

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

WILLITS CITY COUNCIL AGENDA

WEDNESDAY, AUGUST 24, 2016 ♦ 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 10, 2016
 - b. Disbursements Journal(s):
 - Warrant Nos. 28738-28742, Totaling \$19,424.84
 - Warrant Nos. 29004-29079, Totaling \$ 245,171.43
 - c. Resolution Establishing Appropriations Limit for Fiscal Year 2016-17, 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. Cost Allocation Plan – Fiscal Year 2014-15
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 (*including Planning, Building, and Code Enforcement*)
 - d. Public Works & Engineering (*including Engineering, Water and 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. League of California Cities
- f. Water & Wastewater Systems Committee
- g. Revit-ED Committee
- h. Finance Committee
- i. Ad Hoc Committees:
 - Caltrans Relinquishment Project
- j. Other Committee Reports:
 - Economic Development and Financing Corporation (EDFC)
 - North Coast Railroad Authority (NCRA)

11. COUNCIL MEMBER REPORTS AND RECOMMENDATIONS

- a. Discussion and Direction to Staff to Develop a Comprehensive Marijuana Policy and Ordinance for the City of Willits

12. ENACTMENT OF ORDINANCES

13. GOOD & WELFARE

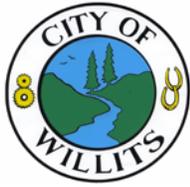
14. CLOSED SESSION NOTICE

- a. Pursuant to Government Code §54957 – Public Employee (Annual) Performance Evaluation – City Manager (*Part 2 of 2 – continued from August 10, 2016*)

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 19th day of August, 2016.
Cathy Moorhead, City Clerk*



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**WILLITS CITY COUNCIL
MINUTES
WEDNESDAY, AUGUST 10, 2016**

Mayor Burton called a regular meeting of the City Council to order at 6:32 p.m., in Council Chambers. The meeting was preceded by the pledge to the flag.

Roll Call: Councilmembers Larry Stranske, Madge Strong, Holly Madrigal, Ron Orenstein, and Mayor Bruce Burton were present.

Also present were staff members: Adrienne Moore, City Manager; Jim Lance, City Attorney; Gerry Gonzalez, Police Chief; Susie Holmes, Finance Director; Dusty Duley, City Planner; John Sherman, Building Official; and Cathy Moorhead, City Clerk.

2. PUBLIC COMMUNICATIONS

None presented.

4. CONSENT CALENDAR

The following item(s) are recommended for approval:

- a. City Council Minutes:
 - July 27, 2016 – **Approved**
- b. Disbursements Journal(s):
 - Warrant Nos. 28729-28737, Totaling \$94,416.37 – **Approved**
 - Warrant Nos. 28937-29003, Totaling \$852,713.212 – **Approved**
- c. Resolution Ratifying the ~~2014-2015~~ 2016-2017 Final Budget – **Approved**

Moved by Madrigal/Seconded by Stranske and carried (4/1, with Burton dissenting) to approve Consent Calendar items (a, b & c) with a correction to item c, should read 2016-2017 Final Budget.

5. INFORMATIONAL REPORTS

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

- a. Building Inspection Activity Report(s) – July 2016
- b. Business License Activity Report – July 2016
- c. Water Consumption/Revenue Chart – July 2016
- d. Written Update from Caltrans Regarding the Willits Bypass – July 2016
- e. Sales Tax Digest Summary – Collections through June 2016, Sales through May 2016

6. RIGHT TO APPEAL

None presented.

7. COMMISSIONS, AGENCIES AND AUTHORITIES

None presented.

8A. CITY MANAGER REPORTS

City Manager Moore reported on the following:

- Water Reservoirs are 80% full as of today, August 10, 2016;
- New Truck Fill Station is operational;
- Septic Station has currently been upgraded to be an automated station;
- New blower at the Wastewater Treatment plant have been installed by staff;
- Water Line Construction on Main Street is still underway, with a small mishap by the contractors this morning. A power line was hit while digging, Pacific Gas and Electric were called to the area of Sherwood Road and Main Street. This unfortunate mishap created delayed traffic issues in town;
- The City continues to receive calls regarding the removal of trees in Bud Snider Park, Bill Wilson, Public Works Supervisor has met with Dave Watts from Sanhedrin Nursery for recommendations on types of trees that will be replanted; and
- City Manager Moore expressed her thanks to all involved in the makeover of the City Council Chambers.

No action taken.

9. DEPARTMENT RECOMMENDATIONS

- a. Administration (*including City Clerk, Finance, Human Resources, Legal*)
 - City Clerk did not report.
 - Finance Director Holmes commented on her approval of the new auditing firm, Moss, Levy & Hartzheim, stating they will be coming back to us with new policies they would like to have put in place. The Cost Allocation Report will be reviewed at the next council meeting.
 - Human Resources did not report.
 - City Attorney Lance reported working with Code Enforcement Officer John Sherman on Code Enforcement issues.
- b. Public Safety
 - Chief Gonzalez reminded the community that school is starting soon, and to please be cautious of children. Also in the wake of the recent earthquake, he urged the community to be prepared for any emergency.
- c. Community Development (*including Planning, Building, and Code Enforcement*)
 - City Planner Duley reported that he is moving forward with the Housing Element, which he will be presenting at the September 14th City Council meeting; A community workshop will be held on August 25th at City Hall for the Streets and Alley Project; and a Revit-ED meeting has been scheduled for August 30th.
 - Building Inspector/Code Enforcement Officer Sherman reported he's working with City Attorney Lance on Code Enforcement and FEMA issues.
- d. Public Works & Engineering (*including Engineering, Water and Wastewater Systems*) did not report.

10. CITY COUNCIL AND COMMITTEE REPORTS

- a. Mendocino Council of Governments (MCOG) did not meet.
- b. Local Agency Formation Commission (LAFCO) met, but nothing to report.
- c. Mendocino Transit Authority (MTA) canceled the last regularly scheduled meeting.
- d. Mendocino Solid Waste Management Authority-Joint Powers Authority (MSWMA-JPA) did not meet.
- e. League of California Cities did not meet.
- f. Water & Wastewater Systems Committee did not meet.
- g. Revit-ED Committee has scheduled a regular meeting for August 30th.
- h. Finance Committee did not meet.
- i. Ad Hoc Committees
 - Caltrans Bypass Project did not meet.
- j. Other Committee Reports

- Economic Development and Financing Corporation (EDFC) will be holding a retreat on August 17, 2016.
- North Coast Railroad Authority (NCRA) met today, no report out.
- Mendocino County Museum Advisory Board met and are looking to reopen the Museum about mid-September.

11. COUNCIL MEMBER REPORTS AND RECOMMENDATIONS

None presented.

12. ENACTMENT OF ORDINANCES

None presented.

13. GOOD & WELFARE

Vice Mayor Orenstein commented on how enjoyable this year's Redwood Empire Fair and dinner was; learned a great deal about the auction and what a great revenue source it can be for the kids.

Councilmember Strong reminded the community of the upcoming Willits Environmental Center's *Efficient Living Tour* that will be taking place on Saturday, August 20th from 9:30 a.m. – 4:00 p.m.

Councilmember Madrigal commented that she was sorry she missed this year's fair auction, it's always a great event; also expressed her excitement about the new look of the Willits Center for the Arts (WCA). WCA along with the City of Willits generated funds to have the exterior of the center painted. It's quite beautiful.

ADJOURNED TO CLOSED SESSION AT 6:57 P.M.

14. CLOSED SESSION NOTICE

- a. Pursuant to Government Code §54957 – Public Employee (Annual) Performance Evaluation – City Manager

Council reconvened to open session at 7:12 p.m., with no action to report from Closed Session.

Mayor Burton adjourned the meeting at 7:12 p.m.

BRUCE BURTON, Mayor

ATTEST:

CATHY MOORHEAD, City Clerk

COUNCIL MEETING RECORDINGS: City Council meetings are video recorded and broadcast live on the 2nd and 4th Wednesday of each month on Public Access Channel 3 and rebroadcast on Saturday and Sunday at 5:00 p.m. on Government Channel 64. DVD's are available for check-out or may be purchased (with advance notice) for \$15.00 at City Hall.

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
		GENERAL CHECK FORM						
28738	08/12/16	AFLAC	4036 125 PLAN POLICY PRE	1,211.41	527110	486284		P N H 690.246
28739	08/12/16	MASSMUTUAL RETIREMEN	4870 DEFERRED COMPENSATI	1,158.42	527111	160812		P N H 690.236
28740	08/12/16	MENDOCINO CHILD SUPP	1057 PAYROLL DEDUCTION CHI	207.69	527112	160812		P N H 690.233
28741	08/16/16	PERS	256 EMPLOYER CONTRIBUTI	9,950.19	527113	160812		P N H 690.229
28741	08/16/16	PERS	256 EMPLOYEE CONTRIBUTI	6,717.13	527113	160812		P N H 690.230
				16,667.32	*CHECK TOTAL			
28742	08/12/16	STATE WATER RES CONT	468 OPERATOR GRADE II EXA	180.00	527109	160810		P N H 501.5013.2001.002
		GENERAL CHECK FORM						
			TOTAL	19,424.84				

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S	ACCOUNT
GENERAL CHECK FORM									
29004	08/15/16	ACCURATE AIR ENGINEE	5046 HILIFLOW IQ PACKAG	35,229.97	527013	L-070541-C	003772	P N W	501.5013.4003.003
29005	08/15/16	ALPHA ANALYTICAL LAB	7 SEWER TESTS	1,656.50	527014	160731		P N W	501.5013.2061.015
29005	08/15/16	ALPHA ANALYTICAL LAB	7 WATER TESTS	2,235.00	527015	160731		P N W	503.5033.2061.015
				3,891.50	*CHECK TOTAL				
29006	08/15/16	AT&T	4123 POLICE DEPT	535.49	527016	8417096		P N W	100.1020.2015.000
29006	08/15/16	AT&T	4123 PUBLIC WORKS	101.77	527016	8417096		P N W	100.1040.2015.000
29006	08/15/16	AT&T	4123 ENGINEERING	101.77	527016	8417096		P N W	100.1042.2015.000
29006	08/15/16	AT&T	4123 POOL	18.04	527016	8417096		P N W	100.1030.2015.000
29006	08/15/16	AT&T	4123 SEWER PLANT	108.14	527016	8417096		P N W	501.5013.2015.000
29006	08/15/16	AT&T	4123 WATER PLANT	70.05	527016	8417096		P N W	503.5030.2015.000
29006	08/15/16	AT&T	4123 AIRPORT	36.46	527016	8417096		P N W	500.5001.2110.000
29006	08/15/16	AT&T	4123 4601-2-3 40%	412.64	527016	8417096		P N W	100.1002.2015.000
29006	08/15/16	AT&T	4123 24%	247.58	527016	8417096		P N W	265.2650.2015.000
29006	08/15/16	AT&T	4123 12%	123.79	527016	8417096		P N W	265.2650.2015.000
29006	08/15/16	AT&T	4123 12%	123.79	527016	8417096		P N W	100.1015.2015.000
29006	08/15/16	AT&T	4123 12%	123.79	527016	8417096		P N W	100.1010.2015.000
29006	08/15/16	AT&T	4123 PLANNING 9341 2/3	24.31	527016	8417096		P N W	265.2650.2015.000
29006	08/15/16	AT&T	4123 1/3	12.15	527016	8417096		P N W	100.1010.2015.000
				2,039.77	*CHECK TOTAL				
29007	08/15/16	BARCO PRODUCTS COMPA	4332 PET LITTER BAGS	522.58	527021	81600020		P M W	100.1050.2045.000
29008	08/15/16	BARTKIEWICZ,KRONICK	4073 LEGAL SERVICES	574.40	527018	160804		P N W	100.1004.2081.030
29009	08/15/16	BOWERS/JOSH	4239 WEBSITE MAINT	432.25	527017	183		P M W	100.1020.2081.030
29010	08/15/16	BROOKTRAILS TOWNSHIP	491 AIRPORT WATER/SEWER	148.61	527019	CIT0001		P N W	500.5001.2111.000
29011	08/15/16	BUDGET INN	.09638 FEMA TRAINING LODGING	123.20	527020	160816		P N W	100.1015.2105.000
29012	08/15/16	CALIFORNIA SURVEYING	410 DATA COLLECTOR MAINT	271.84	527032	59815/1		P N W	100.1042.2055.000
29012	08/15/16	CALIFORNIA SURVEYING	410 DATA COLLECTOR MAINT	796.74	527033	59824/1		P N W	100.1042.2055.000
				1,068.58	*CHECK TOTAL				
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	377.55	527023	160801		P N W	100.1001.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATI	1,187.67	527023	160801		P N W	100.1002.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATI	2,142.23	527023	160801		P N W	100.1003.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATI	1,192.67	527023	160801		P N W	100.1010.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	365.05	527023	160801		P N W	100.1011.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	500.07	527023	160801		P N W	100.1015.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	432.56	527023	160801		P N W	100.1016.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATI	6,068.10	527023	160801		P N W	100.1020.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATI	2,545.37	527023	160801		P N W	100.1021.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGAT	15,617.96	527023	160801		P N W	100.1022.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	15.00	527023	160801		P N W	100.1030.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	550.08	527023	160801		P N W	100.1041.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	65.01	527023	160801		P N W	100.1042.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	132.52	527023	160801		P N W	100.1050.1014.000

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	672.60	527023	160801		P N W 201.2010.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATI	1,897.77	527023	160801		P N W 201.2011.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	17.50	527023	160801		P N W 201.2012.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	572.58	527023	160801		P N W 202.2020.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	35.01	527023	160801		P N W 265.2650.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	827.62	527023	160801		P N W 501.5010.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATI	1,812.76	527023	160801		P N W 501.5011.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	940.14	527023	160801		P N W 501.5013.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	155.02	527023	160801		P N W 501.5014.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	845.12	527023	160801		P N W 501.5015.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATI	1,125.16	527023	160801		P N W 503.5030.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATI	1,377.70	527023	160801		P N W 503.5031.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATI	3,227.96	527023	160801		P N W 503.5033.1014.000
29013	08/15/16	CALPERS	4985 RETIREMENT OBLIGATION	842.62	527023	160801		P N W 503.5034.1014.000
29013	08/15/16	CALPERS	4985 GASB 68 ADMIN FEE	2,600.00	527025	160815		P N W 100.1003.2081.030
				48,141.40	*CHECK TOTAL			
29014	08/15/16	CANON SOLUTIONS AMER	4988 COPIER MAINT	47.15	527026	4019813280		P N W 503.5033.2055.000
29015	08/15/16	CEB	4280 LEGAL UPDATES	780.10	527028	10546288		P N W 100.1004.2050.000
29016	08/15/16	CERATTO/MICHAEL	4787 CITY HALL JANITORIAL	800.00	527024	160815		P M W 100.1016.2061.020
29017	08/15/16	CLEARLY MENDOCINO WA	4221 PD WATER JULY 2016	88.00	527031	160731		P M W 100.1020.2199.000
29018	08/15/16	COAST HARDWARE	31 MONTHLY STATEMENT	45.34	527034	160731		P N W 100.1022.2101.031
29018	08/15/16	COAST HARDWARE	31 MONTHLY STATEMENT	8.64	527034	160731		P N W 100.1022.2044.000
29018	08/15/16	COAST HARDWARE	31 MONTHLY STATEMENT	45.39	527034	160731		P N W 100.1050.2041.000
29018	08/15/16	COAST HARDWARE	31 MONTHLY STATEMENT	14.05	527034	160731		P N W 501.5011.2045.000
29018	08/15/16	COAST HARDWARE	31 MONTHLY STATEMENT	5.94	527034	160731		P N W 503.5031.2041.000
29018	08/15/16	COAST HARDWARE	31 MONTHLY STATEMENT	12.96	527034	160731		P N W 503.5033.2010.000
29018	08/15/16	COAST HARDWARE	31 MONTHLY STATEMENT	16.53	527034	160731		P N W 503.5033.2045.000
				148.85	*CHECK TOTAL			
29019	08/15/16	COAST RANGE DIGITAL	4048 VIDEO COUNCIL MTGS	350.00	527027	16 28		P M W 100.1001.2081.030
29020	08/15/16	COPWARE	4456 LEGAL SOURCEBOOK	300.00	527022	83458		P N W 100.1020.2050.000
29021	08/15/16	COUNTY OF MENDOCINO	197 PARKING CITATION JULY'	25.00	527030	160725		P N W 100.1020.2081.030
29022	08/15/16	COUNTY OF MENDOCINO	4440 MATTSON VACCINATION	60.00	527029	2477		P N W 100.1005.2061.013
29022	08/15/16	COUNTY OF MENDOCINO	4440 O'SHEA VACCINATION	60.00	527029	2477		P N W 100.1005.2061.013
				120.00	*CHECK TOTAL			
29023	08/15/16	COUNTY OF MENDOCINO	5004 IT SERVICES	3,174.44	527108	20165-6		P N W 100.1003.2081.030
29024	08/15/16	CURRY'S DISCOUNT INC	4198 OFFICE SUPPLIES	415.82	527035	160728		P N W 100.1002.2055.000
29024	08/15/16	CURRY'S DISCOUNT INC	4198 OFFICE SUPPLIES	15.58	527035	160728		P N W 100.1015.2055.000
29024	08/15/16	CURRY'S DISCOUNT INC	4198 OFFICE SUPPLIES	136.26	527035	160728		P N W 100.1042.2055.000
29024	08/15/16	CURRY'S DISCOUNT INC	4198 MONTHLY STATEMENT	314.07	527035	160728		P N W 100.1020.2055.000

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
		GENERAL CHECK FORM		881.73		*CHECK TOTAL		
29025	08/15/16	D'ORAZIO/RENAULD	4928 LUNCH/DINNER PER DIEM	32.00	527040	160810		P N W 661.6610.2199.000
29026	08/15/16	DEEP VALLEY SECURITY	40 SECURITY	43.95	527037	299131		P N W 100.1040.2081.030
29026	08/15/16	DEEP VALLEY SECURITY	40 SECURITY	43.95	527037	299131		P N W 100.1042.2081.030
29026	08/15/16	DEEP VALLEY SECURITY	40 SECURITY	100.00	527038	298675		P N W 100.1020.2081.030
				187.90		*CHECK TOTAL		
29027	08/15/16	DEFATTE EQUIPMENT IN	5034 BOOM LIFT RENTAL	2,865.31	527036	12550		P N W 100.1050.2081.030
29028	08/15/16	EEL RIVER FUELS	28 UNLEADED FUEL NOZZLE	87.73	527042	508096		P N W 100.1041.2041.000
29028	08/15/16	EEL RIVER FUELS	28 REG FUEL	742.71	527043	507824		P N W 100.125
29028	08/15/16	EEL RIVER FUELS	28 DIESEL FUEL	139.27	527044	507872		P N W 100.126
29028	08/15/16	EEL RIVER FUELS	28 DIESEL FUEL	529.73	527045	511572		P N W 100.126
29028	08/15/16	EEL RIVER FUELS	28 REG FUEL	1,344.93	527046	511573		P N W 100.125
				2,844.37		*CHECK TOTAL		
29029	08/15/16	ENVIRONMENTAL SYSTEM	4389 DESKTOP MAINT	260.16	527047	93157041		P N W 501.5011.2101.045
29029	08/15/16	ENVIRONMENTAL SYSTEM	4389 DESKTOP MAINT	260.15	527047	93157041		P N W 503.5031.2101.045
				520.31		*CHECK TOTAL		
29030	08/15/16	FISHER WIRELESS	4105 POLICE RADIO MAINT	1,266.30	527050	2024		P N W 100.1020.2041.000
29031	08/15/16	FORD/JOHN	369 LAND LEASE FY 16/17	2,500.00	527049	1608		P M W 501.5013.2096.000
29032	08/15/16	FUNDORA/WILLIAM	.09639 OVERPAYMENT REFUND	34.64	527048	10203110004		P N W 503.0503.6600.000
29033	08/15/16	GARTON TRACTOR INC	4935 TRACTOR RENTAL	3,189.69	527054	RU00459		P N W 501.5011.2095.000
29034	08/15/16	GOLDEN GATE K9 LLC	5008 K9 TRAINING	300.00	527052	WPD07292016		P N W 661.6610.2199.000
29035	08/15/16	GOLDEN STATE OVERNIG	4728 EVIDANCE SHIPPING	6.74	527051	3130536		P N W 100.1022.2101.031
29036	08/15/16	GRAINGER	173 KEY LOCKS KEYED	374.74	527053	9175090936		P M W 100.1041.2041.000
29037	08/15/16	HARRIS/KAREN	4674 ADV DISABILITY PENS	2,926.80	527055	160815		P N W 100.1022.1014.000
29038	08/15/16	HAYES/RANDY	.09640 WATER DEPOSIT REFUND	19.60	527056	10401180006		P N W 503.111
29039	08/15/16	INTEGRITY SHRED LLC	4932 SHREDDING SERVICE	50.00	527057	60409		P N W 100.1002.2055.000
29040	08/15/16	JD REDHOUSE	4223 K9 SUPPLIES	114.59	527058	8544		P N W 661.6610.2199.000
29041	08/15/16	LES SCHWAB TIRES INC	4015 VEHICLE MAINT #106	559.47	527059	63700134548		P N W 503.5031.2044.000
29041	08/15/16	LES SCHWAB TIRES INC	4015 VEHICLE MAINT #236	97.00	527060	63700134719		P N W 100.1022.2044.000
29041	08/15/16	LES SCHWAB TIRES INC	4015 VEHICLE MAINT #248	97.00	527061	63700134688		P N W 100.1022.2044.000
29041	08/15/16	LES SCHWAB TIRES INC	4015 WATER TRUCK MAINT	321.95	527062	63700135326		P N W 201.2011.2041.000
				1,075.42		*CHECK TOTAL		

Disbursements Journal

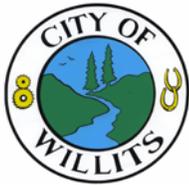
WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
29042	08/15/16	LITTLE LAKE FIRE DIS	650 412 GROVE ST	100.00	527107	160608		P N W 600.604
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	16.59	527063	160731		P N W 100.1016.2041.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	335.81	527063	160731		P N W 100.1016.2045.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	27.47	527063	160731		P N W 100.1016.2055.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	63.02	527063	160731		P N W 100.1030.2041.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	10.36	527063	160731		P N W 100.1041.2101.045
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	8.90	527063	160731		P N W 100.1050.2041.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	84.08	527063	160731		P N W 100.1050.2101.045
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	53.43	527063	160731		P N W 100.1050.2045.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	20.89	527063	160731		P N W 501.5011.2041.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	324.54	527063	160731		P N W 501.5013.2041.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	14.51	527063	160731		P N W 501.5013.2101.033
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	2,163.32	527063	160731		P N W 501.5015.4003.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	80.28	527063	160731		P N W 501.5013.2101.045
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	33.17	527063	160731		P N W 503.5031.2101.045
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	10.02	527063	160731		P N W 503.5030.2055.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	5.70	527063	160731		P N W 503.5031.4003.038
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	79.06	527063	160731		P N W 503.5031.2041.000
29043	08/15/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	193.58	527063	160731		P N W 503.5033.2041.000
				3,524.73	*CHECK TOTAL			
29044	08/15/16	MENDOCINO COUNTY FAR	52 WATER PLANT CHEMIC	18,313.70	527064	428066		P N W 503.5033.2101.034
29045	08/15/16	MOSS LEVY & HARTZHEI	5061 AUDIT WORK	10,000.00	527065	6949		P N W 100.1003.2081.030
29046	08/15/16	NTU TECHNOLOGIES	211 SEWER PLANT CHEMICA	6,670.00	527066	9489		P N W 501.5013.2101.034
29047	08/15/16	P G & E COMPANY	114 CITY HALL	1,856.88	527067	160805		P N W 100.1016.2110.000
29047	08/15/16	P G & E COMPANY	114 PD RADIO	10.51	527067	160805		P N W 100.1020.2110.000
29047	08/15/16	P G & E COMPANY	114 PUBLIC WORKS	560.98	527067	160805		P N W 100.1040.2110.000
29047	08/15/16	P G & E COMPANY	114 ENGINEERING	155.31	527067	160805		P N W 100.1042.2110.000
29047	08/15/16	P G & E COMPANY	114 PARKS	1,782.44	527067	160805		P N W 100.1050.2110.000
29047	08/15/16	P G & E COMPANY	114 STREET LIGHTS	5,856.34	527067	160805		P N W 201.2010.2110.000
29047	08/15/16	P G & E COMPANY	114 AIRPORT	372.80	527067	160805		P N W 500.5001.2110.000
29047	08/15/16	P G & E COMPANY	114 SEWER PLANT COLLECTION	52.74	527067	160805		P N W 501.5011.2110.000
29047	08/15/16	P G & E COMPANY	114 SEWER	19,108.67	527067	160805		P N W 501.5013.2110.000
29047	08/15/16	P G & E COMPANY	114 WATER	2,048.49	527067	160805		P N W 503.5033.2110.000
				31,805.16	*CHECK TOTAL			
29048	08/15/16	PACIFIC INTERNET INC	1442 EMAIL SERVICE	116.62	527076	160805		P N W 100.1003.2041.000
29049	08/15/16	PACIFIC TELEMANAGEME	4767 AIRPORT PAY PHONE	50.00	527077	857299		P M W 500.5001.2110.000
29050	08/15/16	PARKSON	4564 AERATION BASIN MAIN	3,335.08	527072	AR1/5106113	003784	P N W 501.5013.2041.000
29051	08/15/16	PARMENTER/FERNANDA	5062 POST ITS/PRINTER INK	17.29	527074	65030		P N W 100.1030.2101.045

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
29052	08/15/16	PERPETUAL ENERGY SYS	4254 WATER PLANT SOLAR	23,038.47	527075	WIL-1607		P N W 503.5033.2110.000
29053	08/15/16	PETERSON	208 BATTERY	375.47	527068	PC060132496		P M W 501.5013.2041.000
29053	08/15/16	PETERSON	208 BATTERY	162.18	527069	PC060132527		P M W 503.5031.2041.000
29053	08/15/16	PETERSON	208 BATTERY	162.17	527069	PC060132527		P M W 501.5011.2041.000
29053	08/15/16	PETERSON	208 REAPIR BOOM CYLINDER	765.06	527070	SW060021816		P M W 201.2011.2041.000
				1,464.88	*CHECK TOTAL			
29054	08/15/16	R J RICCIARDI INC	4153 AUDIT SERVICES	1,485.00	527080	9709		P N W 100.1003.2081.030
29055	08/15/16	RAMMING/TIM	127 DIRECT DEPOSIT SLIPS	187.14	527078	6034		P M W 100.1003.2055.000
29056	08/15/16	RAMSEY/DAN	4773 AIRPORT MGMT SVC JU	1,833.00	527079	160731		P M W 500.5001.2081.030
29056	08/15/16	RAMSEY/DAN	4773 EVENT CANOPY	75.68	527079	160731		P M W 500.5001.2101.045
				1,908.68	*CHECK TOTAL			
29057	08/15/16	RENTAL GUYS CHICO	4495 MOWER PARTS	503.15	527081	595447-1		P N W 100.1050.2041.000
29058	08/15/16	SAN DIEGO POLICE EQU	4405 AMMUNITION	521.17	527084	623767	003783	P N W 100.1022.2101.032
29058	08/15/16	SAN DIEGO POLICE EQU	4405 AMMUNITION	1,439.21	527085	623760	003782	P N W 100.1022.2101.032
				1,960.38	*CHECK TOTAL			
29059	08/15/16	SAVINGS BANK OF MEND	5063 HSA ACCOUNT DEPOSIT	2,600.00	527086	160701		P N W 690.231
29060	08/15/16	SHERRILL/JERED	.09641 WATER DEPOSIT REFUND	46.17	527082	10104190010		P N W 503.111
29061	08/15/16	SOLID WASTE OF WILLI	330 MIXED WASTE	28.56	527087	15		P M W 501.5013.2199.000
29061	08/15/16	SOLID WASTE OF WILLI	330 SEWER PLANT BIN SERVI	216.02	527088	104		P M W 501.5013.2199.000
				244.58	*CHECK TOTAL			
29062	08/15/16	SONOMA COUNTY SHERIF	.09642 BOMB THREAT SUPPORT	1,071.44	527083	8041		P N W 100.1020.6001.000
29063	08/15/16	STATE OF CALIFORNIA	843 CSO APP FINGERPRINT	32.00	527041	179763		P N W 100.1005.2061.013
29064	08/15/16	THOMSON REUTERS - WE	4122 LEGAL UPDATES	445.87	527089	834465522		P N W 100.1004.2050.000
29065	08/15/16	UKIAH PAPER SUPPLY I	164 TRASH BAGS	254.22	527090	160720		P N W 100.1050.2101.045
29065	08/15/16	UKIAH PAPER SUPPLY I	164 JANITORIAL SUPPLIES	345.62	527090	160720		P N W 100.1030.2101.045
				599.84	*CHECK TOTAL			
29066	08/15/16	UNDERGROUND SERVICE	430 ANNUAL FEE	266.43	527092	16070334		P M W 201.2011.2081.030
29067	08/15/16	UNIVAR USA INC	655 WATER PLANT CHEMICA	2,160.39	527093	SJ763348		P N W 503.5033.2101.034
29067	08/15/16	UNIVAR USA INC	655 WATER PLANT CHEMICA	2,160.39	527094	SJ761307		P N W 503.5033.2101.034
				4,320.78	*CHECK TOTAL			
29068	08/15/16	US BANK	4726 ADMIN FEES	1,250.00	527091	9997008		P N W 100.1003.2199.000

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
29069	08/15/16	UTILITY SUPPLY OF AM	3997 REPLACEMENT ELEMENT	337.05	527095	14683		P N W 501.5013.2041.000
29070	08/15/16	VALERIUS/JANE	4010 WETLAND MITIGATION	2,206.16	527096	2016-107		P M W 501.5013.2081.030
29071	08/15/16	WESTAMERICA BANK	4161 PRINCIPAL 526-01054	4,273.27	527099	160815		P N W 501.5011.3001.000
29071	08/15/16	WESTAMERICA BANK	4161 INTEREST	19.27	527099	160815		P N W 501.5011.3002.000
				4,292.54	*CHECK TOTAL			
29072	08/15/16	WILLITS KIDS CLUB	3981 PAYROLL DEDUCTION	20.00	527097	160729		P N W 690.248
29072	08/15/16	WILLITS KIDS CLUB	3981 PAYROLL DEDUCTION	20.00	527098	160812		P N W 690.248
				40.00	*CHECK TOTAL			
29073	08/15/16	WILLITS NEWS	179 LEGAL ADVERTISING	129.81	527101	160731		P N W 100.1006.2090.000
29074	08/15/16	WILLITS ONLINE LLC	4108 SEWER PLANT INTERNET	189.00	527104	418837		P N W 501.5010.2199.000
29075	08/15/16	WILLITS POWER	1245 MONTHLY STATEMENT	718.40	527100	160801		P M W 100.1050.2041.000
29075	08/15/16	WILLITS POWER	1245 MONTHLY STATEMENT	64.85	527100	160801		P M W 100.1050.2045.000
29075	08/15/16	WILLITS POWER	1245 MONTHLY STATEMENT	58.91	527100	160801		P M W 501.5015.4003.000
29075	08/15/16	WILLITS POWER	1245 MONTHLY STATEMENT	109.68	527100	160801		P M W 503.5031.2041.000
				951.84	*CHECK TOTAL			
29076	08/15/16	WL FUNDING INC	5053 OFFICE ASSISTANT	255.60	527102	27006751		P N W 100.1003.2081.030
29077	08/15/16	WYATT IRRIGATION SUP	729 CHECK VLV/RISER	135.86	527103	216073		P N W 100.1050.2101.045
29078	08/15/16	XEROX BUSINESS SERVI	4947 TSA AGREEMENT	3,826.54	527105	1289946		P N W 100.1003.2041.000
29079	08/15/16	101 TRAILER AND RV	474 VAC TRUCK SUPPLIES	106.81	527106	160731		P N W 501.5011.2041.000
29079	08/15/16	101 TRAILER AND RV	474 TIE DOWN RATCHET	32.39	527106	160731		P N W 503.5033.2041.000
29079	08/15/16	101 TRAILER AND RV	474 6' PUMP REPAIR	114.50	527106	160731		P N W 501.5011.2041.000
				253.70	*CHECK TOTAL			
GENERAL CHECK FORM			TOTAL	245,171.43				

**AGENDA SUMMARY REPORT**

To: Honorable Mayor and Council Members

From: Susie Holmes, Finance Director/City Treasurer

Agenda Title: ADOPT RESOLUTION ESTABLISHING APPROPRIATIONS LIMIT FOR FISCAL YEAR 2016-17 FISCAL YEAR, 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 2016-17, staff projects that the City's appropriations (for all general governmental funds) subject to limitations to be \$2,859,000, which is \$3,194,716 less than the calculated limit of \$6,053,716.

