

**MONTEREY COUNTY**  
**COUNTYWIDE COST ALLOCATION PLAN**  
FOR USE IN THE YEAR ENDING JUNE 30, 2008  
Based on Actual Costs for the Year Ended June 30, 2006

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

# COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008

Based on Actual Costs for the Year Ended June 30, 2006

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# MONTEREY COUNTY



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## AUDITOR - CONTROLLER

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COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008  
Based on Actual Costs for the Year Ended June 30, 2006

### CERTIFICATION OF COUNTYWIDE COST ALLOCATION PLAN

I hereby certify, as the responsible official of Monterey County, California, that the information contained in this Central Service Cost Allocation Plan for the fiscal year ended June 30, 2008 is correct and was prepared in accordance with the policies and procedures contained in Federal Management Circular A-87, "Cost Principles for State and Local Governments".

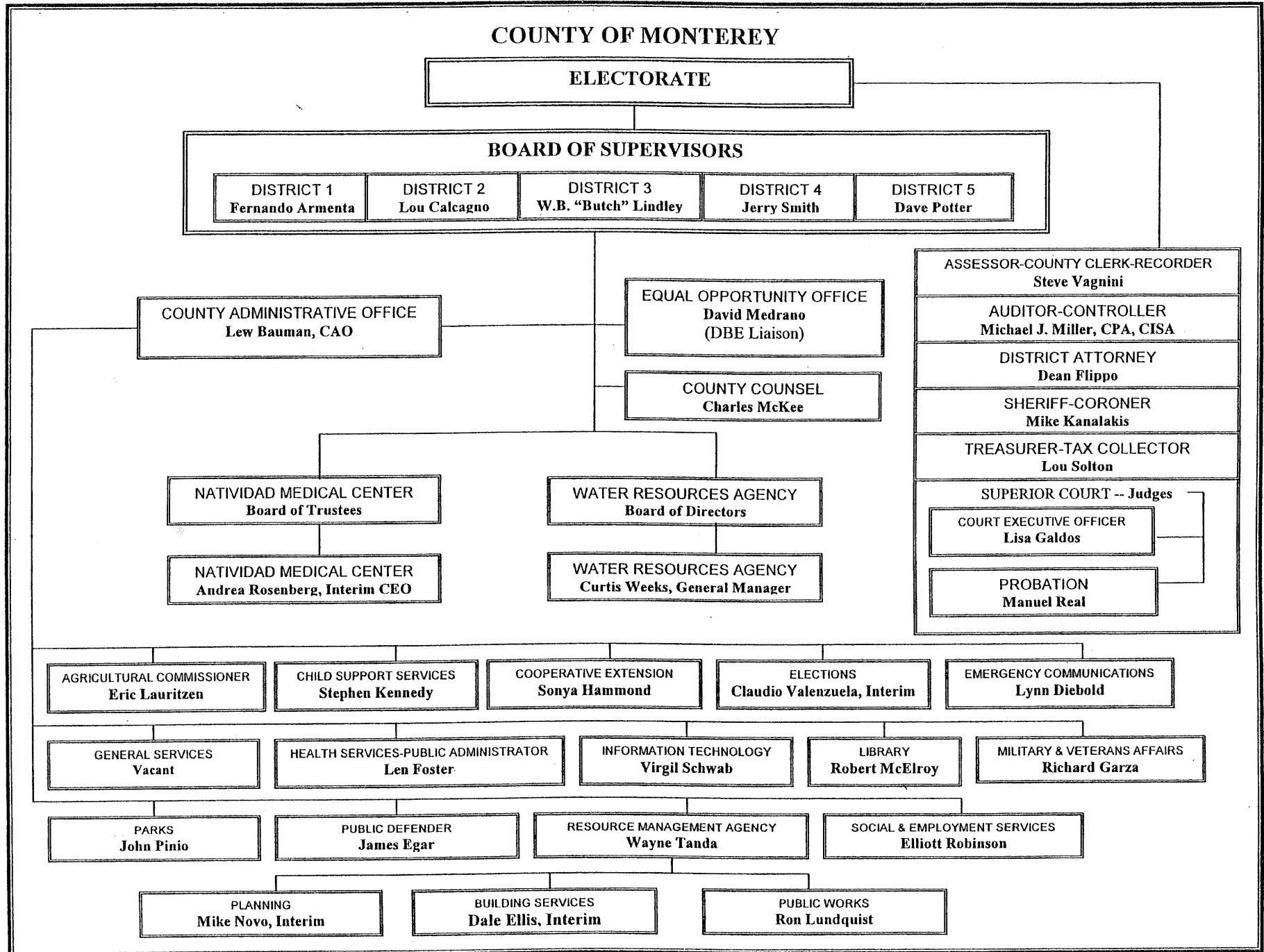
I further certify that; (1) the costs contained herein were incurred by and are legal obligations of Monterey County and are allowable under the governing cost principles; (2) the same costs that have been treated as indirect costs have not been claimed as direct costs; (3) similar types of costs have been accorded consistent accounting treatment regardless of the source of funds; and (4) the information provided by the County which was used as a basis for acceptance of the amounts agreed to herein was not subsequently found to be materially inaccurate.

February 15, 2007

Michael J. Miller, CPA, CISA  
Auditor-Controller

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**COST EXHIBIT**

	External Overheads	Administrative Management	Support Services	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments due to the Courts Share	Other Adjustments	Total Allocation
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	\$ 77,133	\$ 25,611	\$ 175,698	\$ 132,435	\$ 410,877	\$ (162,255)	\$ 596	\$ -	\$ 249,218
Assessor	85,471	66,566	175,270	103,308	430,615	(80,775)	634	-	350,474
Elections	25,017	132,517	24,950	83,613	266,097	185,130	57	-	451,284
Fort Ord	35	89,585	1,784	8,922	100,326	83,685	-	-	184,011
Grand Jury	4	185	2,116	724	3,029	(2,910)	3	-	122
District Attorney	129,271	192,410	328,930	207,044	857,655	(48,336)	1,187	-	810,505
Child Support Services	20,024	181,638	70,913	252,782	525,357	(75,232)	1,291	-	451,416
Public Defender	74,220	65,199	123,385	46,183	308,987	(70,457)	327	-	238,857
Sheriff	964,018	583,360	1,006,556	4,525,831	7,079,763	1,216,181	3,260	-	8,299,204
Sheriff's Correctional Division	293,881	280,833	962,007	158,116	1,694,836	(361,243)	1,226	-	1,334,818
Probation	69,947	164,873	432,518	186,421	853,759	133,073	1,320	-	988,151
Juvenile Hall	291,790	176,429	278,939	89,457	836,615	(155,549)	458	-	681,523
Agricultural Commissioner	81,977	27,694	111,494	49,863	271,028	(361,198)	845	-	(89,325)
Produce Inspection	2,903	15,743	1,183	9,617	29,446	(15,831)	79	-	13,694
Recorder-County Clerk	204,323	28,524	98,430	14,042	345,319	(100,656)	415	-	245,078
Coroner-Public Administrator	41,901	10,862	52,075	33,998	138,836	11,175	158	-	150,169
Planning & Building Inspection	208,667	141,352	459,362	230,623	1,040,004	(380,583)	2,780	-	662,200
Environmental Resource Policy Division	76,860	82,261	92,464	16,492	268,077	(309,009)	272	-	(40,660)
Office of Emergency Services	32,368	49,715	37,177	5,540	124,800	(182,634)	153	-	(57,681)
Animal Control	76,301	32,855	49,161	17,099	175,416	(73,328)	186	-	102,274
Fish & Game Propagation	2	86	5	582	675	279	-	-	954
Public Works	126,247	302,183	512,200	193,352	1,133,981	11,132	1,337	-	1,146,450
Health	185,968	222,423	140,089	132,802	681,282	(173,033)	1,502	-	509,750
Primary Health Care	92,532	172,166	159,071	95,815	519,584	260,212	868	-	780,663
Environmental Health	109,080	92,867	70,732	51,629	324,308	(53,264)	640	-	271,684
Mental Health	47,814	330,240	138,558	194,566	711,178	19,675	1,879	-	732,731
Alcohol & Drug Programs	5,914	27,271	35,669	14,571	83,425	(15,488)	147	-	68,084
Emergency Medical Services	4,286	26,995	7,294	11,007	49,582	(16,605)	105	-	33,082
California Children's Services	13,544	65,666	15,030	34,364	128,604	(24,535)	369	-	104,438
Social Services	113,273	939,775	402,895	606,512	2,062,454	(587,918)	9,080	-	1,483,615
Community Action Partnership	301	3,330	2,197	4,000	9,828	(3,122)	-	-	6,706
Military & Veterans' Affairs Office	802	10,722	8,344	3,911	23,779	(6,140)	67	-	17,706
IHSS PA-Administration	695	4,706	1,229	3,828	10,458	-	-	-	10,458
Area Agency on Aging	342	28,904	4,241	1,785	35,272	13,814	-	-	49,086
County Library	75,959	130,778	112,403	72,500	391,640	(77,907)	1,336	-	315,069
Agricultural Cooperative Extension	17,885	9,204	10,178	6,886	44,153	(34,363)	37	-	9,827
Parks	81,505	104,632	76,621	130,353	393,111	(54,933)	518	-	338,696
General Liability Insurance (ISF)	117	165,249	-	367,057	532,423	532,423	6,817	-	1,071,663
Workmens' Compensation ( ISF)	20	243,528	91	1,313	244,952	244,952	-	-	489,903
Fund 040	143	199,455	-	-	199,598	(593,307)	-	-	(393,709)
LAFCO	155	3,199	-	17,398	20,752	(5,068)	265	-	15,949
<b>Total Operating Departments</b>	<b>\$ 3,632,694</b>	<b>\$ 5,431,587</b>	<b>\$ 6,181,255</b>	<b>\$ 8,116,340</b>	<b>\$ 23,361,877</b>	<b>\$ (1,313,952)</b>	<b>\$ 40,214</b>	<b>\$ -</b>	<b>\$ 22,088,139</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**COST EXHIBIT**

	External Overheads	Administrative Management	Support Services	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments due to the Courts Share	Other Adjustments	Total Allocation
<b>NON-GENERAL COUNTY</b>									
Natividad Medical Center	\$ 118,070	\$ 1,817,389	\$ 146,740	\$ 603,472	\$ 2,685,671	\$ (41,804)	\$ 7,560	\$ -	\$ 2,651,428
Office for Employment Training	7,891	95,005	6,221	37,003	146,120	(94,754)	800	-	52,166
Superior Court of CA - Mo Co	245,753	35,110	1,300,830	15,579	1,597,272	30,365	(50,689)	-	1,576,947
Water Resources Agency	7,847	111,753	56,488	70,516	246,604	(159,619)	743	-	87,728
All Others (Not Occupied)	124,764	-	542,775	-	667,539	(629,900)	-	-	37,639
All Others	82,202	357,686	124,839	(396,509)	168,218	(1,842,363)	1,372	-	(1,672,773)
Total Non-General County	\$ 586,526	\$ 2,416,944	\$ 2,177,893	\$ 330,061	\$ 5,511,424	\$ (2,738,075)	\$ (40,214)	\$ -	\$ 2,733,135
<b>TOTAL</b>	<b>\$ 4,219,221</b>	<b>\$ 7,848,531</b>	<b>\$ 8,359,148</b>	<b>\$ 8,446,401</b>	<b>\$ 28,873,301</b>	<b>\$ (4,052,027)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,821,274</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**COMPUTATION OF ROLL FORWARD**

	Actual 2005-06 Costs per Exhibit A	Estimated 2005-06 Costs per 2005-06 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
<b>OPERATING DEPARTMENTS</b>					
Board of Supervisors	\$ 410,877	\$ 566,000	\$ (155,123)	\$ (7,132)	\$ (162,255)
Assessor	430,615	491,460	(60,845)	(19,930)	(80,775)
Elections	266,097	69,794	196,303	(11,173)	185,130
Fort Ord	100,326	16,307	84,019	(334)	83,685
Grand Jury	3,029	5,635	(2,606)	(304)	(2,910)
District Attorney	857,655	895,703	(38,048)	(10,288)	(48,336)
Child Support Services	525,357	561,896	(36,539)	(38,693)	(75,232)
Public Defender	308,987	337,869	(28,882)	(41,575)	(70,457)
Sheriff	7,079,763	5,863,582	1,216,181	-	1,216,181
Sheriff's Correctional Division	1,694,836	2,056,079	(361,243)	-	(361,243)
Probation	853,759	702,694	151,065	(17,992)	133,073
Juvenile Hall	836,615	981,776	(145,161)	(10,388)	(155,549)
Agricultural Commissioner	271,028	626,289	(355,261)	(5,937)	(361,198)
Produce Inspection	29,446	45,277	(15,831)	-	(15,831)
Recorder-County Clerk	345,319	445,518	(100,199)	(457)	(100,656)
Coroner-Public Administrator	138,836	127,661	11,175	-	11,175
Planning & Building Inspection	1,040,004	1,420,587	(380,583)	-	(380,583)
Environmental Resource Policy Division	268,077	569,854	(301,777)	(7,232)	(309,009)
Office of Emergency Services	124,800	307,434	(182,634)	-	(182,634)
Animal Control	175,416	247,328	(71,912)	(1,416)	(73,328)
Fish & Game Propagation	675	396	279	-	279
Public Works	1,133,981	1,066,587	67,394	(56,262)	11,132
Health	681,282	828,396	(147,114)	(25,919)	(173,033)
Primary Health Care	519,584	233,559	286,025	(25,813)	260,212
Environmental Health	324,308	376,354	(52,046)	(1,218)	(53,264)
Mental Health	711,178	691,503	19,675	-	19,675
Alcohol & Drug Programs	83,425	97,242	(13,817)	(1,671)	(15,488)
Emergency Medical Services	49,582	66,187	(16,605)	-	(16,605)
California Children's Services	128,604	147,945	(19,341)	(5,194)	(24,535)
Social Services	2,062,454	2,649,701	(587,247)	(671)	(587,918)
Community Action Partnership	9,828	12,950	(3,122)	-	(3,122)
Military & Veterans' Affairs Office	23,779	29,651	(5,872)	(268)	(6,140)
IHSS PA-Administration	10,458	-	10,458	(10,458)	-
Area Agency on Aging	35,272	21,458	13,814	-	13,814
County Library	391,640	469,547	(77,907)	-	(77,907)
Agricultural Cooperative Extension	44,153	78,516	(34,363)	-	(34,363)
Parks	393,111	448,010	(54,899)	(34)	(54,933)
General Liability Insurance (ISF)	532,423	-	532,423	-	532,423
Workmens' Compensation ( ISF)	244,952	-	244,952	-	244,952
Fund 040	199,598	792,905	(593,307)	-	(593,307)
LAFCO	20,752	25,820	(5,068)	-	(5,068)
<b>Total Operating Departments</b>	<b>\$ 23,361,877</b>	<b>\$ 24,375,470</b>	<b>\$ (1,013,593)</b>	<b>\$ (300,359)</b>	<b>\$ (1,313,952)</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**COMPUTATION OF ROLL FORWARD**

	Actual 2005-06 Costs per Exhibit A	Estimated 2005-06 Costs per 2005-06 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
<b>NON-GENERAL COUNTY</b>					
Natividad Medical Center	\$ 2,685,671	\$ 2,720,546	\$ (34,875)	\$ (6,929)	\$ (41,804)
Office for Employment Training	146,120	239,743	(93,623)	(1,131)	(94,754)
Superior Court of CA - Mo Co	1,597,272	1,566,907	30,365	-	30,365
Water Resources Agency	246,604	404,657	(158,053)	(1,566)	(159,619)
All Others (Not Occupied)	667,539	1,297,439	(629,900)	-	(629,900)
All Others	168,218	2,010,581	(1,842,363)	-	(1,842,363)
Total Non-General County	<u>\$ 5,511,424</u>	<u>\$ 8,239,873</u>	<u>\$ (2,728,449)</u>	<u>\$ (9,626)</u>	<u>\$ (2,738,075)</u>
<b>TOTAL</b>	<u><b>\$ 28,873,301</b></u>	<u><b>\$ 32,615,343</b></u>	<u><b>\$ (3,742,042)</b></u>	<u><b>\$ (309,985)</b></u>	<u><b>\$ (4,052,027)</b></u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Use Allowance	Equipment Use Allowance	Insurance	Annual County Audit	Total
<b>OPERATING DEPARTMENTS</b>					
Board of Supervisors	\$ 71,091	\$ 614	\$ 5,233	\$ 195	\$ 77,133
Assessor	65,662	11,458	7,948	403	85,471
Elections	-	24,031	746	240	25,017
Fort Ord	-	-	-	35	35
Grand Jury	-	-	-	4	4
District Attorney	95,896	15,576	16,416	1,383	129,271
Child Support Services	-	-	15,941	4,083	20,024
Public Defender	67,958	71	5,550	641	74,220
Sheriff	257,887	616,073	87,057	3,000	964,018
Sheriff's Correctional Division	203,126	49,902	38,074	2,779	293,881
Probation	15,638	35,551	17,547	1,211	69,947
Juvenile Hall	222,746	36,839	31,071	1,134	291,790
Agricultural Commissioner	47,225	26,823	7,421	508	81,977
Produce Inspection	444	538	1,810	110	2,903
Recorder-County Clerk	38,862	162,683	2,655	123	204,323
Coroner-Public Administrator	30,265	6,959	4,553	124	41,901
Planning & Building Inspection	177,597	15,259	14,961	850	208,667
Environmental Resource Policy Division	66,943	4,075	5,744	99	76,860
Office of Emergency Services	23,244	8,205	742	177	32,368
Animal Control	73,769	(432)	2,797	168	76,301
Fish & Game Propagation	-	-	-	2	2
Public Works	108,285	-	16,687	1,275	126,247
Health	26,547	137,450	20,523	1,447	185,968
Primary Health Care	-	73,928	17,246	1,358	92,532
Environmental Health	8,055	92,134	8,284	607	109,080
Mental Health	15,149	-	30,048	2,617	47,814
Alcohol & Drug Programs	2,381	754	2,607	172	5,914
Emergency Medical Services	-	2,678	1,429	179	4,286
California Children's Services	6,424	416	6,215	489	13,544
Social Services	28,802	-	78,610	5,861	113,273
Community Action Partnership	-	-	249	52	301
Military & Veterans' Affairs Office	-	-	756	47	802
IHSS PA-Administration	-	-	653	42	695
Area Agency on Aging	-	-	311	32	342
County Library	7,045	57,470	10,907	537	75,959
Agricultural Cooperative Extension	15,645	600	1,584	55	17,885
Parks	18,577	47,526	14,826	577	81,505
General Liability Insurance (ISF)	-	-	-	117	117
Workmens' Compensation ( ISF)	-	-	-	20	20
Fund 040	-	-	-	143	143
LAFCO	-	-	155	(0)	155
<b>Total Operating Departments</b>	<b>\$ 1,695,262</b>	<b>\$ 1,427,181</b>	<b>\$ 477,355</b>	<b>\$ 32,896</b>	<b>\$ 3,632,694</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Use Allowance	Equipment Use Allowance	Insurance	Annual County Audit	Total
<b>NON-GENERAL COUNTY</b>					
Natividad Medical Center	\$ -	\$ -	\$ 98,070	\$ 20,000	\$ 118,070
Office for Employment Training	-	-	7,334	558	7,891
Superior Court of CA - Mo Co	224,408	-	21,345	-	245,753
Water Resources Agency	-	-	6,246	1,601	7,847
All Others (Not Occupied)	119,219	-	5,545	-	124,764
All Others	75,816	564	5,246	576	82,202
Total Non-General County	<u>\$ 419,442</u>	<u>\$ 564</u>	<u>\$ 143,785</u>	<u>\$ 22,735</u>	<u>\$ 586,526</u>
<b>TOTAL</b>	<u>\$ 2,114,705</u>	<u>\$ 1,427,745</u>	<u>\$ 621,141</u>	<u>\$ 55,630</u>	<u>\$ 4,219,221</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS

	Administrative Office	Human Resources & Equal Oppor- tunity Office	Telecom- munications	Information Technology	Risk Management & Benefits Administration	Total
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	\$ 8,582	\$ 11,936	\$ (319)	\$ 4,899	\$ 513	\$ 25,611
Assessor	17,208	31,644	(1,087)	16,919	1,883	66,566
Elections	128,945	3,118	(659)	902	212	132,517
Fort Ord	89,585	-	-	-	-	89,585
Grand Jury	185	-	-	-	-	185
District Attorney	58,967	84,396	551	44,439	4,058	192,410
Child Support Services	41,027	88,908	(2,608)	49,775	4,536	181,638
Public Defender	27,303	24,762	(976)	12,544	1,565	65,199
Sheriff	215,686	138,575	122,413	98,825	7,860	583,360
Sheriff's Correctional Division	118,399	111,298	(1,262)	45,388	7,011	280,833
Probation	49,233	83,311	(15,315)	43,019	4,624	164,873
Juvenile Hall	48,403	87,653	18,015	17,663	4,695	176,429
Agricultural Commissioner	(28,829)	24,886	227	29,518	1,892	27,694
Produce Inspection	4,711	7,535	(58)	3,042	513	15,743
Recorder-County Clerk	5,239	7,665	(528)	15,627	522	28,524
Coroner-Public Administrator	5,515	4,157	-	907	283	10,862
Planning & Building Inspection	36,261	62,505	(2,642)	41,770	3,457	141,352
Environmental Resource Policy Division	35,618	42,017	(291)	4,572	345	82,261
Office of Emergency Services	21,139	22,052	528	5,810	186	49,715
Animal Control	7,154	17,332	2,063	5,511	796	32,855
Fish & Game Propagation	86	-	-	-	-	86
Public Works	134,267	78,260	41,102	43,806	4,748	302,183
Health	61,729	105,737	(3,193)	52,659	5,491	222,423
Primary Health Care	57,934	79,304	(3,178)	33,198	4,907	172,166
Environmental Health	25,916	44,064	(206)	20,811	2,281	92,867
Mental Health	111,565	158,348	(3,369)	55,304	8,391	330,240
Alcohol & Drug Programs	7,346	14,975	(348)	4,625	672	27,271
Emergency Medical Services	7,635	5,976	10,153	2,825	407	26,995
California Children's Services	20,862	29,536	(758)	14,258	1,768	65,666
Social Services	250,017	413,773	(13,595)	268,237	21,343	939,775
Community Action Partnership	2,220	1,039	-	-	71	3,330
Military & Veterans' Affairs Office	1,990	6,105	(130)	2,562	195	10,722
IHSS PA-Administration	1,793	2,728	-	-	186	4,706
Area Agency on Aging	27,516	1,299	-	-	88	28,904
County Library	22,965	54,504	(448)	50,654	3,103	130,778
Agricultural Cooperative Extension	2,351	5,456	(358)	1,383	371	9,204
Parks	33,614	56,166	4,816	7,578	2,458	104,632
General Liability Insurance (ISF)	24,062	47,491	-	-	93,696	165,249
Workmens' Compensation ( ISF)	22,363	44,853	-	-	176,312	243,528
Fund 040	-	29,105	-	-	170,350	199,455
LAFCO	2,505	650	-	-	44	3,199
<b>Total Operating Departments</b>	<b>\$ 1,709,068</b>	<b>\$ 2,033,118</b>	<b>\$ 148,538</b>	<b>\$ 999,031</b>	<b>\$ 541,832</b>	<b>\$ 5,431,587</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS

	Administrative Office	Human Resources & Equal Oppor- tunity Office	Telecom- munications	Information Technology	Risk Management & Benefits Administration	Total
<b>NON-GENERAL COUNTY</b>						
Natividad Medical Center	\$ 1,066,162	\$ 461,231	\$ (10,794)	\$ 272,887	\$ 27,904	\$ 1,817,389
Office for Employment Training	23,790	41,689	(2,160)	29,599	2,087	95,005
Superior Court of CA - Mo Co	-	-	-	35,110	-	35,110
Water Resources Agency	24,160	35,091	29,713	21,012	1,777	111,753
All Others	188	-	325,115	32,383	-	357,686
Total Non-General County	\$ 1,114,299	\$ 538,012	\$ 341,875	\$ 390,991	\$ 31,767	\$ 2,416,944
<b>TOTAL</b>	<b>\$ 2,823,367</b>	<b>\$ 2,571,130</b>	<b>\$ 490,413</b>	<b>\$ 1,390,021</b>	<b>\$ 573,600</b>	<b>\$ 7,848,531</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
SUMMARY OF SUPPORT SERVICES ALLOCATIONS

	Fleet Management	Revenue Division	Contracts and Purchasing	Records Retention Center	Facilities Management	Capital Projects Management	Printing Services and Mail Operations	Total
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	\$ 3,044	\$ -	\$ 6,293	\$ 7,132	\$ 132,467	\$ 26,641	\$ 120	\$ 175,698
Assessor	2,939	-	5,217	19,930	112,064	31,658	3,461	175,270
Elections	4,208	-	7,067	2,038	11,037	136	464	24,950
Fort Ord	-	-	1,450	-	-	-	334	1,784
Grand Jury	304	-	855	-	-	-	957	2,116
District Attorney	21,164	-	11,033	10,288	257,972	22,565	5,908	328,930
Child Support Services	8,465	-	9,193	38,693	3,084	-	11,479	70,913
Public Defender	4,120	9,913	4,865	41,575	61,177	47	1,688	123,385
Sheriff	174,736	8,226	25,398	-	771,948	18,134	8,114	1,006,556
Sheriff's Correctional Division	15,234	-	12,055	-	914,684	19,442	592	962,007
Probation	22,085	61,164	18,674	17,992	306,985	1,834	3,783	432,518
Juvenile Hall	25,452	-	21,210	10,388	211,912	8,752	1,224	278,939
Agricultural Commissioner	39,995	-	18,841	2,684	39,977	3,253	6,744	111,494
Produce Inspection	-	-	818	-	302	-	63	1,183
Recorder-County Clerk	457	-	8,061	-	68,966	17,691	3,256	98,430
Coroner-Public Administrator	5,050	-	1,994	-	45,031	-	-	52,075
Planning & Building Inspection	35,271	-	11,516	120,949	232,232	50,934	8,460	459,362
Environmental Resource Policy Division	-	-	13,676	7,232	59,973	11,314	269	92,464
Office of Emergency Services	3,339	-	4,082	-	29,488	80	188	37,177
Animal Control	13,770	-	8,417	1,416	24,021	-	1,537	49,161
Fish & Game Propagation	-	-	2	-	-	-	3	5
Public Works	245,015	-	31,066	56,262	134,083	42,050	3,724	512,200
Health	11,544	2,531	42,213	25,919	47,073	46	10,762	140,089
Primary Health Care	761	-	34,438	25,174	75,966	171	22,561	159,071
Environmental Health	22,042	-	10,460	1,218	30,070	307	6,635	70,732
Mental Health	32,114	-	34,182	-	61,431	207	10,623	138,558
Alcohol & Drug Programs	609	-	8,043	-	26,817	-	200	35,669
Emergency Medical Services	1,456	-	2,798	-	2,685	-	355	7,294
California Children's Services	923	-	6,265	5,194	1,134	-	1,514	15,030
Social Services	54,403	14,131	62,658	671	194,210	-	76,822	402,895
Community Action Partnership	-	-	2,175	-	-	-	22	2,197
Military & Veterans' Affairs Office	4,166	-	780	50	3,113	-	235	8,344
IHSS PA-Administration	-	-	1,214	-	-	-	15	1,229
Area Agency on Aging	-	-	4,079	-	74	-	88	4,241
County Library	8,088	-	13,445	-	88,618	-	2,252	112,403
Agricultural Cooperative Extension	6,036	-	574	-	746	-	2,822	10,178
Parks	26,674	-	27,287	-	17,938	34	4,689	76,621
General Liability Insurance (ISF)	-	-	-	-	-	-	-	-
Workmens' Compensation ( ISF)	-	-	91	-	-	-	-	91
Fund 040	-	-	-	-	-	-	-	-
LAFCO	-	-	-	-	-	-	-	-
<b>Total Operating Departments</b>	<b>\$ 793,461</b>	<b>\$ 95,964</b>	<b>\$ 472,488</b>	<b>\$ 394,804</b>	<b>\$ 3,967,277</b>	<b>\$ 255,298</b>	<b>\$ 201,964</b>	<b>\$ 6,181,255</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
SUMMARY OF SUPPORT SERVICES ALLOCATIONS

	Fleet Management	Revenue Division	Contracts and Purchasing	Records Retention Center	Facilities Management	Capital Projects Management	Printing Services and Mail Operations	Total
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	\$ 4,982	\$ 3,796	\$ 100,587	\$ 3,057	\$ 27,462	\$ 76	\$ 6,780	\$ 146,740
Office for Employment Training	2,397	-	1,131	-	1,328	-	1,366	6,221
Superior Court of CA - Mo Co	-	89,848	-	-	1,020,550	190,431	-	1,300,830
Water Resources Agency	23,818	-	29,173	1,566	1,435	-	498	56,488
All Others (Not Occupied)	-	-	-	-	338,964	203,810	-	542,775
All Others	61,694	6,960	1,268	-	44,189	261	10,468	124,839
Total Non-General County	<u>\$ 92,890</u>	<u>\$ 100,605</u>	<u>\$ 132,158</u>	<u>\$ 4,622</u>	<u>\$ 1,433,928</u>	<u>\$ 394,578</u>	<u>\$ 19,111</u>	<u>\$ 2,177,893</u>
<b>TOTAL</b>	<u>\$ 886,351</u>	<u>\$ 196,569</u>	<u>\$ 604,646</u>	<u>\$ 399,426</u>	<u>\$ 5,401,205</u>	<u>\$ 649,876</u>	<u>\$ 221,075</u>	<u>\$ 8,359,148</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Treasurer-Tax Collector	County Counsel	Emergency Communications	Total
<b>OPERATING DEPARTMENTS</b>					
Board of Supervisors	\$ 10,213	\$ 309	\$ 121,914	\$ -	\$ 132,435
Assessor	51,158	1,138	51,012	-	103,308
Elections	74,544	128	8,941	-	83,613
Fort Ord	8,793	129	-	-	8,922
Grand Jury	46	-	677	-	724
District Attorney	79,182	2,452	9,121	116,289	207,044
Child Support Services	82,407	170,122	252	-	252,782
Public Defender	31,682	945	635	12,921	46,183
Sheriff	161,479	4,817	181,749	4,177,786	4,525,831
Sheriff's Correctional Division	140,973	4,237	12,906	-	158,116
Probation	127,916	5,307	53,198	-	186,421
Juvenile Hall	86,621	2,836	-	-	89,457
Agricultural Commissioner	36,227	1,189	12,446	-	49,863
Produce Inspection	9,308	309	-	-	9,617
Recorder-County Clerk	11,100	316	2,626	-	14,042
Coroner-Public Administrator	5,882	171	27,944	-	33,998
Planning & Building Inspection	63,956	2,089	164,578	-	230,623
Environmental Resource Policy Division	7,954	1,186	7,352	-	16,492
Office of Emergency Services	4,838	112	590	-	5,540
Animal Control	14,417	481	2,201	-	17,099
Fish & Game Propagation	551	32	-	-	582
Public Works	136,153	4,751	52,448	-	193,352
Health	102,590	3,317	26,895	-	132,802
Primary Health Care	92,382	2,964	468	-	95,815
Environmental Health	42,690	1,378	7,561	-	51,629
Mental Health	162,487	5,151	26,928	-	194,566
Alcohol & Drug Programs	12,495	405	1,671	-	14,571
Emergency Medical Services	8,361	245	2,401	-	11,007
California Children's Services	33,296	1,069	-	-	34,364
Social Services	413,945	61,207	126,423	4,937	606,512
Community Action Partnership	3,829	171	-	-	4,000
Military & Veterans' Affairs Office	3,576	117	218	-	3,911
IHSS PA-Administration	3,697	130	-	-	3,828
Area Agency on Aging	1,732	53	-	-	1,785
County Library	64,005	2,412	6,084	-	72,500
Agricultural Cooperative Extension	6,480	224	181	-	6,886
Parks	45,175	1,485	83,692	-	130,353
General Liability Insurance (ISF)	1,725	29	365,303	-	367,057
Workmens' Compensation ( ISF)	1,251	62	-	-	1,313
Fund 040	-	-	-	-	-
LAFCO	860	35	16,503	-	17,398
Total Operating Departments	\$ 2,145,978	\$ 283,510	\$ 1,374,920	\$ 4,311,932	\$ 8,116,340

