

City of Tucson
Independent Audit and Performance Commission

Review of the Administrative Service Charge Assessed to Tucson Water

November 5, 2015

Honorable Mayor and Council:

Introduction

On March 10, 2015 the Independent Audit and Performance Commission (IAPC) received a request from Council Member Kozachik to consider conducting an analysis of the cost allocation methodology used to assess the administrative service charge to Tucson Water (Water). The IAPC appointed a subcommittee to conduct the requested analysis at its April 1, 2015 meeting.

Background

The Administrative Service Charge is a comprehensive distribution of city-wide central service administrative costs to certain departments that benefit from these services. It is used by the City of Tucson to recover costs from Water, Environmental Services, Park Tucson, and the Highway User Revenue Fund (HURF). The general fund will recover \$12.9 million for fiscal year 16 from those funds.

The specific distribution of charges to the departments named above, is included on pages 7 and 8 of Appendix A (City of Tucson Allocated Costs by Department dated 6-26-15). This appendix identifies each central service activity which provided service and the corresponding dollar amounts charged.

All departments can be charged for direct and/or indirect costs. Direct costs are for specific assistance from a department. For example, Water requested that they have one additional cashiering station, and that is provided by the Finance Department.

Indirect costs consist of all other central service activities. These costs are allocated on a proportional share of central service usage. For a detailed listing of the basis of allocation that relate to Water see Appendix B (Allocation Basis).

Scope

The IAPC Cost Allocation Subcommittee (IAPC-CAS) conducted meetings with staff and reviewed the cost allocation methodology in order to comment on:

1. The current methodology's success in attributing reasonable costs to Water for the central services it consumes; and
2. The appropriateness of the allocation factors used.

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Discussion

The Cost Allocation Subcommittee held nine fact-finding meetings for a total of about twenty hours with Joyce Garland, Budget and Internal Audit (BIA) Program Director, Lee Barr, Financial Specialist, Pete Saxton, Internal Audit Manager, Bob Kulze, Interim Internal Audit Manager, and Diane Link, Administrative Assistant. During these meetings, staff provided documents and presentations to the subcommittee members that conveyed complex cost allocation methodologies and procedures. Staff demonstrated clear familiarity with the topic and were patient and forthcoming with the subcommittee as it tackled the difficult subject matter.

Addressing Item #1 in the Scope, the IAPC-CAS learned that cost allocation methodologies are in widespread use by municipal governments. In 1999, The City of Tucson began using proprietary software developed by the Maximus Corporation for which it pays an annual subscription fee. The software produces what is called a “Full Cost Allocation Plan” (FCAP), which is completed by the Office of Budget and Internal Audit bi-annually as part of the budget planning process. The FCAP identifies the cost of central support services using the most current and best data available. For a full explanation of how this is accomplished, please see Appendix C. The current plan, “BY15”, completed in May of 2015 used fiscal year 15 budgeted expenditures and fiscal year 14 actual service activities.

In order to address Item #2 in the Scope, the IAPC-CAS learned that the FCAP seeks to equitably distribute or “allocate” the burden of central service costs among the various departments. There are three principles guiding the allocation process: 1) costs should be necessary and reasonable for the proper performance of a program; 2) the costs should be allocated city-wide according to the relative benefits received; and 3) “direct” and “indirect” costs are consistently classified as “direct” and “indirect”.

Illustrative Examples

In order to understand and document a functional example of how the FCAP applies to Water, the IAPC-CAS requested BIA staff to identify data for the following examples. Staff assembled the following data from the FCAP showing the allocation of two items from central service activities to Water. The IAPC-CAS reviewed and commented upon these examples.

Example #1: Finance Department - Treasury Collections (FTC) allocation to Water of \$823,045

Step 1: Weight the items being processed by FTC to quantify how much more difficult it is to process some types of transactions than others. For example, according to the FTC, an Inspection Permit payment is more complex to process than a Bus Pass payment. The weighting factor is applied to all documents without regard to whom the cost will be attributed. The following table shows the weight applied to various transaction types:

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Type of Collection:	Weight of Items
Collections – Specific	
Occ. Liquor	2.0
Miscellaneous Tax Apps	1.0
Alarm Fees	1.0
Inspection Permits	2.0
Sign Code	1.0
Bus Pass	1.0
Environmental Services	1.5
Water	1.5

For the purpose of this example, the weight has already been applied to the various transaction types.

Step 2: Evaluate the weighted number of items to determine if it was appropriate as an allocation basis.

Identify each Basis (see Appendix B).

Department:	Allocation Basis:	Allocation Source:	Weighted # of items
Fin-Collections General	Total weighted allocation, less Water and Environmental Services	FY 2015 adopted budget and division records	730,621
Fin-Collections Specific	Number of collection transactions processed	Division records	1,956,343

Fin-Collections General specifically excludes Water and therefore has no further impact on this example.

Attribute the Fin-Collections Specific to the benefiting departments (source is the FTC, which has a procedure to separately identify each transaction processed):

Type of Collection:	Weighted # of Items:	Attributable to:
Fin-Collections Specific		
Occ. Liquor	69,220	General Government
Miscellaneous Tax Apps	3,848	General Government
Alarm Fees	432	General Government
Inspection Permits	31,178	Planning and Development Services
Sign Code	8,444	Planning and Development Services
Bus Pass	8,584	Transportation
Environmental Services	688,223	Environmental Services
Water	1,146,414	Water
Total	1,956,343	

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Using the proportions identified, allocate the cost of the FTC to Water:

Receiving Dept:	Weighted # of Items:	Allocation %:	Total FTC \$ Allocated:
General Government	73,500	3.7570%	\$ 52,768
Planning and Development Serv.	39,622	2.0253%	28,446
Transportation	8,584	0.4388%	6,163
Environmental Services	688,223	35.1791%	494,096
Water	1,146,414	58.5998%	823,045
Total	1,956,343	100.0000%	\$ 1,404,518

The weighted number of items processed is considered to be a reasonable basis, because it is a specific measurement of the number of transactions processed, and represents the amount of staff time it takes to process each type of transaction.

Conclusion of Example 1: In keeping with the principles of the analysis of the allocation process, the IAPC-CAS evaluated the weighted number of items and found it was reasonable as an allocation basis.

Example #2: Information Technology Department – Enterprise Application allocation to Water of \$1,185,417.

The FCAP describes the IT – Enterprise Applications activities as:

The Applications program area provides the analysis, development, implementation, and on-going support of specific and enterprise software applications that run city business processes, ensuring the performance, availability, and stability of those systems[.]

The accumulated expenditures associated with the IT – Enterprise Applications is allocated in two processes. The first one is a specific allocation, and the second one is a general allocation.

The specific allocation of costs associated with this activity is based on the budgeted costs for the annual maintenance agreements (AMA) for each enterprise application as a percentage of the total budgeted amount for the maintenance cost for all enterprise applications paid by IT.

Step 1: Accumulate and attribute the amount of budgeted costs to be used on AMA for software applications paid for by IT. The attribution of each AMA is as follows:

Department	Maintenance Contracts	FY15 Budget	% of Total
Enterprise Wide (ENT)			
ENT	CK Finder (Drupal add-in)	499	
ENT	Crystal - Business Objects	100,800	
ENT	FIN	590,859	
ENT	HRM	295,866	
ENT	PB	96,514	
ENT	Lyris (List Manager)	4,800	

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Department	Maintenance Contracts	FY15 Budget	% of Total
ENT	Microsoft External Connectors	9,000	
ENT	Oracle - Network Database Maint.	309,500	
ENT	Oracle CTM Licenses	4,500	
ENT	SQL Server	34,000	
Subtotal ENT		1,446,338	70.45%
Finance Department (FIN)			
FIN	CA Job Scheduler	8,700	
FIN	TRMS Maintenance	280,000	
Subtotal FIN		288,700	14.06%
Human Resources (HR)	Meridian/Learning Management System (COTEU)	29,233	1.42%
Information Technology (IT)			
IT	Apple IOS Developer Program	110	
IT	Beyond Compare	400	
IT	Books 24x7	2,500	
IT	ERWIN	3,100	
IT	Flash Media Server	1,200	
IT	Misc Software	5,000	
IT	Open Text Connectivity (formerly Hummingbird Exceed)	500	
IT	Star SQL	8,000	
IT	SQLyog Enterprise	400	
IT	TOAD Maint.	3,300	
IT	Visual Studio 2008 Assurance	2,600	
Subtotal IT		27,110	1.32%
Planning & Development Services Department (PDSD)			
PDSD	Accela Permits Plus	74,300	
PDSD	Selectron IVR	9,000	
Subtotal PDSD		83,300	4.06%
Tucson Department of Transportation (TDOT)	Cartegraph	46,658	2.27%
Water			
Water	Loftware Barcode Application Maint.	900	
Water	WAM Synergen Maint.	131,000	
Subtotal Water		131,900	6.42%
TOTAL		2,053,239	100.00%

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The accumulation of attributed AMA is as follows:

Attributed to:	Total AMA attributed:	Percent of total AMA attributed:
Enterprise Wide (ENT)	\$ 1,446,338	70.45%
Finance Department (FIN)	288,700	14.06%
Water	131,900	6.42%
Planning Development Services (PDS)	83,300	4.06%
Tucson Department of Transportation (TDOT)	46,658	2.27%
Human Resources (HR)	29,233	1.42%
Information Technology (IT)	27,110	1.32%
TOTAL	\$ 2,053,239	100.00%

Evaluate if the AMA is a reasonable basis for estimating the relative level of effort required from the IT department – Enterprise Applications to provide support. The AMA is considered to be reasonable because the IT department has noted that there is a correlation between the market value of a computer program and the program’s complexity and size. A program’s complexity and size directly impact the level of effort required to provide adequate support. Therefore, more expensive programs are larger, more complex, and require more IT support. Further, as the cost of each AMA is determined by the vendors and not determined by a City employee, the values are objective.