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:

1. 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.
2. 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.
3. 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 City’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 2016-17 is \$6,053,716 calculated as follows:

Appropriations Limit Calculations	
2015-16 Appropriations Limit	\$ 5,722,880
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	5.37%
B. Population Options	
1. Percentage change in City population	0.39%
2. Percentage change in County population	0.23%
Percentage Factor (Cost of Living factor x Population factor)	1.05780943
2016-17 Appropriations Limit	\$ 6,053,716

The options in bold print are the recommended adjustment factors in determining appropriations limit for 2016-17.

Attachments:

- 1. Resolution adopting the City’s appropriations limit for Fiscal Year 2016-17.
- 2. City’s appropriations limit history.

Recommended Action: Adopt resolution establishing the appropriations limit for the fiscal year 2016-17.

Alternative(s): None recommended.

Fiscal Impact: There is no negative impact resulting from the adoption of the limit for fiscal year 2016-17. The budgeted appropriations are well below the City’s appropriations limit.

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. 2016-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLITS ADOPTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2016-17 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 2016-17; 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 2016-17 as follows:

Appropriations Limit Calculations	
2015-16 Appropriations Limit	\$ 5,722,880
Adjustment Factors	
A Cost of Living Options	
Percentage change in assessed value in the preceding year	
1 due to new non-residential construction.	Not available
2 Percentage change in California per capita income	5.37%
B Population Options	
1 Percentage change in City population	0.39%
2 Percentage change in County population	0.23%
Percentage Factor (Cost of Living factor x Population factor)	1.05780943
2016-17 Appropriations Limit	\$ 6,053,716

The options in bold are the recommended adjustment factors in determining appropriations limit.

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 24th day of August, 2016, by the following vote:

AYES:
NOES:
ABSENT:

ATTEST:

BRUCE BURTON, Mayor
City Council of the City of Willits

CATHY MOORHEAD, City Clerk

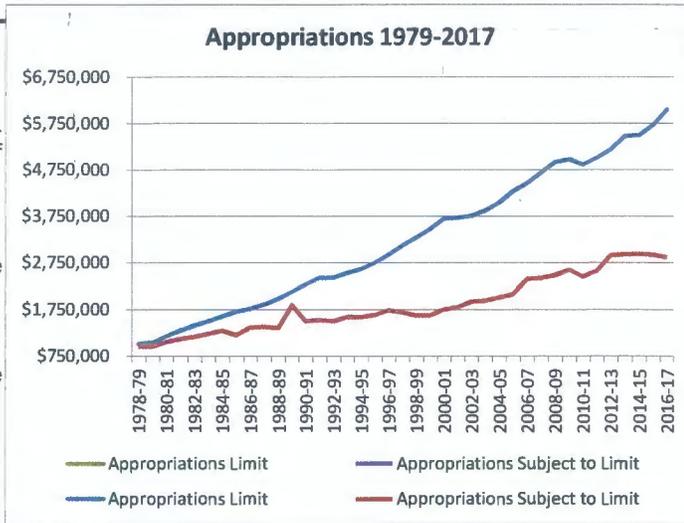
FINANCIAL AND STATISTICAL TABLES

CITY OF WILLITS

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	1,406,103	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
2016-17	5,722,879	5.37%	0.39%	6,053,716	2,859,000	3,194,716

* Appropriation Subject to Limit Estimated

**FULL COST
ALLOCATION PLAN**

FY 14-15 Actuals

CITY OF WILLITS, CA

DRAFT: June 17, 2016



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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 2014 / 2015 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:

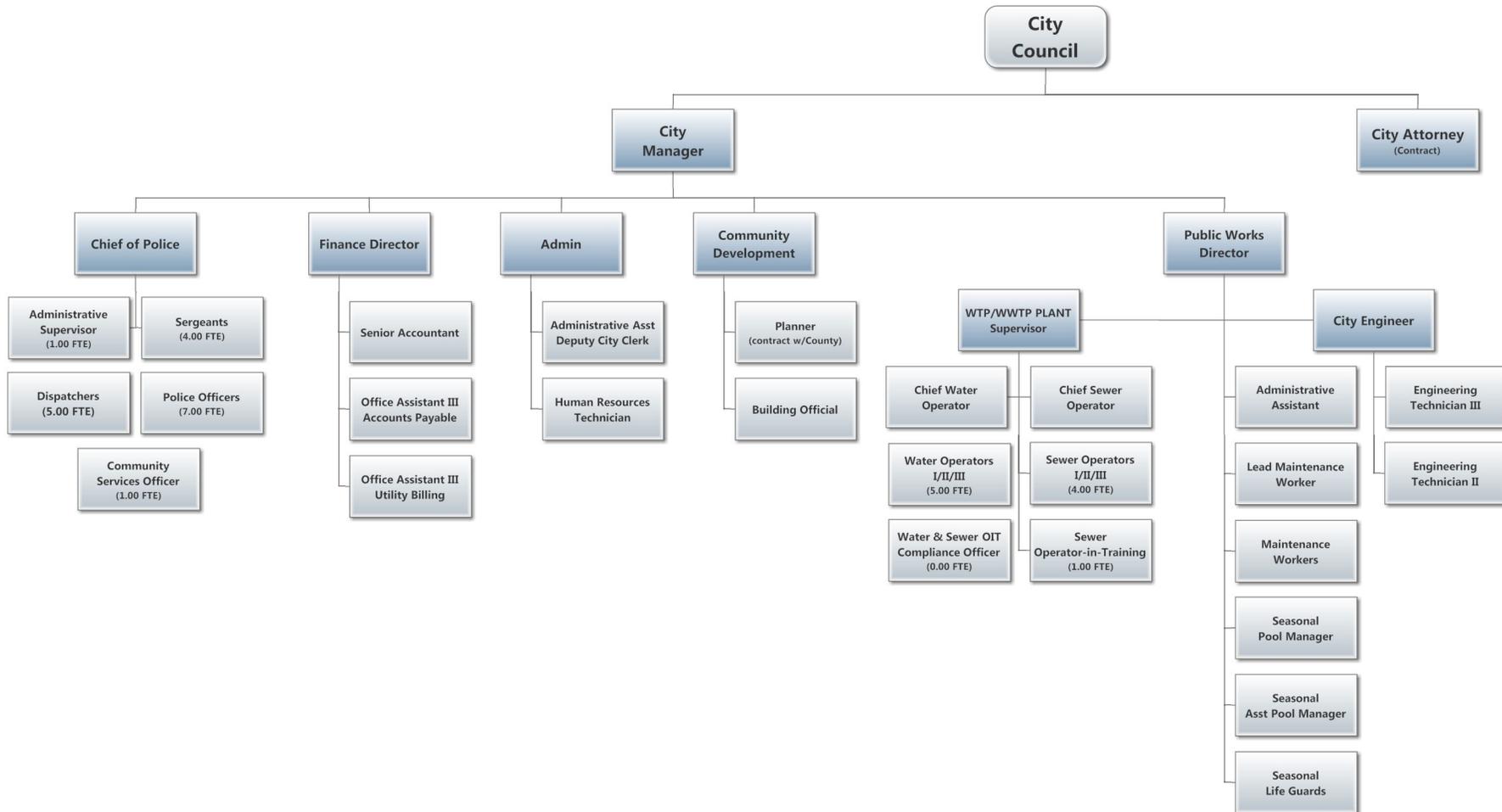
- **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving Departments, or those departments and programs within the City 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	\$ -	\$ 20	\$ 41	\$ 20	\$ -	\$ -
		Equipment Use	\$ -	\$ 5,759	\$ -	\$ -	\$ -	\$ 31,553
100	1001	City Council	\$ 1	\$ 447	\$ 1,944	\$ 471	\$ 6,594	\$ 10,695
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ 864	\$ -	\$ 1,727	\$ 4,318
100	10022	City Clerk	\$ 2,981	\$ 113	\$ 77	\$ 119	\$ 1,001	\$ 633
100	1003	Finance	\$ 1,138	\$ 5,062	\$ 3,887	\$ 5,677	\$ 11,157	\$ 9,389
100	1004	Legal Services	\$ -	\$ 858	\$ 587	\$ -	\$ 684	\$ -
100	1005	Human Resources	\$ 88	\$ 120	\$ 3,206	\$ 120	\$ 7,457	\$ 19,772
100	1016	Building Maintenance	\$ -	\$ 1,331	\$ 2,746	\$ 1,331	\$ -	\$ -
Proposed Costs			\$ 4,208	\$ 13,709	\$ 13,352	\$ 7,738	\$ 28,621	\$ 76,360

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

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	100-1041- Public Works Operations & Equipment
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ 15,578	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ 10,164	\$ -
100	1001	City Council	\$ 27,783	\$ 2,212	\$ -	\$ 306	\$ 4,133	\$ 731
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ 9,499	\$ 864	\$ -	\$ -	\$ 15,813	\$ 11,987
100	10022	City Clerk	\$ 2,465	\$ 145	\$ -	\$ 77	\$ 805	\$ 184
100	1003	Finance	\$ 18,616	\$ 4,335	\$ 8	\$ 4,138	\$ 7,251	\$ 5,209
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 2,995	\$ -
100	1005	Human Resources	\$ 68,430	\$ 3,808	\$ -	\$ 33,697	\$ 11,116	\$ 1,425
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 126,793	\$ 11,363	\$ 8	\$ 38,218	\$ 67,854	\$ 19,536

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	100-1042- Engineering Department	100-1045- Page Landfill	100-1050- Public Works Parks Maintenance	100-1070- Community Services	100-1097- Contingencies
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ 2,925	\$ -
100	1001	City Council	\$ 199	\$ 2	\$ 805	\$ 284	\$ 55
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ 13,206	\$ -	\$ -
100	10022	City Clerk	\$ 50	\$ 1	\$ 203	\$ 72	\$ 14
100	1003	Finance	\$ 6,282	\$ 37	\$ 6,109	\$ 725	\$ 91
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ 1,466	\$ -	\$ 2,761	\$ -	\$ -
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 7,996	\$ 40	\$ 23,085	\$ 4,006	\$ 160

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	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
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 64	\$ -	\$ 43	\$ 1,041	\$ 9,583
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ -	\$ 4,318
100	10022	City Clerk	\$ 16	\$ -	\$ 11	\$ 263	\$ 352
100	1003	Finance	\$ 128	\$ 8	\$ 3,237	\$ 4,327	\$ 7,229
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ -	\$ -	\$ 117	\$ 118	\$ 17,328
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 209	\$ 8	\$ 3,407	\$ 5,748	\$ 38,810

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	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
		Building Use	\$ -	\$ -	\$ -	\$ 81	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 391	\$ 2,178	\$ -	\$ -	\$ 5,887
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ 864	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ 99	\$ 136	\$ -	\$ 1,795	\$ 1,485
100	1003	Finance	\$ 3,561	\$ 5,006	\$ 33	\$ -	\$ 7,326
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ 120	\$ 3,231	\$ -	\$ -	\$ -
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ 5,408	\$ -
Proposed Costs			\$ 4,171	\$ 11,415	\$ 33	\$ 7,284	\$ 14,698

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	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
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ -	\$ -	\$ -	\$ 396	\$ 169
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ -	\$ -	\$ -	\$ 100	\$ 43
100	1003	Finance	\$ 16	\$ 8	\$ 57	\$ 3,471	\$ 3,491
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ 9	\$ -
100	1005	Human Resources	\$ -	\$ -	\$ -	\$ 102	\$ 88
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 16	\$ 8	\$ 57	\$ 4,078	\$ 3,791

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	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
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 761	\$ 14	\$ -	\$ -	\$ 984
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ -	\$ 6,137
100	10022	City Clerk	\$ 192	\$ 3	\$ -	\$ -	\$ 4,874
100	1003	Finance	\$ 24,221	\$ 2,947	\$ 41	\$ -	\$ 4,651
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ 600	\$ 6,191
100	1005	Human Resources	\$ 119	\$ 114	\$ -	\$ -	\$ 8
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 25,293	\$ 3,077	\$ 41	\$ 600	\$ 22,845

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

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	\$ 4,240	\$ 6,673	\$ 10,809	\$ 182	\$ 1,510
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ 26,276	\$ 1,727	\$ 2,591	\$ -	\$ -
100	10022	City Clerk	\$ 1,638	\$ 857	\$ 1,487	\$ 46	\$ 381
100	1003	Finance	\$ 30,246	\$ 9,760	\$ 14,036	\$ 3,671	\$ 3,092
100	1004	Legal Services	\$ 13,988	\$ 3,839	\$ 3,888	\$ -	\$ -
100	1005	Human Resources	\$ 6,305	\$ 6,312	\$ 13,189	\$ 136	\$ 98
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 82,693	\$ 29,169	\$ 46,000	\$ 4,035	\$ 5,080

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	501-5017- Sewer Fund Contingencies	501-5018- Sewer Debt Service	501-5019- Sewer Fund Transfers	503-5030- Water Administration	503-5031- Water System Maintenance
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 109	\$ 3,991	\$ -	\$ 2,841	\$ 9,489
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ 13,138	\$ -
100	10022	City Clerk	\$ 28	\$ 1,006	\$ -	\$ 1,608	\$ 2,393
100	1003	Finance	\$ 394	\$ 4,933	\$ 33	\$ 20,757	\$ 21,473
100	1004	Legal Services	\$ 2,167	\$ -	\$ -	\$ 1,227	\$ -
100	1005	Human Resources	\$ -	\$ -	\$ -	\$ 3,221	\$ 269
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 2,698	\$ 9,930	\$ 33	\$ 42,792	\$ 33,625

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

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	652-6520- Revolving Loan - Business
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 15,456	\$ 279	\$ 2,822	\$ -	\$ 535	\$ -
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ 5,181	\$ -	\$ -	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ 1,421	\$ 70	\$ 712	\$ -	\$ 135	\$ -
100	1003	Finance	\$ 13,519	\$ 4,106	\$ 3,544	\$ 49	\$ 2,847	\$ 2,370
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ 20,555	\$ 136	\$ -	\$ -	\$ 18	\$ -
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 56,132	\$ 4,592	\$ 7,078	\$ 49	\$ 3,535	\$ 2,370

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	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
		Building Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,185
		Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1001	City Council	\$ 5	\$ 5	\$ -	\$ -	\$ 175	\$ -
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ 1	\$ 1	\$ -	\$ -	\$ 44	\$ 4,470
100	1003	Finance	\$ 293	\$ 5,185	\$ 41	\$ 82	\$ 375	\$ -
100	1004	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1005	Human Resources	\$ 9	\$ 9	\$ -	\$ -	\$ -	\$ -
100	1016	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,902
Proposed Costs			\$ 308	\$ 5,201	\$ 41	\$ 82	\$ 595	\$ 75,557

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	-7777- Library	-9999- Other	Subtotal	Direct Billed	Unallocated	Total
		Building Use	\$ -	\$ -	\$ 24,925	\$ -	\$ -	\$ 24,925
		Equipment Use	\$ -	\$ -	\$ 50,401	\$ -	\$ -	\$ 50,401
100	1001	City Council	\$ -	\$ -	\$ 137,297	\$ -	\$ -	\$ 137,297
100	1002	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	10021	City Manager	\$ -	\$ -	\$ 118,509	\$ -	\$ -	\$ 118,509
100	10022	City Clerk	\$ -	\$ 3,497	\$ 38,102	\$ -	\$ -	\$ 38,102
100	1003	Finance	\$ -	\$ -	\$ 299,677	\$ -	\$ 3,988	\$ 303,664
100	1004	Legal Services	\$ -	\$ -	\$ 37,031	\$ -	\$ -	\$ 37,031
100	1005	Human Resources	\$ -	\$ -	\$ 225,066	\$ -	\$ -	\$ 225,066
100	1016	Building Maintenance	\$ 9,618	\$ -	\$ 82,337	\$ -	\$ -	\$ 82,337
Proposed Costs			\$ 9,618	\$ 3,497	\$ 1,013,345	\$ -	\$ 3,988	\$ 1,017,332

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
	All Other Buildings	Building Depreciation per Dept.	Building Maintenance
Equipment Use			
	Equipment Use	Value of Fixed Assets per Dept. Served	FY 14-15 Fixed Asset Report
100-1001- City Council			
	Citywide Support - Management	# of Allocated Positions per Dept. / Fund	FY 14-15 Position Listing
	Citywide Support Administration	Actual Expenditures per Dept. / Fund	FY 14-15 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 14-15 Position Listing
	Public Works	Actual Expenditures per Public Works Dept. (1040, 1041 & 1050)	FY 14-15 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 14-15 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

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CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
100-1003- Finance			
	General Accounting	Total Accounting Transactions per Dept / Fund	FY 14-15 Transaction Report
	Budget	Actual Expenditures per Dept / Fund	FY 14-15 Actual Expenditures
	Accounts Receivable	# of AR Transactions per Dept / Fund	FY 14-15 Transaction Report
	Accounts Payable	# of AP Transactions per Dept / Fund	FY 14-15 Transaction Report
	Payroll	# of Payroll Checks per Home Dept / Fund	FY 14-15 Payroll Report
	Utility Billing	Direct to Sewer Admin (Fund 501) & Water Admin (Fund 503)	
	RDA Support	Direct to Fund 265	
	Sewer (USDA)	Direct to Sewer Admin (Fund 501)	
	Fixed Assets	Value of Fixed Assets per Dept Served	FY 14-15 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 14-15 Recruitment Log
	Employee Relations	# of Allocated Positions per Dept / Fund	FY 14-15 Position Listing
	Labor Negotiations	# of Unionized Employees per Dept / Fund	FY 14-15 Position Listing
	Payroll	# of Payroll Checks per Home Dept / Fund	FY 14-15 Payroll Report
	Risk Management	# of Worker's Comp & General Liability Claims per Dept. / Fund	FY 14-15 Liability & WC Report
100-1016- Building Maintenance			
	City Hall	Sq. Footage of Dept. Served	Building Maintenance
	Library - City Hall Storage	Sq. Footage of Dept. Served	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	Cost		TOTAL \$
			Expenditures	Adjustments	
		Building Use	\$ -	\$ 25,300	\$ 25,300
		Equipment Use	\$ -	\$ 52,657	\$ 52,657
100	1001	City Council	\$ 102,074	\$ -	\$ 102,074
100	1002	General Administration	\$ 346,111	\$ -	\$ 346,111
100	10021	City Manager	\$ -	\$ -	\$ -
100	10022	City Clerk	\$ -	\$ -	\$ -
100	1003	Finance	\$ 302,654	\$ -	\$ 302,654
100	1004	Legal Services	\$ 51,965	\$ -	\$ 51,965
100	1005	Human Resources	\$ 42,807	\$ -	\$ 42,807
100	1016	Building Maintenance	\$ 96,220	\$ (2,455)	\$ 93,765
Subtotal			\$ 941,830	\$ 75,502	\$ 1,017,332
Disallowed Items (All Departments)					\$ -
TOTAL ALLOCATED EXPENDITURES					\$ 1,017,332

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.

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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

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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:

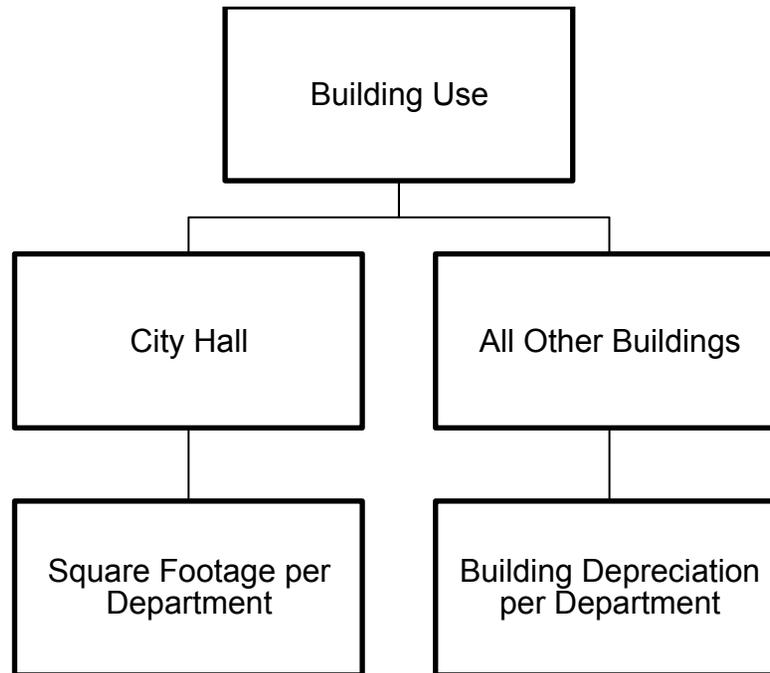
- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

(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.
- **All Other Buildings** – represents costs associated with the City's use of identified buildings by Department. These costs have been allocated based upon depreciation.

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	\$ 1,464		
All Other Buildings	\$ 23,836		
Total Cost Adjustments	<u>\$ 25,300</u>		<u>\$ 25,300</u>
Total Costs to be Allocated	<u>\$ 25,300</u>	<u>\$ -</u>	<u>\$ 25,300</u>

DEPARTMENTAL EXPENSE DETAIL

Building Use

Expense Type	\$	General Admin	City Hall	All Other Buildings
Operating Services & Supplies				
Services & Supplies		\$ -	\$ -	\$ -
Subtotal Operating Cost	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
City Hall Depreciation	\$ 1,464		\$ 1,464	
All Other Buildings	\$ 23,836			\$ 23,836
Subtotal Cost Adjustments	\$ 25,300	\$ -	\$ 1,464	\$ 23,836
FUNCTIONAL COST	\$ 25,300	\$ -	\$ 1,464	\$ 23,836
First Allocation				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 25,300	\$ -	\$ 1,464	\$ 23,836
Second Allocation				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 25,300	\$ -	\$ 1,464	\$ 23,836

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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%	\$ 171		\$ 171	\$ -	\$ 171
100-10021- City Manager	156.00	2.212%	\$ 32		\$ 32	\$ -	\$ 32
100-10022- City Clerk	156.00	2.212%	\$ 32		\$ 32	\$ -	\$ 32
100-1003- Finance	672.00	9.528%	\$ 139		\$ 139	\$ -	\$ 139
100-1010- Planning	96.00	1.361%	\$ 20		\$ 20	\$ -	\$ 20
100-1011- Code Enforcement	198.00	2.807%	\$ 41		\$ 41	\$ -	\$ 41
100-1015- Building Safety	96.00	1.361%	\$ 20		\$ 20	\$ -	\$ 20
206-2060- Redevelopment Agency	390.00	5.530%	\$ 81		\$ 81	\$ -	\$ 81
-8888- Community Service	4,464.00	63.292%	\$ 927		\$ 927	\$ -	\$ 927
Total	7,053.00	100.000%	\$ 1,464	\$ -	\$ 1,464	\$ -	\$ 1,464

Allocation Basis: Sq. Footage of Dept. Served

Source of Allocation: Building Maintenance

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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>
All Other Buildings							
100-1040- Public Works Administration	15,578.00	65.355%	\$ 15,578		\$ 15,578	\$ -	\$ 15,578
-8888- Community Service	8,258.00	34.645%	\$ 8,258		\$ 8,258	\$ -	\$ 8,258
Total	23,836.00	100.000%	\$ 23,836	\$ -	\$ 23,836	\$ -	\$ 23,836

Allocation Basis: Building Depreciation per Dept.

Source of Allocation: Building Maintenance

ALLOCATION SUMMARY

Building Use

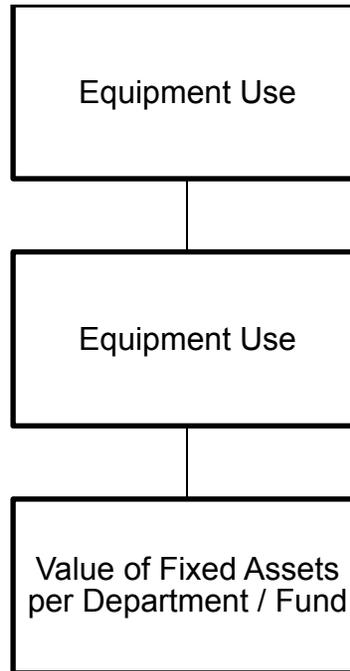
	<u>City Hall</u>	<u>All Other Buildings</u>	<u>Total</u>
100-1001- City Council	\$ 171	\$ -	\$ 171
100-10021- City Manager	\$ 32	\$ -	\$ 32
100-10022- City Clerk	\$ 32	\$ -	\$ 32
100-1003- Finance	\$ 139	\$ -	\$ 139
100-1010- Planning	\$ 20	\$ -	\$ 20
100-1011- Code Enforcement	\$ 41	\$ -	\$ 41
100-1015- Building Safety	\$ 20	\$ -	\$ 20
100-1040- Public Works Administration	\$ -	\$ 15,578	\$ 15,578
206-2060- Redevelopment Agency	\$ 81	\$ -	\$ 81
-8888- Community Service	\$ 927	\$ 8,258	\$ 9,185
Total	\$ 1,464	\$ 23,836	\$ 25,300

(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	\$ 52,657		
Total Cost Adjustments	<u>\$ 52,657</u>		<u>\$ 52,657</u>
Total Costs to be Allocated	<u>\$ 52,657</u>	<u>\$ -</u>	<u>\$ 52,657</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	\$ 52,657		\$ 52,657
Subtotal Cost Adjustments	\$ 52,657	\$ -	\$ 52,657
FUNCTIONAL COST	\$ 52,657	\$ -	\$ 52,657
First Allocation			
Incoming - All Others	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -		\$ -
Subtotal of First Allocation	\$ 52,657		\$ 52,657
Second Allocation			
Incoming - All Others	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -		\$ -
Subtotal of Second Allocation	\$ -		\$ -
TOTAL ALLOCATED	\$ 52,657		\$ 52,657

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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	1.428%	\$ 752		\$ 752	\$ -	\$ 752
100-1003- Finance	1,504.23	2.857%	\$ 1,504		\$ 1,504	\$ -	\$ 1,504
100-1010- Planning	5,758.82	10.936%	\$ 5,759		\$ 5,759	\$ -	\$ 5,759
100-1021- Public Safety Dispatch	31,553.09	59.922%	\$ 31,553		\$ 31,553	\$ -	\$ 31,553
100-1040- Public Works Administration	10,163.85	19.302%	\$ 10,164		\$ 10,164	\$ -	\$ 10,164
100-1070- Community Services	2,925.00	5.555%	\$ 2,925		\$ 2,925	\$ -	\$ 2,925
Total	52,657.00	100.000%	\$ 52,657	\$ -	\$ 52,657	\$ -	\$ 52,657

Allocation Basis:

Value of Fixed Assets per Dept. Served

Source of Allocation:

FY 14-15 Fixed Asset Report

ALLOCATION SUMMARY

Equipment Use

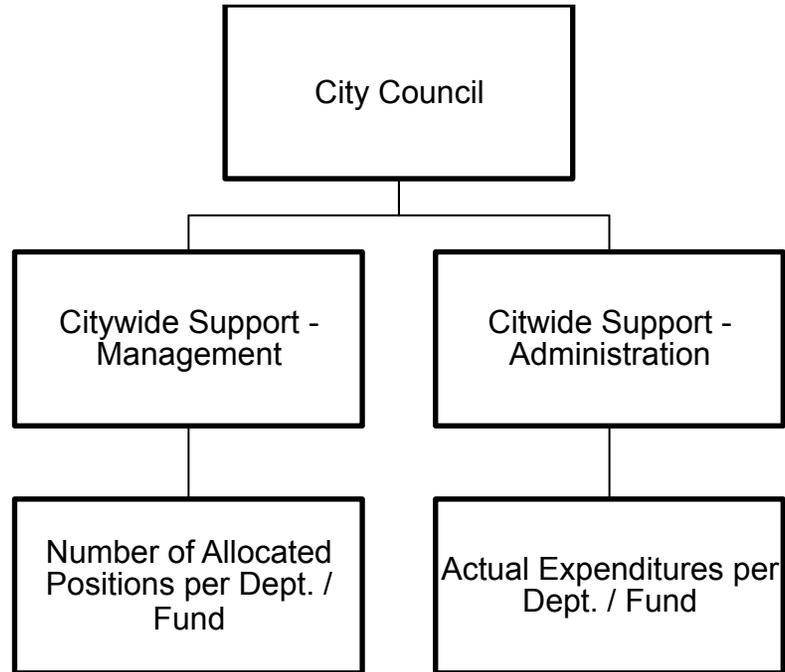
	<u>Equipment Use</u>	<u>Total</u>
100-1002- General Administration	\$ 752	\$ 752
100-1003- Finance	\$ 1,504	\$ 1,504
100-1010- Planning	\$ 5,759	\$ 5,759
100-1021- Public Safety Dispatch	\$ 31,553	\$ 31,553
100-1040- Public Works Administration	\$ 10,164	\$ 10,164
100-1070- Community Services	\$ 2,925	\$ 2,925
Total	\$ 52,657	\$ 52,657

(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	\$ 102,074		\$ 102,074
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
Building Use	\$ 171	\$ -	\$ 171
100-1001- City Council		\$ 625	\$ 625
100-10022- City Clerk		\$ 30,989	\$ 30,989
100-1003- Finance		\$ 4,179	\$ 4,179
100-1004- Legal Services		\$ 4,532	\$ 4,532
100-1005- Human Resources		\$ 125	\$ 125
100-1016- Building Maintenance		\$ 11,188	\$ 11,188
Total Incoming Costs	<u>\$ 171</u>	<u>\$ 51,639</u>	<u>\$ 51,810</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 102,245</u>	<u>\$ 51,639</u>	<u>\$ 153,884</u>

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DEPARTMENTAL EXPENSE DETAIL

100-1001- City Council

Expense Type	\$	General Admin	Citywide Support - Management	Citywide Support Administration
Personnel				
Salaries & Wages	\$ 22,296	\$ -	\$ 11,148	\$ 11,148
Fringe Benefits	\$ 73,636	\$ -	\$ 36,818	\$ 36,818
Subtotal Personnel Cost	\$ 95,932	\$ -	\$ 47,966	\$ 47,966
Operating Services & Supplies				
Office Expense	\$ 185	\$ -	\$ 93	\$ 93
Other Contracts	\$ 3,115	\$ -	\$ 1,558	\$ 1,558
Other Services & Supplies	\$ 211	\$ -	\$ 106	\$ 106
Transportation	\$ 2,630	\$ -	\$ 1,315	\$ 1,315
Subtotal Operating Cost	\$ 6,141	\$ -	\$ 3,071	\$ 3,071
DEPARTMENTAL EXPENDITURES	\$ 102,074	\$ -	\$ 51,037	\$ 51,037
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 102,074	\$ -	\$ 51,037	\$ 51,037
First Allocation				
Incoming - All Others	\$ 171	\$ -	\$ 86	\$ 86
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 102,245	\$ -	\$ 51,122	\$ 51,122
Second Allocation				
Incoming - All Others	\$ 51,639	\$ -	\$ 25,819	\$ 25,819
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 51,639	\$ -	\$ 25,819.49	\$ 25,819.49
TOTAL ALLOCATED	\$ 153,884	\$ -	\$ 76,942	\$ 76,942