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Treasurer-Tax Collector	County Counsel	Emergency Communications	Total
<b>NON-GENERAL COUNTY</b>					
Natividad Medical Center	\$ 553,806	\$ 17,599	\$ 32,067	\$ -	\$ 603,472
Office for Employment Training	25,200	6,349	5,454	-	37,003
Superior Court of CA - Mo Co	-	-	15,579	-	15,579
Water Resources Agency	57,481	2,457	10,578	-	70,516
All Others	2,060	299	25,303	(424,170)	(396,509)
Total Non-General County	<u>\$ 638,546</u>	<u>\$ 26,704</u>	<u>\$ 88,981</u>	<u>\$ (424,170)</u>	<u>\$ 330,061</u>
<b>TOTAL</b>	<u><b>\$ 2,784,525</b></u>	<u><b>\$ 310,213</b></u>	<u><b>\$ 1,463,901</b></u>	<u><b>\$ 3,887,762</b></u>	<u><b>\$ 8,446,401</b></u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS**

	County Administrative Office <u>5</u>	Human Resources & Equal Opportunity Office <u>6</u>	Telecom- munications <u>7</u>	Information Technology <u>8</u>	Risk Management and Benefits Administration <u>9</u>	Subtotal Allocations from these Departments	Total Allocations from these Departments
See these schedules for details:							
Administrative Management:							
County Administrative Office	\$ 10,647	\$ 83,719	\$ 16,132	\$ 46,051	\$ 28,003	\$ 184,551	\$ 385,422
Human Resources & Equal Opportunity Office	13,733	83,866	12,392	60,162	118,058	288,211	438,257
Telecommunications	(2,797)	(1,433)	-	14,384	(386)	9,769	121,257
Information Technology	13,460	6,466	56,755	-	1,932	78,613	151,189
Risk Management & Benefits Administration	623	473	603	2,260	164	4,123	11,326
Support Services:							
General Services	-	-	-	-	-	-	872,350
Fleet Management	1,926	843	3,779	5,578	361	12,487	43,102
Revenue Division	-	-	-	-	-	-	19,672
Contracts & Purchasing	2,688	3,945	8,480	17,354	939	33,406	88,662
Records Retention Center	6,478	1,929	-	-	12,551	20,958	60,479
Facilities & Facilities Projects Management	90,001	39,565	28,014	41,367	9,456	208,402	1,010,618
Capital Projects Management	27,772	12,951	-	6,671	2,919	50,313	133,521
Printing Services & Mail Operations	1,891	509	19	1,512	438	4,369	12,594
Other Service Departments:							
Auditor-Controller	13,311	18,074	13,987	39,234	10,808	95,415	639,378
Treasurer-Tax Collector	434	329	419	1,574	587	3,343	106,432
County Counsel	51,863	66,659	-	29,916	2,751	151,189	238,845
Emergency Communications	-	-	-	-	-	-	-
<b>Total Service Departments</b>	<b>\$ 232,030</b>	<b>\$ 317,895</b>	<b>\$ 140,580</b>	<b>\$ 266,063</b>	<b>\$ 188,581</b>	<b>\$ 1,145,149</b>	<b>\$ 4,333,103</b>
Allocations to Unallowable Functions	(53,749)	(1,066)	-	-	-	(54,815)	(314,893)
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b>\$ 178,281</b>	<b>\$ 316,829</b>	<b>\$ 140,580</b>	<b>\$ 266,063</b>	<b>\$ 188,581</b>	<b>\$ 1,090,334</b>	<b>\$ 4,018,210</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS**

	General Services	Fleet Management	Revenue Division	Contracts & Purchasing	Records Retention Center	Facilities and Facilities Projects Management	Subtotal Allocations from these Departments
	10	11	12	13	14	15	
See these schedules for details:							
<b>Administrative Management:</b>							
County Administrative Office	\$ 2,664	\$ 15,674	\$ 6,903	\$ 2,684	\$ 1,239	\$ 22,087	\$ 51,251
Human Resources & Equal Opportunity Office	6,697	9,372	11,257	4,800	2,057	15,126	49,309
Telecommunications	(580)	(463)	(1,985)	(338)	(160)	(689)	(4,215)
Information Technology	2,025	3,572	5,489	1,661	1,138	3,469	17,353
Risk Management & Benefits Administration	164	562	548	288	123	788	2,473
<b>Support Services:</b>							
General Services	-	257,386	-	126,674	50,212	370,581	804,853
Fleet Management	698	10,711	361	711	1,454	13,698	27,632
Revenue Division	-	15,815	-	-	-	-	15,815
Contracts & Purchasing	1,331	11,857	1,073	1,273	1,523	16,959	34,015
Records Retention Center	2,417	1,564	4,691	4,630	-	20	13,322
Facilities & Facilities Projects Management	127,809	55,507	54,561	30,728	12,919	184,644	466,167
Capital Projects Management	-	2,228	11,075	-	5	4,985	18,293
Printing Services & Mail Operations	532	213	310	279	11	647	1,992
<b>Other Service Departments:</b>							
Auditor-Controller	3,426	13,178	10,984	5,552	2,399	22,445	57,985
Treasurer-Tax Collector	115	391	74,146	200	86	797	75,735
County Counsel	7,883	-	(843)	31,006	-	18,818	56,864
Emergency Communications	-	-	-	-	-	-	-
<b>Total Service Departments</b>	<b>\$ 155,181</b>	<b>\$ 397,566</b>	<b>\$ 178,570</b>	<b>\$ 210,148</b>	<b>\$ 73,006</b>	<b>\$ 674,373</b>	<b>\$ 1,688,844</b>
Allocations to Unallowable Functions	-	-	-	-	-	-	-
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b>\$ 155,181</b>	<b>\$ 397,566</b>	<b>\$ 178,570</b>	<b>\$ 210,148</b>	<b>\$ 73,006</b>	<b>\$ 674,373</b>	<b>\$ 1,688,844</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS**

	Capital Projects Management	Printing Services & Mail Operations	Auditor- Controller	Treasurer-Tax Collector	County Counsel	Emergency Communications	Subtotal Allocations from these Departments
	16	17	18	19	20	21	
See these schedules for details:							
Administrative Management:							
County Administrative Office	\$ 57,018	\$ 3,186	\$ 13,304	\$ 8,172	\$ 15,516	\$ 52,425	\$ 149,620
Human Resources & Equal Opportunity Office	14,203	3,543	16,668	10,132	12,229	43,962	100,737
Telecommunications	(375)	(342)	(2,649)	(1,632)	(1,864)	122,563	115,702
Information Technology	3,891	1,648	9,629	4,724	7,097	28,234	55,223
Risk Management & Benefits Administration	82	212	945	500	733	2,260	4,731
Support Services:							
General Services	-	67,497	-	-	-	-	67,497
Fleet Management	361	265	602	551	242	963	2,984
Revenue Division	-	-	-	3,857	-	-	3,857
Contracts & Purchasing	7,224	3,377	2,299	3,603	1,805	2,933	21,241
Records Retention Center	-	833	17,140	-	8,225	-	26,198
Facilities & Facilities Projects Management	6,953	64,056	79,231	82,444	57,731	45,635	336,049
Capital Projects Management	2,671	957	17,067	20,685	23,334	200	64,914
Printing Services & Mail Operations	91	-	1,518	3,778	783	64	6,234
Other Service Departments:							
Auditor-Controller	13,229	4,361	387,844	10,474	24,797	45,271	485,978
Treasurer-Tax Collector	779	147	23,990	351	511	1,574	27,353
County Counsel	8,182	-	4,724	2,027	-	15,859	30,792
Emergency Communications	-	-	-	-	-	-	-
<b>Total Service Departments</b>	<b>\$ 114,309</b>	<b>\$ 149,740</b>	<b>\$ 572,313</b>	<b>\$ 149,666</b>	<b>\$ 151,140</b>	<b>\$ 361,943</b>	<b>\$ 1,499,110</b>
Allocations to Unallowable Functions	-	-	(124,906)	(116,539)	-	(18,633)	(260,078)
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b>\$ 114,309</b>	<b>\$ 149,740</b>	<b>\$ 447,407</b>	<b>\$ 33,126</b>	<b>\$ 151,140</b>	<b>\$ 343,311</b>	<b>\$ 1,239,033</b>

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

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008

Based on Actual Costs for the Year Ended June 30, 2006  
BUILDING USE ALLOWANCE

### Explanatory Narrative

Building use allowance is generally calculated for each County building at two percent of building cost (defined as acquisition cost plus the cost of subsequent improvements, less any construction funds received from other governmental agencies). In those few cases where this method is not appropriate, footnotes have been provided on Schedule 1-3 to explain the alternate approaches taken.

The total use allowance for each building is allocated among the County departments or other agencies based on the square footage occupied. The total allocation for each department is the sum of the individual allocations for each department's locations plus the cost of any fixtures or movable modifications installed specifically for the department.

The Department of Social Services rents additional office space at several locations throughout the County. Although these expenditures are claimed directly and not subject to allocation, details regarding these offices are provided below:

Department	Lessor	Address	Square Footage	Monthly Rent
SS Welfare	Quadrangle Management	1000 South Main, Salinas	88,328	\$ 120,746
SS Warehouse	West Market Center Mgt	845 West Market, Salinas	27,400	10,302
C W Employment	Troia Partnership	1274 Broadway, Seaside	1,992	2,156
Family Services	Troia Partnership	1284 Broadway, Seaside	4,016	4,779
Cal Works Benefit	Harry F. Casey	116 Broadway, King City	14,000	18,341
C W Employment	Harry F. Casey	118 Broadway, King City	2,094	1,738

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
BUILDING USE ALLOWANCE

**Allowable Costs of County Buildings**

	Acquisition Cost	Improvement Cost FY 2005-06	Total Cost	Grant Funds	Net County Funds	Allocate Parking Facility & & Electrical Service*	Eliminate Construction in Progress	Total Allowable Costs
010 Old Courthouse	\$ 1,583,370	\$ 466,613	\$ 2,049,983	\$ (202,500)	\$ 1,847,483	\$ 135,131	\$ (564,972)	\$ 1,417,642
015 Old Courthouse - West Wing	1,832,412	1,064,402	2,896,814	-	2,896,814	306,556	(1,385,210)	1,818,160
020 New Courthouse	11,829,125	6,371,502	18,200,627	(194,410)	18,006,217	599,157	(8,945,143)	9,660,231
020A New Courthouse - Holding Cells	1,346,948	(1,724)	1,345,224	-	1,345,224	-	-	1,345,224
025 MGC New Administration Bldg.	32,999,111	4,266,472	37,265,583	-	37,265,583	-	-	37,265,583
030 Old Jail	1,197,509	-	1,197,509	-	1,197,509	162,124	-	1,359,633
030A Old Jail - Renovation	13,126	32,451	45,577	-	45,577	-	(45,577)	-
030B Salinas Parking Facility	152,275	44,160	196,435	-	196,435	(196,435)	-	-
030C Salinas CH Complex - Electrical	1,336,114	-	1,336,114	-	1,336,114	(1,336,114)	-	-
040 Sheriff's Administration	68,178	-	68,178	(68,178)	-	-	-	-
041 Planning & Building Insp. M#1	765,488	-	765,488	-	765,488	57,154	-	822,642
042 District Attorney M#2	813,900	-	813,900	-	813,900	52,785	-	866,685
043 County Administrative Office M#3	1,516,785	564,213	2,080,998	-	2,080,998	107,458	-	2,188,456
044 Public Defender M#4	745,801	-	745,801	-	745,801	52,482	-	798,283
045 Auditor-Controller M#5	1,124,912	-	1,124,912	-	1,124,912	59,702	-	1,184,614
050 Juvenile Hall	6,834,985	110,390	6,945,375	(435,167)	6,510,208	-	-	6,510,208
051 Probation Youth Center	5,215,938	40,264	5,256,202	(1,269,762)	3,986,440	-	-	3,986,440
060 Health Administration	1,692,719	-	1,692,719	-	1,692,719	-	-	1,692,719
060A Health Administration - New Building	332,988	801,758	1,134,746	-	1,134,746	-	(1,134,746)	-
065 Health Center, Public Health	1,022,221	-	1,022,221	(419,288)	602,933	-	-	602,933
070 Emergency Communications - ss	5,252,961	3,500	5,256,461	(2,553,809)	2,702,652	-	-	2,702,652
075 Porter Vallejo Mansion	-	-	-	-	-	-	-	-
076 Pajaro Community Center	452,021	-	452,021	(191,000)	261,021	-	-	261,021
080 Old Natividad Medical Center	396,674	-	396,674	-	396,674	-	(396,674)	-
085 Leadership Institute	10,071	-	10,071	-	10,071	-	-	10,071
086 Natividad Medical Center(New)	-	-	-	-	-	-	-	-
088 Retention Center Bldg. 800	4,155	120	4,275	-	4,275	-	-	4,275
090 General Services - F & C	75,911	-	75,911	-	75,911	-	-	75,911
100 Adult Rehabilitation Facility	1,996,539	344,458	2,340,997	-	2,340,997	-	-	2,340,997
110 Natividad Boys Ranch	564,769	-	564,769	-	564,769	-	-	564,769
130 Printing Services & Mail Operations	112,952	-	112,952	-	112,952	-	-	112,952
141 Library - Administration Office	134,890	-	134,890	-	134,890	-	-	134,890
150 Agricultural Services Facility - S	2,933,883	57,967	2,991,850	-	2,991,850	-	-	2,991,850
151 Agricultural Services Facility - KC	16,225	-	16,225	-	16,225	-	-	16,225
160 Public Works - Various	617,152	-	617,152	-	617,152	-	-	617,152
170 Public Works Facility	1,133,220	-	1,133,220	(936,422)	196,798	-	-	196,798
190 Probation Headquarters	647,547	23,184	670,731	-	670,731	-	-	670,731
200 Monterey Courthouse	2,801,382	148,827	2,950,209	(51,888)	2,898,321	213,118	-	3,111,439
200A Monterey Courthouse	16,125	-	16,125	-	16,125	-	-	16,125
200B Monterey Courthouse	39,674	-	39,674	-	39,674	-	-	39,674
200C Monterey Courthouse	17,126	-	17,126	-	17,126	-	-	17,126
210 Monterey Courthouse Annex	582,867	-	582,867	(94,273)	488,594	90,059	-	578,653
240 Castroville Courthouse	-	-	-	-	-	-	-	-
290 Monterey Parking Facility	303,177	-	303,177	-	303,177	(303,177)	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**BUILDING USE ALLOWANCE**

**Allowable Costs of County Buildings**

	Acquisition Cost	Improvement Cost FY 2005-06	Total Cost	Grant Funds	Net County Funds	Allocate Parking Facility & & Electrical Service*	Eliminate Construction in Progress	Total Allowable Costs
300 King City Courthouse	\$ 1,116,433	\$ -	\$ 1,116,433	\$ -	\$ 1,116,433	\$ -	\$ -	\$ 1,116,433
320 Marina Courthouse	3,020,570	7,686	3,028,256	-	3,028,256	-	-	3,028,256
350 Social Services Center	939,792	-	939,792	-	939,792	-	-	939,792
360 Adult Detention Center (Jail)	25,147,088	19,464	25,166,552	(17,351,241)	7,815,311	-	-	7,815,311
370 Information Technology	2,861,247	-	2,861,247	(10,229)	2,851,018	-	-	2,851,018
375 Greenfield Branch Library	1,203,035	-	1,203,035	(985,695)	217,340	-	-	217,340
390 Fleet Management	1,082,941	-	1,082,941	-	1,082,941	-	-	1,082,941
391 General Services - Storage	246,656	-	246,656	-	246,656	-	-	246,656
391A Public Works - Bldg. B	79,889	-	79,889	-	79,889	-	-	79,889
392 General Services Facility	740,690	-	740,690	-	740,690	-	-	740,690
392C General Services Facility - 1069	-	11,461	11,461	-	11,461	-	-	11,461
393 Environmental Services-Bldg.D	200,073	300,762	500,835	-	500,835	-	-	500,835
396 Parks	778,575	-	778,575	-	778,575	-	-	778,575
398 Fleet Management	-	36,786	36,786	-	36,786	-	-	36,786
398A Fleet Management - Fuel Garage	-	13,822	13,822	-	13,822	-	-	13,822
410A Public Safety Building - Admin	11,992,852	31,498	12,024,350	-	12,024,350	-	-	12,024,350
420 Family Emergency Shelter	268,979	-	268,979	-	268,979	-	-	268,979
455 Animal Shelter (160 Hitchcock)	3,688,446	-	3,688,446	-	3,688,446	-	-	3,688,446
460 Old CID Building - Fort Ord	1,177,249	-	1,177,249	-	1,177,249	-	-	1,177,249
873 King City Health Facility	225,000	-	225,000	-	225,000	-	-	225,000
001 Parking Structure - Gabilan	-	9,560	9,560	-	9,560	-	(9,560)	-
002 New Parking Lot - Laurel	-	23,341	23,341	-	23,341	-	(23,341)	-
003 Communication Tower - 522 KC	-	7,603	7,603	-	7,603	-	(7,603)	-
<b>Total</b>	<u>\$ 145,302,741</u>	<u>\$ 14,800,539</u>	<u>\$ 160,103,281</u>	<u>\$ (24,763,862)</u>	<u>\$ 135,339,419</u>	<u>\$ -</u>	<u>\$ (12,512,825)</u>	<u>\$ 122,826,594</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**BUILDING USE ALLOWANCE**

**Computation of Building Use Allowance per Square Foot**

Building Number and Name	Address	Method of Acquisition	Date Acquired	Square Feet Allocated	2% USE ALLOWANCE per Sq Foot	Total	
010	Old Courthouse - East Wing	240 Church Street, Salinas, 93901	Construction	1936	22,272	1.273026 \$	28,353
015	Old Courthouse - West Wing	240 Church Street, Salinas, 93901	Construction	1936	50,526	0.719693	36,363
020	New Courthouse - North Wing	240 Church Street, Salinas, 93901	Construction	1968	98,752	1.956463	193,205
020A	New Courthouse - NNW Holding Cells	240 Church Street, Salinas, 93901	Construction	1968	*	#N/A	26,904
025	MGC New Administration Bldg.	168 West Alisal Street, Salinas, 93901	Construction	2005	130,680	5.703334	745,312
030	Old Jail	142 West Alisal Street, Salinas, 93901	Construction	1962	26,721	1.017651	27,193
030A	Old Jail - New Admin. Bldg.	142 West Alisal Street, Salinas, 93901	Construction	1962	*	#N/A	-
030B	Salinas Parking Facility	142 West Alisal Street, Salinas, 93901	Lease		*	#N/A	-
030C	Salinas CH Complex - Electrical	142 West Alisal Street, Salinas, 93901	Construction	2002	*	#N/A	-
040	Sheriff's Administration	154 West Alisal Street, Salinas, 93901	Construction	1950	*	#N/A	-
041	Planning & Building Inspection M#1	230 Church St. Building #1	Construction	2002	9,420	7.277441	68,553
042	District Attorney M# 2	230 Church St. Building #2	Construction	2002	8,700	8.301585	72,224
043	County Administrative M#3	230 Church St. Building #3	Construction	2002	17,711	10.297064	182,371
044	Public Defender M#4	111 West Alisal St., Salinas, CA 93901	Construction	2002	8,650	7.690588	66,524
045	Auditor-Controller M#5	105 West Alisal St., Salinas, CA 93901	Construction	2002	9,840	10.032301	98,718
050	Juvenile Hall	1420 Natividad Road, Salinas, 93906	Construction	1960	*	#N/A	130,204
051	Juvenile - Youth Center	970 Circle Drive, Salinas, 93906	Construction	1997	*	#N/A	79,729
060	Health - Administration	1270 Natividad Road, Salinas, 93906	Construction	1975	25,454	1.330022	33,854
060A	Health - Administration	1270 Natividad Road, Salinas, 93906	Construction	1975	*	#N/A	-
065	Health Center - Public Health	1270 Natividad Road, Salinas, 93906	Construction	1962	14,631	0.824186	12,059
070	Emergency Communications - SS	1322 Natividad Road, Salinas, 93906	Construction	1967	13,990	3.863691	54,053
075	Porter Vallejo Mansion	29 Bishop Street, Watsonville, 95076	Purchase	19xx	9,624	-	-
076	Pajaro Community Center	29 - A Bishop Street, Pajaro, 95076	Construction	1989	3,385	#N/A	5,220
080	Natividad Medical Center (Old)	1330 Natividad Road, Salinas, 93906	Construction	1954	169,316	#N/A	-
085	Leadership Institute	1330 Natividad Road, Bldg 840, Salinas, 93906	Construction	1954	*	#N/A	201
086	Natividad Medical Center (New)	1441 Constitution Boulevard, Salinas, 93906	Construction	1997	*	#N/A	-
087/088	Retention Center Bldg. 740 & 801	1330 Natividad Road, Bldg 800, Salinas, 93906	Construction	1954	*	#N/A	86
090	General Services - F & C	1352 Natividad Road, Salinas, 93906	Construction	1950	16,460	0.092237	1,518
100	Adult Rehabilitation Facility	1410 Natividad Road, Salinas, 93906	Construction	1971	*	#N/A	46,820
110	Natividad Boys Ranch	700 Old Stage Road, Salinas, 93906	Purchase	1957	22,483	0.502396	11,295
130	Printing Services & Mail Operations	1220 Natividad Road, Salinas, 93906	Construction	1959	*	#N/A	2,259
141	Library - Administration Office	26 Central Avenue, Salinas, 93901	Purchase	1951	*	#N/A	2,698
150	Agricultural Commissioner	1428 Abbott Street, Salinas, 93901	Construction	1995	34,227	1.748240	59,837
151	Agricultural Commissioner	522 North 2nd Street, King City, 93930	Construction	1965	*	#N/A	325
160	Public Works	312 East Alisal Street, Salinas, 93901	Purchase	1965	*	#N/A	12,343
161	Public Works	51251 Pine Canyon, King City, 93930	Purchase	193x	*	#N/A	-
162	Public Works	41801 East Elm Avenue, Greenfield, 93927	Construction	1963	*	#N/A	-
163	Public Works	Main Street and Jolon Road, San Ardo, 93450	Construction	1958	*	#N/A	-
164	Public Works	1171 San Miguel Canyon Road, Salinas, 93907	Purchase	193x	*	#N/A	-
170	Public Works Facility	855 East Laurel Drive, Salinas, 93905	Construction	1978	*	#N/A	3,936
190	Probation Headquarters	1422 Natividad Road, Salinas, 93906	Construction	1973	*	#N/A	13,415
200	Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	57,291	1.086188	62,229
200A	Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	323
200B	Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	793
200C	Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	343
210	Monterey Courthouse Annex	1200 Aguajito Road, Monterey, 93940	Construction	1966	24,210	0.478028	11,573
240	Castroville Courthouse	10681 McDougall Street, Castroville, CA 95012	Purchase	19xx	2,155	-	-
290	Monterey Parking Facility	1200 Aguajito Road, Monterey, 93940	Construction	1966	*	#N/A	-
300	King City Courthouse	250 Franciscan Way, King City, 93930	Construction	1974	12,505	1.785579	22,329
320	Marina Courthouse	3180 Del Monte Boulevard, Marina, 93933	Construction	1998	14,367	4.215572	60,565
350	Social Services Center	1281 Broadway Avenue, Seaside, 93955	Construction	1975	*	#N/A	18,796
360	Adult Detention Center (New Jail)	1410 Natividad Road, Salinas, 93906	Construction	1978	*	#N/A	156,306

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**BUILDING USE ALLOWANCE**

**Computation of Building Use Allowance per Square Foot**

Building Number and Name	Address	Method of Acquisition	Date Acquired	Square Feet Allocated	2% USE ALLOWANCE per Sq Foot	Total
370 Information Technology Facility	1590 Moffet Street, Salinas, 93905	Purchase	1991	31,980	1.783001	\$ 57,020
375 Greenfield Branch Library	315 El Camino Real, Greenfield, 93927	Construction	1995	*	#N/A	4,347
390 Fleet Management	855 East Laurel Drive, Building A, Salinas, 93906	Construction	1978	12,157	1.781592	21,659
391 General Services - Storage	855 East Laurel Drive, Bldg. B, Salinas	Construction	19xx	12,100	0.407696	4,933
391A Public Works - Bldg B	855 East Laurel Drive, Bldg. B, Salinas	Construction	19xx	*	#N/A	1,598
392 General Services Facility	855 East Laurel Drive, Bldg. C, Salinas, 93905	Construction	1977	11,296	1.311420	14,814
392C General Services Facility 1069	855 East Laurel Drive, Bldg. C, Salinas, 93905	Construction	1977	*	#N/A	229
393 Environmental Services - Bldg. D	855 East Laurel Drive, Bldg. D, Salinas, 93905	Construction	1977	14,400	0.695604	10,017
396 Parks Offices	855 East Laurel Drive, Building G, Salinas, 93906	Construction	1982	7,200	2.162708	15,572
397 Various Department (Swing Space)	855 East Laurel Drive, Building H, Salinas, 93906	Construction	1978	7,200	#N/A	-
398 Fleet Management	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A	736
398A Fleet Management - Fuel Garage	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A	276
410A Public Safety Building - Admin	1414 Natividad Road, Salinas, 93906	Construction	1987	85,125	2.825104	240,487
420 Family Emergency Shelter	1332 Natividad Road, Salinas, 93906	Construction	1981	*	#N/A	5,380
455 Animal Shelter	160 Hitchcock Road, Salinas, CA 93908	Lease	1999	*	#N/A	73,769
460 Old CID Building	2620 First Street, Marina, 93933	Donation	1999	13,300	1.770299	23,545
873 King City Health Facility	1180 Broadway, King City, 93930	Lease	1981	6,900	0.652174	4,500
						<u>\$ 2,827,708</u>

\* Single use occupancy; use total building cost.



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**BUILDING USE ALLOWANCE**

**Allocation of Building Use Allowance**

	Building Number	Square Feet Occupied	Cost per Square Foot	Use Allowance per Location	Department Improvements	Total Net Allocation
<b>SERVICE DEPARTMENTS:</b>						
Administrative Management:						
County Administrative Office:						
Salinas	025	13,152	5.703334	\$ 75,010	\$ 1,141	
Salinas	043	4,081	10.297064	42,018	4,121	
Salinas - LI	043	1,566	10.297064	16,122	1,581	
Salinas - LI	085	*	#N/A	201		\$ 140,195
Human Resources & Equal Opportunity Office:						
Salinas - HR	025	4,071	5.703334	23,218	353	
Salinas - EOO	025	850	5.703334	4,848	74	
Salinas	043	3,045	10.297064	31,350	3,074	
Salinas - ER	043	886	10.297064	9,119	894	72,930
Telecommunications:						
Salinas	370	8,600	1.783001	15,334	-	
Salinas	393	5,760	0.695604	4,007	-	19,340
Information Technology:						
Salinas	025	2,949	5.703334	16,819	256	
Salinas	370	23,380	1.783001	41,687	-	58,762
Risk Management & Benefits Administration						
Salinas	025	601	5.703334	3,428	52	
Salinas	043	1,429	10.297064	14,717	1,443	19,641
Support Services:						
General Services:						
Salinas	391	3,000	0.407696	1,223	-	
Salinas	392	5,736	1.311420	7,522	-	8,745
Fleet Management:						
Salinas	390	12,157	1.781592	21,659	-	
Salinas	398	*	#N/A	736	-	
Salinas	398A	*	#N/A	276	-	
Monterey	200B	-	#N/A	793	-	23,464
Revenue Division						
Salinas	010	8,359	1.273026	10,641	-	
Salinas	025	2,233	5.703334	12,736	194	23,571
Contracts & Purchasing	392	1,420	1.311420	1,862	-	1,862
Retention Center						
Salinas	088	-	#N/A	86	-	
Salinas	090	16,460	0.092237	1,518	-	1,604
Facilities & Fac. Projects Management:						
Salinas	010	292	1.273026	372	-	
Salinas	015	524	0.719693	377	-	
Salinas	025	2,332	5.703334	13,300	202	
Salinas	392	1,420	1.311420	1,862	-	
Monterey	210	2,522	0.478028	1,206	-	17,319
Capital Projects Management						
Salinas	025	438	5.703334	2,498	38	
Salinas	043	1,428	10.297064	14,699	1,442	18,677

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
BUILDING USE ALLOWANCE

**Allocation of Building Use Allowance**

	Building Number	Square Feet Occupied	Cost per Square Foot	Use Allowance per Location	Department Improvements	Total Net Allocation
<b>SERVICE DEPARTMENTS (Continued):</b>						
Other Service Departments: (Continued)						
Printing Services & Mail Operations:						
Salinas	130	*	#N/A	\$ 2,259	\$ -	
Salinas	392	1,420	1.311420	1,862	-	
Salinas	392C	*	#N/A	229	-	\$ 4,350
Other Service Departments:						
Auditor-Controller						
Salinas	025	10,849	5.703334	61,875	941	
Salinas	045	9,840	10.032301	98,718	-	161,535
Treasurer-Tax Collector						
Salinas	015	5,185	0.719693	3,732	-	
Salinas	025	10,256	5.703334	58,493	890	63,115
County Counsel	025	13,910	5.703334	79,333	1,207	80,540
Emergency Communications:						
Salinas	070	7,974	3.863691	30,809	-	
Monterey	200	984	1.086188	1,069	-	31,878
Total Service Departments				\$ 729,624	\$ 17,904	\$ 747,528
<b>OPERATING DEPARTMENTS:</b>						
Board of Supervisors:						
Salinas	010	6,689	1.273026	8,515	-	
Salinas	025	10,054	5.703334	57,331	872	
Monterey	200	1,839	1.086188	1,997	-	
Castroville	240	1,292	-	-	-	
Marina	460	1,341	1.770299	2,374	-	71,091
Assessor:						
Salinas	015	8,824	0.719693	6,351	-	
Salinas	025	10,092	5.703334	57,558	876	
Monterey	200	511	1.086188	555	-	
Monterey	200A	-	#N/A	323	-	65,662
District Attorney:						
Salinas	015	18,402	0.719693	13,244	-	
Salinas	042	8,700	8.301585	72,224	-	
Monterey	200	7,845	1.086188	8,521	-	
King City	300	1,068	1.785579	1,907	-	95,896
Public Defender:						
Salinas	044	8,650	7.690588	66,524	-	
Monterey	200	336	1.086188	365	-	
King City	300	599	1.785579	1,070	-	67,958
Sheriff:						
Salinas	020	4,537	1.956463	8,876	-	
Salinas	020A	*	#N/A	26,904	-	
Salinas	410A	74,412	2.825104	210,222	-	
Monterey	200	6,518	1.086188	7,080	-	
Monterey	200C	*	#N/A	343	-	

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**BUILDING USE ALLOWANCE**

**Allocation of Building Use Allowance**

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Use Allowance per Location</u>	<u>Department Improvements</u>	<u>Total Net Allocation</u>
<b>OPERATING DEPARTMENTS (Continued):</b>						
Sheriff: (Continued)						
Marina	240	863	-	\$ -	\$ -	
King City	300	2,499	1.785579	4,462	-	\$ 257,887
Sheriff's Correctional Division:						
Old Jail	030	-	1.017651	-	-	
Adult Rehabilitation Center	100	*	#N/A	46,820	-	
Adult Detention Center	360	*	#N/A	156,306	-	203,126
Probation:						
Salinas	190	*	#N/A	13,415	-	
Monterey	210	4,652	0.478028	2,224	-	15,638
Juvenile Hall:						
Juvenile Hall	050	*	#N/A	130,204	1,517	
Youth Center	051	*	#N/A	79,729	-	
Natividad Boys Ranch	110	22,483	0.502396	11,295	-	222,746
Agricultural Commissioner:						
Salinas	150	25,024	1.748240	43,748	3,153	
King City	151	*	#N/A	325	-	47,225
Produce Inspection	150	254	1.748240	444	-	444
Recorder-County Clerk						
Salinas	015	6,032	0.719693	4,341	-	
Salinas	025	5,962	5.703334	34,003	517	38,862
Coroner-Public Administrator	410A	10,713	2.825104	30,265	-	30,265
Planning & Building Inspection:						
Salinas	025	27,518	5.703334	156,944	2,388	
Marina	460	8,039	1.770299	16,545	-	
Monterey	200	1,584	1.086188	1,721	-	177,597
Environmental Resource Policy Division:						
Salinas	025	1,255	5.703334	7,158	109	
Salinas	043	5,278	10.297064	54,347	5,330	
Watsonville	075	6,178	-	-	-	66,943
Office of Emergency Services						
Salinas	070	6,016	3.863691	23,244	-	23,244
Animal Control						
Salinas	455	*	#N/A	73,769	-	73,769
Public Works:						
Salinas	025	14,160	5.703334	80,759	1,229	
Salinas	160	*	#N/A	12,343	-	
Salinas	170	*	#N/A	3,936	-	
Salinas	391	9,100	0.407696	3,710	-	
Salinas	391A	*	#N/A	1,598	-	
Salinas	392	1,300	1.311420	1,705	-	
Salinas	393	4,320	0.695604	3,005	-	108,285
Health:						
Salinas, Administration	060	5,363	1.330022	7,133	-	

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**BUILDING USE ALLOWANCE**

**Allocation of Building Use Allowance**

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Use Allowance per Location</u>	<u>Department Improvements</u>	<u>Total Net Allocation</u>
<b>OPERATING DEPARTMENTS (Continued):</b>						
Health: (Continued)						
Salinas, Public Health	065	14,631	0.824186	\$ 12,059	\$ -	
Monterey	210	10,696	0.478028	5,113	-	
King City	873	3,438	0.652174	2,242	-	\$ 26,547
Environmental Health:						
Salinas, Administration	060	4,555	1.330022	6,058	-	
Salinas, Public Health	065	-	0.824186	-	-	
Monterey	210	1,343	0.478028	642	-	
King City	873	2,077	0.652174	1,355	-	8,055
Mental Health:						
Salinas, Administration	060	9,778	1.330022	13,005	-	
Monterey	210	2,597	0.478028	1,241	-	
King City	873	1,385	0.652174	903	-	15,149
Alcohol & Drug Programs						
Salinas, Administration	060	928	1.330022	1,234	-	
Monterey	210	2,400	0.478028	1,147	-	2,381
California Children's Services:						
Salinas, Administration	060	4,830	1.330022	6,424	-	
Salinas, Public Health	065	-	0.824186	-	-	6,424
Social Services:						
Seaside	350	*	#N/A	18,796	-	
Salinas	420	*	#N/A	5,380	-	
Marina	460	3,920	1.770299	4,626	-	28,802
County Library:						
Salinas	141	*	#N/A	2,698	-	
Greenfield	375	*	#N/A	4,347	-	7,045
Agricultural Cooperative Extension	150	8,949	1.748240	15,645	-	15,645
Parks:						
Salinas	393	4,320	0.695604	3,005	-	
Salinas	396	7,200	2.162708	15,572	-	18,577
Fund 040			#N/A	-	-	-
LAFCO			#N/A	-	-	-
Total Operating Departments				\$ 1,679,271	\$ 15,991	\$ 1,695,262
<b>NON-GENERAL COUNTY:</b>						
Superior Court of CA - Mo Co:						
Salinas	010	6,751	1.273026	8,594	-	
Salinas	015	9,052	0.719693	6,515	-	
Salinas	020	48,539	1.956463	94,965	-	
Marina	320	14,367	4.215572	60,565	-	
Monterey	200	35,794	1.086188	38,879	-	
King City	300	8,339	1.785579	14,890	-	224,408
All Others (Not Occupied):						
	010	181	1.273026	230	-	
	015	2,507	0.719693	1,804	-	

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
BUILDING USE ALLOWANCE

**Allocation of Building Use Allowance**

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Use Allowance per Location</u>	<u>Department Improvements</u>	<u>Total Net Allocation</u>
<b>NON-GENERAL COUNTY (Continued):</b>						
All Others (Not Occupied): (Continued)						
	020	45,676	1.956463	\$ 89,361		
	030	26,721	1.017651	27,193	\$ 630	\$ 119,219
All Others						
Salinas	041	9,420	7.277441	68,553		
	076	3,385	#N/A	5,220	-	
	200	1,880	1.086188	2,042	-	75,816
Total Non-General County				<u>\$ 418,812</u>	<u>\$ 630</u>	<u>\$ 419,442</u>
<b>TOTAL</b>				<b><u>\$ 2,827,708</u></b>	<b><u>\$ 34,525</u></b>	<b><u>\$ 2,862,233</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
 Based on Actual Costs for the Year Ended June 30, 2006  
**EQUIPMENT USE ALLOWANCE**

**Explanatory Narrative**

Equipment usage costs are computed as straight line amortization of total equipment acquisition and installation costs. Amortization periods are based on OASC-10 (issued by the U.S. Department of Health and Human Services) for general equipment and on Internal Revenue Service guideline lives in the case of automotive and electronic data processing equipment:

<u>Equipment Category</u>	<u>Amortization Period</u>
General	15 years
Automotive	3 years
Data Processing	5 years

All equipment is amortized at one half the guideline rate in the year of acquisition. Schedules are maintained analyzing each department's yearly purchases by category. The usage expense related to equipment originally charged against Fleet Management but utilized in other operating departments is shown in the benefiting departments.

