Drainage structures on Center Valley Road are completed and final cleanup ongoing.

Floodway Viaduct - STA "A" 149+00 to 167+50 (1.2 miles):

- All 8 frames of the Floodway Viaduct are complete
- Hinges 4, 8, 13, 17 and 22 are complete. Hinges 26 and 30 are under construction.
- Completion of the Viaduct by September 2015 is anticipated.

North Segment (Viaduct to End of Project – STA "A" 167+50 to 191+10 (1.5 miles):

- Drainage systems are currently being installed. Completion is expected by November 2015 with the exception of some modifications required near the north tie-in after the traffic switch.
- Imported fill from the Viaduct to the North interchange is nearly complete. Final grading is in process.
- Imported fill between Upp Creek and the north tie-in is still in required fill settlement period.
- Foundations are complete at Quail Meadows Overhead, Quail Meadows Undercrossing. Superstructure construction is in progress and will be completed in late 2015.
- Upp Creek Main Line, Upp Creek SB Off Ramp, and Upp Creek NB On Ramp bridges are complete except for joints and grinding.
- Completion of all mainline and interchange bridges in October 2015 is anticipated.
- Utility relocation work is ongoing.
- Erosion control is being installed, monitored and maintained at all locations.
- Completion of final grading and paving will be performed in 2016, after fill settlement is complete.

**FULL COST
ALLOCATION PLAN**

FY 13-14 Actuals

CITY OF WILLITS, CA

DRAFT: October 5, 2015



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1. EXECUTIVE SUMMARY

1. BACKGROUND

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (CAP) for the City of Willits, CA. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of citywide administrative and support costs to all City operating departments, divisions, and programs.

The primary objective of a Full Cost Allocation Plan is to spread costs from central support departments, generally called “Central Service Departments” to those departments, divisions, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations.

2. METHODOLOGY

This plan was compiled in accordance with Generally Accepted Accounting Principles, and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget’s (OMB) Circular A-87.

These principles can be summarized in the following points:

- Necessary and reasonable
- Determined by allocation “bases” that relate to benefit received

In addition, Circular A-87 defines a method for allocating indirect costs called the double-step down allocation method, which utilizes two “steps” or “passes” to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service Department expenditures are allocated to other central service departments such as Human Resources, Information Technology, etc., as well as to Receiving Departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to the Receiving Departments only.

It should be noted that there are two types of cost allocation plans. This plan is a Full Cost Allocation plan. The second form of Cost Allocation Plan is known as an OMB A-87 Compliant Plan. An OMB-Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB-Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB-Compliant plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined in OMB A-87.

(1) PROJECT STEPS

The summary steps to accomplish this study included:

- Meet with the City of Willits' administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or "functions" provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the source, and collect allocation basis data and statistics
- Populate the analytical model, and calculate results
- Employ quality control processes for accurate results
- Review results with the City
- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

3. SUMMARY

The final product of a Cost Allocation Plan is a summary worksheet that illustrates the final distribution of costs to each of the receiving departments and funds. This summary worksheet along with the detail workbook that details all of the distributions and their bases provides a well-documented, defensible basis for the City's indirect overhead costs. In summary, key project details for the cost plan are as follows:

- Cost figures are based on Fiscal Year 2013 / 2014 Actual Expenditures,
- The allocation methodology is Full Cost not Circular OMB A-87 Compliant,
- The results presented in this plan were derived using a double "step-down" allocation process.

2. READING THE PLAN

The final documentation of a CAP can be hundreds of pages in length. The following provides a guide for navigating and reviewing the plan:

- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.
- **Central Services Departments:** Lists all central service departments, including their fund, department, and or division number, along with expenditure totals per department, as well as a subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.
- **Grantee Departments:** Lists all grantee or receiving departments, including their fund, department, and or division number.
- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:

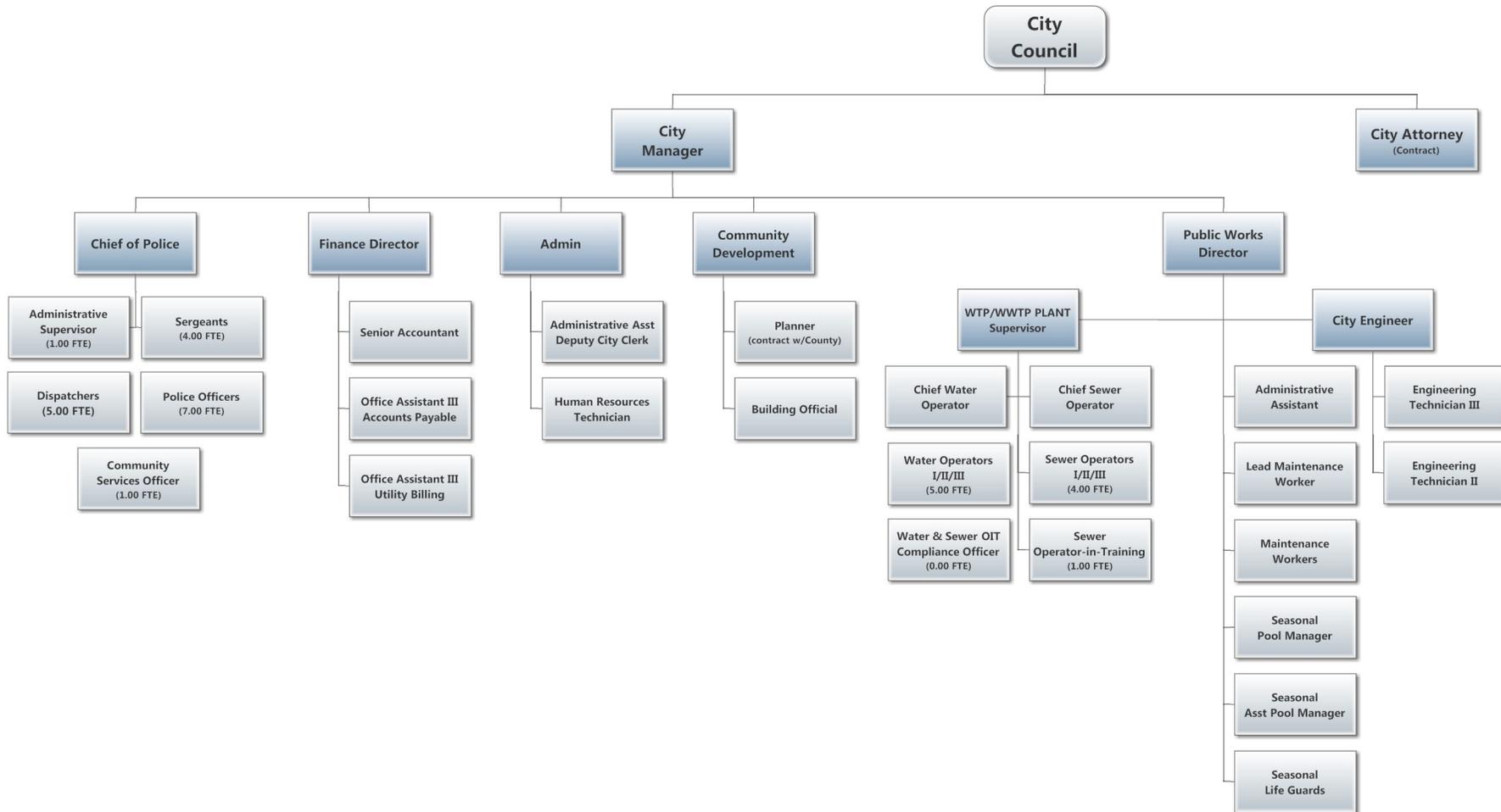
- **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving Departments, or those departments and programs within the City that benefit from services.
- **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
- **Departmental Expense Detail:** This worksheet details the Central Service’s direct expenditures, and provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. This worksheet also adds in incoming allocations, and breaks total costs down by function. It also demonstrates how the G&A (General and Administrative) column is reallocated, and also subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan’s calculations.
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to receiving departments by function.

The Summary of Resulting Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Resulting Overhead Allocations provides a summary of results and “bottom-line” picture of the analysis. The reviewer may then refer to the Detail Reports for more information on how allocations are derived and shown on the Summary of Overhead Allocations. The Summary of Functions and Allocation Bases provides a matrix detailing the allocation methodology applied to each central service department along with the source of the data.

3. ORGANIZATIONAL CHART

The organizational chart on the following page shows the overall structure for the City of Willits, including illustrating how each of the City's Department's divisions are organized.

City of Willits Organizational Chart - Fiscal Year 2014/2015



4. SUMMARY OF OVERHEAD ALLOCATIONS

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting cost allocation plan analysis. This summary shows how much was allocated from each Central Service department to each end Receiving department. Departmental costs have been summarized with unallocated and direct billed entries and produces a grand total for each Central Service department, as well as for each Receiving department. The Central Service departments are listed down the left hand side, and Receiving departments across the top.

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	100-1006- Elections	100-1010- Planning	100-1011- Code Enforcement	100-1015- Building Safety	100-1020- Police Administration	100-1021- Public Safety Dispatch
		Building Use	\$ -	\$ 775	\$ 1,599	\$ 775	\$ -	\$ -
		Equipment Use	\$ -	\$ 5,757	\$ -	\$ -	\$ 31,553	\$ -
100	1001	City Council	\$ 3	\$ 2,450	\$ 2,291	\$ 476	\$ 6,572	\$ 13,907
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ 1,027	\$ 1,027	\$ -	\$ 2,055	\$ 6,164
100	10022	City Clerk	\$ 3,863	\$ 100	\$ 61	\$ 115	\$ 817	\$ 408
100	1003	Finance	\$ 67	\$ 5,965	\$ 3,701	\$ 9,580	\$ 19,824	\$ 3,940
100	1004	Legal Services	\$ -	\$ 1,449	\$ 4,568	\$ -	\$ 2,064	\$ -
100	1005	Human Resources	\$ -	\$ 5,933	\$ 3,581	\$ 144	\$ 8,476	\$ 30,253
100	1016	Building Maintenance	\$ -	\$ 1,531	\$ 3,157	\$ 1,531	\$ -	\$ -
Proposed Costs			\$ 3,933	\$ 24,987	\$ 19,986	\$ 12,621	\$ 71,361	\$ 54,672

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	100-1022- Field Operations	100-1023- State C.O.P.'s	100-1025- Emergency Services	100-1030- Swimming Pool Operations	100-1040- Public Works Administration
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ 10,164
100	1001	City Council	\$ 35,253	\$ 3,209	\$ 17	\$ 604	\$ 2,648
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ 13,356	\$ 1,027	\$ -	\$ -	\$ 16,812
100	10022	City Clerk	\$ 2,121	\$ 283	\$ 4	\$ 146	\$ 905
100	1003	Finance	\$ 15,165	\$ 3,427	\$ 44	\$ 9,277	\$ 9,567
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 77,609
100	1005	Human Resources	\$ 80,721	\$ 4,315	\$ -	\$ 40,683	\$ 5,930
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 146,616	\$ 12,262	\$ 65	\$ 50,710	\$ 123,636

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	100-1041- Public Works Operations & Equipment	100-1042- Engineering Department	100-1045- Page Landfill	100-1050- Public Works Parks Maintenance	100-1070- Community Services
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 347	\$ 2,357	\$ 4	\$ 1,005	\$ 320
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ 8,955	\$ 1,027	\$ -	\$ 25,967	\$ -
100	10022	City Clerk	\$ 84	\$ 77	\$ 1	\$ 243	\$ 77
100	1003	Finance	\$ 6,226	\$ 10,171	\$ 130	\$ 8,363	\$ 797
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ 134	\$ 4,821	\$ -	\$ 3,751	\$ -
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 15,746	\$ 18,454	\$ 134	\$ 39,329	\$ 1,195

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	100-1097- Contingencies	100-1098- Debt Service for Bldg at PW Yard - Admin	100-1099- Interfund Transfer	200-2003- PW Traffic Safety - Operations	201-2010- PW Gas Tax - Street Admin
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 18	\$ 62	\$ 400	\$ 383	\$ 489
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ 4	\$ 15	\$ 97	\$ 92	\$ 118
100	1003	Finance	\$ 106	\$ 235	\$ 261	\$ 2,876	\$ 2,777
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ -	\$ -	\$ -	\$ 138	\$ 137
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 129	\$ 312	\$ 758	\$ 3,489	\$ 3,521

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	201-2011- PW - Street Maintenance	201-2012- PW - Storm Drain Maintenance	202-2020- Sales Tax - Transport. Improvement Program	204-2040- Haehl Creek Traffic Mitigation	206-2060- Redevelopme nt Agency
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ 3,150
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 11,789	\$ 122	\$ 10,900	\$ -	\$ -
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ 5,137	\$ -	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ 388	\$ 29	\$ 2,635	\$ -	\$ 2,181
100	1003	Finance	\$ 7,284	\$ 2,316	\$ 11,374	\$ 23	\$ -
100	1004	Legal Services	\$ 3,558	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ 21,871	\$ 129	\$ 181	\$ -	\$ -
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 6,219
Proposed Costs			\$ 50,027	\$ 2,595	\$ 25,090	\$ 23	\$ 11,550

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	207-2070- West Commercial Street Rehab Project	208-2080- Regional Transport. Improvement Program	210-2100- Redevelopme nt Agency (Low/Mod)	212-2120- Landfill	213-2130- Landfill Post- Closure
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 2,863	\$ 8	\$ -	\$ -	\$ -
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ 692	\$ 2	\$ -	\$ -	\$ -
100	1003	Finance	\$ 2,385	\$ 70	\$ 6	\$ 41	\$ 2,479
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 151
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 5,940	\$ 81	\$ 6	\$ 41	\$ 2,630

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	213-2133- Landfill Post- Closure Maint. Operations	265-2650- RDA	409-4090- Water Treatment Plant Improvement Project	429-4290- Small Comm. Wastewtr Treatment Grant	500-5001- Airport Enterprise
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ -	\$ 1,178	\$ 24,643	\$ -	\$ 464
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ -	\$ 7,923
100	10022	City Clerk	\$ -	\$ 285	\$ 5,956	\$ -	\$ 6,106
100	1003	Finance	\$ 3,635	\$ 19,250	\$ 17,987	\$ 29	\$ 10,041
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 483
100	1005	Human Resources	\$ 156	\$ 96	\$ 129	\$ -	\$ 65
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 3,791	\$ 20,808	\$ 48,715	\$ 29	\$ 25,082

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	501-5010- Sewer Administration	501-5011- Sewer System Maintenance	501-5013- Sewer Plant Operations	501-5014- Sewer Engineering	501-5015- Septage Receiving
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 10,661	\$ 5,231	\$ 10,725	\$ 237	\$ -
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ 33,746	\$ 2,055	\$ 3,082	\$ -	\$ -
100	10022	City Clerk	\$ 3,504	\$ 280	\$ 1,115	\$ 57	\$ -
100	1003	Finance	\$ 34,274	\$ 9,797	\$ 15,649	\$ 2,561	\$ 38
100	1004	Legal Services	\$ 9,004	\$ 9,795	\$ 9,180	\$ -	\$ -
100	1005	Human Resources	\$ 8,258	\$ 7,058	\$ 13,161	\$ 154	\$ -
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 99,447	\$ 34,215	\$ 52,912	\$ 3,008	\$ 38

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	501-5017- Sewer Fund Contingencies	501-5018- Sewer Debt Service	501-5019- Sewer Fund Transfers	503-5030- Water Aministration	503-5031- Water System Maintenance
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 1,091	\$ 4,728	\$ 251	\$ 3,173	\$ 8,131
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ 15,846	\$ -
100	10022	City Clerk	\$ 264	\$ 1,143	\$ 61	\$ 2,634	\$ 1,965
100	1003	Finance	\$ 1,653	\$ 3,086	\$ 183	\$ 34,789	\$ 21,986
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ 25,431	\$ -
100	1005	Human Resources	\$ -	\$ -	\$ -	\$ 195	\$ 282
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 3,007	\$ 8,957	\$ 495	\$ 82,068	\$ 32,364

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	503-5033- Water Plant Operations	503-5034- Water Engineering	503-5038- Water Debt Service	503-5039- Water Other Financing Uses (Transfers)	651-6510- Narcotics Seizure - State and Local
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 14,307	\$ 361	\$ 790	\$ -	\$ 492
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ 5,137	\$ -	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ 997	\$ 87	\$ 191	\$ -	\$ 119
100	1003	Finance	\$ 15,281	\$ 3,337	\$ 805	\$ 35	\$ 4,965
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ 19,291	\$ 166	\$ -	\$ -	\$ 117
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 55,013	\$ 3,951	\$ 1,786	\$ 35	\$ 5,693

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	652-6520- Revolving Loan - Business	652-6523- Revolving Loan - Business	653-6530- Revolving Loan - Housing Rehab	654-6540- Federal Narcotics Forfeiture	655-6550- DNA Cost Reimburse ment Program
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ -	\$ 11	\$ 22	\$ 130	\$ -
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ -	\$ 3	\$ 5	\$ 31	\$ -
100	1003	Finance	\$ 1,687	\$ 210	\$ 3,771	\$ 112	\$ 152
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ -	\$ 11	\$ 17	\$ -	\$ -
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 1,687	\$ 235	\$ 3,816	\$ 273	\$ 152

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	661-6610- Health and Safety Restitution Program	-8888- Community Service	-7777- Library	-9999- Other	Subtotal
		Building Use	\$ -	\$ 36,058	\$ 6,970	\$ -	\$ 49,328
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ 47,474
100	1001	City Council	\$ 9	\$ -	\$ -	\$ -	\$ 185,128
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ -	\$ 150,345
100	10022	City Clerk	\$ 2	\$ 5,793	\$ -	\$ 4,886	\$ 51,042
100	1003	Finance	\$ 509	\$ -	\$ -	\$ -	\$ 344,300
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 143,140
100	1005	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 260,503
100	1016	Building Maintenance	\$ -	\$ 71,181	\$ 11,042	\$ -	\$ 94,660
Proposed Costs			\$ 520	\$ 113,031	\$ 18,012	\$ 4,886	\$ 1,325,921

SUMMARY OF RESULTING OVERHEAD ALLOCATION

FUND	DEPT	NAME	Direct Billed	Unallocated	Total
		Building Use	\$ -	\$ -	\$ 49,328
		Equipment Use	\$ -	\$ -	\$ 47,474
100	1001	City Council	\$ -	\$ -	\$ 185,128
100	1002	General Administration	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ 150,345
100	10022	City Clerk	\$ -	\$ -	\$ 51,042
100	1003	Finance	\$ -	\$ 2,839	\$ 347,139
100	1004	Legal Services	\$ -	\$ -	\$ 143,140
100	1005	Human Resources	\$ -	\$ -	\$ 260,503
100	1016	Building Maintenance	\$ -	\$ -	\$ 94,660
Proposed Costs			\$ -	\$ 2,839	\$ 1,328,761

5. SUMMARY OF FUNCTIONS AND ALLOCATION BASES

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each central service department. For example, the Facility Administration function of the Fleet and Building Maintenance Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
Building Use			
	City Hall	Sq. Footage of Dept. Served	Building Maintenance
	Library - City Hall Storage	Sq. Footage per City Hall Dept.	Building Maintenance
	Library	Direct to Library	
Equipment Use			
	Equipment Use	Value of Fixed Assets per Dept. Served	FY 13-14 Fixed Asset Report
100-1001- City Council			
	Citywide Support - Management	# of Allocated Positions per Dept. / Fund	FY 13-14 Position Listing
	Citywide Support Administration	Actual Expenditures per Dept. / Fund	FY 13-14 Actual Expenditures
100-1002- General Administration			
	City Manager	Direct to City Manager	
	City Clerk	Direct to City Clerk	
	Risk Management	Direct to Human Resources - Risk Management	
100-10021- City Manager			
	Citywide Support	# of Allocated Positions per Dept. / Fund	FY 13-14 Position Listing
	Public Works	Actual Expenditures per Public Works Dept. (1040, 1041 & 1050)	FY 13-14 Actual Expenditures
	Water	Direct to Water Admin (Fund 503)	
	Sewer	Direct to Sewer Admin (Fund 501)	
	Airport	Direct to Airport Admin (Fund 500)	
100-10022- City Clerk			
	Council Support	Direct to City Council	
	Records Management	# of Files Stored per Dept / Fund	City Clerk
	Elections	Direct to Elections	
	Records Requests	# of Records Requests per Dept / Fund	City Clerk
	Website	Actual Expenditures per Dept. / Fund	FY 13-14 Actual Expenditures
	RDA	Direct to RDA	
	Airport	Direct to Airport	
	Cultural Arts Commission	Direct to Other	
	Committees	Equal Distribution to Sewer, Water, and Finance	City Clerk

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
100-1003- Finance			
	General Accounting	Total Accounting Transactions per Dept / Fund	FY 13-14 Transaction Report
	Budget	Actual Expenditures per Dept / Fund	FY 13-14 Actual Expenditures
	Accounts Receivable	# of AR Transactions per Dept / Fund	FY 13-14 Transaction Report
	Accounts Payable	# of AP Transactions per Dept / Fund	FY 13-14 Transaction Report
	Payroll	# of Payroll Checks per Home Dept / Fund	FY 13-14 Payroll Report
	Utility Billing	Direct to Sewer Admin (Fund 501) & Water Admin (Fund 503)	
	RDA Support	Direct to Fund 265	
	Sewer (USDA)	Direct to Fund 430	
	Fixed Assets	Value of Fixed Assets per Dept Served	FY 13-14 Fixed Asset Report
	Revolving Loan - Business / Housing Rehab	Direct to Fund 653 (2/3) and Fund 652 (1/3)	
	Human Resources	Direct to Human Resources	
	Water	Direct to Water Operations	
	Treasury	Not Allocated	
100-1004- Legal Services			
	Legal Services	Direct Identified Support	City Attorney
100-1005- Human Resources			
	Recruitment	# of Recruitments per Dept. / Fund	FY 13-14 Recruitment Log
	Employee Relations	# of Allocated Positions per Dept / Fund	FY 13-14 Position Listing
	Labor Negotiations	# of Unionized Employees per Dept / Fund	FY 13-14 Position Listing
	Payroll	# of Payroll Checks per Home Dept / Fund	FY 13-14 Payroll Report
	Risk Management	# of Worker's Comp & General Liability Claims per Dept. / Fund	FY 14 Liability & WC Report
100-1016- Building Maintenance			
	City Hall	Sq. Footage of Dept. Served	Building Maintenance
	Library - City Hall Storage	Sq. Footage per City Hall Dept.	Building Maintenance
	Library	Direct to Library	

6. CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

The follow page provides a list of all the departments included as central services, including their fund, department, and or division number, along with expenditure totals per department, a subtotal of disallowed costs, and a total of all expenditures allocated through the plan.

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	NAME	Expenditures	Cost		TOTAL \$
				Adjustments		
		Building Use	\$ -	\$ 63,940	\$ 63,940	\$ 63,940
		Equipment Use	\$ -	\$ 49,730	\$ 49,730	\$ 49,730
100	1001	City Council	\$ 113,459	\$ -	\$ 113,459	\$ 113,459
100	1002	General Administration	\$ 343,411	\$ -	\$ 343,411	\$ 343,411
100	10021	City Manager	\$ -	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ -	\$ -	\$ -	\$ -
100	1003	Finance	\$ 324,199	\$ -	\$ 324,199	\$ 324,199
100	1004	Legal Services	\$ 192,767	\$ -	\$ 192,767	\$ 192,767
100	1005	Human Resources	\$ 134,867	\$ -	\$ 134,867	\$ 134,867
100	1016	Building Maintenance	\$ 106,387	\$ -	\$ 106,387	\$ 106,387
Subtotal			\$ 1,215,091	\$ 113,670	\$ 1,328,761	\$ 1,328,761
Disallowed Items (All Departments)					\$ -	\$ -
TOTAL ALLOCATED EXPENDITURES					\$ 1,328,761	\$ 1,328,761

7. GRANTEE DEPARTMENTS (RECEIVERS)

The following page provides a list of all the departments included as receiving departments, including their fund, department, and or division number.