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Full Cost Allocation Plan Report FY15

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	1.00	2.128%	\$ 1,088		\$ 1,088	\$ 549	\$ 1,637
100-1003- Finance	3.00	6.383%	\$ 3,263		\$ 3,263	\$ 1,648	\$ 4,911
100-1016- Building Maintenance	1.00	2.128%	\$ 1,088		\$ 1,088	\$ 549	\$ 1,637
100-1011- Code Enforcement	1.00	2.128%	\$ 1,088		\$ 1,088	\$ 549	\$ 1,637
100-1020- Police Administration	2.00	4.255%	\$ 2,175		\$ 2,175	\$ 1,099	\$ 3,274
100-1021- Public Safety Dispatch	5.00	10.638%	\$ 5,439		\$ 5,439	\$ 2,747	\$ 8,185
100-1022- Field Operations	11.00	23.404%	\$ 11,965		\$ 11,965	\$ 6,043	\$ 18,008
100-1023- State C.O.P.'s	1.00	2.128%	\$ 1,088		\$ 1,088	\$ 549	\$ 1,637
100-1040- Public Works Administration	2.00	4.255%	\$ 2,175		\$ 2,175	\$ 1,099	\$ 3,274
201-2011- PW - Street Maintenance	5.00	10.638%	\$ 5,439		\$ 5,439	\$ 2,747	\$ 8,185
202-2020- Sales Tax - Transport. Improvement Program	1.00	2.128%	\$ 1,088		\$ 1,088	\$ 549	\$ 1,637
501-5010- Sewer Administration	2.00	4.255%	\$ 2,175		\$ 2,175	\$ 1,099	\$ 3,274
501-5011- Sewer System Maintenance	2.00	4.255%	\$ 2,175		\$ 2,175	\$ 1,099	\$ 3,274
501-5013- Sewer Plant Operations	3.00	6.383%	\$ 3,263		\$ 3,263	\$ 1,648	\$ 4,911
503-5030- Water Administration	1.00	2.128%	\$ 1,088		\$ 1,088	\$ 549	\$ 1,637
503-5033- Water Plant Operations	6.00	12.766%	\$ 6,526		\$ 6,526	\$ 3,296	\$ 9,822
Total	47	100.000%	\$ 51,122	\$ -	\$ 51,122	\$ 25,819	\$ 76,942

Allocation Basis:

of Allocated Positions per Dept. / Fund

Source of Allocation:

FY 14-15 Position Listing

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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	102,074	1.223%	\$ 625	\$	625		\$ 625
100-1002- General Administration	346,111	4.148%	\$ 2,121	\$	2,121	\$ 1,084	\$ 3,205
100-1003- Finance	302,654	3.627%	\$ 1,854	\$	1,854	\$ 948	\$ 2,802
100-1004- Legal Services	51,965	0.623%	\$ 318	\$	318	\$ 163	\$ 481
100-1005- Human Resources	42,807	0.513%	\$ 262	\$	262	\$ 134	\$ 396
100-1016- Building Maintenance	96,220	1.153%	\$ 590	\$	590	\$ 301	\$ 891
100-1006- Elections	101	0.001%	\$ 1	\$	1	\$ 0	\$ 1
100-1010- Planning	48,225	0.578%	\$ 295	\$	295	\$ 151	\$ 447
100-1011- Code Enforcement	33,159	0.397%	\$ 203	\$	203	\$ 104	\$ 307
100-1015- Building Safety	50,894	0.610%	\$ 312	\$	312	\$ 159	\$ 471
100-1020- Police Administration	358,573	4.297%	\$ 2,197	\$	2,197	\$ 1,123	\$ 3,320
100-1021- Public Safety Dispatch	271,074	3.249%	\$ 1,661	\$	1,661	\$ 849	\$ 2,510
100-1022- Field Operations	1,055,643	12.652%	\$ 6,468	\$	6,468	\$ 3,307	\$ 9,775
100-1023- State C.O.P.'s	62,076	0.744%	\$ 380	\$	380	\$ 194	\$ 575
100-1030- Swimming Pool Operations	33,034	0.396%	\$ 202	\$	202	\$ 103	\$ 306
100-1040- Public Works Administration	92,771	1.112%	\$ 568	\$	568	\$ 291	\$ 859
100-1041- Public Works Operations & Equipment	78,949	0.946%	\$ 484	\$	484	\$ 247	\$ 731
100-1042- Engineering Department	21,486	0.258%	\$ 132	\$	132	\$ 67	\$ 199
100-1045- Page Landfill	267	0.003%	\$ 2	\$	2	\$ 1	\$ 2
100-1050- Public Works Parks Maintenance	86,979	1.042%	\$ 533	\$	533	\$ 272	\$ 805
100-1070- Community Services	30,696	0.368%	\$ 188	\$	188	\$ 96	\$ 284
100-1097- Contingencies	5,911	0.071%	\$ 36	\$	36	\$ 19	\$ 55
100-1098- Debt Service for Bldg at PW Yard - Admin	6,950	0.083%	\$ 43	\$	43	\$ 22	\$ 64
200-2003- PW Traffic Safety - Operations	4,626	0.055%	\$ 28	\$	28	\$ 14	\$ 43
201-2010- PW Gas Tax - Street Admin	112,415	1.347%	\$ 689	\$	689	\$ 352	\$ 1,041
201-2011- PW - Street Maintenance	150,937	1.809%	\$ 925	\$	925	\$ 473	\$ 1,398
201-2012- PW - Storm Drain Maintenance	42,240	0.506%	\$ 259	\$	259	\$ 132	\$ 391
202-2020- Sales Tax - Transport. Improvement Program	58,411	0.700%	\$ 358	\$	358	\$ 183	\$ 541
207-2070- West Commercial Street Rehab Project	635,811	7.620%	\$ 3,896	\$	3,896	\$ 1,992	\$ 5,887
213-2130- Landfill Post-Closure	42,726.84	0.512%	\$ 262	\$	262	\$ 134	\$ 396
213-2133- Landfill Post-Closure Maint. Operations	18,271.70	0.219%	\$ 112	\$	112	\$ 57	\$ 169
265-2650- RDA	82,155	0.985%	\$ 503	\$	503	\$ 257	\$ 761
409-4090- Water Treatment Plant Improvement Project	1,460	0.018%	\$ 9	\$	9	\$ 5	\$ 14

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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>
500-5001- Airport Enterprise	106,268	1.274%	\$ 651		\$ 651	\$ 333	\$ 984
501-5010- Sewer Administration	104,341	1.251%	\$ 639		\$ 639	\$ 327	\$ 966
501-5011- Sewer System Maintenance	367,096	4.400%	\$ 2,249		\$ 2,249	\$ 1,150	\$ 3,399
501-5013- Sewer Plant Operations	636,903	7.633%	\$ 3,902		\$ 3,902	\$ 1,995	\$ 5,898
501-5014- Sewer Engineering	19,701	0.236%	\$ 121		\$ 121	\$ 62	\$ 182
501-5015- Septage Receiving	163,102.32	1.955%	\$ 999		\$ 999	\$ 511	\$ 1,510
501-5017- Sewer Fund Contingencies	11,824	0.142%	\$ 72		\$ 72	\$ 37	\$ 109
501-5018- Sewer Debt Service	430,954	5.165%	\$ 2,640		\$ 2,640	\$ 1,350	\$ 3,991
503-5030- Water Administration	130,006	1.558%	\$ 797		\$ 797	\$ 407	\$ 1,204
503-5031- Water System Maintenance	1,024,809	12.282%	\$ 6,279		\$ 6,279	\$ 3,210	\$ 9,489
503-5033- Water Plant Operations	608,454	7.292%	\$ 3,728		\$ 3,728	\$ 1,906	\$ 5,634
503-5034- Water Engineering	30,145	0.361%	\$ 185		\$ 185	\$ 94	\$ 279
503-5038- Water Debt Service	304,770	3.653%	\$ 1,867		\$ 1,867	\$ 955	\$ 2,822
651-6510- Narcotics Seizure - State and Local	57,816	0.693%	\$ 354		\$ 354	\$ 181	\$ 535
652-6523- Revolving Loan - Business	533	0.006%	\$ 3		\$ 3	\$ 2	\$ 5
653-6530- Revolving Loan - Housing Rehab	533	0.006%	\$ 3		\$ 3	\$ 2	\$ 5
661-6610- Health and Safety Restitution Program	18,922	0.227%	\$ 116		\$ 116	\$ 59	\$ 175
Total	8,343,850	100.000%	\$ 51,122	\$ -	\$ 51,122	\$ 25,819	\$ 76,942

Allocation Basis:

Actual Expenditures per Dept. / Fund

Source of Allocation:

FY 14-15 Actual Expenditures

ALLOCATION SUMMARY

100-1001- City Council

	<u>Citywide Support -</u>	<u>Citywide Support</u>	<u>Total</u>
100-1001- City Council	\$ -	\$ 625	\$ 625
100-1002- General Administration	\$ 1,637	\$ 3,205	\$ 4,842
100-1003- Finance	\$ 4,911	\$ 2,802	\$ 7,714
100-1004- Legal Services	\$ -	\$ 481	\$ 481
100-1005- Human Resources	\$ -	\$ 396	\$ 396
100-1016- Building Maintenance	\$ 1,637	\$ 891	\$ 2,528
100-1006- Elections	\$ -	\$ 1	\$ 1
100-1010- Planning	\$ -	\$ 447	\$ 447
100-1011- Code Enforcement	\$ 1,637	\$ 307	\$ 1,944
100-1015- Building Safety	\$ -	\$ 471	\$ 471
100-1020- Police Administration	\$ 3,274	\$ 3,320	\$ 6,594
100-1021- Public Safety Dispatch	\$ 8,185	\$ 2,510	\$ 10,695
100-1022- Field Operations	\$ 18,008	\$ 9,775	\$ 27,783
100-1023- State C.O.P.'s	\$ 1,637	\$ 575	\$ 2,212
100-1030- Swimming Pool Operations	\$ -	\$ 306	\$ 306
100-1040- Public Works Administration	\$ 3,274	\$ 859	\$ 4,133
100-1041- Public Works Operations & Equipment	\$ -	\$ 731	\$ 731
100-1042- Engineering Department	\$ -	\$ 199	\$ 199
100-1045- Page Landfill	\$ -	\$ 2	\$ 2
100-1050- Public Works Parks Maintenance	\$ -	\$ 805	\$ 805
100-1070- Community Services	\$ -	\$ 284	\$ 284
100-1097- Contingencies	\$ -	\$ 55	\$ 55
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ -	\$ 64	\$ 64
200-2003- PW Traffic Safety - Operations	\$ -	\$ 43	\$ 43
201-2010- PW Gas Tax - Street Admin	\$ -	\$ 1,041	\$ 1,041
201-2011- PW - Street Maintenance	\$ 8,185	\$ 1,398	\$ 9,583
201-2012- PW - Storm Drain Maintenance	\$ -	\$ 391	\$ 391
202-2020- Sales Tax - Transport. Improvement Program	\$ 1,637	\$ 541	\$ 2,178
207-2070- West Commercial Street Rehab Project	\$ -	\$ 5,887	\$ 5,887
213-2130- Landfill Post-Closure	\$ -	\$ 396	\$ 396

ALLOCATION SUMMARY

100-1001- City Council

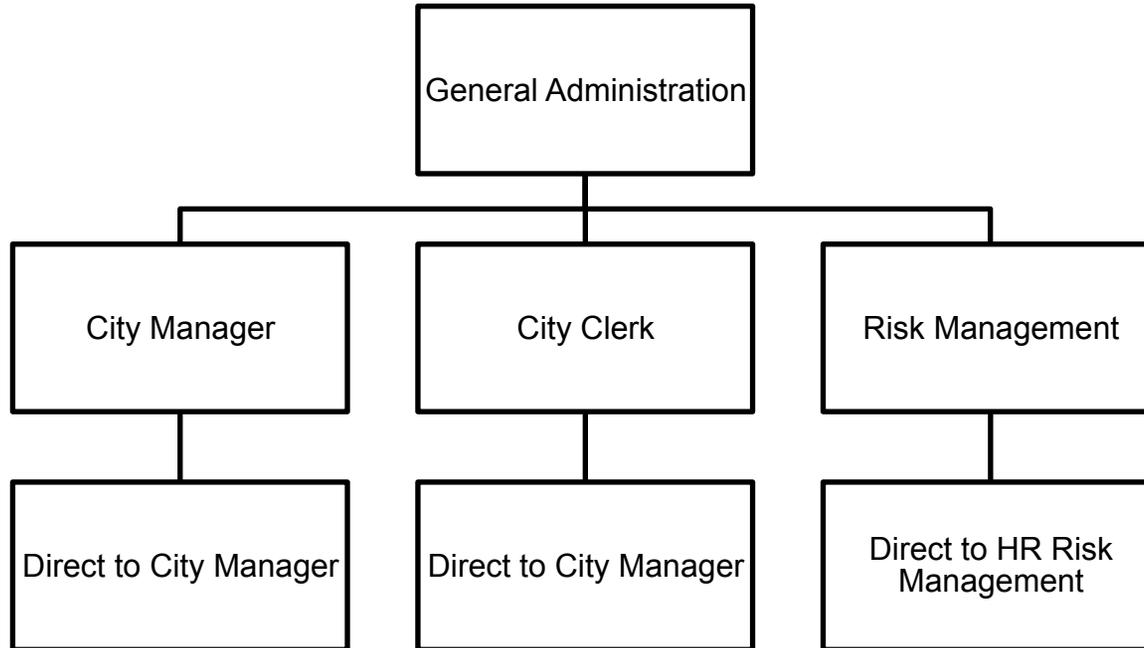
	<u>Citywide Support -</u>	<u>Citywide Support</u>	<u>Total</u>
213-2133- Landfill Post-Closure Maint. Operations	\$ -	\$ 169	\$ 169
265-2650- RDA	\$ -	\$ 761	\$ 761
409-4090- Water Treatment Plant Improvement Project	\$ -	\$ 14	\$ 14
500-5001- Airport Enterprise	\$ -	\$ 984	\$ 984
501-5010- Sewer Administration	\$ 3,274	\$ 966	\$ 4,240
501-5011- Sewer System Maintenance	\$ 3,274	\$ 3,399	\$ 6,673
501-5013- Sewer Plant Operations	\$ 4,911	\$ 5,898	\$ 10,809
501-5014- Sewer Engineering	\$ -	\$ 182	\$ 182
501-5015- Septage Receiving	\$ -	\$ 1,510	\$ 1,510
501-5017- Sewer Fund Contingencies	\$ -	\$ 109	\$ 109
501-5018- Sewer Debt Service	\$ -	\$ 3,991	\$ 3,991
503-5030- Water Administration	\$ 1,637	\$ 1,204	\$ 2,841
503-5031- Water System Maintenance	\$ -	\$ 9,489	\$ 9,489
503-5033- Water Plant Operations	\$ 9,822	\$ 5,634	\$ 15,456
503-5034- Water Engineering	\$ -	\$ 279	\$ 279
503-5038- Water Debt Service	\$ -	\$ 2,822	\$ 2,822
651-6510- Narcotics Seizure - State and Local	\$ -	\$ 535	\$ 535
652-6523- Revolving Loan - Business	\$ -	\$ 5	\$ 5
653-6530- Revolving Loan - Housing Rehab	\$ -	\$ 5	\$ 5
661-6610- Health and Safety Restitution Program	\$ -	\$ 175	\$ 175
Total	\$ 76,942	\$ 76,942	\$ 153,884

(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	\$ 346,111		\$ 346,111
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
Equipment Use	\$ 752	\$ -	\$ 752
100-1001- City Council	\$ 3,208	\$ 1,634	\$ 4,842
100-10021- City Manager		\$ 783	\$ 783
100-10022- City Clerk		\$ 2,368	\$ 2,368
100-1003- Finance		\$ 8,762	\$ 8,762
100-1004- Legal Services		\$ 12,150	\$ 12,150
100-1005- Human Resources		\$ 3,022	\$ 3,022
Total Incoming Costs	<u>\$ 3,960</u>	<u>\$ 28,718</u>	<u>\$ 32,679</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 350,071</u>	<u>\$ 28,718</u>	<u>\$ 378,789</u>

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-1002- General Administration

Expense Type	\$	General Admin	City Manager	City Clerk	Risk Management
Personnel					
Salaries & Wages	\$ 75,329	\$ -	\$ 47,080	\$ 28,248	\$ -
Fringe Benefits	\$ 52,159	\$ -	\$ 32,599	\$ 19,560	\$ -
Subtotal Personnel Cost	\$ 127,488	\$ -	\$ 79,680	\$ 47,808	\$ -
Operating Services & Supplies					
BENEFIT BUY OUTS	\$ 2,524	\$ -	\$ 1,578	\$ 947	\$ -
COMMUNICATIONS	\$ 5,142	\$ -	\$ 3,214	\$ 1,928	\$ -
DUES AND SUBSCRIP	\$ 890	\$ -	\$ 556	\$ 334	\$ -
FEES & PERMITS-ST	\$ 160	\$ -	\$ 100	\$ 60	\$ -
INSURANCE AND BON	\$ 136,130	\$ -			\$ 136,130
INSURANCE DEDUCTI	\$ 32,562	\$ -			\$ 32,562
INSURANCE OTHER	\$ 1,109	\$ -			\$ 1,109
MISCELLANEOUS REV	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE EXPENSE	\$ 7,950	\$ -	\$ 4,969	\$ 2,981	\$ -
OTHER CONTRACTS	\$ 18,407	\$ -	\$ 11,504	\$ 6,903	\$ -
RENTS AND LEASES-	\$ 7,255	\$ -	\$ 4,535	\$ 2,721	\$ -
TAX ADMINISTRATIO	\$ 5,823	\$ -	\$ 3,639	\$ 2,184	\$ -
TRANSPORTATION AN	\$ 671	\$ -	\$ 419	\$ 252	\$ -
Subtotal Operating Cost	\$ 218,623	\$ -	\$ 30,514	\$ 18,308	\$ 169,801
DEPARTMENTAL EXPENDITURES	\$ 346,111	\$ -	\$ 110,194	\$ 66,116	\$ 169,801
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 346,111	\$ -	\$ 110,194	\$ 66,116	\$ 169,801
First Allocation					
Incoming - All Others	\$ 3,960	\$ -	\$ 1,261	\$ 757	\$ 1,943
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 350,071	\$ -	\$ 111,455	\$ 66,873	\$ 171,744
Second Allocation					
Incoming - All Others	\$ 28,718	\$ -	\$ 9,143	\$ 5,486	\$ 14,089
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 28,718	\$ -	\$ 9,143.21	\$ 5,485.93	\$ 14,089.06
TOTAL ALLOCATED	\$ 378,789	\$ -	\$ 120,598	\$ 72,359	\$ 185,833

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%	\$ 111,455		\$ 111,455	\$ 9,143	\$ 120,598
Total	100.00	100.000%	\$ 111,455	\$ -	\$ 111,455	\$ 9,143	\$ 120,598

Allocation Basis: Direct to City Manager

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%	\$ 66,873		\$ 66,873	\$ 5,486	\$ 72,359
Total	100.00	100.000%	\$ 66,873	\$ -	\$ 66,873	\$ 5,486	\$ 72,359

Allocation Basis: Direct to City Clerk

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%	\$ 171,744		\$ 171,744	\$ 14,089	\$ 185,833
Total	100.00	100.000%	\$ 171,744	\$ -	\$ 171,744	\$ 14,089	\$ 185,833

Allocation Basis: Direct to Human Resources - Risk Management

ALLOCATION SUMMARY

100-1002- General Administration

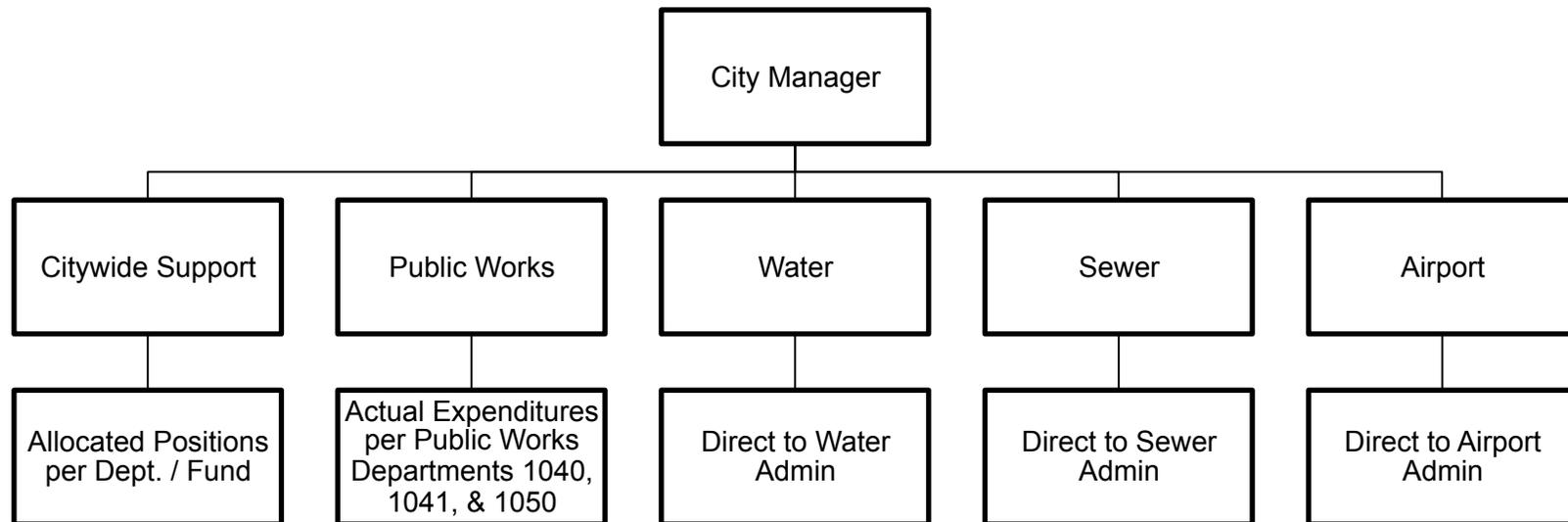
	<u>City Manager</u>	<u>City Clerk</u>	<u>Risk Managemen</u>	<u>Total</u>
100-10021- City Manager	\$ 120,598	\$ -	\$ -	\$ 120,598
100-10022- City Clerk	\$ -	\$ 72,359	\$ -	\$ 72,359
100-1005- Human Resources	\$ -	\$ -	\$ 185,833	\$ 185,833
Total	\$ 120,598	\$ 72,359	\$ 185,833	\$ 378,789

(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	\$ 32	\$ -	\$ 32
100-1002- General Administration	\$ 111,455	\$ 9,143	\$ 120,598
100-1016- Building Maintenance		\$ 2,116	\$ 2,116
Total Incoming Costs	<u>\$ 111,487</u>	<u>\$ 11,259</u>	<u>\$ 122,746</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 111,487</u>	<u>\$ 11,259</u>	<u>\$ 122,746</u>

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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 - All Others	\$ 111,487	\$ -	\$ 36,791	\$ 35,676	\$ 11,149	\$ 22,297	\$ 5,574
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 111,487	\$ -	\$ 36,791	\$ 35,676	\$ 11,149	\$ 22,297	\$ 5,574
Second Allocation							
Incoming - All Others	\$ 11,259	\$ -	\$ 3,715	\$ 3,603	\$ 1,126	\$ 2,252	\$ 563
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 11,259	\$ -	\$ 3,715.40	\$ 3,602.82	\$ 1,125.88	\$ 2,251.76	\$ 562.94
TOTAL ALLOCATED	\$ 122,746	\$ -	\$ 40,506	\$ 39,279	\$ 12,275	\$ 24,549	\$ 6,137

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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	2.128%	\$ 783		\$ 783		\$ 783
100-1003- Finance	3.00	6.383%	\$ 2,348		\$ 2,348	\$ 242	\$ 2,591
100-1016- Building Maintenance	1.00	2.128%	\$ 783		\$ 783	\$ 81	\$ 864
100-1011- Code Enforcement	1.00	2.128%	\$ 783		\$ 783	\$ 81	\$ 864
100-1020- Police Administration	2.00	4.255%	\$ 1,566		\$ 1,566	\$ 162	\$ 1,727
100-1021- Public Safety Dispatch	5.00	10.638%	\$ 3,914		\$ 3,914	\$ 404	\$ 4,318
100-1022- Field Operations	11.00	23.404%	\$ 8,611		\$ 8,611	\$ 888	\$ 9,499
100-1023- State C.O.P.'s	1.00	2.128%	\$ 783		\$ 783	\$ 81	\$ 864
100-1040- Public Works Administration	2.00	4.255%	\$ 1,566		\$ 1,566	\$ 162	\$ 1,727
201-2011- PW - Street Maintenance	5.00	10.638%	\$ 3,914		\$ 3,914	\$ 404	\$ 4,318
202-2020- Sales Tax - Transport. Improvement Progra	1.00	2.128%	\$ 783		\$ 783	\$ 81	\$ 864
501-5010- Sewer Administration	2.00	4.255%	\$ 1,566		\$ 1,566	\$ 162	\$ 1,727
501-5011- Sewer System Maintenance	2.00	4.255%	\$ 1,566		\$ 1,566	\$ 162	\$ 1,727
501-5013- Sewer Plant Operations	3.00	6.383%	\$ 2,348		\$ 2,348	\$ 242	\$ 2,591
503-5030- Water Administration	1.00	2.128%	\$ 783		\$ 783	\$ 81	\$ 864
503-5033- Water Plant Operations	6.00	12.766%	\$ 4,697		\$ 4,697	\$ 485	\$ 5,181
Total	47.00	100.000%	\$ 36,791	\$ -	\$ 36,791	\$ 3,715	\$ 40,506

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

Source of Allocation: FY 14-15 Position Listing

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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	92,770.84	35.860%	\$ 12,794		\$ 12,794	\$ 1,292	\$ 14,086
100-1041- Public Works Operations & Equipment	78,949.13	30.518%	\$ 10,887		\$ 10,887	\$ 1,099	\$ 11,987
100-1050- Public Works Parks Maintenance	86,979.39	33.622%	\$ 11,995		\$ 11,995	\$ 1,211	\$ 13,206
Total	258,699.36	100.000%	\$ 35,676	\$ -	\$ 35,676	\$ 3,603	\$ 39,279

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

Source of Allocation: FY 14-15 Actual Expenditures

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 11,149		\$ 11,149	\$ 1,126	\$ 12,275
Total	100.00	100.000%	\$ 11,149	\$ -	\$ 11,149	\$ 1,126	\$ 12,275

Allocation Basis:

Direct to Water Admin (Fund 503)

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 22,297		\$ 22,297	\$ 2,252	\$ 24,549
Total	100.00	100.000%	\$ 22,297	\$ -	\$ 22,297	\$ 2,252	\$ 24,549

Allocation Basis:

Direct to Sewer Admin (Fund 501)

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 5,574		\$ 5,574	\$ 563	\$ 6,137
Total	100.00	100.000%	\$ 5,574	\$ -	\$ 5,574	\$ 563	\$ 6,137

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	\$ 783	\$ -	\$ -	\$ -	\$ -	\$ 783
100-1003- Finance	\$ 2,591	\$ -	\$ -	\$ -	\$ -	\$ 2,591
100-1016- Building Maintenance	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ 864
100-1011- Code Enforcement	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ 864
100-1020- Police Administration	\$ 1,727	\$ -	\$ -	\$ -	\$ -	\$ 1,727
100-1021- Public Safety Dispatch	\$ 4,318	\$ -	\$ -	\$ -	\$ -	\$ 4,318
100-1022- Field Operations	\$ 9,499	\$ -	\$ -	\$ -	\$ -	\$ 9,499
100-1023- State C.O.P.'s	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ 864
100-1040- Public Works Administration	\$ 1,727	\$ 14,086	\$ -	\$ -	\$ -	\$ 15,813
100-1041- Public Works Operations & Equipment	\$ -	\$ 11,987	\$ -	\$ -	\$ -	\$ 11,987
100-1050- Public Works Parks Maintenance	\$ -	\$ 13,206	\$ -	\$ -	\$ -	\$ 13,206
201-2011- PW - Street Maintenance	\$ 4,318	\$ -	\$ -	\$ -	\$ -	\$ 4,318
202-2020- Sales Tax - Transport. Improvement Program	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ 864
500-5001- Airport Enterprise	\$ -	\$ -	\$ -	\$ -	\$ 6,137	\$ 6,137
501-5010- Sewer Administration	\$ 1,727	\$ -	\$ -	\$ 24,549	\$ -	\$ 26,276
501-5011- Sewer System Maintenance	\$ 1,727	\$ -	\$ -	\$ -	\$ -	\$ 1,727
501-5013- Sewer Plant Operations	\$ 2,591	\$ -	\$ -	\$ -	\$ -	\$ 2,591
503-5030- Water Administration	\$ 864	\$ -	\$ 12,275	\$ -	\$ -	\$ 13,138
503-5033- Water Plant Operations	\$ 5,181	\$ -	\$ -	\$ -	\$ -	\$ 5,181
Total	\$ 40,506	\$ 39,279	\$ 12,275	\$ 24,549	\$ 6,137	\$ 122,746

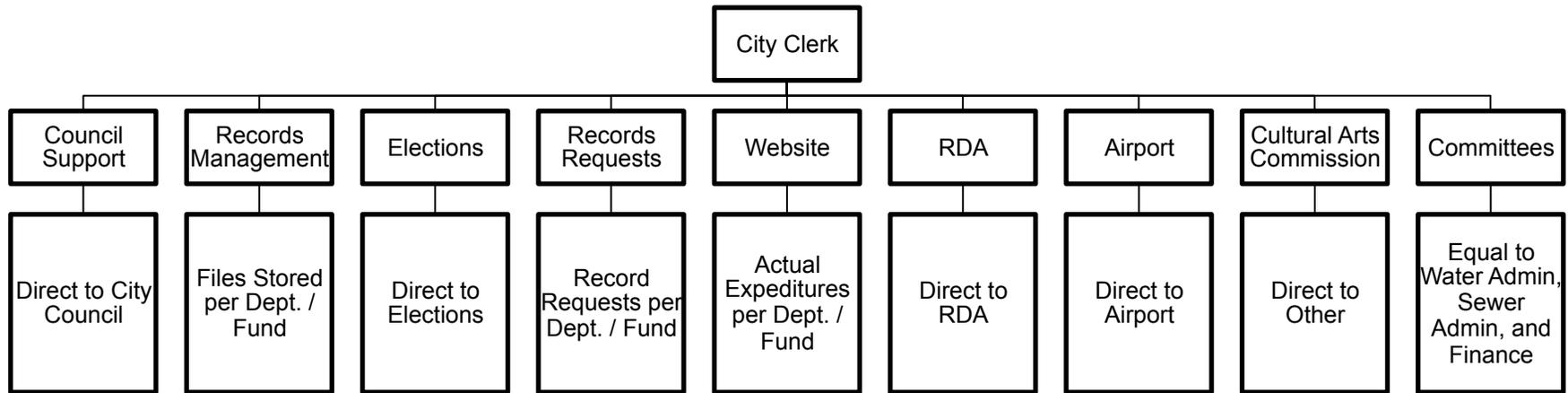
(6) City Clerk

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	\$ 32	\$ -	\$ 32
100-1002- General Administration	\$ 66,873	\$ 5,486	\$ 72,359
100-1016- Building Maintenance		\$ 2,116	\$ 2,116
Total Incoming Costs	<u>\$ 66,905</u>	<u>\$ 7,602</u>	<u>\$ 74,507</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 66,905</u>	<u>\$ 7,602</u>	<u>\$ 74,507</u>