Equipment use allowance is computed in a consistent manner for all general fund departments. In heavily subvented departments such as Child Support, Mental Health and Social Services where equipment purchases are effectively funded by other agencies, these allocations are deducted from the total net allocation when preparing grantor reimbursement claims.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**EQUIPMENT USE ALLOWANCE**

**Allocation of Equipment Use Allowance**

	General	Automotive	Computers	Direct Charges	Deduct Sales	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office	\$ 80	\$ -	\$ 9,843	\$ -	\$ -	\$ 9,923
Human Resources & Equal Opportunity Office	3,128	-	-	-	-	3,128
Telecommunications	66,707	-	374,911	2,319	-	443,937
Information Technology	32,411	-	214,643	4,788	-	251,843
Risk Management & Benefits Administration	7	-	2,387	-	-	2,394
Support Services:						
General Services	-	-	-	-	-	-
Fleet Management	42,016	-	2,279	10,260	-	54,554
Revenue Division	451	-	24,130	4,430	-	29,010
Contracts and Purchasing	2,707	-	7,506	-	-	10,214
Records Retention Center	-	-	-	-	-	-
Facilities & Fac. Projects Management	1,203	-	-	-	-	1,203
Capital Projects Management	-	-	-	-	-	-
Printing Services & Mail Operations	64,922	-	8,840	-	-	73,762
Other Service Departments:						
Auditor-Controller	558	-	18,505	-	-	19,063
Treasurer-Tax Collector	728	-	49,904	-	-	50,631
County Counsel	6,894	-	-	-	-	6,894
Emergency Communications	6,977	-	110,778	-	-	117,755
<b>Total Service Departments</b>	<b>\$ 228,788</b>	<b>\$ -</b>	<b>\$ 823,726</b>	<b>\$ 21,797</b>	<b>\$ -</b>	<b>\$ 1,074,311</b>
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	614	-	-	-	-	614
Assessor	1,198	-	10,260	-	-	11,458
Elections	860	-	23,171	-	-	24,031
Fort Ord	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-
District Attorney	769	6,394	8,414	-	-	15,576
Child Support Services	(1)	(1)	(1)	(1)	-	-
Public Defender	71	-	-	-	-	71
Sheriff	83,103	490,228	42,743	-	-	616,073
Sheriff's Correctional Division	21,128	25,564	3,210	-	-	49,902
Probation	6,291	20,878	8,382	-	-	35,551
Juvenile Hall	19,932	12,657	4,250	-	-	36,839
Agricultural Commissioner	11,108	14,983	732	-	-	26,823
Produce Inspection	538	-	-	-	-	538
Recorder-County Clerk	25,409	-	137,274	-	-	162,683
Coroner-Public Administrator	2,530	4,428	-	-	-	6,959
Planning & Building Inspection	2,289	-	19,721	(6,751)	-	15,259
Environmental Resource Policy Division	419	-	3,655	-	-	4,075
Office of Emergency Services	1,775	-	6,431	-	-	8,205
Animal Control	154	-	-	(586)	-	(432)
Fish & Game Propagation	(2)	(2)	(2)	(2)	-	-
Public Works	(2)	(2)	(2)	(2)	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**EQUIPMENT USE ALLOWANCE**

**Allocation of Equipment Use Allowance**

	General	Automotive	Computers	Direct Charges	Deduct Sales	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Health	\$ 17,644	\$ 7,391	\$ 112,416	\$ -	\$ -	\$ 137,450
Primary Health Care	24,636	-	49,292	-	-	73,928
Environmental Health	14,793	68,625	8,766	(50)	-	92,134
Mental Health	(1)	(1)	(1)	(1)	-	-
Alcohol & Drug Programs	754	-	-	-	-	754
Emergency Medical Services	2,678	-	-	-	-	2,678
California Children's Services	416	-	-	-	-	416
Social Services	(1)	(1)	(1)	(1)	-	-
Community Action Partnership	(1)	(1)	(1)	(1)	-	-
Military & Veterans' Affairs Office	-	-	-	-	-	-
Area Agency on Aging	(1)	(1)	(1)	(1)	-	-
County Library	260	11,463	45,747	-	-	57,470
Agricultural Cooperative Extension	600	-	-	-	-	600
Parks	41,435	2,500	3,591	-	-	47,526
Total Operating Departments	\$ 281,404	\$ 665,110	\$ 488,055	\$ (7,388)	\$ -	\$ 1,427,181
<b>NON-GENERAL COUNTY</b>						
Natividad Medical Center	(2)	(2)	(2)	(2)	-	-
Office for Employment Training	(1)	(1)	(1)	(1)	-	-
Superior Court of CA - Mo Co	(1)	(1)	(1)	(1)	-	-
Water Resources Agency	(2)	(2)	(2)	(2)	-	-
All Others	564	-	-	-	-	564
Total Non-General County	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ 564
<b>TOTAL</b>	\$ 510,756	\$ 665,110	\$ 1,311,781	\$ 14,409	\$ -	\$ 2,502,056

Notes:

- (1) These costs are claimed directly from grantor agencies at the time of acquisition.
- (2) These activities, accounted for in separate funds, allocate equipment costs within their individual accounting systems.



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**INSURANCE****Explanatory Narrative**

The cost of miscellaneous insurance programs is accumulated in the insurance budget unit. These programs, which are administered by the Risk Management division of the Department of Administrative Management, have been allocated here as external overheads. In order to provide the most equitable allocation possible, each type of risk has been treated separately. This allocation does not include General Liability Insurance or Workers' Compensation Insurance.

**Property Insurance**

Fire and burglary insurance is assigned to County buildings based on the estimated replacement cost of each building and its contents. Boiler and machinery coverage for specific buildings is taken from the carrier's itemized billing. Once the total cost of insuring each building is developed, departmental allocations are made based on the square footage occupied in each building.

**Other Insurance**

"Other insurance" consists of faithful performance, crime bond, employee wellness, employee physicals, and costs associated with retirees health care and charges from CALPERS. The costs of these insurances are allocated on the basis of the number of employees.

**Fidelity and Performance Bonds**

The cost of bonds for specific departments, programs or officials is assigned directly to the departments covered. The County's blanket bond is allocated on the basis of the number of employees.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**INSURANCE**

Allocation Base	Allocation of Costs							Less Direct Charges	Total Net Allocation
	Base #1 Number of Employees	Other Insurance	Other Prof. & Special Services	Performance Bonds	Property Insurance	Total Allocation			
		<b>Base #1</b>							
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office	22.75	\$ 939	\$ 1,793	\$ 95	\$ 4,494	\$ 7,322	\$ -	\$ 7,322	
Human Resources & EOO	17.25	712	1,360	72	1,109	3,253	-	3,253	
Telecommunications	22.00	908	1,734	92	414	3,149	-	3,149	
Information Technology	82.50	3,407	6,504	344	1,202	11,456	-	11,456	
Risk Management & Benefits Adm	6.00	248	473	25	316	1,062	-	1,062	
Support Services:									
General Services	6.00	248	473	25	103	849	-	849	
Fleet Management	20.50	847	1,616	85	369	2,917	-	2,917	
Revenue Division	20.00	826	1,577	83	611	3,097	-	3,097	
Contracts and Purchasing	10.50	434	828	44	107	1,412	-	1,412	
Records Retention Center	4.50	186	355	19	70,302	70,861	-	70,861	
Facilities & Fac. Projects Management	28.75	1,187	2,266	120	396	3,970	-	3,970	
Capital Projects Management	3.00	124	237	13	277	650	-	650	
Printing Services & Mail Operations	7.75	320	611	32	476	1,439	-	1,439	
Other Service Departments:									
Auditor-Controller	34.50	1,425	2,720	144	876	5,164	-	5,164	
Treasurer-Tax Collector	18.25	754	1,439	76	1,187	3,455	-	3,455	
County Counsel	26.75	1,105	2,109	112	1,949	5,274	-	5,274	
Emergency Communications	82.50	3,407	6,504	344	143	10,397	-	10,397	
<b>Total Service Departments</b>	<b>413.50</b>	<b>\$ 17,075</b>	<b>\$ 32,598</b>	<b>\$ 1,724</b>	<b>\$ 84,331</b>	<b>\$ 135,728</b>	<b>\$ -</b>	<b>\$ 135,728</b>	
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	14.50	599	1,143	60	3,431	5,233	-	5,233	
Assessor	53.25	2,199	4,198	222	1,329	7,948	-	7,948	
Elections	6.00	248	473	25	-	746	-	746	
Fort Ord	-	-	-	-	-	-	-	-	
Grand Jury	-	-	-	-	-	-	-	-	
District Attorney	114.75	4,738	9,046	478	2,153	16,416	-	16,416	
Child Support Services	128.25	5,296	10,110	535	-	15,941	-	15,941	
Public Defender	44.25	1,827	3,488	184	50	5,550	-	5,550	
Sheriff	222.25	9,178	17,521	926	59,432	87,057	-	87,057	
Sheriff's Correctional Division	198.25	8,187	15,629	826	13,432	38,074	-	38,074	
Probation	130.75	5,399	10,308	545	1,295	17,547	-	17,547	
Juvenile Hall	132.75	5,482	10,465	553	14,571	31,071	-	31,071	
Agricultural Commissioner	53.50	2,209	4,218	223	771	7,421	-	7,421	
Produce Inspection	14.50	599	1,143	60	8	1,810	-	1,810	
Recorder-County Clerk	14.75	609	1,163	61	822	2,655	-	2,655	
Coroner-Public Administrator	8.00	330	631	33	3,559	4,553	-	4,553	
Planning & Building Inspection	97.75	4,036	7,706	407	2,811	14,961	-	14,961	
Environmental Resource Policy Divisor	9.75	403	769	41	4,532	5,744	-	5,744	
Office of Emergency Services	5.25	217	414	22	89	742	-	742	
Animal Control	22.50	929	1,774	94	-	2,797	-	2,797	
Fish & Game Propagation	-	-	-	-	-	-	-	-	

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**INSURANCE**

Allocation Base	Allocation of Costs							Less Direct Charges	Total Net Allocation
	Base #1 Number of Employees	Other Insurance	Other Prof. & Special Services	Performance Bonds	Property Insurance	Total Allocation			
			<b>Base #1</b>						
<b>OPERATING DEPARTMENTS (Continued)</b>									
Public Works	134.25	\$ 5,544	\$ 10,584	\$ 560	\$ 2,895	\$ 19,582	\$ 2,895	\$ 16,687	
Health	155.25	6,411	12,239	647	1,226	20,523	-	20,523	
Primary Health Care	138.75	5,730	10,938	578	-	17,246	-	17,246	
Environmental Health	64.50	2,663	5,085	269	267	8,284	-	8,284	
Mental Health	237.25	9,797	18,703	989	559	30,048	-	30,048	
Alcohol & Drug Programs	19.00	785	1,498	79	245	2,607	-	2,607	
Emergency Medical Services	11.50	475	907	48	-	1,429	-	1,429	
California Children's Services	50.00	2,065	3,942	208	-	6,215	-	6,215	
Social Services	603.50	24,921	47,576	2,516	3,597	78,610	-	78,610	
Community Action Partnership	2.00	83	158	8	-	249	-	249	
Military & Veterans' Affairs Office	5.50	227	434	23	72	756	-	756	
IHSS PA-Administration	5.25	217	414	22	-	653	-	653	
Area Agency on Aging	2.50	103	197	10	-	311	-	311	
County Library	87.75	3,624	6,918	366	18,081	28,988	18,081	10,907	
Agricultural Cooperative Extension	10.50	434	828	44	279	1,584	-	1,584	
Parks	69.50	2,870	5,479	290	6,187	14,826	-	14,826	
LAFCO	1.25	52	99	5	-	155	-	155	
<b>Total Operating Departments</b>	<b>2,869.25</b>	<b>\$ 118,483</b>	<b>\$ 226,195</b>	<b>\$ 11,960</b>	<b>\$ 141,693</b>	<b>\$ 498,331</b>	<b>\$ 20,976</b>	<b>\$ 477,355</b>	
<b>NON-GENERAL COUNTY</b>									
Natividad Medical Center	789.00	32,581	62,200	3,289	498,898	596,968	498,898	98,070	
Office for Employment Training	59.00	2,436	4,651	246	-	7,334	-	7,334	
Superior Court of CA - Mo Co	-	-	-	-	21,345	21,345	-	21,345	
Water Resources Agency	50.25	2,075	3,961	209	51,182	57,428	51,182	6,246	
Other - Vacant Space	-	-	-	-	5,545	5,545	-	5,545	
All Others	-	-	-	-	5,246	5,246	-	5,246	
<b>Total Non-General County</b>	<b>898.25</b>	<b>\$ 37,092</b>	<b>\$ 70,813</b>	<b>\$ 3,744</b>	<b>\$ 582,216</b>	<b>\$ 693,865</b>	<b>\$ 550,080</b>	<b>\$ 143,785</b>	
<b>TOTAL</b>	<b>4,181.00</b>	<b>\$ 172,650</b>	<b>\$ 329,606</b>	<b>\$ 17,428</b>	<b>\$ 808,240</b>	<b>\$ 1,327,924</b>	<b>\$ 571,056</b>	<b>\$ 756,868</b>	

	Costs for Allocation					Total
	Other Insurance & Misc. Serv. Exp.	Other Prof. & Special Services	Performance Bonds	Property Insurance	Wellness Plan	
<b>2005-06 ACTUAL EXPENDITURES</b>						
Budget Unit 190 - Judgements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Unit 192 - Insurance	172,650	329,606	17,428	808,240	300,424	1,628,348
Costs Applied	-	-	-	-	(222,915)	(222,915)
Revenue Received:	-	-	-	(571,056)	(77,509)	(648,565)
Sub Total	<u>\$ 172,650</u>	<u>\$ 329,606</u>	<u>\$ 17,428</u>	<u>\$ 237,184</u>	<u>\$ -</u>	<u>\$ 756,868</u>
Less: Inter-fund	-	-	-	-	-	-
<b>NET COSTS FOR TOTAL ALLOCATION</b>	<b>\$ 172,650</b>	<b>\$ 329,606</b>	<b>\$ 17,428</b>	<b>\$ 237,184</b>	<b>\$ -</b>	<b>\$ 756,868</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
 Based on Actual Costs for the Year Ended June 30, 2006  
 ANNUAL COUNTY AUDIT

**Explanatory Narrative**

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

**Costs for Allocation**

<b>2005-06 ACTUAL EXPENDITURES</b>		
Budget Unit 102 - Annual County Audit	\$ 106,883	
Costs Applied Added Back	-	\$ 106,883
Less - Equipment Purchased		-
Total Direct Costs		<u>106,883</u>
<b>REVENUES (deducted on schedule 4-2)</b>		-
<b>NET COSTS FOR TOTAL ALLOCATION</b>		<u><b>\$ 106,883</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
 Based on Actual Costs for the Year Ended June 30, 2006  
 ANNUAL COUNTY AUDIT

**Analysis of Direct Costs**

	Financial Statement Reference	Allocation Base	Direct Identified	General Audit	-----Direct Costs-----		Less Unallowable Costs	Total Allocation
					Single Audit*	Total		
<b>GOVERNMENTAL FUNDS</b>								
General Operating Fund	Schedule A-3	\$ 405,354,677	\$ -	\$ 32,283	\$ -	\$ 32,283	\$ -	\$ 32,283
Road Fund	Schedule A-3	16,014,513	-	1,275	-	1,275	-	1,275
Special Revenue Funds:								
County Special Revenue Funds	Schedule B-1	18,696,048	-	1,489	-	1,489	-	1,489
Special Districts under the Board of Supervisors								
Water Resources Agency	Schedule B-1	20,099,424	-	1,601	-	1,601	-	1,601
All Others	Schedule B-1	5,107,084	-	407	-	407	-	407
Debt Service Funds:								
County General Obligation Bonds	Schedule E-1	-	-	-	-	-	-	-
Certificates of Participation	Schedule E-1	6,181,261	-	492	-	492	492	-
Water Resources Agency	Schedule E-1	-	-	-	-	-	-	-
All Others	Schedule E-1	882,346	-	70	-	70	70	-
Capital Projects Funds:								
County	Schedule F-3	3,450,222	-	275	-	275	-	275
Water Resources Agency	Schedule F-3	-	-	-	-	-	-	-
NMC	Schedule F-3	-	-	-	-	-	-	-
All Others	Schedule F-3	2,127,131	-	169	-	169	-	169
<b>HOSPITAL ENTERPRISE FUND</b>	Exhibit 4	-	20,000	-	-	20,000	-	20,000
<b>FIDUCIARY FUNDS</b>								
Self Insurance Reserves	Exhibit A**	1,793,277	-	143	-	143	-	143
Treasury Interest	Schedule H-1	15,036,189	-	1,198	-	1,198	-	1,198
Departmental Trust	Schedule H-1	2,791,553	-	222	-	222	-	222
Recorder-County Clerk Trust	Schedule H-1	6,542	-	1	-	1	-	1
Probation Trust	Schedule H-1	723,344	-	58	-	58	-	58
Child Support Services	Schedule H-1	38,996,133	-	3,106	-	3,106	-	3,106
Office for Employment Training Trust	Schedule H-1	-	-	-	-	-	-	-
Clearing, Trust & Agency Funds	Schedule H-1	-	-	-	-	-	-	-
All Others	Schedule H-1	553,655,696	-	44,094	-	44,094	44,094	-
<b>TOTAL</b>		<b>\$ 1,090,915,440</b>	<b>\$ 20,000</b>	<b>\$ 86,883</b>	<b>\$ -</b>	<b>\$ 106,883</b>	<b>\$ 44,657</b>	<b>\$ 62,226</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
ANNUAL COUNTY AUDIT

Allocation Base	Allocation of Costs					
	Single Audit Costs Sched 4-1	Operating and Special Revenue Funds Base #3	Direct Identified & Other Funds (Sched 4-3)	Total Allocation	Deduct Direct Charges	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office	\$ -	\$ 288	\$ -	\$ 288	\$ -	\$ 288
Human Resources & Equal Opportunity Office	-	237	-	237	-	237
Telecommunications	-	403	-	403	-	403
Information Technology	-	1,150	-	1,150	-	1,150
Risk Management & Benefits Administration	-	56	-	56	-	56
Support Services:						
General Services	-	66	-	66	-	66
Fleet Management	-	392	-	392	-	392
Revenue Division	-	172	-	172	-	172
Contracts and Purchasing	-	67	-	67	-	67
Records Retention Center	-	31	-	31	-	31
Facilities & Fac. Projects Management	-	552	-	552	-	552
Capital Projects Management	-	45	-	45	-	45
Printing Services & Mail Operations	-	79	-	79	-	79
Other Service Departments:						
Auditor-Controller	-	337	222	559	-	559
Treasurer-Tax Collector	-	204	1,198	1,401	-	1,401
County Counsel	-	387	-	387	-	387
Emergency Communications	-	709	-	709	-	709
<b>Total Service Departments</b>	<b>\$ -</b>	<b>\$ 5,176</b>	<b>\$ 1,420</b>	<b>\$ 6,595</b>	<b>\$ -</b>	<b>\$ 6,595</b>
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	-	195	-	195	-	195
Assessor	-	403	-	403	-	403
Elections	-	240	-	240	-	240
Fort Ord	-	35	-	35	-	35
Grand Jury	-	4	-	4	-	4
District Attorney	-	1,383	-	1,383	-	1,383
Child Support Services	-	976	3,106	4,083	-	4,083
Public Defender	-	641	-	641	-	641
Sheriff	-	3,000	-	3,000	-	3,000
Sheriff's Correctional Division	-	2,779	-	2,779	-	2,779
Probation	-	1,154	58	1,211	-	1,211
Juvenile Hall	-	1,134	-	1,134	-	1,134
Agricultural Commissioner	-	508	-	508	-	508
Produce Inspection	-	110	-	110	-	110
Recorder-County Clerk	-	123	-	123	-	123
Coroner-Public Administrator	-	124	-	124	-	124
Planning & Building Inspection	-	850	-	850	-	850
Environmental Resource Policy Division	-	99	-	99	-	99
Office of Emergency Services	-	177	-	177	-	177
Animal Control	-	168	-	168	-	168

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
ANNUAL COUNTY AUDIT

**Allocation of Costs**

	Single Audit Costs	Operating and Special Revenue Funds	Direct Identified & Other Funds (Sched 4-3)	Total Allocation	Deduct Direct Charges	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Fish & Game Propagation	\$ -	\$ 2	\$ -	\$ 2	\$ -	\$ 2
Public Works	-	-	1,275	1,275	-	1,275
Health	-	1,447	-	1,447	-	1,447
Primary Health Care	-	1,358	-	1,358	-	1,358
Environmental Health	-	607	-	607	-	607
Mental Health	-	2,617	-	2,617	-	2,617
Alcohol & Drug Programs	-	172	-	172	-	172
Emergency Medical Services	-	179	-	179	-	179
California Children's Services	-	489	-	489	-	489
Social Services	-	5,861	-	5,861	-	5,861
Community Action Partnership	-	52	-	52	-	52
Military & Veterans' Affairs Office	-	47	-	47	-	47
IHSS PA-Administration	-	42	-	42	-	42
Area Agency on Aging	-	32	-	32	-	32
County Library	-	537	-	537	-	537
Agricultural Cooperative Extension	-	55	-	55	-	55
Parks	-	577	-	577	-	577
General Liability Insurance (ISF)	-	117	-	117	-	117
Workmens' Compensation ( ISF)	-	20	-	20	-	20
Fund 040	-	-	143	143	-	143
LAFCO	-	(0)	-	(0)	-	(0)
<b>Total Operating Departments</b>	<b>\$ -</b>	<b>\$ 28,313</b>	<b>\$ 4,582</b>	<b>\$ 32,896</b>	<b>\$ -</b>	<b>\$ 32,896</b>
<b>NON-GENERAL COUNTY</b>						
Natividad Medical Center	-	-	20,000	20,000	-	20,000
Office for Employment Training	-	558	-	558	-	558
Superior Court of CA - Mo Co	-	-	-	-	-	-
Water Resources Agency	-	-	1,601	1,601	-	1,601
All Others	-	-	576	576	-	576
<b>Total Non-General County</b>	<b>\$ -</b>	<b>\$ 558</b>	<b>\$ 22,177</b>	<b>\$ 22,735</b>	<b>\$ -</b>	<b>\$ 22,735</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 34,046</b>	<b>\$ 28,178</b>	<b>\$ 62,226</b>	<b>\$ -</b>	<b>\$ 62,226</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
 COUNTY ADMINISTRATIVE OFFICE

**Explanatory Narrative**

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

**Administration Clerical Support**

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

**General Government / Legislative**

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

**Budgeting, Analysis & Support**

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

**Division Management**

In addition to the types of activities discussed above, the County Administrative Office directs the entire department of Administrative Management and has direct managerial responsibility for the following divisions: Human Resources (BU 125) & Equal Opportunity Office (BU 108), Leadership Institute (BU 110), Employee and Community Relations (BU 130), Capital Projects Management (BU 195), Risk Management and Benefits Administration (BU 192 & 195), Environmental Resource Policy Division (BU 294), and Office of Emergency Services (BU 295). These costs have been allocated on the basis of gross salaries

**Direct Identified**

Direct identified costs are services provided by County Administrative office to Human Resources, Capital Projects, Office of Emergency LAFCO, and Fort Ord. The costs have been allocated based on staff time records for services rendered

**Leadership Institute**

Leadership Institute, Budget Unit 110 was consolidated to County Administrative Office Budget Unit in Fiscal Year 2004-05.