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
100	1006		Elections
100	1010		Planning
100	1011		Code Enforcement
100	1015		Building Safety
100	1020		Police Administration
100	1021		Public Safety Dispatch
100	1022		Field Operations
100	1023		State C.O.P.'s
100	1025		Emergency Services
100	1030		Swimming Pool Operations
100	1040		Public Works Administration
100	1041		Public Works Operations & Equipment
100	1042		Engineering Department
100	1045		Page Landfill
100	1050		Public Works Parks Maintenance
100	1070		Community Services
100	1097		Contingencies
100	1098		Debt Service for Bldg at PW Yard - Admin
100	1099		Interfund Transfer
200	2003		PW Traffic Safety - Operations
201	2010		PW Gas Tax - Street Admin
201	2011		PW - Street Maintenance
201	2012		PW - Storm Drain Maintenance
202	2020		Sales Tax - Transport. Improvement Program
204	2040		Haehl Creek Traffic Mitigation
206	2060		Redevelopment Agency
207	2070		West Commercial Street Rehab Project
208	2080		Regional Transport. Improvement Program
210	2100		Redevelopment Agency (Low/Mod)
212	2120		Landfill
213	2130		Landfill Post-Closure
213	2133		Landfill Post-Closure Maint. Operations
265	2650		RDA
409	4090		Water Treatment Plant Improvement Project
429	4290		Small Comm. Wastewtr Treatment Grant
430	4300		Long Term Discharge Project Design & Const.
500	5001		Airport Enterprise
501	5010		Sewer Administration
501	5011		Sewer System Maintenance
501	5013		Sewer Plant Operations
501	5014		Sewer Engineering

FUND	DEPT	DIV	NAME
501	5015		Septage Receiving
501	5017		Sewer Fund Contingencies
501	5018		Sewer Debt Service
501	5019		Sewer Fund Transfers
503	5030		Water Administration
503	5031		Water System Maintenance
503	5033		Water Plant Operations
503	5034		Water Engineering
503	5038		Water Debt Service
503	5039		Water Other Financing Uses (Transfers)
651	6510		Narcotics Seizure - State and Local
652	6520		Revolving Loan - Business
652	6523		Revolving Loan - Business
653	6530		Revolving Loan - Housing Rehab
654	6540		Federal Narcotics Forfeiture
655	6550		DNA Cost Reimbursement Program
661	6610		Health and Safety Restitution Program
	8888		Community Service
	7777		Library
	9999		Other

8. COST ALLOCATION PLAN

This section provides the detail for each Central Service support department identified for the City of Willits, including:

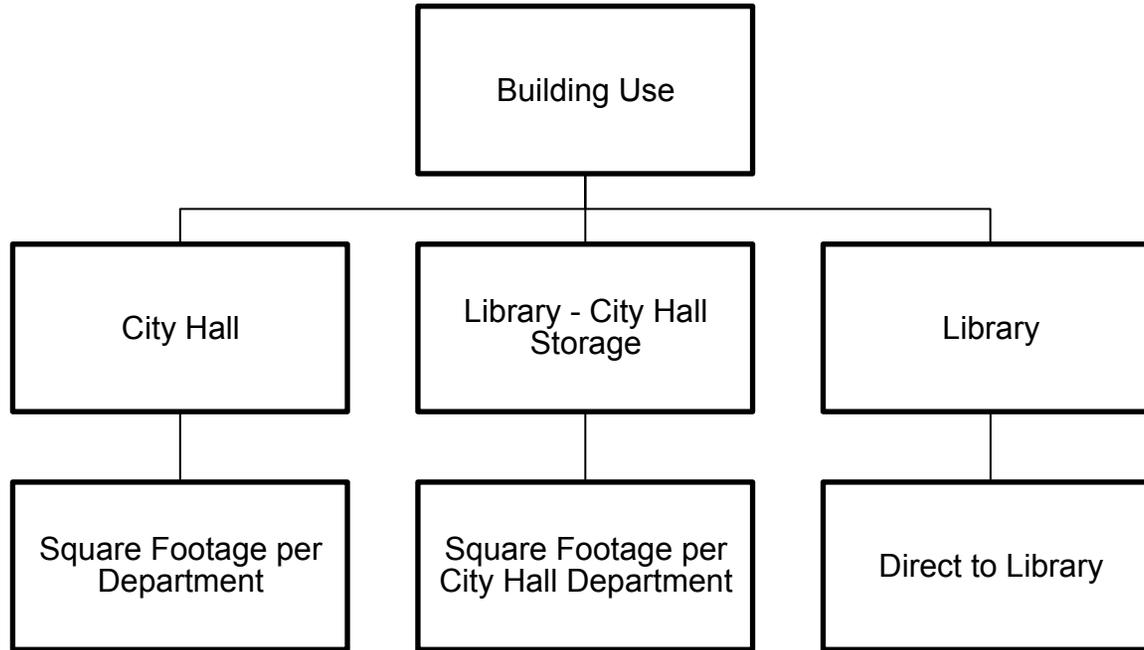
- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

(1) Building Use

The Building Use department was created to distribute general fund owned building depreciation costs. The Building Use allowance used for this plan was created using the City's Depreciation Schedule based on the City's useful life policy of construction and improvement costs of General Fund purchased buildings. Costs associated with buildings purchased with non-General Fund monies, and City owned land has not been included in this plan. Building Use costs are allocated to Receiving Departments, as follows:

- **City Hall** – depreciated costs have been allocated to departments housed within City Hall buildings based upon the square footage of space occupied.
- **Library – City Hall Storage** – represents costs associated with the City's use of Carnegie Library. These costs have been allocated to city hall departments based upon the square footage of space occupied.
- **Library** – represents costs associated with the outside agency use of Carnegie Library. These costs have been allocated directly to the Library.

The chart on the following page illustrates the functions and measures used to allocate Building Use costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(1.1) Building Use Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

Building Use

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ -		\$ -
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
Total Incoming Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City Hall Depreciation	\$ 50,000		
Library Depreciation	\$ 13,940		
Total Cost Adjustments	<u>\$ 63,940</u>		<u>\$ 63,940</u>
Total Costs to be Allocated	<u>\$ 63,940</u>	<u>\$ -</u>	<u>\$ 63,940</u>

DEPARTMENTAL EXPENSE DETAIL

Building Use

Expense Type	\$	General Admin	City Hall	Library - City Hall Storage	Library
Operating Services & Supplies					
Services & Supplies		\$ -	\$ -	\$ -	\$ -
Subtotal Operating Cost	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
City Hall Depreciation	\$ 50,000		\$ 50,000		
Library Depreciation	\$ 13,940			\$ 6,970	\$ 6,970
Subtotal Cost Adjustments	\$ 63,940	\$ -	\$ 50,000	\$ 6,970	\$ 6,970
FUNCTIONAL COST	\$ 63,940	\$ -	\$ 50,000	\$ 6,970	\$ 6,970
First Allocation					
Incoming - All Others	\$ -	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 63,940	\$ -	\$ 50,000	\$ 6,970	\$ 6,970
Second Allocation					
Incoming - All Others	\$ -	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 63,940	\$ -	\$ 50,000	\$ 6,970	\$ 6,970

Building Use

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
City Hall							
100-1001- City Council	825.00	11.697%	\$ 5,849		\$ 5,849	\$ -	\$ 5,849
100-10021- City Manager	156.00	2.212%	\$ 1,106		\$ 1,106	\$ -	\$ 1,106
100-10022- City Clerk	156.00	2.212%	\$ 1,106		\$ 1,106	\$ -	\$ 1,106
100-1003- Finance	672.00	9.528%	\$ 4,764		\$ 4,764	\$ -	\$ 4,764
100-1010- Planning	96.00	1.361%	\$ 681		\$ 681	\$ -	\$ 681
100-1011- Code Enforcement	198.00	2.807%	\$ 1,404		\$ 1,404	\$ -	\$ 1,404
100-1015- Building Safety	96.00	1.361%	\$ 681		\$ 681	\$ -	\$ 681
206-2060- Redevelopment Agency	390.00	5.530%	\$ 2,765		\$ 2,765	\$ -	\$ 2,765
-8888- Community Service	4,464.00	63.292%	\$ 31,646		\$ 31,646	\$ -	\$ 31,646
Total	7,053.00	100.000%	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000

Allocation Basis: Sq. Footage of Dept. Served

Source of Allocation: Building Maintenance

Building Use

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Library - City Hall Storage							
100-1001- City Council	825.00	11.697%	\$ 815		\$ 815	\$ -	\$ 815
100-10021- City Manager	156.00	2.212%	\$ 154		\$ 154	\$ -	\$ 154
100-10022- City Clerk	156.00	2.212%	\$ 154		\$ 154	\$ -	\$ 154
100-1003- Finance	672.00	9.528%	\$ 664		\$ 664	\$ -	\$ 664
100-1010- Planning	96.00	1.361%	\$ 95		\$ 95	\$ -	\$ 95
100-1011- Code Enforcement	198.00	2.807%	\$ 196		\$ 196	\$ -	\$ 196
100-1015- Building Safety	96.00	1.361%	\$ 95		\$ 95	\$ -	\$ 95
206-2060- Redevelopment Agency	390.00	5.530%	\$ 385		\$ 385	\$ -	\$ 385
-8888- Community Service	4,464.00	63.292%	\$ 4,411		\$ 4,411	\$ -	\$ 4,411
Total	7,053.00	100.000%	\$ 6,970	\$ -	\$ 6,970	\$ -	\$ 6,970

Allocation Basis: Sq. Footage per City Hall Dept.

Source of Allocation: Building Maintenance

Building Use

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Library							
-7777- Library	100.00	100.000%	\$ 6,970		\$ 6,970	\$ -	\$ 6,970
Total	100.00	100.000%	\$ 6,970	\$ -	\$ 6,970	\$ -	\$ 6,970
Allocation Basis:	Direct to Library						

ALLOCATION SUMMARY

Building Use

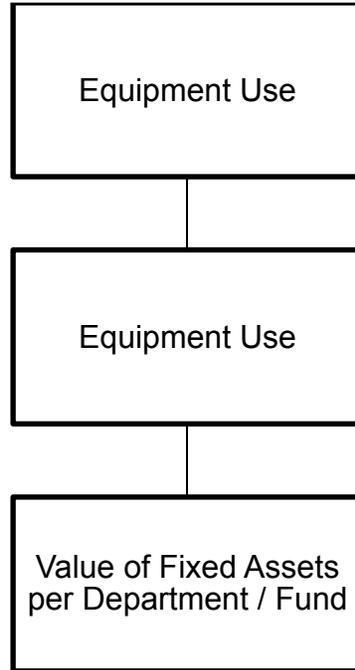
	<u>City Hall</u>	<u>Library - City Hall</u>	<u>Library</u>	<u>Total</u>
100-1001- City Council	\$ 5,849	\$ 815	\$ -	\$ 6,664
100-10021- City Manager	\$ 1,106	\$ 154	\$ -	\$ 1,260
100-10022- City Clerk	\$ 1,106	\$ 154	\$ -	\$ 1,260
100-1003- Finance	\$ 4,764	\$ 664	\$ -	\$ 5,428
100-1010- Planning	\$ 681	\$ 95	\$ -	\$ 775
100-1011- Code Enforcement	\$ 1,404	\$ 196	\$ -	\$ 1,599
100-1015- Building Safety	\$ 681	\$ 95	\$ -	\$ 775
206-2060- Redevelopment Agency	\$ 2,765	\$ 385	\$ -	\$ 3,150
-8888- Community Service	\$ 31,646	\$ 4,411	\$ -	\$ 36,058
-7777- Library	\$ -	\$ -	\$ 6,970	\$ 6,970
Total	\$ 50,000	\$ 6,970	\$ 6,970	\$ 63,940

(2) Equipment Use

The Equipment Use department was created to distribute general fund owned vehicle and equipment depreciation costs. The Equipment Use allowance used for this plan was created using the City's Depreciation Schedule based on the City's useful life policy for equipment, such as furniture, fixtures, computers, etc. Costs associated with equipment purchased with non-General Fund monies have not been included in this plan. Equipment Use costs are allocated to Receiving Departments, as follows:

- **Equipment Use** – costs associated with vehicles and equipment have been allocated based upon the value of fixed assets per department / fund.

The chart on the following page illustrates the functions and measures used to allocate Equipment Use costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(2.1) Equipment Use Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

Equipment Use

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ -		\$ -
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
Total Incoming Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Vehicle & Equipment Depreciation	\$ 49,730		
Total Cost Adjustments	<u>\$ 49,730</u>		<u>\$ 49,730</u>
Total Costs to be Allocated	<u>\$ 49,730</u>	<u>\$ -</u>	<u>\$ 49,730</u>

DEPARTMENTAL EXPENSE DETAIL

Equipment Use

Expense Type	\$	General Admin	Equipment Use
Operating Services & Supplies			
Services & Supplies		\$ -	\$ -
Subtotal Operating Cost	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Vehicle & Equipment Depreciation	\$ 49,730		\$ 49,730
Subtotal Cost Adjustments	\$ 49,730	\$ -	\$ 49,730
FUNCTIONAL COST	\$ 49,730	\$ -	\$ 49,730
First Allocation			
Incoming - All Others	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -		\$ -
Subtotal of First Allocation	\$ 49,730		\$ 49,730
Second Allocation			
Incoming - All Others	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -		\$ -
Subtotal of Second Allocation	\$ -		\$ -
TOTAL ALLOCATED	\$ 49,730		\$ 49,730

Equipment Use

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Equipment Use							
100-1002- General Administration	752.01	1.512%	\$ 752		\$ 752	\$ -	\$ 752
100-1003- Finance	1,504.23	3.025%	\$ 1,504		\$ 1,504	\$ -	\$ 1,504
100-1010- Planning	5,756.82	11.576%	\$ 5,757		\$ 5,757	\$ -	\$ 5,757
100-1020- Police Administration	31,553.09	63.449%	\$ 31,553		\$ 31,553	\$ -	\$ 31,553
100-1040- Public Works Administration	10,163.85	20.438%	\$ 10,164		\$ 10,164	\$ -	\$ 10,164
Total	49,730.00	100.000%	\$ 49,730	\$ -	\$ 49,730	\$ -	\$ 49,730

Allocation Basis:

Value of Fixed Assets per Dept. Served

Source of Allocation:

FY 13-14 Fixed Asset Report

ALLOCATION SUMMARY

Equipment Use

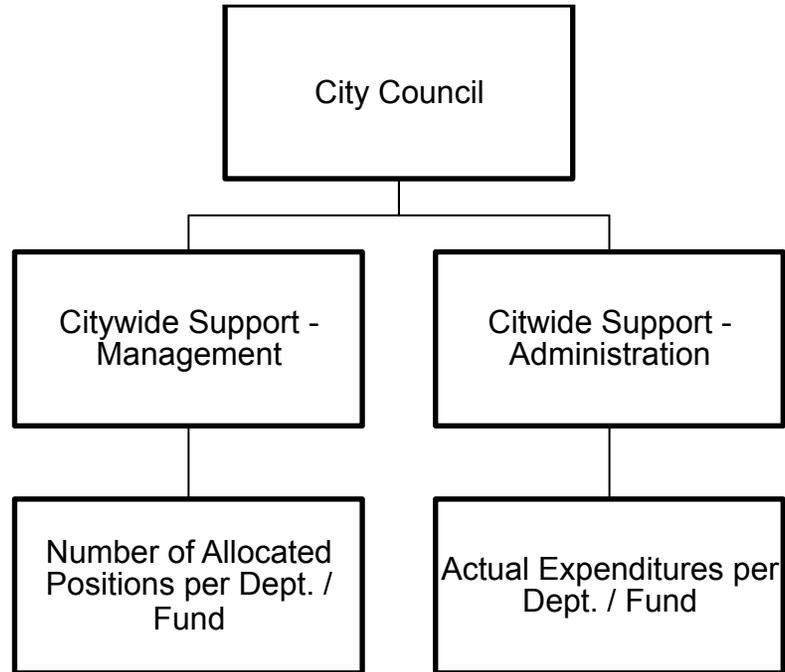
	<u>Equipment Use</u>	<u>Total</u>
100-1002- General Administration	\$ 752	\$ 752
100-1003- Finance	\$ 1,504	\$ 1,504
100-1010- Planning	\$ 5,757	\$ 5,757
100-1020- Police Administration	\$ 31,553	\$ 31,553
100-1040- Public Works Administration	\$ 10,164	\$ 10,164
Total	\$ 49,730	\$ 49,730

(3) City Council

The City Council provides policy and program direction to the City Manager; receives, reviews, and responds to community issues and concerns as they arise from time to time; participates and represents the City in various forums including City commissions, boards and committees, joint powers agencies, other units of local government, and state and federal agencies; adopts an annual budget; approves expenditures which exceed expenditure approval limits of the City Manager; and serves as the City Planning Commission and Willits Community Development Agency. City Council costs are allocated to Receiving Departments, as follows:

- **Citywide Support - Management** – represents costs associated with general City management. These costs have been allocated based upon the number of allocated positions per department / fund.
- **Citywide Support - Administration** – represents costs associated with general City administration. These costs have been allocated based upon the actual expenditures per department / fund.

The chart on the following page illustrates the functions and measures used to allocate City Council costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(3.1) City Council Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

100-1001- City Council

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 113,459		\$ 113,459
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
Building Use	\$ 6,664	\$ -	\$ 6,664
100-1001- City Council		\$ 355	\$ 355
100-10022- City Clerk		\$ 39,657	\$ 39,657
100-1003- Finance		\$ 3,035	\$ 3,035
100-1004- Legal Services		\$ 31,660	\$ 31,660
100-1005- Human Resources		\$ 136	\$ 136
100-1016- Building Maintenance		\$ 12,783	\$ 12,783
Total Incoming Costs	<u>\$ 6,664</u>	<u>\$ 87,627</u>	<u>\$ 94,290</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 120,123</u>	<u>\$ 87,627</u>	<u>\$ 207,749</u>

DEPARTMENTAL EXPENSE DETAIL

100-1001- City Council

Expense Type	\$	General Admin	Citywide Support - Management	Citywide Support Administration
Personnel				
Salaries & Wages	\$ 27,038	\$ -	\$ 13,519	\$ 13,519
Fringe Benefits	\$ 78,686	\$ -	\$ 39,343	\$ 39,343
Subtotal Personnel Cost	\$ 105,724	\$ -	\$ 52,862	\$ 52,862
Operating Services & Supplies				
Office Expense	\$ 66	\$ -	\$ 33	\$ 33
Other Contracts	\$ 4,515	\$ -	\$ 2,258	\$ 2,258
Other Services & Supplies	\$ 2,805	\$ -	\$ 1,403	\$ 1,403
Transportation	\$ 349	\$ -	\$ 175	\$ 175
Subtotal Operating Cost	\$ 7,735	\$ -	\$ 3,868	\$ 3,868
DEPARTMENTAL EXPENDITURES	\$ 113,459	\$ -	\$ 56,730	\$ 56,730
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 113,459	\$ -	\$ 56,730	\$ 56,730
First Allocation				
Incoming - All Others	\$ 6,664	\$ -	\$ 3,332	\$ 3,332
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 120,123	\$ -	\$ 60,061	\$ 60,061
Second Allocation				
Incoming - All Others	\$ 87,627	\$ -	\$ 43,813	\$ 43,813
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 87,627	\$ -	\$ 43,813.29	\$ 43,813.29
TOTAL ALLOCATED	\$ 207,749	\$ -	\$ 103,875	\$ 103,875

100-1001- City Council

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Support - Management							
100-1002- General Administration	1	1.961%	\$ 1,178		\$ 1,178	\$ 859	\$ 2,037
100-1003- Finance	5	9.804%	\$ 5,888		\$ 5,888	\$ 4,295	\$ 10,184
100-1005- Human Resources	1	1.961%	\$ 1,178		\$ 1,178	\$ 859	\$ 2,037
100-1016- Building Maintenance	1	1.961%	\$ 1,178		\$ 1,178	\$ 859	\$ 2,037
100-1010- Planning	1	1.961%	\$ 1,178		\$ 1,178	\$ 859	\$ 2,037
100-1011- Code Enforcement	1	1.961%	\$ 1,178		\$ 1,178	\$ 859	\$ 2,037
100-1020- Police Administration	2	3.922%	\$ 2,355		\$ 2,355	\$ 1,718	\$ 4,074
100-1021- Public Safety Dispatch	6	11.765%	\$ 7,066		\$ 7,066	\$ 5,155	\$ 12,221
100-1022- Field Operations	13	25.490%	\$ 15,310		\$ 15,310	\$ 11,168	\$ 26,478
100-1023- State C.O.P.'s	1	1.961%	\$ 1,178		\$ 1,178	\$ 859	\$ 2,037
100-1040- Public Works Administration	1	1.961%	\$ 1,178		\$ 1,178	\$ 859	\$ 2,037
100-1042- Engineering Department	1	1.961%	\$ 1,178		\$ 1,178	\$ 859	\$ 2,037
201-2011- PW - Street Maintenance	5	9.804%	\$ 5,888		\$ 5,888	\$ 4,295	\$ 10,184
501-5010- Sewer Administration	2	3.922%	\$ 2,355		\$ 2,355	\$ 1,718	\$ 4,074
501-5011- Sewer System Maintenance	2	3.922%	\$ 2,355		\$ 2,355	\$ 1,718	\$ 4,074
501-5013- Sewer Plant Operations	3	5.882%	\$ 3,533		\$ 3,533	\$ 2,577	\$ 6,110
503-5033- Water Plant Operations	5	9.804%	\$ 5,888		\$ 5,888	\$ 4,295	\$ 10,184
Total	51	100.000%	\$ 60,061	\$ -	\$ 60,061	\$ 43,813	\$ 103,875

Allocation Basis: # of Allocated Positions per Dept. / Fund

Source of Allocation: FY 13-14 Position Listing

100-1001- City Council

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Support Administration							
100-1001- City Council	113,459	0.591%	\$ 355	\$	355		\$ 355
100-1002- General Administration	343,411	1.788%	\$ 1,074	\$	1,074	\$ 788	\$ 1,862
100-1003- Finance	324,200	1.688%	\$ 1,014	\$	1,014	\$ 744	\$ 1,758
100-1004- Legal Services	192,767	1.004%	\$ 603	\$	603	\$ 442	\$ 1,045
100-1005- Human Resources	134,867	0.702%	\$ 422	\$	422	\$ 309	\$ 731
100-1016- Building Maintenance	106,387	0.554%	\$ 333	\$	333	\$ 244	\$ 577
100-1006- Elections	550	0.003%	\$ 2	\$	2	\$ 1	\$ 3
100-1010- Planning	76,161	0.396%	\$ 238	\$	238	\$ 175	\$ 413
100-1011- Code Enforcement	46,816	0.244%	\$ 146	\$	146	\$ 107	\$ 254
100-1015- Building Safety	87,840	0.457%	\$ 275	\$	275	\$ 202	\$ 476
100-1020- Police Administration	460,847	2.399%	\$ 1,441	\$	1,441	\$ 1,057	\$ 2,498
100-1021- Public Safety Dispatch	311,056	1.619%	\$ 973	\$	973	\$ 714	\$ 1,686
100-1022- Field Operations	1,618,663	8.427%	\$ 5,061	\$	5,061	\$ 3,714	\$ 8,775
100-1023- State C.O.P.'s	216,254	1.126%	\$ 676	\$	676	\$ 496	\$ 1,172
100-1025- Emergency Services	3,152	0.016%	\$ 10	\$	10	\$ 7	\$ 17
100-1030- Swimming Pool Operations	111,418	0.580%	\$ 348	\$	348	\$ 256	\$ 604
100-1040- Public Works Administration	112,722	0.587%	\$ 352	\$	352	\$ 259	\$ 611
100-1041- Public Works Operations & Equipment	63,948	0.333%	\$ 200	\$	200	\$ 147	\$ 347
100-1042- Engineering Department	59,032	0.307%	\$ 185	\$	185	\$ 135	\$ 320
100-1045- Page Landfill	668	0.003%	\$ 2	\$	2	\$ 2	\$ 4
100-1050- Public Works Parks Maintenance	185,429	0.965%	\$ 580	\$	580	\$ 425	\$ 1,005
100-1070- Community Services	59,046	0.307%	\$ 185	\$	185	\$ 135	\$ 320
100-1097- Contingencies	3,333	0.017%	\$ 10	\$	10	\$ 8	\$ 18
100-1098- Debt Service for Bldg at PW Yard - Admin	11,376	0.059%	\$ 36	\$	36	\$ 26	\$ 62
100-1099- Interfund Transfer	73,773	0.384%	\$ 231	\$	231	\$ 169	\$ 400
200-2003- PW Traffic Safety - Operations	70,586	0.367%	\$ 221	\$	221	\$ 162	\$ 383
201-2010- PW Gas Tax - Street Admin	90,169	0.469%	\$ 282	\$	282	\$ 207	\$ 489
201-2011- PW - Street Maintenance	296,104	1.541%	\$ 926	\$	926	\$ 679	\$ 1,605
201-2012- PW - Storm Drain Maintenance	22,416	0.117%	\$ 70	\$	70	\$ 51	\$ 122
202-2020- Sales Tax - Transport. Improvement Program	2,010,645	10.467%	\$ 6,287	\$	6,287	\$ 4,613	\$ 10,900
207-2070- West Commercial Street Rehab Project	528,072	2.749%	\$ 1,651	\$	1,651	\$ 1,212	\$ 2,863
208-2080- Regional Transport. Improvement Program	1,509	0.008%	\$ 5	\$	5	\$ 3	\$ 8
265-2650- RDA	217,345	1.131%	\$ 680	\$	680	\$ 499	\$ 1,178

100-1001- City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
409-4090- Water Treatment Plant Improvement Project	4,545,575	23.664%	\$ 14,213		\$ 14,213	\$ 10,430	\$ 24,643
500-5001- Airport Enterprise	85,523	0.445%	\$ 267		\$ 267	\$ 196	\$ 464
501-5010- Sewer Administration	1,215,215	6.326%	\$ 3,800		\$ 3,800	\$ 2,788	\$ 6,588
501-5011- Sewer System Maintenance	213,424	1.111%	\$ 667		\$ 667	\$ 490	\$ 1,157
501-5013- Sewer Plant Operations	851,156	4.431%	\$ 2,661		\$ 2,661	\$ 1,953	\$ 4,614
501-5014- Sewer Engineering	43,639	0.227%	\$ 136		\$ 136	\$ 100	\$ 237
501-5017- Sewer Fund Contingencies	201,156	1.047%	\$ 629		\$ 629	\$ 462	\$ 1,091
501-5018- Sewer Debt Service	872,203	4.541%	\$ 2,727		\$ 2,727	\$ 2,001	\$ 4,728
501-5019- Sewer Fund Transfers	46,255	0.241%	\$ 145		\$ 145	\$ 106	\$ 251
503-5030- Water Administration	585,298	3.047%	\$ 1,830		\$ 1,830	\$ 1,343	\$ 3,173
503-5031- Water System Maintenance	1,499,876	7.808%	\$ 4,690		\$ 4,690	\$ 3,441	\$ 8,131
503-5033- Water Plant Operations	760,546	3.959%	\$ 2,378		\$ 2,378	\$ 1,745	\$ 4,123
503-5034- Water Engineering	66,565	0.347%	\$ 208		\$ 208	\$ 153	\$ 361
503-5038- Water Debt Service	145,685	0.758%	\$ 456		\$ 456	\$ 334	\$ 790
651-6510- Narcotics Seizure - State and Local	90,828	0.473%	\$ 284		\$ 284	\$ 208	\$ 492
652-6523- Revolving Loan - Business	2,091	0.011%	\$ 7		\$ 7	\$ 5	\$ 11
653-6530- Revolving Loan - Housing Rehab	4,118	0.021%	\$ 13		\$ 13	\$ 9	\$ 22
654-6540- Federal Narcotics Forfeiture	23,927	0.125%	\$ 75		\$ 75	\$ 55	\$ 130
661-6610- Health and Safety Restitution Program	1,730	0.009%	\$ 5		\$ 5	\$ 4	\$ 9
Total	19,208,831	100.000%	\$ 60,061	\$ -	\$ 60,061	\$ 43,813	\$ 103,875