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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 - All Others	\$ 66,905	\$ -	\$ 30,776	\$ 2,676	\$ 2,676	\$ 1,338	\$ 17,395	\$ 1,338	\$ 4,014
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 66,905	\$ 30,776	\$ 2,676	\$ 2,676	\$ 1,338	\$ 17,395	\$ 1,338	\$ 4,014	
Second Allocation									
Incoming - All Others	\$ 7,602	\$ -	\$ 3,497	\$ 304	\$ 304	\$ 152	\$ 1,976	\$ 152	\$ 456
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 7,602	\$ 3,496.70	\$ 304.06	\$ 304.06	\$ 152.03	\$ 1,976.39	\$ 152.03	\$ 456.09	
TOTAL ALLOCATED	\$ 74,507	\$ 34,273	\$ 2,980	\$ 2,980	\$ 1,490	\$ 19,372	\$ 1,490	\$ 4,470	

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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 - All Others	\$ 66,905	\$ 4,014	\$ 2,676
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 66,905	\$ 4,014	\$ 2,676
Second Allocation			
Incoming - All Others	\$ 7,602	\$ 456	\$ 304
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 7,602	\$ 456.09	\$ 304.06
TOTAL ALLOCATED	\$ 74,507	\$ 4,470	\$ 2,980

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 30,776		\$ 30,776		\$ 30,776
-9999- Other	0.001	0.001%	\$ 0		\$ 0	\$ 3,497	\$ 3,497
Total	100.00	100.000%	\$ 30,776	\$ -	\$ 30,776	\$ 3,497	\$ 34,273

Allocation Basis:

Direct to City Council

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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	24.749%	\$ 662		\$ 662		\$ 662
100-1003- Finance	382.00	9.117%	\$ 244		\$ 244	\$ 37	\$ 281
100-1004- Legal Services	362.00	8.640%	\$ 231		\$ 231	\$ 35	\$ 266
100-1005- Human Resources	176.00	4.200%	\$ 112		\$ 112	\$ 17	\$ 129
100-1020- Police Administration	222.00	5.298%	\$ 142		\$ 142	\$ 21	\$ 163
100-1040- Public Works Administration	800.00	19.093%	\$ 511		\$ 511	\$ 77	\$ 588
206-2060- Redevelopment Agency	261.00	6.229%	\$ 167		\$ 167	\$ 25	\$ 192
500-5001- Airport Enterprise	212.00	5.060%	\$ 135		\$ 135	\$ 20	\$ 156
501-5010- Sewer Administration	392.00	9.356%	\$ 250		\$ 250	\$ 38	\$ 288
503-5030- Water Administration	346.00	8.258%	\$ 221		\$ 221	\$ 33	\$ 254
Total	4,190.00	100.000%	\$ 2,676	\$ -	\$ 2,676	\$ 304	\$ 2,980

Allocation Basis: # of Files Stored per Dept / Fund

Source of Allocation: City Clerk

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 2,676		\$ 2,676	\$ 304	\$ 2,980
Total	100.00	100.000%	\$ 2,676	\$ -	\$ 2,676	\$ 304	\$ 2,980

Allocation Basis:

Direct to Elections

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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	25.00	73.529%	\$ 984		\$ 984		\$ 984
100-1003- Finance	4.00	11.765%	\$ 157		\$ 157	\$ 68	\$ 225
206-2060- Redevelopment Agency	2.00	5.882%	\$ 79		\$ 79	\$ 34	\$ 112
501-5010- Sewer Administration	2.00	5.882%	\$ 79		\$ 79	\$ 34	\$ 112
503-5030- Water Administration	1.00	2.941%	\$ 39		\$ 39	\$ 17	\$ 56
Total	34.00	100.000%	\$ 1,338	\$ -	\$ 1,338	\$ 152	\$ 1,490

Allocation Basis: # of Records Requests per Dept / Fund

Source of Allocation: City Clerk

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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	102,073.60	1.223%	\$ 213		\$ 213		\$ 213
100-1002- General Administration	346,110.73	4.148%	\$ 722		\$ 722		\$ 722
100-1003- Finance	302,653.73	3.627%	\$ 631		\$ 631	\$ 76	\$ 707
100-1004- Legal Services	51,965.06	0.623%	\$ 108		\$ 108	\$ 13	\$ 121
100-1005- Human Resources	42,806.88	0.513%	\$ 89		\$ 89	\$ 11	\$ 100
100-1016- Building Maintenance	96,220.40	1.153%	\$ 201		\$ 201	\$ 24	\$ 225
100-1006- Elections	101.26	0.001%	\$ 0		\$ 0	\$ 0	\$ 0
100-1010- Planning	48,224.51	0.578%	\$ 101		\$ 101	\$ 12	\$ 113
100-1011- Code Enforcement	33,159.11	0.397%	\$ 69		\$ 69	\$ 8	\$ 77
100-1015- Building Safety	50,894.21	0.610%	\$ 106		\$ 106	\$ 13	\$ 119
100-1020- Police Administration	358,573.02	4.297%	\$ 748		\$ 748	\$ 90	\$ 837
100-1021- Public Safety Dispatch	271,074.15	3.249%	\$ 565		\$ 565	\$ 68	\$ 633
100-1022- Field Operations	1,055,643.48	12.652%	\$ 2,201		\$ 2,201	\$ 264	\$ 2,465
100-1023- State C.O.P.'s	62,075.95	0.744%	\$ 129		\$ 129	\$ 16	\$ 145
100-1030- Swimming Pool Operations	33,034.27	0.396%	\$ 69		\$ 69	\$ 8	\$ 77
100-1040- Public Works Administration	92,770.84	1.112%	\$ 193		\$ 193	\$ 23	\$ 217
100-1041- Public Works Operations & Equipment	78,949.13	0.946%	\$ 165		\$ 165	\$ 20	\$ 184
100-1042- Engineering Department	21,486.01	0.258%	\$ 45		\$ 45	\$ 5	\$ 50
100-1045- Page Landfill	267.30	0.003%	\$ 1		\$ 1	\$ 0	\$ 1
100-1050- Public Works Parks Maintenance	86,979.39	1.042%	\$ 181		\$ 181	\$ 22	\$ 203
100-1070- Community Services	30,695.50	0.368%	\$ 64		\$ 64	\$ 8	\$ 72
100-1097- Contingencies	5,911.00	0.071%	\$ 12		\$ 12	\$ 1	\$ 14
100-1098- Debt Service for Bldg at PW Yard - Admin	6,950.00	0.083%	\$ 14		\$ 14	\$ 2	\$ 16
200-2003- PW Traffic Safety - Operations	4,625.77	0.055%	\$ 10		\$ 10	\$ 1	\$ 11
201-2010- PW Gas Tax - Street Admin	112,415.00	1.347%	\$ 234		\$ 234	\$ 28	\$ 263
201-2011- PW - Street Maintenance	150,936.68	1.809%	\$ 315		\$ 315	\$ 38	\$ 352
201-2012- PW - Storm Drain Maintenance	42,239.77	0.506%	\$ 88		\$ 88	\$ 11	\$ 99
202-2020- Sales Tax - Transport. Improvement Program	58,410.66	0.700%	\$ 122		\$ 122	\$ 15	\$ 136
207-2070- West Commercial Street Rehab Project	635,810.72	7.620%	\$ 1,326		\$ 1,326	\$ 159	\$ 1,485
213-2130- Landfill Post-Closure	42,726.84	0.512%	\$ 89		\$ 89	\$ 11	\$ 100
213-2133- Landfill Post-Closure Maint. Operations	18,271.70	0.219%	\$ 38		\$ 38	\$ 5	\$ 43
265-2650- RDA	82,155.30	0.985%	\$ 171		\$ 171	\$ 21	\$ 192
409-4090- Water Treatment Plant Improvement Project	1,460.42	0.018%	\$ 3		\$ 3	\$ 0	\$ 3

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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>
500-5001- Airport Enterprise	106,267.95	1.274%	\$ 222		\$ 222	\$ 27	\$ 248
501-5010- Sewer Administration	104,341.29	1.251%	\$ 218		\$ 218	\$ 26	\$ 244
501-5011- Sewer System Maintenance	367,096.34	4.400%	\$ 765		\$ 765	\$ 92	\$ 857
501-5013- Sewer Plant Operations	636,902.71	7.633%	\$ 1,328		\$ 1,328	\$ 159	\$ 1,487
501-5014- Sewer Engineering	19,700.71	0.236%	\$ 41		\$ 41	\$ 5	\$ 46
501-5015- Septage Receiving	163,102.32	1.955%	\$ 340		\$ 340	\$ 41	\$ 381
501-5017- Sewer Fund Contingencies	11,823.50	0.142%	\$ 25		\$ 25	\$ 3	\$ 28
501-5018- Sewer Debt Service	430,953.86	5.165%	\$ 898		\$ 898	\$ 108	\$ 1,006
503-5030- Water Administration	130,006.04	1.558%	\$ 271		\$ 271	\$ 33	\$ 304
503-5031- Water System Maintenance	1,024,808.87	12.282%	\$ 2,137		\$ 2,137	\$ 257	\$ 2,393
503-5033- Water Plant Operations	608,453.77	7.292%	\$ 1,269		\$ 1,269	\$ 152	\$ 1,421
503-5034- Water Engineering	30,145.49	0.361%	\$ 63		\$ 63	\$ 8	\$ 70
503-5038- Water Debt Service	304,770.11	3.653%	\$ 635		\$ 635	\$ 76	\$ 712
651-6510- Narcotics Seizure - State and Local	57,816.07	0.693%	\$ 121		\$ 121	\$ 14	\$ 135
652-6523- Revolving Loan - Business	533.25	0.006%	\$ 1		\$ 1	\$ 0	\$ 1
653-6530- Revolving Loan - Housing Rehab	533.25	0.006%	\$ 1		\$ 1	\$ 0	\$ 1
661-6610- Health and Safety Restitution Program	18,921.73	0.227%	\$ 39		\$ 39	\$ 5	\$ 44
Total	8,343,849.65	100.000%	\$ 17,395	\$ -	\$ 17,395	\$ 1,976	\$ 19,372

Allocation Basis:

Actual Expenditures per Dept. / Fund

Source of Allocation:

FY 14-15 Actual Expenditures

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 1,338		\$ 1,338	\$ 152	\$ 1,490
Total	100.00	100.000%	\$ 1,338	\$ -	\$ 1,338	\$ 152	\$ 1,490

Allocation Basis:

Direct to RDA

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 4,014		\$ 4,014	\$ 456	\$ 4,470
Total	100.00	100.000%	\$ 4,014	\$ -	\$ 4,014	\$ 456	\$ 4,470

Allocation Basis:

Direct to Airport

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 4,014		\$ 4,014	\$ 456	\$ 4,470
Total	100.00	100.000%	\$ 4,014	\$ -	\$ 4,014	\$ 456	\$ 4,470

Allocation Basis:

Direct to Other

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 892		\$ 892	\$ 101	\$ 993
501-5010- Sewer Administration	0.33	33.333%	\$ 892		\$ 892	\$ 101	\$ 993
503-5030- Water Administration	0.33	33.333%	\$ 892		\$ 892	\$ 101	\$ 993
Total	1.00	100.000%	\$ 2,676	\$ -	\$ 2,676	\$ 304	\$ 2,980

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	\$ 30,776	\$ -	\$ -	\$ -	\$ 213
100-1002- General Administration	\$ -	\$ 662	\$ -	\$ 984	\$ 722
100-1003- Finance	\$ -	\$ 281	\$ -	\$ 225	\$ 707
100-1004- Legal Services	\$ -	\$ 266	\$ -	\$ -	\$ 121
100-1005- Human Resources	\$ -	\$ 129	\$ -	\$ -	\$ 100
100-1016- Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 225
100-1006- Elections	\$ -	\$ -	\$ 2,980	\$ -	\$ 0
100-1010- Planning	\$ -	\$ -	\$ -	\$ -	\$ 113
100-1011- Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 77
100-1015- Building Safety	\$ -	\$ -	\$ -	\$ -	\$ 119
100-1020- Police Administration	\$ -	\$ 163	\$ -	\$ -	\$ 837
100-1021- Public Safety Dispatch	\$ -	\$ -	\$ -	\$ -	\$ 633
100-1022- Field Operations	\$ -	\$ -	\$ -	\$ -	\$ 2,465
100-1023- State C.O.P.'s	\$ -	\$ -	\$ -	\$ -	\$ 145
100-1030- Swimming Pool Operations	\$ -	\$ -	\$ -	\$ -	\$ 77
100-1040- Public Works Administration	\$ -	\$ 588	\$ -	\$ -	\$ 217
100-1041- Public Works Operations & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 184
100-1042- Engineering Department	\$ -	\$ -	\$ -	\$ -	\$ 50
100-1045- Page Landfill	\$ -	\$ -	\$ -	\$ -	\$ 1
100-1050- Public Works Parks Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 203
100-1070- Community Services	\$ -	\$ -	\$ -	\$ -	\$ 72
100-1097- Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 14
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ -	\$ -	\$ -	\$ -	\$ 16
200-2003- PW Traffic Safety - Operations	\$ -	\$ -	\$ -	\$ -	\$ 11
201-2010- PW Gas Tax - Street Admin	\$ -	\$ -	\$ -	\$ -	\$ 263
201-2011- PW - Street Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 352
201-2012- PW - Storm Drain Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 99
202-2020- Sales Tax - Transport. Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ 136
206-2060- Redevelopment Agency	\$ -	\$ 192	\$ -	\$ 112	\$ -
207-2070- West Commercial Street Rehab Project	\$ -	\$ -	\$ -	\$ -	\$ 1,485

ALLOCATION SUMMARY

100-10022- City Clerk

	<u>Council Support</u>	<u>Records Management</u>	<u>Elections</u>	<u>Records Requests</u>	<u>Website</u>
213-2130- Landfill Post-Closure	\$ -	\$ -	\$ -	\$ -	\$ 100
213-2133- Landfill Post-Closure Maint. Operations	\$ -	\$ -	\$ -	\$ -	\$ 43
265-2650- RDA	\$ -	\$ -	\$ -	\$ -	\$ 192
409-4090- Water Treatment Plant Improvement Project	\$ -	\$ -	\$ -	\$ -	\$ 3
500-5001- Airport Enterprise	\$ -	\$ 156	\$ -	\$ -	\$ 248
501-5010- Sewer Administration	\$ -	\$ 288	\$ -	\$ 112	\$ 244
501-5011- Sewer System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 857
501-5013- Sewer Plant Operations	\$ -	\$ -	\$ -	\$ -	\$ 1,487
501-5014- Sewer Engineering	\$ -	\$ -	\$ -	\$ -	\$ 46
501-5015- Septage Receiving	\$ -	\$ -	\$ -	\$ -	\$ 381
501-5017- Sewer Fund Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 28
501-5018- Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 1,006
503-5030- Water Administration	\$ -	\$ 254	\$ -	\$ 56	\$ 304
503-5031- Water System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,393
503-5033- Water Plant Operations	\$ -	\$ -	\$ -	\$ -	\$ 1,421
503-5034- Water Engineering	\$ -	\$ -	\$ -	\$ -	\$ 70
503-5038- Water Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 712
651-6510- Narcotics Seizure - State and Local	\$ -	\$ -	\$ -	\$ -	\$ 135
652-6523- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ -	\$ 1
653-6530- Revolving Loan - Housing Rehab	\$ -	\$ -	\$ -	\$ -	\$ 1
661-6610- Health and Safety Restitution Program	\$ -	\$ -	\$ -	\$ -	\$ 44
-8888- Community Service	\$ -	\$ -	\$ -	\$ -	\$ -
-9999- Other	\$ 3,497	\$ -	\$ -	\$ -	\$ -
Total	\$ 34,273	\$ 2,980	\$ 2,980	\$ 1,490	\$ 19,372

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	\$ -	\$ -	\$ -	\$ -	\$ 30,989
100-1002- General Administration	\$ -	\$ -	\$ -	\$ -	\$ 2,368
100-1003- Finance	\$ -	\$ -	\$ -	\$ 993	\$ 2,206
100-1004- Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 387
100-1005- Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 229
100-1016- Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 225
100-1006- Elections	\$ -	\$ -	\$ -	\$ -	\$ 2,981
100-1010- Planning	\$ -	\$ -	\$ -	\$ -	\$ 113
100-1011- Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 77
100-1015- Building Safety	\$ -	\$ -	\$ -	\$ -	\$ 119
100-1020- Police Administration	\$ -	\$ -	\$ -	\$ -	\$ 1,001
100-1021- Public Safety Dispatch	\$ -	\$ -	\$ -	\$ -	\$ 633
100-1022- Field Operations	\$ -	\$ -	\$ -	\$ -	\$ 2,465
100-1023- State C.O.P.'s	\$ -	\$ -	\$ -	\$ -	\$ 145
100-1030- Swimming Pool Operations	\$ -	\$ -	\$ -	\$ -	\$ 77
100-1040- Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ 805
100-1041- Public Works Operations & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 184
100-1042- Engineering Department	\$ -	\$ -	\$ -	\$ -	\$ 50
100-1045- Page Landfill	\$ -	\$ -	\$ -	\$ -	\$ 1
100-1050- Public Works Parks Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 203
100-1070- Community Services	\$ -	\$ -	\$ -	\$ -	\$ 72
100-1097- Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 14
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ -	\$ -	\$ -	\$ -	\$ 16
200-2003- PW Traffic Safety - Operations	\$ -	\$ -	\$ -	\$ -	\$ 11
201-2010- PW Gas Tax - Street Admin	\$ -	\$ -	\$ -	\$ -	\$ 263
201-2011- PW - Street Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 352
201-2012- PW - Storm Drain Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 99
202-2020- Sales Tax - Transport. Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ 136
206-2060- Redevelopment Agency	\$ 1,490	\$ -	\$ -	\$ -	\$ 1,795
207-2070- West Commercial Street Rehab Project	\$ -	\$ -	\$ -	\$ -	\$ 1,485

ALLOCATION SUMMARY

100-10022- City Clerk

	<u>RDA</u>	<u>Airport</u>	<u>Cultural Arts Commission</u>	<u>Committees</u>	<u>Total</u>
213-2130- Landfill Post-Closure	\$ -	\$ -	\$ -	\$ -	\$ 100
213-2133- Landfill Post-Closure Maint. Operations	\$ -	\$ -	\$ -	\$ -	\$ 43
265-2650- RDA	\$ -	\$ -	\$ -	\$ -	\$ 192
409-4090- Water Treatment Plant Improvement Project	\$ -	\$ -	\$ -	\$ -	\$ 3
500-5001- Airport Enterprise	\$ -	\$ 4,470	\$ -	\$ -	\$ 4,874
501-5010- Sewer Administration	\$ -	\$ -	\$ -	\$ 993	\$ 1,638
501-5011- Sewer System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 857
501-5013- Sewer Plant Operations	\$ -	\$ -	\$ -	\$ -	\$ 1,487
501-5014- Sewer Engineering	\$ -	\$ -	\$ -	\$ -	\$ 46
501-5015- Septage Receiving	\$ -	\$ -	\$ -	\$ -	\$ 381
501-5017- Sewer Fund Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 28
501-5018- Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 1,006
503-5030- Water Administration	\$ -	\$ -	\$ -	\$ 993	\$ 1,608
503-5031- Water System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,393
503-5033- Water Plant Operations	\$ -	\$ -	\$ -	\$ -	\$ 1,421
503-5034- Water Engineering	\$ -	\$ -	\$ -	\$ -	\$ 70
503-5038- Water Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 712
651-6510- Narcotics Seizure - State and Local	\$ -	\$ -	\$ -	\$ -	\$ 135
652-6523- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ -	\$ 1
653-6530- Revolving Loan - Housing Rehab	\$ -	\$ -	\$ -	\$ -	\$ 1
661-6610- Health and Safety Restitution Program	\$ -	\$ -	\$ -	\$ -	\$ 44
-8888- Community Service	\$ -	\$ -	\$ 4,470	\$ -	\$ 4,470
-9999- Other	\$ -	\$ -	\$ -	\$ -	\$ 3,497
Total	\$ 1,490	\$ 4,470	\$ 4,470	\$ 2,980	\$ 74,507

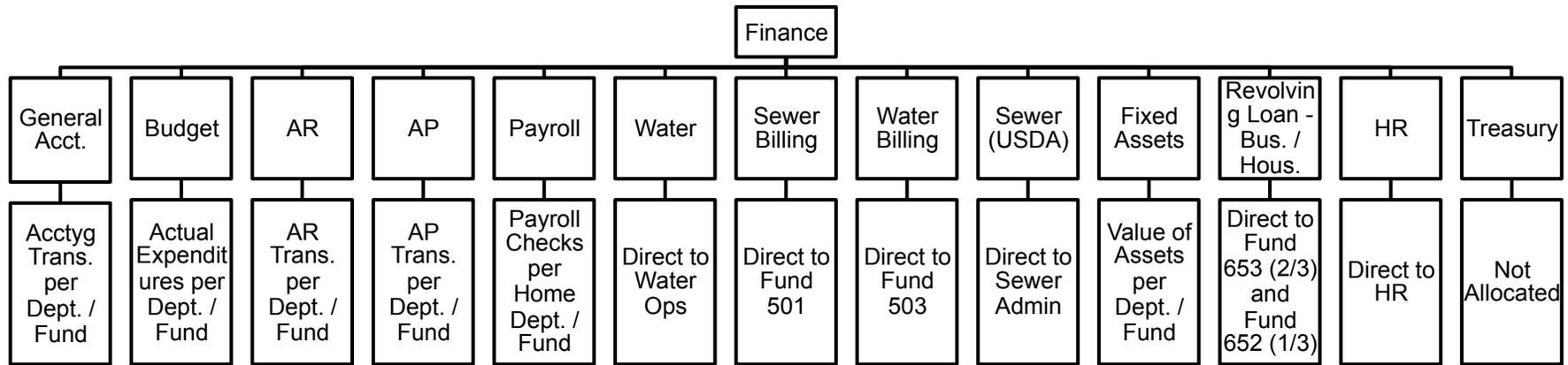
(7) **Finance**

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.
- **Sewer Billing**– represents costs associated with the administration of Sewer billings. These costs have been allocated directly to Sewer Administration.

- **Water Billing** – represents costs associated with the administration of Water Utility billings. These costs have been allocated directly to Water Administration.
- **Sewer (USDA)** – represents costs associated with the administration and oversight of the Sewer USDA project. These costs have been allocated directly to Sewer Administration.
- **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

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 302,654		\$ 302,654
Total Deductions	\$ -		\$ -
Incoming Costs			
Building Use	\$ 139	\$ -	\$ 139
Equipment Use	\$ 1,504	\$ -	\$ 1,504
100-1001- City Council	\$ 5,117	\$ 2,596	\$ 7,714
100-10021- City Manager	\$ 2,348	\$ 242	\$ 2,591
100-10022- City Clerk	\$ 1,924	\$ 282	\$ 2,206
100-1003- Finance		\$ 8,319	\$ 8,319
100-1004- Legal Services		\$ 35	\$ 35
100-1005- Human Resources		\$ 8,747	\$ 8,747
100-1016- Building Maintenance		\$ 9,113	\$ 9,113
Total Incoming Costs	\$ 11,034	\$ 29,335	\$ 40,369
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 313,688	\$ 29,335	\$ 343,022

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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	\$ 100,875	\$ -	\$ 31,481	\$ 27,299	\$ 105	\$ 206	\$ 17,983	\$ 3,041	\$ 5,863	\$ 6,277
Fringe Benefits	\$ 83,812	\$ -	\$ 26,156	\$ 22,682	\$ 87	\$ 171	\$ 14,941	\$ 2,527	\$ 4,872	\$ 5,215
Subtotal Personnel Cost	\$ 184,687	\$ -	\$ 57,638	\$ 49,981	\$ 193	\$ 378	\$ 32,923	\$ 5,568	\$ 10,735	\$ 11,493
Operating Services & Supplies										
COMMUNICATIONS	\$ 750	\$ -	\$ 234	\$ 203	\$ 1	\$ 2	\$ 134	\$ 23	\$ 44	\$ 47
DUES AND SUBSCRIP	\$ 280	\$ -	\$ 87	\$ 76	\$ 0	\$ 1	\$ 50	\$ 8	\$ 16	\$ 17
EQUIPMENT MTCE & OFFICE EXPENSE	\$ 42,138	\$ -	\$ 13,150	\$ 11,404	\$ 44	\$ 86	\$ 7,512	\$ 1,270	\$ 2,449	\$ 2,622
OTHER CONTRACTS	\$ 60,322	\$ -	\$ 18,825	\$ 16,325	\$ 63	\$ 123	\$ 10,753	\$ 1,819	\$ 3,506	\$ 3,754
OTHER SVCS AND SU	\$ 8,047	\$ -	\$ 2,511	\$ 2,178	\$ 8	\$ 16	\$ 1,434	\$ 243	\$ 468	\$ 501
TRANSPORTATION AN	\$ 5,478	\$ -	\$ 1,710	\$ 1,483	\$ 6	\$ 11	\$ 977	\$ 165	\$ 318	\$ 341
Subtotal Operating Cost	\$ 117,967	\$ -	\$ 36,815	\$ 31,925	\$ 123	\$ 241	\$ 21,029	\$ 3,556	\$ 6,857	\$ 7,341
DEPARTMENTAL EXPENDITURES	\$ 302,654	\$ -	\$ 94,453	\$ 81,906	\$ 316	\$ 619	\$ 53,953	\$ 9,124	\$ 17,592	\$ 18,834
Disallowed Costs										
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments										
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 302,654	\$ -	\$ 94,453	\$ 81,906	\$ 316	\$ 619	\$ 53,953	\$ 9,124	\$ 17,592	\$ 18,834
First Allocation										
Incoming - All Others	\$ 11,034	\$ -	\$ 3,444	\$ 2,986	\$ 12	\$ 23	\$ 1,967	\$ 333	\$ 641	\$ 687
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (3,647)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 310,041	\$ -	\$ 97,897	\$ 84,892	\$ 327	\$ 642	\$ 55,920	\$ 9,457	\$ 18,233	\$ 19,520
Second Allocation										
Incoming - All Others	\$ 29,335	\$ -	\$ 9,155	\$ 7,939	\$ 31	\$ 60	\$ 5,229	\$ 884	\$ 1,705	\$ 1,825
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (341)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 28,994	\$ -	\$ 9,154.84	\$ 7,938.71	\$ 30.61	\$ 59.99	\$ 5,229.35	\$ 884.38	\$ 1,705.09	\$ 1,825.45
TOTAL ALLOCATED	\$ 339,035	\$ -	\$ 107,051	\$ 92,831	\$ 358	\$ 702	\$ 61,149	\$ 10,341	\$ 19,938	\$ 21,346

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-1003- Finance

Expense Type	\$	Fixed Assets	Revolving Loan - Business / Housing Rehab	Human Resources	Water
Personnel					
Salaries & Wages	\$ 100,875	\$ 1,173	\$ 2,091	\$ 2,091	\$ 2,091
Fringe Benefits	\$ 83,812	\$ 974	\$ 1,737	\$ 1,737	\$ 1,737
Subtotal Personnel Cost	\$ 184,687	\$ 2,147	\$ 3,828	\$ 3,828	\$ 3,828
Operating Services & Supplies					
COMMUNICATIONS	\$ 750	\$ 9	\$ 16	\$ 16	\$ 16
DUES AND SUBSCRIP	\$ 280	\$ 3	\$ 6	\$ 6	\$ 6
EQUIPMENT MTCE &	\$ 42,138	\$ 490	\$ 873	\$ 873	\$ 873
OFFICE EXPENSE	\$ 952	\$ 11	\$ 20	\$ 20	\$ 20
OTHER CONTRACTS	\$ 60,322	\$ 701	\$ 1,250	\$ 1,250	\$ 1,250
OTHER SVCS AND SU	\$ 8,047	\$ 94	\$ 167	\$ 167	\$ 167
TRANSPORTATION AN	\$ 5,478	\$ 64	\$ 114	\$ 114	\$ 114
Subtotal Operating Cost	\$ 117,967	\$ 1,371	\$ 2,445	\$ 2,445	\$ 2,445
DEPARTMENTAL EXPENDITURES	\$ 302,654	\$ 3,518	\$ 6,274	\$ 6,274	\$ 6,274
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 302,654	\$ 3,518	\$ 6,274	\$ 6,274	\$ 6,274
First Allocation					
Incoming - All Others	\$ 11,034	\$ 128	\$ 229	\$ 229	\$ 229
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (3,647)	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 310,041	\$ 3,647	\$ 6,502	\$ 6,502	\$ 6,502
Second Allocation					
Incoming - All Others	\$ 29,335	\$ 341	\$ 608	\$ 608	\$ 608
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (341)	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 28,994	\$ 341.02	\$ 608.06	\$ 608.06	\$ 608.06
TOTAL ALLOCATED	\$ 339,035	\$ 3,988	\$ 7,110	\$ 7,110	\$ 7,110

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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>
General Accounting							
100-1001- City Council	212.00	1.603%	\$ 1,570		\$ 1,570		\$ 1,570
100-1002- General Administration	445.00	3.365%	\$ 3,295		\$ 3,295		\$ 3,295
100-1003- Finance	466.00	3.524%	\$ 3,450		\$ 3,450		\$ 3,450
100-1004- Legal Services	63.00	0.476%	\$ 466		\$ 466	\$ 48	\$ 514
100-1005- Human Resources	291.00	2.201%	\$ 2,154		\$ 2,154	\$ 220	\$ 2,375
100-1016- Building Maintenance	414.00	3.131%	\$ 3,065		\$ 3,065	\$ 313	\$ 3,378
100-1006- Elections	2.00	0.015%	\$ 15		\$ 15	\$ 2	\$ 16
100-1010- Planning	309.00	2.337%	\$ 2,288		\$ 2,288	\$ 234	\$ 2,521
100-1011- Code Enforcement	240.00	1.815%	\$ 1,777		\$ 1,777	\$ 182	\$ 1,958
100-1015- Building Safety	423.00	3.199%	\$ 3,132		\$ 3,132	\$ 320	\$ 3,452
100-1020- Police Administration	654.00	4.946%	\$ 4,842		\$ 4,842	\$ 495	\$ 5,337
100-1021- Public Safety Dispatch	244.00	1.845%	\$ 1,806		\$ 1,806	\$ 185	\$ 1,991
100-1022- Field Operations	517.00	3.910%	\$ 3,828		\$ 3,828	\$ 391	\$ 4,219
100-1023- State C.O.P.'s	217.00	1.641%	\$ 1,607		\$ 1,607	\$ 164	\$ 1,771
100-1025- Emergency Services	1.00	0.008%	\$ 7		\$ 7	\$ 1	\$ 8
100-1030- Swimming Pool Operations	351.00	2.654%	\$ 2,599		\$ 2,599	\$ 266	\$ 2,864
100-1040- Public Works Administration	441.00	3.335%	\$ 3,265		\$ 3,265	\$ 334	\$ 3,599
100-1041- Public Works Operations & Equipment	349.00	2.639%	\$ 2,584		\$ 2,584	\$ 264	\$ 2,848
100-1042- Engineering Department	494.00	3.736%	\$ 3,657		\$ 3,657	\$ 374	\$ 4,031
100-1045- Page Landfill	4.00	0.030%	\$ 30		\$ 30	\$ 3	\$ 33
100-1050- Public Works Parks Maintenance	407.00	3.078%	\$ 3,013		\$ 3,013	\$ 308	\$ 3,321
100-1070- Community Services	19.00	0.144%	\$ 141		\$ 141	\$ 14	\$ 155
100-1097- Contingencies	3.00	0.023%	\$ 22		\$ 22	\$ 2	\$ 24
100-1098- Debt Service for Bldg at PW Yard - Admin	6.00	0.045%	\$ 44		\$ 44	\$ 5	\$ 49
100-1099- Interfund Transfer	1.00	0.008%	\$ 7		\$ 7	\$ 1	\$ 8
200-2003- PW Traffic Safety - Operations	208.00	1.573%	\$ 1,540		\$ 1,540	\$ 157	\$ 1,697
201-2010- PW Gas Tax - Street Admin	191.00	1.444%	\$ 1,414		\$ 1,414	\$ 145	\$ 1,559
201-2011- PW - Street Maintenance	406.00	3.070%	\$ 3,006		\$ 3,006	\$ 307	\$ 3,313
201-2012- PW - Storm Drain Maintenance	190.00	1.437%	\$ 1,407		\$ 1,407	\$ 144	\$ 1,550
202-2020- Sales Tax - Transport. Improvement Program	304.00	2.299%	\$ 2,251		\$ 2,251	\$ 230	\$ 2,481
204-2040- Haehl Creek Traffic Mitigation	4.00	0.030%	\$ 30		\$ 30	\$ 3	\$ 33
207-2070- West Commercial Street Rehab Project	23.00	0.174%	\$ 170		\$ 170	\$ 17	\$ 188
208-2080- Regional Transport. Improvement Program	2.00	0.015%	\$ 15		\$ 15	\$ 2	\$ 16