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 105 - County Administrative Office	\$ 3,234,923	
Budget Unit 110 - Leadership Institute	(95)	
Budget Unit 191 - Other General Expenditure	7,322	
Budget Unit 850 - Other Financing Uses	1,002,335	
Costs Applied Added Back	<u>50,505</u>	\$ 4,294,990
Less - Equipment Purchased		<u>-</u>
<b>TOTAL DIRECT COSTS</b>		<b>\$ 4,294,990</b>



## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008

Based on Actual Costs for the Year Ended June 30, 2006  
COUNTY ADMINISTRATIVE OFFICE

### Functional Analysis of Costs

	Administration Clerical Support	SB90/General Government/ Legislative	Budgeting, Analysis and Support	Division Management	Training	Direct Identified	Unallowable	Total Department
<b>ACTUAL EXPENDITURES</b>								
Salaries and Wages	\$ 710,484	\$ 237,029	\$ 645,385	\$ 36,624	\$ 1,953	\$ 102,242	\$ -	\$ 1,733,718
Employee Benefits *	307,388	102,550	279,223	15,845	845	44,234	-	750,086
Services and Supplies	450,559	465,009	2,188	-	366	831,679	61,385	1,811,186
Total Direct Costs	<u>\$ 1,468,432</u>	<u>\$ 804,588</u>	<u>\$ 926,796</u>	<u>\$ 52,470</u>	<u>\$ 3,164</u>	<u>\$ 978,155</u>	<u>\$ 61,385</u>	<u>\$ 4,294,990</u>
<b>EXTERNAL OVERHEADS</b>								
Building Use Allowance *	57,452	19,167	52,188	2,962	158	8,268	-	140,195
Equipment Use Allowance *	4,066	1,357	3,694	210	11	585	-	9,923
Insurance	7,322	-	-	-	-	-	-	7,322
Annual Financial Audit	288	-	-	-	-	-	-	288
Total External Overheads	<u>\$ 69,129</u>	<u>\$ 20,524</u>	<u>\$ 55,882</u>	<u>\$ 3,171</u>	<u>\$ 169</u>	<u>\$ 8,853</u>	<u>\$ -</u>	<u>\$ 157,728</u>
Total Department Costs	1,537,561	825,112	982,678	55,641	3,333	987,008	61,385	4,452,718
<b>REVENUE RECEIVED</b>	(579)	(50,234)	-	-	-	-	-	(50,813)
Allocate Clerical Support *	<u>(1,536,982)</u>	<u>356,037</u>	<u>969,423</u>	<u>55,013</u>	<u>2,933</u>	<u>153,575</u>	<u>-</u>	<u>-</u>
NET FUNCTIONAL COSTS	-	1,130,915	1,952,101	110,654	6,266	1,140,583	61,385	4,401,905
Eliminate Unallowable Functions	-	(1,130,915)	-	-	-	-	(61,385)	(1,192,300)
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,952,101</u>	<u>\$ 110,654</u>	<u>\$ 6,266</u>	<u>\$ 1,140,583</u>	<u>\$ -</u>	<u>\$ 3,209,604</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
COUNTY ADMINISTRATIVE OFFICE

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

Allocation Base	Adjusted Expenditure	Budgeting, Analysis and Support	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
Allocation Base	Allocation Base		Sched 5-2					
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	\$ 3,051,103	\$ 11,513	\$ (900)	\$ 10,613	\$ -	\$ 10,613		
Human Resources & Equal Opportunity Office	2,512,011	9,479	24,778	34,257	-	34,257		
Telecommunications	4,266,463	16,099	-	16,099	-	16,099		
Information Technology	12,171,365	45,927	-	45,927	-	45,927		
Risk Management & Benefits Administration	596,386	2,250	11,431	13,682	-	13,682		
Support Services:								
General Services	703,685	2,655	-	2,655	-	2,655		
Fleet Management	4,145,736	15,643	-	15,643	-	15,643		
Revenue Division	1,821,591	6,873	-	6,873	-	6,873		
Contracts and Purchasing	706,975	2,668	-	2,668	-	2,668		
Records Retention Center	326,451	1,232	-	1,232	-	1,232		
Facilities & Fac. Projects Management	5,841,977	22,044	-	22,044	-	22,044		
Capital Projects Management	477,066	1,800	77,231	79,031	31,672	47,360		
Printing Services & Mail Operations	841,060	3,174	-	3,174	-	3,174		
Other Service Departments:								
Auditor-Controller	3,512,038	13,252	-	13,252	-	13,252		
Treasurer-Tax Collector	2,158,547	8,145	-	8,145	-	8,145		
County Counsel	4,101,430	15,476	-	15,476	-	15,476		
Emergency Communications	7,500,274	28,301	24,000	52,301	-	52,301		
<b>Total Service Departments</b>	<b>\$ 54,734,158</b>	<b>\$ 206,531</b>	<b>\$ 136,541</b>	<b>\$ 343,071</b>	<b>\$ 31,672</b>	<b>\$ 311,400</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	2,063,690	7,787	258	8,045	-	8,045	\$ 514	\$ 8,559
Assessor	4,265,478	16,095	-	16,095	-	16,095	1,028	17,123
Elections	2,537,410	9,575	111,623	121,197	-	121,197	7,738	128,935
Fort Ord	368,847	1,392	108,611	110,003	27,441	82,562	7,023	89,585
Grand Jury	45,986	174	-	174	-	174	11	185
District Attorney	14,643,804	55,256	-	55,256	-	55,256	3,528	58,784
Child Support Services	10,333,402	38,992	(618)	38,373	-	38,373	2,450	40,823
Public Defender	6,784,034	25,599	-	25,599	-	25,599	1,634	27,233
Sheriff	31,758,578	119,836	82,573	202,409	-	202,409	12,922	215,331
Sheriff's Correctional Division	29,415,991	110,997	-	110,997	-	110,997	7,086	118,083
Probation	12,212,724	46,083	-	46,083	-	46,083	2,942	49,025
Juvenile Hall	12,005,158	45,300	-	45,300	-	45,300	2,892	48,192
Agricultural Commissioner	5,378,563	20,295	-	20,295	50,505	(30,210)	1,296	(28,914)
Produce Inspection	1,167,786	4,406	-	4,406	-	4,406	281	4,688
Recorder-County Clerk	1,299,262	4,903	-	4,903	-	4,903	313	5,216
Coroner-Public Administrator	1,370,576	5,172	-	5,172	-	5,172	330	5,502
Planning & Building Inspection	8,994,369	33,939	-	33,939	-	33,939	2,167	36,106
Environmental Resource Policy Division	1,048,554	3,957	7,347	11,304	2,444	8,860	722	9,581
Office of Emergency Services	1,873,696	7,070	-	7,070	-	7,070	451	7,521
Animal Control	1,773,227	6,691	-	6,691	-	6,691	427	7,118
Fish & Game Propagation	21,342	81	-	81	-	81	5	86

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
COUNTY ADMINISTRATIVE OFFICE

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

	Adjusted Expenditure	Budgeting, Analysis and Support	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Public Works	\$ 28,923,835	\$ 109,140	\$ 16,868	\$ 126,008	\$ -	\$ 126,008	\$ 8,045	\$ 134,052
Health	15,315,768	57,792	-	57,792	-	57,792	3,690	61,481
Primary Health Care	14,377,050	54,250	-	54,250	-	54,250	3,463	57,713
Environmental Health	6,430,446	24,264	-	24,264	-	24,264	1,549	25,813
Mental Health	27,698,035	104,514	-	104,514	-	104,514	6,672	111,187
Alcohol & Drug Programs	1,822,537	6,877	-	6,877	-	6,877	439	7,316
Emergency Medical Services	1,897,392	7,160	-	7,160	-	7,160	457	7,617
California Children's Services	5,177,141	19,535	-	19,535	-	19,535	1,247	20,782
Social Services	62,042,510	234,108	-	234,108	-	234,108	14,946	249,054
Community Action Partnership	552,255	2,084	-	2,084	-	2,084	133	2,217
Military & Veterans' Affairs Office	493,482	1,862	-	1,862	-	1,862	119	1,981
IHHS PA-Administration	444,467	1,677	-	1,677	-	1,677	107	1,784
Area Agency on Aging	334,303	1,261	24,600	25,861	-	25,861	1,651	27,513
County Library	5,686,144	21,456	-	21,456	-	21,456	1,370	22,826
Agricultural Cooperative Extension	581,603	2,195	-	2,195	-	2,195	140	2,335
Parks	6,104,140	23,033	8,459	31,492	-	31,492	2,011	33,503
General Liability Insurance (ISF)	1,235,193	4,661	47,848	52,509	31,800	20,709	3,352	24,062
Workmens' Compensation ( ISF)	216,219	816	51,766	52,582	33,575	19,006	3,357	22,363
Fund 040	-	-	-	-	-	-	-	-
LAFCO	(1,620)	(6)	3,919	3,913	1,660	2,254	250	2,503
Total Operating Departments	\$ 328,693,380	\$ 1,240,274	\$ 463,256	\$ 1,703,530	\$ 147,425	\$ 1,556,105	\$ 108,758	\$ 1,664,863
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	121,963,700	460,211	540,786	1,000,998	-	1,000,998	63,906	1,064,904
Office for Employment Training	5,902,911	22,274	-	22,274	-	22,274	1,422	23,696
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-
Water Resources Agency	5,998,523	22,635	-	22,635	-	22,635	1,445	24,080
All Others	46,839	177	-	177	-	177	11	188
Total Non-General County	\$ 133,911,972	\$ 505,296	\$ 540,786	\$ 1,046,083	\$ -	\$ 1,046,083	\$ 66,785	\$ 1,112,867
<b>Total</b>	\$ 517,339,510	\$ 1,952,101	\$ 1,140,583	\$ 3,092,684	\$ 179,096	\$ 2,913,588	\$ 175,543	\$ 2,777,730

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**COUNTY ADMINISTRATIVE OFFICE**

**Allocation of Costs II - Training & Direct Identified**

Allocation Base	Number of Employees	Training	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
	Base #1		Sched 5-2					
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	22.75	\$ 34	\$ -	\$ 34	\$ -	\$ 34		
Human Resources & Equal Opportunity Office	17.25	26	-	26	-	26		
Telecommunications	22.00	33	-	33	-	33		
Information Technology	82.50	124	-	124	-	124		
Risk Management & Benefits Administration	6.00	9	-	9	-	9		
Support Services:								
General Services	6.00	9	-	9	-	9		
Fleet Management	20.50	31	-	31	-	31		
Revenue Division	20.00	30	-	30	-	30		
Contracts and Purchasing	10.50	16	-	16	-	16		
Records Retention Center	4.50	7	-	7	-	7		
Facilities & Fac. Projects Management	28.75	43	-	43	-	43		
Capital Projects Management	3.00	4	-	4	-	4		
Printing Services & Mail Operations	7.75	12	-	12	-	12		
Other Service Departments:								
Auditor-Controller	34.50	52	-	52	-	52		
Treasurer-Tax Collector	18.25	27	-	27	-	27		
County Counsel	26.75	40	-	40	-	40		
Emergency Communications	82.50	124	-	124	-	124		
<b>Total Service Departments</b>	<b>413.50</b>	<b>\$ 620</b>	<b>\$ -</b>	<b>\$ 620</b>	<b>\$ -</b>	<b>\$ 620</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	14.50	22	-	22	-	22	\$ 1	\$ 23
Assessor	53.25	80	-	80	-	80	5	85
Elections	6.00	9	-	9	-	9	1	10
Fort Ord	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-
District Attorney	114.75	172	-	172	-	172	11	183
Child Support Services	128.25	192	-	192	-	192	12	204
Public Defender	44.25	66	-	66	-	66	4	71
Sheriff	222.25	333	-	333	-	333	21	354
Sheriff's Correctional Division	198.25	297	-	297	-	297	19	316
Probation	130.75	196	-	196	-	196	13	208
Juvenile Hall	132.75	199	-	199	-	199	13	212
Agricultural Commissioner	53.50	80	-	80	-	80	5	85
Produce Inspection	14.50	22	-	22	-	22	1	23
Recorder-County Clerk	14.75	22	-	22	-	22	1	24
Coroner-Public Administrator	8.00	12	-	12	-	12	1	13
Planning & Building Inspection	97.75	146	-	146	-	146	9	156
Environmental Resource Policy Division	9.75	15	-	15	-	15	1	16
Office of Emergency Services	5.25	8	-	8	-	8	1	8
Animal Control	22.50	34	-	34	-	34	2	36
Fish & Game Propagation	-	-	-	-	-	-	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
COUNTY ADMINISTRATIVE OFFICE

**Allocation of Costs II - Training & Direct Identified**

	Number of Employees	Budgeting, Analysis and Support	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Public Works	134.25	\$ 201	\$ -	\$ 201	\$ -	\$ 201	\$ 13	\$ 214
Health	155.25	233	-	233	-	233	15	248
Primary Health Care	138.75	208	-	208	-	208	13	221
Environmental Health	64.50	97	-	97	-	97	6	103
Mental Health	237.25	356	-	356	-	356	23	378
Alcohol & Drug Programs	19.00	28	-	28	-	28	2	30
Emergency Medical Services	11.50	17	-	17	-	17	1	18
California Children's Services	50.00	75	-	75	-	75	5	80
Social Services	603.50	904	-	904	-	904	58	962
Community Action Partnership	2.00	3	-	3	-	3	0	3
Military & Veterans' Affairs Office	5.50	8	-	8	-	8	1	9
IHHS PA-Administration	5.25	8	-	8	-	8	1	8
Area Agency on Aging	2.50	4	-	4	-	4	0	4
County Library	87.75	132	-	132	-	132	8	140
Agricultural Cooperative Extension	10.50	16	-	16	-	16	1	17
Parks	69.50	104	-	104	-	104	7	111
General Liability Insurance (ISF)	-	-	-	-	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-	-	-	-	-
Fund 040	-	-	-	-	-	-	-	-
LAFCO	1.25	2	-	2	-	2	0	2
<b>Total Operating Departments</b>	<b>2,869.25</b>	<b>\$ 4,300</b>	<b>\$ -</b>	<b>\$ 4,300</b>	<b>\$ -</b>	<b>\$ 4,300</b>	<b>\$ 275</b>	<b>\$ 4,575</b>
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	789.00	1,182	-	1,182	-	1,182	75	1,258
Office for Employment Training	59.00	88	-	88	-	88	6	94
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-
Water Resources Agency	50.25	75	-	75	-	75	5	80
All Others	-	-	-	-	-	-	-	-
<b>Total Non-General County</b>	<b>898.25</b>	<b>\$ 1,346</b>	<b>\$ -</b>	<b>\$ 1,346</b>	<b>\$ -</b>	<b>\$ 1,346</b>	<b>\$ 86</b>	<b>\$ 1,432</b>
<b>Total</b>	<b>4,181.00</b>	<b>\$ 6,266</b>	<b>\$ -</b>	<b>\$ 6,266</b>	<b>\$ -</b>	<b>\$ 6,266</b>	<b>\$ 360</b>	<b>\$ 6,007</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**COUNTY ADMINISTRATIVE OFFICE**

**Allocation of Costs III - Division Management**

	<u>Gross Salaries</u>	<u>Division Management</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
Allocation Base	Allocation Base	Base #2	Sched 5-2				*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Human Resources & Equal Opportunity Office	1,245,197	49,436	-	49,436	-	49,436		
Risk Management & Benefits Administration	360,481	14,312	-	14,312	-	14,312		
Capital Projects Management	243,172	9,654	-	9,654	-	9,654		
Total Service Departments	<u>\$ 1,848,849</u>	<u>\$ 73,402</u>	<u>\$ -</u>	<u>\$ 73,402</u>	<u>\$ -</u>	<u>\$ 73,402</u>		
<b>OPERATING DEPARTMENTS</b>								
Environmental Resource Policy Division	616,093	24,460	-	24,460	-	24,460	\$ 1,562	\$ 26,021
Office of Emergency Services	322,203	12,792	-	12,792	-	12,792	817	13,609
Total Operating Departments	<u>\$ 938,296</u>	<u>\$ 37,252</u>	<u>\$ -</u>	<u>\$ 37,252</u>	<u>\$ -</u>	<u>\$ 37,252</u>	<u>\$ 2,378</u>	<u>\$ 39,630</u>
<b>Total</b>	<u>\$ 2,787,145</u>	<u>\$ 110,654</u>	<u>\$ -</u>	<u>\$ 110,654</u>	<u>\$ -</u>	<u>\$ 110,654</u>	<u>\$ 2,378</u>	<u>\$ 39,630</u>
<b>Grand Total</b>		<u>\$ 2,069,021</u>	<u>\$ 1,140,583</u>	<u>\$ 3,209,604</u>	<u>\$ 179,096</u>	<u>\$ 3,030,508</u>	<u>\$ 178,281</u>	<u>\$ 2,823,367</u>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
 HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

**Explanatory Narrative**

The Human Resources division of the department of administrative management is responsible for administering personnel policies and procedures established by the board of supervisors and for the County's compliance with personnel related State and Federal laws and regulations.

The division is responsible for developing policies in the major functional areas of: recruitment and selection, classification and compensation plan maintenance, Workers' Compensation, health insurance, unemployment insurance, general liability insurance, long term disability, retirement, safety, equal employment opportunity and employee recognition program.

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

These two divisions are split into two cost categories, personnel and division management based on staff time records for services rendered. The personnel costs is allocated based on number of employees. The division management costs are allocated based on gross salaries of each division

Direct identified costs are services provided by Human Resources to Risk Management, Auditor Controller, County Counsel, Election Fund 040, LAFCO, NMC, Office of Employment, and Water Resources. The costs have been allocated based on staff time records for services rendered

Employees Community Relations, Budget Unit 130 was consolidated to Human Resources in Fiscal Year 2004-05

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 108 - Equal Opportunity Office	\$	296,850		
Budget Unit 125 - Human Resources		2,369,395		
Budget Unit 130 - Employees Community Relations		(194)		
Costs Applied Added Back		19,503	\$	2,685,554
Less - Equipment Purchased			-	\$ 2,685,554
<b>EXTERNAL OVERHEADS</b>				
Building Use Allowance			72,930	
Equipment Use Allowance			3,128	
Insurance			3,253	
Annual Financial Audit			237	79,548
<b>REVENUES RECEIVED</b>				(45)
<b>NET COSTS FOR FIRST ALLOCATION</b>			\$	<u>2,765,057</u>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008

Based on Actual Costs for the Year Ended June 30, 2006  
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

### Functional Analysis of Costs

	Administration/ Budgeting	Fund 040	Analysis & Support/ Personnel	Division Management	SB90/General Government/ Legislative	Training	Direct Identified	Total Department
<b>ACTUAL EXPENDITURES</b>								
Salaries and Wages	\$ 342,756	\$ 11,235	\$ 599,214	\$ 64,526	\$ 3,027	\$ 107,396	\$ 117,043	\$ 1,245,196
Employee Benefits *	155,766	5,106	272,313	29,324	1,376	48,806	53,190	565,880
Services and Supplies	166,255	-	233,731	-	962	67,185	406,344	874,478
Total Direct Costs	<u>\$ 664,778</u>	<u>\$ 16,340</u>	<u>\$ 1,105,258</u>	<u>\$ 93,849</u>	<u>\$ 5,365</u>	<u>\$ 223,387</u>	<u>\$ 576,578</u>	<u>\$ 2,685,554</u>
<b>EXTERNAL OVERHEADS</b>								
Building Use Allowance *	20,075	658	35,095	3,779	177	6,290	6,855	72,930
Equipment Use Allowance *	861	28	1,505	162	8	270	294	3,128
Insurance	3,253	-	-	-	-	-	-	3,253
Annual Financial Audit	237	-	-	-	-	-	-	237
Total External Overheads	<u>\$ 24,426</u>	<u>\$ 686</u>	<u>\$ 36,601</u>	<u>\$ 3,941</u>	<u>\$ 185</u>	<u>\$ 6,560</u>	<u>\$ 7,149</u>	<u>\$ 79,548</u>
Total Department Costs	689,204	17,026	1,141,858	97,790	5,550	229,947	583,727	2,765,102
<b>REVENUE RECEIVED</b>	(45)	-	-	-	-	-	-	(45)
Allocate Clerical Support *	<u>(689,159)</u>	<u>8,579</u>	<u>457,596</u>	<u>49,276</u>	<u>2,312</u>	<u>82,014</u>	<u>89,381</u>	<u>-</u>
NET FUNCTIONAL COSTS	-	25,606	1,599,455	147,066	7,862	311,961	673,108	2,765,057
Eliminate Unallowable Functions	-	-	-	-	(7,862)	-	-	(7,862)
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 25,606</u>	<u>\$ 1,599,455</u>	<u>\$ 147,066</u>	<u>\$ -</u>	<u>\$ 311,961</u>	<u>\$ 673,108</u>	<u>\$ 2,757,196</u>

\* Allocated on the basis of salaries and wages.



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE**

**Allocation of Costs I - Personnel & Training**

Allocation Base	Number of Employees	Personnel	Training	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	Base #1						*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	22.75	\$ 8,703	\$ 1,697	\$ 10,401	\$ -	\$ 10,401		
Human Resources & Equal Opportunity Office	17.25	6,599	1,287	7,886	-	7,886		
Telecommunications	22.00	8,416	1,642	10,058	-	10,058		
Information Technology	82.50	31,561	6,156	37,716	-	37,716		
Risk Management & Benefits Administration	6.00	2,295	448	2,743	-	2,743		
Support Services:								
General Services	6.00	2,295	448	2,743	-	2,743		
Fleet Management	20.50	7,842	1,530	9,372	-	9,372		
Revenue Division	20.00	7,651	1,492	9,143	-	9,143		
Contracts and Purchasing	10.50	4,017	783	4,800	-	4,800		
Records Retention Center	4.50	1,721	336	2,057	-	2,057		
Facilities & Fac. Projects Management	28.75	10,998	2,145	13,144	-	13,144		
Capital Projects Management	3.00	1,148	224	1,372	-	1,372		
Printing Services & Mail Operations	7.75	2,965	578	3,543	-	3,543		
Other Service Departments:								
Auditor-Controller	34.50	13,198	2,574	15,772	-	15,772		
Treasurer-Tax Collector	18.25	6,982	1,362	8,343	-	8,343		
County Counsel	26.75	10,233	1,996	12,229	-	12,229		
Emergency Communications	82.50	31,561	6,156	37,716	-	37,716		
<b>Total Service Departments</b>	<b>413.50</b>	<b>\$ 158,186</b>	<b>\$ 30,853</b>	<b>\$ 189,039</b>	<b>\$ -</b>	<b>\$ 189,039</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	14.50	5,547	1,082	6,629	-	6,629	\$ 906	\$ 7,535
Assessor	53.25	20,371	3,973	24,344	-	24,344	3,326	27,670
Elections	6.00	2,295	448	2,743	-	2,743	375	3,118
Fort Ord	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-
District Attorney	114.75	43,898	8,562	52,460	-	52,460	7,167	59,627
Child Support Services	128.25	49,062	9,569	58,632	-	58,632	8,011	66,642
Public Defender	44.25	16,928	3,302	20,230	-	20,230	2,764	22,994
Sheriff	222.25	85,022	16,583	101,605	-	101,605	13,882	115,487
Sheriff's Correctional Division	198.25	75,841	14,792	90,633	-	90,633	12,383	103,016
Probation	130.75	50,019	9,756	59,775	-	59,775	8,167	67,941
Juvenile Hall	132.75	50,784	9,905	60,689	-	60,689	8,292	68,981
Agricultural Commissioner	53.50	20,467	3,992	24,458	19,503	4,955	3,342	8,297
Produce Inspection	14.50	5,547	1,082	6,629	-	6,629	906	7,535
Recorder-County Clerk	14.75	5,643	1,101	6,743	-	6,743	921	7,665
Coroner-Public Administrator	8.00	3,060	597	3,657	-	3,657	500	4,157
Planning & Building Inspection	97.75	37,395	7,294	44,688	-	44,688	6,106	50,794
Environmental Resource Policy Division	9.75	3,730	727	4,457	-	4,457	609	5,066
Office of Emergency Services	5.25	2,008	392	2,400	-	2,400	328	2,728
Animal Control	22.50	8,607	1,679	10,286	-	10,286	1,405	11,692
Fish & Game Propagation	-	-	-	-	-	-	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

**Allocation of Costs I - Personnel & Training**

	Number of Employees	Personnel	Training	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Public Works	134.25	\$ 51,358	\$ 10,017	\$ 61,375	\$ -	\$ 61,375	\$ 8,385	\$ 69,760
Health	155.25	59,391	11,584	70,975	-	70,975	9,697	80,672
Primary Health Care	138.75	53,079	10,353	63,432	-	63,432	8,666	72,098
Environmental Health	64.50	24,675	4,813	29,487	-	29,487	4,029	33,516
Mental Health	237.25	90,761	17,702	108,463	-	108,463	14,819	123,282
Alcohol & Drug Programs	19.00	7,269	1,418	8,686	-	8,686	1,187	9,873
Emergency Medical Services	11.50	4,399	858	5,257	-	5,257	718	5,976
California Children's Services	50.00	19,128	3,731	22,858	-	22,858	3,123	25,981
Social Services	603.50	230,871	45,029	275,900	-	275,900	37,695	313,596
Community Action Partnership	2.00	765	149	914	-	914	125	1,039
Military & Veterans' Affairs Office	5.50	2,104	410	2,514	-	2,514	344	2,858
IHHS PA-Administration	5.25	2,008	392	2,400	-	2,400	328	2,728
Area Agency on Aging	2.50	956	187	1,143	-	1,143	156	1,299
County Library	87.75	33,569	6,547	40,116	-	40,116	5,481	45,597
Agricultural Cooperative Extension	10.50	4,017	783	4,800	-	4,800	656	5,456
Parks	69.50	26,587	5,186	31,773	-	31,773	4,341	36,114
LAFCO	1.25	478	93	571	-	571	78	650
<b>Total Operating Departments</b>	<b>2,869.25</b>	<b>\$ 1,097,641</b>	<b>\$ 214,086</b>	<b>\$ 1,311,727</b>	<b>\$ 19,503</b>	<b>\$ 1,292,224</b>	<b>\$ 179,217</b>	<b>\$ 1,471,440</b>
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	789.00	301,834	58,870	360,705	-	360,705	49,282	409,987
Office for Employment Training	59.00	22,571	4,402	26,973	-	26,973	3,685	30,658
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-
Water Resources Agency	50.25	19,223	3,749	22,973	-	22,973	3,139	26,111
All Others	-	-	-	-	-	-	-	-
<b>Total Non-General County</b>	<b>898.25</b>	<b>\$ 343,628</b>	<b>\$ 67,022</b>	<b>\$ 410,650</b>	<b>\$ -</b>	<b>\$ 410,650</b>	<b>\$ 56,106</b>	<b>\$ 466,756</b>
<b>Total</b>	<b>4,181.00</b>	<b>\$ 1,599,455</b>	<b>\$ 311,961</b>	<b>\$ 1,911,415</b>	<b>\$ 19,503</b>	<b>\$ 1,891,912</b>	<b>\$ 235,323</b>	<b>\$ 1,938,196</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

**Allocation of Costs II - Division Management and Direct Identified**

Allocation Base	Gross Salaries Allocation Base	Division Management Base #2	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	\$ -	\$ -	\$ 3,332	\$ 3,332	\$ -	\$ 3,332		
Human Resources & Equal Opportunity Office	1,245,197	65,704	10,276	75,980	-	75,980		
Telecommunications	-	-	2,334	2,334	-	2,334		
Information Technology	-	-	22,446	22,446	-	22,446		
Risk Management & Benefits Administration	360,481	19,021	96,294	115,315	-	115,315		
Support Services:								
General Services	-	-	3,954	3,954	-	3,954		
Revenue Division	-	-	2,114	2,114	-	2,114		
Facilities & Fac. Projects Management	-	-	1,982	1,982	-	1,982		
Capital Projects Management	243,172	12,831	-	12,831	-	12,831		
Other Service Departments:								
Auditor-Controller	-	-	896	896	-	896		
Treasurer-Tax Collector	-	-	1,789	1,789	-	1,789		
Emergency Communications	-	-	6,246	6,246	-	6,246		
<b>Total Service Departments</b>	<b>\$ 1,848,849</b>	<b>\$ 97,556</b>	<b>\$ 151,662</b>	<b>\$ 249,218</b>	<b>\$ -</b>	<b>\$ 249,218</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	-	-	3,873	3,873	-	3,873	\$ 529	\$ 4,402
Assessor	-	-	3,496	3,496	-	3,496	478	3,974
District Attorney	-	-	21,791	21,791	-	21,791	2,977	24,769
Child Support Services	-	-	19,589	19,589	-	19,589	2,676	22,265
Public Defender	-	-	1,556	1,556	-	1,556	213	1,769
Sheriff	-	-	20,313	20,313	-	20,313	2,775	23,088
Sheriff's Correctional Division	-	-	7,286	7,286	-	7,286	995	8,281
Probation	-	-	13,522	13,522	-	13,522	1,847	15,369
Juvenile Hall	-	-	16,428	16,428	-	16,428	2,244	18,672
Agricultural Commissioner	-	-	14,595	14,595	-	14,595	1,994	16,589
Planning & Building Inspection	-	-	10,304	10,304	-	10,304	1,408	11,712
Environmental Resource Policy Division	616,093	32,509	-	32,509	-	32,509	4,442	36,950
Office of Emergency Services	322,203	17,001	-	17,001	-	17,001	2,323	19,324
Animal Control	-	-	4,962	4,962	-	4,962	678	5,640
Public Works	-	-	7,478	7,478	-	7,478	1,022	8,500
Health	-	-	22,052	22,052	-	22,052	3,013	25,065
Primary Health Care	-	-	6,340	6,340	-	6,340	866	7,206
Environmental Health	-	-	9,281	9,281	-	9,281	1,268	10,548
Mental Health	-	-	30,852	30,852	-	30,852	4,215	35,067
Alcohol & Drug Programs	-	-	4,489	4,489	-	4,489	613	5,103
California Children's Services	-	-	3,127	3,127	-	3,127	427	3,554
Social Services	-	-	88,135	88,135	-	88,135	12,042	100,177
Military & Veterans' Affairs Office	-	-	2,857	2,857	-	2,857	390	3,247
County Library	-	-	7,836	7,836	-	7,836	1,071	8,906
Parks	-	-	17,642	17,642	-	17,642	2,410	20,052
General Liability Insurance (ISF)	-	-	62,650	62,650	23,718	38,932	8,560	47,491

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

**Allocation of Costs II - Division Management and Direct Identified**

	<u>Gross Salaries</u>	<u>Division Management</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments *</u>	<u>Total Net Allocation</u>
Allocation Base	Allocation Base	Base #2						
<b>OPERATING DEPARTMENTS (Continued)</b>								
Workmens' Compensation ( ISF)	\$ -	\$ -	\$ 58,304	\$ 58,304	\$ 21,417	\$ 36,887	\$ 7,966	\$ 44,853
Fund 040	-	-	25,606	25,606	-	25,606	3,498	29,105
	<u>\$ 938,296</u>	<u>\$ 49,510</u>	<u>\$ 484,362</u>	<u>\$ 533,872</u>	<u>\$ 45,135</u>	<u>\$ 488,737</u>	<u>\$ 72,941</u>	<u>\$ 561,678</u>
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	-	-	45,085	45,085	-	45,085	6,160	51,244
Office for Employment Training	-	-	9,705	9,705	-	9,705	1,326	11,031
Water Resources Agency	-	-	7,901	7,901	-	7,901	1,079	8,980
Total Non-General County	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,691</u>	<u>\$ 62,691</u>	<u>\$ -</u>	<u>\$ 62,691</u>	<u>\$ 8,565</u>	<u>\$ 71,256</u>
<b>Total</b>	<u>\$ 2,787,145</u>	<u>\$ 147,066</u>	<u>\$ 698,714</u>	<u>\$ 845,780</u>	<u>\$ 45,135</u>	<u>\$ 800,645</u>	<u>\$ 81,506</u>	<u>\$ 632,933</u>
<b>Grand Total</b>		<u>\$ 1,746,521</u>	<u>\$ 1,010,675</u>	<u>\$ 2,757,196</u>	<u>\$ 64,638</u>	<u>\$ 2,692,558</u>	<u>\$ 316,829</u>	<u>\$ 2,571,130</u>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
**TELECOMMUNICATIONS**

**Explanatory Narrative**

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

Monthly charges for telephone equipment, maintenance and long distance calls (via US Sprint) are made to each user department and agency based on information supplied by an NEC billing computer integral to with the County's switching system. Costs for radio maintenance are accumulated using a work order system which records the parts and technician time used for each piece of equipment serviced. Generally, only outside agencies receive actual bills for radio work.