Step 2: The specific allocation process is completed by applying the allocation percentages to the dollars to be allocated in the double step-down allocation (see Appendix C for more information). The specific allocation process can be summarized as follows:

Attributed to:	Percent of total amount attributed*	Amount attributed in Step 1	Amount attributed in Step 2*	Total
Enterprise Wide (ENT)	70.45%	\$ 1,240,094	\$ 0	\$ 1,240,094
Finance Department (FIN)	14.06%	247,491	348,936	596,427
Water	6.42%	113,008	159,329	272,337
Planning Development Services (PDS)	4.06%	71,466	100,760	172,226
Tucson Department of Transportation (TDOT)	2.27%	39,958	56,336	96,294
Human Resources (HR)	1.42%	24,996	35,241	60,237
Information Technology (IT)	1.32%	23,235	0	23,235
Total cost of IT – Enterprise Applications		\$ 1,760,248	\$ 700,602	\$ 2,460,850

* Due to the double step down allocation process used by the allocation software, the number of departments receiving an allocation has been stepped down (reduced), and therefore the “percent of total amount attributed” is different in Step 2 than in Step 1.

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Step 3: The next phase begins the general allocation process. This phase uses a broad allocation basis, the weighted expenditure allocation, to allocate costs associated with the Enterprise Wide function (from above) of activity to benefiting departments as follows:

First, the weighted expenditure allocation is developed by accumulating the operating expenditures for all departments and then modifying the impact of one-time expenditures to reduce their effect on the total. This is the best practice method suggested by the consultants from the Maximus software corporation during initial implementation. The modification reduces the impact of one-time capital purchases so the values more accurately reflect on-going expenditures. The values are as follows:

Department/Division:	Weighted Expenditure Allocation:	Percent of total:
Mayor and Council	\$ 2,566,510	0.3144%
Office of the City Manager	4,196,110	0.5141%
Office of Integrated Planning	1,632,540	0.2000%
City Clerk	2,971,150	0.3640%
City Attorney	9,689,350	1.1870%
City Court	12,137,494	1.4870%
Office of the Public Defender	3,064,940	0.3755%
Budget and Internal Audit	1,462,790	0.1792%
Finance	11,974,320	1.4670%
Procurement	3,216,530	0.3941%
Information Technology	17,462,147	2.1393%
Human Resources	4,503,150	0.5517%
General Services	58,029,272	7.1091%
Police	160,404,800	19.6511%
Tucson Fire Department	91,483,320	11.2076%
Planning and Development Services	9,265,070	1.1351%
Housing and Community Development	75,501,856	9.2497%
Tucson Convention Center	6,032,810	0.7391%
Parks and Recreation	37,747,330	4.6244%
Tucson City Golf	7,996,090	0.9796%
Environmental Services	39,592,311	4.8504%
Transportation	69,018,973	8.4555%
Park Tucson	3,098,567	0.3796%
Water	126,258,626	15.4679%
Non-Departmental	24,221,440	2.9674%
HURF	32,020,620	3.9228%
Pension Fund Admin	714,530	0.0875%
TOTAL	\$ 816,262,646.00	100.0000%

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Second, the percent of the weighted expenditure allocation is applied to the dollars associated with the Enterprise Wide (ENT) line item:

Attributed to:	Percent of total amount attributed*	Amount attributed in Step1	Amount attributed in Step2*	Total
All Other Departments	84.5321%	\$ 3,547,472	\$ 1,406,346	\$ 4,953,818
Water	15.4679%	649,125	263,955	913,080
Total cost of IT – Enterprise Applications		\$ 4,196,597	\$ 1,670,301	\$ 5,866,898

* Due to the double step down allocation process used by the allocation software, the number of departments receiving an allocation has been stepped down (reduced), and therefore the “percent of total amount attributed” is different in Step 2 than in Step 1.

The total weighted expenditure allocation basis was determined to be reasonable because it approximates the level of effort that the IT – Enterprise Applications provides to each department. For instance, Crystal Business Objects is attributed to the Enterprise Wide function in the specific allocation process above. Crystal Business Objects is a report writing program that allows City employees to write queries and create reports for the SQL databases on the network. There is no direct measurement of departments using queries or obtaining reports. However, since each department is likely to have used at least one query or report which was built on Crystal Business Objects, there needs to be a way to allocate the cost of that activity. The total weighted expenditure allocation basis allows staff to approximate the likelihood that each department will have derived benefit from Crystal Business Objects by noting that larger departments tend to use more queries and more reports than smaller departments.

Step 4: As a final step in the process, the specific and the general allocation are summarized as follows:

Specific/General allocated:	Total amount attributed
Specific allocation	\$ 272,337
General allocation	913,080
Total allocation from IT – Enterprise Applications to WATER	\$1,185,417

Conclusion of example 2: In keeping with the principles of the analysis of the allocation process, the IAPC-CAS evaluated the Annual Maintenance Agreement costs and the weighted expenditure allocation and found each one was reasonable as an allocation basis.

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Findings

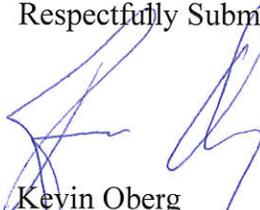
It is clear from our review and analysis with Budget and Internal Audit that the Full Cost Allocation Plan (FCAP) is driven by the best data available; is calculated by software in wide use and is, therefore a reasonable and generally accepted way to allocate internal costs for services between the various City departments. During the budget process, draft results of the FCAP are reported to the affected departments for their review. The FCAP is finalized only after this review process.

The Cost Allocation Subcommittee finds Budget and Internal Audit has been successful in attributing reasonable costs to Water for the central services it consumes. The allocation factors used to determine proportion of costs borne by a department are reasonable and the allocation factors appear to be appropriate.

Acknowledgements

The IAPC wishes to thank the subcommittee chairperson: Jim Hannley and subcommittee members: Bob Clark, and Mark Crum, and to thank Ms. Garland, Ms. Barr, Mr. Saxton, Mr. Kulze, and Ms. Link for their patience and preparation.

Respectfully Submitted,



Kevin Oberg
IAPC Chairperson

- c: Michael Ortega, City Manager
- Martha Durkin, Deputy City Manager
- Albert Elias, Assistant City Manager / Interim Tucson Water Director
- Julianne Hughes, Assistant City Manager
- Ron Lewis, Assistant City Manager
- Sandy Elder, Tucson Water Deputy Director
- Scott Clark, Tucson Water Deputy Director
- Joyce Garland, Budget and Internal Audit Program Director
- Brian Wong, Citizens' Water Advisory Committee Chairperson

City of Tucson
Allocated Costs By Department

Central Service Departments	MAYOR & COUNCIL	CMO - EXTERNAL COMMUNICATIONS	CMO - ZONING EXAMINER	CMO - ECONOMIC DEV & ANNEXATION	CMO - INDEP POLICE REVIEW	HOUSING & COMM DEV	FIN REVENUE - TAX AUDIT
CITY MANAGER	2,665	0	336	1,897	575	104,829	2,745
CMO - COMM & INTERGOV	249,241	243,709	51	360	51	7,532	515
CMO - REAL ESTATE	4,742	0	276	1,124	704	139,510	1,670
CLERK - ADMIN	363,041	0	0	0	0	0	0
CLERK-FIN&ELECTION MGT	806,694	0	0	0	0	0	0
CLERK - LEG&REC MGMT	982,291	0	253	1,031	646	127,944	1,533
IT - ADMIN	0	0	0	0	0	0	0
IT - FACILITIES MGMT	1,338	0	78	317	199	39,369	471
IT-PUBLIC SAFETY	0	0	0	0	0	0	0
IT - SERVICE DESK	29,630	0	0	0	0	70,757	0
IT - GIS SERVICES	1,362	0	79	323	202	40,086	480
IT - ENTERPRISE	18,561	0	1,080	4,400	2,757	546,016	6,539
IT - NETWORK SVCS	68,679	0	848	4,240	848	116,160	11,871
IT - TECHNICAL SVS	15,829	0	248	1,008	631	125,094	1,498
HR - ADMIN	0	0	0	0	0	1,978	135
HR-EMP & COMP	0	0	347	2,427	347	50,707	3,467
HR - EMP BEN & REC	4,286	0	100	698	100	14,576	997
HR - EMP DEV	0	0	0	0	0	18,765	1,283
HR - CLAIMS & WORK	873	0	104	369	64	8,385	471
HR - CENTRAL SFTY &	1,932	0	45	314	45	6,571	450
HR - EQUAL OPPORT PGM	1,787	0	49	347	49	7,261	496
PROC - ADMIN	0	0	0	0	0	0	0
PROC - SAMM	2,619	0	153	621	389	77,037	923
PROC - DESIGN, CONST	0	0	0	0	0	91,875	0
PROC - MAIL SERVICES	2,412	0	22	156	22	38,331	1,335
PROC - PCARD	3,217	0	0	0	0	21,354	0
ATTORNEY - ADMIN	65,031	0	0	0	0	0	0
ATTORNEY - CIVIL	13,396	0	27	33,809	68	71,357	160
ATTORNEY - CRIMINAL	0	0	0	0	0	0	0
ATTORNEY - INT LIT	0	0	0	0	0	0	0
BUDGET & INTERNAL	10,384	0	335	1,888	576	104,677	2,734
FIN - DIRECTOR'S OFFICE	0	0	0	0	0	0	274,651
FIN ACCT - ADMIN	0	0	0	0	0	495	0
FIN ACCT - SERVICES	10,460	0	232	1,307	398	425,408	1,892
FIN ACCT - OPERATIONS	3,887	0	226	922	578	114,365	1,370