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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>
210-2100- Redevelopment Agency (Low/Mod)	1.00	0.008%	\$ 7		\$ 7	\$ 1	\$ 8
212-2120- Landfill	7.00	0.053%	\$ 52		\$ 52	\$ 5	\$ 57
213-2130- Landfill Post-Closure	207.00	1.565%	\$ 1,533		\$ 1,533	\$ 157	\$ 1,689
213-2133- Landfill Post-Closure Maint. Operations	265.00	2.004%	\$ 1,962		\$ 1,962	\$ 200	\$ 2,162
265-2650- RDA	225.00	1.702%	\$ 1,666		\$ 1,666	\$ 170	\$ 1,836
409-4090- Water Treatment Plant Improvement Project	181.00	1.369%	\$ 1,340		\$ 1,340	\$ 137	\$ 1,477
429-4290- Small Comm. Wastewtr Treatment Grant	5.00	0.038%	\$ 37		\$ 37	\$ 4	\$ 41
500-5001- Airport Enterprise	410.00	3.101%	\$ 3,035		\$ 3,035	\$ 310	\$ 3,346
501-5010- Sewer Administration	318.00	2.405%	\$ 2,354		\$ 2,354	\$ 241	\$ 2,595
501-5011- Sewer System Maintenance	467.00	3.532%	\$ 3,457		\$ 3,457	\$ 353	\$ 3,811
501-5013- Sewer Plant Operations	584.00	4.417%	\$ 4,324		\$ 4,324	\$ 442	\$ 4,765
501-5014- Sewer Engineering	210.00	1.588%	\$ 1,555		\$ 1,555	\$ 159	\$ 1,714
501-5015- Septage Receiving	2.00	0.015%	\$ 15		\$ 15	\$ 2	\$ 16
501-5017- Sewer Fund Contingencies	31.00	0.234%	\$ 230		\$ 230	\$ 23	\$ 253
501-5018- Sewer Debt Service	12.00	0.091%	\$ 89		\$ 89	\$ 9	\$ 98
501-5019- Sewer Fund Transfers	4.00	0.030%	\$ 30		\$ 30	\$ 3	\$ 33
503-5030- Water Administration	430.00	3.252%	\$ 3,184		\$ 3,184	\$ 325	\$ 3,509
503-5031- Water System Maintenance	794.00	6.005%	\$ 5,878		\$ 5,878	\$ 601	\$ 6,479
503-5033- Water Plant Operations	565.00	4.273%	\$ 4,183		\$ 4,183	\$ 427	\$ 4,610
503-5034- Water Engineering	249.00	1.883%	\$ 1,843		\$ 1,843	\$ 188	\$ 2,032
503-5038- Water Debt Service	15.00	0.113%	\$ 111		\$ 111	\$ 11	\$ 122
503-5039- Water Other Financing Uses (Transfers)	6.00	0.045%	\$ 44		\$ 44	\$ 5	\$ 49
651-6510- Narcotics Seizure - State and Local	239.00	1.807%	\$ 1,769		\$ 1,769	\$ 181	\$ 1,950
652-6523- Revolving Loan - Business	21.00	0.159%	\$ 155		\$ 155	\$ 16	\$ 171
653-6530- Revolving Loan - Housing Rehab	39.00	0.295%	\$ 289		\$ 289	\$ 30	\$ 318
654-6540- Federal Narcotics Forfeiture	5.00	0.038%	\$ 37		\$ 37	\$ 4	\$ 41
655-6550- DNA Cost Reimbursement Program	10.00	0.076%	\$ 74		\$ 74	\$ 8	\$ 82
661-6610- Health and Safety Restitution Program	20.00	0.151%	\$ 148		\$ 148	\$ 15	\$ 163
Total	13,223.00	100.000%	\$ 97,897	\$ -	\$ 97,897	\$ 9,155	\$ 107,051

Allocation Basis:

Total Accounting Transactions per Dept / Fund

Source of Allocation:

FY 14-15 Transaction Report

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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>
Budget							
100-1001- City Council	102,073.60	1.223%	\$ 1,039		\$ 1,039		\$ 1,039
100-1002- General Administration	346,110.73	4.148%	\$ 3,521		\$ 3,521		\$ 3,521
100-1003- Finance	302,653.73	3.627%	\$ 3,079		\$ 3,079		\$ 3,079
100-1004- Legal Services	51,965.06	0.623%	\$ 529		\$ 529	\$ 54	\$ 583
100-1005- Human Resources	42,806.88	0.513%	\$ 436		\$ 436	\$ 45	\$ 480
100-1016- Building Maintenance	96,220.40	1.153%	\$ 979		\$ 979	\$ 101	\$ 1,080
100-1006- Elections	101.26	0.001%	\$ 1		\$ 1	\$ 0	\$ 1
100-1010- Planning	48,224.51	0.578%	\$ 491		\$ 491	\$ 50	\$ 541
100-1011- Code Enforcement	33,159.11	0.397%	\$ 337		\$ 337	\$ 35	\$ 372
100-1015- Building Safety	50,894.21	0.610%	\$ 518		\$ 518	\$ 53	\$ 571
100-1020- Police Administration	358,573.02	4.297%	\$ 3,648		\$ 3,648	\$ 375	\$ 4,023
100-1021- Public Safety Dispatch	271,074.15	3.249%	\$ 2,758		\$ 2,758	\$ 283	\$ 3,041
100-1022- Field Operations	1,055,643.48	12.652%	\$ 10,740		\$ 10,740	\$ 1,104	\$ 11,844
100-1023- State C.O.P.'s	62,075.95	0.744%	\$ 632		\$ 632	\$ 65	\$ 696
100-1030- Swimming Pool Operations	33,034.27	0.396%	\$ 336		\$ 336	\$ 35	\$ 371
100-1040- Public Works Administration	92,770.84	1.112%	\$ 944		\$ 944	\$ 97	\$ 1,041
100-1041- Public Works Operations & Equipment	78,949.13	0.946%	\$ 803		\$ 803	\$ 83	\$ 886
100-1042- Engineering Department	21,486.01	0.258%	\$ 219		\$ 219	\$ 22	\$ 241
100-1045- Page Landfill	267.30	0.003%	\$ 3		\$ 3	\$ 0	\$ 3
100-1050- Public Works Parks Maintenance	86,979.39	1.042%	\$ 885		\$ 885	\$ 91	\$ 976
100-1070- Community Services	30,695.50	0.368%	\$ 312		\$ 312	\$ 32	\$ 344
100-1097- Contingencies	5,911.00	0.071%	\$ 60		\$ 60	\$ 6	\$ 66
100-1098- Debt Service for Bldg at PW Yard - Admin	6,950.00	0.083%	\$ 71		\$ 71	\$ 7	\$ 78
200-2003- PW Traffic Safety - Operations	4,625.77	0.055%	\$ 47		\$ 47	\$ 5	\$ 52
201-2010- PW Gas Tax - Street Admin	112,415.00	1.347%	\$ 1,144		\$ 1,144	\$ 118	\$ 1,261
201-2011- PW - Street Maintenance	150,936.68	1.809%	\$ 1,536		\$ 1,536	\$ 158	\$ 1,693
201-2012- PW - Storm Drain Maintenance	42,239.77	0.506%	\$ 430		\$ 430	\$ 44	\$ 474
202-2020- Sales Tax - Transport. Improvement Program	58,410.66	0.700%	\$ 594		\$ 594	\$ 61	\$ 655
207-2070- West Commercial Street Rehab Project	635,810.72	7.620%	\$ 6,469		\$ 6,469	\$ 665	\$ 7,134
213-2130- Landfill Post-Closure	42,726.84	0.512%	\$ 435		\$ 435	\$ 45	\$ 479
213-2133- Landfill Post-Closure Maint. Operations	18,271.70	0.219%	\$ 186		\$ 186	\$ 19	\$ 205
265-2650- RDA	82,155.30	0.985%	\$ 836		\$ 836	\$ 86	\$ 922
409-4090- Water Treatment Plant Improvement Project	1,460.42	0.018%	\$ 15		\$ 15	\$ 2	\$ 16

CITY OF WILLITS, CA
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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>
500-5001- Airport Enterprise	106,267.95	1.274%	\$ 1,081		\$ 1,081	\$ 111	\$ 1,192
501-5010- Sewer Administration	104,341.29	1.251%	\$ 1,062		\$ 1,062	\$ 109	\$ 1,171
501-5011- Sewer System Maintenance	367,096.34	4.400%	\$ 3,735		\$ 3,735	\$ 384	\$ 4,119
501-5013- Sewer Plant Operations	636,902.71	7.633%	\$ 6,480		\$ 6,480	\$ 666	\$ 7,146
501-5014- Sewer Engineering	19,700.71	0.236%	\$ 200		\$ 200	\$ 21	\$ 221
501-5015- Septage Receiving	163,102.32	1.955%	\$ 1,659		\$ 1,659	\$ 171	\$ 1,830
501-5017- Sewer Fund Contingencies	11,823.50	0.142%	\$ 120		\$ 120	\$ 12	\$ 133
501-5018- Sewer Debt Service	430,953.86	5.165%	\$ 4,385		\$ 4,385	\$ 451	\$ 4,835
503-5030- Water Administration	130,006.04	1.558%	\$ 1,323		\$ 1,323	\$ 136	\$ 1,459
503-5031- Water System Maintenance	1,024,808.87	12.282%	\$ 10,427		\$ 10,427	\$ 1,071	\$ 11,498
503-5033- Water Plant Operations	608,453.77	7.292%	\$ 6,191		\$ 6,191	\$ 636	\$ 6,827
503-5034- Water Engineering	30,145.49	0.361%	\$ 307		\$ 307	\$ 32	\$ 338
503-5038- Water Debt Service	304,770.11	3.653%	\$ 3,101		\$ 3,101	\$ 319	\$ 3,419
651-6510- Narcotics Seizure - State and Local	57,816.07	0.693%	\$ 588		\$ 588	\$ 60	\$ 649
652-6523- Revolving Loan - Business	533.25	0.006%	\$ 5		\$ 5	\$ 1	\$ 6
653-6530- Revolving Loan - Housing Rehab	533.25	0.006%	\$ 5		\$ 5	\$ 1	\$ 6
661-6610- Health and Safety Restitution Program	18,921.73	0.227%	\$ 193		\$ 193	\$ 20	\$ 212
Total	8,343,849.65	100.000%	\$ 84,892	\$ -	\$ 84,892	\$ 7,939	\$ 92,831

Allocation Basis:

Actual Expenditures per Dept / Fund

Source of Allocation:

FY 14-15 Actual Expenditures

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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	11.00	1.297%	\$ 4		\$ 4		\$ 4
100-1002- General Administration	12.00	1.415%	\$ 5		\$ 5		\$ 5
100-1003- Finance	115.00	13.561%	\$ 44		\$ 44		\$ 44
100-1004- Legal Services	1.00	0.118%	\$ 0		\$ 0	\$ 0	\$ 0
100-1016- Building Maintenance	50.00	5.896%	\$ 19		\$ 19	\$ 2	\$ 21
100-1006- Elections	3.00	0.354%	\$ 1		\$ 1	\$ 0	\$ 1
100-1010- Planning	46.00	5.425%	\$ 18		\$ 18	\$ 2	\$ 20
100-1011- Code Enforcement	13.00	1.533%	\$ 5		\$ 5	\$ 1	\$ 6
100-1015- Building Safety	264.00	31.132%	\$ 102		\$ 102	\$ 11	\$ 113
100-1020- Police Administration	38.00	4.481%	\$ 15		\$ 15	\$ 2	\$ 16
100-1022- Field Operations	9.00	1.061%	\$ 3		\$ 3	\$ 0	\$ 4
100-1023- State C.O.P.'s	13.00	1.533%	\$ 5		\$ 5	\$ 1	\$ 6
100-1030- Swimming Pool Operations	198.00	23.349%	\$ 76		\$ 76	\$ 9	\$ 85
100-1040- Public Works Administration	23.00	2.712%	\$ 9		\$ 9	\$ 1	\$ 10
100-1041- Public Works Operations & Equipment	5.00	0.590%	\$ 2		\$ 2	\$ 0	\$ 2
100-1050- Public Works Parks Maintenance	22.00	2.594%	\$ 8		\$ 8	\$ 1	\$ 9
202-2020- Sales Tax - Transport. Improvement Program	1.00	0.118%	\$ 0		\$ 0	\$ 0	\$ 0
207-2070- West Commercial Street Rehab Project	9.00	1.061%	\$ 3		\$ 3	\$ 0	\$ 4
503-5031- Water System Maintenance	1.00	0.118%	\$ 0		\$ 0	\$ 0	\$ 0
503-5038- Water Debt Service	2.00	0.236%	\$ 1		\$ 1	\$ 0	\$ 1
653-6530- Revolving Loan - Housing Rehab	12.00	1.415%	\$ 5		\$ 5	\$ 1	\$ 5
Total	848.00	100.000%	\$ 327	\$ -	\$ 327	\$ 31	\$ 358

Allocation Basis: # of AR Transactions per Dept / Fund

Source of Allocation: FY 14-15 Transaction Report

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Full Cost Allocation Plan Report FY15

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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 Payable							
100-1001- City Council	60.00	1.528%	\$ 10		\$ 10		\$ 10
100-1002- General Administration	163.00	4.152%	\$ 27		\$ 27		\$ 27
100-1003- Finance	144.00	3.668%	\$ 24		\$ 24		\$ 24
100-1004- Legal Services	48.00	1.223%	\$ 8		\$ 8	\$ 1	\$ 9
100-1005- Human Resources	53.00	1.350%	\$ 9		\$ 9	\$ 1	\$ 10
100-1016- Building Maintenance	113.00	2.878%	\$ 18		\$ 18	\$ 2	\$ 20
100-1006- Elections	5.00	0.127%	\$ 1		\$ 1	\$ 0	\$ 1
100-1010- Planning	47.00	1.197%	\$ 8		\$ 8	\$ 1	\$ 8
100-1011- Code Enforcement	45.00	1.146%	\$ 7		\$ 7	\$ 1	\$ 8
100-1015- Building Safety	39.00	0.993%	\$ 6		\$ 6	\$ 1	\$ 7
100-1020- Police Administration	412.00	10.494%	\$ 67		\$ 67	\$ 7	\$ 74
100-1021- Public Safety Dispatch	3.00	0.076%	\$ 0		\$ 0	\$ 0	\$ 1
100-1022- Field Operations	179.00	4.559%	\$ 29		\$ 29	\$ 3	\$ 32
100-1023- State C.O.P.'s	3.00	0.076%	\$ 0		\$ 0	\$ 0	\$ 1
100-1030- Swimming Pool Operations	45.00	1.146%	\$ 7		\$ 7	\$ 1	\$ 8
100-1040- Public Works Administration	140.00	3.566%	\$ 23		\$ 23	\$ 2	\$ 25
100-1041- Public Works Operations & Equipment	91.00	2.318%	\$ 15		\$ 15	\$ 2	\$ 16
100-1042- Engineering Department	180.00	4.585%	\$ 29		\$ 29	\$ 3	\$ 32
100-1045- Page Landfill	9.00	0.229%	\$ 1		\$ 1	\$ 0	\$ 2
100-1050- Public Works Parks Maintenance	103.00	2.624%	\$ 17		\$ 17	\$ 2	\$ 19
100-1070- Community Services	18.00	0.458%	\$ 3		\$ 3	\$ 0	\$ 3
100-1097- Contingencies	1.00	0.025%	\$ 0		\$ 0	\$ 0	\$ 0
100-1098- Debt Service for Bldg at PW Yard - Admin	8.00	0.204%	\$ 1		\$ 1	\$ 0	\$ 1
200-2003- PW Traffic Safety - Operations	14.00	0.357%	\$ 2		\$ 2	\$ 0	\$ 3
201-2010- PW Gas Tax - Street Admin	13.00	0.331%	\$ 2		\$ 2	\$ 0	\$ 2
201-2011- PW - Street Maintenance	78.00	1.987%	\$ 13		\$ 13	\$ 1	\$ 14
201-2012- PW - Storm Drain Maintenance	15.00	0.382%	\$ 2		\$ 2	\$ 0	\$ 3
202-2020- Sales Tax - Transport. Improvement Program	46.00	1.172%	\$ 8		\$ 8	\$ 1	\$ 8
207-2070- West Commercial Street Rehab Project	5.00	0.127%	\$ 1		\$ 1	\$ 0	\$ 1
213-2130- Landfill Post-Closure	5.00	0.127%	\$ 1		\$ 1	\$ 0	\$ 1
213-2133- Landfill Post-Closure Maint. Operations	28.00	0.713%	\$ 5		\$ 5	\$ 0	\$ 5
265-2650- RDA	61.00	1.554%	\$ 10		\$ 10	\$ 1	\$ 11
409-4090- Water Treatment Plant Improvement Project	36.00	0.917%	\$ 6		\$ 6	\$ 1	\$ 6

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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>
500-5001- Airport Enterprise	92.00	2.343%	\$ 15		\$ 15	\$ 2	\$ 17
501-5010- Sewer Administration	28.00	0.713%	\$ 5		\$ 5	\$ 0	\$ 5
501-5011- Sewer System Maintenance	152.00	3.872%	\$ 25		\$ 25	\$ 3	\$ 27
501-5013- Sewer Plant Operations	500.00	12.736%	\$ 82		\$ 82	\$ 8	\$ 90
501-5015- Septage Receiving	6.00	0.153%	\$ 1		\$ 1	\$ 0	\$ 1
501-5017- Sewer Fund Contingencies	48.00	1.223%	\$ 8		\$ 8	\$ 1	\$ 9
503-5030- Water Administration	81.00	2.063%	\$ 13		\$ 13	\$ 1	\$ 15
503-5031- Water System Maintenance	345.00	8.788%	\$ 56		\$ 56	\$ 6	\$ 62
503-5033- Water Plant Operations	365.00	9.297%	\$ 60		\$ 60	\$ 6	\$ 66
503-5034- Water Engineering	1.00	0.025%	\$ 0		\$ 0	\$ 0	\$ 0
503-5038- Water Debt Service	7.00	0.178%	\$ 1		\$ 1	\$ 0	\$ 1
651-6510- Narcotics Seizure - State and Local	91.00	2.318%	\$ 15		\$ 15	\$ 2	\$ 16
Total	3,926.00	100.000%	\$ 642	\$ -	\$ 642	\$ 60	\$ 702

Allocation Basis: # of AP Transactions per Dept / Fund

Source of Allocation: FY 14-15 Transaction Report

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Full Cost Allocation Plan Report FY15

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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	178.00	2.784%	\$ 1,557		\$ 1,557		\$ 1,557
100-1002- General Administration	213.00	3.331%	\$ 1,863		\$ 1,863		\$ 1,863
100-1003- Finance	185.00	2.893%	\$ 1,618		\$ 1,618		\$ 1,618
100-1005- Human Resources	78.00	1.220%	\$ 682		\$ 682	\$ 70	\$ 752
100-1016- Building Maintenance	183.00	2.862%	\$ 1,600		\$ 1,600	\$ 164	\$ 1,765
100-1006- Elections	116.00	1.814%	\$ 1,014		\$ 1,014	\$ 104	\$ 1,119
100-1010- Planning	159.00	2.487%	\$ 1,391		\$ 1,391	\$ 143	\$ 1,533
100-1011- Code Enforcement	160.00	2.502%	\$ 1,399		\$ 1,399	\$ 144	\$ 1,543
100-1015- Building Safety	159.00	2.487%	\$ 1,391		\$ 1,391	\$ 143	\$ 1,533
100-1020- Police Administration	177.00	2.768%	\$ 1,548		\$ 1,548	\$ 159	\$ 1,707
100-1021- Public Safety Dispatch	203.00	3.175%	\$ 1,775		\$ 1,775	\$ 182	\$ 1,958
100-1022- Field Operations	261.00	4.082%	\$ 2,283		\$ 2,283	\$ 235	\$ 2,517
100-1023- State C.O.P.'s	193.00	3.018%	\$ 1,688		\$ 1,688	\$ 173	\$ 1,861
100-1030- Swimming Pool Operations	84.00	1.314%	\$ 735		\$ 735	\$ 76	\$ 810
100-1040- Public Works Administration	187.00	2.925%	\$ 1,635		\$ 1,635	\$ 168	\$ 1,804
100-1041- Public Works Operations & Equipment	151.00	2.362%	\$ 1,321		\$ 1,321	\$ 136	\$ 1,456
100-1042- Engineering Department	205.00	3.206%	\$ 1,793		\$ 1,793	\$ 184	\$ 1,977
100-1050- Public Works Parks Maintenance	185.00	2.893%	\$ 1,618		\$ 1,618	\$ 166	\$ 1,784
200-2003- PW Traffic Safety - Operations	154.00	2.409%	\$ 1,347		\$ 1,347	\$ 138	\$ 1,485
201-2010- PW Gas Tax - Street Admin	156.00	2.440%	\$ 1,364		\$ 1,364	\$ 140	\$ 1,505
201-2011- PW - Street Maintenance	229.00	3.581%	\$ 2,003		\$ 2,003	\$ 206	\$ 2,209
201-2012- PW - Storm Drain Maintenance	159.00	2.487%	\$ 1,391		\$ 1,391	\$ 143	\$ 1,533
202-2020- Sales Tax - Transport. Improvement Program	193.00	3.018%	\$ 1,688		\$ 1,688	\$ 173	\$ 1,861
213-2130- Landfill Post-Closure	135.00	2.111%	\$ 1,181		\$ 1,181	\$ 121	\$ 1,302
213-2133- Landfill Post-Closure Maint. Operations	116.00	1.814%	\$ 1,014		\$ 1,014	\$ 104	\$ 1,119
265-2650- RDA	157.00	2.455%	\$ 1,373		\$ 1,373	\$ 141	\$ 1,514
409-4090- Water Treatment Plant Improvement Project	150.00	2.346%	\$ 1,312		\$ 1,312	\$ 135	\$ 1,447
500-5001- Airport Enterprise	10.00	0.156%	\$ 87		\$ 87	\$ 9	\$ 96
501-5010- Sewer Administration	178.00	2.784%	\$ 1,557		\$ 1,557	\$ 160	\$ 1,717
501-5011- Sewer System Maintenance	187.00	2.925%	\$ 1,635		\$ 1,635	\$ 168	\$ 1,804
501-5013- Sewer Plant Operations	211.00	3.300%	\$ 1,845		\$ 1,845	\$ 190	\$ 2,035
501-5014- Sewer Engineering	180.00	2.815%	\$ 1,574		\$ 1,574	\$ 162	\$ 1,736
501-5015- Septage Receiving	129.00	2.018%	\$ 1,128		\$ 1,128	\$ 116	\$ 1,244

CITY OF WILLITS, CA
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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>
503-5030- Water Administration	180.00	2.815%	\$ 1,574		\$ 1,574	\$ 162	\$ 1,736
503-5031- Water System Maintenance	356.00	5.568%	\$ 3,113		\$ 3,113	\$ 320	\$ 3,433
503-5033- Water Plant Operations	209.00	3.269%	\$ 1,828		\$ 1,828	\$ 188	\$ 2,016
503-5034- Water Engineering	180.00	2.815%	\$ 1,574		\$ 1,574	\$ 162	\$ 1,736
651-6510- Narcotics Seizure - State and Local	24.00	0.375%	\$ 210		\$ 210	\$ 22	\$ 231
652-6523- Revolving Loan - Business	12.00	0.188%	\$ 105		\$ 105	\$ 11	\$ 116
653-6530- Revolving Loan - Housing Rehab	12.00	0.188%	\$ 105		\$ 105	\$ 11	\$ 116
Total	6,394.00	100.000%	\$ 55,920	\$ -	\$ 55,920	\$ 5,229	\$ 61,149

Allocation Basis: # of Payroll Checks per Home Dept / Fund

Source of Allocation: FY 14-15 Payroll Report

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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ALLOCATION DETAIL

Utility Billing

	<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>
501-5010- Sewer Administration	33.00	33.000%	\$ 3,121		\$ 3,121	\$ 292	\$ 3,413
503-5030- Water Administration	67.00	67.000%	\$ 6,336		\$ 6,336	\$ 593	\$ 6,929
Total	100.00	100.000%	\$ 9,457	\$ -	\$ 9,457	\$ 884	\$ 10,341

Allocation Basis:

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

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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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%	\$ 18,233		\$ 18,233	\$ 1,705	\$ 19,938
Total	100.00	100.000%	\$ 18,233	\$ -	\$ 18,233	\$ 1,705	\$ 19,938

Allocation Basis:

Direct to Fund 265

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 19,520		\$ 19,520	\$ 1,825	\$ 21,346
Total	100.00	100.000%	\$ 19,520	\$ -	\$ 19,520	\$ 1,825	\$ 21,346

Allocation Basis:

Direct to Sewer Admin (Fund 501)

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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	1.428%	\$ 52		\$ 52		\$ 52
100-1003- Finance	1,504.23	2.857%	\$ 104		\$ 104		\$ 104
100-1010- Planning	5,758.82	10.936%	\$ 399		\$ 399	\$ 39	\$ 438
100-1021- Public Safety Dispatch	31,553.09	59.922%	\$ 2,185		\$ 2,185	\$ 213	\$ 2,399
100-1040- Public Works Administration	10,163.85	19.302%	\$ 704		\$ 704	\$ 69	\$ 773
100-1070- Community Services	2,925.00	5.555%	\$ 203		\$ 203	\$ 20	\$ 222
Total	52,657.00	100.000%	\$ 3,647	\$ -	\$ 3,647	\$ 341	\$ 3,988

Allocation Basis:

Value of Fixed Assets per Dept Served

Source of Allocation:

FY 14-15 Fixed Asset Report

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 2,167		\$ 2,167	\$ 203	\$ 2,370
653-6530- Revolving Loan - Housing Rehab	66.67	66.667%	\$ 4,335		\$ 4,335	\$ 405	\$ 4,740
Total	100.00	100.000%	\$ 6,502	\$ -	\$ 6,502	\$ 608	\$ 7,110

Allocation Basis:

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

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 6,502		\$ 6,502	\$ 608	\$ 7,110
Total	100.00	100.000%	\$ 6,502	\$ -	\$ 6,502	\$ 608	\$ 7,110

Allocation Basis:

Direct to Human Resources

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 6,502		\$ 6,502	\$ 608	\$ 7,110
Total	100.00	100.000%	\$ 6,502	\$ -	\$ 6,502	\$ 608	\$ 7,110

Allocation Basis: Direct to Water Operations

CITY OF WILLITS, CA
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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	\$ 1,570	\$ 1,039	\$ 4	\$ 10	\$ 1,557	\$ -
100-1002- General Administration	\$ 3,295	\$ 3,521	\$ 5	\$ 27	\$ 1,863	\$ -
100-1003- Finance	\$ 3,450	\$ 3,079	\$ 44	\$ 24	\$ 1,618	\$ -
100-1004- Legal Services	\$ 514	\$ 583	\$ 0	\$ 9	\$ -	\$ -
100-1005- Human Resources	\$ 2,375	\$ 480	\$ -	\$ 10	\$ 752	\$ -
100-1016- Building Maintenance	\$ 3,378	\$ 1,080	\$ 21	\$ 20	\$ 1,765	\$ -
100-1006- Elections	\$ 16	\$ 1	\$ 1	\$ 1	\$ 1,119	\$ -
100-1010- Planning	\$ 2,521	\$ 541	\$ 20	\$ 8	\$ 1,533	\$ -
100-1011- Code Enforcement	\$ 1,958	\$ 372	\$ 6	\$ 8	\$ 1,543	\$ -
100-1015- Building Safety	\$ 3,452	\$ 571	\$ 113	\$ 7	\$ 1,533	\$ -
100-1020- Police Administration	\$ 5,337	\$ 4,023	\$ 16	\$ 74	\$ 1,707	\$ -
100-1021- Public Safety Dispatch	\$ 1,991	\$ 3,041	\$ -	\$ 1	\$ 1,958	\$ -
100-1022- Field Operations	\$ 4,219	\$ 11,844	\$ 4	\$ 32	\$ 2,517	\$ -
100-1023- State C.O.P.'s	\$ 1,771	\$ 696	\$ 6	\$ 1	\$ 1,861	\$ -
100-1025- Emergency Services	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
100-1030- Swimming Pool Operations	\$ 2,864	\$ 371	\$ 85	\$ 8	\$ 810	\$ -
100-1040- Public Works Administration	\$ 3,599	\$ 1,041	\$ 10	\$ 25	\$ 1,804	\$ -
100-1041- Public Works Operations & Equipment	\$ 2,848	\$ 886	\$ 2	\$ 16	\$ 1,456	\$ -
100-1042- Engineering Department	\$ 4,031	\$ 241	\$ -	\$ 32	\$ 1,977	\$ -
100-1045- Page Landfill	\$ 33	\$ 3	\$ -	\$ 2	\$ -	\$ -
100-1050- Public Works Parks Maintenance	\$ 3,321	\$ 976	\$ 9	\$ 19	\$ 1,784	\$ -
100-1070- Community Services	\$ 155	\$ 344	\$ -	\$ 3	\$ -	\$ -
100-1097- Contingencies	\$ 24	\$ 66	\$ -	\$ 0	\$ -	\$ -
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ 49	\$ 78	\$ -	\$ 1	\$ -	\$ -
100-1099- Interfund Transfer	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
200-2003- PW Traffic Safety - Operations	\$ 1,697	\$ 52	\$ -	\$ 3	\$ 1,485	\$ -
201-2010- PW Gas Tax - Street Admin	\$ 1,559	\$ 1,261	\$ -	\$ 2	\$ 1,505	\$ -
201-2011- PW - Street Maintenance	\$ 3,313	\$ 1,693	\$ -	\$ 14	\$ 2,209	\$ -
201-2012- PW - Storm Drain Maintenance	\$ 1,550	\$ 474	\$ -	\$ 3	\$ 1,533	\$ -
202-2020- Sales Tax - Transport. Improvement Program	\$ 2,481	\$ 655	\$ 0	\$ 8	\$ 1,861	\$ -
204-2040- Haehl Creek Traffic Mitigation	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -
207-2070- West Commercial Street Rehab Project	\$ 188	\$ 7,134	\$ 4	\$ 1	\$ -	\$ -
208-2080- Regional Transport. Improvement Program	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -
210-2100- Redevelopment Agency (Low/Mod)	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF WILLITS, CA
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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	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -
213-2130- Landfill Post-Closure	\$ 1,689	\$ 479	\$ -	\$ 1	\$ 1,302	\$ -
213-2133- Landfill Post-Closure Maint. Operations	\$ 2,162	\$ 205	\$ -	\$ 5	\$ 1,119	\$ -
265-2650- RDA	\$ 1,836	\$ 922	\$ -	\$ 11	\$ 1,514	\$ -
409-4090- Water Treatment Plant Improvement Project	\$ 1,477	\$ 16	\$ -	\$ 6	\$ 1,447	\$ -
429-4290- Small Comm. Wastewtr Treatment Grant	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -
500-5001- Airport Enterprise	\$ 3,346	\$ 1,192	\$ -	\$ 17	\$ 96	\$ -
501-5010- Sewer Administration	\$ 2,595	\$ 1,171	\$ -	\$ 5	\$ 1,717	\$ 3,413
501-5011- Sewer System Maintenance	\$ 3,811	\$ 4,119	\$ -	\$ 27	\$ 1,804	\$ -
501-5013- Sewer Plant Operations	\$ 4,765	\$ 7,146	\$ -	\$ 90	\$ 2,035	\$ -
501-5014- Sewer Engineering	\$ 1,714	\$ 221	\$ -	\$ -	\$ 1,736	\$ -
501-5015- Septage Receiving	\$ 16	\$ 1,830	\$ -	\$ 1	\$ 1,244	\$ -
501-5017- Sewer Fund Contingencies	\$ 253	\$ 133	\$ -	\$ 9	\$ -	\$ -
501-5018- Sewer Debt Service	\$ 98	\$ 4,835	\$ -	\$ -	\$ -	\$ -
501-5019- Sewer Fund Transfers	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -
503-5030- Water Administration	\$ 3,509	\$ 1,459	\$ -	\$ 15	\$ 1,736	\$ 6,929
503-5031- Water System Maintenance	\$ 6,479	\$ 11,498	\$ 0	\$ 62	\$ 3,433	\$ -
503-5033- Water Plant Operations	\$ 4,610	\$ 6,827	\$ -	\$ 66	\$ 2,016	\$ -
503-5034- Water Engineering	\$ 2,032	\$ 338	\$ -	\$ 0	\$ 1,736	\$ -
503-5038- Water Debt Service	\$ 122	\$ 3,419	\$ 1	\$ 1	\$ -	\$ -
503-5039- Water Other Financing Uses (Transfers)	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -
651-6510- Narcotics Seizure - State and Local	\$ 1,950	\$ 649	\$ -	\$ 16	\$ 231	\$ -
652-6520- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
652-6523- Revolving Loan - Business	\$ 171	\$ 6	\$ -	\$ -	\$ 116	\$ -
653-6530- Revolving Loan - Housing Rehab	\$ 318	\$ 6	\$ 5	\$ -	\$ 116	\$ -
654-6540- Federal Narcotics Forfeiture	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -
655-6550- DNA Cost Reimbursement Program	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -
661-6610- Health and Safety Restitution Program	\$ 163	\$ 212	\$ -	\$ -	\$ -	\$ -
Total	\$ 107,051	\$ 92,831	\$ 358	\$ 702	\$ 61,149	\$ 10,341