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 151 - Telecommunications	\$ 2,085,292	
Costs Applied Added Back	<u>3,100,438</u>	\$ 5,185,730
Less: Equipment Purchased		<u>650,240</u>
<b>TOTAL DIRECT COSTS</b>		<b>\$ 4,535,490</b>

**Functional Analysis of Costs**

	Department Administration	Telephone Services	Radio Maintenance	Information Technology	Emergency Communication	WRA	Total Department
<b>ACTUAL EXPENDITURES</b>							
Salaries and Wages	\$ 315,823	\$ 897,248	\$ 255,643	\$ 4,319	\$ 18,727	\$ 1,890	\$ 1,493,649
Employee Benefits *	151,651	426,636	121,557	2,053	8,905	899	711,700
Services and Supplies	<u>1,644,895</u>	<u>591,246</u>	<u>93,999</u>	-	-	-	<u>2,330,141</u>
Total Direct Costs	<u>\$ 2,112,368</u>	<u>\$ 1,915,131</u>	<u>\$ 471,199</u>	<u>\$ 6,372</u>	<u>\$ 27,632</u>	<u>\$ 2,789</u>	<u>\$ 4,535,490</u>
<b>EXTERNAL OVERHEADS</b>							
Building Use Allowance *	19,340	-	-	-	-	-	19,340
Equipment Use Allowance	75,456	312,306	56,175	-	-	-	443,937
Insurance *	3,149	-	-	-	-	-	3,149
Annual Financial Audit *	403	-	-	-	-	-	403
Total External Overheads	<u>\$ 98,348</u>	<u>\$ 312,306</u>	<u>\$ 56,175</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 466,829</u>
Total Functional Costs	2,210,716	2,227,437	527,374	6,372	27,632	2,789	5,002,319
<b>REVENUE RECEIVED</b>							
	-	(19,090)	(9,135)	-	-	-	(28,225)
Allocate Department Administration*	<u>(2,210,716)</u>	<u>1,684,086</u>	<u>479,827</u>	<u>8,106</u>	<u>35,150</u>	<u>3,548</u>	<u>(0)</u>
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 3,892,433</u>	<u>\$ 998,066</u>	<u>\$ 14,478</u>	<u>\$ 62,781</u>	<u>\$ 6,337</u>	<u>\$ 4,974,094</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**TELECOMMUNICATIONS**

**Allocation of Costs I - Telephone Services**

Allocation Base	Allocation Base	Telephone Services	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	(1)						*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	\$ 57,581	\$ 54,784	\$ -	\$ 54,784	\$ 57,581	\$ (2,797)		
Human Resources & Equal Opportunity Office	29,493	28,061	-	28,061	29,493	(1,433)		
Telecommunications	-	-	-	-	-	-		
Information Technology	1,615	1,536	14,478	16,014	1,615	14,399		
Risk Management & Benefits Administration	7,950	7,564	-	7,564	7,950	(386)		
Support Services:								
General Services	11,950	11,369	-	11,369	11,950	(580)		
Fleet Management	9,523	9,060	-	9,060	9,523	(463)		
Revenue Division	40,865	38,880	-	38,880	40,865	(1,985)		
Contracts and Purchasing	6,953	6,616	-	6,616	6,953	(338)		
Records Retention Center	3,294	3,134	-	3,134	3,294	(160)		
Facilities & Fac. Projects Management	18,031	17,155	-	17,155	18,031	(876)		
Capital Projects Management	7,716	7,341	-	7,341	7,716	(375)		
Printing Services & Mail Operations	7,032	6,691	-	6,691	7,032	(342)		
Other Service Departments:								
Auditor-Controller	54,544	51,895	-	51,895	54,544	(2,649)		
Treasurer-Tax Collector	33,604	31,972	-	31,972	33,604	(1,632)		
County Counsel	38,382	36,517	-	36,517	38,382	(1,864)		
Emergency Communications	28,346	26,969	62,781	89,751	28,346	61,404		
<b>Total Service Departments</b>	<b>\$ 356,877</b>	<b>\$ 339,543</b>	<b>\$ 77,259</b>	<b>\$ 416,802</b>	<b>\$ 356,877</b>	<b>\$ 59,925</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	34,183	32,523	-	32,523	34,183	(1,660)	\$ 1,027	\$ (634)
Assessor	58,664	55,815	-	55,815	58,664	(2,849)	1,762	(1,087)
Elections	35,568	33,840	-	33,840	35,568	(1,728)	1,068	(659)
Fort Ord	-	-	-	-	-	-	-	-
District Attorney	137,806	131,113	-	131,113	137,806	(6,694)	4,139	(2,554)
Child Support Services	143,119	136,167	-	136,167	143,119	(6,952)	4,299	(2,653)
Public Defender	52,664	50,106	-	50,106	52,664	(2,558)	1,582	(976)
Sheriff	173,332	164,913	-	164,913	173,332	(8,419)	5,206	(3,213)
Sheriff's Correctional Division	68,100	64,792	-	64,792	68,100	(3,308)	2,046	(1,262)
Probation	150,122	142,830	-	142,830	150,122	(7,292)	4,509	(2,782)
Juvenile Hall	56,331	53,595	-	53,595	56,331	(2,736)	1,692	(1,044)
Agricultural Commissioner	60,149	57,228	-	57,228	60,149	(2,922)	1,807	(1,115)
Produce Inspection	3,117	2,966	-	2,966	3,117	(151)	94	(58)
Recorder-County Clerk	28,481	27,098	-	27,098	28,481	(1,383)	855	(528)
Coroner-Public Administrator	-	-	-	-	-	-	-	-
Planning & Building Inspection	164,163	156,189	-	156,189	164,163	(7,974)	4,931	(3,043)
Environmental Resource Policy Division	15,714	14,951	-	14,951	15,714	(763)	472	(291)
Office of Emergency Services	35,592	33,863	-	33,863	35,592	(1,729)	1,069	(660)
Animal Control	20,819	19,807	-	19,807	20,819	(1,011)	625	(386)
Fish & Game Propagation	-	-	-	-	-	-	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**TELECOMMUNICATIONS**

**Allocation of Costs I - Telephone Services**

	Allocation Base	Telephone Services	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Public Works	\$ 83,090	\$ 79,054	\$ -	\$ 79,054	\$ 83,090	\$ (4,036)	\$ 2,496	\$ (1,540)
Health	172,254	163,887	-	163,887	172,254	(8,367)	5,174	(3,193)
Primary Health Care	171,450	163,123	-	163,123	171,450	(8,328)	5,150	(3,178)
Environmental Health	67,177	63,914	-	63,914	67,177	(3,263)	2,018	(1,245)
Mental Health	181,756	172,928	-	172,928	181,756	(8,828)	5,459	(3,369)
Alcohol & Drug Programs	18,786	17,873	-	17,873	18,786	(912)	564	(348)
Emergency Medical Services	5,807	5,525	-	5,525	5,807	(282)	174	(108)
California Children's Services	40,912	38,925	-	38,925	40,912	(1,987)	1,229	(758)
Social Services	738,352	702,489	-	702,489	738,352	(35,863)	22,178	(13,685)
Community Action Partnership	-	-	-	-	-	-	-	-
Military & Veterans' Affairs Office	7,011	6,670	-	6,670	7,011	(341)	211	(130)
IHHS PA-Administration	-	-	-	-	-	-	-	-
Area Agency on Aging	-	-	-	-	-	-	-	-
County Library	24,181	23,007	-	23,007	24,181	(1,175)	726	(448)
Agricultural Cooperative Extension	19,341	18,402	-	18,402	19,341	(939)	581	(358)
Parks	17,833	16,967	-	16,967	17,833	(866)	536	(331)
General Liability Insurance (ISF)	-	-	-	-	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-	-	-	-	-
Fund 040	-	-	-	-	-	-	-	-
LAFCO	-	-	-	-	-	-	-	-
Total Operating Departments	<u>\$ 2,785,875</u>	<u>\$ 2,650,560</u>	<u>\$ -</u>	<u>\$ 2,650,560</u>	<u>\$ 2,785,875</u>	<u>\$ (135,315)</u>	<u>\$ 83,680</u>	<u>\$ (51,635)</u>
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	738,801	702,916	-	702,916	738,801	(35,885)	22,191	(13,693)
Office for Employment Training	116,513	110,854	-	110,854	116,513	(5,659)	3,500	(2,160)
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-
Water Resources Agency	41,897	39,862	6,337	46,199	41,897	4,302	1,459	5,760
All Others	51,184	48,698	-	48,698	51,184	(2,486)	1,537	(949)
Total Non-General County	<u>\$ 948,395</u>	<u>\$ 902,330</u>	<u>\$ 6,337</u>	<u>\$ 908,666</u>	<u>\$ 948,395</u>	<u>\$ (39,728)</u>	<u>\$ 28,687</u>	<u>\$ (11,041)</u>
<b>Total</b>	<u>\$ 4,091,147</u>	<u>\$ 3,892,433</u>	<u>\$ 83,596</u>	<u>\$ 3,976,028</u>	<u>\$ 4,091,147</u>	<u>\$ (115,119)</u>	<u>\$ 112,367</u>	<u>\$ (62,677)</u>

Notes: (1) Allocated on the basis of direct charges.  
(2) This allocation is based on the total first allocation to operating and non-general County departments.  
Refer to exhibit G for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
 Based on Actual Costs for the Year Ended June 30, 2006  
**TELECOMMUNICATIONS**

**Allocation of Costs II - Radio Maintenance**

	<u>Allocation Base</u>	<u>Radio Maintenance</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
Allocation Base	(1)						*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
Information Technology	\$ (10)	\$ (25)	\$ -	\$ (25)	\$ (10)	\$ (15)		
Support Services:								
Facilities & Fac. Projects Management	132	319	-	319	132	187		
Capital Projects Management	-	-	-	-	-	-		
Other Service Departments:								
Emergency Communications	42,969	104,128	-	104,128	42,969	61,159		
<b>Total Service Departments</b>	<b>\$ 43,090</b>	<b>\$ 104,422</b>	<b>\$ -</b>	<b>\$ 104,422</b>	<b>\$ 43,090</b>	<b>\$ 61,332</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	210	508	-	508	210	298	\$ 16	\$ 314
District Attorney	2,070	5,016	-	5,016	2,070	2,946	158	3,105
Child Support Services	30	73	-	73	30	43	2	45
Sheriff	83,760	202,977	-	202,977	83,760	119,218	6,408	125,626
Probation	(8,356)	(20,249)	-	(20,249)	(8,356)	(11,893)	(639)	(12,532)
Juvenile Hall	12,708	30,795	-	30,795	12,708	18,087	972	19,059
Agricultural Commissioner	894	2,167	-	2,167	894	1,273	68	1,341
Planning & Building Inspection	267	647	-	647	267	380	20	401
Office of Emergency Services	792	1,920	-	1,920	792	1,128	61	1,188
Animal Control	1,632	3,956	-	3,956	1,632	2,323	125	2,448
Public Works	28,431	68,898	-	68,898	28,431	40,467	2,175	42,642
Environmental Health	693	1,678	-	1,678	693	986	53	1,039
Emergency Medical Services	6,841	16,578	-	16,578	6,841	9,737	523	10,260
Social Services	60	145	-	145	60	85	5	90
Parks	3,431	8,315	-	8,315	3,431	4,884	263	5,146
<b>Total Operating Departments</b>	<b>\$ 133,463</b>	<b>\$ 323,426</b>	<b>\$ -</b>	<b>\$ 323,426</b>	<b>\$ 133,463</b>	<b>\$ 189,962</b>	<b>\$ 10,211</b>	<b>\$ 200,173</b>
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	1,933	4,685	-	4,685	1,933	2,752	148	2,900
Water Resources Agency	15,970	38,701	-	38,701	15,970	22,731	1,222	23,953
All Others	217,400	526,832	-	526,832	217,400	309,432	16,632	326,064
<b>Total Non-General County</b>	<b>\$ 235,304</b>	<b>\$ 570,218</b>	<b>\$ -</b>	<b>\$ 570,218</b>	<b>\$ 235,304</b>	<b>\$ 334,915</b>	<b>\$ 18,002</b>	<b>\$ 352,916</b>
<b>Total</b>	<b>411,857</b>	<b>998,066</b>	<b>-</b>	<b>998,066</b>	<b>411,857</b>	<b>586,209</b>	<b>28,213</b>	<b>553,089</b>
<b>Grand Total</b>	<b>\$ 4,503,005</b>	<b>\$ 4,890,499</b>	<b>\$ 83,596</b>	<b>\$ 4,974,094</b>	<b>\$ 4,503,005</b>	<b>\$ 471,090</b>	<b>\$ 140,580</b>	<b>\$ 490,413</b>

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

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



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
 Based on Actual Costs for the Year Ended June 30, 2006  
**INFORMATION TECHNOLOGY**

**Explanatory Narrative**

Information Technology provides for planning, acquisition, deployment, operation, support and maintenance of the County's information systems applications and infrastructure to meet needs of County departments, the Natividad Medical Center, Water Resources Agency and several other local agencies. Costs are accumulated separately for central computer operations, systems design and programming, data entry, personal computer support and equipment maintenance. Each of these categories is costed separately and an itemized billing, including a complete breakdown by applications program or system utilized, is presented to each user department each month. These billings, adjusted to remove the effect of any sizable "pass through" billings for services provided by outside contractors, form the basis for the allocation of information systems costs.

**Central Computer Operations**

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

**Systems Design and Programming and Data Entry**

Labor costs are computed weekly from individual employee time cards. Job costs are calculated by extending recorded time per job by actual wage rates plus a percentages for employee benefits and administrative overhead. The cost of non-chargeable time and supervisory time are accumulated and allocated to users based on total direct labor charges for the month. Employee wage rates are revised whenever new pay scales take effect.

**Personal Computer Support**

Personal computer support, including equipment installation and maintenance and classes relating to basic personal computer operation common application programs is provided by information systems employees. The cost of these services is charged out to benefiting departments based on the number of technician man-hours and the number of student hours of classroom instruction. The charge rate for classroom study covers instructors' salary costs, teaching materials and the amortization of classroom equipment.

**Equipment Maintenance**

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

**Costs for Allocation**

<b>2005-06 ACTUAL EXPENDITURES</b>			
Budget Unit 193 - Information Technology	\$ 4,547,498		
Costs Applied Added Back	<u>7,728,261</u>	\$ 12,275,759	
Less - Equipment Purchased		<u>75,525</u>	\$ 12,200,234
<b>EXTERNAL OVERHEADS</b>			
Building Use Allowance		58,762	
Equipment Use Allowance		251,843	
Insurance		11,456	
Annual Financial Audit		<u>1,150</u>	323,211
<b>REVENUES RECEIVED</b>			<u>-</u>
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>			<u>\$ 12,523,445</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**INFORMATION TECHNOLOGY**

**Allocation of Costs**

Allocation Base	<u>Allocation Base</u>	<u>Total First Allocation</u> (1)	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u> (2)	<u>Total Net Allocation</u>
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office	\$ 118,730	\$ 132,189	\$ 118,730	\$ 13,460		
Human Resources & Equal Opportunity	57,041	63,507	57,041	6,466		
Telecommunications	500,644	557,399	500,644	56,755		
Information Technology	-	-	-	-		
Risk Management & Benefits Administration	17,046	18,978	17,046	1,932		
Support Services:						
General Services	17,859	19,884	17,859	2,025		
Fleet Management	31,512	35,084	31,512	3,572		
Revenue Division	48,420	53,909	48,420	5,489		
Contracts and Purchasing	14,654	16,315	14,654	1,661		
Records Retention Center	10,042	11,180	10,042	1,138		
Facilities & Fac. Projects Management	30,601	34,070	30,601	3,469		
Capital Projects Management	34,319	38,209	34,319	3,891		
Printing Services & Mail Operations	14,540	16,188	14,540	1,648		
Other Service Departments:						
Auditor-Controller	84,938	94,567	84,938	9,629		
Treasurer-Tax Collector	41,672	46,396	41,672	4,724		
County Counsel	62,600	69,697	62,600	7,097		
Emergency Communications	249,053	277,286	249,053	28,234		
<b>Total Service Departments</b>	<b>\$ 1,333,671</b>	<b>\$ 1,484,861</b>	<b>\$ 1,333,671</b>	<b>\$ 151,190</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	34,940	38,901	34,940	3,961	\$ 938	\$ 4,899
Assessor	120,675	134,355	120,675	13,680	3,238	16,919
Elections	6,431	7,160	6,431	729	173	902
Fort Ord	-	-	-	-	-	-
District Attorney	316,970	352,903	316,970	35,933	8,506	44,439
Child Support Services	355,031	395,279	355,031	40,248	9,527	49,775
Public Defender	89,475	99,619	89,475	10,143	2,401	12,544
Sheriff	704,894	784,803	704,894	79,909	18,916	98,825
Sheriff's Correctional Division	323,737	360,437	323,737	36,700	8,688	45,388
Probation	306,844	341,629	306,844	34,785	8,234	43,019
Juvenile Hall	125,982	140,264	125,982	14,282	3,381	17,663
Agricultural Commissioner	210,542	234,409	210,542	23,868	5,650	29,518
Produce Inspection	21,700	24,160	21,700	2,460	582	3,042
Recorder-County Clerk	111,462	124,097	111,462	12,636	2,991	15,627
Coroner-Public Administrator	6,471	7,205	6,471	734	174	907
Planning & Building Inspection	297,933	331,708	297,933	33,775	7,995	41,770
Environmental Resource Policy Division	32,610	36,307	32,610	3,697	875	4,572
Office of Emergency Services	41,444	46,142	41,444	4,698	1,112	5,810
Animal Control	39,309	43,765	39,309	4,456	1,055	5,511
Fish & Game Propagation	-	-	-	-	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**INFORMATION SYSTEMS**

**Allocation of Costs**

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Public Works	\$ 312,456	\$ 347,877	\$ 312,456	\$ 35,421	\$ 8,385	\$ 43,806
Health	375,600	418,179	375,600	42,579	10,079	52,659
Primary Health Care	236,795	263,639	236,795	26,844	6,354	33,198
Environmental Health	148,440	165,267	148,440	16,828	3,983	20,811
Mental Health	394,471	439,190	394,471	44,719	10,586	55,304
Alcohol & Drug Programs	32,990	36,730	32,990	3,740	885	4,625
Emergency Medical Services	20,149	22,433	20,149	2,284	541	2,825
California Children's Services	101,699	113,228	101,699	11,529	2,729	14,258
Social Services	1,913,261	2,130,155	1,913,261	216,894	51,343	268,237
Community Action Partnership	-	-	-	-	-	-
Military & Veterans' Affairs Office	18,275	20,347	18,275	2,072	490	2,562
Area Agency on Aging	-	-	-	-	-	-
County Library	361,297	402,255	361,297	40,958	9,696	50,654
Agricultural Cooperative Extension	9,866	10,984	9,866	1,118	265	1,383
Parks	54,052	60,180	54,052	6,128	1,451	7,578
General Liability Insurance (ISF)	-	-	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-	-	-
Fund 040	-	-	-	-	-	-
LAFCO	-	-	-	-	-	-
Total Operating Departments	<u>\$ 7,125,800</u>	<u>\$ 7,933,607</u>	<u>\$ 7,125,800</u>	<u>\$ 807,807</u>	<u>\$ 191,224</u>	<u>\$ 999,031</u>
<b>NON-GENERAL COUNTY</b>						
Natividad Medical Center	1,946,423	2,167,076	1,946,423	220,654	52,233	272,887
Office for Employment Training	211,123	235,057	211,123	23,934	5,666	29,599
Superior Court of CA - Mo Co	250,431	278,820	250,431	28,390	6,720	35,110
Water Resources Agency	149,869	166,859	149,869	16,990	4,022	21,012
All Others	230,980	257,165	230,980	26,185	6,198	32,383
Total Non-General County	<u>\$ 2,788,826</u>	<u>\$ 3,104,977</u>	<u>\$ 2,788,826</u>	<u>\$ 316,152</u>	<u>\$ 74,839</u>	<u>\$ 390,991</u>
<b>Total</b>	<u><b>\$ 11,248,297</b></u>	<u><b>\$ 12,523,445</b></u>	<u><b>\$ 11,248,297</b></u>	<u><b>\$ 1,275,148</b></u>	<u><b>\$ 266,063</b></u>	<u><b>\$ 1,390,021</b></u>

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

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
**RISK MANAGEMENT AND BENEFITS ADMINISTRATION**

**Explanatory Narrative**

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

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

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 195 - Risk Management & Benefits Administration	\$	659,824		
Costs Applied Added Back		-	\$	659,824
Less: Equipment Purchased			<u>23,869</u>	\$ 635,955

**REVENUE RECEIVED**

**EXTERNAL OVERHEADS**

Building Use Allowance			19,641	
Equipment Use Allowance			2,394	
Insurance			1,062	
Annual Financial Audit			<u>56</u>	<u>23,152</u>
<b>NET COSTS FOR ALLOCATION</b>				<u>\$ 659,107</u>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008

Based on Actual Costs for the Year Ended June 30, 2006  
RISK MANAGEMENT AND BENEFITS ADMINISTRATION

### Functional Analysis of Costs

	Administration	Benefits	Fund 040	General Liability	Workers Compensation	Total Department
<b>ACTUAL EXPENDITURES</b>						
Salaries and Wages	\$ 62,651	\$ 51,295	\$ 59,743	\$ 64,285	\$ 122,508	\$ 360,481
Employee Benefits *	31,574	25,851	30,108	32,397	61,739	181,670
Services and Supplies	92,447	1,240	-	-	117	93,804
Total Direct Costs	<u>\$ 186,672</u>	<u>\$ 78,387</u>	<u>\$ 89,851</u>	<u>\$ 96,682</u>	<u>\$ 184,364</u>	<u>\$ 635,955</u>
<b>EXTERNAL OVERHEADS</b>						
Building Use Allowance *	3,413	2,795	3,255	3,502	6,675	19,641
Equipment Use Allowance *	416	341	397	427	813	2,394
Insurance	1,062	-	-	-	-	1,062
Annual Financial Audit	56	-	-	-	-	56
Total External Overheads	<u>\$ 4,947</u>	<u>\$ 3,135</u>	<u>\$ 3,652</u>	<u>\$ 3,929</u>	<u>\$ 7,488</u>	<u>\$ 23,152</u>
Total Department Costs	191,619	81,522	93,502	100,611	191,852	659,107
<b>REVENUE RECEIVED</b>						
Allocate Clerical Support *	<u>(191,619)</u>	<u>33,003</u>	<u>38,437</u>	<u>41,360</u>	<u>78,819</u>	<u>-</u>
NET FUNCTIONAL COSTS	-	114,525	131,940	141,971	270,672	659,107
Eliminate Unallowable Functions	-	-	-	-	-	-
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 114,525</u>	<u>\$ 131,940</u>	<u>\$ 141,971</u>	<u>\$ 270,672</u>	<u>\$ 659,107</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**RISK MANAGEMENT AND BENEFITS ADMINISTRATION**

Allocation Base	Allocation of Costs							
	Base #1 Number of Employees	Benefits Base #1	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	22.75	\$ 623	\$ -	\$ 623	\$ -	\$ 623		
Human Resources & Equal Opportunity Office	17.25	473	-	473	-	473		
Telecommunications	22.00	603	-	603	-	603		
Information Technology	82.50	2,260	-	2,260	-	2,260		
Risk Management & Benefits Administration	6.00	164	-	164	-	164		
Support Services:								
General Services	6.00	164	-	164	-	164		
Fleet Management	20.50	562	-	562	-	562		
Revenue Division	20.00	548	-	548	-	548		
Contracts and Purchasing	10.50	288	-	288	-	288		
Records Retention Center	4.50	123	-	123	-	123		
Facilities & Fac. Projects Management	28.75	788	-	788	-	788		
Capital Projects Management	3.00	82	-	82	-	82		
Printing Services & Mail Operations	7.75	212	-	212	-	212		
Other Service Departments:								
Auditor-Controller	34.50	945	-	945	-	945		
Treasurer-Tax Collector	18.25	500	-	500	-	500		
County Counsel	26.75	733	-	733	-	733		
Emergency Communications	82.50	2,260	-	2,260	-	2,260		
<b>Total Service Departments</b>	<b>413.50</b>	<b>\$ 11,326</b>	<b>\$ -</b>	<b>\$ 11,326</b>	<b>\$ -</b>	<b>\$ 11,326</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	14.50	397	-	397	-	397	\$ 116	\$ 513
Assessor	53.25	1,459	-	1,459	-	1,459	425	1,883
Elections	6.00	164	-	164	-	164	48	212
Fort Ord	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-
District Attorney	114.75	3,143	-	3,143	-	3,143	915	4,058
Child Support Services	128.25	3,513	-	3,513	-	3,513	1,023	4,536
Public Defender	44.25	1,212	-	1,212	-	1,212	353	1,565
Sheriff	222.25	6,088	-	6,088	-	6,088	1,772	7,860
Sheriff's Correctional Division	198.25	5,430	-	5,430	-	5,430	1,581	7,011
Probation	130.75	3,581	-	3,581	-	3,581	1,043	4,624
Juvenile Hall	132.75	3,636	-	3,636	-	3,636	1,059	4,695
Agricultural Commissioner	53.50	1,465	-	1,465	-	1,465	427	1,892
Produce Inspection	14.50	397	-	397	-	397	116	513
Recorder-County Clerk	14.75	404	-	404	-	404	118	522
Coroner-Public Administrator	8.00	219	-	219	-	219	64	283
Planning & Building Inspection	97.75	2,678	-	2,678	-	2,678	779	3,457
Environmental Resource Policy Division	9.75	267	-	267	-	267	78	345
Office of Emergency Services	5.25	144	-	144	-	144	42	186
Animal Control	22.50	616	-	616	-	616	179	796
Fish & Game Propagation	-	-	-	-	-	-	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
RISK MANAGEMENT AND BENEFITS ADMINISTRATION

	Allocation of Costs							
	Base #1 Number of Employees	Benefits	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Public Works	134.25	\$ 3,677	\$ -	\$ 3,677	\$ -	\$ 3,677	\$ 1,071	\$ 4,748
Health	155.25	4,253	-	4,253	-	4,253	1,238	5,491
Primary Health Care	138.75	3,801	-	3,801	-	3,801	1,106	4,907
Environmental Health	64.50	1,767	-	1,767	-	1,767	514	2,281
Mental Health	237.25	6,499	-	6,499	-	6,499	1,892	8,391
Alcohol & Drug Programs	19.00	520	-	520	-	520	152	672
Emergency Medical Services	11.50	315	-	315	-	315	92	407
California Children's Services	50.00	1,370	-	1,370	-	1,370	399	1,768
Social Services	603.50	16,531	-	16,531	-	16,531	4,812	21,343
Community Action Partnership	2.00	55	-	55	-	55	16	71
Military & Veterans' Affairs Office	5.50	151	-	151	-	151	44	195
IHSS PA-Administration	5.25	144	-	144	-	144	42	186
Area Agency on Aging	2.50	68	-	68	-	68	20	88
County Library	87.75	2,404	-	2,404	-	2,404	700	3,103
Agricultural Cooperative Extension	10.50	288	-	288	-	288	84	371
Parks	69.50	1,904	-	1,904	-	1,904	554	2,458
General Liability Insurance (ISF)	-	-	141,971	141,971	89,605	52,366	41,330	93,696
Workmens' Compensation ( ISF)	-	-	270,672	270,672	173,157	97,514	78,798	176,312
Fund 040	-	-	131,940	131,940	-	131,940	38,410	170,350
LAFCO	1.25	34	-	34	-	34	10	44
<b>Total Operating Departments</b>	<b>2,869.25</b>	<b>\$ 78,594</b>	<b>\$ 544,582</b>	<b>\$ 623,176</b>	<b>\$ 262,762</b>	<b>\$ 360,414</b>	<b>\$ 181,418</b>	<b>\$ 541,832</b>
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	789.00	21,612	-	21,612	-	21,612	6,292	27,904
Office for Employment Training	59.00	1,616	-	1,616	-	1,616	470	2,087
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-
Water Resources Agency	50.25	1,376	-	1,376	-	1,376	401	1,777
All Others	-	-	-	-	-	-	-	-
<b>Total Non-General County</b>	<b>898.25</b>	<b>\$ 24,605</b>	<b>\$ -</b>	<b>\$ 24,605</b>	<b>\$ -</b>	<b>\$ 24,605</b>	<b>\$ 7,163</b>	<b>\$ 31,767</b>
<b>Total</b>	<b>4,181.00</b>	<b>\$ 114,525</b>	<b>\$ 544,582</b>	<b>\$ 659,107</b>	<b>\$ 262,762</b>	<b>\$ 396,345</b>	<b>\$ 188,581</b>	<b>\$ 573,600</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
 Based on Actual Costs for the Year Ended June 30, 2006  
**GENERAL SERVICES**

**Explanatory Narrative**

General Services administration provides executive management to Fleet Management, Contracts and Purchasing, Facilities Management, Printing Services, Mail Operations, and Records Management.

The entire cost of operating the General Services Administrative division is considered allowable and has been allocated according to the gross salaries of the divisions managed.

**Costs for Allocation**

<b>2005-06 ACTUAL EXPENDITURES</b>			
Budget Unit 106 - Org. 1060 - General Services	\$	707,508	
Costs Applied Added Back	-	\$ 707,508	
Less - Equipment Purchased		-	\$ 707,508
<b>EXTERNAL OVERHEADS</b>			
Building Use Allowance		8,745	
Equipment Use Allowance		-	
Insurance		849	
Annual Financial Audit		66	9,661
* Service to Service Department - Exhibit G			155,181
<b>REVENUE RECEIVED</b>			-
<b>NET COSTS FOR ALLOCATION</b>			<b><u>\$ 872,350</u></b>

**Allocation of Costs**

	Allocation Base	Total Net Allocation
Allocation Base	Gross Salaries	
<b>SERVICE DEPARTMENTS</b>		
Fleet Management	\$ 870,740	\$ 257,386
Contracts / Purchasing	428,539	126,674
Records Retention Center	169,868	50,212
Facilities Management	1,253,683	370,581
Printing Services and Mail Operations	228,345	67,497
<b>TOTAL</b>	<b><u>\$ 2,951,174</u></b>	<b><u>\$ 872,350</u></b>

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



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
 Based on Actual Costs for the Year Ended June 30, 2006  
**FLEET MANAGEMENT**

**Explanatory Narrative**

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

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

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

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

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget unit 106 - Org. 1062 - Fleet Management	\$ 1,803,324	
Costs Applied Added Back - Budget unit 106 - Org. 1062 - Fleet Management	<u>2,430,708</u>	\$ 4,234,032
Less - Equipment Purchased		<u>68,978</u>
<b>TOTAL DIRECT COSTS</b>		<b>\$ 4,165,054</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**FLEET MANAGEMENT**

**Functional Analysis**

	Department Administration	Vehicle Acquisition	Courier	Vehicle Maintenance	Service Station	Total Department
<b>ACTUAL EXPENDITURES</b>						
Salaries and Wages	\$ 99,291	\$ 10,549	\$ 57,796	\$ 661,795	\$ 41,308	\$ 870,740
Employee Benefits	51,125	5,432	29,759	340,759	21,269	448,345
Services and Supplies	195,740	-	-	864,963	1,785,266	2,845,969
Total Direct Costs	<u>\$ 346,157</u>	<u>\$ 15,981</u>	<u>\$ 87,555</u>	<u>\$ 1,867,517</u>	<u>\$ 1,847,843</u>	<u>\$ 4,165,054</u>
<b>EXTERNAL OVERHEADS</b>						
Building Use Allowance	235	-	-	9,855	13,374	23,464
Equipment Use Allowance	2,278	-	-	52,276	-	54,554
Insurance	2,917	-	-	-	-	2,917
Annual Financial Audit	392	-	-	-	-	392
Total External Overheads	<u>\$ 5,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,131</u>	<u>\$ 13,374</u>	<u>\$ 81,327</u>
Total Functional Costs	351,979	15,981	87,555	1,929,648	1,861,218	4,246,381
<b>REVENUES RECEIVED</b>						
Eliminate Unallowable Costs	(650)	-	-	-	-	(650)
Allocate Department Administration	(351,328)	-	26,686	305,569	19,073	-
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 15,981</u>	<u>\$ 114,241</u>	<u>\$ 2,235,217</u>	<u>\$ 1,880,291</u>	<u>\$ 4,245,730</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FLEET MANAGEMENT**

**Allocation of Costs I - Vehicle Acquisition & Courier**

Allocation Base	Vehicle Acquisition Costs	Courier Allocation Base	Courier Allocation	Total First Allocation	Less: Courier Billings	Net First Allocation	Other Service Departments	Total Net Allocation
	Sched 11-2						*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	\$ -	\$ 3,200	\$ 5,126	\$ 5,126	\$ 3,200	\$ 1,926		
Human Resources & EOO	-	1,400	2,243	2,243	1,400	843		
Telecommunications	-	400	641	641	400	241		
Information Technology	-	400	641	641	400	241		
Risk Management & Benefits Adm.	-	600	961	961	600	361		
Support Services:								
General Services	-	400	641	641	400	241		
Fleet Management	10,470	400	641	11,111	400	10,711		
Revenue Division	-	600	961	961	600	361		
Contracts and Purchasing	-	400	641	641	400	241		
RecordsRetention Center	-	-	-	-	-	-		
Facilities & Fac. Projects Management	-	400	641	641	400	241		
Capital Projects Management	-	600	961	961	600	361		
Printing Services & Mail Operations	-	-	-	-	-	-		
Other Service Departments:								
Auditor-Controller	-	1,000	1,602	1,602	1,000	602		
Treasurer-Tax Collector	-	600	961	961	600	361		
County Counsel	-	400	641	641	400	241		
Emergency Communications	-	1,600	2,563	2,563	1,600	963		
<b>Total Service Departments</b>	<b>\$ 10,470</b>	<b>\$ 12,400</b>	<b>\$ 19,862</b>	<b>\$ 30,333</b>	<b>\$ 12,400</b>	<b>\$ 17,933</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	-	4,000	6,407	6,407	4,000	2,407	\$ 636	\$ 3,044
Assessor	-	600	961	961	600	361	95	457
Elections	-	400	641	641	400	241	64	304
Fort Ord	-	-	-	-	-	-	-	-
Grand Jury	-	400	641	641	400	241	64	304
District Attorney	367	2,000	3,204	3,571	2,000	1,571	355	1,926
Child Support Services	-	800	1,281	1,281	800	481	127	609
Public Defender	-	1,000	1,602	1,602	1,000	602	159	761
Sheriff	2,204	6,000	9,611	11,815	6,000	5,815	1,174	6,989
Sheriff's Correctional Division	-	-	-	-	-	-	-	-
Probation	1,102	4,200	6,728	7,830	4,200	3,630	778	4,408
Juvenile Hall	551	-	-	551	-	551	55	606
Agricultural Commissioner	184	400	641	824	400	424	82	506
Produce Inspection	-	-	-	-	-	-	-	-
Recorder-County Clerk	-	600	961	961	600	361	95	457
Coroner-Public Administrator	-	-	-	-	-	-	-	-
Planning & Building Inspection	-	5,720	9,162	9,162	5,720	3,442	910	4,352
Environment Resource Policy Div.	-	-	-	-	-	-	-	-
Office of Emergency Services	-	600	961	961	600	361	95	457
Animal Control	-	800	1,281	1,281	800	481	127	609
Fish & Game Propagation	-	-	-	-	-	-	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FLEET MANAGEMENT**

**Allocation of Costs I - Vehicle Acquisition & Courier**

	Vehicle Acquisition Costs	Courier Allocation Base	Courier Allocation	Total First Allocation	Less: Courier Billings	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Public Works	\$ -	\$ 1,400	\$ 2,243	\$ 2,243	\$ 1,400	\$ 843	\$ 223	\$ 1,065
Health	367	4,800	7,689	8,056	4,800	3,256	800	4,056
Primary Health Care	-	1,000	1,602	1,602	1,000	602	159	761
Environmental Health	551	400	641	1,192	400	792	118	910
Mental Health	184	1,400	2,243	2,426	1,400	1,026	241	1,267
Alcohol & Drug Programs	-	800	1,281	1,281	800	481	127	609
Emergency Medical Services	-	400	641	641	400	241	64	304
California Children's Services	-	1,200	1,922	1,922	1,200	722	191	913
Social Services	-	16,200	25,949	25,949	16,200	9,749	2,578	12,327
Community Action Partnership	-	-	-	-	-	-	-	-
Military & Veterans' Affairs Office	-	400	641	641	400	241	64	304
IHSS PA-Administration	-	-	-	-	-	-	-	-
Area Agency on Aging	-	-	-	-	-	-	-	-
County Library	-	400	641	641	400	241	64	304
Agricultural Cooperative Ext.	-	400	641	641	400	241	64	304
Parks	-	800	1,281	1,281	800	481	127	609
General Liability Insurance (ISF)	-	-	-	-	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-	-	-	-	-
Fund 040	-	-	-	-	-	-	-	-
LAFCO	-	-	-	-	-	-	-	-
<b>Total Operating Departments</b>	<b>\$ 5,511</b>	<b>\$ 57,120</b>	<b>\$ 91,495</b>	<b>\$ 97,006</b>	<b>\$ 57,120</b>	<b>\$ 39,886</b>	<b>\$ 9,636</b>	<b>\$ 49,522</b>
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	-	-	-	-	-	-	-	-
Office for Employment Training	-	800	1,281	1,281	800	481	127	609
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-
Water Resources Agency	-	400	641	641	400	241	64	304
All Others (Not Occupied)	-	-	-	-	-	-	-	-
All Others	-	600	961	961	600	361	95	457
<b>Total Non-General County</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ 2,883</b>	<b>\$ 2,883</b>	<b>\$ 1,800</b>	<b>\$ 1,083</b>	<b>\$ 286</b>	<b>\$ 1,370</b>
<b>Total</b>	<b>\$ 15,981</b>	<b>\$ 71,320</b>	<b>\$ 114,241</b>	<b>\$ 130,222</b>	<b>\$ 71,320</b>	<b>\$ 58,902</b>	<b>\$ 9,922</b>	<b>\$ 50,892</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FLEET MANAGEMENT**