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Allocated Costs By Department

Central Service Departments	MAYOR & COUNCIL	CMO - EXTERNAL COMMUNICATIONS	CMO - ZONING EXAMINER	CMO - ECONOMIC DEV & ANNEXATION	CMO - INDEP POLICE REVIEW	HOUSING & COMM DEV	FIN REVENUE - TAX AUDIT
FIN ACCT - SYSTEMS	7,262	0	423	1,722	1,079	213,638	2,558
FIN TREAS - ADMIN	0	0	0	0	0	0	0
FIN TREAS - COLLECTIONS	2,079	0	121	493	309	61,150	733
FIN TREAS - INVESTMENTS	1,090	0	63	258	162	32,072	384
FIN TREAS - DEBT MGMT	399	0	23	95	59	11,749	141
FIN REVENUE - ADMIN	0	0	0	0	0	0	157,098
FIN - RISK MGT	5,501	0	350	1,242	0	24,670	1,439
FIN - PENSION FUND	11,920	0	331	2,318	331	48,425	3,311
GS - ADMIN	0	0	0	0	0	0	0
GS - FAC MGT	288,114	0	0	65,725	0	3,323	0
GS - FLEET SVCS	1,788	0	0	0	0	20,442	0
GS - COMMUNICATIONS	1,575	0	79	322	202	39,919	478
GENERAL GOVERNMENT	3,054	0	177	724	453	89,839	1,076
TFD - ADMINISTRATION	0	0	0	0	0	0	0
PSPRS	0	0	0	0	0	0	0
TFD - COMMUNICATIONS	0	0	0	0	0	0	0
TFD - HAZARDOUS WASTE	152	0	0	0	0	517	0
OFFICE OF INTEGRATED	0	0	0	92,043	0	159,170	0
Total Allocated	2,987,291	243,709	6,456	222,500	11,844	3,075,353	484,904
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,987,291	243,709	6,456	222,500	11,844	3,075,353	484,904
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,987,291	243,709	6,456	222,500	11,844	3,075,353	484,904



Central Service Departments	FIN REVENUE - LICENSE	FIN REVENUE - INVESTIGATIONS	ATTORNEY - VICTIM ASSISTANCE	CITY COURT	PUBLIC DEFENDER	HR - EOP PUBLIC	TCC
CITY MANAGER	4,040	3,479	500	37,320	8,964	0	6,255
CMO - COMM & INTERGOV	773	722	103	7,045	1,648	0	0
CMO - REAL ESTATE	2,368	1,690	248	22,428	5,664	0	11,147
CLERK - ADMIN	0	0	0	0	0	0	0
CLERK-FIN&ELECTION MGT	0	0	0	0	0	0	0
CLERK - LEG&REC MGMT	2,171	1,550	226	20,568	5,194	0	10,223
IT - ADMIN	0	0	0	0	0	0	0
IT - FACILITIES MGMT	668	477	69	6,329	1,598	0	3,145
IT-PUBLIC SAFETY	0	0	0	0	0	0	0
IT - SERVICE DESK	0	0	0	0	0	0	0
IT - GIS SERVICES	680	485	71	125,151	21,669	0	13,046
IT - ENTERPRISE	9,265	6,615	968	6,444	1,628	0	3,203
IT - NETWORK SVCS	18,653	15,262	0	87,776	22,166	0	43,628
IT - TECHNICAL SVS	2,123	1,515	222	150,076	30,524	0	22,045
HR - ADMIN	203	190	27	46,494	8,039	0	18,879
HR-EMP & COMP	5,200	4,854	693	1,701	420	0	0
HR - EMP BEN & REC	1,495	1,395	199	47,430	11,095	0	0
HR - EMP DEV	1,925	1,796	257	13,634	3,189	0	0
HR - CLAIMS & WORK	586	454	60	16,141	3,977	0	0
HR - CENTRAL SFTY &	674	629	90	5,456	1,761	0	1,696
HR - EQUAL OPPORT PGM	745	695	99	6,145	1,438	0	0
PROC - ADMIN	0	0	0	6,791	1,589	203,951	0
PROC - SAMM	1,307	933	137	0	0	0	0
PROC - DESIGN, CONST	0	0	0	12,385	3,127	0	6,156
PROC - MAIL SERVICES	69,963	1,620	3,854	49,471	0	0	24,735
PROC - PCARD	0	0	0	22,243	3,148	0	206
ATTORNEY - ADMIN	0	0	3,404	3,655	1,036	0	1,825
ATTORNEY - CIVIL	227	162	23	0	0	0	0
ATTORNEY - CRIMINAL	0	0	11,830	20,216	543	0	6,733
ATTORNEY - INT LIT	0	0	0	0	0	0	0
BUDGET & INTERNAL	4,023	3,463	498	37,161	8,926	0	6,267
FIN - DIRECTOR'S OFFICE	278,717	285,366	0	0	0	0	0
FIN ACCT - ADMIN	0	0	0	0	0	0	0
FIN ACCT - SERVICES	2,783	2,397	345	31,351	7,151	0	6,362
FIN ACCT - OPERATIONS	1,940	1,385	203	18,385	4,643	0	9,138

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Allocated Costs By Department

Central Service Departments	FIN REVENUE - LICENSE	FIN REVENUE - INVESTIGATIONS	ATTORNEY - VICTIM ASSISTANCE	CITY COURT	PUBLIC DEFENDER	HR - EOP PUBLIC	TCC
FIN ACCT - SYSTEMS	3,625	2,588	379	34,344	8,673	0	17,070
FIN TREAS - ADMIN	0	0	0	0	0	0	0
FIN TREAS - COLLECTIONS	1,038	741	108	9,830	2,482	0	4,886
FIN TREAS - INVESTMENTS	544	389	56	5,155	1,302	0	2,563
FIN TREAS - DEBT MGMT	199	142	21	1,888	477	0	939
FIN REVENUE - ADMIN	159,425	163,228	0	0	0	0	0
FIN - RISK MGT	1,787	1,400	771	16,402	5,374	0	6,223
FIN - PENSION FUND	4,966	4,635	662	45,296	10,596	0	0
GS - ADMIN	0	0	0	0	0	0	0
GS - FAC MGT	0	0	0	2,886	0	0	961,132
GS - FLEET SVCS	0	0	0	325	34	0	4,442
GS - COMMUNICATIONS	678	484	71	6,417	1,621	0	20,705
GENERAL GOVERNMENT	1,524	1,089	159	14,442	3,647	0	50,517
TFD - ADMINISTRATION	0	0	0	0	0	0	0
PSPRS	0	0	0	0	0	0	0
TFD - COMMUNICATIONS	0	0	0	0	0	0	0
TFD - HAZARDOUS WASTE	0	0	0	439	155	0	0
OFFICE OF INTEGRATED	0	0	0	0	0	0	7,094
Total Allocated	584,315	511,830	26,353	939,220	193,498	203,951	1,270,270
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	584,315	511,830	26,353	939,220	193,498	203,951	1,270,270
Adjustments	0	0	0	0	0	0	0
Proposed Costs	584,315	511,830	26,353	939,220	193,498	203,951	1,270,270