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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	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -
100-1003- Finance	\$ -	\$ -	\$ 104	\$ -	\$ -	\$ -
100-1004- Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1005- Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 7,110	\$ -
100-1016- Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1006- Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1010- Planning	\$ -	\$ -	\$ 438	\$ -	\$ -	\$ -
100-1011- Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1015- Building Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1020- Police Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1021- Public Safety Dispatch	\$ -	\$ -	\$ 2,399	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ 773	\$ -	\$ -	\$ -
100-1041- Public Works Operations & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1042- Engineering Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1045- Page Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1050- Public Works Parks Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1070- Community Services	\$ -	\$ -	\$ 222	\$ -	\$ -	\$ -
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	\$ 19,938	\$ -	\$ -	\$ -	\$ -	\$ -
409-4090- Water Treatment Plant Improvement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
429-4290- Small Comm. Wastewtr Treatment Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500-5001- Airport Enterprise	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501-5010- Sewer Administration	\$ -	\$ 21,346	\$ -	\$ -	\$ -	\$ -
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 Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,110
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	\$ -	\$ -	\$ -	\$ 2,370	\$ -	\$ -
652-6523- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
653-6530- Revolving Loan - Housing Rehab	\$ -	\$ -	\$ -	\$ 4,740	\$ -	\$ -
654-6540- Federal Narcotics Forfeiture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
655-6550- DNA Cost Reimbursement Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
661-6610- Health and Safety Restitution Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 19,938	\$ 21,346	\$ 3,988	\$ 7,110	\$ 7,110	\$ 7,110

ALLOCATION SUMMARY

100-1003- Finance

	<u>Total</u>
100-1001- City Council	\$ 4,179
100-1002- General Administration	\$ 8,762
100-1003- Finance	\$ 8,319
100-1004- Legal Services	\$ 1,106
100-1005- Human Resources	\$ 10,727
100-1016- Building Maintenance	\$ 6,265
100-1006- Elections	\$ 1,138
100-1010- Planning	\$ 5,062
100-1011- Code Enforcement	\$ 3,887
100-1015- Building Safety	\$ 5,677
100-1020- Police Administration	\$ 11,157
100-1021- Public Safety Dispatch	\$ 9,389
100-1022- Field Operations	\$ 18,616
100-1023- State C.O.P.'s	\$ 4,335
100-1025- Emergency Services	\$ 8
100-1030- Swimming Pool Operations	\$ 4,138
100-1040- Public Works Administration	\$ 7,251
100-1041- Public Works Operations & Equipment	\$ 5,209
100-1042- Engineering Department	\$ 6,282
100-1045- Page Landfill	\$ 37
100-1050- Public Works Parks Maintenance	\$ 6,109
100-1070- Community Services	\$ 725
100-1097- Contingencies	\$ 91
100-1098- Debt Service for Bldg at PW Yard - Admin	\$ 128
100-1099- Interfund Transfer	\$ 8
200-2003- PW Traffic Safety - Operations	\$ 3,237
201-2010- PW Gas Tax - Street Admin	\$ 4,327
201-2011- PW - Street Maintenance	\$ 7,229
201-2012- PW - Storm Drain Maintenance	\$ 3,561
202-2020- Sales Tax - Transport. Improvement Program	\$ 5,006
204-2040- Haehl Creek Traffic Mitigation	\$ 33
207-2070- West Commercial Street Rehab Project	\$ 7,326
208-2080- Regional Transport. Improvement Program	\$ 16
210-2100- Redevelopment Agency (Low/Mod)	\$ 8

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ALLOCATION SUMMARY

100-1003- Finance

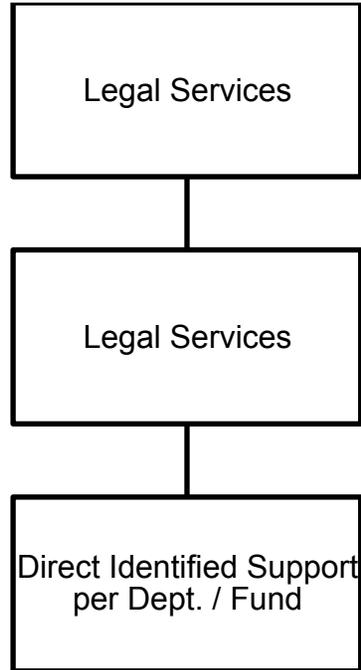
	<u>Total</u>
212-2120- Landfill	\$ 57
213-2130- Landfill Post-Closure	\$ 3,471
213-2133- Landfill Post-Closure Maint. Operations	\$ 3,491
265-2650- RDA	\$ 24,221
409-4090- Water Treatment Plant Improvement Project	\$ 2,947
429-4290- Small Comm. Wastewtr Treatment Grant	\$ 41
500-5001- Airport Enterprise	\$ 4,651
501-5010- Sewer Administration	\$ 30,246
501-5011- Sewer System Maintenance	\$ 9,760
501-5013- Sewer Plant Operations	\$ 14,036
501-5014- Sewer Engineering	\$ 3,671
501-5015- Septage Receiving	\$ 3,092
501-5017- Sewer Fund Contingencies	\$ 394
501-5018- Sewer Debt Service	\$ 4,933
501-5019- Sewer Fund Transfers	\$ 33
503-5030- Water Administration	\$ 20,757
503-5031- Water System Maintenance	\$ 21,473
503-5033- Water Plant Operations	\$ 13,519
503-5034- Water Engineering	\$ 4,106
503-5038- Water Debt Service	\$ 3,544
503-5039- Water Other Financing Uses (Transfers)	\$ 49
651-6510- Narcotics Seizure - State and Local	\$ 2,847
652-6520- Revolving Loan - Business	\$ 2,370
652-6523- Revolving Loan - Business	\$ 293
653-6530- Revolving Loan - Housing Rehab	\$ 5,185
654-6540- Federal Narcotics Forfeiture	\$ 41
655-6550- DNA Cost Reimbursement Program	\$ 82
661-6610- Health and Safety Restitution Program	\$ 375
Total	\$ 339,035

(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	\$ 51,965		\$ 51,965
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
100-1001- City Council	\$ 318	\$ 163	\$ 481
100-10022- City Clerk	\$ 340	\$ 48	\$ 387
100-1003- Finance	\$ 1,003	\$ 103	\$ 1,106
Total Incoming Costs	<u>\$ 1,661</u>	<u>\$ 314</u>	<u>\$ 1,975</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 53,626</u>	<u>\$ 314</u>	<u>\$ 53,940</u>

CITY OF WILLITS, CA
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DEPARTMENTAL EXPENSE DETAIL

100-1004- Legal Services

Expense Type	\$	General Admin	Legal Services
Operating Services & Supplies			
Dues & Subscriptions	\$ 6,021	\$ -	\$ 6,021
Other Contracts	\$ 45,945	\$ -	\$ 45,945
Subtotal Operating Cost	\$ 51,965	\$ -	\$ 51,965
DEPARTMENTAL EXPENDITURES	\$ 51,965	\$ -	\$ 51,965
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 51,965	\$ -	\$ 51,965
First Allocation			
Incoming - All Others	\$ 1,661	\$ -	\$ 1,661
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 53,626	\$ -	\$ 53,626
Second Allocation			
Incoming - All Others	\$ 314	\$ -	\$ 314
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 314	\$ -	\$ 313.56
TOTAL ALLOCATED	\$ 53,940	\$ -	\$ 53,940

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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	7,715.50	8.452%	\$ 4,532		\$ 4,532		\$ 4,532
100-1002- General Administration	20,682.50	22.656%	\$ 12,150		\$ 12,150		\$ 12,150
100-1003- Finance	60.00	0.066%	\$ 35		\$ 35		\$ 35
100-1005- Human Resources	322.50	0.353%	\$ 189		\$ 189	\$ 2	\$ 191
100-1010- Planning	1,447.50	1.586%	\$ 850		\$ 850	\$ 7	\$ 858
100-1011- Code Enforcement	990.00	1.084%	\$ 582		\$ 582	\$ 5	\$ 587
100-1020- Police Administration	1,155.00	1.265%	\$ 678		\$ 678	\$ 6	\$ 684
100-1040- Public Works Administration	5,055.00	5.537%	\$ 2,970		\$ 2,970	\$ 25	\$ 2,995
213-2130- Landfill Post-Closure	15.00	0.016%	\$ 9		\$ 9	\$ 0	\$ 9
430-4300- Long Term Discharge Project Design & Const.	1,012.50	1.109%	\$ 595		\$ 595	\$ 5	\$ 600
500-5001- Airport Enterprise	10,449.50	11.447%	\$ 6,138		\$ 6,138	\$ 52	\$ 6,191
501-5010- Sewer Administration	23,611.77	25.865%	\$ 13,871		\$ 13,871	\$ 118	\$ 13,988
501-5011- Sewer System Maintenance	6,480.00	7.098%	\$ 3,807		\$ 3,807	\$ 32	\$ 3,839
501-5013- Sewer Plant Operations	6,562.50	7.189%	\$ 3,855		\$ 3,855	\$ 33	\$ 3,888
501-5017- Sewer Fund Contingencies	3,657.94	4.007%	\$ 2,149		\$ 2,149	\$ 18	\$ 2,167
503-5030- Water Administration	2,070.70	2.268%	\$ 1,216		\$ 1,216	\$ 10	\$ 1,227
Total	91,287.91	100.000%	\$ 53,626	\$ -	\$ 53,626	\$ 314	\$ 53,940

Allocation Basis:

Direct Identified Support

Source of Allocation:

City Attorney

ALLOCATION SUMMARY

100-1004- Legal Services

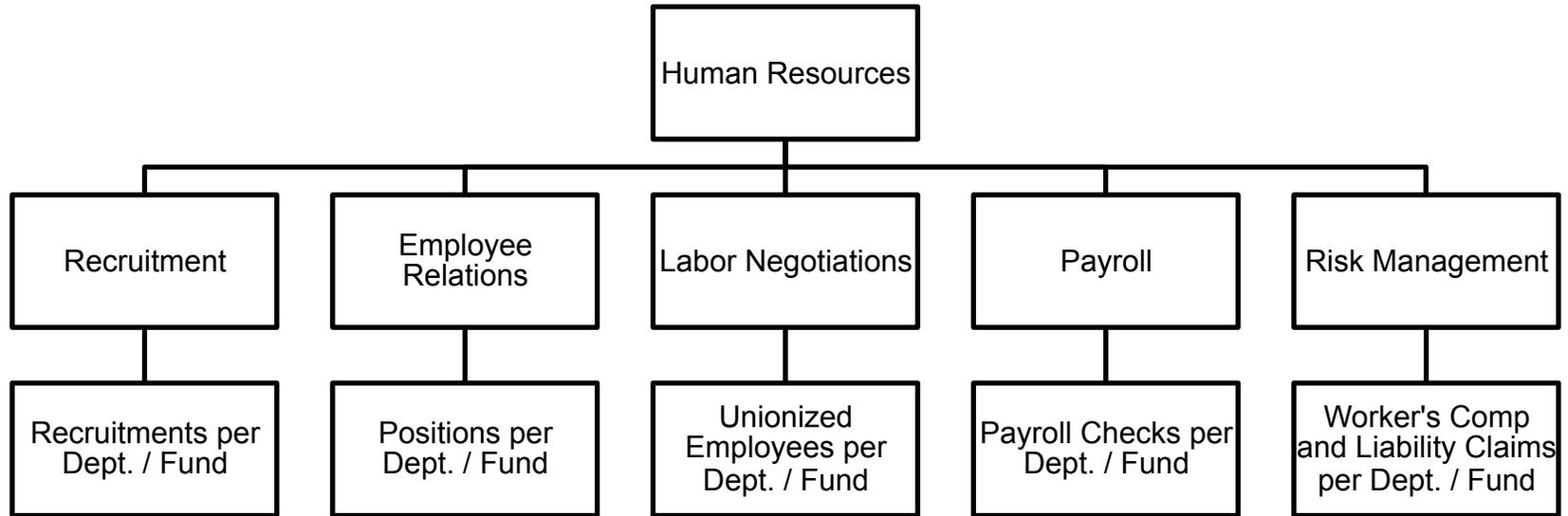
	<u>Legal Services</u>	<u>Total</u>
100-1001- City Council	\$ 4,532	\$ 4,532
100-1002- General Administration	\$ 12,150	\$ 12,150
100-1003- Finance	\$ 35	\$ 35
100-1005- Human Resources	\$ 191	\$ 191
100-1010- Planning	\$ 858	\$ 858
100-1011- Code Enforcement	\$ 587	\$ 587
100-1020- Police Administration	\$ 684	\$ 684
100-1040- Public Works Administration	\$ 2,995	\$ 2,995
213-2130- Landfill Post-Closure	\$ 9	\$ 9
430-4300- Long Term Discharge Project Design & Const.	\$ 600	\$ 600
500-5001- Airport Enterprise	\$ 6,191	\$ 6,191
501-5010- Sewer Administration	\$ 13,988	\$ 13,988
501-5011- Sewer System Maintenance	\$ 3,839	\$ 3,839
501-5013- Sewer Plant Operations	\$ 3,888	\$ 3,888
501-5017- Sewer Fund Contingencies	\$ 2,167	\$ 2,167
503-5030- Water Administration	\$ 1,227	\$ 1,227
Total	\$ 53,940	\$ 53,940

(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

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 42,807		\$ 42,807
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
100-1001- City Council	\$ 262	\$ 134	\$ 396
100-1002- General Administration	\$ 171,744	\$ 14,089	\$ 185,833
100-10022- City Clerk	\$ 202	\$ 28	\$ 229
100-1003- Finance	\$ 9,783	\$ 944	\$ 10,727
100-1004- Legal Services	\$ 189	\$ 2	\$ 191
100-1005- Human Resources		\$ 55	\$ 55
Total Incoming Costs	<u>\$ 182,180</u>	<u>\$ 15,251</u>	<u>\$ 197,432</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 224,987</u>	<u>\$ 15,251</u>	<u>\$ 240,238</u>

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-1005- Human Resources

Expense Type	\$	General Admin	Recruitment	Employee Relations	Labor Negotiations	Payroll	Risk Management
Personnel							
Salaries & Wages	\$ 7,959	\$ -	\$ 1,592	\$ 4,775	\$ 478	\$ 159	\$ 955
Fringe Benefits	\$ 14,319	\$ -	\$ 2,864	\$ 8,592	\$ 859	\$ 286	\$ 1,718
Subtotal Personnel Cost	\$ 22,278	\$ -	\$ 4,456	\$ 13,367	\$ 1,337	\$ 446	\$ 2,673
Operating Services & Supplies							
ADVERTISING AND P	\$ 603	\$ -	\$ 121	\$ 362	\$ 36	\$ 12	\$ 72
DUES AND SUBSCRIP	\$ 995	\$ -	\$ 199	\$ 597	\$ 60	\$ 20	\$ 119
LEGAL	\$ 686	\$ -	\$ 137	\$ 412	\$ 41	\$ 14	\$ 82
OFFICE EXPENSE	\$ 603	\$ -	\$ 121	\$ 362	\$ 36	\$ 12	\$ 72
OTHER CONTRACTS	\$ 15,848	\$ -	\$ 3,170	\$ 9,509	\$ 951	\$ 317	\$ 1,902
TRANSPORTATION AN	\$ 1,794	\$ -	\$ 359	\$ 1,076	\$ 108	\$ 36	\$ 215
Subtotal Operating Cost	\$ 20,529	\$ -	\$ 4,106	\$ 12,317	\$ 1,232	\$ 411	\$ 2,463
DEPARTMENTAL EXPENDITURES	\$ 42,807	\$ -	\$ 8,561	\$ 25,684	\$ 2,568	\$ 856	\$ 5,137
Disallowed Costs							
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments							
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 42,807	\$ -	\$ 8,561	\$ 25,684	\$ 2,568	\$ 856	\$ 5,137
First Allocation							
Incoming - All Others	\$ 182,180	\$ -	\$ 36,436	\$ 109,308	\$ 10,931	\$ 3,644	\$ 21,862
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 224,987	\$ -	\$ 44,997	\$ 134,992	\$ 13,499	\$ 4,500	\$ 26,998
Second Allocation							
Incoming - All Others	\$ 15,251	\$ -	\$ 3,050	\$ 9,151	\$ 915	\$ 305	\$ 1,830
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 15,251	\$ -	\$ 3,050.27	\$ 9,150.81	\$ 915.08	\$ 305.03	\$ 1,830.16
TOTAL ALLOCATED	\$ 240,238	\$ -	\$ 48,048	\$ 144,143	\$ 14,414	\$ 4,805	\$ 28,829

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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							
100-1022- Field Operations	2.00	20.000%	\$ 8,999		\$ 8,999	\$ 610	\$ 9,610
100-1030- Swimming Pool Operations	7.00	70.000%	\$ 31,498		\$ 31,498	\$ 2,135	\$ 33,633
100-1040- Public Works Administration	1.00	10.000%	\$ 4,500		\$ 4,500	\$ 305	\$ 4,805
Total	10.00	100.000%	\$ 44,997	\$ -	\$ 44,997	\$ 3,050	\$ 48,048

Allocation Basis: # of Recruitments per Dept. / Fund

Source of Allocation: FY 14-15 Recruitment Log

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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>
Employee Relations							
100-1002- General Administration	1.00	2.128%	\$ 2,872		\$ 2,872		\$ 2,872
100-1003- Finance	3.00	6.383%	\$ 8,617		\$ 8,617		\$ 8,617
100-1016- Building Maintenance	1.00	2.128%	\$ 2,872		\$ 2,872	\$ 213	\$ 3,085
100-1011- Code Enforcement	1.00	2.128%	\$ 2,872		\$ 2,872	\$ 213	\$ 3,085
100-1020- Police Administration	2.00	4.255%	\$ 5,744		\$ 5,744	\$ 426	\$ 6,170
100-1021- Public Safety Dispatch	5.00	10.638%	\$ 14,361		\$ 14,361	\$ 1,064	\$ 15,425
100-1022- Field Operations	11.00	23.404%	\$ 31,594		\$ 31,594	\$ 2,341	\$ 33,935
100-1023- State C.O.P.'s	1.00	2.128%	\$ 2,872		\$ 2,872	\$ 213	\$ 3,085
100-1040- Public Works Administration	2.00	4.255%	\$ 5,744		\$ 5,744	\$ 426	\$ 6,170
201-2011- PW - Street Maintenance	5.00	10.638%	\$ 14,361		\$ 14,361	\$ 1,064	\$ 15,425
202-2020- Sales Tax - Transport. Improvement Program	1.00	2.128%	\$ 2,872		\$ 2,872	\$ 213	\$ 3,085
501-5010- Sewer Administration	2.00	4.255%	\$ 5,744		\$ 5,744	\$ 426	\$ 6,170
501-5011- Sewer System Maintenance	2.00	4.255%	\$ 5,744		\$ 5,744	\$ 426	\$ 6,170
501-5013- Sewer Plant Operations	3.00	6.383%	\$ 8,617		\$ 8,617	\$ 638	\$ 9,255
503-5030- Water Administration	1.00	2.128%	\$ 2,872		\$ 2,872	\$ 213	\$ 3,085
503-5033- Water Plant Operations	6.00	12.766%	\$ 17,233		\$ 17,233	\$ 1,277	\$ 18,510
Total	47.00	100.000%	\$ 134,992	\$ -	\$ 134,992	\$ 9,151	\$ 144,143

Allocation Basis:

of Allocated Positions per Dept / Fund

Source of Allocation:

FY 14-15 Position Listing

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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	8.000%	\$ 1,080		\$ 1,080	\$ 73	\$ 1,153
100-1021- Public Safety Dispatch	5.00	20.000%	\$ 2,700		\$ 2,700	\$ 183	\$ 2,883
100-1022- Field Operations	11.00	44.000%	\$ 5,940		\$ 5,940	\$ 403	\$ 6,342
100-1023- State C.O.P.'s	1.00	4.000%	\$ 540		\$ 540	\$ 37	\$ 577
201-2011- PW - Street Maintenance	3.00	12.000%	\$ 1,620		\$ 1,620	\$ 110	\$ 1,730
501-5013- Sewer Plant Operations	2.00	8.000%	\$ 1,080		\$ 1,080	\$ 73	\$ 1,153
503-5033- Water Plant Operations	1.00	4.000%	\$ 540		\$ 540	\$ 37	\$ 577
Total	25.00	100.000%	\$ 13,499	\$ -	\$ 13,499	\$ 915	\$ 14,414

Allocation Basis:

of Unionized Employees per Dept / Fund

Source of Allocation:

FY 14-15 Position Listing

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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>
Payroll							
100-1001- City Council	178.00	2.784%	\$ 125		\$ 125		\$ 125
100-1002- General Administration	213.00	3.331%	\$ 150		\$ 150		\$ 150
100-1003- Finance	185.00	2.893%	\$ 130		\$ 130		\$ 130
100-1005- Human Resources	78.00	1.220%	\$ 55		\$ 55		\$ 55
100-1016- Building Maintenance	183.00	2.862%	\$ 129		\$ 129	\$ 10	\$ 139
100-1006- Elections	116.00	1.814%	\$ 82		\$ 82	\$ 6	\$ 88
100-1010- Planning	159.00	2.487%	\$ 112		\$ 112	\$ 8	\$ 120
100-1011- Code Enforcement	160.00	2.502%	\$ 113		\$ 113	\$ 9	\$ 121
100-1015- Building Safety	159.00	2.487%	\$ 112		\$ 112	\$ 8	\$ 120
100-1020- Police Administration	177.00	2.768%	\$ 125		\$ 125	\$ 9	\$ 134
100-1021- Public Safety Dispatch	203.00	3.175%	\$ 143		\$ 143	\$ 11	\$ 154
100-1022- Field Operations	261.00	4.082%	\$ 184		\$ 184	\$ 14	\$ 198
100-1023- State C.O.P.'s	193.00	3.018%	\$ 136		\$ 136	\$ 10	\$ 146
100-1030- Swimming Pool Operations	84.00	1.314%	\$ 59		\$ 59	\$ 4	\$ 64
100-1040- Public Works Administration	187.00	2.925%	\$ 132		\$ 132	\$ 10	\$ 142
100-1041- Public Works Operations & Equipment	151.00	2.362%	\$ 106		\$ 106	\$ 8	\$ 114
100-1042- Engineering Department	205.00	3.206%	\$ 144		\$ 144	\$ 11	\$ 155
100-1050- Public Works Parks Maintenance	185.00	2.893%	\$ 130		\$ 130	\$ 10	\$ 140
200-2003- PW Traffic Safety - Operations	154.00	2.409%	\$ 108		\$ 108	\$ 8	\$ 117
201-2010- PW Gas Tax - Street Admin	156.00	2.440%	\$ 110		\$ 110	\$ 8	\$ 118
201-2011- PW - Street Maintenance	229.00	3.581%	\$ 161		\$ 161	\$ 12	\$ 173
201-2012- PW - Storm Drain Maintenance	159.00	2.487%	\$ 112		\$ 112	\$ 8	\$ 120
202-2020- Sales Tax - Transport. Improvement Program	193.00	3.018%	\$ 136		\$ 136	\$ 10	\$ 146
213-2130- Landfill Post-Closure	135.00	2.111%	\$ 95		\$ 95	\$ 7	\$ 102
213-2133- Landfill Post-Closure Maint. Operations	116.00	1.814%	\$ 82		\$ 82	\$ 6	\$ 88
265-2650- RDA	157.00	2.455%	\$ 110		\$ 110	\$ 8	\$ 119
409-4090- Water Treatment Plant Improvement Project	150.00	2.346%	\$ 106		\$ 106	\$ 8	\$ 114
500-5001- Airport Enterprise	10.00	0.156%	\$ 7		\$ 7	\$ 1	\$ 8
501-5010- Sewer Administration	178.00	2.784%	\$ 125		\$ 125	\$ 9	\$ 135
501-5011- Sewer System Maintenance	187.00	2.925%	\$ 132		\$ 132	\$ 10	\$ 142
501-5013- Sewer Plant Operations	211.00	3.300%	\$ 148		\$ 148	\$ 11	\$ 160
501-5014- Sewer Engineering	180.00	2.815%	\$ 127		\$ 127	\$ 10	\$ 136
501-5015- Septage Receiving	129.00	2.018%	\$ 91		\$ 91	\$ 7	\$ 98

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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>
503-5030- Water Administration	180.00	2.815%	\$ 127		\$ 127	\$ 10	\$ 136
503-5031- Water System Maintenance	356.00	5.568%	\$ 251		\$ 251	\$ 19	\$ 269
503-5033- Water Plant Operations	209.00	3.269%	\$ 147		\$ 147	\$ 11	\$ 158
503-5034- Water Engineering	180.00	2.815%	\$ 127		\$ 127	\$ 10	\$ 136
651-6510- Narcotics Seizure - State and Local	24.00	0.375%	\$ 17		\$ 17	\$ 1	\$ 18
652-6523- Revolving Loan - Business	12.00	0.188%	\$ 8		\$ 8	\$ 1	\$ 9
653-6530- Revolving Loan - Housing Rehab	12.00	0.188%	\$ 8		\$ 8	\$ 1	\$ 9
Total	6,394.00	100.000%	\$ 4,500	\$ -	\$ 4,500	\$ 305	\$ 4,805

Allocation Basis:

of Payroll Checks per Home Dept / Fund

Source of Allocation:

FY 14-15 Payroll Report

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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>
Risk Management							
100-1021- Public Safety Dispatch	1.00	4.545%	\$ 1,227		\$ 1,227	\$ 83	\$ 1,310
100-1022- Field Operations	14.00	63.636%	\$ 17,181		\$ 17,181	\$ 1,165	\$ 18,345
100-1041- Public Works Operations & Equipment	1.00	4.545%	\$ 1,227		\$ 1,227	\$ 83	\$ 1,310
100-1042- Engineering Department	1.00	4.545%	\$ 1,227		\$ 1,227	\$ 83	\$ 1,310
100-1050- Public Works Parks Maintenance	2.00	9.091%	\$ 2,454		\$ 2,454	\$ 166	\$ 2,621
501-5013- Sewer Plant Operations	2.00	9.091%	\$ 2,454		\$ 2,454	\$ 166	\$ 2,621
503-5033- Water Plant Operations	1.00	4.545%	\$ 1,227		\$ 1,227	\$ 83	\$ 1,310
Total	22.00	100.000%	\$ 26,998	\$ -	\$ 26,998	\$ 1,830	\$ 28,829

Allocation Basis:

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

Source of Allocation:

FY 14-15 Liability & WC Report

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-1005- Human Resources

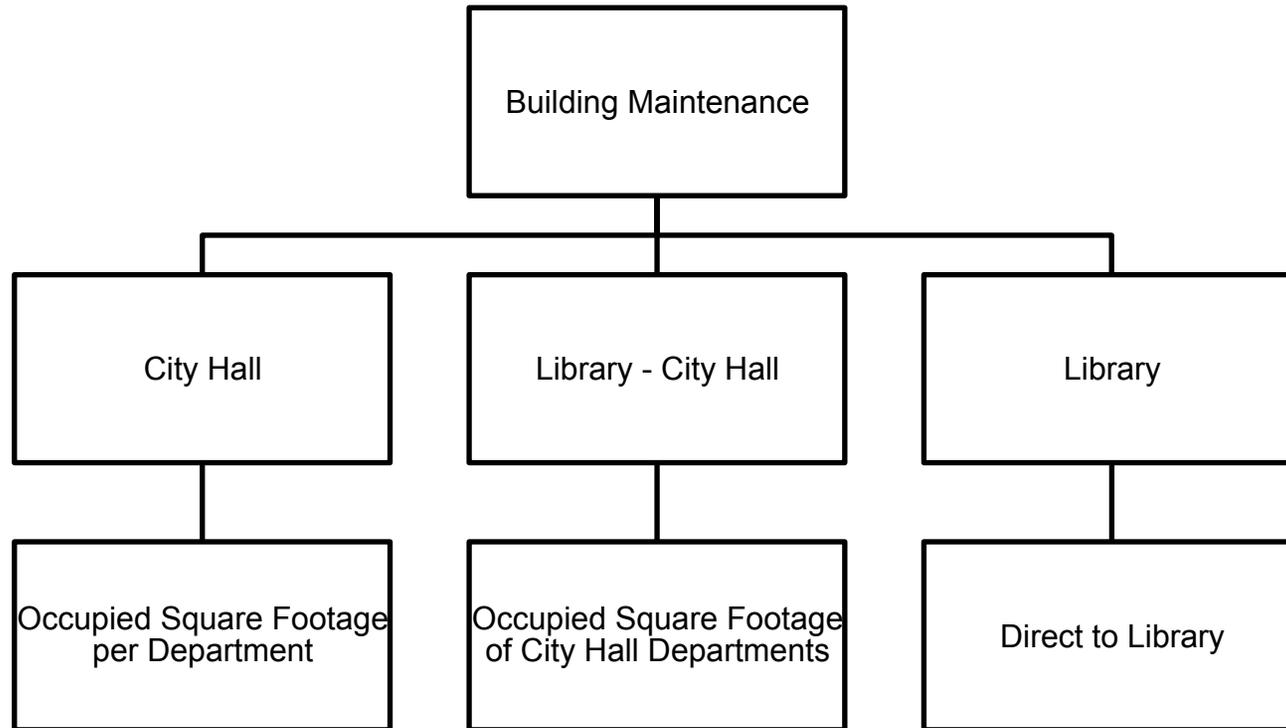
	Recruitment	Employee Relations	Labor Negotiations	Payroll	Risk Management	Total
100-1001- City Council	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ 125
100-1002- General Administration	\$ -	\$ 2,872	\$ -	\$ 150	\$ -	\$ 3,022
100-1003- Finance	\$ -	\$ 8,617	\$ -	\$ 130	\$ -	\$ 8,747
100-1005- Human Resources	\$ -	\$ -	\$ -	\$ 55	\$ -	\$ 55
100-1016- Building Maintenance	\$ -	\$ 3,085	\$ -	\$ 139	\$ -	\$ 3,223
100-1006- Elections	\$ -	\$ -	\$ -	\$ 88	\$ -	\$ 88
100-1010- Planning	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ 120
100-1011- Code Enforcement	\$ -	\$ 3,085	\$ -	\$ 121	\$ -	\$ 3,206
100-1015- Building Safety	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ 120
100-1020- Police Administration	\$ -	\$ 6,170	\$ 1,153	\$ 134	\$ -	\$ 7,457
100-1021- Public Safety Dispatch	\$ -	\$ 15,425	\$ 2,883	\$ 154	\$ 1,310	\$ 19,772
100-1022- Field Operations	\$ 9,610	\$ 33,935	\$ 6,342	\$ 198	\$ 18,345	\$ 68,430
100-1023- State C.O.P.'s	\$ -	\$ 3,085	\$ 577	\$ 146	\$ -	\$ 3,808
100-1030- Swimming Pool Operations	\$ 33,633	\$ -	\$ -	\$ 64	\$ -	\$ 33,697
100-1040- Public Works Administration	\$ 4,805	\$ 6,170	\$ -	\$ 142	\$ -	\$ 11,116
100-1041- Public Works Operations & Equipment	\$ -	\$ -	\$ -	\$ 114	\$ 1,310	\$ 1,425
100-1042- Engineering Department	\$ -	\$ -	\$ -	\$ 155	\$ 1,310	\$ 1,466
100-1050- Public Works Parks Maintenance	\$ -	\$ -	\$ -	\$ 140	\$ 2,621	\$ 2,761
200-2003- PW Traffic Safety - Operations	\$ -	\$ -	\$ -	\$ 117	\$ -	\$ 117
201-2010- PW Gas Tax - Street Admin	\$ -	\$ -	\$ -	\$ 118	\$ -	\$ 118
201-2011- PW - Street Maintenance	\$ -	\$ 15,425	\$ 1,730	\$ 173	\$ -	\$ 17,328
201-2012- PW - Storm Drain Maintenance	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ 120
202-2020- Sales Tax - Transport. Improvement Program	\$ -	\$ 3,085	\$ -	\$ 146	\$ -	\$ 3,231
213-2130- Landfill Post-Closure	\$ -	\$ -	\$ -	\$ 102	\$ -	\$ 102
213-2133- Landfill Post-Closure Maint. Operations	\$ -	\$ -	\$ -	\$ 88	\$ -	\$ 88
265-2650- RDA	\$ -	\$ -	\$ -	\$ 119	\$ -	\$ 119
409-4090- Water Treatment Plant Improvement Project	\$ -	\$ -	\$ -	\$ 114	\$ -	\$ 114
500-5001- Airport Enterprise	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ 8
501-5010- Sewer Administration	\$ -	\$ 6,170	\$ -	\$ 135	\$ -	\$ 6,305
501-5011- Sewer System Maintenance	\$ -	\$ 6,170	\$ -	\$ 142	\$ -	\$ 6,312
501-5013- Sewer Plant Operations	\$ -	\$ 9,255	\$ 1,153	\$ 160	\$ 2,621	\$ 13,189
501-5014- Sewer Engineering	\$ -	\$ -	\$ -	\$ 136	\$ -	\$ 136
501-5015- Septage Receiving	\$ -	\$ -	\$ -	\$ 98	\$ -	\$ 98
503-5030- Water Administration	\$ -	\$ 3,085	\$ -	\$ 136	\$ -	\$ 3,221
503-5031- Water System Maintenance	\$ -	\$ -	\$ -	\$ 269	\$ -	\$ 269
503-5033- Water Plant Operations	\$ -	\$ 18,510	\$ 577	\$ 158	\$ 1,310	\$ 20,555
503-5034- Water Engineering	\$ -	\$ -	\$ -	\$ 136	\$ -	\$ 136
651-6510- Narcotics Seizure - State and Local	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ 18
652-6523- Revolving Loan - Business	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ 9
653-6530- Revolving Loan - Housing Rehab	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ 9
Total	\$ 48,048	\$ 144,143	\$ 14,414	\$ 4,805	\$ 28,829	\$ 240,238

(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	\$ 96,220		\$ 96,220
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
100-1001- City Council	\$ 1,677	\$ 851	\$ 2,528
100-10021- City Manager	\$ 783	\$ 81	\$ 864
100-10022- City Clerk	\$ 201	\$ 24	\$ 225
100-1003- Finance	\$ 5,682	\$ 582	\$ 6,265
100-1005- Human Resources	\$ 3,001	\$ 223	\$ 3,223
Total Incoming Costs	<u>\$ 11,344</u>	<u>\$ 1,761</u>	<u>\$ 13,104</u>
Miscellaneous Revenue	\$ (2,455)		
Total Cost Adjustments	<u>\$ (2,455)</u>		<u>\$ (2,455)</u>
Total Costs to be Allocated	<u>\$ 105,109</u>	<u>\$ 1,761</u>	<u>\$ 106,870</u>

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-1016- Building Maintenance

Expense Type	\$	General Admin	City Hall	Library - City Hall Storage	Library
Personnel					
Salaries & Wages	\$ 10,846	\$ -	\$ 8,893	\$ 976	\$ 976
Fringe Benefits	\$ 15,968	\$ -	\$ 13,094	\$ 1,437	\$ 1,437
Subtotal Personnel Cost	\$ 26,814	\$ -	\$ 21,987	\$ 2,413	\$ 2,413
Operating Services & Supplies					
EQUIPMENT MTCE &	\$ 104	\$ -	\$ 85	\$ 9	\$ 9
HOUSEHOLD EXPENSE	\$ 7,677	\$ -	\$ 6,295	\$ 691	\$ 691
ISF EQUIPMENT CHA	\$ 11	\$ -	\$ 9	\$ 1	\$ 1
MAINT BUILDINGS &	\$ 11,903	\$ -	\$ 9,760	\$ 1,071	\$ 1,071
OFFICE EXPENSE	\$ 3	\$ -	\$ 3	\$ 0	\$ 0
OTHER PROFESSIONA	\$ 26,200	\$ -	\$ 21,484	\$ 2,358	\$ 2,358
OTHER SVCS AND SU	\$ 6,315	\$ -	\$ 5,178	\$ 568	\$ 568
UTILITIES	\$ 17,106	\$ -	\$ 14,027	\$ 1,540	\$ 1,540
VEHICLE OPERATION	\$ 88	\$ -	\$ 73	\$ 8	\$ 8
Subtotal Operating Cost	\$ 69,407	\$ -	\$ 56,914	\$ 6,247	\$ 6,247
DEPARTMENTAL EXPENDITURES	\$ 96,220	\$ -	\$ 78,901	\$ 8,660	\$ 8,660
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Miscellaneous Revenue	\$ (2,455)	\$ (2,455)			
Subtotal Cost Adjustments	\$ (2,455)	\$ (2,455)	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 93,765	\$ (2,455)	\$ 78,901	\$ 8,660	\$ 8,660
First Allocation					
Incoming - All Others	\$ 11,344	\$ (297)	\$ 9,545	\$ 1,048	\$ 1,048
Reallocate Admin Costs	\$ -	\$ 2,752	\$ (2,257)	\$ (248)	\$ (248)
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 105,109	\$ -	\$ 86,189	\$ 9,460	\$ 9,460
Second Allocation					
Incoming - All Others	\$ 1,761	\$ (46)	\$ 1,481	\$ 163	\$ 163
Reallocate Admin Costs	\$ (0)	\$ 46	\$ (38)	\$ (4)	\$ (4)
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 1,761	\$ -	\$ 1,443.65	\$ 158.45	\$ 158.45
TOTAL ALLOCATED	\$ 106,870	\$ -	\$ 87,633	\$ 9,618	\$ 9,618

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 10,082		\$ 10,082		\$ 10,082
100-10021- City Manager	156.00	2.212%	\$ 1,906		\$ 1,906		\$ 1,906
100-10022- City Clerk	156.00	2.212%	\$ 1,906		\$ 1,906		\$ 1,906
100-1003- Finance	672.00	9.528%	\$ 8,212		\$ 8,212		\$ 8,212
100-1010- Planning	96.00	1.361%	\$ 1,173		\$ 1,173	\$ 26	\$ 1,200
100-1011- Code Enforcement	198.00	2.807%	\$ 2,420		\$ 2,420	\$ 55	\$ 2,474
100-1015- Building Safety	96.00	1.361%	\$ 1,173		\$ 1,173	\$ 26	\$ 1,200
206-2060- Redevelopment Agency	390.00	5.530%	\$ 4,766		\$ 4,766	\$ 107	\$ 4,873
-8888- Community Service	4,464.00	63.292%	\$ 54,551		\$ 54,551	\$ 1,229	\$ 55,780
Total	7,053.00	100.000%	\$ 86,189	\$ -	\$ 86,189	\$ 1,444	\$ 87,633

Allocation Basis: Sq. Footage of Dept. Served

Source of Allocation: Building Maintenance

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 1,107		\$ 1,107		\$ 1,107
100-10021- City Manager	156.00	2.212%	\$ 209		\$ 209		\$ 209
100-10022- City Clerk	156.00	2.212%	\$ 209		\$ 209		\$ 209
100-1003- Finance	672.00	9.528%	\$ 901		\$ 901		\$ 901
100-1010- Planning	96.00	1.361%	\$ 129		\$ 129	\$ 3	\$ 132
100-1011- Code Enforcement	198.00	2.807%	\$ 266		\$ 266	\$ 6	\$ 272
100-1015- Building Safety	96.00	1.361%	\$ 129		\$ 129	\$ 3	\$ 132
206-2060- Redevelopment Agency	390.00	5.530%	\$ 523		\$ 523	\$ 12	\$ 535
-8888- Community Service	4,464.00	63.292%	\$ 5,987		\$ 5,987	\$ 135	\$ 6,122
Total	7,053.00	100.000%	\$ 9,460	\$ -	\$ 9,460	\$ 158	\$ 9,618

Allocation Basis: Sq. Footage of Dept. Served

Source of Allocation: Building Maintenance

CITY OF WILLITS, CA
Full Cost Allocation Plan Report FY15

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%	\$ 9,460		\$ 9,460	\$ 158	\$ 9,618
Total	100.00	100.000%	\$ 9,460	\$ -	\$ 9,460	\$ 158	\$ 9,618
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	\$ 10,082	\$ 1,107	\$ -	\$ 11,188
100-10021- City Manager	\$ 1,906	\$ 209	\$ -	\$ 2,116
100-10022- City Clerk	\$ 1,906	\$ 209	\$ -	\$ 2,116
100-1003- Finance	\$ 8,212	\$ 901	\$ -	\$ 9,113
100-1010- Planning	\$ 1,200	\$ 132	\$ -	\$ 1,331
100-1011- Code Enforcement	\$ 2,474	\$ 272	\$ -	\$ 2,746
100-1015- Building Safety	\$ 1,200	\$ 132	\$ -	\$ 1,331
206-2060- Redevelopment Agency	\$ 4,873	\$ 535	\$ -	\$ 5,408
-8888- Community Service	\$ 55,780	\$ 6,122	\$ -	\$ 61,902
-7777- Library	\$ -	\$ -	\$ 9,618	\$ 9,618
Total	\$ 87,633	\$ 9,618	\$ 9,618	\$ 106,870



Item No. 11a

Meeting Date: August 24, 2016

AGENDA SUMMARY REPORT

To: Honorable Mayor and Council Members

From: Ron Orenstein, Vice Mayor

Agenda Title: DISCUSSION AND DIRECTION TO STAFF TO DEVELOP A COMPREHENSIVE MARIJUANA POLICY AND ORDINANCE FOR THE CITY OF WILLITS

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: 1 hour

Summary of Request: Marijuana has been an ongoing issue in Willits for many years, with public sentiment being divided on whether or not to allow marijuana activities in Willits. The argument is emotional and personal for many people, making it difficult to have rational, factual discussions on the benefits and detriments to the general population.

On one side of the argument are those who identify themselves as patients “who have a legitimate need to have easy access to medical marijuana”. Joining with them are marijuana entrepreneurs who perceive a financial opportunity that they believe could benefit the entire local economy.

On another side of the argument are those who have no interest in or desire to use marijuana in any form and, in fact, are opposed to easy access because of the danger to vulnerable populations in the community.

And finally, there are those who have no particular opinion on marijuana, as long as it doesn't impact their quality of life or create the negative image that marijuana often brings on a community. Among these negative effects are: outdoor marijuana grows in residential neighborhoods that emit offensive odors, causing people with respiratory ailments to suffer; because of the high value of marijuana, many marijuana gardens are subject to criminal invasion, resulting in the perceived need to have armed guards and guard dogs in these back yard gardens – creating a dangerous situation in the neighborhoods; and every year, the entire town is subjected to an invasion of people who come here to work as trimmers in marijuana gardens.

Currently, the City of Willits has a marijuana ordinance that prohibits dispensaries and commercial growing operations as well as banning all outdoor marijuana cultivation.

In 1996, California voters passed Proposition 215 – The Compassionate Care Act – that decriminalized medical marijuana. Since then, several states have ratified laws that go even further by legalizing recreational marijuana, and this November, California voters will have the opportunity to accept or reject the idea of legalizing recreational marijuana in California. Mendocino County is also working on legislation to legalize recreational marijuana in the county.

Despite this, the Federal Drug Enforcement Agency (DEA) recently ruled that marijuana will continue to be listed as a Schedule 1 drug, defined as a drug with no currently accepted medical use and a high potential for abuse. They did, however, declare that more marijuana would be permitted to be grown under DEA supervision, in order to provide enough product to conduct expanded testing and research into the benefits and risks associated with medical marijuana.

Adding to the seemingly inevitable acceptance of recreational marijuana is a new player that recently entered the local arena: the former AM&D building on East Hill Road was purchased by an investment group with the intention of developing an advanced, indoor marijuana growing operation. In fact, there has already been a sizable financial investment made in that property, including: subdividing the 44,000 square

foot building into several future grow rooms; installing a state of the art filtration system in one of the rooms; and installing a set of grow lights as a demonstration of what is intended for the entire property. A tour of the facilities by City staff and City Council members revealed a facility that was designed to keep odors confined to the inside of the building with no venting to the outside.

Needless to say, this forces the citizens and the government of Willits to confront the many issues that are associated with the marijuana industry, and to take decisive action.

As a result of numerous public meetings over the years, in which people on both sides of the issue had ample opportunity to speak and to be heard, a relative handful of concerns emerged as the common underlying arguments for or against permitting marijuana operations in Willits:

The “Against” arguments are focused on two points:

1. Marijuana is a drug that should not be available to children or other vulnerable populations
2. Neighbors should not be subjected to the negative effects of marijuana operations in town.

The “For” arguments focus primarily on two areas as well:

1. Patients need easy access to their medicine
2. The marijuana industry has the potential to save our local economy by providing jobs and tax revenue.

The City government is presented with an opportunity: we can either deal with the issue by placing a total ban on all marijuana activities within city limits and try to control marijuana as best we can, or we can embrace it, take charge, and create a set of regulations that would control the industry in a manner that we can live with. Alcohol is recognized as having a potentially serious impact on a population, but even with several bars and retail alcohol outlets in Willits, there doesn't seem to be an uncontrollable or particularly offensive atmosphere created in town. It is entirely possible to create similar controls for marijuana.

Addressing the “Against” arguments: 1. There should be no retail marijuana outlets in city limits; either medical marijuana dispensaries or other retail outlets. While this alone would not prevent kids from getting marijuana, the City would not be enabling easy access. 2. Marijuana activity should be confined to industrial areas in the city, limited to an appropriate number of facilities, and designed to prevent any odor or other emissions from leaving the inside of the building. Other regulations would be developed to address water usage and water recycling, as well as pre-processing wastewater to not overly burden the City's wastewater treatment system.

The operating philosophy would be: anyone standing outside of the building would have no way of knowing what is going on inside the building. Of course, frequent inspections of the facility would be required.

For the “For” arguments: 1) While there would be no retail outlets in city limits, it would most likely be permitted in the unincorporated areas that are adjacent to the city, meaning that legitimate patients would still have easy access to their medicine; and 2) The prohibition of dispensaries in Willits would eliminate a potential bump in sales tax revenue, but there would be a tax/fee revenue stream to the City because the grow facilities would be required to pay an operating fee to the City. Controlled, indoor facilities in industrial buildings would create steady, good paying jobs for local workers that could have the added benefit of eliminating or curtailing the annual influx of “trimigrants” in Willits. In addition to grow operations, there are also opportunities to create testing and research facilities that would elevate the entire industry while employing well educated scientists and researchers.

In an effort to identify possible sites for marijuana operations in the city limits, the City of Willits Zoning Map, coupled with site visits revealed that our small town has a very limited number of buildings and vacant lots that might be appropriate. In fact, only two industrial buildings and several adjacent lots were deemed to be suitable for marijuana operations that didn't impact the public. One of the buildings – on East Hill Road - is referred to in this report, and the other is located across from Mendo Mill on East Commercial Street. Empty lots are located near the City sewer plant, and across the street from the Blosser Lane Elementary School. Clearly, not a lot of choices, especially if we want to preserve any of the suitable industrial sites for

conventional industrial uses. Unless the City places a limit on the number of properties that would be permitted to engage in marijuana activities, and specifically lists those properties, it is probable that the market value of industrial properties in Willits will be artificially inflated to satisfy the demand for those high value, marijuana locations, resulting in freezing out legitimate, conventional industrial entrepreneurs.

In order to facilitate consideration of the matter and to provide guidance about the possible actions the City Council can take, the following documents are included from the City of Arcata:

1. Staff Report from the Community Development Director
2. Ordinance No. 1472 – AMENDING THE ARCATA MUNICIPAL CODE PERTAINING TO THE USE AND REGULATION OF MEDICAL MARIJUANA
3. RFP for a Marijuana Inventory Tracking Software System

Recommended Action: It is recommended that the Council conducts a public hearing and discussion to explore all of the options available to develop a comprehensive marijuana policy. Inherent in the discussion is whether to declare a total ban on marijuana in Willits or whether to permit certain marijuana activities in town. In either case, follow-up meetings and discussions will be necessary to formulate policy and an ordinance that would clearly define the role and boundaries of marijuana in Willits.

Alternative(s): No alternatives are recommended at this time.

Fiscal Impact: If the Council chooses to ban marijuana from Willits, there will be certain costs associated with enforcement, and these costs would be paid for from the City's General Fund. However, if the Council chooses to permit marijuana activity in city limits, the financial benefit to the City could range from about \$110,000 to more than \$400,000 per year in license fees, depending on the outcome of discussions.

Personnel Impact: The City's Code Enforcement Officer and the City Attorney will spend time on enforcement and prosecution procedures as required, and there will be occasional need for the Willits PD to support the activities of the Code Enforcement Officer.

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

Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____



STAFF REPORT – CITY COUNCIL MEETING

February 17, 2016

TO: Honorable Mayor and City Council Members

FROM: Larry P. Oetker, Director of Community Development

PREPARER: Larry P. Oetker, Director of Community Development

DATE: February 10, 2016

TITLE: **Public Hearing to Consider Adopting the City’s Medical Marijuana Regulatory Program Comprised of Ordinance No.1468 (Land Use Zoning), Ordinance No. 1472 (Use and Regulation of Medical Marijuana) and Resolution No.156-40 (Local Permit Regulations).**

RECOMMENDATION:

It is recommended that the City Council:

1. Introduce Ordinance No. 1468, An Ordinance of the City Council of the City of Arcata Amending the Land Use Code of the Arcata Municipal Code to Create a Medical Marijuana Innovation Zone Combining Zone, Title IX (Planning And Zoning); Chapter 1 (Planning And Zoning Standards); Section 9000 (Land Use Code [LUC]); Section 9.12.020 (Zoning Map And Zoning Districts); Section 9.26.030 (Commercial, Industrial, and Public Facility Zoning Districts); Section 9.28.130 (New) (Medical Marijuana Innovation Zone [:MMIZ] Combining Zone); waive reading of the text and consent to read by title only.
2. Introduce Ordinance No. 1472, An Ordinance of the City Council of the City of Arcata Amending the Arcata Municipal Code Pertaining to the Use and Regulation of Medical Marijuana, Title V (Sanitation and Health); Chapter 10 (Personal Medical Marijuana Use); waive reading of the text and consent to read by title only.
3. Review Resolution No. 156-40, A Resolution of the City Council of the City of Arcata Establishing Regulations Governing the Issuance, Compliance Monitoring, Renewal, and Enforcement of Commercial Cannabis Activity Permits in the City.
4. Review the CEQA Initial Study.
5. Continue the Public Hearing to the March 2, 2016, City Council meeting to adopt the ordinances, resolution and CEQA Negative Declaration, and approve the Inventory Tracking Software System contract.

INTRODUCTION:

On May 20, 2015, the City Council requested that the Planning Commission initiate an amendment to the Land Use Code (LUC) that would allow a specific geographic location where local medical marijuana entrepreneurs could cultivate, manufacture, test, and warehouse their products and for Staff to prepare the required documents to suspend the issuance of any new land use permits for medical marijuana cultivation and processing facilities. On June 17 and July 1, 2016, the Council adopted urgency ordinances imposing a temporary suspension of Section 9.42.105.F of the Land Use

Code—*Medical Marijuana Cultivation for Cooperative or Collective*—until January 1, 2017. After conducting public hearings on July 14, August 22 and September 8, 2016, the Planning Commission unanimously approved Resolution PC-15-02 recommending that the City Council amend the Land Use Code by establishing a Medical Marijuana Innovation Zone (MMIZ) on areas A and C (now referred to as Area 1).

DISCUSSION: The Staff and Planning Commission recommendation is to establish a two part regulatory scheme for Medical Marijuana. Part 1 is the Land Use Zoning requirements which will establish the area where Medical Marijuana businesses will be allowed and establishes Land Use and Development Standards that must be followed. Once the Council adopts Ordinance NO. 1468, Part 1 will be in place. Part 2 is the non-planning local permit. Part 2 includes such topics as fees, zoning requirements, building and fire standards, odor, energy, solid waste, security, license types and mandatory inventory tracking systems. The Part 2 regulations will replace the City's outdated Medical Marijuana Regulations that were enacted almost 20 years ago after the passage of Proposition 215. The Part 2 Permit will be implemented and processed similar to the City's Special Events Permit. Once the Council adopts both Ordinance NO. 1472 and Resolution NO. 156-40, Part 2 will be in place.

Staff's current recommendation differs from the previous recommendation as we are including all of the Industrial Limited and Industrial General zoned properties in the West End Road neighborhood in the MMIZ Combining Zone (Attachment A). The Combining Zone would have 2 sub areas. Area 1 includes the areas previously referred to as Areas A and C and Area 2 includes all the other areas. There are no changes to the Area 1 requirements from the previous recommendation. Area 2 essentially takes the current cap of 4 cultivation and processing facilities that are outlined in LUC Section 9.42.105.F and, rather than allowing them in Industrial or Agricultural Exclusive zones City wide, it assigns them to the Area 2.

State Medical Marijuana Regulation and Safety Act: The California legislature recently adopted comprehensive legislation titled the Medical Marijuana Regulation and Safety Act (MRSA). The MRSA establishes a statewide regulatory scheme, headed by a new Bureau of Medical Marijuana Regulation within the Department of Consumer Affairs. The MRSA requires both State and local licenses, inventory tracking, testing, labeling of products, as well as, specific penalties for non-compliance. The State's implementation of the MRSA license requirement is not anticipated to be fully implemented until 2018. The City's Part 2 regulations are based on the definitions, licensing and other requirements that are outlined in the MRSA, and is intended to be operational upon adoption of the City's regulatory program.

Inventory Tracking Software System: Based on Council direction, Staff released a Request for Proposals (RFP) for the Medical Marijuana Inventory Tracking Software System (ITSS) (Attachment E). Proposals for a cloud hosted plant to sale system are due on February 17th and Staff intends to request that the Council award the contract at their March 2nd meeting. Section 6(j) of the proposed City permit regulations (Resolution NO. 156-40, Attachment D) requires all permittees to purchase, implement and maintain updates to the inventory tracking software from the City's ITSS contractor. Section 2.4.3 of the RFP outlines the expected capabilities of the ITSS. The ITSS is necessary in order to 1) prepare our local business to be successful in California's new regulatory climate; 2) ensure that the businesses that the City permit are operating in compliance with State Law; and 3) document to the US Department of Justice that Arcata is taking seriously their August 29, 2013 Memorandum which states that: "The Department's guidance in this memorandum rests on its expectation that states and local governments that have enacted laws authorizing marijuana-related conduct will implement strong and effective regulatory and enforcement systems that will

address the threat those state laws could pose to public safety, public health, and other law enforcement interests.”

We do not need to reinvent the wheel. Effective marijuana inventory tracking systems are considered to be “industry standard”. These systems are currently widely available on the market and are currently monitoring medical marijuana businesses throughout the nation. Many of our local underground medical marijuana businesses have fallen behind in this standard business practice and must quickly come up to regulatory speed in order to remain competitive. Companies have expressed interest in providing proven marijuana inventory tracking systems at affordable costs to Arcata businesses.

ENVIRONMENTAL REVIEW (CEQA): Staff reviewed the whole of the public record and based on the comments received, Staff drafted and circulated a CEQA Initial Study for both Part 1 and Part 2. The CEQA document analyzed a project area that included all Industrial Limited and Industrial General Zoned properties in the West End Road neighborhood. Within the MMIZ, the CEQA document assumed that:

1. medical marijuana businesses will be required to apply for and receive both a land use zoning (Part 1) and non-planning local permit (Part 2) from the City;
2. medical marijuana businesses will receive a license from the State as authorized by the (MRSA);
3. there would be no “cap” on the number of medical marijuana businesses that could be permitted;
4. a Zoning Clearance would be required for all permits;
5. a Use Permit would be required for businesses that propose to cultivate Medical Marijuana in an area greater than 4000 sqft per lease/business or more than 25% of the total building floor area per parcel;
6. niche manufacturing businesses that produce medical marijuana related products such as edibles, oils, tincture sprays, lotions will be allowed;
7. medical marijuana cultivation, processing, warehousing, research, and testing, and new medical marijuana product development will also be allowed;
8. medical marijuana will be processed within the :MMIZ that was cultivated in off-site locations that are under the regulatory control of other jurisdictions. It is anticipated that these State and County regulations will help reduce the environmental impacts that currently exist from these unpermitted cultivation and processing operations.

It is important to note that the City’s proposed Part 1 Land Use Zone requirements are more restrictive than what the CEQA document analyzed. Specifically, number 3 above, where the CEQA document did not place a “cap” on the number of permits. Section 5 (9.28.130.B and C) of Ordinance 1468 establishes different permit requirements for Areas 1 and 2 and limits the total number of Conditional Use Permits in Areas 2 to 4.

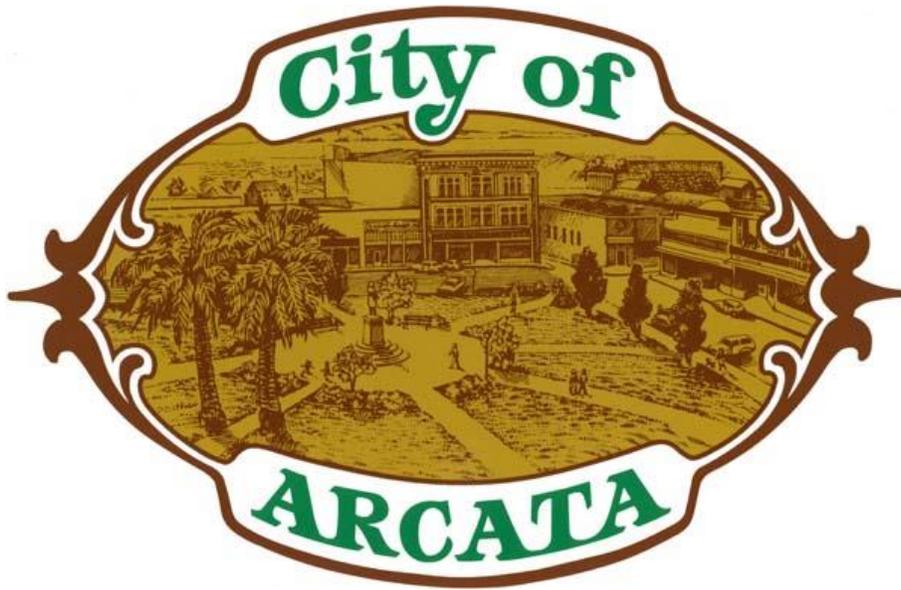
BUDGET/FISCAL IMPACT: The work is being completed in house by City Staff and no outside consultants have been utilized. The City did not anticipate that the regulations would require a Negative Declaration and multiple noticing of public meetings. Staff is requesting that the Community Development Department’s direct expenditures of \$2,110.25 to California Fish and Wildlife, \$50 to the County Clerk, and \$1,065.74 for noticing and mailings be collected from the Non Planning Permit revenues.

The fee for a Zoning Clearance is currently \$248 and the proposed fee for the Part 2 Non Planning Permit is \$6,500 [\$2,500 application fee and \$4,000 Annual Operating fee] with the annual renewal fee set at \$300. These fees are designed to support the City's costs to operate the program.

ATTACHMENTS:

- A. Medical Marijuana Innovation Zone (MMIZ) Pilot Area(PDF)
- B. Draft Ordinance No. 1468, Land Use Zoning (PDF)
- C. Draft Ordinance No. 1472, Use and Regulation of Medical Marijuana (PDF)
- D. Draft Resolution No. 156-40, Commercial Cannabis Activity Permit Regulations (PDF)
- E. Request for Proposals, Medical Marijuana Inventory Tracking Software System (PDF)
- F. California Environmental Quality Act (CEQA) Initial Study (PDF)
- G. January 29, 2016, letter from Thomas M. Herman regarding Ordinance No. 1468 (PDF)

REQUEST FOR PROPOSAL



MEDICAL MARIJUANA INVENTORY TRACKING SOFTWARE SYSTEM

RELEASED: JANUARY 15, 2016

PROPOSALS DUE: FEBRUARY 17, 2016

SECTION ONE

INTRODUCTION, TERMS AND ACRONYMS, KEY DATES

1.1 **INTRODUCTION:** The purpose of this Request for Proposal (RFP) is to seek proposals from responsive and qualified contractors for technical services related to the acquisition, implementation and support of a cloud-hosted Plant to Sale Inventory Tracking Software System (ITSS) for the City of Arcata's Medical Marijuana Program. This system will be utilized by organizations permitted by the City of Arcata to operate a Commercial Cannabis Activity Business which cultivates, manufactures, distributes, tests, delivers, transports, and/or dispenses medical marijuana in the City, as well as provide the City with the ability to access the data of each permittee. A decision to award a contract may be based in part or in whole on information provided by Offerors responding to this Request For Proposals (RFP).

1.2 **CANCELLATION:** The RFP may be cancelled and any or all proposals rejected in whole or in part, without liability to the City of Arcata, when it is determined to be in the best interest of the City of Arcata.