Allocation Base	Allocation of Costs II - Maintenance and Repairs					
	Allocation Base 1	Total First Allocation Schedule 11-2	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office	\$ -	\$ -	\$ -	\$ -		
Human Resources & EOO	-	-	-	-		
Telecommunications	13,538	16,678	13,538	3,141		
Information Technology	21,236	26,163	21,236	4,927		
Risk Management & Benefits Administration	-	-	-	-		
Support Services:						
General Services	1,920	2,365	1,920	445		
Fleet Management	-	-	-	-		
Revenue Division	-	-	-	-		
Contracts and Purchasing	1,464	1,804	1,464	340		
Records Retention Center	6,268	7,722	6,268	1,454		
Facilities & Fac. Projects Management	51,500	63,447	51,500	11,947		
Capital Projects Management	-	-	-	-		
Printing Services & Mail Operations	683	841	683	158		
Other Service Departments:						
Auditor-Controller	-	-	-	-		
Treasurer-Tax Collector	773	953	773	179		
County Counsel	-	-	-	-		
Emergency Communications	-	-	-	-		
<b>Total Service Departments</b>	<b>\$ 97,382</b>	<b>\$ 119,974</b>	<b>\$ 97,382</b>	<b>\$ 22,592</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	-	-	-	-	\$ -	\$ -
Assessor	4,704	5,795	4,704	1,091	576	1,667
Elections	9,202	11,336	9,202	2,135	1,126	3,261
Fort Ord	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-
District Attorney	33,428	41,183	33,428	7,755	4,091	11,846
Child Support Services	16,345	20,137	16,345	3,792	2,000	5,792
Public Defender	5,277	6,501	5,277	1,224	646	1,870
Sheriff	301,399	371,321	301,399	69,922	36,884	106,806
Sheriff's Correctional Division	27,296	33,629	27,296	6,332	3,340	9,673
Probation	37,915	46,711	37,915	8,796	4,640	13,436
Juvenile Hall	50,213	61,862	50,213	11,649	6,145	17,794
Agricultural Commissioner	78,252	96,406	78,252	18,154	9,576	27,730
Produce Inspection	-	-	-	-	-	-
Recorder-County Clerk	-	-	-	-	-	-
Coroner-Public Administrator	7,809	9,621	7,809	1,812	956	2,767
Planning & Building Inspection	57,864	71,287	57,864	13,424	7,081	20,505
Environment Resource Policy Div.	-	-	-	-	-	-
Office of Emergency Services	6,518	8,031	6,518	1,512	798	2,310
Animal Control	25,223	31,075	25,223	5,852	3,087	8,938
Fish & Game Propagation	-	-	-	-	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FLEET MANAGEMENT**

**Allocation of Costs II - Maintenance and Repairs**

Allocation Base	Allocation Base 1	Total First Allocation Schedule 11-2	Less Direct Charges Allocation Base 1	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Public Works	\$ 609,890	\$ 751,378	\$ 609,890	\$ 141,489	\$ 74,636	\$ 216,124
Health	14,259	17,568	14,259	3,308	1,745	5,053
Primary Health Care	-	-	-	-	-	-
Environmental Health	40,474	49,864	40,474	9,390	4,953	14,343
Mental Health	57,775	71,178	57,775	13,403	7,070	20,473
Alcohol & Drug Programs	-	-	-	-	-	-
Emergency Medical Services	2,483	3,059	2,483	576	304	880
California Children's Services	-	-	-	-	-	-
Social Services	82,777	101,980	82,777	19,203	10,130	29,333
Community Action Partnership	-	-	-	-	-	-
Military & Veterans' Affairs Office	7,923	9,762	7,923	1,838	970	2,808
IHSS PA-Administration	-	-	-	-	-	-
Area Agency on Aging	-	-	-	-	-	-
County Library	19,465	23,981	19,465	4,516	2,382	6,898
Agricultural Cooperative Ext.	11,378	14,018	11,378	2,640	1,392	4,032
Parks	51,198	63,076	51,198	11,878	6,265	18,143
General Liability Insurance (ISF)	-	-	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-	-	-
Fund 040	-	-	-	-	-	-
LAFCO	-	-	-	-	-	-
<b>Total Operating Departments</b>	<b>\$ 1,559,069</b>	<b>\$ 1,920,758</b>	<b>\$ 1,559,069</b>	<b>\$ 361,689</b>	<b>\$ 190,793</b>	<b>\$ 552,482</b>
<b>NON-GENERAL COUNTY</b>						
Natividad Medical Center	10,686	13,165	10,686	2,479	1,308	3,787
Office for Employment Training	939	1,157	939	218	115	333
Superior Court of CA - Mo Co	-	-	-	-	-	-
Water Resources Agency	38,446	47,365	38,446	8,919	4,705	13,624
All Others (Not Occupied)	-	-	-	-	-	-
All Others	107,792	132,798	107,792	25,007	13,191	38,198
<b>Total Non-General County</b>	<b>\$ 157,863</b>	<b>\$ 194,486</b>	<b>\$ 157,863</b>	<b>\$ 36,623</b>	<b>\$ 19,319</b>	<b>\$ 55,941</b>
<b>Total</b>	<b>\$ 1,814,314</b>	<b>\$ 2,235,217</b>	<b>\$ 1,814,314</b>	<b>\$ 420,903</b>	<b>\$ 210,111</b>	<b>\$ 608,423</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FLEET MANAGEMENT**

**Allocation of Costs III - Service Station**

Allocation Base	<u>Allocation Base 1</u>	<u>Total First Allocation</u> Schedule 11-2	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u> *	<u>Total Net Allocation</u>
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office	\$ -	\$ -	\$ -	\$ -		
Human Resources & EOO	-	-	-	-		
Telecommunications	13,925	14,321	13,925	397		
Information Technology	14,385	14,795	14,385	410		
Risk Management & Benefits Administration	-	-	-	-		
Support Services:						
General Services	423	436	423	12		
Fleet Management	-	-	-	-		
Revenue Division	-	-	-	-		
Contracts and Purchasing	4,555	4,684	4,555	130		
Records Retention Center	-	-	-	-		
Facilities & Fac. Projects Management	53,002	54,512	53,002	1,510		
Capital Projects Management	-	-	-	-		
Printing Services & Mail Operations	3,749	3,856	3,749	107		
Other Service Departments:						
Auditor-Controller	-	-	-	-		
Treasurer-Tax Collector	378	389	378	11		
County Counsel	39	40	39	1		
Emergency Communications	-	-	-	-		
<b>Total Service Departments</b>	<b>\$ 90,456</b>	<b>\$ 93,033</b>	<b>\$ 90,456</b>	<b>\$ 2,577</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	-	-	-	-	\$ -	\$ -
Assessor	6,244	6,422	6,244	178	638	816
Elections	4,917	5,057	4,917	140	502	642
Fort Ord	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-
District Attorney	56,583	58,194	56,583	1,612	5,781	7,392
Child Support Services	15,796	16,246	15,796	450	1,614	2,064
Public Defender	11,395	11,720	11,395	325	1,164	1,489
Sheriff	466,451	479,739	466,451	13,288	47,653	60,942
Sheriff's Correctional Division	42,567	43,779	42,567	1,213	4,349	5,561
Probation	32,469	33,394	32,469	925	3,317	4,242
Juvenile Hall	53,980	55,518	53,980	1,538	5,515	7,052
Agricultural Commissioner	89,998	92,562	89,998	2,564	9,194	11,758
Produce Inspection	-	-	-	-	-	-
Recorder-County Clerk	-	-	-	-	-	-
Coroner-Public Administrator	17,468	17,966	17,468	498	1,785	2,282
Planning & Building Inspection	79,705	81,975	79,705	2,271	8,143	10,413
Environment Resource Policy Div.	-	-	-	-	-	-
Office of Emergency Services	4,379	4,503	4,379	125	447	572
Animal Control	32,320	33,241	32,320	921	3,302	4,223
Fish & Game Propagation	-	-	-	-	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FLEET MANAGEMENT**

**Allocation of Costs III - Service Station**

Allocation Base	Allocation Base 1	Total First Allocation Schedule 11-2	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Public Works	\$ 212,976	\$ 219,043	\$ 212,976	\$ 6,067	\$ 21,758	\$ 27,825
Health	18,634	19,165	18,634	531	1,904	2,434
Primary Health Care	-	-	-	-	-	-
Environmental Health	51,962	53,442	51,962	1,480	5,309	6,789
Mental Health	79,398	81,659	79,398	2,262	8,111	10,373
Alcohol & Drug Programs	-	-	-	-	-	-
Emergency Medical Services	2,082	2,141	2,082	59	213	272
California Children's Services	72	75	72	2	7	9
Social Services	97,533	100,312	97,533	2,779	9,964	12,743
Community Action Partnership	-	-	-	-	-	-
Military & Veterans' Affairs Office	8,069	8,299	8,069	230	824	1,054
IHSS PA-Administration	-	-	-	-	-	-
Area Agency on Aging	-	-	-	-	-	-
County Library	6,782	6,975	6,782	193	693	886
Agricultural Cooperative Ext.	13,010	13,380	13,010	371	1,329	1,700
Parks	60,635	62,362	60,635	1,727	6,195	7,922
General Liability Insurance (ISF)	-	-	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-	-	-
Fund 040	-	-	-	-	-	-
LAFCO	-	-	-	-	-	-
<b>Total Operating Departments</b>	<b>\$ 1,465,424</b>	<b>\$ 1,507,171</b>	<b>\$ 1,465,424</b>	<b>\$ 41,747</b>	<b>\$ 149,710</b>	<b>\$ 191,457</b>
<b>NON-GENERAL COUNTY</b>						
Natividad Medical Center	9,147	9,408	9,147	261	934	1,195
Office for Employment Training	11,141	11,458	11,141	317	1,138	1,456
Superior Court of CA - Mo Co	-	-	-	-	-	-
Water Resources Agency	75,693	77,849	75,693	2,156	7,733	9,889
All Others (Not Occupied)	-	-	-	-	-	-
All Others	176,348	181,372	176,348	5,024	18,016	23,040
<b>Total Non-General County</b>	<b>\$ 272,329</b>	<b>\$ 280,087</b>	<b>\$ 272,329</b>	<b>\$ 7,758</b>	<b>\$ 27,822</b>	<b>\$ 35,579</b>
<b>Total</b>	<b>\$ 1,828,209</b>	<b>\$ 1,880,291</b>	<b>\$ 1,828,209</b>	<b>\$ 52,082</b>	<b>\$ 177,532</b>	<b>\$ 227,037</b>
<b>Grand Total</b>		<b>\$ 4,245,730</b>	<b>\$ 3,713,843</b>	<b>\$ 531,887</b>	<b>\$ 397,566</b>	<b>\$ 886,351</b>

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



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
 REVENUE DIVISION

**Explanatory Narrative**

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

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

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 115 - Revenue Division	\$	1,838,301		
Costs Applied Added Back			\$	1,838,301
Less - Equipment Purchased			<u>4,430</u>	\$ 1,833,871
<b>EXTERNAL OVERHEADS</b>				
Building Use Allowance			23,571	
Equipment Use Allowance			29,010	
Insurance			3,097	
Annual Financial Audit			<u>172</u>	55,850
<b>REVENUES RECEIVED</b>				<u>38,549</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>				<u><b>\$ 1,928,270</b></u>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008

Based on Actual Costs for the Year Ended June 30, 2006

### REVENUE DIVISION

<b>Allocation of Costs</b>						
	<u>Allocation Base</u>	<u>First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
Allocation Base	Revenue Calculation					
<b>SERVICE DEPARTMENTS</b>					(2)	
Fleet Management	1%	\$ 15,815	\$ -	\$ 15,815		
Treasurer - Tax Collector	0%	3,857	-	3,857		
Total Service Departments		<u>\$ 19,672</u>	<u>\$ -</u>	<u>\$ 19,672</u>		
<b>OPERATING DEPARTMENTS</b>						
Public Defender	0.5%	9,065	-	9,065	\$ 848	\$ 9,913
Probation	2.9%	55,931	-	55,931	5,233	61,164
Environmental Resource Policy Div	0.0%	-	-	-	-	-
Public Works	0.0%	-	-	-	-	-
Health	0.1%	2,314	-	2,314	217	2,531
Social Services	0.7%	12,922	-	12,922	1,209	14,131
Sheriff	0.4%	7,522	-	7,522	704	8,226
Coroner-Public Administrator	0.0%	-	-	-	-	-
County Library	0.0%	-	-	-	-	-
Total Operating Departments		<u>\$ 87,754</u>	<u>\$ -</u>	<u>\$ 87,754</u>	<u>\$ 8,210</u>	<u>\$ 95,964</u>
<b>NON-GENERAL COUNTY</b>						
Natividad Medical Center	0.2%	3,472	-	3,472	325	3,796
Superior Court of CA - Mo Co	93.9%	1,811,008	1,890,599	(79,591)	169,439	89,848
All Others	0.3%	6,365	-	6,365	595	6,960
Total Non-General County		<u>\$ 1,820,844</u>	<u>\$ 1,890,599</u>	<u>\$ (69,755)</u>	<u>\$ 170,360</u>	<u>\$ 100,605</u>
<b>Total</b>	<u>100.0%</u>	<u>\$ 1,928,270</u>	<u>\$ 1,890,599</u>	<u>\$ 37,671</u>	<u>\$ 178,570</u>	<u>\$ 196,569</u>

(1)

## Notes:

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

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

Refer to exhibit G for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
**CONTRACTS AND PURCHASING & RECORDS RETENTION CENTER**

**Explanatory Narrative**

Purchasing for all County departments, the Water Resources Agency and the Natividad Medical Center is centralized in the Contracts and Purchasing Division of the Department of General Services. It operates to obtain the desired quality of goods and services in a timely manner at the lowest cost by assisting other departments in defining their needs, locating vendors and soliciting bids and proposals. All County purchase orders and requisitions are controlled and approved by the Contracts and Purchasing division. This division also manages the Records Retention Center, which provides a system of records management and secured document destruction services.

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

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 106 - Org. 1063 - Contracts and Purchasing	\$	515,312		
Costs Applied Added Back		<u>191,664</u>	\$	706,975
Less - Equipment Purchased			<u>-</u>	\$ 706,975
<b>EXTERNAL OVERHEADS</b>				
Building Use Allowance			1,862	
Equipment Use Allowance			10,214	
Insurance			1,412	
Annual Financial Audit			<u>67</u>	13,555
<b>REVENUES RECEIVED</b>				<u>(32,531)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>				<b><u>\$ 687,999</u></b>

**Functional Analysis**

	Department Administration	Purchasing	Courier	Mail	Total Department
<b>ACTUAL EXPENDITURES</b>					
Salaries and Wages	\$ 84,209	\$ 241,403	\$ 69,308	\$ 33,619	\$ 428,539
Employee Benefits	41,720	119,600	34,338	16,656	212,314
Services and Supplies	60,360	-	5,763	-	66,123
Total Direct Costs	<u>\$ 186,288</u>	<u>\$ 361,003</u>	<u>\$ 109,408</u>	<u>\$ 50,275</u>	<u>\$ 706,975</u>
<b>EXTERNAL OVERHEADS</b>					
Building Use Allowance	1,862	-	-	-	1,862
Equipment Use Allowance	10,214	-	-	-	10,214
Insurance	1,412	-	-	-	1,412
Annual Financial Audit	67	-	-	-	67
Total External Overheads	<u>\$ 13,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,555</u>
Total Functional Costs	199,843	361,003	109,408	50,275	720,530
<b>REVENUES RECEIVED</b>	(32,531)	-	-	-	(32,531)
Eliminate Unallowable Costs	-	-	-	-	-
Allocate Department Administration	<u>(167,312)</u>	<u>117,299</u>	<u>33,677</u>	<u>16,336</u>	<u>-</u>
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<b><u>\$ -</u></b>	<b><u>\$ 478,302</u></b>	<b><u>\$ 143,085</u></b>	<b><u>\$ 66,611</u></b>	<b><u>\$ 687,999</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**CONTRACTS AND PURCHASING**

**Allocation of Costs I - Contracts & Purchasing**

	<u>Allocation Base</u>		<u>Net First Allocation</u>		<u>Other Service Departments</u>		<u>Total Net Allocation</u>
	(1)				(2)		
Allocation Base							
<b>SERVICE DEPARTMENTS</b>							
Administrative Management:							
County Administrative Office	40	\$	2,648				
Human Resources & EOO	59		3,906				
Telecommunications	128		8,475				
Information Technology	262		17,347				
Risk Management & Benefits Adm	14		927				
Support Services:							
General Services	20		1,324				
Fleet Management	179		11,852				
Revenue Division	16		1,059				
Contracts and Purchasing	19		1,258				
Records Retention Center	23		1,523				
Facilities & Fac. Projects Mgmt.	156		10,329				
Facilities Projects Management	100		6,621				
Capital Projects Management	109		7,217				
Printing Services & Mail Operations	51		3,377				
Other Service Departments:							
Auditor-Controller	33		2,185				
Treasurer-Tax Collector	52		3,443				
County Counsel	27		1,788				
Emergency Communications	44		2,913				
Total Service Departments	<u>1,332</u>	\$	<u>88,192</u>				
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	36		2,384	\$	880	\$	3,263
Assessor	44		2,913		1,075		3,988
Elections	71		4,701		1,735		6,436
Fort Ord	16		1,059		391		1,450
Grand Jury	6		397		147		544
District Attorney	100		6,621		2,443		9,064
Child Support Services	37		2,450		904		3,354
Public Defender	44		2,913		1,075		3,988
Sheriff	219		14,500		5,351		19,851
Sheriff's Correctional Division	133		8,806		3,249		12,055
Probation	165		10,925		4,031		14,956
Juvenile Hall	234		15,493		5,717		21,210
Agricultural Commissioner	203		13,441		4,960		18,400
Produce Inspection	9		596		220		816
Recorder-County Clerk	70		4,635		1,710		6,345
Coroner-Public Administrator	22		1,457		538		1,994
Planning & Building Inspection	75		4,966		1,832		6,798
Environmental Resource Policy	149		9,865		3,640		13,506
Office of Emergency Services	40		2,648		977		3,626

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**CONTRACTS AND PURCHASING**

**Allocation of Costs I - Contracts & Purchasing**

	Allocation Base	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>				
Animal Control	83	\$ 5,495	\$ 2,028	\$ 7,523
Fish & Game Propagation	-	-	-	-
Public Works	329	21,783	8,038	29,821
Health	421	27,874	10,286	38,160
Primary Health Care	359	23,769	8,771	32,541
Environmental Health	108	7,151	2,639	9,789
Mental Health	356	23,571	8,698	32,269
Alcohol & Drug Programs	82	5,429	2,003	7,433
Emergency Medical Services	27	1,788	660	2,447
California Children's Services	52	3,443	1,270	4,713
Social Services	450	29,795	10,994	40,789
Community Action Partnership	24	1,589	586	2,175
Military & Veterans' Affairs Office	5	331	122	453
IHSPA Administration	13	861	318	1,178
Area Agency on Aging	45	2,979	1,099	4,079
County Library	145	9,600	3,543	13,143
Agricultural Cooperative Extension	3	199	73	272
Parks	293	19,400	7,159	26,558
General Liability Insurance (ISF)	-	-	-	-
Workmens' Compensation ( ISF)	1	66	24	91
Fund 040	-	-	-	-
LAFCO	-	-	-	-
Total Operating Departments	<u>4,469</u>	<u>\$ 295,893</u>	<u>\$ 109,187</u>	<u>\$ 405,079</u>
<b>NON-GENERAL COUNTY</b>				
Natividad Medical Center	1,101	72,897	26,900	99,797
Office for Employment Training	-	-	-	-
Superior Court of CA - Mo Co	-	-	-	-
Water Resources Agency	316	20,922	7,721	28,643
All Others	6	397	147	544
Total Non-General County	<u>1,423</u>	<u>\$ 94,217</u>	<u>\$ 34,767</u>	<u>\$ 128,984</u>
<b>Total</b>	<u>7,224</u>	<u>\$ 478,302</u>	<u>\$ 143,953</u>	<u>\$ 534,063</u>

Notes:

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**CONTRACTS AND PURCHASING**

**Allocation of Costs II - Courier & Mail Charges**

Allocation Base	Courier Allocation Base	Courier First Allocation	Mail Allocation Base	Mail First Allocation	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	(1)		(1)					(2)	
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office	\$ 6,400	\$ 6,438	\$ 38	\$ 41	\$ 6,479	\$ 6,438	\$ 40		
Human Resources & EOO	2,800	2,817	356	379	3,195	3,156	39		
Telecommunications	800	805	2	2	807	802	5		
Information Technology	800	805	39	41	846	839	7		
Risk Management & Benefits Adm	1,200	1,207	69	73	1,280	1,269	12		
Support Services:									
General Services	800	805	35	37	842	835	7		
Fleet Management	800	805	3	3	808	803	5		
Revenue Division	1,200	1,207	101	108	1,315	1,301	14		
Contracts and Purchasing	800	805	154	164	969	954	15		
Records Retention Center	-	-	-	-	-	-	-		
Facilities & Fac. Projects Mgmt.	800	805	61	64	869	861	9		
Capital Projects Management	1,200	1,207	1	1	1,208	1,201	7		
Printing Services & Mail Operations	-	-	-	-	-	-	-		
Other Service Departments:									
Auditor-Controller	2,000	2,012	1,588	1,690	3,702	3,588	114		
Treasurer-Tax Collector	1,200	1,207	2,384	2,537	3,744	3,584	160		
County Counsel	800	805	187	199	1,004	987	17		
Emergency Communications	3,200	3,219	23	25	3,244	3,223	20		
<b>Total Service Departments</b>	<b>\$ 24,800</b>	<b>\$ 24,947</b>	<b>\$ 5,040</b>	<b>\$ 5,363</b>	<b>\$ 30,310</b>	<b>\$ 29,840</b>	<b>\$ 470</b>		
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	8,000	8,048	28	30	8,078	8,028	49	\$ 2,981	\$ 3,030
Assessor	1,200	1,207	1,700	1,809	3,016	2,900	116	1,113	1,229
Elections	800	805	721	767	1,572	1,521	51	580	631
Fort Ord	-	-	-	-	-	-	-	-	-
Grand Jury	800	805	20	21	826	820	6	305	311
District Attorney	4,000	4,024	1,008	1,073	5,097	5,008	88	1,881	1,969
Child Support Services	1,600	1,610	11,462	12,197	13,806	13,062	744	5,095	5,839
Public Defender	2,000	2,012	268	285	2,297	2,268	29	847	877
Sheriff	12,000	12,071	2,237	2,380	14,451	14,237	215	5,333	5,548
Sheriff's Correctional Division	-	-	-	-	-	-	-	-	-
Probation	8,400	8,450	1,205	1,283	9,733	9,605	127	3,591	3,719
Juvenile Hall	-	-	-	-	-	-	-	-	-
Agricultural Commissioner	800	805	304	324	1,129	1,104	24	416	441
Produce Inspection	-	-	4	4	4	4	0	2	2
Recorder-County Clerk	1,200	1,207	2,767	2,944	4,152	3,967	185	1,532	1,716
Coroner-Public Administrator	-	-	-	-	-	-	-	-	-
Planning & Building Inspection	11,440	11,508	883	940	12,448	12,323	125	4,593	4,718
Environmental Resource Policy	-	-	374	397	397	374	24	147	171
Office of Emergency Services	1,200	1,207	7	8	1,215	1,207	8	448	456
Animal Control	1,600	1,610	636	677	2,286	2,236	50	844	894

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**CONTRACTS AND PURCHASING**

**Allocation of Costs II - Courier & Mail Charges**

	Courier Allocation Base	Courier First Allocation	Mail Allocation Base	Mail First Allocation	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>									
Fish & Game Propagation	\$ -	\$ -	\$ 5	\$ 6	\$ 6	\$ 5	\$ 0	\$ 2	\$ 2
Public Works	2,800	2,817	414	440	3,257	3,214	43	1,202	1,245
Health	9,600	9,657	946	1,007	10,664	10,546	118	3,935	4,053
Primary Health Care	2,000	2,012	2,504	2,664	4,676	4,504	172	1,726	1,898
Environmental Health	800	805	808	859	1,664	1,608	57	614	671
Mental Health	2,800	2,817	1,877	1,997	4,814	4,677	137	1,776	1,913
Alcohol & Drug Programs	1,600	1,610	16	17	1,626	1,616	11	600	611
Emergency Medical Services	800	805	107	113	918	907	12	339	350
California Children's Services	2,400	2,414	1,416	1,507	3,921	3,816	105	1,447	1,552
Social Services	32,400	32,593	21,127	22,482	55,074	53,527	1,547	20,323	21,869
Community Action Partnership	-	-	-	-	-	-	-	-	-
Military & Veterans' Affairs Office	800	805	56	59	864	856	8	319	327
IHSSPA Administration	-	-	77	82	82	77	5	30	35
Area Agency on Aging	-	-	-	-	-	-	-	-	-
County Library	800	805	-	-	805	800	5	297	302
Agricultural Cooperative Extension	800	805	0	0	805	800	5	297	302
Parks	1,600	1,610	274	291	1,901	1,874	27	701	728
General Liability Insurance (ISF)	-	-	-	-	-	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-	-	-	-	-	-
Fund 040	-	-	-	-	-	-	-	-	-
LAFCO	-	-	-	-	-	-	-	-	-
<b>Total Operating Departments</b>	<b>\$ 114,240</b>	<b>\$ 114,919</b>	<b>\$ 53,252</b>	<b>\$ 56,665</b>	<b>\$ 171,584</b>	<b>\$ 167,492</b>	<b>\$ 4,092</b>	<b>\$ 63,316</b>	<b>\$ 67,408</b>
<b>NON-GENERAL COUNTY</b>									
Natividad Medical Center	-	-	1,729	1,840	1,840	1,729	111	679	790
Office for Employment Training	1,600	1,610	1,154	1,228	2,837	2,754	83	1,047	1,131
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-	-
Water Resources Agency	800	805	499	531	1,336	1,299	37	493	530
All Others	800	805	924	984	1,788	1,724	64	660	724
<b>Total Non-General County</b>	<b>\$ 3,200</b>	<b>\$ 3,219</b>	<b>\$ 4,307</b>	<b>\$ 4,583</b>	<b>\$ 7,802</b>	<b>\$ 7,507</b>	<b>\$ 295</b>	<b>\$ 2,879</b>	<b>\$ 3,174</b>
<b>Total</b>	<b>\$ 142,240</b>	<b>\$ 143,085</b>	<b>\$ 62,599</b>	<b>\$ 66,611</b>	<b>\$ 209,696</b>	<b>\$ 204,839</b>	<b>\$ 4,858</b>	<b>\$ 66,195</b>	<b>\$ 70,582</b>
<b>Grand Total</b>					<b>\$ 687,999</b>	<b>\$ 204,839</b>	<b>\$ 483,160</b>	<b>\$ 210,148</b>	<b>\$ 604,646</b>

Notes:

- (1) Allocated on the basis of the direct charges to each department.
- (2) This allocation is based on the first net allocation to operating and non-general County departments. Refer to exhibit G for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
 Based on Actual Costs for the Year Ended June 30, 2006  
**RECORDS RETENTION CENTER**

**Explanatory Narrative**

Records Retention Center provides computerized system for the storage and retrieval of County records plus on-site secured document destruction services for County departments.

The costs of this division have been allocated on the basis of the number of boxes stored for each department.

**Costs for Allocation**

<b>2005-06 ACTUAL EXPENDITURES</b>			
Budget Unit 106 - Org. 1064 - Records Retention Center	\$	326,451	
Costs Applied Added Back	-	\$ 326,451	
Less - Equipment Purchased		-	\$ 326,451
<b>EXTERNAL OVERHEADS</b>			
Building Use Allowance		1,604	
Equipment Use Allowance		-	
Insurance		70,861	
Annual Financial Audit		31	72,496
<b>REVENUES RECEIVED</b>			<u>(12,048)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>			<u><b>\$ 386,899</b></u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**RECORDS RETENTION CENTER**

**Allocation of Costs**

	Allocation Base	Net First Allocation	Other Service Departments	Total Net Allocation
	(1)		(2)	
Allocation Base				
<b>SERVICE DEPARTMENTS</b>				
Administrative Management:				
County Administrative Office	319	\$ 6,478		
Human Resources & EEO	95	1,929		
Telecommunications	-	-		
Information Technology	-	-		
Risk Management & Benefits Adm	618	12,551		
Support Services:				
General Services	119	2,417		
Fleet Management	77	1,564		
Revenue Division	231	4,691		
Contracts and Purchasing	228	4,630		
Records Retention Center	-	-		
Facilities & Fac. Projects Mgmt.	1	20		
Capital Projects Management	-	-		
Printing Services & Mail Operations	41	833		
Other Service Departments:				
Auditor-Controller	844	17,140		
Treasurer-Tax Collector	-	-		
County Counsel	405	8,225		
Emergency Communications	-	-		
Total Service Departments	2,978	60,479		
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	287	5,829	\$ 1,304	\$ 7,132
Assessor	802	16,288	3,643	19,930
Elections	82	1,665	372	2,038
Fort Ord	-	-	-	-
Grand Jury	-	-	-	-
District Attorney	414	8,408	1,880	10,288
Child Support Services	1,557	31,621	7,072	38,693
Public Defender	1,673	33,976	7,599	41,575
Sheriff	-	-	-	-
Sheriff's Correctional Division	-	-	-	-
Probation	724	14,703	3,289	17,992
Juvenile Hall	418	8,489	1,899	10,388
Agricultural Commissioner	108	2,193	491	2,684
Produce Inspection	-	-	-	-
Recorder-County Clerk	-	-	-	-
Coroner-Public Administrator	-	-	-	-
Planning & Building Inspection	4,867	98,842	22,107	120,949
Environmental Resource Policy	291	5,910	1,322	7,232
Office of Emergency Services	-	-	-	-
Animal Control	57	1,158	259	1,416

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**RECORDS RETENTION CENTER**

**Allocation of Costs**

	Allocation Base	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>				
Fish & Game Propagation	-	-	-	-
Public Works	2,264	45,979	10,283	56,262
Health	1,043	21,182	4,737	25,919
Primary Health Care	1,013	20,573	4,601	25,174
Environmental Health	49	995	223	1,218
Mental Health	-	-	-	-
Alcohol & Drug Programs	-	-	-	-
Emergency Medical Services	-	-	-	-
California Children's Services	209	4,244	949	5,194
Social Services	27	548	123	671
Community Action Partnership	-	-	-	-
Military & Veterans' Affairs Office	2	41	9	50
IHSSPA Administration	-	-	-	-
Area Agency on Aging	-	-	-	-
County Library	-	-	-	-
Agricultural Cooperative Extension	-	-	-	-
Parks	-	-	-	-
General Liability Insurance (ISF)	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-
Fund 040	-	-	-	-
LAFCO	-	-	-	-
Total Operating Departments	<u>15,887</u>	<u>\$ 322,643</u>	<u>\$ 72,161</u>	<u>\$ 394,804</u>
<b>NON-GENERAL COUNTY</b>				
Natividad Medical Center	123	2,498	559	3,057
Office for Employment Training	-	-	-	-
Superior Court of CA - Mo Co	-	-	-	-
Water Resources Agency	63	1,279	286	1,566
All Others	-	-	-	-
Total Non-General County	<u>186</u>	<u>\$ 3,777</u>	<u>\$ 845</u>	<u>\$ 4,622</u>
<b>Total</b>	<u><b>19,051</b></u>	<u><b>\$ 386,899</b></u>	<u><b>\$ 73,006</b></u>	<u><b>\$ 399,426</b></u>

Notes:

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Explanatory Narrative**

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

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

Schedule 16-3 summarizes the allocation of all Facilities Management costs by function to each County building. The total net allocation for each building is allocated on the basis of square footage to the County departments or other offices occupying the building. The total allocation for each department is the sum of individual allocations for each location.