City of Tucson
 Allocated Costs By Department

Central Service Departments	PLANNING & DEV SVS	OUTSIDE AGENCIES	GENERAL GOVT - OUTSIDE AGENCIES	RETIREE MEDICAL	TUCSON POLICE	TUCSON FIRE - GRANTEE	GENERAL SERVICES - ADA AND IMPACT	
CITY MANAGER	27,689	4,649	0	0	404,253	205,132	0	0
CMO - COMM & INTERGOV	5,150	0	0	0	67,752	33,683	0	0
CMO - REAL ESTATE	17,120	8,272	0	0	296,385	154,755	0	0
CLERK - ADMIN	0	0	0	0	0	0	0	0
CLERK-FIN&ELECTION MGT	0	0	0	0	0	0	0	0
CLERK - LEG&REC MGMT	15,700	7,586	0	0	271,827	141,927	0	0
IT - ADMIN	0	0	0	0	0	0	0	0
IT - FACILITIES MGMT	4,831	2,334	0	0	83,646	43,671	0	0
IT-PUBLIC SAFETY	0	0	0	0	2,589,420	0	0	0
IT - SERVICE DESK	64,787	0	0	0	877,823	130,679	0	0
IT - GIS SERVICES	4,919	2,377	0	0	85,161	44,466	0	0
IT - ENTERPRISE	239,229	32,375	0	0	1,160,024	605,682	0	0
IT - NETWORK SVCS	96,659	0	0	0	976,761	255,214	0	0
IT - TECHNICAL SVS	44,427	7,417	0	0	972,502	203,110	0	0
HR - ADMIN	1,352	0	0	0	17,770	8,846	0	0
HR-EMP & COMP	34,672	0	0	0	456,108	226,749	0	0
HR - EMP BEN & REC	9,967	0	0	0	131,102	65,180	0	0
HR - EMP DEV	12,830	0	0	0	168,524	83,912	0	0
HR - CLAIMS & WORK	3,871	0	0	0	94,602	48,540	0	0
HR - CENTRAL SFTY &	4,492	0	0	0	59,098	29,382	0	0
HR - EQUAL OPPORT PGM	4,964	0	0	0	65,313	32,468	0	0
PROC - ADMIN	0	0	0	0	0	0	0	0
PROC - SAMM	9,453	4,568	0	0	160,024	85,456	0	0
PROC - DESIGN, CONST	10,601	0	0	0	325,095	0	0	0
PROC - MAIL SERVICES	9,564	0	0	0	45,646	14,527	0	0
PROC - PCARD	2,875	0	0	0	20,291	0	0	0
ATTORNEY - ADMIN	0	0	0	0	0	0	0	0
ATTORNEY - CIVIL	43,971	794	0	0	385,137	83,604	0	0
ATTORNEY - CRIMINAL	170,913	0	0	0	6,152,876	0	0	0
ATTORNEY - INT LIT	0	0	0	0	0	0	0	0
BUDGET & INTERNAL	27,573	4,650	0	0	402,729	204,380	0	0
FIN - DIRECTOR'S OFFICE	0	0	0	0	0	0	0	0
FIN ACCT - ADMIN	0	0	0	0	0	0	0	0
FIN ACCT - SERVICES	22,575	3,354	0	0	306,638	141,446	0	0
FIN ACCT - OPERATIONS	14,034	6,781	0	0	242,971	126,863	0	0



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City of Tucson
 Allocated Costs By Department

Central Service Departments	PLANNING & DEV SVS	OUTSIDE AGENCIES	GENERAL GOVT - OUTSIDE AGENCIES	RETIREE MEDICAL	TUCSON POLICE	TUCSON FIRE - GRANTEE	GENERAL SERVICES - ADA AND IMPACT
FIN ACCT - SYSTEMS	26,217	12,667	0	0	453,878	236,984	0
FIN TREAS - ADMIN	0	0	0	0	0	0	0
FIN TREAS - COLLECTIONS	35,950	3,626	0	0	129,912	67,833	0
FIN TREAS - INVESTMENTS	3,936	1,902	0	0	68,140	35,578	0
FIN TREAS - DEBT MGMT	1,442	697	0	0	24,960	13,034	0
FIN REVENUE - ADMIN	0	0	0	0	0	0	0
FIN - RISK MGT	12,111	0	0	0	247,098	0	0
FIN - PENSION FUND	33,111	0	0	0	136,981	33,575	0
GS - ADMIN	0	0	0	0	0	0	0
GS - FAC MGT	152	153,820	11,714	0	2,349,690	7,354	7,347
GS - FLEET SVCS	12,280	0	0	0	591,971	84,955	0
GS - COMMUNICATIONS	4,898	2,367	0	0	1,324,713	44,281	0
GENERAL GOVERNMENT	11,025	5,326	1,436,964	276,332	190,868	99,657	0
TFD - ADMINISTRATION	0	0	0	0	0	3,508,945	0
PSPRS	0	0	0	0	91,584	56,121	0
TFD - COMMUNICATIONS	0	834,380	0	0	727,028	5,163,691	0
TFD - HAZARDOUS WASTE	405	0	0	0	5,903	0	0
OFFICE OF INTEGRATED	211,939	100,173	0	0	62,803	80,624	0
Total Allocated	1,257,684	1,200,115	1,448,678	276,332	23,225,007	12,402,304	7,424
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,257,684	1,200,115	1,448,678	276,332	23,225,007	12,402,304	7,424
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,257,684	1,200,115	1,448,678	276,332	23,225,007	12,402,304	7,424



**City of Tucson
 Allocated Costs By Department**

Central Service Departments	ENVIRONMENTAL SVCS	TRANSPORTATION	PARK TUCSON	PARKS & REC	TUCSON CITY GOLF	WATER	HURF
CITY MANAGER	80,140	74,744	5,928	122,804	8,304	230,031	78,781
CMO - COMM & INTERGOV	11,125	875	773	23,833	0	28,198	12,979
CMO - REAL ESTATE	6,211	46,454	5,725	69,748	14,775	15,984	59,166
CLERK - ADMIN	0	0	0	0	0	0	0
CLERK-FIN&ELECTION MGT	0	0	0	0	0	0	0
CLERK - LEG&REC MGMT	67,093	116,959	5,251	63,966	13,550	213,957	54,261
IT - ADMIN	0	0	0	0	0	0	0
IT - FACILITIES MGMT	20,644	35,989	1,615	19,683	4,169	65,835	16,696
IT-PUBLIC SAFETY	0	0	0	0	0	0	0
IT - SERVICE DESK	39,359	98,175	0	106,798	0	230,181	0
IT - GIS SERVICES	83,886	100,330	1,645	20,041	4,245	123,366	17,000
IT - ENTERPRISE	286,324	595,427	22,408	272,982	57,827	1,185,417	231,567
IT - NETWORK SVCS	69,527	198,406	13,567	291,673	33,068	429,031	0
IT - TECHNICAL SVS	83,098	453,044	5,134	85,964	13,249	646,418	53,053
HR - ADMIN	2,922	228	203	4,098	0	7,404	3,398
HR-EMP & COMP	74,890	5,894	5,200	105,400	0	189,825	87,371
HR - EMP BEN & REC	21,528	1,694	1,495	30,297	0	54,565	25,115
HR - EMP DEV	27,714	2,156	1,925	38,877	0	70,247	32,231
HR - CLAIMS & WORK	11,352	12,137	538	19,790	0	23,146	0
HR - CENTRAL SFTY &	9,704	764	674	20,790	0	24,598	11,321
HR - EQUAL OPPORT PGM	10,723	843	745	22,974	0	27,181	12,511
PROC - ADMIN	0	0	0	0	0	0	0
PROC - SAMM	3,785	56,746	3,162	38,515	8,158	127,766	32,671
PROC - DESIGN, CONST	106,009	388,701	0	240,287	0	303,893	0
PROC - MAIL SERVICES	14,740	20,842	761	12,494	231	105,326	5,598
PROC - PCARD	11,980	14,429	0	47,160	0	46,053	0
ATTORNEY - ADMIN	0	0	0	0	0	0	0
ATTORNEY - CIVIL	98,149	73,173	550	54,415	1,419	266,115	5,679
ATTORNEY - CRIMINAL	170,913	170,913	0	0	0	170,913	0
ATTORNEY - INT LIT	0	0	0	0	0	0	0
BUDGET & INTERNAL	79,894	74,745	5,911	122,266	8,306	229,418	78,492
FIN - DIRECTOR'S OFFICE	0	0	0	0	0	0	0
FIN ACCT - ADMIN	0	0	0	0	0	0	0
FIN ACCT - SERVICES	69,303	97,061	8,525	122,554	5,750	230,812	54,322
FIN ACCT - OPERATIONS	59,971	104,545	4,693	57,177	12,112	191,248	48,502



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City of Tucson
Allocated Costs By Department