Allocation Basis:

Actual Expenditures per Dept. / Fund

Source of Allocation:

FY 13-14 Actual Expenditures

ALLOCATION SUMMARY

100-1001- City Council

	<u>Citywide Support -</u>	<u>Citywide Support</u>	<u>Total</u>
100-1001- City Council	\$ -	\$ 355	\$ 355
100-1002- General Administration	\$ 2,037	\$ 1,862	\$ 3,898
100-1003- Finance	\$ 10,184	\$ 1,758	\$ 11,941
100-1004- Legal Services	\$ -	\$ 1,045	\$ 1,045
100-1005- Human Resources	\$ 2,037	\$ 731	\$ 2,768
100-1016- Building Maintenance	\$ 2,037	\$ 577	\$ 2,614
100-1006- Elections	\$ -	\$ 3	\$ 3
100-1010- Planning	\$ 2,037	\$ 413	\$ 2,450
100-1011- Code Enforcement	\$ 2,037	\$ 254	\$ 2,291
100-1015- Building Safety	\$ -	\$ 476	\$ 476
100-1020- Police Administration	\$ 4,074	\$ 2,498	\$ 6,572
100-1021- Public Safety Dispatch	\$ 12,221	\$ 1,686	\$ 13,907
100-1022- Field Operations	\$ 26,478	\$ 8,775	\$ 35,253
100-1023- State C.O.P.'s	\$ 2,037	\$ 1,172	\$ 3,209
100-1025- Emergency Services	\$ -	\$ 17	\$ 17
100-1030- Swimming Pool Operations	\$ -	\$ 604	\$ 604
100-1040- Public Works Administration	\$ 2,037	\$ 611	\$ 2,648
100-1041- Public Works Operations & Equipment	\$ -	\$ 347	\$ 347
100-1042- Engineering Department	\$ 2,037	\$ 320	\$ 2,357
100-1045- Page Landfill	\$ -	\$ 4	\$ 4
100-1050- Public Works Parks Maintenance	\$ -	\$ 1,005	\$ 1,005
100-1070- Community Services	\$ -	\$ 320	\$ 320
100-1097- Contingencies	\$ -	\$ 18	\$ 18
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ -	\$ 62	\$ 62
100-1099- Interfund Transfer	\$ -	\$ 400	\$ 400
200-2003- PW Traffic Safety - Operations	\$ -	\$ 383	\$ 383
201-2010- PW Gas Tax - Street Admin	\$ -	\$ 489	\$ 489
201-2011- PW - Street Maintenance	\$ 10,184	\$ 1,605	\$ 11,789
201-2012- PW - Storm Drain Maintenance	\$ -	\$ 122	\$ 122
202-2020- Sales Tax - Transport. Improvement Program	\$ -	\$ 10,900	\$ 10,900

ALLOCATION SUMMARY

100-1001- City Council

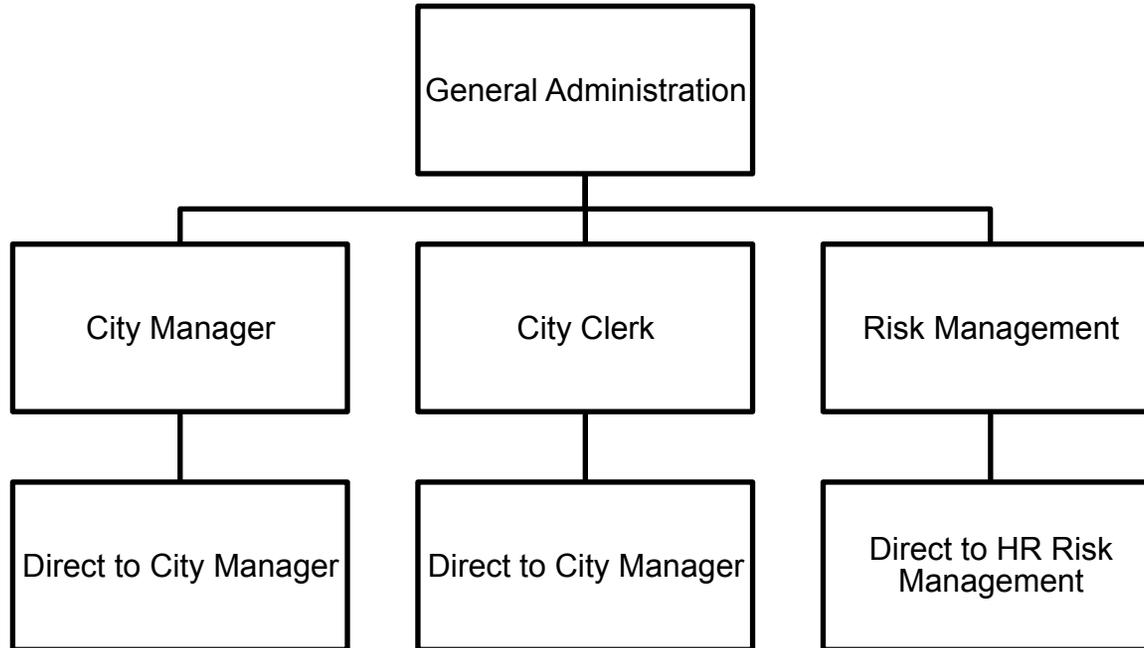
	<u>Citywide Support -</u>	<u>Citywide Support</u>	<u>Total</u>
207-2070- West Commercial Street Rehab Project	\$ -	\$ 2,863	\$ 2,863
208-2080- Regional Transport. Improvement Program	\$ -	\$ 8	\$ 8
265-2650- RDA	\$ -	\$ 1,178	\$ 1,178
409-4090- Water Treatment Plant Improvement Project	\$ -	\$ 24,643	\$ 24,643
500-5001- Airport Enterprise	\$ -	\$ 464	\$ 464
501-5010- Sewer Administration	\$ 4,074	\$ 6,588	\$ 10,661
501-5011- Sewer System Maintenance	\$ 4,074	\$ 1,157	\$ 5,231
501-5013- Sewer Plant Operations	\$ 6,110	\$ 4,614	\$ 10,725
501-5014- Sewer Engineering	\$ -	\$ 237	\$ 237
501-5017- Sewer Fund Contingencies	\$ -	\$ 1,091	\$ 1,091
501-5018- Sewer Debt Service	\$ -	\$ 4,728	\$ 4,728
501-5019- Sewer Fund Transfers	\$ -	\$ 251	\$ 251
503-5030- Water Administration	\$ -	\$ 3,173	\$ 3,173
503-5031- Water System Maintenance	\$ -	\$ 8,131	\$ 8,131
503-5033- Water Plant Operations	\$ 10,184	\$ 4,123	\$ 14,307
503-5034- Water Engineering	\$ -	\$ 361	\$ 361
503-5038- Water Debt Service	\$ -	\$ 790	\$ 790
651-6510- Narcotics Seizure - State and Local	\$ -	\$ 492	\$ 492
652-6523- Revolving Loan - Business	\$ -	\$ 11	\$ 11
653-6530- Revolving Loan - Housing Rehab	\$ -	\$ 22	\$ 22
654-6540- Federal Narcotics Forfeiture	\$ -	\$ 130	\$ 130
661-6610- Health and Safety Restitution Program	\$ -	\$ 9	\$ 9
Total	\$ 103,875	\$ 103,875	\$ 207,749

(4) General Administration

The General Administration Department consists of the City Manager and City Clerk positions. In order to better allocate the roles and functions of these positions, this plan has created two departments: City Manager and City Clerk. General Administration costs are allocated to Receiving Departments, as follows:

- **City Manager** – represents costs associated with the City Manager position. These costs have been allocated directly to the City Manager.
- **City Clerk** – represents costs associated with the City Clerk position. These costs have been allocated directly to the City Clerk.
- **Risk Management** – represents costs associated with insurance, including bonds and deductibles. These costs have been allocated directly to Human Resources – Risk Management.

The chart on the following page illustrates the functions and measures used to allocate General Administration costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(4.1) General Administration Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

100-1002- General Administration

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 343,411		\$ 343,411
Total Deductions	\$ -		\$ -
Incoming Costs			
Equipment Use	\$ 752	\$ -	\$ 752
100-1001- City Council	\$ 2,251	\$ 1,647	\$ 3,898
100-10021- City Manager		\$ 921	\$ 921
100-10022- City Clerk		\$ 2,191	\$ 2,191
100-1003- Finance		\$ 7,977	\$ 7,977
100-1004- Legal Services		\$ 17,467	\$ 17,467
100-1005- Human Resources		\$ 3,359	\$ 3,359
Total Incoming Costs	<u>\$ 3,003</u>	<u>\$ 33,563</u>	<u>\$ 36,567</u>
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	<u>\$ 346,415</u>	<u>\$ 33,563</u>	<u>\$ 379,978</u>

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

DEPARTMENTAL EXPENSE DETAIL

100-1002- General Administration

Expense Type	\$	General Admin	City Manager	City Clerk	Risk Management
Personnel					
Salaries & Wages	\$ 83,435	\$ -	\$ 52,147	\$ 31,288	\$ -
Fringe Benefits	\$ 61,652	\$ -	\$ 38,533	\$ 23,120	\$ -
Subtotal Personnel Cost	\$ 145,087	\$ -	\$ 90,679	\$ 54,408	\$ -
Operating Services & Supplies					
ADVERTISING AND P	\$ 44	\$ -	\$ 27	\$ 16	\$ -
BENEFIT BUY OUTS	\$ 8,838	\$ -	\$ 5,524	\$ 3,314	\$ -
COMMUNICATIONS	\$ 7,718	\$ -	\$ 4,824	\$ 2,894	\$ -
DUES AND SUBSCRIP	\$ 3,850	\$ -	\$ 2,406	\$ 1,444	\$ -
FEES & PERMITS-ST	\$ 170	\$ -	\$ 106	\$ 64	\$ -
INSURANCE AND BON	\$ 115,105	\$ -			\$ 115,105
INSURANCE DEDUCTI	\$ 140	\$ -			\$ 140
INSURANCE OTHER	\$ 4,350	\$ -			\$ 4,350
MISCELLANEOUS REV	\$ 1	\$ -	\$ 1	\$ 0	\$ -
OFFICE EXPENSE	\$ 20,824	\$ -	\$ 13,015	\$ 7,809	\$ -
OTHER CONTRACTS	\$ 20,768	\$ -	\$ 12,980	\$ 7,788	\$ -
RENTS AND LEASES-	\$ 10,369	\$ -	\$ 6,480	\$ 3,888	\$ -
TAX ADMINISTRATIO	\$ 5,537	\$ -	\$ 3,460	\$ 2,076	\$ -
TRANSPORTATION AN	\$ 612	\$ -	\$ 382	\$ 229	\$ -
Subtotal Operating Cost	\$ 198,324	\$ -	\$ 49,206	\$ 29,524	\$ 119,594
DEPARTMENTAL EXPENDITURES	\$ 343,411	\$ -	\$ 139,886	\$ 83,931	\$ 119,594
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 343,411	\$ -	\$ 139,886	\$ 83,931	\$ 119,594
First Allocation					
Incoming - All Others	\$ 3,003	\$ -	\$ 1,223	\$ 734	\$ 1,046
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 346,415	\$ -	\$ 141,109	\$ 84,665	\$ 120,640
Second Allocation					
Incoming - All Others	\$ 33,563	\$ -	\$ 13,672	\$ 8,203	\$ 11,688
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 33,563	\$ -	\$ 13,671.64	\$ 8,202.98	\$ 11,688.49
TOTAL ALLOCATED	\$ 379,978	\$ -	\$ 154,781	\$ 92,868	\$ 132,329

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

DEPARTMENTAL EXPENSE DETAIL

100-1002- General Administration

Expense Type	\$	General Admin	City Manager	City Clerk	Risk Management
Personnel					
Salaries & Wages	\$ 83,435	\$ -	\$ 52,147	\$ 31,288	\$ -
Fringe Benefits	\$ 61,652	\$ -	\$ 38,533	\$ 23,120	\$ -
Subtotal Personnel Cost	\$ 145,087	\$ -	\$ 90,679	\$ 54,408	\$ -
Operating Services & Supplies					
ADVERTISING AND P	\$ 44	\$ -	\$ 27	\$ 16	\$ -
BENEFIT BUY OUTS	\$ 8,838	\$ -	\$ 5,524	\$ 3,314	\$ -
COMMUNICATIONS	\$ 7,718	\$ -	\$ 4,824	\$ 2,894	\$ -
DUES AND SUBSCRIP	\$ 3,850	\$ -	\$ 2,406	\$ 1,444	\$ -
FEES & PERMITS-ST	\$ 170	\$ -	\$ 106	\$ 64	\$ -
INSURANCE AND BON	\$ 115,105	\$ -			\$ 115,105
INSURANCE DEDUCTI	\$ 140	\$ -			\$ 140
INSURANCE OTHER	\$ 4,350	\$ -			\$ 4,350
MISCELLANEOUS REV	\$ 1	\$ -	\$ 1	\$ 0	\$ -
OFFICE EXPENSE	\$ 20,824	\$ -	\$ 13,015	\$ 7,809	\$ -
OTHER CONTRACTS	\$ 20,768	\$ -	\$ 12,980	\$ 7,788	\$ -
RENTS AND LEASES-	\$ 10,369	\$ -	\$ 6,480	\$ 3,888	\$ -
TAX ADMINISTRATIO	\$ 5,537	\$ -	\$ 3,460	\$ 2,076	\$ -
TRANSPORTATION AN	\$ 612	\$ -	\$ 382	\$ 229	\$ -
Subtotal Operating Cost	\$ 198,324	\$ -	\$ 49,206	\$ 29,524	\$ 119,594
DEPARTMENTAL EXPENDITURES	\$ 343,411	\$ -	\$ 139,886	\$ 83,931	\$ 119,594
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 343,411	\$ -	\$ 139,886	\$ 83,931	\$ 119,594
First Allocation					
Incoming - All Others	\$ 3,003	\$ -	\$ 1,223	\$ 734	\$ 1,046
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 346,415	\$ -	\$ 141,109	\$ 84,665	\$ 120,640
Second Allocation					
Incoming - All Others	\$ 33,563	\$ -	\$ 13,672	\$ 8,203	\$ 11,688
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 33,563	\$ -	\$ 13,671.64	\$ 8,202.98	\$ 11,688.49
TOTAL ALLOCATED	\$ 379,978	\$ -	\$ 154,781	\$ 92,868	\$ 132,329

100-1002- General Administration

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
City Manager							
100-10021- City Manager	100.00	100.000%	\$ 141,109		\$ 141,109	\$ 13,672	\$ 154,781
Total	100.00	100.000%	\$ 141,109	\$ -	\$ 141,109	\$ 13,672	\$ 154,781

Allocation Basis: Direct to City Manager

Source of Allocation:

100-1002- General Administration

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
City Clerk							
100-10022- City Clerk	100.00	100.000%	\$ 84,665		\$ 84,665	\$ 8,203	\$ 92,868
Total	100.00	100.000%	\$ 84,665	\$ -	\$ 84,665	\$ 8,203	\$ 92,868

Allocation Basis: Direct to City Clerk

Source of Allocation:

100-1002- General Administration

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Risk Management							
100-1005- Human Resources	100.00	100.000%	\$ 120,640		\$ 120,640	\$ 11,688	\$ 132,329
Total	100.00	100.000%	\$ 120,640	\$ -	\$ 120,640	\$ 11,688	\$ 132,329

Allocation Basis: Direct to Human Resources - Risk Management

Source of Allocation:

ALLOCATION SUMMARY

100-1002- General Administration

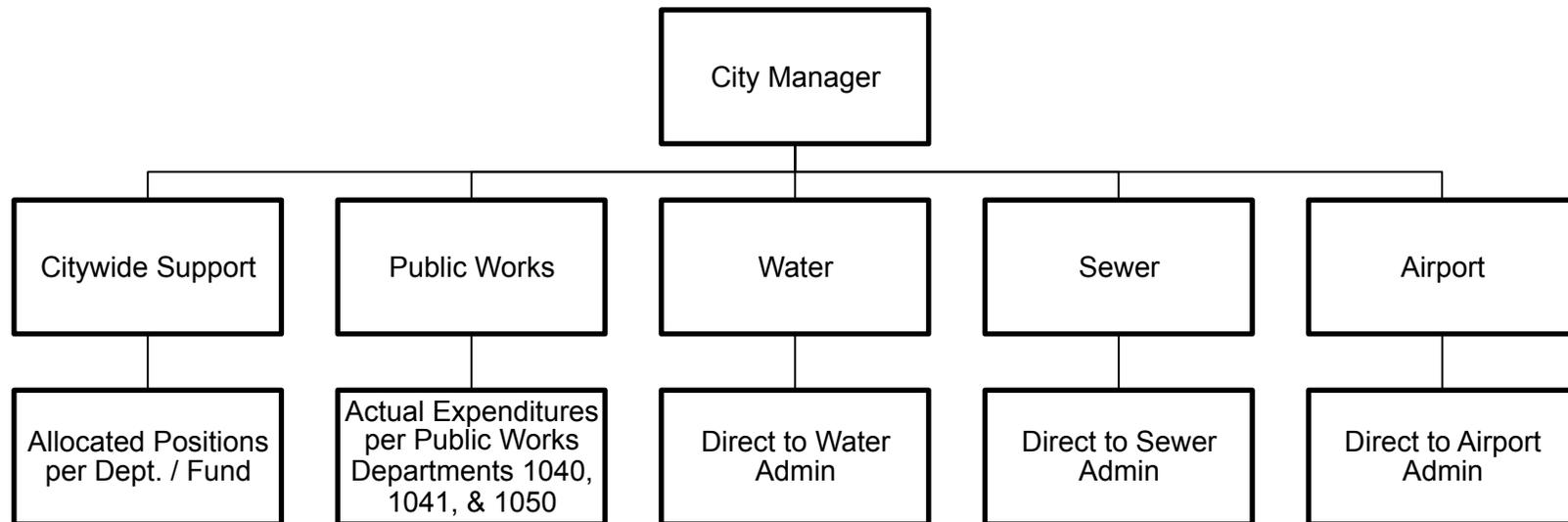
	<u>City Manager</u>	<u>City Clerk</u>	<u>Risk Managemen</u>	<u>Total</u>
100-10021- City Manager	\$ 154,781	\$ -	\$ -	\$ 154,781
100-10022- City Clerk	\$ -	\$ 92,868	\$ -	\$ 92,868
100-1005- Human Resources	\$ -	\$ -	\$ 132,329	\$ 132,329
Total	\$ 154,781	\$ 92,868	\$ 132,329	\$ 379,978

(5) City Manager

The City Manager provides information to assist the Council in setting policy, implements Council policy, supervises the operation of City Departments, and reports to the Council on administrative activities. The City Manager performs a variety of general administrative functions including representing the City's interests in relationships with other agencies, City negotiator for the employee bargaining units, directs the development of the budget, contract negotiation and management, enforcement of ordinances, organizes the preparation of the City Council meeting agenda and manages special projects. The City Manager also oversees the Public Works department along with the Water, Sewer, and Airport Enterprises. City Manager costs are allocated to Receiving Departments, as follows:

- **Citywide Support** – represents costs associated with general citywide administration. These costs have been allocated based upon the number of allocated positions per department / fund.
- **Public Works** – represents costs associated with the management and oversight of the Public Works Department. These costs have been allocated based upon the actual expenditures for Public Works Administration, Public Works Operations & Equipment, and Public Works Parks Maintenance.
- **Water** – represents costs associated with the management and oversight of the Water Enterprise. These costs have been allocated directly to Water Administration.
- **Sewer** – represents costs associated with the management and oversight of the Sewer Enterprise. These costs have been allocated directly to Sewer Administration.
- **Airport** – represents costs associated with the management and oversight of the Airport Enterprise. These costs have been allocated directly to Airport Administration.

The chart on the following page illustrates the functions and measures used to allocate City Manager costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(5.1) City Manager Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

100-10021- City Manager

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ -		\$ -
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
Building Use	\$ 1,260	\$ -	\$ 1,260
100-1002- General Administration	\$ 141,109	\$ 13,672	\$ 154,781
100-1016- Building Maintenance		\$ 2,417	\$ 2,417
Total Incoming Costs	<u>\$ 142,369</u>	<u>\$ 16,089</u>	<u>\$ 158,458</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 142,369</u>	<u>\$ 16,089</u>	<u>\$ 158,458</u>

DEPARTMENTAL EXPENSE DETAIL

100-10021- City Manager

Expense Type	\$	General Admin	Citywide Support	Public Works	Water	Sewer	Airport
Personnel							
Salaries & Wages		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Personnel Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Services & Supplies							
Services & Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outside Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Operating Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disallowed Costs							
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments							
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
First Allocation							
Incoming - (direct bill)							
Incoming - (direct bill)							
Incoming - All Others	\$ 142,369	\$ -	\$ 46,982	\$ 45,558	\$ 14,237	\$ 28,474	\$ 7,118
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 142,369	\$ -	\$ 46,982	\$ 45,558	\$ 14,237	\$ 28,474	\$ 7,118
Second Allocation							
Incoming - (direct bill)							
Incoming - (direct bill)							
Incoming - All Others	\$ 16,089	\$ -	\$ 5,309	\$ 5,148	\$ 1,609	\$ 3,218	\$ 804
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 16,089	\$ -	\$ 5,309.29	\$ 5,148.40	\$ 1,608.88	\$ 3,217.75	\$ 804.44
TOTAL ALLOCATED	\$ 158,458	\$ -	\$ 52,291	\$ 50,707	\$ 15,846	\$ 31,692	\$ 7,923

100-10021- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Support							
100-1002- General Administration	1.00	1.961%	\$ 921		\$ 921		\$ 921
100-1003- Finance	5.00	9.804%	\$ 4,606		\$ 4,606	\$ 531	\$ 5,137
100-1005- Human Resources	1.00	1.961%	\$ 921		\$ 921	\$ 106	\$ 1,027
100-1016- Building Maintenance	1.00	1.961%	\$ 921		\$ 921	\$ 106	\$ 1,027
100-1010- Planning	1.00	1.961%	\$ 921		\$ 921	\$ 106	\$ 1,027
100-1011- Code Enforcement	1.00	1.961%	\$ 921		\$ 921	\$ 106	\$ 1,027
100-1020- Police Administration	2.00	3.922%	\$ 1,842		\$ 1,842	\$ 212	\$ 2,055
100-1021- Public Safety Dispatch	6.00	11.765%	\$ 5,527		\$ 5,527	\$ 637	\$ 6,164
100-1022- Field Operations	13.00	25.490%	\$ 11,976		\$ 11,976	\$ 1,380	\$ 13,356
100-1023- State C.O.P.'s	1.00	1.961%	\$ 921		\$ 921	\$ 106	\$ 1,027
100-1040- Public Works Administration	1.00	1.961%	\$ 921		\$ 921	\$ 106	\$ 1,027
100-1042- Engineering Department	1.00	1.961%	\$ 921		\$ 921	\$ 106	\$ 1,027
201-2011- PW - Street Maintenance	5.00	9.804%	\$ 4,606		\$ 4,606	\$ 531	\$ 5,137
501-5010- Sewer Administration	2.00	3.922%	\$ 1,842		\$ 1,842	\$ 212	\$ 2,055
501-5011- Sewer System Maintenance	2.00	3.922%	\$ 1,842		\$ 1,842	\$ 212	\$ 2,055
501-5013- Sewer Plant Operations	3.00	5.882%	\$ 2,764		\$ 2,764	\$ 319	\$ 3,082
503-5033- Water Plant Operations	5.00	9.804%	\$ 4,606		\$ 4,606	\$ 531	\$ 5,137
Total	51.00	100.000%	\$ 46,982	\$ -	\$ 46,982	\$ 5,309	\$ 52,291

Allocation Basis: # of Allocated Positions per Dept. / Fund

Source of Allocation: FY 13-14 Position Listing

100-10021- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Public Works							
100-1040- Public Works Administration	112,722.00	31.130%	\$ 14,182		\$ 14,182	\$ 1,603	\$ 15,785
100-1041- Public Works Operations & Equipment	63,948.00	17.660%	\$ 8,046		\$ 8,046	\$ 909	\$ 8,955
100-1050- Public Works Parks Maintenance	185,429.00	51.209%	\$ 23,330		\$ 23,330	\$ 2,636	\$ 25,967
Total	362,099.00	100.000%	\$ 45,558	\$ -	\$ 45,558	\$ 5,148	\$ 50,707

Allocation Basis:

Actual Expenditures per Public Works Dept. (1040, 1041 & 1050)

Source of Allocation:

FY 13-14 Actual Expenditures

100-10021- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Water							
503-5030- Water Administration	100.00	100.000%	\$ 14,237		\$ 14,237	\$ 1,609	\$ 15,846
Total	100.00	100.000%	\$ 14,237	\$ -	\$ 14,237	\$ 1,609	\$ 15,846

Allocation Basis:

Direct to Water Admin (Fund 503)

100-10021- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Sewer							
501-5010- Sewer Administration	100.00	100.000%	\$ 28,474		\$ 28,474	\$ 3,218	\$ 31,692
Total	100.00	100.000%	\$ 28,474	\$ -	\$ 28,474	\$ 3,218	\$ 31,692

Allocation Basis:

Direct to Sewer Admin (Fund 501)