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 106 - Org. 1065-1068 - Facilities Management	\$ 5,281,008		
Budget Unit 166 - Org. 1660 - Facilities Projects Management	500,538		
Costs Applied Added Back	<u>112,009</u>	\$ 5,893,555	
Less: Equipment Purchased		<u>-</u>	\$ 5,893,555
<b>EXTERNAL OVERHEADS</b>			
Building Use Allowance		17,319	
Equipment Use Allowance		1,203	
Insurance		3,970	
Annual Financial Audit		<u>552</u>	23,044
<b>REVENUES RECEIVED</b>			<u>(1)</u>
<b>TOTAL FUNCTIONAL COSTS</b>			<b><u>\$ 5,916,598</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Functional Analysis**

	Department Admin	Maintenance	Grounds- keeping	Facilities Projects	Utilities	Total Department
<b>ACTUAL EXPENDITURES</b>						
Salaries and Wages	\$ 183,909	\$ 655,859	\$ 234,582	\$ 179,334	\$ -	\$ 1,253,683
Employee Benefits	134,696	412,414	158,748	121,360	-	827,218
Services and Supplies	426,535	532,166	-	497,865	2,356,089	3,812,654
Total Direct Costs	<u>\$ 745,139</u>	<u>\$ 1,600,438</u>	<u>\$ 393,329</u>	<u>\$ 798,559</u>	<u>\$ 2,356,089</u>	<u>\$ 5,893,555</u>
<b>EXTERNAL OVERHEADS</b>						
Building Use Allowance	17,319	-	-	-	-	17,319
Equipment Use Allowance	1,203	-	-	-	-	1,203
Insurance	3,970	-	-	-	-	3,970
Annual Financial Audit	552	-	-	-	-	552
Total External Overheads	<u>\$ 23,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,044</u>
<b>REVENUES</b>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(67,138)</u>	<u>(67,139)</u>
Total Functional Costs	768,182	1,600,438	393,329	798,559	2,288,951	5,849,459
Cost Applied Received	-	-	-	-	(112,009)	(112,009)
Allocate Department Administration *	<u>\$ (768,182)</u>	<u>\$ 470,958</u>	<u>\$ 168,448</u>	<u>\$ 128,776</u>	<u>\$ -</u>	<u>\$ 0</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 2,071,397</u>	<u>\$ 561,778</u>	<u>\$ 927,334</u>	<u>\$ 2,176,941</u>	<u>\$ 5,737,450</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allowable Costs of County Buildings**

<u>Building Number and Name</u>	<u>Maintenance</u>	<u>Grounds-keeping</u>	<u>Facilities Projects Management</u>	<u>Utilities</u>	<u>Square Feet Allocated</u>	<u>-----First Allocation per-----</u>	
						<u>Building</u>	<u>Square Foot</u>
County Owned Buildings:							
010 Old Courthouse - EW	\$ 55,134	\$ 7,892	\$ 15,777	\$ 66,572	22,272	\$ 145,375	\$ 6.527259
015 Old Courthouse - WW	85,343	17,905	44,017	151,024	50,526	298,289	5.903667
020 New Courthouse - NW	158,337	34,994	122,958	295,173	98,752	611,462	6.191895
020 Superior Court of Monterey	38	-	-	-	(1)	38	N/A
020 Holding Cell	726	-	2,032	-	(1)	2,758	N/A
025 Monterey Government Center Admin. Bldg.	330,109	47,344	98,014	66,895	130,680	542,361	4.150295
025 MGC - Auditor's Office	105	-	-	-	(1)	105	N/A
030 Old Jail	-	-	-	-	26,721	-	0.000000
041 Planning & Building Inspection	3,756	3,368	406	28,157	9,420	35,687	3.788392
042 District Attorney	11,057	3,202	-	26,005	8,700	40,264	4.628034
043 County Administrative Office	26,368	6,568	388	52,939	17,711	86,263	4.870579
044 Public Defender	8,148	3,579	5,003	27,333	8,650	44,063	5.093976
045 Auditor-Controller's Office	1,147	3,540	-	29,412	9,840	34,099	3.465393
050 Juvenile Hall	16,014	24,181	6,167	-	(1)	46,363	N/A
051 Juvenile - Youth Center	11,548	3,088	5,802	6,195	(1)	26,634	N/A
052 Juvenile - Youth Center School	460	388	5,919	-	(1)	6,767	N/A
060 Health Center, Administration	461	1,605	3,142	21	25,454	5,228	0.205409
065 Health Center, Public Health	211	33,309	-	-	14,631	33,520	2.291006
070 Communications/OES	28,099	26,929	4,976	7	13,990	60,011	4.289568
070 Communications - 911	2,851	-	-	-	(1)	2,851	N/A
075 Porter Vallejo Mansion	10,264	8,802	595	6,574	9,624	26,235	2.725975
075 Pajaro Library	36	-	-	-	(1)	36	N/A
076 Pajaro Community Center	6,872	6,600	-	-	(1)	13,472	N/A
076A Pajaro Community Center - AAA	65	-	-	-	(1)	65	N/A
080 Natividad Medical Center (Old) - Probation/Juvenil	31	-	406	105,789	169,316	106,226	0.627381
085 Leadership Institute	1,302	-	-	4,800	(1)	6,102	N/A
086 Natividad Medical Center (New)	-	-	15,183	-	(1)	15,183	N/A
087 Records Retention Center	1,296	-	11,623	-	(1)	12,919	N/A
090 Facilities Management - 1352 Natividad Road	195	7,444	14,543	-	16,460	22,182	1.347643
100 Adult Rehabilitation Facility	196	730	25,906	384,966	(1)	411,797	N/A
110 Natividad Boys Ranch	-	-	2,913	105	(1)	3,017	N/A
130 Graphics	2,289	12,241	12,375	1,517	(1)	28,422	N/A
141 Library - Administration Office	5,522	-	1,988	-	(1)	7,510	N/A
150 Agricultural Commissioner - Salinas	15,832	-	10,496	-	25,278	26,328	1.041529
150C Agricultural Cooperative - Salinas	-	-	653	-	(1)	653	N/A
151 Agricultural Commissioner - King City	5,591	-	1,104	1,255	(1)	7,950	N/A
151G Fleet Management - Old Shop	-	-	1,697	201	(1)	1,898	N/A
155 Fleet Management - Old Shop	9,497	-	-	-	14,500	9,497	N/A
155A Agricultural Commissioner	250	-	-	-	(1)	250	N/A
160 Public Works - Various Locations	1,722	2,439	4,915	11,279	(1)	20,355	N/A
162 Public Works Facility	-	-	3,268	-	(1)	3,268	N/A
165 Public Works Yard - Easements & Vacants Lots	-	-	1,446	-	(1)	1,446	N/A
190 Probation Headquarters	3,162	15,070	28,263	-	(1)	46,495	N/A
200 Monterey Courthouse	218,777	23,862	47,993	165,697	57,291	458,943	8.010728

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allowable Costs of County Buildings**

<u>Building Number and Name</u>	<u>Maintenance</u>	<u>Grounds-keeping</u>	<u>Facilities Projects Management</u>	<u>Utilities</u>	<u>Square Feet Allocated</u>	<u>-----First Allocation per-----</u>	
						<u>Building</u>	<u>Square Foot</u>
200B MCH - Superior Court 3rd Floor	\$ -	\$ -	\$ 181	\$ -	(1)	\$ 181	N/A
200 MCH - Military & Veterans Affairs	-	-	2,724	-	(1)	2,724	N/A
200E MCH - Sheriff's	923	-	-	-	(1)	923	N/A
210 Monterey Courthouse Annex	13,911	21,300	273	81,366	24,210	117,954	4.872129
240 Castroville Courthouse	4,410	7,754	-	3,682	2,155	15,847	7.353466
290 Monterey Parking Facility	-	3,715	-	-	(2)	(3)	N/A
300 King City Courthouse	87,179	23,253	718	30,484	12,505	141,634	11.326216
320 Marina Courthouse	31,015	32,508	16,570	31,013	(1)	111,106	N/A
350 Social Services Center, Seaside	11,971	12,215	4,785	-	(1)	28,972	N/A
360 Adult Detention Center (New Jail)	258,221	1,424	27,024	-	(1)	286,669	N/A
365 Adult Rehabilitation (Sheriff Correctional)	96,621	-	5,393	-	(1)	102,014	N/A
370 Information Technology	29,266	156	2,803	-	31,980	32,225	1.007661
370B Telecommunications	-	-	3,524	-	(1)	3,524	N/A
375 Greenfield Library	7,908	11,681	-	-	(1)	19,589	N/A
390 Fleet Management - 855 E. Laurel Bldg. A	13,448	-	3,553	927	(1)	17,927	N/A
391 Various - 855 E. Laurel Bldg. B	7,801	-	5,470	-	12,100	13,271	1.096768
391B Facilities Management	324	-	392	-	(1)	715	N/A
392 Various - 855 E. Laurel Bldg. C	192,523	1,155	21,101	-	11,296	214,778	19.013646
392B Purchasing	2,187	-	-	1,542	(1)	3,729	N/A
392C General Services Administration	3,029	-	12,426	-	(1)	15,456	N/A
392C Printing Services & Mail Operations	2,366	-	-	5,482	(1)	7,848	N/A
392D Facilities Management	1,505	-	28,329	6,167	(1)	36,001	N/A
393 Various - 855 E. Laurel Bldg. D	4,643	-	-	-	14,400	4,643	0.322460
393A Various - 855 E. Laurel Bldg. D - PW	-	-	-	(10,550)	(1)	(10,550)	N/A
393B Various - 855 E. Laurel Bldg. D - Telecom	-	-	-	(991)	(1)	(991)	N/A
393C Various - 855 E. Laurel Bldg. D - WRA	-	-	-	(138)	14,400	(138)	(0.009557)
394 Public Works - 855 E. Laurel Bldg. E	2,157	-	-	-	12,100	2,157	0.178299
395 Public Works - 855 E. Laurel Bldg. F	841	-	4,965	-	3,750	5,806	1.548317
396 Parks Headquarters - 855 E. Laurel Bldg. G	2,252	2,761	-	2,124	7,200	7,138	0.991332
397 Swing Space - 855 E. Laurel Bldg. H	4,084	5,324	-	-	7,200	9,408	1.306651
397A Environmental Health - 855 E. Laurel Bldg. H	-	-	-	3,436	7,200	3,436	0.477169
397B PHC - 855 E. Laurel Bldg. H	-	-	-	3,436	7,200	3,436	0.477169
398A Fuel Garage - 855 E. Laurel	3,158	-	22,102	925	2,016	26,185	12.988725
399 Grounds - 855 E. Laurel - Facilities	637	24,333	-	-	(1)	24,969	N/A
400 County Cemetery	153	10,473	542	-	(1)	11,168	N/A
401 Vacant Lots & Easements	-	1,055	3,986	-	(1)	5,042	N/A
410 Sheriff's Administration (PSB)	134,760	47,286	54,573	146,791	85,125	383,410	4.504080
410 Coroner - County Morgue	-	-	6,212	-	(1)	6,212	N/A
420 Family Emergency Shelter	27,097	14,074	20,942	2,220	(1)	64,333	N/A
425 Grounds Storage	2,393	118	-	-	(1)	2,511	N/A
437 Laguna Seca - Radio Tower & Equipment	200	-	2,531	-	(1)	2,731	N/A
441 Toro Park Buildings	681	-	-	-	(1)	681	N/A
450 Broadway Health Center - Seaside	-	11,404	-	-	4,500	11,404	2.534120
455 Animal Shelter	806	20,216	-	-	(1)	21,022	N/A
460 Old CID Building - Fort Ord	19,514	14,492	487	-	13,300	34,493	2.593432

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allowable Costs of County Buildings**

Building Number and Name	Maintenance	Grounds-keeping	Facilities Projects Management	Utilities	Square Feet Allocated	-----First Allocation per-----	
						Building	Square Foot
460B Old CID Building - Planning & Building	\$ 6,396	\$ -	\$ 1,103	\$ -	8,039	\$ 7,499	0.932864
460B Old CID Building - DSES	-	-	-	193	3,920	193	0.049115
465 ERP Abrams & Imjin Road	-	-	4,519	-	(1)	4,519	N/A
Direct Charges to Departments:							
100 Board of Supervisors	-	-	2,541	107	(1)	2,648	N/A
106-1065 Facilities Management	-	-	197	42,539	(1)	42,736	N/A
141 Elections	621	-	9,038	-	(1)	9,659	N/A
151 Telecommunications	13,437	-	1,520	-	(1)	14,957	N/A
152 Emergency Communications	696	-	-	-	(1)	696	N/A
193 Information Technology	502	-	135	77	(1)	714	N/A
224 District Attorney	982	-	406	532	(1)	1,919	N/A
225 Child Support Services	2,699	-	-	-	(1)	2,699	N/A
230 Sheriffs	219	-	-	193,101	(1)	193,320	N/A
255 Probation	281	-	2,259	96,306	(1)	98,846	N/A
256 Juvenile	-	-	-	96,306	(1)	96,306	N/A
281 Agricultural Commissioner	-	-	723	-	(1)	723	N/A
293 Planning & Building Inspection	-	-	2,144	-	(1)	2,144	N/A
411 Health	80	-	7,501	-	(1)	7,582	N/A
413 Primary Care Division	153	-	29,373	-	(1)	29,526	N/A
415 Mental Health	459	-	25,848	-	(1)	26,307	N/A
436 Emergency Medical Services	-	-	2,350	-	(1)	2,350	N/A
501 Social Services	13,706	-	62,103	-	(1)	75,808	N/A
565 Office of Employment Training	107	-	1,055	-	(1)	1,162	N/A
611 Library	36,255	-	9,704	-	(1)	45,959	N/A
750 Parks	3,320	-	1,175	26	(1)	4,521	N/A
960 Natividad Medical Center	-	-	8,850	-	(1)	8,850	N/A
975 Superior Court of CA - Mo Co	576	-	2,169	-	(1)	2,745	N/A
Others	107	-	1,055	7,927	(1)	9,089	N/A
<b>TOTAL</b>	<b>\$ 2,071,397</b>	<b>\$ 561,778</b>	<b>\$ 927,334</b>	<b>\$ 2,176,941</b>		<b>\$ 5,737,450</b>	

Notes: (1) Single use occupancy.

(2) Allocated in conjunction with buildings 20 and 21.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs**

		<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Department Direct</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office									
	Salinas	25	13,589	4.150295	\$ 56,398				
	Salinas	43	4,081	4.870579	19,875				
	Salinas	43	1,566	4.870579	7,626				
	Salinas	85	(1)	N/A	6,102	\$ -	\$ 90,001		
Human Resources & Equal Opportunity Office									
	Salinas	25	4,921	4.150295	20,424				
	Salinas	43	3,045	4.870579	14,829				
	Salinas	43	886	4.870579	4,313	-	39,565		
Telecommunications									
	Salinas	370	8,600	1.007661	8,666				
	Salinas	370B	(1)	N/A	3,524				
	Salinas	393	5,760	0.322460	1,858				
	Salinas	393B	(1)	N/A	(991)	14,957	28,014		
Information Technology									
	Salinas	20	784	6.191895	4,854				
	Salinas	25	2,949	4.150295	12,239				
	Salinas	370	23,380	1.007661	23,559	714	41,367		
Risk Management & Benefits Administration									
	Salinas	25	601	4.150295	2,494				
	Salinas	43	1,429	4.870579	6,961	-	9,456		
Support Services:									
General Services									
	Salinas	391	3,000	1.096768	3,290				
	Salinas	392	5,736	19.013646	109,063				
	Salinas	392C	(1)	N/A	15,456	-	127,809		
Fleet Management:									
	Salinas	151G	(1)	N/A	1,898				
	Salinas	155	(1)	N/A	9,497				
	Salinas	390	(1)	N/A	17,927				
	Salinas	398A	(1)	12.988725	26,185	-	55,507		
Revenue Division									
	Salinas	10	8,359	6.527259	54,561	-	54,561		
Contracts and Purchasing									
	Salinas	392	1,420	19.013646	26,999				
	Salinas	392B	(1)	N/A	3,729	-	30,728		
Records Retention Center									
	Salinas	87	(1)	N/A	12,919	-	12,919		
Facilities & Fac. Projects Management									
	Salinas	10	292	6.527259	1,906				
	Salinas	15	524	5.903667	3,094				
	Salinas	20	252	6.191895	1,560				
	Salinas	25	2,332	4.150295	9,678				
	Salinas	90	16,460	1.347643	22,182				
	Monterey	210	2,522	4.872129	12,293				



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
FACILITIES & FACILITIES PROJECTS MANAGEMENT

**Allocation of Costs**

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Department Direct	Net First Allocation	Other Service Departments	Total Net Allocation
<b>SERVICE DEPARTMENTS (Continued)</b>								
Facilities & Fac. Projects Management (Continued)								
	Salinas	391B	(1)	N/A	\$ 715			
	Salinas	392	1,420	19.013646	26,999			
	Salinas	392D	(1)	N/A	36,001			
	Salinas	399	(1)	N/A	24,969			
	Salinas	425	(1)	N/A	2,511	\$ 42,736	\$ 184,644	
Capital Projects Management	Salinas	43	1,428	4.870579	6,953	-	6,953	
Printing Services & Mail Operations								
	Salinas	20	127	6.191895	786			
	Salinas	130	(1)	N/A	28,422			
	Salinas	392	1,420	19.013646	26,999			
	Salinas	392C	(1)	N/A	7,848	-	64,056	
Other Service Departments:								
Auditor-Controller								
	Salinas	25	10,849	4.150295	45,132			
	Salinas	45	9,840	3.465393	34,099	-	79,231	
Treasurer-Tax Collector								
	Salinas	15	5,185	5.903667	30,611			
	Salinas	25	12,489	4.150295	51,833	-	82,444	
County Counsel	Salinas	25	13,910	4.150295	57,731	-	57,731	
Emergency Communications:								
	Salinas	70	7,974	4.289568	34,205			
	Salinas	70	(1)	N/A	2,851			
	Monterey	200	984	8.010728	7,883	696	45,635	
Total Service Departments					\$ 951,517	\$ 59,103	\$ 1,010,618	
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors:								
	Salinas	10	6,689	6.527259	\$ 43,661			
	Salinas	25	10,054	4.150295	41,727			
	Monterey	200	1,839	8.010728	14,732			
	Monterey	200	(1)	N/A	181			
	Castroville	240	1,292	7.353466	9,501			
	Marina	460	1,341	2.593432	3,479	\$ 2,648	\$ 115,928	\$ 16,539
Assessor:								
	Salinas	15	8,824	5.903667	52,094			
	Salinas	25	10,092	4.150295	41,885			
	Monterey	200	511	8.010728	4,093	-	98,072	13,992
Elections						9,659	9,659	1,378
District Attorney:								
	Salinas	15	18,402	5.903667	108,639			
	Salinas	42	8,700	4.628034	40,264			
	Monterey	200	7,845	8.010728	62,844			
	King City	300	1,068	11.326216	12,096	1,919	225,763	32,209
								257,972

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

		Allocation of Costs							
		Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Department Direct	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>									
Child Support Services					\$ -	\$ 2,699	\$ 2,699	\$ 385	\$ 3,084
Public Defender:									
	Salinas	044	8,650	5.093976	44,063				
	Monterey	200	336	8.010728	2,692				
	King City	300	599	11.326216	6,784	-	53,539	7,638	61,177
Sheriff:									
	Salinas	20	4,537	6.191895	28,093				
	Salinas	20	(1)	N/A	2,758				
	Watsonville	75	817	2.725975	2,228				
	Monterey	200	6,518	8.010728	52,214				
	Monterey	200E	(1)	N/A	923				
	Castroville	240	863	7.353466	6,346				
	King City	300	2,499	11.326216	28,303				
	Salinas	410	80,234	4.504080	361,380	193,320	675,566	96,382	771,948
Sheriff's Correctional Division:									
	Salinas	100	(1)	N/A	411,797				
	Salinas	360	(1)	N/A	286,669				
	Salinas	365	(1)	N/A	102,014	-	800,480	114,204	914,684
Probation:									
	Watsonville	75	290	2.725975	791				
	Salinas	80	159,168	0.627381	99,859				
	Salinas	190	(1)	N/A	46,495				
	Monterey	210	4,652	4.872129	22,665	98,846	268,656	38,329	306,985
Juvenile Hall:									
	Salinas	50	(1)	N/A	46,363				
	Salinas	51	(1)	N/A	26,634				
	Salinas	52	(1)	N/A	6,767				
	Salinas	80	10,148	0.627381	6,367				
	Salinas	110	(1)	N/A	3,017	96,306	185,454	26,459	211,912
Agricultural Commissioner:									
	Salinas	150	25,024	1.041529	26,063				
	Salinas	155A	(1)	N/A	250				
	King City	151	(1)	N/A	7,950	723	34,986	4,991	39,977
Produce Inspection	Salinas	150	254	1.041529	265	-	265	38	302
Recorder-County Clerk:									
	Salinas	15	6,032	5.903667	35,611				
	Salinas	25	5,962	4.150295	24,744	-	60,355	8,611	68,966
Coroner-Public Administrator:									
	Salinas	400	(1)	N/A	11,168				
	Salinas	410	4,891	4.504080	28,241	-	39,409	5,622	45,031
Planning & Building Inspection:									
	Salinas	25	27,518	4.150295	114,203				
	Salinas	41	9,420	3.788392	35,687				
	Monterey	200	1,584	8.010728	12,689				

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs**

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Department Direct	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Planning & Building Inspection: (Continued)								
	Marina	460	11,959	2.593432	\$ 31,015			
	Marina	460B	8,039	0.932864	7,499	\$ 2,144	\$ 203,237	\$ 28,996
Environmental Resource Policy Division:								
	Salinas	25	1,255	4.150295	5,209			
	Salinas	043	5,278	4.870579	25,706			
	Watsonville	75	6,255	2.725975	17,051			
	Marina	465	(1)	N/A	4,519	-	52,485	7,488
Office of Emergency Services	Salinas	70	6,016	4.289568	25,806	-	25,806	3,682
Animal Control:	Salinas	455	(1)	N/A	21,022	-	21,022	2,999
Public Works:								
	Salinas	25	14,160	4.150295	58,768			
	Salinas	160	(1)	N/A	20,355			
	Various	164	(1)	N/A	3,268			
	Salinas	165	(1)	N/A	1,446			
	Salinas	391	9,100	1.096768	9,981			
	Salinas	392	1,300	19.013646	24,718			
	Salinas	393	4,320	0.322460	1,393			
	Salinas	393A	(1)	N/A	(10,550)			
	Salinas	394	(1)	0.178299	2,157			
	Salinas	395	(1)	1.548317	5,806	-	117,342	16,741
Health:								
	Salinas	60	5,363	0.205409	1,101			
	Monterey	210	4,411	4.872129	21,491			
	Seaside	450	4,350	2.534120	11,022	7,582	41,196	5,877
Primary Health Care:								
	Salinas	65	14,631	2.291006	33,520			
	Salinas	397B	(1)	N/A	3,436	29,526	66,481	9,485
Environmental Health:								
	Salinas	60	4,555	0.205409	936			
	Monterey	210	2,702	4.872129	13,163			
	Salinas	397	6,720	1.306651	8,781			
	Salinas	397A	(1)	N/A	3,436	-	26,315	3,754
Mental Health:								
	Salinas, Administr	60	9,778	0.205409	2,009			
	Monterey	210	5,145	4.872129	25,065			
	Seaside	450	150	2.534120	380	26,307	53,761	7,670
Alcohol & Drug Programs:								
	Salinas, Administr	60	928	0.205409	191			
	Monterey	210	4,778	4.872129	23,278	-	23,469	3,348
Emergency Medical Services					-	2,350	2,350	335
California Children's Services	Salinas	60	4,830	0.205409	992	-	992	142
Social Services:								
	Watsonville	75	241	2.725975	657			

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

		Allocation of Costs							
		Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Department Direct	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>									
Social Services: (Continued)									
	Seaside	350	(1)	N/A	\$ 28,972				
	Salinas	420	(1)	N/A	64,333				
	Marina	460B	(1)	0.932864	193	\$ 75,808	\$ 169,962	\$ 24,248	\$ 194,210
Military & Veterans' Affairs Office	Monterey	200	(1)	N/A	2,724	-	2,724	389	3,113
Area Agency on Aging	Watsonville	76A	(1)	N/A	65	-	65	9	74
County Library:									
	Watsonville	75	1,636	2.725975	4,496				
	Salinas	141	(1)	N/A	7,510				
	Greenfield	375	(1)	N/A	19,589	45,959	77,553	11,064	88,618
Agricultural Cooperative Extension	Salinas	150C	(1)	N/A	653	-	653	93	746
Parks:									
	Salinas	396	(1)	0.991332	7,138				
	Salinas	397	480	1.306651	627				
	Salinas	437	(1)	N/A	2,731				
	Salinas	437	(1)	N/A	681	4,521	15,698	2,240	17,938
Total Operating Departments					\$ 2,871,622	\$ 600,317	\$ 3,471,939	\$ 495,338	\$ 3,967,277
<b>NON-GENERAL COUNTY</b>									
Natividad Medical Center:									
	Salinas	86	(1)	N/A	15,183	8,850	24,033	3,429	27,462
Office of Employment Training									
					-	1,162	1,162	166	1,328
Superior Court of CA - Mo Co:									
	Salinas	10	6,751	6.527259	44,066				
	Salinas	15	9,052	5.903667	53,440				
	Salinas	20	48,539	6.191895	300,548				
	Salinas	20	(1)	6.191895	38				
	Monterey	200	35,794	8.010728	286,736				
	King City	300	8,339	11.326216	94,449				
	Marina	320	(1)	N/A	111,106	2,745	893,128	127,422	1,020,550
Water Resources Agency:									
	Salinas	393	4,320	0.322460	1,393			-	
	Salinas	393C	(1)	(0.009557)	(138)	-	1,255	179	1,435
All Others (Not Occupied):									
	Salinas	10	181	6.527259	1,180				
	Salinas	15	2,507	5.903667	14,800				
	Salinas	20	44,513	6.191895	275,620				
	Salinas	30	26,721	N/A	-				
Vacant Lots & Easements		401	(1)	N/A	5,042	-	296,643	42,322	338,964
Others:									
	Salinas	75	385	2.725975	1,050				
	Watsonville	76	(1)	N/A	13,472				
	Monterey	200	1,880	8.010728	15,061	9,089	38,672	5,517	44,189
Total Non-General County					\$ 1,233,047	\$ 21,847	\$ 1,254,894	\$ 179,035	\$ 1,433,928
<b>Total</b>					<b>\$ 5,056,186</b>	<b>\$ 681,267</b>	<b>\$ 5,737,450</b>	<b>\$ 674,373</b>	<b>\$ 5,401,205</b>

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

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
 CAPITAL PROJECTS MANAGEMENT

**Explanatory Narrative**

The Capital Projects Management division of the department of administrative management is responsible for budgeting for larger maintenance projects, remodels, and new facilities. It was established for the purpose of providing an effective mechanism for assessing capital projects requirements and establishing a staffing unit for timely implementation of Board approved projects.

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

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 165 - Capital Projects Management	\$	408,181		
Budget Unit 172 - Master Plan		379,010		
Costs Applied Added Back		-	\$	787,191
Less - Equipment Purchased				-
				\$ 787,191
<b>EXTERNAL OVERHEADS</b>				
Building Use Allowance				18,677
Equipment Use Allowance				-
Insurance				650
Annual Financial Audit				45
				19,372
<b>REVENUES RECEIVED</b>				(474)
<b>TOTAL FUNCTIONAL COSTS</b>				<u>\$ 806,089</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**CAPITAL PROJECTS MANAGEMENT**

**Functional Analysis**

	Department Admin	Projects	Unallowable	Other Identified	Total Department
<b>ACTUAL EXPENDITURES</b>					
Salaries and Wages	\$ 243,172	\$ -	\$ -	\$ -	\$ 243,172
Employee Benefits	98,547	-	-	-	98,547
Services and Supplies	291,380	-	137,002	17,092	445,473
Total Direct Costs	<u>\$ 633,098</u>	<u>\$ -</u>	<u>\$ 137,002</u>	<u>\$ 17,092</u>	<u>\$ 787,191</u>
<b>EXTERNAL OVERHEADS</b>					
Building Use Allowance	18,677	-	-	-	18,677
Equipment Use Allowance	-	-	-	-	-
Insurance	650	-	-	-	650
Annual Financial Audit	45	-	-	-	45
Total External Overheads	<u>\$ 19,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,372</u>
<b>REVENUES RECEIVED</b>	<u>(474)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(474)</u>
Total Functional Costs	651,996	-	137,002	17,092	806,089
Allocate Department Administration *	-	-	(137,002)	-	(137,002)
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ 651,996</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,092</u>	<u>\$ 669,088</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
**CAPITAL PROJECT MANAGEMENT**

**Allowable Costs of County Buildings**

<u>Building Number and Name</u>	<u>Direct Identified</u>	<u>Department Admin</u>	<u>Square Feet Allocated</u>	<u>-----First Allocation per-----</u>	
				<u>Building</u>	<u>Square Foot</u>
County Owned Buildings:					
010 Old Courthouse - EW	\$ -	\$ 20,543	22,272	\$ 20,543	\$ 0.922390
015 Old Courthouse - WW	-	46,862	50,526	46,862	0.927487
020 New Courthouse - NW	-	280,517	98,752	280,517	2.840619
020 Holding Cell - NW	-	(76)	(1)	(76)	N/A
025 MGC New Administration Building	6,847	190,085	130,680	196,932	1.506979
030 Old Jail	493	1,450	26,721	1,944	0.072737
043 CAO - Various	100	24,845	17,711	24,945	1.408441
045 Auditor-Controller	688	30	(1)	718	N/A
050 Juvenile Hall	-	4,860	(1)	4,860	N/A
051 Juvenile - Youth Center	-	1,773	(1)	1,773	N/A
060A New Health Center, Administration	-	35,299	25,454	35,299	1.386770
070 Formerly DSS - Communications	-	154	13,990	154	0.011014
088 RRC - Bldg 740 NMC - 080	-	5	(1)	5	N/A
100 Adult Rehabilitation Facility	-	15,165	(1)	15,165	N/A
150 Ag Commissioner - Salinas	-	2,552	34,227	2,552	N/A
190 Probation Headquarters	-	1,021	(1)	1,021	N/A
200 Monterey Courthouse	-	6,552	57,291	6,552	0.114370
320 Marina Courthouse	-	338	(1)	338	N/A
360 Adult Detention Center (Jail)	-	857	(1)	857	N/A
392C Printing Services	-	505	(1)	505	N/A
393 Environmental Services Bldg. D	-	13,242	(1)	13,242	N/A
397 Swing Space - 855 E. Laurel Bldg. H	404	18	7,200	422	0.058604
398 Fleet Management	-	1,620	(1)	1,620	N/A
398A FM - Fuel Garage	-	609	(1)	609	N/A
410A PSB - Sheriff's	-	1,387	(1)	1,387	N/A
001 New parking Structure - Gabilan	-	421	(1)	421	N/A
002 New Parking Lot - Laurel	-	1,028	(1)	1,028	N/A
003 Communication Tower - 522 KC	-	335	(1)	335	N/A
Direct Charges to Departments:					
100 Board of Supervisors	425	-	(1)	425	N/A
106-1069 Printing & Graphics	92	-	(1)	92	N/A
117 Treasurer-Tax Collector	420	-	(1)	420	N/A
118 Assessor	2,638	-	(1)	2,638	N/A
121 County Counsel	2,372	-	(1)	2,372	N/A
141 Election	112	-	(1)	112	N/A
224 District Attorney	631	-	(1)	631	N/A
255 Probation	491	-	(1)	491	N/A
256 Juvenile	580	-	(1)	580	N/A
281 Ag Commissioner	129	-	(1)	129	N/A
291 Clerk/Recorder	325	-	(1)	325	N/A
300 Public Works	73	-	(1)	73	N/A
411 Health	38	-	(1)	38	N/A
415 Mental Health	171	-	(1)	171	N/A
960 Natividad Medical Center	62	-	(1)	62	N/A
<b>TOTAL</b>	<b>\$ 17,092</b>	<b>\$ 651,996</b>		<b>\$ 669,088</b>	

Notes: (1) Single use occupancy.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**CAPITAL PROJECTS MANAGEMENT**