BY 2015 Full Cost Allocation Plan
 2015
 Detail
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Central Service Departments	ENVIRONMENTAL SVCS	TRANSPORTATION	PARK TUCSON	PARKS & REC	TUCSON CITY GOLF	WATER	HURF
FIN ACCT - SYSTEMS	112,030	195,295	8,768	106,810	22,625	357,259	90,605
FIN TREAS - ADMIN	0	0	0	0	0	0	0
FIN TREAS - COLLECTIONS	494,096	62,063	2,509	30,572	6,477	823,045	25,934
FIN TREAS - INVESTMENTS	16,818	29,319	1,317	16,035	3,397	53,633	13,602
FIN TREAS - DEBT MGMT	6,161	10,740	482	5,875	1,245	95,524	4,983
FIN REVENUE - ADMIN	0	0	0	0	0	0	0
FIN - RISK MGT	49,196	71,073	2,816	47,096	0	116,726	0
FIN - PENSION FUND	71,520	5,629	4,966	100,659	0	181,289	83,441
GS - ADMIN	0	0	0	0	0	0	0
GS - FAC MGT	74,310	305,617	15,591	2,974,333	13,231	121,820	0
GS - FLEET SVCS	1,138,653	297,418	4,174	78,544	21,442	224,692	0
GS - COMMUNICATIONS	103,032	183,746	1,638	80,634	4,227	196,420	16,930
GENERAL GOVERNMENT	47,110	82,125	3,687	44,915	9,515	150,234	38,101
TFD - ADMINISTRATION	0	0	0	0	0	0	0
PSPRS	0	0	0	0	0	0	0
TFD - COMMUNICATIONS	114,456	205,290	0	84,590	0	0	0
TFD - HAZARDOUS WASTE	18,049	1,042	52	1,193	0	1,913	0
OFFICE OF INTEGRATED	94,119	224,914	0	149,828	0	121,455	0
Total Allocated	3,860,534	4,419,545	142,428	5,735,670	267,322	7,680,938	1,194,310
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,860,534	4,419,545	142,428	5,735,670	267,322	7,680,938	1,194,310
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,860,534	4,419,545	142,428	5,735,670	267,322	7,680,938	1,194,310



City of Tucson
 Allocated Costs By Department

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
CITY MANAGER	1,416,070	0	0	1,416,070
CMO - COMM & INTERGOV	696,118	0	0	696,118
CMO - REAL ESTATE	886,166	0	0	886,166
CLERK - ADMIN	363,041	0	0	363,041
CLERK-FIN&ELECTION MGT	806,694	0	0	806,694
CLERK - LEG&REC MGMT	2,125,707	0	0	2,125,707
IT - ADMIN	0	0	0	0
IT - FACILITIES MGMT	353,171	0	0	353,171
IT-PUBLIC SAFETY	2,589,420	0	0	2,589,420
IT - SERVICE DESK	1,808,055	0	0	1,808,055
IT - GIS SERVICES	542,479	0	0	542,479
IT - ENTERPRISE	5,439,033	0	0	5,439,033
IT - NETWORK SVCS	2,803,112	0	0	2,803,112
IT - TECHNICAL SVS	2,788,996	0	0	2,788,996
HR - ADMIN	50,875	0	0	50,875
HR-EMP & COMP	1,312,676	0	0	1,312,676
HR - EMP BEN & REC	381,612	0	0	381,612
HR - EMP DEV	482,560	0	0	482,560
HR - CLAIMS & WORK	234,332	0	0	234,332
HR - CENTRAL SFTY &	179,156	0	0	179,156
HR - EQUAL OPPORT PGM	401,581	0	0	401,581
PROC - ADMIN	0	0	0	0
PROC - SAMM	636,091	58,373	0	694,464
PROC - DESIGN, CONST	1,540,667	0	0	1,540,667
PROC - MAIL SERVICES	373,041	0	0	373,041
PROC - PCARD	173,875	0	0	173,875
ATTORNEY - ADMIN	68,435	0	0	68,435
ATTORNEY - CIVIL	1,159,727	0	0	1,159,727
ATTORNEY - CRIMINAL	6,848,358	0	0	6,848,358
ATTORNEY - INT LIT	0	591,590	0	591,590
BUDGET & INTERNAL	1,419,296	0	0	1,419,296
FIN - DIRECTOR'S OFFICE	838,734	0	0	838,734
FIN ACCT - ADMIN	495	246,000	0	246,495
FIN ACCT - SERVICES	1,552,426	0	0	1,552,426
FIN ACCT - OPERATIONS	1,025,939	0	0	1,025,939



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City of Tucson
 Allocated Costs By Department

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
FIN ACCT - SYSTEMS	1,916,499	0	0	1,916,499
FIN TREAS - ADMIN	0	19,600	0	19,600
FIN TREAS - COLLECTIONS	1,765,987	0	0	1,765,987
FIN TREAS - INVESTMENTS	287,715	69,600	0	357,315
FIN TREAS - DEBT MGMT	181,275	0	0	181,275
FIN REVENUE - ADMIN	479,751	0	0	479,751
FIN - RISK MGT	611,275	0	0	611,275
FIN - PENSION FUND	783,962	0	0	783,962
GS - ADMIN	0	0	0	0
GS - FAC MGT	7,356,159	0	0	7,356,159
GS - FLEET SVCS	2,481,160	0	0	2,481,160
GS - COMMUNICATIONS	2,035,437	0	0	2,035,437
GENERAL GOVERNMENT	2,562,560	0	0	2,562,560
TFD - ADMINISTRATION	3,508,945	0	0	3,508,945
PSPRS	147,705	0	0	147,705
TFD - COMMUNICATIONS	7,129,435	899,300	0	8,028,735
TFD - HAZARDOUS WASTE	29,820	0	0	29,820
OFFICE OF INTEGRATED	1,304,162	0	0	1,304,162
Total Allocated	73,879,785	1,884,463	0	75,764,248
Roll Forward	0	0	0	0
Cost With Roll Forward	73,879,785	1,884,463	0	75,764,248
Adjustments	0	0	0	0
Proposed Costs	73,879,785	1,884,463	0	75,764,248



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City of Tucson
Allocated Costs By Department

Central Service Departments	MAYOR & COUNCIL	CMO - EXTERNAL COMMUNICATIONS	CMO - ZONING EXAMINER	CMO - ECONOMIC DEV & ANNEXATION	CMO - INDEP POLICE REVIEW	HOUSING & COMM DEV	FIN REVENUE - TAX AUDIT
CITY MANAGER	2,665	0	336	1,897	575	104,829	2,745
CMO - COMM & INTERGOV	249,241	243,709	51	360	51	7,532	515
CMO - REAL ESTATE	4,742	0	276	1,124	704	139,510	1,670
CLERK - ADMIN	363,041	0	0	0	0	0	0
CLERK-FIN&ELECTION MGT	806,694	0	0	0	0	0	0
CLERK - LEG&REC MGMT	982,291	0	253	1,031	646	127,944	1,533
IT - ADMIN	0	0	0	0	0	0	0
IT - FACILITIES MGMT	1,338	0	78	317	199	39,369	471
IT-PUBLIC SAFETY	0	0	0	0	0	0	0
IT - SERVICE DESK	29,630	0	0	0	0	70,757	0
IT - GIS SERVICES	1,362	0	79	323	202	40,086	480
IT - ENTERPRISE	18,561	0	1,080	4,400	2,757	546,016	6,539
IT - NETWORK SVCS	68,679	0	848	4,240	848	116,160	11,871
IT - TECHNICAL SVS	15,829	0	248	1,008	631	125,094	1,498
HR - ADMIN	0	0	0	0	0	1,978	135
HR-EMP & COMP	0	0	347	2,427	347	50,707	3,467
HR - EMP BEN & REC	4,286	0	100	698	100	14,576	997
HR - EMP DEV	0	0	0	0	0	18,765	1,283
HR - CLAIMS & WORK	873	0	104	369	64	8,385	471
HR - CENTRAL SFTY &	1,932	0	45	314	45	6,571	450
HR - EQUAL OPPORT PGM	1,787	0	49	347	49	7,261	496
PROC - ADMIN	0	0	0	0	0	0	0
PROC - SAMM	2,619	0	153	621	389	77,037	923
PROC - DESIGN, CONST	0	0	0	0	0	91,875	0
PROC - MAIL SERVICES	2,412	0	22	156	22	38,331	1,335
PROC - PCARD	3,217	0	0	0	0	21,354	0
ATTORNEY - ADMIN	65,031	0	0	0	0	0	0
ATTORNEY - CIVIL	13,396	0	27	33,809	68	71,357	160
ATTORNEY - CRIMINAL	0	0	0	0	0	0	0
ATTORNEY - INT LIT	0	0	0	0	0	0	0
BUDGET & INTERNAL	10,384	0	335	1,888	576	104,677	2,734
FIN - DIRECTOR'S OFFICE	0	0	0	0	0	0	274,651
FIN ACCT - ADMIN	0	0	0	0	0	495	0
FIN ACCT - SERVICES	10,460	0	232	1,307	398	425,408	1,892
FIN ACCT - OPERATIONS	3,887	0	226	922	578	114,365	1,370