100-10021- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Airport							
500-5001- Airport Enterprise	100.00	100.000%	\$ 7,118		\$ 7,118	\$ 804	\$ 7,923
Total	100.00	100.000%	\$ 7,118	\$ -	\$ 7,118	\$ 804	\$ 7,923

Allocation Basis:

Direct to Airport Admin (Fund 500)

ALLOCATION SUMMARY

100-10021- City Manager

	Citywide Support	Public Works	Water	Sewer	Airport	Total
100-1002- General Administration	\$ 921	\$ -	\$ -	\$ -	\$ -	\$ 921
100-1003- Finance	\$ 5,137	\$ -	\$ -	\$ -	\$ -	\$ 5,137
100-1005- Human Resources	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ 1,027
100-1016- Building Maintenance	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ 1,027
100-1010- Planning	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ 1,027
100-1011- Code Enforcement	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ 1,027
100-1020- Police Administration	\$ 2,055	\$ -	\$ -	\$ -	\$ -	\$ 2,055
100-1021- Public Safety Dispatch	\$ 6,164	\$ -	\$ -	\$ -	\$ -	\$ 6,164
100-1022- Field Operations	\$ 13,356	\$ -	\$ -	\$ -	\$ -	\$ 13,356
100-1023- State C.O.P.'s	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ 1,027
100-1040- Public Works Administration	\$ 1,027	\$ 15,785	\$ -	\$ -	\$ -	\$ 16,812
100-1041- Public Works Operations & Equipment	\$ -	\$ 8,955	\$ -	\$ -	\$ -	\$ 8,955
100-1042- Engineering Department	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ 1,027
100-1050- Public Works Parks Maintenance	\$ -	\$ 25,967	\$ -	\$ -	\$ -	\$ 25,967
201-2011- PW - Street Maintenance	\$ 5,137	\$ -	\$ -	\$ -	\$ -	\$ 5,137
500-5001- Airport Enterprise	\$ -	\$ -	\$ -	\$ -	\$ 7,923	\$ 7,923
501-5010- Sewer Administration	\$ 2,055	\$ -	\$ -	\$ 31,692	\$ -	\$ 33,746
501-5011- Sewer System Maintenance	\$ 2,055	\$ -	\$ -	\$ -	\$ -	\$ 2,055
501-5013- Sewer Plant Operations	\$ 3,082	\$ -	\$ -	\$ -	\$ -	\$ 3,082
503-5030- Water Administration	\$ -	\$ -	\$ 15,846	\$ -	\$ -	\$ 15,846
503-5033- Water Plant Operations	\$ 5,137	\$ -	\$ -	\$ -	\$ -	\$ 5,137
Total	\$ 52,291	\$ 50,707	\$ 15,846	\$ 31,692	\$ 7,923	\$ 158,458

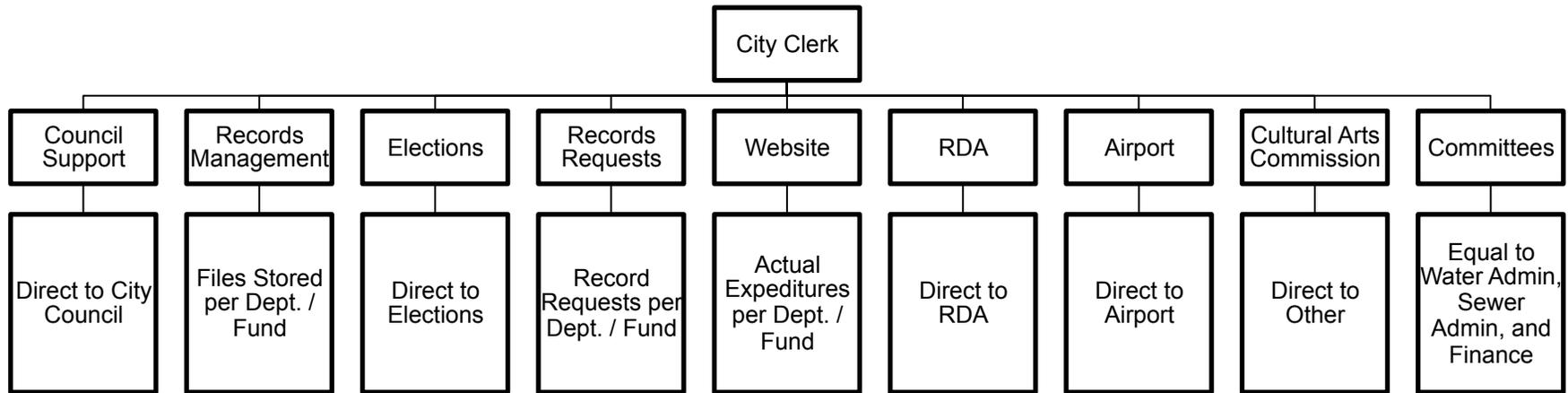
(6) City Clerk

The City Clerk is responsible for the preparation of Council and Commission meeting agendas and Council meeting material, managing municipal elections, filing officer of campaign expenditure and financial interests statements, records management, administering Cit contracts, and overseeing risk management for the City, including liability, auto and workers compensation insurance, and processing liability and property claims. City Clerk costs are allocated to Receiving Departments, as follows:

- **Council Support** – represents costs associated with general support of the Council including agenda preparation, clerking meetings, and preparing minutes. These costs have been allocated directly to the City Council.
- **Records Management** – represents costs associated with the facilitation and oversight of record storage. These costs have been allocated based upon the number of files stored per department / fund.
- **Elections** – represents costs associated with oversight and management of city elections. These costs have been allocated directly to the Elections department, and are not further allocated to other City departments.
- **Records Requests** – represents costs associated with handling public and City record requests. These costs have been allocated based upon the number of records requests per department / fund.
- **Website** – represents costs associated with the development and oversight of the City’s website. These costs have been allocated based upon the actual expenditures per department / fund.
- **RDA** – represents costs associated with the facilitation of the RDA Commission, including the taking and recording of meeting minutes. These costs have been allocated directly to the RDA.

- **Airport**– represents costs associated with the facilitation of the Airport Commission, including the taking and recording of meeting minutes. These costs have been allocated directly to the Airport Fund.
- **Cultural Arts Commission** – represents costs associated with the facilitation of the Cultural Arts Commission meetings, including preparing agenda items and drafting ordinances. These costs have been allocated directly to Other.
- **Committees** – represents costs associated with the facilitation of Sewer, Water, and Finance Committees. These costs have been allocated equally to Sewer Administration, Water Administration, and the Finance Department.

The chart on the following page illustrates the functions and measures used to allocate City Clerk costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(6.1) City Clerk Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

100-10022- City Clerk

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ -		\$ -
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
Building Use	\$ 1,260	\$ -	\$ 1,260
100-1002- General Administration	\$ 84,665	\$ 8,203	\$ 92,868
100-1016- Building Maintenance		\$ 2,417	\$ 2,417
Total Incoming Costs	<u>\$ 85,925</u>	<u>\$ 10,620</u>	<u>\$ 96,546</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 85,925</u>	<u>\$ 10,620</u>	<u>\$ 96,546</u>

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

DEPARTMENTAL EXPENSE DETAIL

100-10022- City Clerk

Expense Type	\$	General Admin	Council Support	Records Management	Elections	Records Requests	Website	RDA	Airport
Personnel									
Salaries & Wages		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Personnel Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Services & Supplies									
Services & Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outside Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Operating Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disallowed Costs									
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments									
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
First Allocation									
Incoming - (direct bill)									
Incoming - (direct bill)									
Incoming - All Others	\$ 85,925	\$ -	\$ 39,526	\$ 3,437	\$ 3,437	\$ 1,719	\$ 22,341	\$ 1,719	\$ 5,156
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 85,925	\$ -	\$ 39,526	\$ 3,437	\$ 3,437	\$ 1,719	\$ 22,341	\$ 1,719	\$ 5,156
Second Allocation									
Incoming - (direct bill)									
Incoming - (direct bill)									
Incoming - All Others	\$ 10,620	\$ -	\$ 4,885	\$ 425	\$ 425	\$ 212	\$ 2,761	\$ 212	\$ 637
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 10,620	\$ -	\$ 4,885.25	\$ 424.80	\$ 424.80	\$ 212.40	\$ 2,761.23	\$ 212.40	\$ 637.21
TOTAL ALLOCATED	\$ 96,546	\$ -	\$ 44,411	\$ 3,862	\$ 3,862	\$ 1,931	\$ 25,102	\$ 1,931	\$ 5,793

DEPARTMENTAL EXPENSE DETAIL

100-10022- City Clerk

Expense Type	\$	Cultural Arts Commission	Committees
Personnel			
Salaries & Wages		\$ -	\$ -
Subtotal Personnel Cost	\$ -	\$ -	\$ -
Operating Services & Supplies			
Services & Supplies		\$ -	\$ -
Outside Services		\$ -	\$ -
Subtotal Operating Cost	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ -	\$ -	\$ -
First Allocation			
Incoming - (direct bill)			
Incoming - (direct bill)			
Incoming - All Others	\$ 85,925	\$ 5,156	\$ 3,437
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 85,925	\$ 5,156	\$ 3,437
Second Allocation			
Incoming - (direct bill)			
Incoming - (direct bill)			
Incoming - All Others	\$ 10,620	\$ 637	\$ 425
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 10,620	\$ 637.21	\$ 424.80
TOTAL ALLOCATED	\$ 96,546	\$ 5,793	\$ 3,862

100-10022- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Council Support							
100-1001- City Council	99.999	99.999%	\$ 39,525		\$ 39,525		\$ 39,525
-9999- Other	0.001	0.001%	\$ 0		\$ 0	\$ 4,885	\$ 4,886
Total	100.00	100.000%	\$ 39,526	\$ -	\$ 39,526	\$ 4,885	\$ 44,411

Allocation Basis:

Direct to City Council

100-10022- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Records Management							
100-1002- General Administration	1,037.00	24.850%	\$ 854		\$ 854		\$ 854
100-1003- Finance	382.00	9.154%	\$ 315		\$ 315	\$ 52	\$ 366
100-1004- Legal Services	357.00	8.555%	\$ 294		\$ 294	\$ 48	\$ 342
100-1005- Human Resources	176.00	4.218%	\$ 145		\$ 145	\$ 24	\$ 169
100-1020- Police Administration	222.00	5.320%	\$ 183		\$ 183	\$ 30	\$ 213
100-1040- Public Works Administration	790.00	18.931%	\$ 651		\$ 651	\$ 107	\$ 758
206-2060- Redevelopment Agency	261.00	6.254%	\$ 215		\$ 215	\$ 35	\$ 250
500-5001- Airport Enterprise	210.00	5.032%	\$ 173		\$ 173	\$ 28	\$ 201
501-5010- Sewer Administration	392.00	9.394%	\$ 323		\$ 323	\$ 53	\$ 376
503-5030- Water Administration	346.00	8.291%	\$ 285		\$ 285	\$ 47	\$ 332
Total	4,173.00	100.000%	\$ 3,437	\$ -	\$ 3,437	\$ 425	\$ 3,862

Allocation Basis: # of Files Stored per Dept / Fund

Source of Allocation: City Clerk

100-10022- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Elections							
100-1006- Elections	100.00	100.000%	\$ 3,437		\$ 3,437	\$ 425	\$ 3,862
Total	100.00	100.000%	\$ 3,437	\$ -	\$ 3,437	\$ 425	\$ 3,862

Allocation Basis:

Direct to Elections

100-10022- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Records Requests							
100-1002- General Administration	12.00	54.545%	\$ 937		\$ 937		\$ 937
100-1003- Finance	5.00	22.727%	\$ 391		\$ 391	\$ 106	\$ 497
501-5010- Sewer Administration	2.50	11.364%	\$ 195		\$ 195	\$ 53	\$ 248
503-5030- Water Administration	2.50	11.364%	\$ 195		\$ 195	\$ 53	\$ 248
Total	22.00	100.000%	\$ 1,719	\$ -	\$ 1,719	\$ 212	\$ 1,931

Allocation Basis: # of Records Requests per Dept / Fund

Source of Allocation: City Clerk

CITY OF WILLITS, CALIFORNIA
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100-10022- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Website							
100-1001- City Council	113,459.00	0.591%	\$ 132	\$	132		\$ 132
100-1002- General Administration	343,411.00	1.788%	\$ 399	\$	399		\$ 399
100-1003- Finance	324,200.00	1.688%	\$ 377	\$	377	\$ 48	\$ 425
100-1004- Legal Services	192,767.00	1.004%	\$ 224	\$	224	\$ 28	\$ 253
100-1005- Human Resources	134,867.00	0.702%	\$ 157	\$	157	\$ 20	\$ 177
100-1016- Building Maintenance	106,387.00	0.554%	\$ 124	\$	124	\$ 16	\$ 139
100-1006- Elections	550.00	0.003%	\$ 1	\$	1	\$ 0	\$ 1
100-1010- Planning	76,161.00	0.396%	\$ 89	\$	89	\$ 11	\$ 100
100-1011- Code Enforcement	46,816.00	0.244%	\$ 54	\$	54	\$ 7	\$ 61
100-1015- Building Safety	87,840.00	0.457%	\$ 102	\$	102	\$ 13	\$ 115
100-1020- Police Administration	460,847.00	2.399%	\$ 536	\$	536	\$ 68	\$ 604
100-1021- Public Safety Dispatch	311,056.00	1.619%	\$ 362	\$	362	\$ 46	\$ 408
100-1022- Field Operations	1,618,663.00	8.427%	\$ 1,883	\$	1,883	\$ 238	\$ 2,121
100-1023- State C.O.P.'s	216,254.00	1.126%	\$ 252	\$	252	\$ 32	\$ 283
100-1025- Emergency Services	3,152.00	0.016%	\$ 4	\$	4	\$ 0	\$ 4
100-1030- Swimming Pool Operations	111,418.00	0.580%	\$ 130	\$	130	\$ 16	\$ 146
100-1040- Public Works Administration	112,722.00	0.587%	\$ 131	\$	131	\$ 17	\$ 148
100-1041- Public Works Operations & Equipment	63,948.00	0.333%	\$ 74	\$	74	\$ 9	\$ 84
100-1042- Engineering Department	59,032.00	0.307%	\$ 69	\$	69	\$ 9	\$ 77
100-1045- Page Landfill	668.00	0.003%	\$ 1	\$	1	\$ 0	\$ 1
100-1050- Public Works Parks Maintenance	185,429.00	0.965%	\$ 216	\$	216	\$ 27	\$ 243
100-1070- Community Services	59,046.00	0.307%	\$ 69	\$	69	\$ 9	\$ 77
100-1097- Contingencies	3,333.00	0.017%	\$ 4	\$	4	\$ 0	\$ 4
100-1098- Debt Service for Bldg at PW Yard - Admin	11,376.00	0.059%	\$ 13	\$	13	\$ 2	\$ 15
100-1099- Interfund Transfer	73,773.00	0.384%	\$ 86	\$	86	\$ 11	\$ 97
200-2003- PW Traffic Safety - Operations	70,586.00	0.367%	\$ 82	\$	82	\$ 10	\$ 92
201-2010- PW Gas Tax - Street Admin	90,169.00	0.469%	\$ 105	\$	105	\$ 13	\$ 118
201-2011- PW - Street Maintenance	296,104.00	1.541%	\$ 344	\$	344	\$ 44	\$ 388
201-2012- PW - Storm Drain Maintenance	22,416.00	0.117%	\$ 26	\$	26	\$ 3	\$ 29
202-2020- Sales Tax - Transport. Improvement Program	2,010,645.00	10.467%	\$ 2,338	\$	2,338	\$ 296	\$ 2,635
207-2070- West Commercial Street Rehab Project	528,072.00	2.749%	\$ 614	\$	614	\$ 78	\$ 692
208-2080- Regional Transport. Improvement Program	1,509.00	0.008%	\$ 2	\$	2	\$ 0	\$ 2
265-2650- RDA	217,345.00	1.131%	\$ 253	\$	253	\$ 32	\$ 285

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100-10022- City Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
409-4090- Water Treatment Plant Improvement Project	4,545,575.00	23.664%	\$ 5,287		\$ 5,287	\$ 669	\$ 5,956
500-5001- Airport Enterprise	85,523.00	0.445%	\$ 99		\$ 99	\$ 13	\$ 112
501-5010- Sewer Administration	1,215,215.00	6.326%	\$ 1,413		\$ 1,413	\$ 179	\$ 1,592
501-5011- Sewer System Maintenance	213,424.00	1.111%	\$ 248		\$ 248	\$ 31	\$ 280
501-5013- Sewer Plant Operations	851,156.00	4.431%	\$ 990		\$ 990	\$ 125	\$ 1,115
501-5014- Sewer Engineering	43,639.00	0.227%	\$ 51		\$ 51	\$ 6	\$ 57
501-5017- Sewer Fund Contingencies	201,156.00	1.047%	\$ 234		\$ 234	\$ 30	\$ 264
501-5018- Sewer Debt Service	872,203.00	4.541%	\$ 1,014		\$ 1,014	\$ 128	\$ 1,143
501-5019- Sewer Fund Transfers	46,255.00	0.241%	\$ 54		\$ 54	\$ 7	\$ 61
503-5030- Water Administration	585,298.00	3.047%	\$ 681		\$ 681	\$ 86	\$ 767
503-5031- Water System Maintenance	1,499,876.00	7.808%	\$ 1,744		\$ 1,744	\$ 221	\$ 1,965
503-5033- Water Plant Operations	760,546.00	3.959%	\$ 885		\$ 885	\$ 112	\$ 997
503-5034- Water Engineering	66,565.00	0.347%	\$ 77		\$ 77	\$ 10	\$ 87
503-5038- Water Debt Service	145,685.00	0.758%	\$ 169		\$ 169	\$ 21	\$ 191
651-6510- Narcotics Seizure - State and Local	90,828.00	0.473%	\$ 106		\$ 106	\$ 13	\$ 119
652-6523- Revolving Loan - Business	2,091.00	0.011%	\$ 2		\$ 2	\$ 0	\$ 3
653-6530- Revolving Loan - Housing Rehab	4,118.00	0.021%	\$ 5		\$ 5	\$ 1	\$ 5
654-6540- Federal Narcotics Forfeiture	23,927.00	0.125%	\$ 28		\$ 28	\$ 4	\$ 31
661-6610- Health and Safety Restitution Program	1,730.00	0.009%	\$ 2		\$ 2	\$ 0	\$ 2
Total	19,208,831.00	100.000%	\$ 22,341	\$ -	\$ 22,341	\$ 2,761	\$ 25,102

Allocation Basis:

Actual Expenditures per Dept. / Fund

Source of Allocation:

FY 13-14 Actual Expenditures

100-10022- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
RDA							
206-2060- Redevelopment Agency	100.00	100.000%	\$ 1,719		\$ 1,719	\$ 212	\$ 1,931
Total	100.00	100.000%	\$ 1,719	\$ -	\$ 1,719	\$ 212	\$ 1,931

Allocation Basis:

Direct to RDA

100-10022- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Airport							
500-5001- Airport Enterprise	100.00	100.000%	\$ 5,156		\$ 5,156	\$ 637	\$ 5,793
Total	100.00	100.000%	\$ 5,156	\$ -	\$ 5,156	\$ 637	\$ 5,793

Allocation Basis:

Direct to Airport

100-10022- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Cultural Arts Commission							
-8888- Community Service	100.00	100.000%	\$ 5,156		\$ 5,156	\$ 637	\$ 5,793
Total	100.00	100.000%	\$ 5,156	\$ -	\$ 5,156	\$ 637	\$ 5,793

Allocation Basis:

Direct to Other

100-10022- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Committees							
100-1003- Finance	0.33	33.333%	\$ 1,146		\$ 1,146	\$ 142	\$ 1,287
501-5010- Sewer Administration	0.33	33.333%	\$ 1,146		\$ 1,146	\$ 142	\$ 1,287
503-5030- Water Administration	0.33	33.333%	\$ 1,146		\$ 1,146	\$ 142	\$ 1,287
Total	1.00	100.000%	\$ 3,437	\$ -	\$ 3,437	\$ 425	\$ 3,862

Allocation Basis:

Equal Distribution to Sewer, Water, and Finance

Source of Allocation:

City Clerk

ALLOCATION SUMMARY

100-10022- City Clerk

	<u>Council Support</u>	<u>Records Management</u>	<u>Elections</u>	<u>Records Requests</u>	<u>Website</u>
100-1001- City Council	\$ 39,525	\$ -	\$ -	\$ -	\$ 132
100-1002- General Administration	\$ -	\$ 854	\$ -	\$ 937	\$ 399
100-1003- Finance	\$ -	\$ 366	\$ -	\$ 497	\$ 425
100-1004- Legal Services	\$ -	\$ 342	\$ -	\$ -	\$ 253
100-1005- Human Resources	\$ -	\$ 169	\$ -	\$ -	\$ 177
100-1016- Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 139
100-1006- Elections	\$ -	\$ -	\$ 3,862	\$ -	\$ 1
100-1010- Planning	\$ -	\$ -	\$ -	\$ -	\$ 100
100-1011- Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 61
100-1015- Building Safety	\$ -	\$ -	\$ -	\$ -	\$ 115
100-1020- Police Administration	\$ -	\$ 213	\$ -	\$ -	\$ 604
100-1021- Public Safety Dispatch	\$ -	\$ -	\$ -	\$ -	\$ 408
100-1022- Field Operations	\$ -	\$ -	\$ -	\$ -	\$ 2,121
100-1023- State C.O.P.'s	\$ -	\$ -	\$ -	\$ -	\$ 283
100-1025- Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ 4
100-1030- Swimming Pool Operations	\$ -	\$ -	\$ -	\$ -	\$ 146
100-1040- Public Works Administration	\$ -	\$ 758	\$ -	\$ -	\$ 148
100-1041- Public Works Operations & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 84
100-1042- Engineering Department	\$ -	\$ -	\$ -	\$ -	\$ 77
100-1045- Page Landfill	\$ -	\$ -	\$ -	\$ -	\$ 1
100-1050- Public Works Parks Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 243
100-1070- Community Services	\$ -	\$ -	\$ -	\$ -	\$ 77
100-1097- Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 4
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ -	\$ -	\$ -	\$ -	\$ 15
100-1099- Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ 97
200-2003- PW Traffic Safety - Operations	\$ -	\$ -	\$ -	\$ -	\$ 92
201-2010- PW Gas Tax - Street Admin	\$ -	\$ -	\$ -	\$ -	\$ 118
201-2011- PW - Street Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 388
201-2012- PW - Storm Drain Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 29
202-2020- Sales Tax - Transport. Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ 2,635

ALLOCATION SUMMARY

100-10022- City Clerk

	<u>Council Support</u>	<u>Records Management</u>	<u>Elections</u>	<u>Records Requests</u>	<u>Website</u>
206-2060- Redevelopment Agency	\$ -	\$ 250	\$ -	\$ -	\$ -
207-2070- West Commercial Street Rehab Project	\$ -	\$ -	\$ -	\$ -	\$ 692
208-2080- Regional Transport. Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ 2
265-2650- RDA	\$ -	\$ -	\$ -	\$ -	\$ 285
409-4090- Water Treatment Plant Improvement Project	\$ -	\$ -	\$ -	\$ -	\$ 5,956
500-5001- Airport Enterprise	\$ -	\$ 201	\$ -	\$ -	\$ 112
501-5010- Sewer Administration	\$ -	\$ 376	\$ -	\$ 248	\$ 1,592
501-5011- Sewer System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 280
501-5013- Sewer Plant Operations	\$ -	\$ -	\$ -	\$ -	\$ 1,115
501-5014- Sewer Engineering	\$ -	\$ -	\$ -	\$ -	\$ 57
501-5017- Sewer Fund Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 264
501-5018- Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 1,143
501-5019- Sewer Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ 61
503-5030- Water Administration	\$ -	\$ 332	\$ -	\$ 248	\$ 767
503-5031- Water System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,965
503-5033- Water Plant Operations	\$ -	\$ -	\$ -	\$ -	\$ 997
503-5034- Water Engineering	\$ -	\$ -	\$ -	\$ -	\$ 87
503-5038- Water Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 191
651-6510- Narcotics Seizure - State and Local	\$ -	\$ -	\$ -	\$ -	\$ 119
652-6523- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ -	\$ 3
653-6530- Revolving Loan - Housing Rehab	\$ -	\$ -	\$ -	\$ -	\$ 5
654-6540- Federal Narcotics Forfeiture	\$ -	\$ -	\$ -	\$ -	\$ 31
661-6610- Health and Safety Restitution Program	\$ -	\$ -	\$ -	\$ -	\$ 2
-8888- Community Service	\$ -	\$ -	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 44,411	\$ 3,862	\$ 3,862	\$ 1,931	\$ 25,102

ALLOCATION SUMMARY

100-10022- City Clerk

	<u>RDA</u>	<u>Airport</u>	<u>Cultural Arts Commission</u>	<u>Committees</u>	<u>Total</u>
100-1001- City Council	\$ -	\$ -	\$ -	\$ -	\$ 39,657
100-1002- General Administration	\$ -	\$ -	\$ -	\$ -	\$ 2,191
100-1003- Finance	\$ -	\$ -	\$ -	\$ 1,287	\$ 2,575
100-1004- Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 595
100-1005- Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 346
100-1016- Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 139
100-1006- Elections	\$ -	\$ -	\$ -	\$ -	\$ 3,863
100-1010- Planning	\$ -	\$ -	\$ -	\$ -	\$ 100
100-1011- Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 61
100-1015- Building Safety	\$ -	\$ -	\$ -	\$ -	\$ 115
100-1020- Police Administration	\$ -	\$ -	\$ -	\$ -	\$ 817
100-1021- Public Safety Dispatch	\$ -	\$ -	\$ -	\$ -	\$ 408
100-1022- Field Operations	\$ -	\$ -	\$ -	\$ -	\$ 2,121
100-1023- State C.O.P.'s	\$ -	\$ -	\$ -	\$ -	\$ 283
100-1025- Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ 4
100-1030- Swimming Pool Operations	\$ -	\$ -	\$ -	\$ -	\$ 146
100-1040- Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ 905
100-1041- Public Works Operations & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 84
100-1042- Engineering Department	\$ -	\$ -	\$ -	\$ -	\$ 77
100-1045- Page Landfill	\$ -	\$ -	\$ -	\$ -	\$ 1
100-1050- Public Works Parks Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 243
100-1070- Community Services	\$ -	\$ -	\$ -	\$ -	\$ 77
100-1097- Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 4
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ -	\$ -	\$ -	\$ -	\$ 15
100-1099- Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ 97
200-2003- PW Traffic Safety - Operations	\$ -	\$ -	\$ -	\$ -	\$ 92
201-2010- PW Gas Tax - Street Admin	\$ -	\$ -	\$ -	\$ -	\$ 118
201-2011- PW - Street Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 388
201-2012- PW - Storm Drain Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 29
202-2020- Sales Tax - Transport. Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ 2,635