1.3 **TERMS AND ACRONYMS USED THROUGHOUT THE SOLICITATION:**

a. **"Cannabis"** means all parts of the plant *Cannabis sativa* Linnaeus, *Cannabis indica*, or *Cannabis ruderalis*, whether growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. "Cannabis" also means the separated resin, whether crude or purified, obtained from cannabis. "Cannabis" also means marijuana as defined by Section 11018 of the Health and Safety Code as enacted by Chapter 1407 of the Statutes of 1972. "Cannabis" does not include the mature stalks of the plant, fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound, manufacture, salt, derivative, mixture, or preparation of the mature stalks (except the resin extracted therefrom), fiber, oil, or cake, or the sterilized seed of the plant which is incapable of germination. For the purpose of this chapter, "cannabis" does not mean "industrial hemp" as defined by Section 81000 of the Food and Agricultural Code or Section 11018.5 of the Health and Safety Code.

b. **"Commercial Cannabis Activity"** means the cultivation, possession, manufacture, processing, storing, laboratory testing, labeling, transporting, distribution, or sale of medical cannabis or a medical cannabis product, except as set forth in Business and Professions Code Section 19319, related to qualifying patients and primary caregivers, and the City of Arcata Land Use Code Section 9.42.105 related to medical marijuana cultivation and dispensing.

c. **"Commercial Cannabis Activity Business"** means a commercial business or enterprise engaged in Commercial Cannabis Activity.

d. **“Commercial Cannabis Activity Permit,” or “Permit,”** means a permit issued by the City of Arcata to conduct Commercial Cannabis Activity.

e. **“Permitee”** Any person or entity that holds a valid Permit issued by the City of Arcata to own, operate, or subcontract to conduct Commercial Cannabis Activity.

1.4 **RFP SCHEDULE AND SIGNIFICANT DATES:** The schedule represents the City’s best estimate of the schedule that will be followed. All times indicated are Pacific Standard Time (PST). If a component of this schedule, such as “Proposal Due date/time” is delayed, the rest of the schedule will likely be shifted by the same number of days. Any change to the RFP Schedule and Significant Dates must be reflected in and issued in an addendum. The approximate schedule is as follows:

Release of RFP	January 19, 2016
Proposals due to City of Arcata by 2:00 pm (Pacific Time)	February 17, 2016
Notice of Award	March 2, 2016

SECTION TWO

BACKGROUND, PROJECT OVERVIEW AND SCOPE OR WORK

2.1 BACKGROUND: On September 11, 2015 the California legislature adopted the Medical Marijuana Regulation and Safety Act, codified at Chapter 3.5 of Division 8 of the California Business and Professions Code, Sections 19300 et seq., which establishes a comprehensive regulatory system to implement the Compassionate Use Act of 1996 (Health and Safety Code Section 11362.5) pertaining to medical use of cannabis.

The Medical Marijuana Regulation and Safety Act establishes, among other things, a licensing program requiring medical cannabis cultivators, manufacturers, distributors, testing laboratories, commercial cannabis activity businesses, distributors and transporters to obtain State issued licenses, and authorizes local governments to establish additional standards, requirements, and regulations for local licenses and permits.

The Medical Marijuana Regulation and Safety Act establishes a track and trace program for reporting the movement of medical marijuana items through throughout the distribution chain, beginning with a unique identifier for each medical marijuana plant. All medical cannabis and medical cannabis products are required to undergo a quality assurance review prior to distribution to ensure the quantity and content of the medical cannabis or medical cannabis product, and for tracking and taxation. Licensed cultivators and manufacturers must package or seal all medical cannabis and medical cannabis products in tamper-evident packaging and use a unique identifier, as prescribed by the Department of Food and Agriculture, for the purpose of identifying and tracking medical cannabis or medical cannabis products. Medical cannabis and medical cannabis products must be labeled as required by Section 19347. All packaging and sealing must be completed prior to medical cannabis or medical cannabis products being transported or delivered to a licensee, qualified patient, or caregiver.

The Arcata City Council has adopted medical marijuana zoning standards and regulations for personal medical cannabis use as well as for the dispensing, distribution and onsite cultivation by cooperatives and collectives as caregivers for qualified patients, codified in the Land Use Code (LUC) at Section 9.42.105. The City Council intends to amend the existing regulations and establish a two part regulatory scheme for medical cannabis. Part 1 will be the land use zoning requirements which establish a Medical Marijuana Innovation Zone (MMIZ) where medical cannabis businesses will be allowed to operate in a manner consistent with specified land use and development standards. Part 2 will be a non-planning permit intended to implement the local permit requirements of the Medical Marijuana Regulation and Safety Act.

Since the City is ready to move forward with permitting commercial cannabis activity businesses and the State has not yet established a regulatory and tracking mechanism, the City of Arcata is releasing this RFP to ensure that all local permittees will be in compliance with City regulations and have a smooth transition to the tracking system which will eventually be mandated by the State of California. The City's authority under its local

permitting authority does not make it possible to track and trace medical marijuana grown outside our jurisdictional boundaries from seed or cutting. Therefore the ITSS needs to be able to track medical marijuana beginning at the point the product enters into Arcata.

2.2 PROJECT OVERVIEW: The City of Arcata intends to require all approved Permittees to contract directly with the firm selected to implement the ITSS as part of their permit conditions. Permittees may utilize other software for their internal purposes, but will be required to exclusively utilize the City's approved ITSS for all their reporting to the City. The City must have administrative regulatory access account(s) which enables the City to have direct access to all Permittees' ITSS accounts for monitoring, tracking, and enforcement purposes.

The selected firm will be required to operate, maintain, control, secure and support all aspects of a cloud-hosted plant to sale ITSS. The firm must provide training for City regulatory account administrators and users, as well as, Permittee system administrators and users. The firm must also provide ongoing technical support to ensure that account users can effectively utilize the ITSS. Both the City regulatory access account and all Permittee access accounts must have real time, twenty-four hour access to the data. All Permittee(s) will be required to purchase and maintain the ITSS directly from the selected firm.

2.3 Project Environment: Permits will be issued by the City Manager's office of the City of Arcata. While the Medical Marijuana Regulation and Safety Act authorizes the licensed/permitted production and distribution of medical cannabis, cannabis cultivation and possession remain illegal under federal law. Additionally, unlicensed commercial production and distribution of cannabis remains illegal in California.

2.4 SCOPE OF WORK

2.4.1 Executive Summary: Offeror to provide a concise summary of the products and services proposed.

2.4.2 Vendor profile: Offeror to provide an overview of company; its experience and capabilities; current client listing; number of years in business; number of years offering services described in proposal; list of key personnel and a summary of their relevant experience; and a list of three references with contact information from existing system users.

2.4.3 Specifications: This RFP does not include hardware equipment such as computer, bar code or other scanners, label printers, and point-of-sale devices such as weighing scales, flatbed scanners, cash drawers and receipt printers that will be used by the Permittees and City.

The selected firm will be required to operate, maintain, control, secure and support all aspects of a cloud-hosted plant to sale ITSS. The firm must provide training for City regulatory account administrators and users; Permittee system administrators and Permittee

system users. The firm must also provide ongoing technical support to ensure that account users can effectively utilize the ITSS. Both the City regulatory access account and all Permittee access accounts must have real time, twenty-four hour access to the data. All Permittee(s) will be required to purchase and maintain the ITSS directly from the selected firm.

The successful firm shall perform maintenance and operations services for the system in accordance with agreed upon standards. Maintenance and operations includes at least:

- a. **Software management:** The firm shall maintain the systems help desk support, regularly provide systems enhancements, systems maintenance, as well as, adaptive and preventive maintenance.
- b. **System performance:** The firm shall monitor the system to make sure it is continually in operation, measure the system against agreed upon standards, and report problems when they occur.
- c. **Business Continuity and Disaster Recovery:** The firm shall ensure the system is protected against natural disasters, hardware and software failures, human error, and other contingencies that could interrupt services.

The list below highlights some of the capabilities that the plant to sale solution must provide.

- a. The ability to track marijuana, including weight and/or volume, at each stage of the process: growing, manufacturing, storage, laboratory testing, distribution, transporting, dispensing, delivery and destruction. This would include the amount of unused organic material produced by each plant at harvest.
- b. The ability to track the total amount of cannabis in possession of any Commercial Cannabis Activity Business from either plant and products, including all plants that are derived from cuttings or cloning, until the cannabis, cannabis plants, or manufactured cannabis product is sold or destroyed;
- c. The ability to produce chain of custody, shipping manifests, and other forms that are typically required to track, monitor and enforce compliance during all stages of the process.
- d. The ability to track the transport of cannabis and manufactured cannabis products between cultivation/production centers and retail dispensing locations and the means of transport including the make, model, and vehicle identification number of the vehicle used for transport.
- e. The ability for the system to integrate with hardware, such as scales, barcode scanners, and cash registers.
- f. The ability to interface with other common commercial inventory tracking software systems that Permittees may be utilizing for their own internal purposes. Offeror shall provide a list of compatible software programs and hardware that may be typically utilized in conjunction with the proposed ITSS.
- g. The ability for the Permittee and City to track the form of medical marijuana product produced, unique lot identifier (number or barcode), quantity, manufacture date, and expiration date.
- h. The ability for the system to create user security groups and for a security

administrator to grant read-only access to some user security groups or to grant specific privileges to a user security group.

- i. The ability to produce reports electronically in a specified format (CSV, PDF, etc) including but not limited to growing, manufacture, laboratory testing, distribution, dispensing history, patient dispensing history, transport, medical marijuana product availability, medical marijuana product utilization, destruction, and production statistics.
- j. The ability to retain history of modifications to records, provide system backup and archiving.
- k. The ability to set up and maintain multiple locations for a given User Account.
- l. The ability to turn over data from User Account to other regulatory and enforcement agencies upon the City's request.

2.4.4 Training Plan: Offeror shall provide a training plan that addresses training and knowledge transfer that will allow City to effectively monitor the System after implementation as well as provide each Permittee system administration and user account training. The plan must indicate the availability of basic tutorials and training guides and their medium/method.

2.4.5 Project Implementation Plan: Offeror shall briefly describe how they would carry out the major activities of this project in context of the Scope of Work. Provide a comprehensive management plan that the Proposer intends to follow. Illustrate how the plan will serve to coordinate and accomplish the work.

2.4.6 Technology and Configuration Specifications: Offeror to provide information on the proposed technology infrastructure, platform and configuration.

2.4.7 Cost Proposal: Offeror to provide a breakout of all costs to the City as well as costs for each Permittee costs to implement the ITSS as early as April 20, 2016.

SECTION THREE

PROPOSAL RESPONSE FORMAT AND CONTENT

3.1 OFFEROR'S AUTHORITY TO SUBMIT AN OFFER

The City will not participate in determinations regarding an Offeror's authority to sell a product or service. If there is a question or doubt regarding an Offeror's right or ability to obtain and sell a product or service, the Offeror shall resolve those questions prior to submitting an offer.

3.2 REQUIRED REVIEW

3.2.1 Before submitting a proposal, each Offeror must thoroughly and carefully examine this RFP, any attachment, addendum, and other relevant document, to ensure Offeror understands the requirements of the RFP. Offeror must also become familiar with City, State and Federal laws, statutes, ordinances, rules, and regulations that may in any manner affect cost, progress, or performance of the work required.

3.2.2 Should Offeror find defects, questionable or objectionable items in the RFP, Offeror shall notify the City Official named on the cover of this RFP in writing at least one week prior to the proposal due date. This will allow the issuance of any necessary corrections and/or amendments to the RFP by addendum.

3.3 PROPOSAL PREPARATION COSTS

Any and all costs incurred by the Offeror in preparing or submitting a proposal shall be the Offeror's sole responsibility whether or not any award results from this RFP. The City will not reimburse such costs.

3.4 PROPERTY OF CITY

All proposals become the property of the City of Arcata.

3.5 CONFIDENTIAL INFORMATION

3.5.1 If an Offeror believes that any portion, offer, specification, protest, or correspondence contains information that should be withheld from disclosure as confidential, then the Offeror shall inform the City Official named on the cover of this RFP in writing and provided with justification to support the Offeror's confidentiality claim. Price is not considered confidential and will not be withheld.

3.5.2 An Offeror shall request in writing nondisclosure of information such as designated trade secrets or other proprietary data Offeror considers to be confidential. Such requests for nondisclosure shall accompany the proposal, be clearly marked, and shall be readily separable from the proposal in order to facilitate eventual public inspection of the non-confidential portion of the proposal.

3.5.3 The City will independently evaluate whether information marked by an Offeror as confidential is subject to non-disclosure under state law. The City is not responsible for disclosing to the public any information or material contained in a proposal that is not clearly marked as confidential and which is not readily separable from the proposal.

3.6 EXCEPTIONS

Should Offeror take any exception to the terms, conditions, specifications, or other requirements listed in the RFP, Offeror shall list such exceptions in this section of the Offeror's proposal. Offeror shall reference RFP section where exception is taken, a description of the exception taken, and the proposed alternative, if any. The City reserves the right to accept or not accept any exceptions.

3.7 PROPOSAL FORMS

To be considered responsive, the Offeror's proposal shall include all items specified in this RFP and any subsequent addendum. Any proposal offering any other set of terms and conditions that conflict with the terms and conditions provided in the RFP or in any subsequent addendum may be rejected without further consideration.

3.8 PROPOSAL CONTENTS

3.8.1 Proposals must be submitted in hard copy, organized into sections, following the exact format using all titles, subtitles, and numbering, with tabs separating each section described below. Each section must be addressed individually and pages must be numbered. Five complete identical hard copies for the evaluation panel and one complete identical digital copy of responses are required

1. Transmittal letter
2. Executive Summary
3. Vendor Profile
4. Specifications
5. Training Plan
6. Project Implementation Plan
7. Technology and Configuration Specifications
8. Cost Proposal by City Fiscal Year. The City would prefer that all costs be borne by the Permittees and not directly by the City.

3.9 RECEIPT AND REGISTER OF PROPOSALS

Proposals will be received and receipt verified by City officials on or after the date and time specified in Section One, or as amended.

The responses of the Offeror(s) shall be open to public inspection upon posting of award.

3.10 MODIFICATION PRIOR TO SUBMITTAL DEADLINE OR WITHDRAWAL OF OFFERS

3.10.1 The Offeror may modify or withdraw a proposal before the proposal due date and time.

3.10.2 Any change, addition, deletion of attachment(s) or data entry of an Offer may be made prior to the deadline for submittal of offer.

3.10.3 Proposals shall be evaluated and selected based on the City's determination of which is best suited to fulfill the City's interest. The City retains the right to reject any and all proposals for any reason, and to waive any and all irregularities in any proposal or in the process.

3.12 PROPOSAL SUBMISSION: Sealed proposals must be clearly labeled "**MEDICAL MARIJUANA INVENTORY TRACKING SOFTWARE SYSTEM PROPOSAL**" and submitted no later than 2:00 PM (Pacific Time) on February 17, 2016 to the following address:

City of Arcata
ATTN: Cliff Poulton, Property and Special Projects Manager
736 F Street
Arcata, CA 95521

All questions regarding the submission of the Request for Proposals shall be directed only through Cliff Poulton, Property and Special Projects Manager either at the mailing address above or by phone at (707)825-2101. Technical questions shall be directed only to Larry Oetker, Community Development Director at either (707)825-2138 or at the following Address:

City of Arcata
ATTN: Larry Oetker, Community Development Director
736 F Street
Arcata, CA 95521

SECTION FOUR

EVALUATION

CRITERIA

Evaluation criteria and the associated points are listed below. An award may be made to the responsible Offeror whose proposal is determined to be the most advantageous to the City based on the evaluation criteria listed in this section. The City reserves the right to reject any and all proposals, and to issue no award based on responses to this RFP.

The total number of points used to score this response is 100. Possible points for each evaluation criteria are identified next to each evaluation criteria.

1. Cost of services (40)
2. Previous experience, capability and proficiency pertaining to the scope of work in the solicitation: (20)
 - a. Number of years in the business and number of years performing services specified in this RFP
 - b. References – A list of at least three (3) references from the Offeror’s client listing that may be contracted by the City as to the Offeror’s past and current job performance. Offeror shall provide names, titles, organization, telephone numbers, email and postal addresses.
 - c. Client listings
 - b. A list of key personnel and associated resumes for those who will be dedicated to the project. Sample projects and/or examples of written plan, organization charts, contact trees, etc.
3. Project Proposal (40)
 - a. Methodology
 - b. Timeline
 - c. Expected Results
 - d. Possible Shortfalls

SECTION FIVE EVALUATION PROCESS

5.1 EVALUATION OF RESPONSES

An evaluation committee of at least three (3) City employees selected by the City Manager shall evaluate proposals.

Prior to holding any discussion, a priority list shall be generated consisting of offers determined to be acceptable or potentially acceptable. However, proposals may be accepted without such discussions.

If numerous acceptable and potentially acceptable proposals are submitted, the evaluation committee may limit the priority list to the three highest ranked, responsible Offerors.

5.2 DISCUSSION WITH PRIORITY LISTED OFFERORS

The City may invite Offerors to discuss their responses to ensure thorough, mutual understanding. The City in its sole discretion will schedule the time and location for these discussions, The City may also conduct discussions with Offerors to clarify issues regarding the proposals, if necessary.

5.3 SELECTION

The Evaluation Committee shall provide a recommendation to the City Council to select the Offeror whose proposal is determined to be the most advantageous to the City based on the evaluation criteria set forth in the RFP. The City Council, at a noticed City Council meeting, will approve a contract with the Offeror they determine to be the proposal which best meets the needs of the City.

ORDINANCE NO. 1472

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ARCATA
AMENDING THE ARCATA MUNICIPAL CODE PERTAINING TO THE USE AND
REGULATION OF MEDICAL MARIJUANA**

**TITLE V: SANITATION AND HEALTH
CHAPTER 10: PERSONAL MEDICAL MARIJUANA USE**

The City Council of the City of Arcata does ordain as follows:

Section 1: Chapter 10 (Personal Medical Marijuana Use) of Title V (Sanitation and Health) of the Arcata Municipal Code, Sections 5950 – 5960, is hereby repealed.

Section 2: Chapter 10 (Medical Marijuana Use and Regulation), Title V (Sanitation and Health), Sections 5950 - 5959, is hereby adopted as part of the Arcata Municipal Code as follows:

CHAPTER 10: Medical Marijuana Use and Regulation

SEC 5950. Findings and Purposes.

A. On September 11, 2015 the State legislature adopted the State Medical Marijuana Regulation and Safety Act, codified at Chapter 3.5 of Division 8 of the California Business and Professions Code, Sections 19300 et seq., which establishes a comprehensive regulatory system to implement the Compassionate Use Act of 1996 (Health and Safety Code Section 11362.5) pertaining to medical use of marijuana.

B. The State Medical Marijuana Regulation and Safety Act establishes, among other things, a licensing program requiring medical marijuana cultivators, manufacturers, distributors, testing laboratories, dispensaries, distributors and transporters to obtain state issued licenses, and authorizes local governments to establish additional standards, requirements, and regulations for local licenses and permits.

C. The City Council has adopted medical marijuana zoning standards and regulations for personal medical marijuana use as well as for the dispensing, distribution and onsite cultivation by cooperatives and collectives as caregivers for qualified patients, codified in the Land Use Code (LUC) at Section 9.42.105. The City Council has additionally adopted a medical marijuana innovation overlay zone, codified in the LUC at Section 9.28.130, to allow for medical marijuana manufacturing, and other specified commercial cannabis activities, subject to additional non-planning permits.

D. The purpose of these regulations is to allow for the permitting of commercial cannabis activity within the City based on specific standards and procedures intended to protect the health, safety, and welfare of the residents of the City of Arcata by prescribing the manner in which such businesses and establishments can be conducted in the City. By enacting these regulations, the City of Arcata does not intend to encourage or promote the establishment of any business or operation, or the commitment of any act, that constitutes or may constitute a violation of state or federal law. As of the date of the enactment of this Chapter, the use, possession, distribution, and sale of marijuana is illegal under Federal law and those who engage in such activities do so at their own risk of criminal prosecution.

E. No part of this ordinance shall be deemed to conflict with federal law as contained in the Controlled Substances Act, 21 U.S.C. §800 et seq., nor to otherwise permit any activity that is prohibited under that Act or any other local, state or federal law, statute, rule or regulation.

SEC 5951. Definitions.

Unless a provision explicitly states otherwise, the following terms and phrases, as used in this Chapter, are defined as follows:

- A. “Cannabis” means all parts of the plant *Cannabis sativa Linnaeus*, *Cannabis indica*, or *Cannabis ruderalis*, whether growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. “Cannabis” also means: 1) “marijuana” as defined by Section 11018 of the Health and Safety Code, and 2) the separated resin, whether crude or purified, obtained from marijuana. “Cannabis” does not include the mature stalks of the plant, fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound, manufacture, salt, derivative, mixture, or preparation of the mature stalks (except the resin extracted therefrom), fiber, oil, or cake, or the sterilized seed of the plant which is incapable of germination. For the purpose of this chapter, “Cannabis” does not mean “industrial hemp” as defined by Section 81000 of the Food and Agricultural Code or Section 11018.5 of the Health and Safety Code.
- B. “Commercial Cannabis Activity,” or “Activity” means the cultivation, possession, manufacture, processing, storing, laboratory testing, labeling, transporting, distribution, or sale of medical Cannabis or a medical Cannabis product, except as set forth in Business and Professions Code section 19319 related to qualifying patients and primary caregivers, and the City of Arcata Land Use Code Section 9.42.105 pertaining to medical Marijuana for personal use.
- C. “Commercial Cannabis Activity Business” means a commercial business or enterprise engaged in a Commercial Cannabis Activity.
- D. “Commercial Cannabis Activity Business Owner,” or “Owner” means any of the following:
 - (1) Each person or entity having an ownership interest in the Commercial Cannabis Activity Business other than a security interest, lien, or encumbrance on property that will be used by the Activity’s facility;
 - (2) If the Commercial Cannabis Activity Business is a publicly traded company, the chief executive officer or any person or entity with an aggregate ownership interest of 5 percent (5%) or more; or
 - (3) Each person who participates in the direction, control, or management of, or has a financial interest in, the Commercial Cannabis Activity Business.
- E. “Commercial Cannabis Activity Permit,” or “Permit,” means a permit issued by the City of Arcata pursuant to this Chapter required to conduct Commercial Cannabis Activity.
- F. “Delivery” or “Deliveries” means the commercial transfer of medical Cannabis or medical Cannabis products from a dispensary to a primary caregiver or qualified patient as defined in Section 11362.7 of the Health and Safety Code, or a Testing Laboratory. “Delivery” also

includes the use by a Dispensary of any technology platform owned and controlled by the Dispensary, or independently licensed under this Chapter that enables qualified patients or primary caregivers to arrange for or facilitate the commercial transfer by a licensed Dispensary of medical Cannabis or medical Cannabis products.

- G. "LUC" means the City of Arcata Land Use Code: Title IX, Chapter 1, Section 9000 of the Arcata Municipal Code.
- H. "Marijuana" means Cannabis, as defined in this Section.
- I. "Medical Marijuana Regulation and Safety Act," or the "Act," means Chapter 3.5 of Division 8 of the California Business and Professions Code, sections 19300 et seq.

SEC 5952. Commercial Cannabis Activity Permit and Other Required Licenses.

- A. *Permit Required.* It is unlawful to engage in Commercial Cannabis Activity in the City of Arcata without first obtaining a Commercial Cannabis Activity Permit from the City Manager or his/her designee in accordance with this Chapter. Any violation of the terms or conditions of a Commercial Cannabis Activity Permit shall be deemed a violation of this Chapter. Obtaining a Commercial Cannabis Activity Permit does not relieve a Commercial Cannabis Activity Business Owner of its obligation to comply with all applicable local, state and federal laws, policies and regulations. Commercial Cannabis Activity Permits may be issued for use only at property zoned for Commercial Cannabis Activity under the City's Land Use Code.
- B. *State License.* After January 1, 2018 or such time when State implementing regulations are in effect for the Medical Marijuana Regulation and Safety Act, whichever is earlier, it shall be unlawful to operate any business or conduct any activity in the City of Arcata for which a state license is required under the Medical Marijuana Regulation and Safety Act without also having a valid State license pursuant to the Act. Prior to implementation of the State license program pursuant to Medical Marijuana Regulation and Safety Act, all Commercial Cannabis Activity permitted by the City shall be conducted in accordance with this Chapter, the City's Land Use Code, and all laws pertaining to the equivalent license classification under the Medical Marijuana Regulation and Safety Act.
- C. *Permit Regulations.* The City Manager shall develop regulations pertaining to the issuance, compliance monitoring, renewal, and enforcement of Commercial Cannabis Activity Permits, which shall be subject to promulgation by resolution of the City Council. Such regulations may provide for energy efficiency, odor control, and inventory tracking, and such other matters as deemed necessary to promote the public health, safety and welfare of the City.
- D. *Pre-existing Commercial Cannabis Activity.* Any person who is lawfully engaged in Commercial Cannabis Activity as permitted by the City of Arcata Land Use Code section 9.42.105 prior to July 1, 2015 may continue such activity if, within six months after the adoption of this Ordinance, such person has submitted an application for a Commercial Cannabis Activity Permit under this Chapter. If an application is submitted according to this Chapter, such pre-existing Commercial Cannabis Activity may continue until such time as the Permit application is denied, expires, or is revoked.
- E. *Effect of Commercial Cannabis Activity Permit.* No person shall have any entitlement or vested right to receive a Permit under this Chapter. The Permit requirements in this Chapter

shall be in addition to, and not in lieu of, licensing or permitting requirements imposed by any other federal, state, or local law. The City's Permit issued under this Chapter does not provide any exception, defense, or immunity to any person in regard to potential criminal liability the person may have for the production, distribution, or possession of marijuana. All Commercial Cannabis Activity Business Owners shall be held jointly and severally responsible to comply with all Permit conditions, and shall be held jointly and severally liable for Permit any violations, regardless of which Owners sign the Permit.

- F. *Other Permits and Licenses required.* In addition to a Commercial Cannabis Activity Permit as required by the Chapter, it is unlawful to establish or otherwise engage in Commercial Cannabis Activity without a current and valid business license issued pursuant to Title VI of the Arcata Municipal Code, and, where applicable, a land use permit issued pursuant to the City's Land Use Code. Any violation of the terms or conditions of any other required City permit or license shall be deemed a violation of this Chapter.

SEC. 5953. Deliveries. No person or entity may engage in any Delivery activity within the City of Arcata except those person or entities that receive a Delivery Permit from the City for such activity. No other person or entity may Deliver or cause the Delivery of Cannabis within the City.

SEC. 5954. Permit Issuance. A Commercial Cannabis Activity Permit shall be issued for a specified time period. Such Permit may be renewed upon a finding that the permittee is not in violation of applicable laws or regulations and in accordance with Permit renewal provisions adopted by the City Council.

SEC. 5955. Fees, Taxes and Other Charges. The Council may establish fees, taxes or other charges for a Commercial Cannabis Activity Permit by resolution or ordinance.

SEC. 5956. Public Nuisance. Any violation of this Chapter, a Commercial Cannabis Activity Permit, applicable state or local law, or orders issued hereunder is hereby declared a public nuisance and shall be subject to abatement in accordance with Title V, Chapter 5 of the Arcata Municipal Code.

SEC. 5957. Administrative Enforcement Remedies.

- A. *General.* When the City Manager or designee finds that a permittee has violated or continues to violate any provision in this Chapter, the Permit, or applicable state or local law, the City Manager or designee may suspend or revoke the Permit, and may impose administrative penalties in accordance with Government Code Section 36901 in an amount which shall not exceed \$1,000.00. In determining the amount of the civil penalty, the City Manager may take into consideration all relevant circumstances, including, but not limited to, the extent of harm caused by the violation, the economic benefit derived through any non-compliance, the nature and persistence of the violation, the length of time over which the violation occurred and corrective action, if any, attempted or taken by the permittee.
- B. *Permit Suspension.* The City Manager may immediately, without prior notice or hearing, suspend a Commercial Cannabis Activity Permit after informal notice to the permittee whenever such suspension is necessary to stop an actual or threatened activity which reasonably appears to violate any applicable City law, regulation, rule or order. Any permittee notified of a suspension of its Permit shall immediately stop all Commercial Cannabis Activity.

- C. *Permit Revocation.* The City Manager may revoke a Commercial Cannabis Activity Permit for good cause, including, but not limited to the following reasons:
1. Failure to notify the City of changes to the Commercial Cannabis Activity Permit prior to the change;
 2. Misrepresentation or failure to fully disclose all relevant facts in the Commercial Cannabis Activity Permit application;
 3. Falsification of self-monitoring reports;
 4. Refusing to allow the City timely access to the facility premises and records;
 5. Failure to pay fees, charges or fines;
 6. Failure to meet compliance schedules;
 7. Failure to provide advance notice of the transfer of a permitted facility; or
 8. Violation of any Permit condition, term, or any terms this Chapter or any other applicable state or local law.
 9. Failure to maintain and update the inventory tracking system account
- D. *Reconsideration.* Any permittee affected by any administrative enforcement action made by the City Manager, may file with the City Manager a written request for reconsideration within 10 days of such decision, action, or determination, setting forth in detail the facts supporting the permittee's request for reconsideration. The City Manager shall schedule a meeting with the permittee to consider the reconsideration request, and shall make a final determination within 15 days after the meeting. The City Manager's decision, action, or determination shall remain in effect during such period of reconsideration.
- E. *City Council Appeal.* The City Manager's reconsideration determination may be appealed by the affected permittee to the City Council by submitting a written request for appeal to the City Manager no later than 10 days after notification of the City Manager's reconsideration decision. The written appeal shall be heard by the City Council within 60 days from the date of filing. The City Manager's decision, action, or determination shall remain in effect during such period of appeal.
- F. *Automatic Permit Termination.* Commercial Cannabis Activity Permits shall be voidable upon non-use, upon cessation of the permitted Commercial Cannabis Activity, or upon such other cause as set forth in regulations adopted by resolution of the City Council. transfer of business ownership unless the Permit is transferred pursuant to advance approval by the City.

SEC. 5958. Judicial Remedies.

- A. *Injunctive Relief; Penalties.* When the City Manager finds that a Commercial Cannabis Activity Business Owner has violated any Permit condition, the provisions of this Chapter, or any other applicable City or State law, the City through its City Attorney may petition the Humboldt County Superior Court for the issuance of a preliminary or permanent injunction,

or both, as may be appropriate in restraining the continuance of the Activity. The City may also seek such other action as is appropriate for legal and/or equitable relief. A petition for injunctive relief shall not be a bar against, or a prerequisite for, taking any other action against an Owner.

B. *Criminal Prosecution* Any violation of this Chapter may be prosecuted by the City Attorney and charged in the discretion of the City Attorney as either a misdemeanor or an infraction.

SEC. 5959. Remedies Nonexclusive. The remedies in this Chapter are not exclusive. The City may take any, all, or any combination of these actions against a noncompliant permittee.

Section 3: Severability. If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be invalid or unconstitutional, the decision shall not affect the validity of the remaining portions of the Ordinance. The City Council hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared invalid under law.

Section 4: CEQA: A Negative Declaration was prepared circulated, and approved by the City Council prior to the adoption of this Ordinance.

Section 5: This ordinance will take effect thirty (30) days after the date of its adoption.

DATE: _____, 20__

ATTEST:

APPROVED:

City Clerk, City of Arcata

Mayor, City of Arcata

Clerk’s Certificate

I hereby certify that the foregoing is a true and correct copy of Ordinance No. 1472, passed and adopted at a regular meeting of the City Council of the City of Arcata, Humboldt County, California on the _____ day of _____, 2016, by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTENTIONS:

City Clerk, City of Arcata