City of Tucson
Allocated Costs By Department

Central Service Departments	MAYOR & COUNCIL	CMO - EXTERNAL COMMUNICATIONS	CMO - ZONING EXAMINER	CMO - ECONOMIC DEV & ANNEXATION	CMO - INDEP POLICE REVIEW	HOUSING & COMM DEV	FIN REVENUE - TAX AUDIT
FIN ACCT - SYSTEMS	7,262	0	423	1,722	1,079	213,638	2,558
FIN TREAS - ADMIN	0	0	0	0	0	0	0
FIN TREAS - COLLECTIONS	2,079	0	121	493	309	61,150	733
FIN TREAS - INVESTMENTS	1,090	0	63	258	162	32,072	384
FIN TREAS - DEBT MGMT	399	0	23	95	59	11,749	141
FIN REVENUE - ADMIN	0	0	0	0	0	0	157,098
FIN - RISK MGT	5,501	0	350	1,242	0	24,670	1,439
FIN - PENSION FUND	11,920	0	331	2,318	331	48,425	3,311
GS - ADMIN	0	0	0	0	0	0	0
GS - FAC MGT	288,114	0	0	65,725	0	3,323	0
GS - FLEET SVCS	1,788	0	0	0	0	20,442	0
GS - COMMUNICATIONS	1,575	0	79	322	202	39,919	478
GENERAL GOVERNMENT	3,054	0	177	724	453	89,839	1,076
TFD - ADMINISTRATION	0	0	0	0	0	0	0
PSPRS	0	0	0	0	0	0	0
TFD - COMMUNICATIONS	0	0	0	0	0	0	0
TFD - HAZARDOUS WASTE	152	0	0	0	0	517	0
OFFICE OF INTEGRATED	0	0	0	92,043	0	159,170	0
Total Allocated	2,987,291	243,709	6,456	222,500	11,844	3,075,353	484,904
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,987,291	243,709	6,456	222,500	11,844	3,075,353	484,904
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,987,291	243,709	6,456	222,500	11,844	3,075,353	484,904



Central Service Departments	FIN REVENUE - LICENSE	FIN REVENUE - INVESTIGATIONS	ATTORNEY - VICTIM ASSISTANCE	CITY COURT	PUBLIC DEFENDER	HR - EOP PUBLIC	TCC
CITY MANAGER	4,040	3,479	500	37,320	8,964	0	6,255
CMO - COMM & INTERGOV	773	722	103	7,045	1,648	0	0
CMO - REAL ESTATE	2,368	1,690	248	22,428	5,664	0	11,147
CLERK - ADMIN	0	0	0	0	0	0	0
CLERK-FIN&ELECTION MGT	0	0	0	0	0	0	0
CLERK - LEG&REC MGMT	2,171	1,550	226	20,568	5,194	0	10,223
IT - ADMIN	0	0	0	0	0	0	0
IT - FACILITIES MGMT	668	477	69	6,329	1,598	0	3,145
IT-PUBLIC SAFETY	0	0	0	0	0	0	0
IT - SERVICE DESK	0	0	0	0	0	0	0
IT - GIS SERVICES	680	485	71	125,151	21,669	0	13,046
IT - ENTERPRISE	9,265	6,615	968	6,444	1,628	0	3,203
IT - NETWORK SVCS	18,653	15,262	0	87,776	22,166	0	43,628
IT - TECHNICAL SVS	2,123	1,515	222	150,076	30,524	0	22,045
HR - ADMIN	203	190	27	46,494	8,039	0	18,879
HR-EMP & COMP	5,200	4,854	693	1,701	420	0	0
HR - EMP BEN & REC	1,495	1,395	199	47,430	11,095	0	0
HR - EMP DEV	1,925	1,796	257	13,634	3,189	0	0
HR - CLAIMS & WORK	586	454	60	16,141	3,977	0	0
HR - CENTRAL SFTY &	674	629	90	5,456	1,761	0	1,696
HR - EQUAL OPPORT PGM	745	695	99	6,145	1,438	0	0
PROC - ADMIN	0	0	0	6,791	1,589	203,951	0
PROC - SAMM	1,307	933	137	0	0	0	0
PROC - DESIGN, CONST	0	0	0	12,385	3,127	0	6,156
PROC - MAIL SERVICES	69,963	1,620	3,854	49,471	0	0	24,735
PROC - PCARD	0	0	0	22,243	3,148	0	206
ATTORNEY - ADMIN	0	0	3,404	3,655	1,036	0	1,825
ATTORNEY - CIVIL	227	162	23	0	0	0	0
ATTORNEY - CRIMINAL	0	0	11,830	20,216	543	0	6,733
ATTORNEY - INT LIT	0	0	0	0	0	0	0
BUDGET & INTERNAL	4,023	3,463	498	37,161	8,926	0	6,267
FIN - DIRECTOR'S OFFICE	278,717	285,366	0	0	0	0	0
FIN ACCT - ADMIN	0	0	0	0	0	0	0
FIN ACCT - SERVICES	2,783	2,397	345	31,351	7,151	0	6,362
FIN ACCT - OPERATIONS	1,940	1,385	203	18,385	4,643	0	9,138

City of Tucson
Allocated Costs By Department

Central Service Departments	FIN REVENUE - LICENSE	FIN REVENUE - INVESTIGATIONS	ATTORNEY - VICTIM ASSISTANCE	CITY COURT	PUBLIC DEFENDER	HR - EOP PUBLIC	TCC
FIN ACCT - SYSTEMS	3,625	2,588	379	34,344	8,673	0	17,070
FIN TREAS - ADMIN	0	0	0	0	0	0	0
FIN TREAS - COLLECTIONS	1,038	741	108	9,830	2,482	0	4,886
FIN TREAS - INVESTMENTS	544	389	56	5,155	1,302	0	2,563
FIN TREAS - DEBT MGMT	199	142	21	1,888	477	0	939
FIN REVENUE - ADMIN	159,425	163,228	0	0	0	0	0
FIN - RISK MGT	1,787	1,400	771	16,402	5,374	0	6,223
FIN - PENSION FUND	4,966	4,635	662	45,296	10,596	0	0
GS - ADMIN	0	0	0	0	0	0	0
GS - FAC MGT	0	0	0	2,886	0	0	961,132
GS - FLEET SVCS	0	0	0	325	34	0	4,442
GS - COMMUNICATIONS	678	484	71	6,417	1,621	0	20,705
GENERAL GOVERNMENT	1,524	1,089	159	14,442	3,647	0	50,517
TFD - ADMINISTRATION	0	0	0	0	0	0	0
PSPRS	0	0	0	0	0	0	0
TFD - COMMUNICATIONS	0	0	0	0	0	0	0
TFD - HAZARDOUS WASTE	0	0	0	439	155	0	0
OFFICE OF INTEGRATED	0	0	0	0	0	0	7,094
Total Allocated	584,315	511,830	26,353	939,220	193,498	203,951	1,270,270
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	584,315	511,830	26,353	939,220	193,498	203,951	1,270,270
Adjustments	0	0	0	0	0	0	0
Proposed Costs	584,315	511,830	26,353	939,220	193,498	203,951	1,270,270



City of Tucson
 Allocated Costs By Department

Central Service Departments	PLANNING & DEV SVS	OUTSIDE AGENCIES	GENERAL GOVT - OUTSIDE AGENCIES	RETIREE MEDICAL	TUCSON POLICE	TUCSON FIRE - GRANTEE	GENERAL SERVICES - ADA AND IMPACT	
CITY MANAGER	27,689	4,649	0	0	404,253	205,132	0	0
CMO - COMM & INTERGOV	5,150	0	0	0	67,752	33,683	0	0
CMO - REAL ESTATE	17,120	8,272	0	0	296,385	154,755	0	0
CLERK - ADMIN	0	0	0	0	0	0	0	0
CLERK-FIN&ELECTION MGT	0	0	0	0	0	0	0	0
CLERK - LEG&REC MGMT	15,700	7,586	0	0	271,827	141,927	0	0
IT - ADMIN	0	0	0	0	0	0	0	0
IT - FACILITIES MGMT	4,831	2,334	0	0	83,646	43,671	0	0
IT-PUBLIC SAFETY	0	0	0	0	2,589,420	0	0	0
IT - SERVICE DESK	64,787	0	0	0	877,823	130,679	0	0
IT - GIS SERVICES	4,919	2,377	0	0	85,161	44,466	0	0
IT - ENTERPRISE	239,229	32,375	0	0	1,160,024	605,682	0	0
IT - NETWORK SVCS	96,659	0	0	0	976,761	255,214	0	0
IT - TECHNICAL SVS	44,427	7,417	0	0	972,502	203,110	0	0
HR - ADMIN	1,352	0	0	0	17,770	8,846	0	0
HR-EMP & COMP	34,672	0	0	0	456,108	226,749	0	0
HR - EMP BEN & REC	9,967	0	0	0	131,102	65,180	0	0
HR - EMP DEV	12,830	0	0	0	168,524	83,912	0	0
HR - CLAIMS & WORK	3,871	0	0	0	94,602	48,540	0	0
HR - CENTRAL SFTY &	4,492	0	0	0	59,098	29,382	0	0
HR - EQUAL OPPORT PGM	4,964	0	0	0	65,313	32,468	0	0
PROC - ADMIN	0	0	0	0	0	0	0	0
PROC - SAMM	9,453	4,568	0	0	160,024	85,456	0	0
PROC - DESIGN, CONST	10,601	0	0	0	325,095	0	0	0
PROC - MAIL SERVICES	9,564	0	0	0	45,646	14,527	0	0
PROC - PCARD	2,875	0	0	0	20,291	0	0	0
ATTORNEY - ADMIN	0	0	0	0	0	0	0	0
ATTORNEY - CIVIL	43,971	794	0	0	385,137	83,604	0	0
ATTORNEY - CRIMINAL	170,913	0	0	0	6,152,876	0	0	0
ATTORNEY - INT LIT	0	0	0	0	0	0	0	0
BUDGET & INTERNAL	27,573	4,650	0	0	402,729	204,380	0	0
FIN - DIRECTOR'S OFFICE	0	0	0	0	0	0	0	0
FIN ACCT - ADMIN	0	0	0	0	0	0	0	0
FIN ACCT - SERVICES	22,575	3,354	0	0	306,638	141,446	0	0
FIN ACCT - OPERATIONS	14,034	6,781	0	0	242,971	126,863	0	0