ALLOCATION SUMMARY

100-10022- City Clerk

	<u>RDA</u>	<u>Airport</u>	<u>Cultural Arts Commission</u>	<u>Committees</u>	<u>Total</u>
206-2060- Redevelopment Agency	\$ 1,931	\$ -	\$ -	\$ -	\$ 2,181
207-2070- West Commercial Street Rehab Project	\$ -	\$ -	\$ -	\$ -	\$ 692
208-2080- Regional Transport. Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ 2
265-2650- RDA	\$ -	\$ -	\$ -	\$ -	\$ 285
409-4090- Water Treatment Plant Improvement Project	\$ -	\$ -	\$ -	\$ -	\$ 5,956
500-5001- Airport Enterprise	\$ -	\$ 5,793	\$ -	\$ -	\$ 6,106
501-5010- Sewer Administration	\$ -	\$ -	\$ -	\$ 1,287	\$ 3,504
501-5011- Sewer System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 280
501-5013- Sewer Plant Operations	\$ -	\$ -	\$ -	\$ -	\$ 1,115
501-5014- Sewer Engineering	\$ -	\$ -	\$ -	\$ -	\$ 57
501-5017- Sewer Fund Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 264
501-5018- Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 1,143
501-5019- Sewer Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ 61
503-5030- Water Administration	\$ -	\$ -	\$ -	\$ 1,287	\$ 2,634
503-5031- Water System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,965
503-5033- Water Plant Operations	\$ -	\$ -	\$ -	\$ -	\$ 997
503-5034- Water Engineering	\$ -	\$ -	\$ -	\$ -	\$ 87
503-5038- Water Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 191
651-6510- Narcotics Seizure - State and Local	\$ -	\$ -	\$ -	\$ -	\$ 119
652-6523- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ -	\$ 3
653-6530- Revolving Loan - Housing Rehab	\$ -	\$ -	\$ -	\$ -	\$ 5
654-6540- Federal Narcotics Forfeiture	\$ -	\$ -	\$ -	\$ -	\$ 31
661-6610- Health and Safety Restitution Program	\$ -	\$ -	\$ -	\$ -	\$ 2
-8888- Community Service	\$ -	\$ -	\$ 5,793	\$ -	\$ 5,793
-	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,931	\$ 5,793	\$ 5,793	\$ 3,862	\$ 96,546

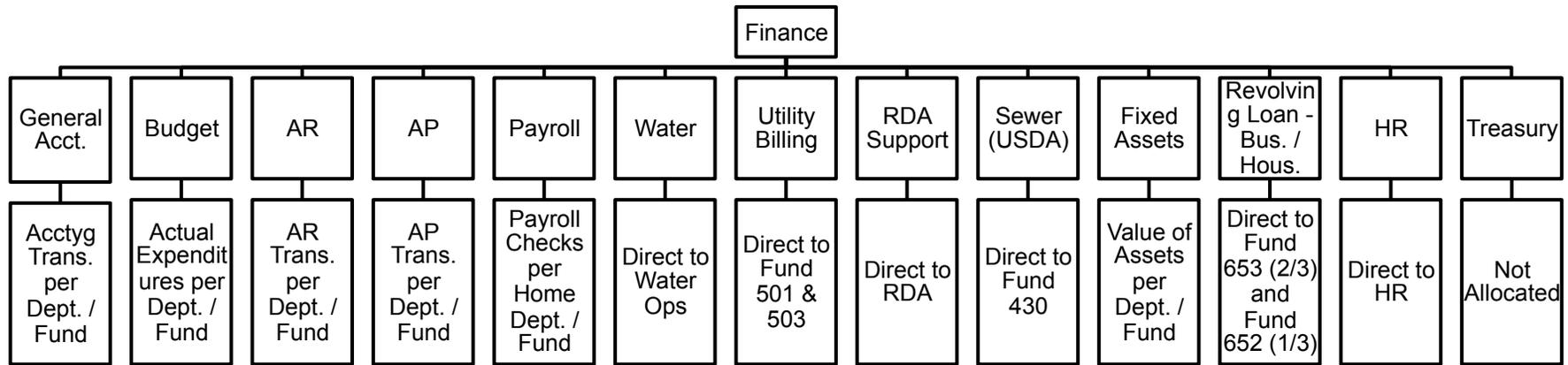
(7) **Finance**

The Finance Department maintains all basic financial information with specific duties and responsibilities including the receipt and disbursement of all City funds, cash management, compilation of the city budget under the direction of the City Manager, budgetary control, payroll preparation, billing functions, coordination of annual audits, preparation of various State and Federal reports, maintenance and improvement of data processing systems, review, and approval and payment of all claims against the City. Finance costs are allocated to Receiving Departments, as follows:

- **General Accounting** – represents costs associated with the administration and maintenance of all basic financial information and accounting of all departments. These costs have been allocated based upon the number of total accounting transactions per department / fund.
- **Budget** – represents costs associated with the preparation and presentation of the City’s budget. These costs have been allocated based upon the actual expenditures per department / fund.
- **Accounts Receivable** – represents costs associated with the oversight and management of accounts receivables. These costs have been allocated based upon the number of accounts receivable transactions per department / fund.
- **Accounts Payable** – represents costs associated with the oversight and management of accounts payables. These costs have been allocated based upon the number of accounts payable transactions per department / fund.
- **Payroll** – represents costs associated with the preparation and processing of the City’s payroll. These costs have been allocated based upon the number of payroll checks per department / fund.
- **Utility Billing**– represents costs associated with the administration of Sewer and Water utility billings. These costs have been allocated directly to Sewer Administration and Water Administration.

- **RDA Support** – represents costs associated with the administration and oversight of Redevelopment Agency issues and funds. These costs have been allocated directly to the RDA.
- **Sewer (USDA)** – represents costs associated with the administration and oversight of the Sewer USDA project. These costs have been allocated directly to the Long Term Discharge Project Design and Construction fund.
- **Fixed Assets** – represents costs associated with the coordination and administration of fixed assets. These costs have been allocated based upon the value of fixed assets per department / fund.
- **Revolving Loan – Business / Housing Rehab** – represents costs associated with the coordination and oversight of business and housing rehab revolving loans. These costs have been allocated two-thirds to the Revolving Loan – Housing Rehab Fund, and one-third to the Revolving Loan – Business Fund.
- **Human Resources** – represents costs associated with the coordination and oversight of worker’s comp, merit pay increases, and other human resource tasks. These costs have been allocated directly to the Human Resources department.
- **Water** – represents costs associated with the coordination and oversight of Water Treatment. These costs have been allocated directly to Water Operations.
- **Treasury** – represents costs associated with the oversight and management of departmental fund balances. These costs have not been allocated in accordance with OMB guidelines.

The chart on the following page illustrates the functions and measures used to allocate Finance costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(7.1) Finance Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

100-1003- Finance

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 324,199		\$ 324,199
Total Deductions	\$ -		\$ -
Incoming Costs			
Building Use	\$ 5,428	\$ -	\$ 5,428
Equipment Use	\$ 1,504	\$ -	\$ 1,504
100-1001- City Council	\$ 6,902	\$ 5,039	\$ 11,941
100-10021- City Manager	\$ 4,606	\$ 531	\$ 5,137
100-10022- City Clerk	\$ 2,228	\$ 347	\$ 2,575
100-1003- Finance		\$ 9,504	\$ 9,504
100-1004- Legal Services		\$ 1,223	\$ 1,223
100-1005- Human Resources		\$ 18,302	\$ 18,302
100-1016- Building Maintenance		\$ 10,412	\$ 10,412
Total Incoming Costs	<u>\$ 20,668</u>	<u>\$ 45,359</u>	<u>\$ 66,027</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 344,867</u>	<u>\$ 45,359</u>	<u>\$ 390,226</u>

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

DEPARTMENTAL EXPENSE DETAIL

100-1003- Finance

Expense Type	\$	General Admin	General Accounting	Budget	Accounts Receivable	Accounts Payable	Payroll	Utility Billing	RDA Support	Sewer (USDA)
Personnel										
Salaries & Wages	\$ 114,710	\$ -	\$ 22,404	\$ 19,428	\$ 6,217	\$ 30,171	\$ 12,797	\$ 8,919	\$ 4,173	\$ 4,467
Fringe Benefits	\$ 100,569	\$ -	\$ 19,642	\$ 17,033	\$ 5,451	\$ 26,452	\$ 11,220	\$ 7,820	\$ 3,658	\$ 3,917
Subtotal Personnel Cost	\$ 215,279	\$ -	\$ 42,046	\$ 36,461	\$ 11,668	\$ 56,623	\$ 24,017	\$ 16,739	\$ 7,831	\$ 8,384
Operating Services & Supplies										
COMMUNICATIONS	\$ 150	\$ -	\$ 29	\$ 25	\$ 8	\$ 39	\$ 17	\$ 12	\$ 5	\$ 6
DUES AND SUBSCRIP	\$ 280	\$ -	\$ 55	\$ 47	\$ 15	\$ 74	\$ 31	\$ 22	\$ 10	\$ 11
EQUIPMENT MTCE & OFFICE EXPENSE	\$ 45,489	\$ -	\$ 8,884	\$ 7,704	\$ 2,465	\$ 11,964	\$ 5,075	\$ 3,537	\$ 1,655	\$ 1,772
OTHER CONTRACTS	\$ 1,886	\$ -	\$ 368	\$ 319	\$ 102	\$ 496	\$ 210	\$ 147	\$ 69	\$ 73
OTHER SERVICES	\$ 48,754	\$ -	\$ 9,522	\$ 8,257	\$ 2,642	\$ 12,823	\$ 5,439	\$ 3,791	\$ 1,774	\$ 1,899
OTHER SVCS AND SU	\$ 2,203	\$ -	\$ 430	\$ 373	\$ 119	\$ 579	\$ 246	\$ 171	\$ 80	\$ 86
TRANSPORTATION AN	\$ 4,612	\$ -	\$ 901	\$ 781	\$ 250	\$ 1,213	\$ 515	\$ 359	\$ 168	\$ 180
	\$ 5,547	\$ -	\$ 1,083	\$ 939	\$ 301	\$ 1,459	\$ 619	\$ 431	\$ 202	\$ 216
Subtotal Operating Cost	\$ 108,920	\$ -	\$ 21,273	\$ 18,447	\$ 5,903	\$ 28,648	\$ 12,151	\$ 8,469	\$ 3,962	\$ 4,242
DEPARTMENTAL EXPENDITURES	\$ 324,199	\$ -	\$ 63,319	\$ 54,908	\$ 17,571	\$ 85,271	\$ 36,169	\$ 25,208	\$ 11,793	\$ 12,626
Disallowed Costs										
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments										
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 324,199	\$ -	\$ 63,319	\$ 54,908	\$ 17,571	\$ 85,271	\$ 36,169	\$ 25,208	\$ 11,793	\$ 12,626
First Allocation										
Incoming - (direct bill)										
Incoming - (direct bill)										
Incoming - All Others	\$ 20,668	\$ -	\$ 4,037	\$ 3,500	\$ 1,120	\$ 5,436	\$ 2,306	\$ 1,607	\$ 752	\$ 805
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (2,509)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 342,358	\$ -	\$ 67,356	\$ 58,408	\$ 18,691	\$ 90,707	\$ 38,474	\$ 26,815	\$ 12,545	\$ 13,431
Second Allocation										
Incoming - (direct bill)										
Incoming - (direct bill)										
Incoming - All Others	\$ 45,359	\$ -	\$ 8,859	\$ 7,682	\$ 2,458	\$ 11,930	\$ 5,060	\$ 3,527	\$ 1,650	\$ 1,766
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (330)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 45,029	\$ -	\$ 8,858.98	\$ 7,682.16	\$ 2,458.39	\$ 11,930.27	\$ 5,060.35	\$ 3,526.86	\$ 1,649.99	\$ 1,766.46
TOTAL ALLOCATED	\$ 387,387	\$ -	\$ 76,215	\$ 66,091	\$ 21,150	\$ 102,638	\$ 43,535	\$ 30,342	\$ 14,195	\$ 15,197

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

DEPARTMENTAL EXPENSE DETAIL

100-1003- Finance

Expense Type	\$	Fixed Assets	Revolving Loan - Business / Housing Rehab	Human Resources	Water
Personnel					
Salaries & Wages	\$ 114,710	\$ 835	\$ 1,488	\$ 1,488	\$ 1,488
Fringe Benefits	\$ 100,569	\$ 732	\$ 1,305	\$ 1,305	\$ 1,305
Subtotal Personnel Cost	\$ 215,279	\$ 1,566	\$ 2,793	\$ 2,793	\$ 2,793
Operating Services & Supplies					
COMMUNICATIONS	\$ 150	\$ 1	\$ 2	\$ 2	\$ 2
DUES AND SUBSCRIP	\$ 280	\$ 2	\$ 4	\$ 4	\$ 4
EQUIPMENT MTCE &	\$ 45,489	\$ 331	\$ 590	\$ 590	\$ 590
OFFICE EXPENSE	\$ 1,886	\$ 14	\$ 24	\$ 24	\$ 24
OTHER CONTRACTS	\$ 48,754	\$ 355	\$ 632	\$ 632	\$ 632
OTHER SERVICES	\$ 2,203	\$ 16	\$ 29	\$ 29	\$ 29
OTHER SVCS AND SU	\$ 4,612	\$ 34	\$ 60	\$ 60	\$ 60
TRANSPORTATION AN	\$ 5,547	\$ 40	\$ 72	\$ 72	\$ 72
Subtotal Operating Cost	\$ 108,920	\$ 792	\$ 1,413	\$ 1,413	\$ 1,413
DEPARTMENTAL EXPENDITURES	\$ 324,199	\$ 2,359	\$ 4,206	\$ 4,206	\$ 4,206
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 324,199	\$ 2,359	\$ 4,206	\$ 4,206	\$ 4,206
First Allocation					
Incoming - (direct bill)					
Incoming - (direct bill)					
Incoming - All Others	\$ 20,668	\$ 150	\$ 268	\$ 268	\$ 268
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (2,509)	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 342,358	\$ 2,509	\$ 4,474	\$ 4,474	\$ 4,474
Second Allocation					
Incoming - (direct bill)					
Incoming - (direct bill)					
Incoming - All Others	\$ 45,359	\$ 330	\$ 588	\$ 588	\$ 588
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (330)	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 45,029	\$ 330.00	\$ 588.41	\$ 588.41	\$ 588.41
TOTAL ALLOCATED	\$ 387,387	\$ 2,839	\$ 5,062	\$ 5,062	\$ 5,062

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Accounting							
100-1001- City Council	212.00	1.603%	\$ 1,080		\$ 1,080		\$ 1,080
100-1002- General Administration	445.00	3.365%	\$ 2,267		\$ 2,267		\$ 2,267
100-1003- Finance	466.00	3.524%	\$ 2,374		\$ 2,374		\$ 2,374
100-1004- Legal Services	63.00	0.476%	\$ 321		\$ 321	\$ 46	\$ 367
100-1005- Human Resources	291.00	2.201%	\$ 1,482		\$ 1,482	\$ 213	\$ 1,695
100-1016- Building Maintenance	414.00	3.131%	\$ 2,109		\$ 2,109	\$ 303	\$ 2,412
100-1006- Elections	2.00	0.015%	\$ 10		\$ 10	\$ 1	\$ 12
100-1010- Planning	309.00	2.337%	\$ 1,574		\$ 1,574	\$ 226	\$ 1,800
100-1011- Code Enforcement	240.00	1.815%	\$ 1,223		\$ 1,223	\$ 176	\$ 1,398
100-1015- Building Safety	423.00	3.199%	\$ 2,155		\$ 2,155	\$ 310	\$ 2,464
100-1020- Police Administration	654.00	4.946%	\$ 3,331		\$ 3,331	\$ 479	\$ 3,810
100-1021- Public Safety Dispatch	244.00	1.845%	\$ 1,243		\$ 1,243	\$ 179	\$ 1,422
100-1022- Field Operations	517.00	3.910%	\$ 2,634		\$ 2,634	\$ 379	\$ 3,012
100-1023- State C.O.P.'s	217.00	1.641%	\$ 1,105		\$ 1,105	\$ 159	\$ 1,264
100-1025- Emergency Services	1.00	0.008%	\$ 5		\$ 5	\$ 1	\$ 6
100-1030- Swimming Pool Operations	351.00	2.654%	\$ 1,788		\$ 1,788	\$ 257	\$ 2,045
100-1040- Public Works Administration	441.00	3.335%	\$ 2,246		\$ 2,246	\$ 323	\$ 2,569
100-1041- Public Works Operations & Equipment	349.00	2.639%	\$ 1,778		\$ 1,778	\$ 256	\$ 2,033
100-1042- Engineering Department	494.00	3.736%	\$ 2,516		\$ 2,516	\$ 362	\$ 2,878
100-1045- Page Landfill	4.00	0.030%	\$ 20		\$ 20	\$ 3	\$ 23
100-1050- Public Works Parks Maintenance	407.00	3.078%	\$ 2,073		\$ 2,073	\$ 298	\$ 2,371
100-1070- Community Services	19.00	0.144%	\$ 97		\$ 97	\$ 14	\$ 111
100-1097- Contingencies	3.00	0.023%	\$ 15		\$ 15	\$ 2	\$ 17
100-1098- Debt Service for Bldg at PW Yard - Admin	6.00	0.045%	\$ 31		\$ 31	\$ 4	\$ 35
100-1099- Interfund Transfer	1.00	0.008%	\$ 5		\$ 5	\$ 1	\$ 6
200-2003- PW Traffic Safety - Operations	208.00	1.573%	\$ 1,060		\$ 1,060	\$ 152	\$ 1,212
201-2010- PW Gas Tax - Street Admin	191.00	1.444%	\$ 973		\$ 973	\$ 140	\$ 1,113
201-2011- PW - Street Maintenance	406.00	3.070%	\$ 2,068		\$ 2,068	\$ 297	\$ 2,365
201-2012- PW - Storm Drain Maintenance	190.00	1.437%	\$ 968		\$ 968	\$ 139	\$ 1,107
202-2020- Sales Tax - Transport. Improvement Program	304.00	2.299%	\$ 1,549		\$ 1,549	\$ 223	\$ 1,771
204-2040- Haehl Creek Traffic Mitigation	4.00	0.030%	\$ 20		\$ 20	\$ 3	\$ 23
207-2070- West Commercial Street Rehab Project	23.00	0.174%	\$ 117		\$ 117	\$ 17	\$ 134
208-2080- Regional Transport. Improvement Program	2.00	0.015%	\$ 10		\$ 10	\$ 1	\$ 12
210-2100- Redevelopment Agency (Low/Mod)	1.00	0.008%	\$ 5		\$ 5	\$ 1	\$ 6
212-2120- Landfill	7.00	0.053%	\$ 36		\$ 36	\$ 5	\$ 41
213-2130- Landfill Post-Closure	207.00	1.565%	\$ 1,054		\$ 1,054	\$ 152	\$ 1,206
213-2133- Landfill Post-Closure Maint. Operations	265.00	2.004%	\$ 1,350		\$ 1,350	\$ 194	\$ 1,544
265-2650- RDA	225.00	1.702%	\$ 1,146		\$ 1,146	\$ 165	\$ 1,311
409-4090- Water Treatment Plant Improvement Project	181.00	1.369%	\$ 922		\$ 922	\$ 133	\$ 1,055
429-4290- Small Comm. Wastewtr Treatment Grant	5.00	0.038%	\$ 25		\$ 25	\$ 4	\$ 29
500-5001- Airport Enterprise	410.00	3.101%	\$ 2,088		\$ 2,088	\$ 300	\$ 2,389
501-5010- Sewer Administration	318.00	2.405%	\$ 1,620		\$ 1,620	\$ 233	\$ 1,853

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
501-5011- Sewer System Maintenance	467.00	3.532%	\$ 2,379		\$ 2,379	\$ 342	\$ 2,721
501-5013- Sewer Plant Operations	584.00	4.417%	\$ 2,975		\$ 2,975	\$ 428	\$ 3,402
501-5014- Sewer Engineering	210.00	1.588%	\$ 1,070		\$ 1,070	\$ 154	\$ 1,223
501-5015- Septage Receiving	2.00	0.015%	\$ 10		\$ 10	\$ 1	\$ 12
501-5017- Sewer Fund Contingencies	31.00	0.234%	\$ 158		\$ 158	\$ 23	\$ 181
501-5018- Sewer Debt Service	12.00	0.091%	\$ 61		\$ 61	\$ 9	\$ 70
501-5019- Sewer Fund Transfers	4.00	0.030%	\$ 20		\$ 20	\$ 3	\$ 23
503-5030- Water Administration	430.00	3.252%	\$ 2,190		\$ 2,190	\$ 315	\$ 2,505
503-5031- Water System Maintenance	794.00	6.005%	\$ 4,045		\$ 4,045	\$ 581	\$ 4,626
503-5033- Water Plant Operations	565.00	4.273%	\$ 2,878		\$ 2,878	\$ 414	\$ 3,292
503-5034- Water Engineering	249.00	1.883%	\$ 1,268		\$ 1,268	\$ 182	\$ 1,451
503-5038- Water Debt Service	15.00	0.113%	\$ 76		\$ 76	\$ 11	\$ 87
503-5039- Water Other Financing Uses (Transfers)	6.00	0.045%	\$ 31		\$ 31	\$ 4	\$ 35
651-6510- Narcotics Seizure - State and Local	239.00	1.807%	\$ 1,217		\$ 1,217	\$ 175	\$ 1,392
652-6523- Revolving Loan - Business	21.00	0.159%	\$ 107		\$ 107	\$ 15	\$ 122
653-6530- Revolving Loan - Housing Rehab	39.00	0.295%	\$ 199		\$ 199	\$ 29	\$ 227
654-6540- Federal Narcotics Forfeiture	5.00	0.038%	\$ 25		\$ 25	\$ 4	\$ 29
655-6550- DNA Cost Reimbursement Program	10.00	0.076%	\$ 51		\$ 51	\$ 7	\$ 58
661-6610- Health and Safety Restitution Program	20.00	0.151%	\$ 102		\$ 102	\$ 15	\$ 117
Total	13,223.00	100.000%	\$ 67,356	\$ -	\$ 67,356	\$ 8,859	\$ 76,215

Allocation Basis:

Total Accounting Transactions per Dept / Fund

Source of Allocation:

FY 13-14 Transaction Report

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget							
100-1001- City Council	113,459.00	0.591%	\$ 345		\$ 345		\$ 345
100-1002- General Administration	343,411.00	1.788%	\$ 1,044		\$ 1,044		\$ 1,044
100-1003- Finance	324,200.00	1.688%	\$ 986		\$ 986		\$ 986
100-1004- Legal Services	192,767.00	1.004%	\$ 586		\$ 586	\$ 80	\$ 667
100-1005- Human Resources	134,867.00	0.702%	\$ 410		\$ 410	\$ 56	\$ 466
100-1016- Building Maintenance	106,387.00	0.554%	\$ 323		\$ 323	\$ 44	\$ 368
100-1006- Elections	550.00	0.003%	\$ 2		\$ 2	\$ 0	\$ 2
100-1010- Planning	76,161.00	0.396%	\$ 232		\$ 232	\$ 32	\$ 263
100-1011- Code Enforcement	46,816.00	0.244%	\$ 142		\$ 142	\$ 20	\$ 162
100-1015- Building Safety	87,840.00	0.457%	\$ 267		\$ 267	\$ 37	\$ 304
100-1020- Police Administration	460,847.00	2.399%	\$ 1,401		\$ 1,401	\$ 192	\$ 1,593
100-1021- Public Safety Dispatch	311,056.00	1.619%	\$ 946		\$ 946	\$ 130	\$ 1,076
100-1022- Field Operations	1,618,663.00	8.427%	\$ 4,922		\$ 4,922	\$ 675	\$ 5,597
100-1023- State C.O.P.'s	216,254.00	1.126%	\$ 658		\$ 658	\$ 90	\$ 748
100-1025- Emergency Services	3,152.00	0.016%	\$ 10		\$ 10	\$ 1	\$ 11
100-1030- Swimming Pool Operations	111,418.00	0.580%	\$ 339		\$ 339	\$ 46	\$ 385
100-1040- Public Works Administration	112,722.00	0.587%	\$ 343		\$ 343	\$ 47	\$ 390
100-1041- Public Works Operations & Equipment	63,948.00	0.333%	\$ 194		\$ 194	\$ 27	\$ 221
100-1042- Engineering Department	59,032.00	0.307%	\$ 179		\$ 179	\$ 25	\$ 204
100-1045- Page Landfill	668.00	0.003%	\$ 2		\$ 2	\$ 0	\$ 2
100-1050- Public Works Parks Maintenance	185,429.00	0.965%	\$ 564		\$ 564	\$ 77	\$ 641
100-1070- Community Services	59,046.00	0.307%	\$ 180		\$ 180	\$ 25	\$ 204
100-1097- Contingencies	3,333.00	0.017%	\$ 10		\$ 10	\$ 1	\$ 12
100-1098- Debt Service for Bldg at PW Yard - Admin	11,376.00	0.059%	\$ 35		\$ 35	\$ 5	\$ 39
100-1099- Interfund Transfer	73,773.00	0.384%	\$ 224		\$ 224	\$ 31	\$ 255
200-2003- PW Traffic Safety - Operations	70,586.00	0.367%	\$ 215		\$ 215	\$ 29	\$ 244
201-2010- PW Gas Tax - Street Admin	90,169.00	0.469%	\$ 274		\$ 274	\$ 38	\$ 312
201-2011- PW - Street Maintenance	296,104.00	1.541%	\$ 900		\$ 900	\$ 123	\$ 1,024
201-2012- PW - Storm Drain Maintenance	22,416.00	0.117%	\$ 68		\$ 68	\$ 9	\$ 78
202-2020- Sales Tax - Transport. Improvement Program	2,010,645.00	10.467%	\$ 6,114		\$ 6,114	\$ 838	\$ 6,952
207-2070- West Commercial Street Rehab Project	528,072.00	2.749%	\$ 1,606		\$ 1,606	\$ 220	\$ 1,826
208-2080- Regional Transport. Improvement Program	1,509.00	0.008%	\$ 5		\$ 5	\$ 1	\$ 5
265-2650- RDA	217,345.00	1.131%	\$ 661		\$ 661	\$ 91	\$ 751
409-4090- Water Treatment Plant Improvement Project	4,545,575.00	23.664%	\$ 13,822		\$ 13,822	\$ 1,895	\$ 15,717
500-5001- Airport Enterprise	85,523.00	0.445%	\$ 260		\$ 260	\$ 36	\$ 296
501-5010- Sewer Administration	1,215,215.00	6.326%	\$ 3,695		\$ 3,695	\$ 507	\$ 4,202
501-5011- Sewer System Maintenance	213,424.00	1.111%	\$ 649		\$ 649	\$ 89	\$ 738
501-5013- Sewer Plant Operations	851,156.00	4.431%	\$ 2,588		\$ 2,588	\$ 355	\$ 2,943
501-5014- Sewer Engineering	43,639.00	0.227%	\$ 133		\$ 133	\$ 18	\$ 151
501-5017- Sewer Fund Contingencies	201,156.00	1.047%	\$ 612		\$ 612	\$ 84	\$ 696
501-5018- Sewer Debt Service	872,203.00	4.541%	\$ 2,652		\$ 2,652	\$ 364	\$ 3,016
501-5019- Sewer Fund Transfers	46,255.00	0.241%	\$ 141		\$ 141	\$ 19	\$ 160
503-5030- Water Administration	585,298.00	3.047%	\$ 1,780		\$ 1,780	\$ 244	\$ 2,024

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
503-5031- Water System Maintenance	1,499,876.00	7.808%	\$ 4,561		\$ 4,561	\$ 625	\$ 5,186
503-5033- Water Plant Operations	760,546.00	3.959%	\$ 2,313		\$ 2,313	\$ 317	\$ 2,630
503-5034- Water Engineering	66,565.00	0.347%	\$ 202		\$ 202	\$ 28	\$ 230
503-5038- Water Debt Service	145,685.00	0.758%	\$ 443		\$ 443	\$ 61	\$ 504
651-6510- Narcotics Seizure - State and Local	90,828.00	0.473%	\$ 276		\$ 276	\$ 38	\$ 314
652-6523- Revolving Loan - Business	2,091.00	0.011%	\$ 6		\$ 6	\$ 1	\$ 7
653-6530- Revolving Loan - Housing Rehab	4,118.00	0.021%	\$ 13		\$ 13	\$ 2	\$ 14
654-6540- Federal Narcotics Forfeiture	23,927.00	0.125%	\$ 73		\$ 73	\$ 10	\$ 83
661-6610- Health and Safety Restitution Program	1,730.00	0.009%	\$ 5		\$ 5	\$ 1	\$ 6
Total	19,208,831.00	100.000%	\$ 58,408	\$ -	\$ 58,408	\$ 7,682	\$ 66,091

Allocation Basis:

Actual Expenditures per Dept / Fund

Source of Allocation:

FY 13-14 Actual Expenditures

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Accounts Receivable							
100-1001- City Council	12.00	1.310%	\$ 245		\$ 245		\$ 245
100-1002- General Administration	4.00	0.437%	\$ 82		\$ 82		\$ 82
100-1003- Finance	112.00	12.227%	\$ 2,285		\$ 2,285		\$ 2,285
100-1016- Building Maintenance	54.00	5.895%	\$ 1,102		\$ 1,102	\$ 168	\$ 1,270
100-1010- Planning	23.00	2.511%	\$ 469		\$ 469	\$ 72	\$ 541
100-1011- Code Enforcement	1.00	0.109%	\$ 20		\$ 20	\$ 3	\$ 24
100-1015- Building Safety	199.00	21.725%	\$ 4,061		\$ 4,061	\$ 621	\$ 4,682
100-1020- Police Administration	32.00	3.493%	\$ 653		\$ 653	\$ 100	\$ 753
100-1022- Field Operations	8.00	0.873%	\$ 163		\$ 163	\$ 25	\$ 188
100-1023- State C.O.P.'s	10.00	1.092%	\$ 204		\$ 204	\$ 31	\$ 235
100-1030- Swimming Pool Operations	189.00	20.633%	\$ 3,857		\$ 3,857	\$ 590	\$ 4,446
100-1040- Public Works Administration	18.00	1.965%	\$ 367		\$ 367	\$ 56	\$ 423
100-1041- Public Works Operations & Equipment	4.00	0.437%	\$ 82		\$ 82	\$ 12	\$ 94
100-1042- Engineering Department	4.00	0.437%	\$ 82		\$ 82	\$ 12	\$ 94
100-1045- Page Landfill	1.00	0.109%	\$ 20		\$ 20	\$ 3	\$ 24
100-1050- Public Works Parks Maintenance	13.00	1.419%	\$ 265		\$ 265	\$ 41	\$ 306
100-1097- Contingencies	1.00	0.109%	\$ 20		\$ 20	\$ 3	\$ 24
202-2020- Sales Tax - Transport. Improvement Program	1.00	0.109%	\$ 20		\$ 20	\$ 3	\$ 24
207-2070- West Commercial Street Rehab Project	1.00	0.109%	\$ 20		\$ 20	\$ 3	\$ 24
265-2650- RDA	2.00	0.218%	\$ 41		\$ 41	\$ 6	\$ 47
409-4090- Water Treatment Plant Improvement Project	9.00	0.983%	\$ 184		\$ 184	\$ 28	\$ 212
500-5001- Airport Enterprise	187.00	20.415%	\$ 3,816		\$ 3,816	\$ 583	\$ 4,399
501-5013- Sewer Plant Operations	1.00	0.109%	\$ 20		\$ 20	\$ 3	\$ 24
503-5030- Water Administration	1.00	0.109%	\$ 20		\$ 20	\$ 3	\$ 24
503-5031- Water System Maintenance	1.00	0.109%	\$ 20		\$ 20	\$ 3	\$ 24
651-6510- Narcotics Seizure - State and Local	11.00	1.201%	\$ 224		\$ 224	\$ 34	\$ 259
655-6550- DNA Cost Reimbursement Program	4.00	0.437%	\$ 82		\$ 82	\$ 12	\$ 94
661-6610- Health and Safety Restitution Program	13.00	1.419%	\$ 265		\$ 265	\$ 41	\$ 306
Total	916.00	100.000%	\$ 18,691	\$ -	\$ 18,691	\$ 2,458	\$ 21,150

Allocation Basis:

of AR Transactions per Dept / Fund

Source of Allocation:

FY 13-14 Transaction Report

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
100-1001- City Council	17.00	0.440%	\$ 399	\$ 399	\$ 399		\$ 399
100-1002- General Administration	144.00	3.726%	\$ 3,380	\$ 3,380	\$ 3,380		\$ 3,380
100-1003- Finance	114.00	2.950%	\$ 2,675	\$ 2,675	\$ 2,675		\$ 2,675
100-1004- Legal Services	60.00	1.552%	\$ 1,408	\$ 1,408	\$ 1,408	\$ 199	\$ 1,608
100-1005- Human Resources	101.00	2.613%	\$ 2,370	\$ 2,370	\$ 2,370	\$ 336	\$ 2,706
100-1016- Building Maintenance	137.00	3.545%	\$ 3,215	\$ 3,215	\$ 3,215	\$ 455	\$ 3,671
100-1006- Elections	2.00	0.052%	\$ 47	\$ 47	\$ 47	\$ 7	\$ 54
100-1010- Planning	63.00	1.630%	\$ 1,479	\$ 1,479	\$ 1,479	\$ 209	\$ 1,688
100-1011- Code Enforcement	38.00	0.983%	\$ 892	\$ 892	\$ 892	\$ 126	\$ 1,018
100-1015- Building Safety	39.00	1.009%	\$ 915	\$ 915	\$ 915	\$ 130	\$ 1,045
100-1020- Police Administration	398.00	10.298%	\$ 9,341	\$ 9,341	\$ 9,341	\$ 1,323	\$ 10,663
100-1021- Public Safety Dispatch	1.00	0.026%	\$ 23	\$ 23	\$ 23	\$ 3	\$ 27
100-1022- Field Operations	167.00	4.321%	\$ 3,919	\$ 3,919	\$ 3,919	\$ 555	\$ 4,474
100-1025- Emergency Services	1.00	0.026%	\$ 23	\$ 23	\$ 23	\$ 3	\$ 27
100-1030- Swimming Pool Operations	75.00	1.940%	\$ 1,760	\$ 1,760	\$ 1,760	\$ 249	\$ 2,009
100-1040- Public Works Administration	160.00	4.140%	\$ 3,755	\$ 3,755	\$ 3,755	\$ 532	\$ 4,287
100-1041- Public Works Operations & Equipment	107.00	2.768%	\$ 2,511	\$ 2,511	\$ 2,511	\$ 356	\$ 2,867
100-1042- Engineering Department	208.00	5.382%	\$ 4,882	\$ 4,882	\$ 4,882	\$ 691	\$ 5,573
100-1045- Page Landfill	3.00	0.078%	\$ 70	\$ 70	\$ 70	\$ 10	\$ 80
100-1050- Public Works Parks Maintenance	143.00	3.700%	\$ 3,356	\$ 3,356	\$ 3,356	\$ 475	\$ 3,831
100-1070- Community Services	18.00	0.466%	\$ 422	\$ 422	\$ 422	\$ 60	\$ 482
100-1097- Contingencies	2.00	0.052%	\$ 47	\$ 47	\$ 47	\$ 7	\$ 54
100-1098- Debt Service for Bldg at PW Yard - Admin	6.00	0.155%	\$ 141	\$ 141	\$ 141	\$ 20	\$ 161
200-2003- PW Traffic Safety - Operations	14.00	0.362%	\$ 329	\$ 329	\$ 329	\$ 47	\$ 375
201-2010- PW Gas Tax - Street Admin	12.00	0.310%	\$ 282	\$ 282	\$ 282	\$ 40	\$ 322
201-2011- PW - Street Maintenance	88.00	2.277%	\$ 2,065	\$ 2,065	\$ 2,065	\$ 292	\$ 2,358
201-2012- PW - Storm Drain Maintenance	6.00	0.155%	\$ 141	\$ 141	\$ 141	\$ 20	\$ 161
202-2020- Sales Tax - Transport. Improvement Program	47.00	1.216%	\$ 1,103	\$ 1,103	\$ 1,103	\$ 156	\$ 1,259
207-2070- West Commercial Street Rehab Project	15.00	0.388%	\$ 352	\$ 352	\$ 352	\$ 50	\$ 402
208-2080- Regional Transport. Improvement Program	2.00	0.052%	\$ 47	\$ 47	\$ 47	\$ 7	\$ 54
213-2130- Landfill Post-Closure	5.00	0.129%	\$ 117	\$ 117	\$ 117	\$ 17	\$ 134
213-2133- Landfill Post-Closure Maint. Operations	34.00	0.880%	\$ 798	\$ 798	\$ 798	\$ 113	\$ 911
265-2650- RDA	83.00	2.147%	\$ 1,948	\$ 1,948	\$ 1,948	\$ 276	\$ 2,224
409-4090- Water Treatment Plant Improvement Project	1.00	0.026%	\$ 23	\$ 23	\$ 23	\$ 3	\$ 27
500-5001- Airport Enterprise	92.00	2.380%	\$ 2,159	\$ 2,159	\$ 2,159	\$ 306	\$ 2,465
501-5010- Sewer Administration	59.00	1.527%	\$ 1,385	\$ 1,385	\$ 1,385	\$ 196	\$ 1,581
501-5011- Sewer System Maintenance	184.00	4.761%	\$ 4,318	\$ 4,318	\$ 4,318	\$ 611	\$ 4,930
501-5013- Sewer Plant Operations	287.00	7.426%	\$ 6,736	\$ 6,736	\$ 6,736	\$ 954	\$ 7,689
501-5014- Sewer Engineering	1.00	0.026%	\$ 23	\$ 23	\$ 23	\$ 3	\$ 27
501-5015- Septage Receiving	1.00	0.026%	\$ 23	\$ 23	\$ 23	\$ 3	\$ 27
501-5017- Sewer Fund Contingencies	29.00	0.750%	\$ 681	\$ 681	\$ 681	\$ 96	\$ 777
503-5030- Water Administration	126.00	3.260%	\$ 2,957	\$ 2,957	\$ 2,957	\$ 419	\$ 3,376
503-5031- Water System Maintenance	374.00	9.677%	\$ 8,777	\$ 8,777	\$ 8,777	\$ 1,243	\$ 10,020

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
503-5033- Water Plant Operations	295.00	7.633%	\$ 6,923		\$ 6,923	\$ 980	\$ 7,904
503-5034- Water Engineering	15.00	0.388%	\$ 352		\$ 352	\$ 50	\$ 402
503-5038- Water Debt Service	8.00	0.207%	\$ 188		\$ 188	\$ 27	\$ 214
651-6510- Narcotics Seizure - State and Local	79.00	2.044%	\$ 1,854		\$ 1,854	\$ 263	\$ 2,117
653-6530- Revolving Loan - Housing Rehab	1.00	0.026%	\$ 23		\$ 23	\$ 3	\$ 27
661-6610- Health and Safety Restitution Program	3.00	0.078%	\$ 70		\$ 70	\$ 10	\$ 80
Total	3,865.00	100.000%	\$ 90,707	\$ -	\$ 90,707	\$ 11,930	\$ 102,638

Allocation Basis:

of AP Transactions per Dept / Fund

Source of Allocation:

FY 13-14 Transaction Report

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Payroll							
100-1001- City Council	164.00	2.513%	\$ 967		\$ 967		\$ 967
100-1002- General Administration	198.00	3.034%	\$ 1,167		\$ 1,167		\$ 1,167
100-1003- Finance	188.00	2.880%	\$ 1,108		\$ 1,108		\$ 1,108
100-1005- Human Resources	159.00	2.436%	\$ 937		\$ 937	\$ 135	\$ 1,072
100-1016- Building Maintenance	179.00	2.742%	\$ 1,055		\$ 1,055	\$ 152	\$ 1,207
100-1010- Planning	199.00	3.049%	\$ 1,173		\$ 1,173	\$ 168	\$ 1,342
100-1011- Code Enforcement	163.00	2.497%	\$ 961		\$ 961	\$ 138	\$ 1,099
100-1015- Building Safety	161.00	2.467%	\$ 949		\$ 949	\$ 136	\$ 1,085
100-1020- Police Administration	177.00	2.712%	\$ 1,043		\$ 1,043	\$ 150	\$ 1,193
100-1021- Public Safety Dispatch	210.00	3.217%	\$ 1,238		\$ 1,238	\$ 178	\$ 1,416
100-1022- Field Operations	281.00	4.305%	\$ 1,656		\$ 1,656	\$ 238	\$ 1,894
100-1023- State C.O.P.'s	175.00	2.681%	\$ 1,032		\$ 1,032	\$ 148	\$ 1,180
100-1030- Swimming Pool Operations	58.00	0.889%	\$ 342		\$ 342	\$ 49	\$ 391
100-1040- Public Works Administration	195.00	2.988%	\$ 1,149		\$ 1,149	\$ 165	\$ 1,315
100-1041- Public Works Operations & Equipment	150.00	2.298%	\$ 884		\$ 884	\$ 127	\$ 1,011
100-1042- Engineering Department	211.00	3.233%	\$ 1,244		\$ 1,244	\$ 179	\$ 1,422
100-1050- Public Works Parks Maintenance	180.00	2.758%	\$ 1,061		\$ 1,061	\$ 152	\$ 1,213
200-2003- PW Traffic Safety - Operations	155.00	2.375%	\$ 914		\$ 914	\$ 131	\$ 1,045
201-2010- PW Gas Tax - Street Admin	153.00	2.344%	\$ 902		\$ 902	\$ 130	\$ 1,031
201-2011- PW - Street Maintenance	228.00	3.493%	\$ 1,344		\$ 1,344	\$ 193	\$ 1,537
201-2012- PW - Storm Drain Maintenance	144.00	2.206%	\$ 849		\$ 849	\$ 122	\$ 971
202-2020- Sales Tax - Transport. Improvement Program	203.00	3.110%	\$ 1,197		\$ 1,197	\$ 172	\$ 1,368
213-2130- Landfill Post-Closure	169.00	2.589%	\$ 996		\$ 996	\$ 143	\$ 1,139
213-2133- Landfill Post-Closure Maint. Operations	175.00	2.681%	\$ 1,032		\$ 1,032	\$ 148	\$ 1,180
265-2650- RDA	107.00	1.639%	\$ 631		\$ 631	\$ 91	\$ 721
409-4090- Water Treatment Plant Improvement Project	145.00	2.222%	\$ 855		\$ 855	\$ 123	\$ 977
500-5001- Airport Enterprise	73.00	1.118%	\$ 430		\$ 430	\$ 62	\$ 492
501-5010- Sewer Administration	212.00	3.248%	\$ 1,250		\$ 1,250	\$ 179	\$ 1,429
501-5011- Sewer System Maintenance	209.00	3.202%	\$ 1,232		\$ 1,232	\$ 177	\$ 1,409
501-5013- Sewer Plant Operations	236.00	3.616%	\$ 1,391		\$ 1,391	\$ 200	\$ 1,591
501-5014- Sewer Engineering	172.00	2.635%	\$ 1,014		\$ 1,014	\$ 146	\$ 1,160
503-5030- Water Administration	218.00	3.340%	\$ 1,285		\$ 1,285	\$ 185	\$ 1,470
503-5031- Water System Maintenance	316.00	4.841%	\$ 1,863		\$ 1,863	\$ 268	\$ 2,130
503-5033- Water Plant Operations	216.00	3.309%	\$ 1,273		\$ 1,273	\$ 183	\$ 1,456
503-5034- Water Engineering	186.00	2.850%	\$ 1,096		\$ 1,096	\$ 157	\$ 1,254
651-6510- Narcotics Seizure - State and Local	131.00	2.007%	\$ 772		\$ 772	\$ 111	\$ 883
652-6523- Revolving Loan - Business	12.00	0.184%	\$ 71		\$ 71	\$ 10	\$ 81
653-6530- Revolving Loan - Housing Rehab	19.00	0.291%	\$ 112		\$ 112	\$ 16	\$ 128
Total	6,527.00	100.000%	\$ 38,474	\$ -	\$ 38,474	\$ 5,060	\$ 43,535

Allocation Basis:

of Payroll Checks per Home Dept / Fund

Source of Allocation:

FY 13-14 Payroll Report

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Utility Billing							
501-5010- Sewer Administration	33.00	33.000%	\$ 8,849		\$ 8,849	\$ 1,164	\$ 10,013
503-5030- Water Administration	67.00	67.000%	\$ 17,966		\$ 17,966	\$ 2,363	\$ 20,329
Total	100.00	100.000%	\$ 26,815	\$ -	\$ 26,815	\$ 3,527	\$ 30,342

Allocation Basis:

Direct to Sewer Admin (Fund 501) & Water Admin (Fund 503)

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
RDA Support							
265-2650- RDA	100.00	100.000%	\$ 12,545		\$ 12,545	\$ 1,650	\$ 14,195
Total	<u>100.00</u>	<u>100.000%</u>	<u>\$ 12,545</u>	<u>\$ -</u>	<u>\$ 12,545</u>	<u>\$ 1,650</u>	<u>\$ 14,195</u>

Allocation Basis:

Direct to Fund 265

100-1003- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Sewer (USDA)							
501-5010- Sewer Administration	100.00	100.000%	\$ 13,431		\$ 13,431	\$ 1,766	\$ 15,197
Total	100.00	100.000%	\$ 13,431	\$ -	\$ 13,431	\$ 1,766	\$ 15,197

Allocation Basis:

Direct to Fund 430

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Fixed Assets							
100-1002- General Administration	752.01	1.512%	\$ 38		\$ 38		\$ 38
100-1003- Finance	1,504.23	3.025%	\$ 76		\$ 76		\$ 76
100-1010- Planning	5,756.82	11.576%	\$ 290		\$ 290	\$ 40	\$ 330
100-1020- Police Administration	31,553.09	63.449%	\$ 1,592		\$ 1,592	\$ 219	\$ 1,811
100-1040- Public Works Administration	10,163.85	20.438%	\$ 513		\$ 513	\$ 71	\$ 583
Total	49,730.00	100.000%	\$ 2,509	\$ -	\$ 2,509	\$ 330	\$ 2,839

Allocation Basis:

Value of Fixed Assets per Dept Served

Source of Allocation:

FY 13-14 Fixed Asset Report

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

100-1003- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Revolving Loan - Business / Housing Rehab							
652-6520- Revolving Loan - Business	33.33	33.333%	\$ 1,491		\$ 1,491	\$ 196	\$ 1,687
653-6530- Revolving Loan - Housing Rehab	66.67	66.667%	\$ 2,983		\$ 2,983	\$ 392	\$ 3,375
Total	100.00	100.000%	\$ 4,474	\$ -	\$ 4,474	\$ 588	\$ 5,062

Allocation Basis:

Direct to Fund 653 (2/3) and Fund 652 (1/3)

100-1003- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Human Resources							
100-1005- Human Resources	100.00	100.000%	\$ 4,474		\$ 4,474	\$ 588	\$ 5,062
Total	100.00	100.000%	\$ 4,474	\$ -	\$ 4,474	\$ 588	\$ 5,062

Allocation Basis:

Direct to Human Resources

100-1003- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Water							
503-5030- Water Administration	100.00	100.000%	\$ 4,474		\$ 4,474	\$ 588	\$ 5,062
Total	<u>100.00</u>	<u>100.000%</u>	<u>\$ 4,474</u>	<u>\$ -</u>	<u>\$ 4,474</u>	<u>\$ 588</u>	<u>\$ 5,062</u>

Allocation Basis:

Direct to Water Operations

ALLOCATION SUMMARY

100-1003- Finance

	<u>General Accounting</u>	<u>Budget</u>	<u>Accounts Receivable</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Utility Billing</u>
100-1001- City Council	\$ 1,080	\$ 345	\$ 245	\$ 399	\$ 967	\$ -
100-1002- General Administration	\$ 2,267	\$ 1,044	\$ 82	\$ 3,380	\$ 1,167	\$ -
100-1003- Finance	\$ 2,374	\$ 986	\$ 2,285	\$ 2,675	\$ 1,108	\$ -
100-1004- Legal Services	\$ 367	\$ 667	\$ -	\$ 1,608	\$ -	\$ -
100-1005- Human Resources	\$ 1,695	\$ 466	\$ -	\$ 2,706	\$ 1,072	\$ -
100-1016- Building Maintenance	\$ 2,412	\$ 368	\$ 1,270	\$ 3,671	\$ 1,207	\$ -
100-1006- Elections	\$ 12	\$ 2	\$ -	\$ 54	\$ -	\$ -
100-1010- Planning	\$ 1,800	\$ 263	\$ 541	\$ 1,688	\$ 1,342	\$ -
100-1011- Code Enforcement	\$ 1,398	\$ 162	\$ 24	\$ 1,018	\$ 1,099	\$ -
100-1015- Building Safety	\$ 2,464	\$ 304	\$ 4,682	\$ 1,045	\$ 1,085	\$ -
100-1020- Police Administration	\$ 3,810	\$ 1,593	\$ 753	\$ 10,663	\$ 1,193	\$ -
100-1021- Public Safety Dispatch	\$ 1,422	\$ 1,076	\$ -	\$ 27	\$ 1,416	\$ -
100-1022- Field Operations	\$ 3,012	\$ 5,597	\$ 188	\$ 4,474	\$ 1,894	\$ -
100-1023- State C.O.P.'s	\$ 1,264	\$ 748	\$ 235	\$ -	\$ 1,180	\$ -
100-1025- Emergency Services	\$ 6	\$ 11	\$ -	\$ 27	\$ -	\$ -
100-1030- Swimming Pool Operations	\$ 2,045	\$ 385	\$ 4,446	\$ 2,009	\$ 391	\$ -
100-1040- Public Works Administration	\$ 2,569	\$ 390	\$ 423	\$ 4,287	\$ 1,315	\$ -
100-1041- Public Works Operations & Equipment	\$ 2,033	\$ 221	\$ 94	\$ 2,867	\$ 1,011	\$ -
100-1042- Engineering Department	\$ 2,878	\$ 204	\$ 94	\$ 5,573	\$ 1,422	\$ -
100-1045- Page Landfill	\$ 23	\$ 2	\$ 24	\$ 80	\$ -	\$ -
100-1050- Public Works Parks Maintenance	\$ 2,371	\$ 641	\$ 306	\$ 3,831	\$ 1,213	\$ -
100-1070- Community Services	\$ 111	\$ 204	\$ -	\$ 482	\$ -	\$ -
100-1097- Contingencies	\$ 17	\$ 12	\$ 24	\$ 54	\$ -	\$ -
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ 35	\$ 39	\$ -	\$ 161	\$ -	\$ -
100-1099- Interfund Transfer	\$ 6	\$ 255	\$ -	\$ -	\$ -	\$ -
200-2003- PW Traffic Safety - Operations	\$ 1,212	\$ 244	\$ -	\$ 375	\$ 1,045	\$ -
201-2010- PW Gas Tax - Street Admin	\$ 1,113	\$ 312	\$ -	\$ 322	\$ 1,031	\$ -
201-2011- PW - Street Maintenance	\$ 2,365	\$ 1,024	\$ -	\$ 2,358	\$ 1,537	\$ -
201-2012- PW - Storm Drain Maintenance	\$ 1,107	\$ 78	\$ -	\$ 161	\$ 971	\$ -
202-2020- Sales Tax - Transport. Improvement Program	\$ 1,771	\$ 6,952	\$ 24	\$ 1,259	\$ 1,368	\$ -
204-2040- Haehl Creek Traffic Mitigation	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -
207-2070- West Commercial Street Rehab Project	\$ 134	\$ 1,826	\$ 24	\$ 402	\$ -	\$ -
208-2080- Regional Transport. Improvement Program	\$ 12	\$ 5	\$ -	\$ 54	\$ -	\$ -
210-2100- Redevelopment Agency (Low/Mod)	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -

ALLOCATION SUMMARY

100-1003- Finance

	<u>General Accounting</u>	<u>Budget</u>	<u>Accounts Receivable</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Utility Billing</u>
212-2120- Landfill	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -
213-2130- Landfill Post-Closure	\$ 1,206	\$ -	\$ -	\$ 134	\$ 1,139	\$ -
213-2133- Landfill Post-Closure Maint. Operations	\$ 1,544	\$ -	\$ -	\$ 911	\$ 1,180	\$ -
265-2650- RDA	\$ 1,311	\$ 751	\$ 47	\$ 2,224	\$ 721	\$ -
409-4090- Water Treatment Plant Improvement Project	\$ 1,055	\$ 15,717	\$ 212	\$ 27	\$ 977	\$ -
429-4290- Small Comm. Wastewtr Treatment Grant	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -
430-4300- Long Term Discharge Project Design & Const.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500-5001- Airport Enterprise	\$ 2,389	\$ 296	\$ 4,399	\$ 2,465	\$ 492	\$ -
501-5010- Sewer Administration	\$ 1,853	\$ 4,202	\$ -	\$ 1,581	\$ 1,429	\$ 10,013
501-5011- Sewer System Maintenance	\$ 2,721	\$ 738	\$ -	\$ 4,930	\$ 1,409	\$ -
501-5013- Sewer Plant Operations	\$ 3,402	\$ 2,943	\$ 24	\$ 7,689	\$ 1,591	\$ -
501-5014- Sewer Engineering	\$ 1,223	\$ 151	\$ -	\$ 27	\$ 1,160	\$ -
501-5015- Septage Receiving	\$ 12	\$ -	\$ -	\$ 27	\$ -	\$ -
501-5017- Sewer Fund Contingencies	\$ 181	\$ 696	\$ -	\$ 777	\$ -	\$ -
501-5018- Sewer Debt Service	\$ 70	\$ 3,016	\$ -	\$ -	\$ -	\$ -
501-5019- Sewer Fund Transfers	\$ 23	\$ 160	\$ -	\$ -	\$ -	\$ -
503-5030- Water Administration	\$ 2,505	\$ 2,024	\$ 24	\$ 3,376	\$ 1,470	\$ 20,329
503-5031- Water System Maintenance	\$ 4,626	\$ 5,186	\$ 24	\$ 10,020	\$ 2,130	\$ -
503-5033- Water Plant Operations	\$ 3,292	\$ 2,630	\$ -	\$ 7,904	\$ 1,456	\$ -
503-5034- Water Engineering	\$ 1,451	\$ 230	\$ -	\$ 402	\$ 1,254	\$ -
503-5038- Water Debt Service	\$ 87	\$ 504	\$ -	\$ 214	\$ -	\$ -
503-5039- Water Other Financing Uses (Transfers)	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
651-6510- Narcotics Seizure - State and Local	\$ 1,392	\$ 314	\$ 259	\$ 2,117	\$ 883	\$ -
652-6520- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
652-6523- Revolving Loan - Business	\$ 122	\$ 7	\$ -	\$ -	\$ 81	\$ -
653-6530- Revolving Loan - Housing Rehab	\$ 227	\$ 14	\$ -	\$ 27	\$ 128	\$ -
654-6540- Federal Narcotics Forfeiture	\$ 29	\$ 83	\$ -	\$ -	\$ -	\$ -
655-6550- DNA Cost Reimbursement Program	\$ 58	\$ -	\$ 94	\$ -	\$ -	\$ -
661-6610- Health and Safety Restitution Program	\$ 117	\$ 6	\$ 306	\$ 80	\$ -	\$ -
Total	\$ 76,215	\$ 66,091	\$ 21,150	\$ 102,638	\$ 43,535	\$ 30,342

ALLOCATION SUMMARY

100-1003- Finance

	<u>RDA Support</u>	<u>Sewer (USDA)</u>	<u>Fixed Assets</u>	<u>Revolving Loan -</u>	<u>Human Resources</u>	<u>Water</u>
100-1001- City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1002- General Administration	\$ -	\$ -	\$ 38	\$ -	\$ -	\$ -
100-1003- Finance	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ -
100-1004- Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1005- Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 5,062	\$ -
100-1016- Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1006- Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1010- Planning	\$ -	\$ -	\$ 330	\$ -	\$ -	\$ -
100-1011- Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1015- Building Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1020- Police Administration	\$ -	\$ -	\$ 1,811	\$ -	\$ -	\$ -
100-1021- Public Safety Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1022- Field Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1023- State C.O.P.'s	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1025- Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1030- Swimming Pool Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1040- Public Works Administration	\$ -	\$ -	\$ 583	\$ -	\$ -	\$ -
100-1041- Public Works Operations & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1042- Engineering Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1045- Page Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1050- Public Works Parks Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1070- Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1097- Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1099- Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200-2003- PW Traffic Safety - Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201-2010- PW Gas Tax - Street Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201-2011- PW - Street Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201-2012- PW - Storm Drain Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202-2020- Sales Tax - Transport. Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204-2040- Haehl Creek Traffic Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207-2070- West Commercial Street Rehab Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208-2080- Regional Transport. Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-2100- Redevelopment Agency (Low/Mod)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ALLOCATION SUMMARY

100-1003- Finance

	<u>RDA Support</u>	<u>Sewer (USDA)</u>	<u>Fixed Assets</u>	<u>Revolving Loan -</u>	<u>Human Resources</u>	<u>Water</u>
212-2120- Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213-2130- Landfill Post-Closure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213-2133- Landfill Post-Closure Maint. Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
265-2650- RDA	\$ 14,195	\$ -	\$ -	\$ -	\$ -	\$ -
409-4090- Water Treatment Plant Improvement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
429-4290- Small Comm. Wastewtr Treatment Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430-4300- Long Term Discharge Project Design & Const.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500-5001- Airport Enterprise	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501-5010- Sewer Administration	\$ -	\$ 15,197	\$ -	\$ -	\$ -	\$ -
501-5011- Sewer System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501-5013- Sewer Plant Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501-5014- Sewer Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501-5015- Septage Receiving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501-5017- Sewer Fund Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501-5018- Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501-5019- Sewer Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503-5030- Water Aministration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,062
503-5031- Water System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503-5033- Water Plant Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503-5034- Water Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503-5038- Water Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503-5039- Water Other Financing Uses (Transfers)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
651-6510- Narcotics Seizure - State and Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
652-6520- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ 1,687	\$ -	\$ -
652-6523- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
653-6530- Revolving Loan - Housing Rehab	\$ -	\$ -	\$ -	\$ 3,375	\$ -	\$ -
654-6540- Federal Narcotics Forfeiture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
655-6550- DNA Cost Reimbursement Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
661-6610- Health and Safety Restitution Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 14,195	\$ 15,197	\$ 2,839	\$ 5,062	\$ 5,062	\$ 5,062

ALLOCATION SUMMARY

100-1003- Finance

	<u>Total</u>
100-1001- City Council	\$ 3,035
100-1002- General Administration	\$ 7,977
100-1003- Finance	\$ 9,504
100-1004- Legal Services	\$ 2,641
100-1005- Human Resources	\$ 11,002
100-1016- Building Maintenance	\$ 8,927
100-1006- Elections	\$ 67
100-1010- Planning	\$ 5,965
100-1011- Code Enforcement	\$ 3,701
100-1015- Building Safety	\$ 9,580
100-1020- Police Administration	\$ 19,824
100-1021- Public Safety Dispatch	\$ 3,940
100-1022- Field Operations	\$ 15,165
100-1023- State C.O.P.'s	\$ 3,427
100-1025- Emergency Services	\$ 44
100-1030- Swimming Pool Operations	\$ 9,277
100-1040- Public Works Administration	\$ 9,567
100-1041- Public Works Operations & Equipment	\$ 6,226
100-1042- Engineering Department	\$ 10,171
100-1045- Page Landfill	\$ 130
100-1050- Public Works Parks Maintenance	\$ 8,363
100-1070- Community Services	\$ 797
100-1097- Contingencies	\$ 106
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ 235
100-1099- Interfund Transfer	\$ 261
200-2003- PW Traffic Safety - Operations	\$ 2,876
201-2010- PW Gas Tax - Street Admin	\$ 2,777
201-2011- PW - Street Maintenance	\$ 7,284
201-2012- PW - Storm Drain Maintenance	\$ 2,316
202-2020- Sales Tax - Transport. Improvement Program	\$ 11,374
204-2040- Haehl Creek Traffic Mitigation	\$ 23
207-2070- West Commercial Street Rehab Project	\$ 2,385
208-2080- Regional Transport. Improvement Program	\$ 70
210-2100- Redevelopment Agency (Low/Mod)	\$ 6

ALLOCATION SUMMARY

100-1003- Finance

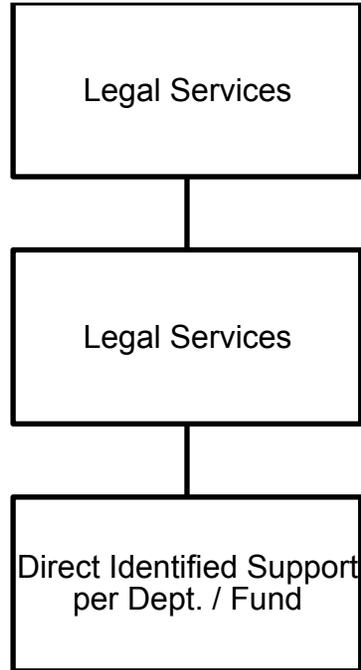
	<u>Total</u>
212-2120- Landfill	\$ 41
213-2130- Landfill Post-Closure	\$ 2,479
213-2133- Landfill Post-Closure Maint. Operations	\$ 3,635
265-2650- RDA	\$ 19,250
409-4090- Water Treatment Plant Improvement Project	\$ 17,987
429-4290- Small Comm. Wastewtr Treatment Grant	\$ 29
430-4300- Long Term Discharge Project Design & Const.	\$ -
500-5001- Airport Enterprise	\$ 10,041
501-5010- Sewer Administration	\$ 34,274
501-5011- Sewer System Maintenance	\$ 9,797
501-5013- Sewer Plant Operations	\$ 15,649
501-5014- Sewer Engineering	\$ 2,561
501-5015- Septage Receiving	\$ 38
501-5017- Sewer Fund Contingencies	\$ 1,653
501-5018- Sewer Debt Service	\$ 3,086
501-5019- Sewer Fund Transfers	\$ 183
503-5030- Water Administration	\$ 34,789
503-5031- Water System Maintenance	\$ 21,986
503-5033- Water Plant Operations	\$ 15,281
503-5034- Water Engineering	\$ 3,337
503-5038- Water Debt Service	\$ 805
503-5039- Water Other Financing Uses (Transfers)	\$ 35
651-6510- Narcotics Seizure - State and Local	\$ 4,965
652-6520- Revolving Loan - Business	\$ 1,687
652-6523- Revolving Loan - Business	\$ 210
653-6530- Revolving Loan - Housing Rehab	\$ 3,771
654-6540- Federal Narcotics Forfeiture	\$ 112
655-6550- DNA Cost Reimbursement Program	\$ 152
661-6610- Health and Safety Restitution Program	\$ 509
Total	\$ 387,387

(8) Legal Services

The Legal Services Department provides defense in all litigation and hearings; renderings of legal opinions; legal support services to City Departments; attendance at all meetings of Council, Redevelopment Agency Planning Commission, etc.; preparation and / or review of various documents including demand letters, indemnification agreements, contracts, joint powers agreements, leases, licenses and permits, policies, and memoranda of understandings; preparation of redevelopment law, planning law, and numerous other state and federal legislative and judicial determinations; and other duties as assigned by the City Manager. Legal Services costs are allocated to Receiving Departments, as follows:

- **Legal Services** – represents costs associated with providing City departments with legal services. These costs have been allocated based upon the direct identified support per department / fund.

The chart on the following page illustrates the functions and measures used to allocate Legal Services costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(8.1) Legal Services Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

100-1004- Legal Services

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 192,767		\$ 192,767
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
100-1001- City Council	\$ 603	\$ 442	\$ 1,045
100-10022- City Clerk	\$ 518	\$ 77	\$ 595
100-1003- Finance	\$ 2,315	\$ 326	\$ 2,641
100-1004- Legal Services		\$ -	\$ -
Total Incoming Costs	<u>\$ 3,436</u>	<u>\$ 845</u>	<u>\$ 4,281</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 196,203</u>	<u>\$ 845</u>	<u>\$ 197,048</u>

DEPARTMENTAL EXPENSE DETAIL

100-1004- Legal Services

Expense Type	\$	General Admin	Legal Services
Operating Services & Supplies			
Dues & Subscriptions	\$ 7,867	\$ -	\$ 7,867
Judgements and Da	\$ 60,000	\$ -	\$ 60,000
Other Contracts	\$ 124,900	\$ -	\$ 124,900
Subtotal Operating Cost	\$ 192,767	\$ -	\$ 192,767
DEPARTMENTAL EXPENDITURES	\$ 192,767	\$ -	\$ 192,767
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 192,767	\$ -	\$ 192,767
First Allocation			
Incoming - All Others	\$ 3,436	\$ -	\$ 3,436
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 196,203	\$ -	\$ 196,203
Second Allocation			
Incoming - All Others	\$ 845	\$ -	\$ 845
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 845	\$ -	\$ 844.92
TOTAL ALLOCATED	\$ 197,048	\$ -	\$ 197,048

100-1004- Legal Services

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Legal Services							
100-1001- City Council	72.50	16.136%	\$ 31,660		\$ 31,660		\$ 31,660
100-1002- General Administration	40.00	8.903%	\$ 17,467		\$ 17,467		\$ 17,467
100-1003- Finance	2.80	0.623%	\$ 1,223		\$ 1,223		\$ 1,223
100-1005- Human Resources	8.10	1.803%	\$ 3,537		\$ 3,537	\$ 20	\$ 3,558
100-1010- Planning	3.30	0.734%	\$ 1,441		\$ 1,441	\$ 8	\$ 1,449
100-1011- Code Enforcement	10.40	2.315%	\$ 4,542		\$ 4,542	\$ 26	\$ 4,568
100-1020- Police Administration	4.70	1.046%	\$ 2,052		\$ 2,052	\$ 12	\$ 2,064
100-1040- Public Works Administration	176.70	39.328%	\$ 77,162		\$ 77,162	\$ 447	\$ 77,609
201-2011- PW - Street Maintenance	8.10	1.803%	\$ 3,537		\$ 3,537	\$ 20	\$ 3,558
500-5001- Airport Enterprise	1.10	0.245%	\$ 480		\$ 480	\$ 3	\$ 483
501-5010- Sewer Administration	20.50	4.563%	\$ 8,952		\$ 8,952	\$ 52	\$ 9,004
501-5011- Sewer System Maintenance	22.30	4.963%	\$ 9,738		\$ 9,738	\$ 56	\$ 9,795
501-5013- Sewer Plant Operations	20.90	4.652%	\$ 9,127		\$ 9,127	\$ 53	\$ 9,180
503-5030- Water Administration	57.90	12.887%	\$ 25,284		\$ 25,284	\$ 146	\$ 25,431
Total	449.30	100.000%	\$ 196,203	\$ -	\$ 196,203	\$ 845	\$ 197,048

Allocation Basis:

Direct Identified Support

Source of Allocation:

City Attorney

ALLOCATION SUMMARY

100-1004- Legal Services

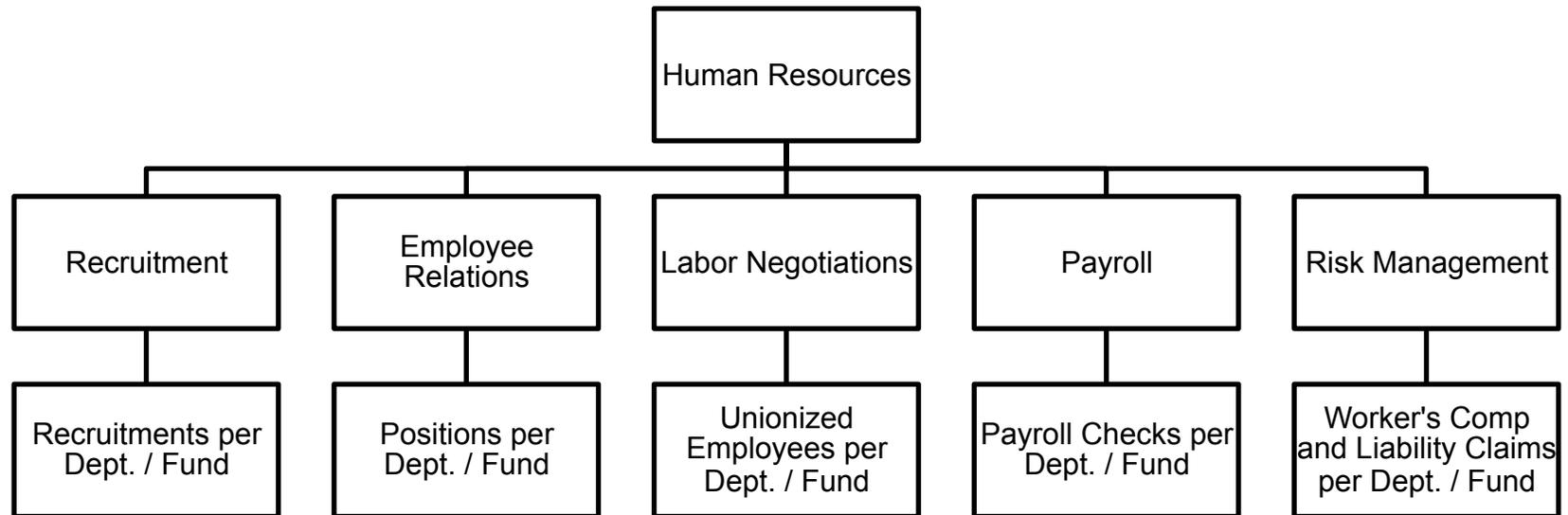
	<u>Legal Services</u>	<u>Total</u>
100-1001- City Council	\$ 31,660	\$ 31,660
100-1002- General Administration	\$ 17,467	\$ 17,467
100-1003- Finance	\$ 1,223	\$ 1,223
100-1005- Human Resources	\$ 3,558	\$ 3,558
100-1010- Planning	\$ 1,449	\$ 1,449
100-1011- Code Enforcement	\$ 4,568	\$ 4,568
100-1020- Police Administration	\$ 2,064	\$ 2,064
100-1040- Public Works Administration	\$ 77,609	\$ 77,609
201-2011- PW - Street Maintenance	\$ 3,558	\$ 3,558
500-5001- Airport Enterprise	\$ 483	\$ 483
501-5010- Sewer Administration	\$ 9,004	\$ 9,004
501-5011- Sewer System Maintenance	\$ 9,795	\$ 9,795
501-5013- Sewer Plant Operations	\$ 9,180	\$ 9,180
503-5030- Water Administration	\$ 25,431	\$ 25,431
Total	\$ 197,048	\$ 197,048

(9) Human Resources

The Human Resources Department manages and administers all personnel programs and policies for all City employees including employee recruitment and selection, supervision, evaluation, discipline, etc. Manage modifications to personnel policies and procedures manual; formal and informal negotiations with represented and unrepresented employees; employee-related dispute resolution as required; implementation of employee training and certification programs; interface with payroll and City departments regarding application of terms and conditions of labor agreements. Human Resources costs are allocated to Receiving Departments, as follows:

- **Recruitment** – represents costs associated with the facilitation and management of the recruitment process. These costs have been allocated based upon the number of recruitments per department / fund.
- **Employee Relations** – represents costs associated with oversight of personnel programs and policies. These costs have been allocated based upon the number of allocated positions per department / fund.
- **Labor Negotiations** – represents costs associated with the facilitation of formal and informal labor negotiations. These costs have been allocated based upon the number of unionized employees per department / fund.
- **Payroll** – represents costs associated with oversight and processing of bi-weekly payroll. These costs have been allocated based upon the number of payroll checks per department / fund.
- **Risk Management** – represents costs associated with the oversight of Property, General Liability, and Worker’s Comp Insurance. These costs have been allocated based upon the number of Worker’s Comp and General Liability claims per department / fund.

The chart on the following page illustrates the functions and measures used to allocate Human Resources costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(9.1) Human Resources Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

100-1005- Human Resources

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 134,867		\$ 134,867
Total Deductions	\$ -		\$ -
Incoming Costs			
100-1001- City Council	\$ 1,599	\$ 1,169	\$ 2,768
100-1002- General Administration	\$ 120,640	\$ 11,688	\$ 132,329
100-10022- City Clerk	\$ 302	\$ 44	\$ 346
100-1003- Finance	\$ 9,674	\$ 1,328	\$ 11,002
100-1004- Legal Services	\$ 3,537	\$ 20	\$ 3,558
100-1005- Human Resources		\$ 3,327	\$ 3,327
Total Incoming Costs	\$ 136,674	\$ 17,682	\$ 154,356
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 271,541	\$ 17,682	\$ 289,223

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

DEPARTMENTAL EXPENSE DETAIL

100-1005- Human Resources

Expense Type	\$	General Admin	Recruitment	Employee Relations	Labor Negotiations	Payroll	Risk Management
Personnel							
Salaries & Wages	\$ 65,384	\$ -	\$ 13,077	\$ 39,230	\$ 3,923	\$ 1,308	\$ 7,846
Fringe Benefits	\$ 41,382	\$ -	\$ 8,276	\$ 24,829	\$ 2,483	\$ 828	\$ 4,966
Subtotal Personnel Cost	\$ 106,766	\$ -	\$ 21,353	\$ 64,060	\$ 6,406	\$ 2,135	\$ 12,812
Operating Services & Supplies							
ADVERTISING AND P	\$ 12,888	\$ -	\$ 2,578	\$ 7,733	\$ 773	\$ 258	\$ 1,547
DUES AND SUBSCRIP	\$ 700	\$ -	\$ 140	\$ 420	\$ 42	\$ 14	\$ 84
LEGAL	\$ 360	\$ -	\$ 72	\$ 216	\$ 22	\$ 7	\$ 43
OFFICE EXPENSE	\$ 716	\$ -	\$ 143	\$ 430	\$ 43	\$ 14	\$ 86
OTHER CONTRACTS	\$ 10,050	\$ -	\$ 2,010	\$ 6,030	\$ 603	\$ 201	\$ 1,206
TRANSPORTATION AN	\$ 3,387	\$ -	\$ 677	\$ 2,032	\$ 203	\$ 68	\$ 406
Subtotal Operating Cost	\$ 28,101	\$ -	\$ 5,620	\$ 16,861	\$ 1,686	\$ 562	\$ 3,372
DEPARTMENTAL EXPENDITURES	\$ 134,867	\$ -	\$ 26,973	\$ 80,920	\$ 8,092	\$ 2,697	\$ 16,184
Disallowed Costs							
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments							
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 134,867	\$ -	\$ 26,973	\$ 80,920	\$ 8,092	\$ 2,697	\$ 16,184
First Allocation							
Incoming - (direct bill)							
Incoming - (direct bill)							
Incoming - All Others	\$ 136,674	\$ -	\$ 27,335	\$ 82,004	\$ 8,200	\$ 2,733	\$ 16,401
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 271,541	\$ -	\$ 54,308	\$ 162,925	\$ 16,292	\$ 5,431	\$ 32,585
Second Allocation							
Incoming - (direct bill)							
Incoming - (direct bill)							
Incoming - All Others	\$ 17,682	\$ -	\$ 3,536	\$ 10,609	\$ 1,061	\$ 354	\$ 2,122
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 17,682	\$ -	\$ 3,536.45	\$ 10,609.34	\$ 1,060.93	\$ 353.64	\$ 2,121.87
TOTAL ALLOCATED	\$ 289,223	\$ -	\$ 57,845	\$ 173,534	\$ 17,353	\$ 5,784	\$ 34,707

100-1005- Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Recruitment							
100-1003- Finance	1.00	4.000%	\$ 2,172		\$ 2,172		\$ 2,172
100-1010- Planning	1.00	4.000%	\$ 2,172		\$ 2,172	\$ 147	\$ 2,320
100-1021- Public Safety Dispatch	2.00	8.000%	\$ 4,345		\$ 4,345	\$ 295	\$ 4,639
100-1022- Field Operations	2.00	8.000%	\$ 4,345		\$ 4,345	\$ 295	\$ 4,639
100-1030- Swimming Pool Operations	17.00	68.000%	\$ 36,930		\$ 36,930	\$ 2,505	\$ 39,435
100-1040- Public Works Administration	1.00	4.000%	\$ 2,172		\$ 2,172	\$ 147	\$ 2,320
201-2011- PW - Street Maintenance	1.00	4.000%	\$ 2,172		\$ 2,172	\$ 147	\$ 2,320
Total	25.00	100.000%	\$ 54,308	\$ -	\$ 54,308	\$ 3,536	\$ 57,845