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City of Tucson
 Allocated Costs By Department

Central Service Departments	PLANNING & DEV SVS	OUTSIDE AGENCIES	GENERAL GOVT - OUTSIDE AGENCIES	RETIREE MEDICAL	TUCSON POLICE	TUCSON FIRE - GRANTEE	GENERAL SERVICES - ADA AND IMPACT
FIN ACCT - SYSTEMS	26,217	12,667	0	0	453,878	236,984	0
FIN TREAS - ADMIN	0	0	0	0	0	0	0
FIN TREAS - COLLECTIONS	35,950	3,626	0	0	129,912	67,833	0
FIN TREAS - INVESTMENTS	3,936	1,902	0	0	68,140	35,578	0
FIN TREAS - DEBT MGMT	1,442	697	0	0	24,960	13,034	0
FIN REVENUE - ADMIN	0	0	0	0	0	0	0
FIN - RISK MGT	12,111	0	0	0	247,098	0	0
FIN - PENSION FUND	33,111	0	0	0	136,981	33,575	0
GS - ADMIN	0	0	0	0	0	0	0
GS - FAC MGT	152	153,820	11,714	0	2,349,690	7,354	7,347
GS - FLEET SVCS	12,280	0	0	0	591,971	84,955	0
GS - COMMUNICATIONS	4,898	2,367	0	0	1,324,713	44,281	0
GENERAL GOVERNMENT	11,025	5,326	1,436,964	276,332	190,868	99,657	0
TFD - ADMINISTRATION	0	0	0	0	0	3,508,945	0
PSPRS	0	0	0	0	91,584	56,121	0
TFD - COMMUNICATIONS	0	834,380	0	0	727,028	5,163,691	0
TFD - HAZARDOUS WASTE	405	0	0	0	5,903	0	0
OFFICE OF INTEGRATED	211,939	100,173	0	0	62,803	80,624	0
Total Allocated	1,257,684	1,200,115	1,448,678	276,332	23,225,007	12,402,304	7,424
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,257,684	1,200,115	1,448,678	276,332	23,225,007	12,402,304	7,424
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,257,684	1,200,115	1,448,678	276,332	23,225,007	12,402,304	7,424



City of Tucson
Allocated Costs By Department

Central Service Departments	ENVIRONMENTAL SVCS	TRANSPORTATION	PARK TUCSON	PARKS & REC	TUCSON CITY GOLF	WATER	HURF
CITY MANAGER	80,140	74,744	5,928	122,804	8,304	230,031	78,781
CMO - COMM & INTERGOV	11,125	875	773	23,833	0	28,198	12,979
CMO - REAL ESTATE	6,211	46,454	5,725	69,748	14,775	15,984	59,166
CLERK - ADMIN	0	0	0	0	0	0	0
CLERK-FIN&ELECTION MGT	0	0	0	0	0	0	0
CLERK - LEG&REC MGMT	67,093	116,959	5,251	63,966	13,550	213,957	54,261
IT - ADMIN	0	0	0	0	0	0	0
IT - FACILITIES MGMT	20,644	35,989	1,615	19,683	4,169	65,835	16,696
IT-PUBLIC SAFETY	0	0	0	0	0	0	0
IT - SERVICE DESK	39,359	98,175	0	106,798	0	230,181	0
IT - GIS SERVICES	83,886	100,330	1,645	20,041	4,245	123,366	17,000
IT - ENTERPRISE	286,324	595,427	22,408	272,982	57,827	1,185,417	231,567
IT - NETWORK SVCS	69,527	198,406	13,567	291,673	33,068	429,031	0
IT - TECHNICAL SVS	83,098	453,044	5,134	85,964	13,249	646,418	53,053
HR - ADMIN	2,922	228	203	4,098	0	7,404	3,398
HR-EMP & COMP	74,890	5,894	5,200	105,400	0	189,825	87,371
HR - EMP BEN & REC	21,528	1,694	1,495	30,297	0	54,565	25,115
HR - EMP DEV	27,714	2,156	1,925	38,877	0	70,247	32,231
HR - CLAIMS & WORK	11,352	12,137	538	19,790	0	23,146	0
HR - CENTRAL SFTY &	9,704	764	674	20,790	0	24,598	11,321
HR - EQUAL OPPORT PGM	10,723	843	745	22,974	0	27,181	12,511
PROC - ADMIN	0	0	0	0	0	0	0
PROC - SAMM	3,785	56,746	3,162	38,515	8,158	127,766	32,671
PROC - DESIGN, CONST	106,009	388,701	0	240,287	0	303,893	0
PROC - MAIL SERVICES	14,740	20,842	761	12,494	231	105,326	5,598
PROC - PCARD	11,980	14,429	0	47,160	0	46,053	0
ATTORNEY - ADMIN	0	0	0	0	0	0	0
ATTORNEY - CIVIL	98,149	73,173	550	54,415	1,419	266,115	5,679
ATTORNEY - CRIMINAL	170,913	170,913	0	0	0	170,913	0
ATTORNEY - INT LIT	0	0	0	0	0	0	0
BUDGET & INTERNAL	79,894	74,745	5,911	122,266	8,306	229,418	78,492
FIN - DIRECTOR'S OFFICE	0	0	0	0	0	0	0
FIN ACCT - ADMIN	0	0	0	0	0	0	0
FIN ACCT - SERVICES	69,303	97,061	8,525	122,554	5,750	230,812	54,322
FIN ACCT - OPERATIONS	59,971	104,545	4,693	57,177	12,112	191,248	48,502



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City of Tucson
Allocated Costs By Department

BY 2015 Full Cost Allocation Plan
 2015
 Detail
 Version 1.0008-2

Central Service Departments	ENVIRONMENTAL SVCS	TRANSPORTATION	PARK TUCSON	PARKS & REC	TUCSON CITY GOLF	WATER	HURF
FIN ACCT - SYSTEMS	112,030	195,295	8,768	106,810	22,625	357,259	90,605
FIN TREAS - ADMIN	0	0	0	0	0	0	0
FIN TREAS - COLLECTIONS	494,096	62,063	2,509	30,572	6,477	823,045	25,934
FIN TREAS - INVESTMENTS	16,818	29,319	1,317	16,035	3,397	53,633	13,602
FIN TREAS - DEBT MGMT	6,161	10,740	482	5,875	1,245	95,524	4,983
FIN REVENUE - ADMIN	0	0	0	0	0	0	0
FIN - RISK MGT	49,196	71,073	2,816	47,096	0	116,726	0
FIN - PENSION FUND	71,520	5,629	4,966	100,659	0	181,289	83,441
GS - ADMIN	0	0	0	0	0	0	0
GS - FAC MGT	74,310	305,617	15,591	2,974,333	13,231	121,820	0
GS - FLEET SVCS	1,138,653	297,418	4,174	78,544	21,442	224,692	0
GS - COMMUNICATIONS	103,032	183,746	1,638	80,634	4,227	196,420	16,930
GENERAL GOVERNMENT	47,110	82,125	3,687	44,915	9,515	150,234	38,101
TFD - ADMINISTRATION	0	0	0	0	0	0	0
PSPRS	0	0	0	0	0	0	0
TFD - COMMUNICATIONS	114,456	205,290	0	84,590	0	0	0
TFD - HAZARDOUS WASTE	18,049	1,042	52	1,193	0	1,913	0
OFFICE OF INTEGRATED	94,119	224,914	0	149,828	0	121,455	0
Total Allocated	3,860,534	4,419,545	142,428	5,735,670	267,322	7,680,938	1,194,310
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,860,534	4,419,545	142,428	5,735,670	267,322	7,680,938	1,194,310
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,860,534	4,419,545	142,428	5,735,670	267,322	7,680,938	1,194,310



City of Tucson
 Allocated Costs By Department

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
CITY MANAGER	1,416,070	0	0	1,416,070
CMO - COMM & INTERGOV	696,118	0	0	696,118
CMO - REAL ESTATE	886,166	0	0	886,166
CLERK - ADMIN	363,041	0	0	363,041
CLERK-FIN&ELECTION MGT	806,694	0	0	806,694
CLERK - LEG&REC MGMT	2,125,707	0	0	2,125,707
IT - ADMIN	0	0	0	0
IT - FACILITIES MGMT	353,171	0	0	353,171
IT-PUBLIC SAFETY	2,589,420	0	0	2,589,420
IT - SERVICE DESK	1,808,055	0	0	1,808,055
IT - GIS SERVICES	542,479	0	0	542,479
IT - ENTERPRISE	5,439,033	0	0	5,439,033
IT - NETWORK SVCS	2,803,112	0	0	2,803,112
IT - TECHNICAL SVS	2,788,996	0	0	2,788,996
HR - ADMIN	50,875	0	0	50,875
HR-EMP & COMP	1,312,676	0	0	1,312,676
HR - EMP BEN & REC	381,612	0	0	381,612
HR - EMP DEV	482,560	0	0	482,560
HR - CLAIMS & WORK	234,332	0	0	234,332
HR - CENTRAL SFTY &	179,156	0	0	179,156
HR - EQUAL OPPORT PGM	401,581	0	0	401,581
PROC - ADMIN	0	0	0	0
PROC - SAMM	636,091	58,373	0	694,464
PROC - DESIGN, CONST	1,540,667	0	0	1,540,667
PROC - MAIL SERVICES	373,041	0	0	373,041
PROC - PCARD	173,875	0	0	173,875
ATTORNEY - ADMIN	68,435	0	0	68,435
ATTORNEY - CIVIL	1,159,727	0	0	1,159,727
ATTORNEY - CRIMINAL	6,848,358	0	0	6,848,358
ATTORNEY - INT LIT	0	591,590	0	591,590
BUDGET & INTERNAL	1,419,296	0	0	1,419,296
FIN - DIRECTOR'S OFFICE	838,734	0	0	838,734
FIN ACCT - ADMIN	495	246,000	0	246,495
FIN ACCT - SERVICES	1,552,426	0	0	1,552,426
FIN ACCT - OPERATIONS	1,025,939	0	0	1,025,939



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City of Tucson
 Allocated Costs By Department

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
FIN ACCT - SYSTEMS	1,916,499	0	0	1,916,499
FIN TREAS - ADMIN	0	19,600	0	19,600
FIN TREAS - COLLECTIONS	1,765,987	0	0	1,765,987
FIN TREAS - INVESTMENTS	287,715	69,600	0	357,315
FIN TREAS - DEBT MGMT	181,275	0	0	181,275
FIN REVENUE - ADMIN	479,751	0	0	479,751
FIN - RISK MGT	611,275	0	0	611,275
FIN - PENSION FUND	783,962	0	0	783,962
GS - ADMIN	0	0	0	0
GS - FAC MGT	7,356,159	0	0	7,356,159
GS - FLEET SVCS	2,481,160	0	0	2,481,160
GS - COMMUNICATIONS	2,035,437	0	0	2,035,437
GENERAL GOVERNMENT	2,562,560	0	0	2,562,560
TFD - ADMINISTRATION	3,508,945	0	0	3,508,945
PSPRS	147,705	0	0	147,705
TFD - COMMUNICATIONS	7,129,435	899,300	0	8,028,735
TFD - HAZARDOUS WASTE	29,820	0	0	29,820
OFFICE OF INTEGRATED	1,304,162	0	0	1,304,162
Total Allocated	73,879,785	1,884,463	0	75,764,248
Roll Forward	0	0	0	0
Cost With Roll Forward	73,879,785	1,884,463	0	75,764,248
Adjustments	0	0	0	0
Proposed Costs	73,879,785	1,884,463	0	75,764,248



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Allocation basis	
This list shows all department-activities with allocations to Water Dept.	
This list identifies the basis of allocation used in the FCAP	
<u>Department-Function</u>	<u>Allocation basis</u>
IT-Enterprise Applications	Based on software maintenance
IT-Technical Services	Server count per department
IT-Network Services	Number of VOIP devices (phone)
IT-Service Desk	Number of PC's
IT-GIS Services	Estimated level of staff support
IT-Facilities Management	Total weighted exp. allocation
Finance Treas-Collections	"Specific" is the number of transactions processed
Finance Acct-Systems	Total weighted exp. allocation
Finance Acct-Services	Payroll-total FTE's (26.21% of total Services)
	Accounts Payable-number of payment vouchers processed (34.26% of total Services)
	total weighted exp. Allocation (39.53% of total Services)
Finance Acct-Operations	Total weighted exp. allocation
Finance Treas-Debt Mgmt.	Total weighted exp. allocation, except Tor portion directly to Water
Finance Treas-Investments	Total weighted exp. allocation
Finance-Risk Mgmt.	Risk Management transfers-specific budgeted dollar amounts
Finance-Pension Fund Admin	Number of permanent FTE's, excluding elected, appointed, commissioned
Procurement-Design, Const, Purch	Number of contracts & PO's issued
Procurement-Surplus, Auction, Matls Mgmt.	Total weighted exp. allocation
Procurement-Mail Services	Internal mail-number of FTE's
	External-direct charges
Procurement-Pcard	Number of pCard transactions
Attorney-Civil	Estimated level of staff support
Attorney-Criminal	Estimated level of staff support
Clerk-Leg & Records mgmt.	Records center/archives: total weighted exp. allocation
HR-Employ & Compensation	Number of permanent FTE's, excluding M&C
HR-Employee Develop	Number of permanent FTE's, excluding elected, appointed
HR-Employee Benefits & Records	Number of permanent FTE's
HR-Equal Opportunity Pgm	Number of FTE's, excluding elected
HR-Central Safety & Wellness	Number of total FTE's
HR-Claims & Work Comp	Work Comp transfers-specific budgeted dollar amounts
HR-Admin	For Civil Service Commission activity: number of permanent FTE's, excluding elected, appointed
Budget & Internal Audit	50% is allocated using number of total FTE's
	50% is allocated using total weighted exp. allocation
City Manager	50% is allocated using number of total FTE's excluding M&C
CMO-Communications & Intergov Relations	Internal city communications-number of FTE's
CMO-Real Estate	Direct charges for services
General Services-Facilities Mgmt.	Facilities maintenance expenditures
General Services-Arch & Engineer	Expenditures for A&E services
General Services-Fleet Services	Expenditures for fleet services
General Services-Communications	Comm maint ISF expenditures
	Genl comm infrastructure expenditures
	I-Net maintenance: total weighted exp. allocation
Office of Integrated Planning	Estimated level of staff effort
General Government-General	Total weighted exp. allocation
TFD-Hazardous Waste Disposal	Haz Waste transfers-specific budgeted dollar amounts

City of Tucson
Notes for the Full Cost Allocation Plan

The Budget Year (BY) 2015 Full Cost Allocation Plan (FCAP) identifies the costs of central support services provided by central service departments of the City of Tucson, Arizona, to its operating departments, special funds and other entities of the City. The BY 2015 FCAP is based on the adopted budget for the fiscal year (FY) ending June 30, 2015. The FCAP was prepared using software developed by MAXIMUS and used under a license agreement with the City.

Three basic principles relating to the allocation of central service support costs to operating departments have been adhered to in the preparation of the FCAP.

1. Costs should be necessary and reasonable for the proper performance of a program.
2. Costs should be charged or allocated to programs in accordance with relative benefits received. A program should only be charged for services it utilizes or benefits from, and should only be charged in relation to benefits derived from the service.
3. Direct and indirect costs should be accorded consistent treatment. A cost should not be allocated to a program as an indirect cost if any other costs incurred for the same purpose in like circumstances have been charged to the program as direct costs.

A consistent approach has been followed in the treatment of costs as direct or indirect costs. Expenditure information was obtained from the City's adopted budget records for the year ending June 30, 2015. Statistics (or allocation bases) used to allocate costs are either from the adopted budget for FY 2015 (FTEs), actual FY 2014 data, or department records.

A double step-down allocation procedure has been used to distribute costs among central services and to other city departments that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are then made in the order selected to all benefiting programs, including cross-allocations to other central services. A second step-down allocation for each central service is made to insure that the

cross-benefit of services among central services is fully recognized. Costs allocated from each central service department consist of the following:

First Allocation - The actual operating costs for the department, plus all allocated costs from other central service agencies which have been identified up to this point.

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

- (1) The initial sequencing of departments was made in consideration of the order which maximizes the benefits of services; and
- (2) After the second allocation of each central service department, that department was "closed" and could not receive any additional allocations from other central services.

The Full Cost Allocation Plan is presented in the following schedules:

- (1) Allocated Costs by Department (Schedule A) - Provides the costs allocated from each central service to each operating program. The central service departments are listed on the left side of the page and the operating departments and funds detailed in the plan are listed across the top with a total at the bottom of the page.
- (2) Summary of Allocated Costs (Schedule C) – A schedule of central service costs allocated to each department and entity.
- (3) Summary of Allocation Basis (Schedule E) - Provides the basis (statistic) used to allocate the costs for each function of every central service department.

Each central service department is presented in the following format:

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

- (2) Costs to be Allocated (Schedule 2) - Presents the total costs to be allocated based on expenditures from the adopted budget. Allocated additions represent costs allocated to a central service from other central services.
- (3) Costs to be Allocated by Activity (Schedule 3) - Costs for each department are identified by activity (function) in order to insure the application of allocation bases which most closely correlate with the benefits derived to receiving programs. Total costs allocated are the same as reflected on the previous schedule. Functions of the departments are listed across the top of the page and a detailed schedule is provided for each function.
- (4) Detail Activity Allocations (Schedule 4) – A detailed schedule of the allocation of each function is provided on all allocated functions except for General and Administrative (G&A). Costs of General and Administrative are re-allocated to all other department functions based on personnel costs unless otherwise noted.