Allocation Basis:

of Recruitments per Dept. / Fund

Source of Allocation:

FY 13-14 Recruitment Log

100-1005- Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Employee Relations							
100-1002- General Administration	1.00	1.961%	\$ 3,195		\$ 3,195		\$ 3,195
100-1003- Finance	5.00	9.804%	\$ 15,973		\$ 15,973		\$ 15,973
100-1005- Human Resources	1.00	1.961%	\$ 3,195		\$ 3,195		\$ 3,195
100-1016- Building Maintenance	1.00	1.961%	\$ 3,195		\$ 3,195	\$ 241	\$ 3,436
100-1010- Planning	1.00	1.961%	\$ 3,195		\$ 3,195	\$ 241	\$ 3,436
100-1011- Code Enforcement	1.00	1.961%	\$ 3,195		\$ 3,195	\$ 241	\$ 3,436
100-1020- Police Administration	2.00	3.922%	\$ 6,389		\$ 6,389	\$ 482	\$ 6,871
100-1021- Public Safety Dispatch	6.00	11.765%	\$ 19,168		\$ 19,168	\$ 1,447	\$ 20,614
100-1022- Field Operations	13.00	25.490%	\$ 41,530		\$ 41,530	\$ 3,135	\$ 44,664
100-1023- State C.O.P.'s	1.00	1.961%	\$ 3,195		\$ 3,195	\$ 241	\$ 3,436
100-1040- Public Works Administration	1.00	1.961%	\$ 3,195		\$ 3,195	\$ 241	\$ 3,436
100-1042- Engineering Department	1.00	1.961%	\$ 3,195		\$ 3,195	\$ 241	\$ 3,436
201-2011- PW - Street Maintenance	5.00	9.804%	\$ 15,973		\$ 15,973	\$ 1,206	\$ 17,179
501-5010- Sewer Administration	2.00	3.922%	\$ 6,389		\$ 6,389	\$ 482	\$ 6,871
501-5011- Sewer System Maintenance	2.00	3.922%	\$ 6,389		\$ 6,389	\$ 482	\$ 6,871
501-5013- Sewer Plant Operations	3.00	5.882%	\$ 9,584		\$ 9,584	\$ 723	\$ 10,307
503-5033- Water Plant Operations	5.00	9.804%	\$ 15,973		\$ 15,973	\$ 1,206	\$ 17,179
Total	51.00	100.000%	\$ 162,925	\$ -	\$ 162,925	\$ 10,609	\$ 173,534

Allocation Basis:

of Allocated Positions per Dept / Fund

Source of Allocation:

FY 13-14 Position Listing

100-1005- Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Labor Negotiations							
100-1020- Police Administration	2.00	8.333%	\$ 1,358		\$ 1,358	\$ 88	\$ 1,446
100-1021- Public Safety Dispatch	5.00	20.833%	\$ 3,394		\$ 3,394	\$ 221	\$ 3,615
100-1022- Field Operations	10.00	41.667%	\$ 6,789		\$ 6,789	\$ 442	\$ 7,231
100-1023- State C.O.P.'s	1.00	4.167%	\$ 679		\$ 679	\$ 44	\$ 723
201-2011- PW - Street Maintenance	3.00	12.500%	\$ 2,037		\$ 2,037	\$ 133	\$ 2,169
501-5013- Sewer Plant Operations	2.00	8.333%	\$ 1,358		\$ 1,358	\$ 88	\$ 1,446
503-5033- Water Plant Operations	1.00	4.167%	\$ 679		\$ 679	\$ 44	\$ 723
Total	24.00	100.000%	\$ 16,292	\$ -	\$ 16,292	\$ 1,061	\$ 17,353

Allocation Basis:

of Unionized Employees per Dept / Fund

Source of Allocation:

FY 13-14 Position Listing

100-1005- Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll							
100-1001- City Council	164.00	2.513%	\$ 136		\$ 136		\$ 136
100-1002- General Administration	198.00	3.034%	\$ 165		\$ 165		\$ 165
100-1003- Finance	188.00	2.880%	\$ 156		\$ 156		\$ 156
100-1005- Human Resources	159.00	2.436%	\$ 132		\$ 132		\$ 132
100-1016- Building Maintenance	179.00	2.742%	\$ 149		\$ 149	\$ 11	\$ 160
100-1010- Planning	199.00	3.049%	\$ 166		\$ 166	\$ 12	\$ 178
100-1011- Code Enforcement	163.00	2.497%	\$ 136		\$ 136	\$ 10	\$ 146
100-1015- Building Safety	161.00	2.467%	\$ 134		\$ 134	\$ 10	\$ 144
100-1020- Police Administration	177.00	2.712%	\$ 147		\$ 147	\$ 11	\$ 158
100-1021- Public Safety Dispatch	210.00	3.217%	\$ 175		\$ 175	\$ 13	\$ 187
100-1022- Field Operations	281.00	4.305%	\$ 234		\$ 234	\$ 17	\$ 251
100-1023- State C.O.P.'s	175.00	2.681%	\$ 146		\$ 146	\$ 11	\$ 156
100-1030- Swimming Pool Operations	58.00	0.889%	\$ 48		\$ 48	\$ 4	\$ 52
100-1040- Public Works Administration	195.00	2.988%	\$ 162		\$ 162	\$ 12	\$ 174
100-1041- Public Works Operations & Equipment	150.00	2.298%	\$ 125		\$ 125	\$ 9	\$ 134
100-1042- Engineering Department	211.00	3.233%	\$ 176		\$ 176	\$ 13	\$ 188
100-1050- Public Works Parks Maintenance	180.00	2.758%	\$ 150		\$ 150	\$ 11	\$ 161
200-2003- PW Traffic Safety - Operations	155.00	2.375%	\$ 129		\$ 129	\$ 9	\$ 138
201-2010- PW Gas Tax - Street Admin	153.00	2.344%	\$ 127		\$ 127	\$ 9	\$ 137
201-2011- PW - Street Maintenance	228.00	3.493%	\$ 190		\$ 190	\$ 14	\$ 204
201-2012- PW - Storm Drain Maintenance	144.00	2.206%	\$ 120		\$ 120	\$ 9	\$ 129
202-2020- Sales Tax - Transport. Improvement Program	203.00	3.110%	\$ 169		\$ 169	\$ 12	\$ 181
213-2130- Landfill Post-Closure	169.00	2.589%	\$ 141		\$ 141	\$ 10	\$ 151
213-2133- Landfill Post-Closure Maint. Operations	175.00	2.681%	\$ 146		\$ 146	\$ 11	\$ 156
265-2650- RDA	107.00	1.639%	\$ 89		\$ 89	\$ 7	\$ 96
409-4090- Water Treatment Plant Improvement Project	145.00	2.222%	\$ 121		\$ 121	\$ 9	\$ 129
500-5001- Airport Enterprise	73.00	1.118%	\$ 61		\$ 61	\$ 4	\$ 65
501-5010- Sewer Administration	212.00	3.248%	\$ 176		\$ 176	\$ 13	\$ 189
501-5011- Sewer System Maintenance	209.00	3.202%	\$ 174		\$ 174	\$ 13	\$ 187
501-5013- Sewer Plant Operations	236.00	3.616%	\$ 196		\$ 196	\$ 14	\$ 211
501-5014- Sewer Engineering	172.00	2.635%	\$ 143		\$ 143	\$ 10	\$ 154
503-5030- Water Administration	218.00	3.340%	\$ 181		\$ 181	\$ 13	\$ 195
503-5031- Water System Maintenance	316.00	4.841%	\$ 263		\$ 263	\$ 19	\$ 282

100-1005- Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
503-5033- Water Plant Operations	216.00	3.309%	\$ 180		\$ 180	\$ 13	\$ 193
503-5034- Water Engineering	186.00	2.850%	\$ 155		\$ 155	\$ 11	\$ 166
651-6510- Narcotics Seizure - State and Local	131.00	2.007%	\$ 109		\$ 109	\$ 8	\$ 117
652-6523- Revolving Loan - Business	12.00	0.184%	\$ 10		\$ 10	\$ 1	\$ 11
653-6530- Revolving Loan - Housing Rehab	19.00	0.291%	\$ 16		\$ 16	\$ 1	\$ 17
Total	6,527.00	100.000%	\$ 5,431	\$ -	\$ 5,431	\$ 354	\$ 5,784

Allocation Basis:

of Payroll Checks per Home Dept / Fund

Source of Allocation:

FY 13-14 Payroll Report

100-1005- Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Risk Management							
100-1021- Public Safety Dispatch	1.00	3.448%	\$ 1,124		\$ 1,124	\$ 73	\$ 1,197
100-1022- Field Operations	20.00	68.966%	\$ 22,472		\$ 22,472	\$ 1,463	\$ 23,936
100-1030- Swimming Pool Operations	1.00	3.448%	\$ 1,124		\$ 1,124	\$ 73	\$ 1,197
100-1042- Engineering Department	1.00	3.448%	\$ 1,124		\$ 1,124	\$ 73	\$ 1,197
100-1050- Public Works Parks Maintenance	3.00	10.345%	\$ 3,371		\$ 3,371	\$ 220	\$ 3,590
501-5010- Sewer Administration	1.00	3.448%	\$ 1,124		\$ 1,124	\$ 73	\$ 1,197
501-5013- Sewer Plant Operations	1.00	3.448%	\$ 1,124		\$ 1,124	\$ 73	\$ 1,197
503-5033- Water Plant Operations	1.00	3.448%	\$ 1,124		\$ 1,124	\$ 73	\$ 1,197
Total	29.00	100.000%	\$ 32,585	\$ -	\$ 32,585	\$ 2,122	\$ 34,707

Allocation Basis:

of Worker's Comp & General Liability Claims per Dept. / Fund

Source of Allocation:

FY 14 Liability & WC Report

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

ALLOCATION SUMMARY

100-1005- Human Resources

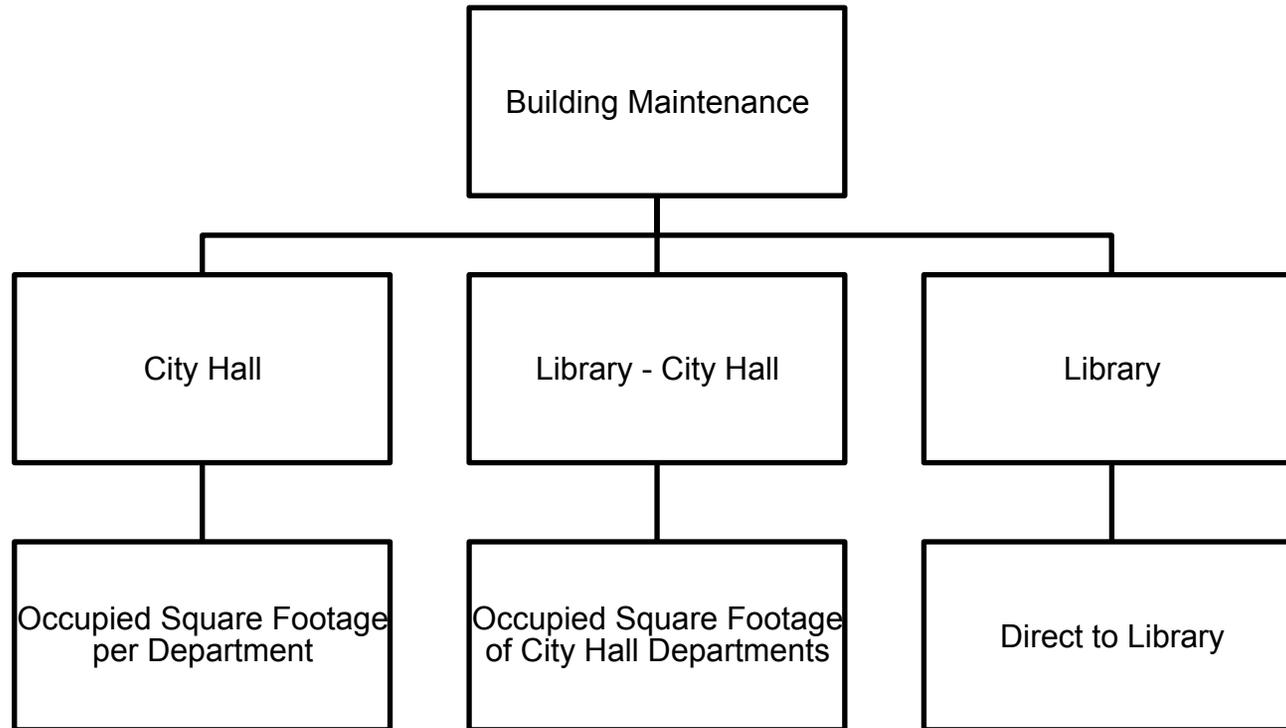
	<u>Recruitment</u>	<u>Employee Relations</u>	<u>Labor Negotiations</u>	<u>Payroll</u>	<u>Risk Management</u>	<u>Total</u>
100-1001- City Council	\$ -	\$ -	\$ -	\$ 136	\$ -	\$ 136
100-1002- General Administration	\$ -	\$ 3,195	\$ -	\$ 165	\$ -	\$ 3,359
100-1003- Finance	\$ 2,172	\$ 15,973	\$ -	\$ 156	\$ -	\$ 18,302
100-1005- Human Resources	\$ -	\$ 3,195	\$ -	\$ 132	\$ -	\$ 3,327
100-1016- Building Maintenance	\$ -	\$ 3,436	\$ -	\$ 160	\$ -	\$ 3,596
100-1010- Planning	\$ 2,320	\$ 3,436	\$ -	\$ 178	\$ -	\$ 5,933
100-1011- Code Enforcement	\$ -	\$ 3,436	\$ -	\$ 146	\$ -	\$ 3,581
100-1015- Building Safety	\$ -	\$ -	\$ -	\$ 144	\$ -	\$ 144
100-1020- Police Administration	\$ -	\$ 6,871	\$ 1,446	\$ 158	\$ -	\$ 8,476
100-1021- Public Safety Dispatch	\$ 4,639	\$ 20,614	\$ 3,615	\$ 187	\$ 1,197	\$ 30,253
100-1022- Field Operations	\$ 4,639	\$ 44,664	\$ 7,231	\$ 251	\$ 23,936	\$ 80,721
100-1023- State C.O.P.'s	\$ -	\$ 3,436	\$ 723	\$ 156	\$ -	\$ 4,315
100-1030- Swimming Pool Operations	\$ 39,435	\$ -	\$ -	\$ 52	\$ 1,197	\$ 40,683
100-1040- Public Works Administration	\$ 2,320	\$ 3,436	\$ -	\$ 174	\$ -	\$ 5,930
100-1041- Public Works Operations & Equipment	\$ -	\$ -	\$ -	\$ 134	\$ -	\$ 134
100-1042- Engineering Department	\$ -	\$ 3,436	\$ -	\$ 188	\$ 1,197	\$ 4,821
100-1050- Public Works Parks Maintenance	\$ -	\$ -	\$ -	\$ 161	\$ 3,590	\$ 3,751
200-2003- PW Traffic Safety - Operations	\$ -	\$ -	\$ -	\$ 138	\$ -	\$ 138
201-2010- PW Gas Tax - Street Admin	\$ -	\$ -	\$ -	\$ 137	\$ -	\$ 137
201-2011- PW - Street Maintenance	\$ 2,320	\$ 17,179	\$ 2,169	\$ 204	\$ -	\$ 21,871
201-2012- PW - Storm Drain Maintenance	\$ -	\$ -	\$ -	\$ 129	\$ -	\$ 129
202-2020- Sales Tax - Transport. Improvement Program	\$ -	\$ -	\$ -	\$ 181	\$ -	\$ 181
213-2130- Landfill Post-Closure	\$ -	\$ -	\$ -	\$ 151	\$ -	\$ 151
213-2133- Landfill Post-Closure Maint. Operations	\$ -	\$ -	\$ -	\$ 156	\$ -	\$ 156
265-2650- RDA	\$ -	\$ -	\$ -	\$ 96	\$ -	\$ 96
409-4090- Water Treatment Plant Improvement Project	\$ -	\$ -	\$ -	\$ 129	\$ -	\$ 129
500-5001- Airport Enterprise	\$ -	\$ -	\$ -	\$ 65	\$ -	\$ 65
501-5010- Sewer Administration	\$ -	\$ 6,871	\$ -	\$ 189	\$ 1,197	\$ 8,258
501-5011- Sewer System Maintenance	\$ -	\$ 6,871	\$ -	\$ 187	\$ -	\$ 7,058
501-5013- Sewer Plant Operations	\$ -	\$ 10,307	\$ 1,446	\$ 211	\$ 1,197	\$ 13,161
501-5014- Sewer Engineering	\$ -	\$ -	\$ -	\$ 154	\$ -	\$ 154
503-5030- Water Administration	\$ -	\$ -	\$ -	\$ 195	\$ -	\$ 195
503-5031- Water System Maintenance	\$ -	\$ -	\$ -	\$ 282	\$ -	\$ 282
503-5033- Water Plant Operations	\$ -	\$ 17,179	\$ 723	\$ 193	\$ 1,197	\$ 19,291
503-5034- Water Engineering	\$ -	\$ -	\$ -	\$ 166	\$ -	\$ 166
651-6510- Narcotics Seizure - State and Local	\$ -	\$ -	\$ -	\$ 117	\$ -	\$ 117
652-6523- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ 11
653-6530- Revolving Loan - Housing Rehab	\$ -	\$ -	\$ -	\$ 17	\$ -	\$ 17
Total	\$ 57,845	\$ 173,534	\$ 17,353	\$ 5,784	\$ 34,707	\$ 289,223

(10) Building Maintenance

The Building Maintenance Department coordinates maintenance activities with other departments and outside agencies, including ordering and maintaining inventory of parts and supplies, scheduling routine cleaning, and managing all related building maintenance contracts. Building Maintenance costs are allocated to Receiving Departments, as follows:

- **City Hall** – represents costs associated with the maintenance of City Hall. These costs have been allocated based upon the square footage of space occupied by City Hall departments.
- **Library – City Hall Storage** – represents costs associated with the maintenance of the City’s portion of Carnegie Library. These costs have been allocated based upon the square footage of space occupied by City Hall departments.
- **Library** – represents costs associated with the maintenance of the remaining portion of Carnegie Library. These costs have been allocated directly to the Library.

The chart on the following page illustrates the functions and measures used to allocate Building Maintenance costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(10.1) Building Maintenance Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

100-1016- Building Maintenance

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 106,387		\$ 106,387
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
100-1001- City Council	\$ 1,510	\$ 1,103	\$ 2,614
100-10022- City Clerk	\$ 124	\$ 16	\$ 139
100-1003- Finance	\$ 7,805	\$ 1,123	\$ 8,927
100-1005- Human Resources	\$ 3,344	\$ 252	\$ 3,596
Total Incoming Costs	<u>\$ 13,703</u>	<u>\$ 2,600</u>	<u>\$ 16,303</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 120,090</u>	<u>\$ 2,600</u>	<u>\$ 122,690</u>

CITY OF WILLITS, CALIFORNIA
Full Cost Allocation Plan Report For FY 2013 - 2014

DEPARTMENTAL EXPENSE DETAIL

100-1016- Building Maintenance

Expense Type	\$	General Admin	City Hall	Library - City Hall Storage	Library
Personnel					
Salaries & Wages	\$ 17,294	\$ -	\$ 14,181	\$ 1,556	\$ 1,556
Fringe Benefits	\$ 10,712	\$ -	\$ 8,784	\$ 964	\$ 964
Subtotal Personnel Cost	\$ 28,006	\$ -	\$ 22,965	\$ 2,521	\$ 2,521
Operating Services & Supplies					
EQUIPMENT MTCE &	\$ 5,793	\$ -	\$ 4,750	\$ 521	\$ 521
HOUSEHOLD EXPENSE	\$ 9,688	\$ -	\$ 7,944	\$ 872	\$ 872
ISF EQUIPMENT CHA	\$ 33	\$ -	\$ 27	\$ 3	\$ 3
MAINT BUILDINGS &	\$ 8	\$ -	\$ 7	\$ 1	\$ 1
MISCELLANEOUS REV	\$ 3,516	\$ -	\$ 2,883	\$ 316	\$ 316
OFFICE EXPENSE	\$ 34	\$ -	\$ 27	\$ 3	\$ 3
OTHER PROFESSIONA	\$ 33,279	\$ -	\$ 27,289	\$ 2,995	\$ 2,995
OTHER SVCS AND SU	\$ 6,489	\$ -	\$ 5,321	\$ 584	\$ 584
UTILITIES	\$ 19,421	\$ -	\$ 15,925	\$ 1,748	\$ 1,748
VEHICLE OPERATION	\$ 120	\$ -	\$ 98	\$ 11	\$ 11
Subtotal Operating Cost	\$ 78,380	\$ -	\$ 64,272	\$ 7,054	\$ 7,054
DEPARTMENTAL EXPENDITURES	\$ 106,387	\$ -	\$ 87,237	\$ 9,575	\$ 9,575
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 106,387	\$ -	\$ 87,237	\$ 9,575	\$ 9,575
First Allocation					
Incoming - All Others	\$ 13,703	\$ -	\$ 11,237	\$ 1,233	\$ 1,233
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 120,090	\$ -	\$ 98,474	\$ 10,808	\$ 10,808
Second Allocation					
Incoming - All Others	\$ 2,600	\$ -	\$ 2,132	\$ 234	\$ 234
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 2,600	\$ -	\$ 2,131.83	\$ 233.98	\$ 233.98
TOTAL ALLOCATED	\$ 122,690	\$ -	\$ 100,606	\$ 11,042	\$ 11,042

100-1016- Building Maintenance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
City Hall							
100-1001- City Council	825.00	11.697%	\$ 11,519		\$ 11,519		\$ 11,519
100-10021- City Manager	156.00	2.212%	\$ 2,178		\$ 2,178		\$ 2,178
100-10022- City Clerk	156.00	2.212%	\$ 2,178		\$ 2,178		\$ 2,178
100-1003- Finance	672.00	9.528%	\$ 9,382		\$ 9,382		\$ 9,382
100-1010- Planning	96.00	1.361%	\$ 1,340		\$ 1,340	\$ 39	\$ 1,379
100-1011- Code Enforcement	198.00	2.807%	\$ 2,764		\$ 2,764	\$ 80	\$ 2,845
100-1015- Building Safety	96.00	1.361%	\$ 1,340		\$ 1,340	\$ 39	\$ 1,379
206-2060- Redevelopment Agency	390.00	5.530%	\$ 5,445		\$ 5,445	\$ 159	\$ 5,604
-8888- Community Service	4,464.00	63.292%	\$ 62,326		\$ 62,326	\$ 1,815	\$ 64,141
Total	7,053.00	100.000%	\$ 98,474	\$ -	\$ 98,474	\$ 2,132	\$ 100,606

Allocation Basis: Sq. Footage of Dept. Served

Source of Allocation: Building Maintenance

100-1016- Building Maintenance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Library - City Hall Storage							
100-1001- City Council	825.00	11.697%	\$ 1,264		\$ 1,264		\$ 1,264
100-10021- City Manager	156.00	2.212%	\$ 239		\$ 239		\$ 239
100-10022- City Clerk	156.00	2.212%	\$ 239		\$ 239		\$ 239
100-1003- Finance	672.00	9.528%	\$ 1,030		\$ 1,030		\$ 1,030
100-1010- Planning	96.00	1.361%	\$ 147		\$ 147	\$ 4	\$ 151
100-1011- Code Enforcement	198.00	2.807%	\$ 303		\$ 303	\$ 9	\$ 312
100-1015- Building Safety	96.00	1.361%	\$ 147		\$ 147	\$ 4	\$ 151
206-2060- Redevelopment Agency	390.00	5.530%	\$ 598		\$ 598	\$ 17	\$ 615
-8888- Community Service	4,464.00	63.292%	\$ 6,841		\$ 6,841	\$ 199	\$ 7,040
Total	7,053.00	100.000%	\$ 10,808	\$ -	\$ 10,808	\$ 234	\$ 11,042

Allocation Basis: Sq. Footage per City Hall Dept.

Source of Allocation: Building Maintenance

100-1016- Building Maintenance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Library							
-7777- Library	100.00	100.000%	\$ 10,808		\$ 10,808	\$ 234	\$ 11,042
Total	100.00	100.000%	\$ 10,808	\$ -	\$ 10,808	\$ 234	\$ 11,042

Allocation Basis:

Direct to Library

ALLOCATION SUMMARY

100-1016- Building Maintenance

	<u>City Hall</u>	<u>Library - City Hall</u>	<u>Library</u>	<u>Total</u>
100-1001- City Council	\$ 11,519	\$ 1,264	\$ -	\$ 12,783
100-10021- City Manager	\$ 2,178	\$ 239	\$ -	\$ 2,417
100-10022- City Clerk	\$ 2,178	\$ 239	\$ -	\$ 2,417
100-1003- Finance	\$ 9,382	\$ 1,030	\$ -	\$ 10,412
100-1010- Planning	\$ 1,379	\$ 151	\$ -	\$ 1,531
100-1011- Code Enforcement	\$ 2,845	\$ 312	\$ -	\$ 3,157
100-1015- Building Safety	\$ 1,379	\$ 151	\$ -	\$ 1,531
206-2060- Redevelopment Agency	\$ 5,604	\$ 615	\$ -	\$ 6,219
-8888- Community Service	\$ 64,141	\$ 7,040	\$ -	\$ 71,181
-7777- Library	\$ -	\$ -	\$ 11,042	\$ 11,042
Total	\$ 100,606	\$ 11,042	\$ 11,042	\$ 122,690