**Allocation of Costs**

		<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Department Direct</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office:									
	Salinas	25	13,152	1.506979	\$ 19,820				
	Salinas	43	5,646	1.408441	7,952	\$ -	\$ 27,772		
Human Resources & Equal Opportunity Office:									
	Salinas	25	4,921	1.506979	7,416				
	Salinas	43	3,930	1.408441	5,535	-	12,951		
Information Technology:									
	Salinas	20	784	2.840619	2,227				
	Salinas	25	2,949	1.506979	4,444	-	6,671		
Risk Management & Benefits Administration:									
	Salinas	25	601	1.506979	906				
	Salinas	43	1,429	1.408441	2,013	-	2,919		
Support Services:									
Fleet Management									
	Salinas	398	(1)	N/A	1,620				
	Salinas	398A	(1)	N/A	609	-	2,228		
Revenue Division									
	Salinas	10	8,359	0.922390	7,710				
	Salinas	25	2,233	1.506979	3,365	-	11,075		
Records Retention Center									
	Salinas	88	(1)	N/A	5	-	5		
Facilities & Fac. Projects Management:									
	Salinas	10	292	0.922390	269				
	Salinas	15	524	0.927487	486				
	Salinas	20	252	2.840619	716				
	Salinas	25	2,332	1.506979	3,514	-	4,985		
Capital Projects Management:									
	Salinas	25	438	1.506979	660				
	Salinas	43	1,428	1.408441	2,011	-	2,671		
Printing Services & Mail Operations:									
	Salinas	20	127	2.840619	361				
	Salinas	392C	1,500	N/A	505	92	957		
Other Service Departments:									
Auditor-Controller:									
	Salinas	25	10,849	1.506979	16,349				
	Salinas	45	1,151	N/A	718	-	17,067		
Treasurer-Tax Collector									
	Salinas	15	5,185	0.927487	4,809				
	Salinas	25	10,256	1.506979	15,456	420	20,685		
County Counsel:									
	Salinas	25	13,910	1.506979	20,962	2,372	23,334		



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**CAPITAL PROJECT MANAGEMENT**

		Allocation of Costs							
		Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Department Direct	Net First Allocation	Other Service Departments	Total Net Allocation
<b>SERVICE DEPARTMENTS (Continued)</b>									
Emergency Communications: (Continued)									
	Salinas	70	7,974	0.011014	\$ 88				
	Monterey	200	984	0.114370	113	\$ -	\$ 200		
Total Service Departments					\$ 130,638	\$ 2,883	\$ 133,521		
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors:									
	Salinas	10	6,689	0.922390	6,170				
	Salinas	25	10,054	1.506979	15,150				
	Monterey	200	1,839	0.114370	210	425	21,955	\$ 4,686	\$ 26,641
Assessor:									
	Salinas	15	8,824	0.927487	8,184				
	Salinas	25	10,092	1.506979	15,208				
	Monterey	200	511	0.114370	58	2,638	26,089	5,568	31,658
Election									
					-	112	112	24	136
District Attorney:									
	Salinas	15	18,402	0.927487	17,068				
	Monterey	200	7,845	0.114370	897	631	18,596	3,969	22,565
Public Defender:									
	Monterey	200	336	0.114370	38	-	38	8	47
Sheriff:									
	Salinas	20	4,537	2.840619	12,888				
	Salinas	20A	*	N/A	(76)				
	Monterey	200	6,518	0.114370	745				
	Salinas	410A	(1)	0.000000	1,387	-	14,944	3,190	18,134
Sheriff's Correctional Division:									
	Salinas	100	(1)	N/A	15,165				
	Salinas	360	(1)	N/A	857	-	16,022	3,420	19,442
Probation									
	Salinas	190	(1)	N/A	1,021	491	1,512	323	1,834
Juvenile Hall:									
	Salinas	50	(1)	N/A	4,860				
	Salinas	51	(1)	N/A	1,773	580	7,213	1,539	8,752
Agricultural Commissioner:									
	Salinas	150	25,024	N/A	2,552	129	2,681	572	3,253
Recorder-County Clerk									
	Salinas	15	6,032	0.927487	5,595				
	Salinas	25	5,962	1.506979	8,985	-	14,579	3,112	17,691
Planning & Building Inspection:									
	Salinas	25	27,518	1.506979	41,469				
	Monterey	200	1,584	0.114370	181	325	41,975	8,959	50,934
Environmental Resource Policy Division:									
	Salinas	25	1,255	1.506979	1,891				
	Salinas	43	5,278	1.408441	7,433	-	9,324	1,990	11,314

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**CAPITAL PROJECT MANAGEMENT**

**Allocation of Costs**

		Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Department Direct	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS: (Continued)</b>									
Office of Emergency Services	Salinas	70	6,016	0.011014	\$ 66	\$ -	\$ 66	\$ 14	\$ 80
Public Works:	Salinas	25	14,160	1.506979	21,339				
	Salinas	393A	(1)	N/A	13,242	73	34,654	7,396	42,050
Health					-	38	38	8	46
Primary Health Care:	Salinas	397	2,400	0.058604	141	-	141	30	171
Environmental Health:	Salinas	397	4,320	0.058604	253	-	253	54	307
Mental Health					-	171	171	36	207
Parks:	Salinas	397	480	0.058604	28	-	28	6	34
Total Operating Departments					\$ 204,779	\$ 5,614	\$ 210,392	\$ 44,905	\$ 255,298
<b>NON-GENERAL COUNTY</b>									
Natividad Medical Center					-	62	62	13	76
Superior Court of CA - Mo Co:	Salinas	10	6,751	0.922390	6,227				
	Salinas	15	9,052	0.927487	8,396				
	Salinas	20	48,539	2.840619	137,881				
	Monterey	200	35,794	0.114370	4,094				
	Marina	320	14,367	N/A	338	-	156,936	33,496	190,431
All Others (Not Occupied)									
		10	181	0.922390	167				
		15	2,507	0.927487	2,325				
		20	44,513	2.840619	126,443				
		30	26,721	0.072737	1,944	-	130,879	27,934	158,814
Others (Construction in Progress)									
		60A	(1)	1.386770	35,299	-	35,299	7,534	42,833
		1	(1)	0.000000	421	-	421	90	511
		2	(1)	0.000000	1,028	-	1,028	219	1,247
		3	(1)	0.000000	335	-	335	71	406
All Others:									
		200	1,880	0.114370	215	-	215	46	261
Total Non-General County					\$ 325,112	\$ 62	\$ 325,174	\$ 69,404	\$ 394,578
<b>Total</b>					\$ 660,528	\$ 8,559	\$ 669,088	\$ 114,309	\$ 649,876

Notes: (1) Single use occupancy; use total building cost.  
(2) This allocation is based on the total first allocation to operating and non-general County departments.  
Refer to exhibit G for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
**PRINTING SERVICES AND MAIL OPERATIONS**

**Explanatory Narrative**

Printing Services and Mail Operations, a division of General Services, provides the following services to County departments, the Natividad Medical Center and some other local agencies.

**Offset Printing**

This function provides, in addition to printing, various related services such as type setting, photographic enlargement and reduction, paper cutting and binding. Printing for orders which cannot be economically produced in-house are placed with outside vendors by the specialists in this division.

**Copy Machines**

Printing Services and Mail Operations maintains copy machines in several County facilities. By use of automatic counters, a record is kept for the number of copies made by each user department and a charge for the copies made and the paper consumed is billed monthly.

**Mail Handling and Courier Service**

All mail originating from County offices is consolidated, sorted, metered and posted by Printing Services and Mail Operations. In addition, this division operates an interoffice delivery system throughout the County. The division leases a Pitney Bowes mailing center to keep track of the postage used by each County department. This usage forms the basis for monthly charges to all users for the estimated cost of the mail handling service. The interoffice courier charge departments monthly based on the estimated cost of serving each department considering location, volume and the number of stops made each day.

The division charges for furnishing plain paper and arranging for outside printers for jobs beyond its capability. These items are removed from the cost pool and allocation base as they are billed out on an unfactored, "pass through" basis.

The total unbilled costs of this division, all of which are considered allowable, have been allocated based on the total actual billings made to user departments during the year.

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 106 - Org. 1069 - Printing Services and Mail Operations	\$ 87,688		
Costs Applied Added Back	<u>753,721</u>	\$ 841,409	
Less - Equipment Purchased		<u>-</u>	\$ 841,409

**REVENUES RECEIVED**

-

**EXTERNAL OVERHEADS**

Building Use Allowance		4,350	
Equipment Use Allowance		73,762	
Insurance		1,439	
Annual Financial Audit		<u>79</u>	<u>79,631</u>

**TOTAL COSTS FOR FIRST ALLOCATION**

**\$ 921,040**

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**PRINTING SERVICES AND MAIL OPERATIONS**

**Allocation of Costs**

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Service Departments *	Total Net Allocation
Allocation Base						
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office	\$ 18,863	\$ 20,754	\$ 18,863	\$ 1,891		
Human Resources & Equal Opportunity Office	5,074	5,583	5,074	509		
Telecommunications	187	205	187	19		
Information Technology	15,083	16,595	15,083	1,512		
Risk Management & Benefits Administration	4,366	4,804	4,366	438		
Support Services:						
General Services	5,305	5,837	5,305	532		
Fleet Management	2,120	2,333	2,120	213		
Revenue Division	3,094	3,404	3,094	310		
Contracts and Purchasing	2,785	3,064	2,785	279		
Records Retention Center	106	116	106	11		
Facilities & Fac. Projects Management	6,452	7,099	6,452	647		
Capital Projects Management	907	998	907	91		
Printing Services & Mail Operations	-	-	-	-		
Other Service Departments:						
Auditor-Controller	15,137	16,655	15,137	1,518		
Treasurer-Tax Collector	37,681	41,459	37,681	3,778		
County Counsel	7,810	8,593	7,810	783		
Emergency Communications	640	704	640	64		
Total Service Departments	\$ 125,611	\$ 138,204	\$ 125,611	\$ 12,594		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	387	425	387	39	\$ 81	\$ 120
Assessor	11,140	12,256	11,140	1,117	2,344	3,461
Elections	1,495	1,645	1,495	150	315	464
Fort Ord	1,073	1,181	1,073	108	226	334
Resource Management Agency	322	354	322	32	68	100
Grand Jury	3,079	3,388	3,079	309	648	957
District Attorney	19,014	20,920	19,014	1,906	4,002	5,908
Child Support Services	36,943	40,647	36,943	3,704	7,775	11,479
Public Defender	5,434	5,979	5,434	545	1,144	1,688
Sheriff	26,115	28,733	26,115	2,618	5,496	8,114
Sheriff's Correctional Division	1,904	2,095	1,904	191	401	592
Probation	12,175	13,396	12,175	1,221	2,562	3,783
Juvenile Hall	3,940	4,335	3,940	395	829	1,224
Agricultural Commissioner	21,703	23,879	21,703	2,176	4,568	6,744
Produce Inspection	203	223	203	20	43	63
Recorder-County Clerk	10,478	11,528	10,478	1,050	2,205	3,256
Coroner-Public Administrator	-	-	-	-	-	-
Planning & Building Inspection	27,228	29,958	27,228	2,730	5,730	8,460
Environmental Resource Policy	867	954	867	87	183	269
Office of Emergency Services	606	667	606	61	128	188
Animal Control	4,945	5,441	4,945	496	1,041	1,537

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
**PRINTING SERVICES AND MAIL OPERATIONS**

**Allocation of Costs**

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Fish & Game Propagation	\$ 8	\$ 9	\$ 8	\$ 1	\$ 2	\$ 3
Public Works	11,663	12,832	11,663	1,169	2,455	3,624
Health	34,637	38,110	34,637	3,473	7,290	10,762
Primary Health Care	72,610	79,890	72,610	7,280	15,281	22,561
Environmental Health	21,355	23,496	21,355	2,141	4,494	6,635
Mental Health	34,190	37,618	34,190	3,428	7,196	10,623
Alcohol & Drug Programs	644	708	644	65	136	200
Emergency Medical Services	1,142	1,256	1,142	114	240	355
California Children's Services	4,873	5,362	4,873	489	1,026	1,514
Social Services	247,241	272,029	247,241	24,788	52,033	76,822
Community Action Partnership	70	77	70	7	15	22
Military & Veterans' Affairs Office	756	832	756	76	159	235
IHSS PA-Administration	50	55	50	5	10	15
Area Agency on Aging	284	312	284	28	60	88
County Library	7,248	7,974	7,248	727	1,525	2,252
Agricultural Cooperative Extension	9,083	9,994	9,083	911	1,912	2,822
Parks	15,090	16,603	15,090	1,513	3,176	4,689
General Liability Insurance (ISF)	-	-	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-	-	-
Fund 040	-	-	-	-	-	-
LAFCO	-	-	-	-	-	-
<b>Total Operating Departments</b>	<b>\$ 649,994</b>	<b>\$ 715,162</b>	<b>\$ 649,994</b>	<b>\$ 65,168</b>	<b>\$ 136,795</b>	<b>\$ 201,964</b>
<b>NON-GENERAL COUNTY</b>						
Natividad Medical Center	21,821	24,009	21,821	2,188	4,592	6,780
Office for Employment Training	4,395	4,836	4,395	441	925	1,366
Superior Court of CA - Mo Co	-	-	-	-	-	-
Water Resources Agency	1,602	1,762	1,602	161	337	498
All Others	33,689	37,066	33,689	3,378	7,090	10,468
<b>Total Non-General County</b>	<b>\$ 61,507</b>	<b>\$ 67,674</b>	<b>\$ 61,507</b>	<b>\$ 6,167</b>	<b>\$ 12,945</b>	<b>\$ 19,111</b>
<b>Total</b>	<b>\$ 837,112</b>	<b>\$ 921,040</b>	<b>\$ 837,112</b>	<b>\$ 83,929</b>	<b>\$ 149,740</b>	<b>\$ 221,075</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
AUDITOR-CONTROLLER

**Explanatory Narrative**

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

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

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

**Department Administration**

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

**Internal Audit**

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

**General and Expenditure Accounting**

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

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

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

**Systems Division**

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

AUDITOR-CONTROLLER

**Explanatory Narrative(Continued) and Costs for Allocation**

Payroll and Cost Plan

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

Welfare

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

Property Tax

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

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 111 - Auditor-Controller	\$	3,786,371	
Costs Applied Added Back		<u>10,000</u>	\$ 3,796,371
Less - Equipment Purchased			<u>-</u>
<b>TOTAL DIRECT COSTS</b>			<b>\$ <u>3,796,371</u></b>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008

Based on Actual Costs for the Year Ended June 30, 2006

AUDITOR-CONTROLLER

### Functional Analysis of Costs

	Department Admin	Internal Audit	Payroll and Cost Plan	Expenditure Accounting	Budget/System Divison	Welfare/ Direct Identified Accounting	SB 90/General Government / Property Taxes	General Accounting	Total Department
<b>ACTUAL EXPENDITURES</b>									
Salaries and Wages	\$ 317,935	\$ 191,503	\$ 549,985	\$ 187,388	\$ 129,947	\$ 53,342	\$ 187,096	\$ 435,466	\$ 2,052,662
Employee Benefits (1)	154,792	93,237	267,770	91,233	63,267	25,970	91,091	212,014	999,373
Services and Supplies	306,139	14,456	30,428	12,018	173,423	-	130,183	77,689	744,336
Total Direct Costs	<u>\$ 778,865</u>	<u>\$ 299,196</u>	<u>\$ 848,183</u>	<u>\$ 290,639</u>	<u>\$ 366,637</u>	<u>\$ 79,312</u>	<u>\$ 408,369</u>	<u>\$ 725,169</u>	<u>\$ 3,796,371</u>
<b>EXTERNAL OVERHEADS</b>									
Building Use Allowance *	25,020	15,070	43,281	14,747	10,226	4,198	14,724	34,269	161,535
Equipment Use Allowance	19,063	-	-	-	-	-	-	-	19,063
Insurance	5,164	-	-	-	-	-	-	-	5,164
Annual Financial Audit	559	-	-	-	-	-	-	-	559
Total External Overheads	<u>\$ 49,806</u>	<u>\$ 15,070</u>	<u>\$ 43,281</u>	<u>\$ 14,747</u>	<u>\$ 10,226</u>	<u>\$ 4,198</u>	<u>\$ 14,724</u>	<u>\$ 34,269</u>	<u>\$ 186,321</u>
Total Department Costs	828,671	314,266	891,464	305,386	376,864	83,510	423,093	759,438	3,982,692
<b>REVENUES RECEIVED</b>	(1,073)	-	(8,004)	-	-	-	(88,950)	(51,139)	(149,166)
Allocate Administration (2)	<u>(827,598)</u>	<u>91,362</u>	<u>262,385</u>	<u>89,399</u>	<u>61,995</u>	<u>25,448</u>	<u>89,259</u>	<u>207,751</u>	<u>-</u>
<b>TOTAL FUNCTIONAL COSTS</b>	-	405,628	1,145,846	394,784	438,858	108,958	423,402	916,050	3,833,526
Eliminate Unallowable Functions	-	(405,628)	-	-	-	-	(423,402)	-	(829,030)
<b>NET COSTS FOR FIRST ALLOCATI</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,145,846</u>	<u>\$ 394,784</u>	<u>\$ 438,858</u>	<u>\$ 108,958</u>	<u>\$ -</u>	<u>\$ 916,050</u>	<u>\$ 3,004,496</u>

Notes:

(1) Allocated on the basis of regular, permanent salaries and wages.

(2) Allocated on the basis of salaries and wages.



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
AUDITOR-CONTROLLER

**Allocation of Costs I - General and Expenditure Accounting**

	A/P Warrants Allocation Base	General and Expenditure Accounting	Direct Identified Sched 19-2	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	212	\$ 4,488	\$ -	\$ 4,488	\$ -	\$ 4,488		
Human Resources & Equal Opportunity	161	3,408	7,807	11,215	-	11,215		
Telecommunications	205	4,339	-	4,339	-	4,339		
Information Technology	770	16,299	-	16,299	10,000	6,299		
Risk Management & Benefits Administration	409	8,658	-	8,658	-	8,658		
Support Services:								
General Services	56	1,185	-	1,185	-	1,185		
Fleet Management	191	4,043	-	4,043	-	4,043		
Revenue Division	187	3,958	-	3,958	-	3,958		
Contracts and Purchasing	98	2,074	-	2,074	-	2,074		
Records Retention Center	42	889	-	889	-	889		
Facilities & Fac. Projects Management	454	9,610	-	9,610	-	9,610		
Capital Projects Management	567	12,002	-	12,002	-	12,002		
Printing Services & Mail Operations	72	1,524	-	1,524	-	1,524		
Other Service Departments:								
Auditor-Controller	17,735	375,410	-	375,410	-	375,410		
Treasurer-Tax Collector	172	3,641	-	3,641	-	3,641		
County Counsel	250	5,292	8,696	13,987	-	13,987		
Emergency Communications	770	16,299	-	16,299	-	16,299		
<b>Total Service Departments</b>	<b>22,351</b>	<b>\$ 473,120</b>	<b>\$ 16,503</b>	<b>\$ 489,623</b>	<b>\$ 10,000</b>	<b>\$ 479,623</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	135	2,858	-	2,858	-	2,858	\$ 543	\$ 3,401
Assessor	497	10,520	14,259	24,779	-	24,779	4,707	29,487
Elections	56	1,185	57,662	58,847	-	58,847	11,179	70,026
Fort Ord	86	1,820	5,256	7,076	-	7,076	1,344	8,420
Grand Jury	-	-	-	-	-	-	-	-
District Attorney	1,071	22,671	-	22,671	-	22,671	4,307	26,977
Child Support Services	1,197	25,338	-	25,338	-	25,338	4,813	30,151
Public Defender	413	8,742	-	8,742	-	8,742	1,661	10,403
Sheriff	2,120	44,876	2,974	47,850	-	47,850	9,090	56,940
Sheriff's Correctional Division	1,851	39,182	-	39,182	-	39,182	7,443	46,625
Probation	2,896	61,302	-	61,302	-	61,302	11,646	72,947
Juvenile Hall	1,239	26,227	-	26,227	-	26,227	4,982	31,209
Agricultural Commissioner	530	11,219	-	11,219	-	11,219	2,131	13,350
Produce Inspection	135	2,858	-	2,858	-	2,858	543	3,401
Recorder-County Clerk	138	2,921	1,262	4,183	-	4,183	795	4,978
Coroner-Public Administrator	75	1,588	-	1,588	-	1,588	302	1,889
Planning & Building Inspection	913	19,326	-	19,326	-	19,326	3,671	22,998
Environmental Resource Policy Division	743	15,728	-	15,728	15,000	728	2,988	3,715
Office of Emergency Services	49	1,037	-	1,037	-	1,037	197	1,234
Animal Control	210	4,445	-	4,445	-	4,445	844	5,290
Fish & Game Propagation	21	445	-	445	-	445	84	529

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

AUDITOR-CONTROLLER

**Allocation of Costs I - General and Expenditure Accounting**

	A/P Warrants	General and Expenditure Accounting	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>	Allocation Base							
Public Works	2,508	\$ 53,089	\$ -	\$ 53,089	\$ -	\$ 53,089	\$ 10,085	\$ 63,174
Health	1,449	30,672	-	30,672	-	30,672	5,827	36,499
Primary Health Care	1,295	27,412	-	27,412	-	27,412	5,208	32,620
Environmental Health	602	12,743	-	12,743	-	12,743	2,421	15,164
Mental Health	2,269	48,030	-	48,030	-	48,030	9,124	57,154
Alcohol & Drug Programs	177	3,747	-	3,747	-	3,747	712	4,458
Emergency Medical Services	107	2,265	-	2,265	-	2,265	430	2,695
California Children's Services	467	9,885	-	9,885	-	9,885	1,878	11,763
Social Services	5,635	119,280	10,555	129,835	-	129,835	24,665	154,500
Community Action Partnership	104	2,201	-	2,201	-	2,201	418	2,620
Military & Veterans' Affairs Office	51	1,080	-	1,080	-	1,080	205	1,285
IHSS PA-Administration	61	1,291	-	1,291	-	1,291	245	1,537
Area Agency on Aging	23	487	-	487	-	487	92	579
County Library	1,177	24,914	-	24,914	-	24,914	4,733	29,647
Agricultural Cooperative Extension	98	2,074	-	2,074	-	2,074	394	2,469
Parks	649	13,738	-	13,738	-	13,738	2,610	16,348
General Liability Insurance (ISF)	19	402	-	402	-	402	76	479
Workmens' Compensation ( ISF)	41	868	-	868	-	868	165	1,033
Fund 040	-	-	-	-	-	-	-	-
LAFCO	17	360	22	381	-	381	72	454
Total Operating Departments	31,124	\$ 658,825	\$ 91,988	\$ 750,813	\$ 15,000	\$ 735,813	\$ 142,634	\$ 878,447
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	6,861	145,232	467	145,699	-	145,699	27,679	173,378
Office for Employment Training	-	-	-	-	-	-	-	-
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-
Water Resources Agency	1,391	29,444	-	29,444	-	29,444	5,594	35,038
All Others	199	4,212	-	4,212	3,000	1,212	800	2,013
Total Non-General County	8,451	\$ 178,889	\$ 467	\$ 179,356	\$ 3,000	\$ 176,356	\$ 34,073	\$ 210,428
<b>Total</b>	61,926	\$ 1,310,834	\$ 108,958	\$ 1,419,792	\$ 28,000	\$ 1,391,792	\$ 176,706	\$ 1,088,875

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
AUDITOR-CONTROLLER

**Allocation of Costs II - Budget and System Division**

	<u>Adjusted Expenditure</u>	<u>Budget/System Division</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
	Allocation Base						*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	\$ 3,051,103	\$ 2,588	\$ -	\$ 2,588	\$ -	\$ 2,588		
Human Resources & Equal Opportunity	2,512,011	2,131	-	2,131	-	2,131		
Telecommunications	4,266,463	3,619	-	3,619	-	3,619		
Information Technology	12,171,365	10,325	-	10,325	-	10,325		
Risk Management & Benefits Administration	596,386	506	-	506	-	506		
Support Services:								
General Services	703,685	597	-	597	-	597		
Fleet Management	4,145,736	3,517	-	3,517	-	3,517		
Revenue Division	1,821,591	1,545	-	1,545	-	1,545		
Contracts and Purchasing	706,975	600	-	600	-	600		
Records Retention Center	326,451	277	-	277	-	277		
Facilities & Fac. Projects Management	5,841,977	4,956	-	4,956	-	4,956		
Capital Projects Management	477,066	405	-	405	-	405		
Printing Services & Mail Operations	841,060	713	-	713	-	713		
Other Service Departments:								
Auditor-Controller	3,512,038	2,979	-	2,979	-	2,979		
Treasurer-Tax Collector	2,158,547	1,831	-	1,831	-	1,831		
County Counsel	4,101,430	3,479	-	3,479	-	3,479		
Emergency Communications	7,500,274	6,362	-	6,362	-	6,362		
Total Service Departments	\$ 54,734,158	\$ 46,431	\$ -	\$ 46,431	\$ -	\$ 46,431		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	2,063,690	1,751	-	1,751	-	1,751	\$ 333	\$ 2,083
Assessor	4,265,478	3,618	-	3,618	-	3,618	687	4,306
Elections	2,537,410	2,152	-	2,152	-	2,152	409	2,561
Fort Ord	368,847	313	-	313	-	313	59	372
Grand Jury	45,986	39	-	39	-	39	7	46
District Attorney	14,643,804	12,422	-	12,422	-	12,422	2,360	14,782
Child Support Services	10,333,402	8,766	-	8,766	-	8,766	1,665	10,431
Public Defender	6,784,034	5,755	-	5,755	-	5,755	1,093	6,848
Sheriff	31,758,578	26,941	-	26,941	-	26,941	5,118	32,059
Sheriff's Correctional Division	29,415,991	24,954	-	24,954	-	24,954	4,740	29,694
Probation	12,212,724	10,360	-	10,360	-	10,360	1,968	12,328
Juvenile Hall	12,005,158	10,184	-	10,184	-	10,184	1,935	12,119
Agricultural Commissioner	5,378,563	4,563	-	4,563	-	4,563	867	5,429
Produce Inspection	1,167,786	991	-	991	-	991	188	1,179
Recorder-County Clerk	1,299,262	1,102	-	1,102	-	1,102	209	1,312
Coroner-Public Administrator	1,370,576	1,163	-	1,163	-	1,163	221	1,384
Planning & Building Inspection	8,994,369	7,630	-	7,630	-	7,630	1,449	9,079
Environmental Resource Policy Division	1,048,554	889	-	889	-	889	169	1,058
Office of Emergency Services	1,873,696	1,589	-	1,589	-	1,589	302	1,891
Animal Control	1,773,227	1,504	-	1,504	-	1,504	286	1,790
Fish & Game Propagation	21,342	18	-	18	-	18	3	22

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

AUDITOR-CONTROLLER

**Allocation of Costs II - Budget and System Division**

	Adjusted Expenditure	Budget/System Division	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>	Allocation Base							
Public Works	\$ 28,923,835	\$ 24,536	\$ -	\$ 24,536	\$ -	\$ 24,536	\$ 4,661	\$ 29,197
Health	15,315,768	12,992	-	12,992	-	12,992	2,468	15,461
Primary Health Care	14,377,050	12,196	-	12,196	-	12,196	2,317	14,513
Environmental Health	6,430,446	5,455	-	5,455	-	5,455	1,036	6,491
Mental Health	27,698,035	23,496	-	23,496	-	23,496	4,464	27,960
Alcohol & Drug Programs	1,822,537	1,546	-	1,546	-	1,546	294	1,840
Emergency Medical Services	1,897,392	1,610	-	1,610	-	1,610	306	1,915
California Children's Services	5,177,141	4,392	-	4,392	-	4,392	834	5,226
Social Services	62,042,510	52,631	-	52,631	-	52,631	9,998	62,629
Community Action Partnership	552,255	468	-	468	-	468	89	557
Military & Veterans' Affairs Office	493,482	419	-	419	-	419	80	498
IHHS PA-Administration	444,467	377	-	377	-	377	72	449
Area Agency on Aging	334,303	284	-	284	-	284	54	337
County Library	5,686,144	4,824	-	4,824	-	4,824	916	5,740
Agricultural Cooperative Extension	581,603	493	-	493	-	493	94	587
Parks	6,104,140	5,178	-	5,178	-	5,178	984	6,162
General Liability Insurance (ISF)	1,235,193	1,048	-	1,048	-	1,048	199	1,247
Workmens' Compensation ( ISF)	216,219	183	-	183	-	183	35	218
Fund 040	-	-	-	-	-	-	-	-
LAFCO	(1,620)	(1)	-	(1)	-	(1)	(0)	(2)
Total Operating Departments	\$ 328,693,380	\$ 278,830	\$ -	\$ 278,830	\$ -	\$ 278,830	\$ 52,970	\$ 331,800
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	121,963,700	103,462	-	103,462	-	103,462	19,655	123,116
Office for Employment Training	5,902,911	5,007	-	5,007	-	5,007	951	5,959
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-
Water Resources Agency	5,998,523	5,089	-	5,089	-	5,089	967	6,055
All Others	46,839	40	-	40	-	40	8	47
Total Non-General County	\$ 133,911,972	\$ 113,597	\$ -	\$ 113,597	\$ -	\$ 113,597	\$ 21,580	\$ 135,177
<b>Total</b>	\$ 517,339,510	\$ 438,858	\$ -	\$ 438,858	\$ -	\$ 438,858	\$ 74,550	\$ 466,977

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
AUDITOR-CONTROLLER

	Allocation of Costs III - Payroll & Cost Plan							Other Service Departments *	Total Net Allocation
	Base #1 Number of Employees Allocation Base	Payroll and Cost Plan Base #3	Direct Identified Sched 19-2	Total First Allocation	Less: Direct Charges	Net First Allocation			
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office	22.75	\$ 6,235	\$ -	\$ 6,235	\$ -	\$ 6,235			
Human Resources & Equal Opportunity	17.25	4,728	-	4,728	-	4,728			
Telecommunications	22.00	6,029	-	6,029	-	6,029			
Information Technology	82.50	22,610	-	22,610	-	22,610			
Risk Management & Benefits Administration	6.00	1,644	-	1,644	-	1,644			
Support Services:									
General Services	6.00	1,644	-	1,644	-	1,644			
Fleet Management	20.50	5,618	-	5,618	-	5,618			
Revenue Division	20.00	5,481	-	5,481	-	5,481			
Contracts and Purchasing	10.50	2,878	-	2,878	-	2,878			
Records Retention Center	4.50	1,233	-	1,233	-	1,233			
Facilities & Fac. Projects Management	28.75	7,879	-	7,879	-	7,879			
Capital Projects Management	3.00	822	-	822	-	822			
Printing Services & Mail Operations	7.75	2,124	-	2,124	-	2,124			
Other Service Departments:									
Auditor-Controller	34.50	9,455	-	9,455	-	9,455			
Treasurer-Tax Collector	18.25	5,002	-	5,002	-	5,002			
County Counsel	26.75	7,331	-	7,331	-	7,331			
Emergency Communications	82.50	22,610	-	22,610	-	22,610			
<b>Total Service Departments</b>	<b>413.50</b>	<b>\$ 113,324</b>	<b>\$ -</b>	<b>\$ 113,324</b>	<b>\$ -</b>	<b>\$ 113,324</b>			
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	14.50	3,974	-	3,974	-	3,974	\$ 755	\$ 4,729	
Assessor	53.25	14,594	-	14,594	-	14,594	2,772	17,366	
Elections	6.00	1,644	-	1,644	-	1,644	312	1,957	
Fort Ord	-	-	-	-	-	-	-	-	
Grand Jury	-	-	-	-	-	-	-	-	
District Attorney	114.75	31,448	-	31,448	-	31,448	5,974	37,423	
Child Support Services	128.25	35,148	-	35,148	-	35,148	6,677	41,825	
Public Defender	44.25	12,127	-	12,127	-	12,127	2,304	14,431	
Sheriff	222.25	60,910	-	60,910	-	60,910	11,571	72,481	
Sheriff's Correctional Division	198.25	54,332	-	54,332	-	54,332	10,322	64,654	
Probation	130.75	35,833	-	35,833	-	35,833	6,807	42,641	
Juvenile Hall	132.75	36,381	-	36,381	-	36,381	6,911	43,293	
Agricultural Commissioner	53.50	14,662	-	14,662	-	14,662	2,785	17,448	
Produce Inspection	14.50	3,974	-	3,974	-	3,974	755	4,729	
Recorder-County Clerk	14.75	4,042	-	4,042	-	4,042	768	4,810	
Coroner-Public Administrator	8.00	2,192	-	2,192	-	2,192	417	2,609	
Planning & Building Inspection	97.75	26,789	-	26,789	-	26,789	5,089	31,879	
Environmental Resource Policy Division	9.75	2,672	-	2,672	-	2,672	508	3,180	
Office of Emergency Services	5.25	1,439	-	1,439	-	1,439	273	1,712	
Animal Control	22.50	6,166	-	6,166	-	6,166	1,171	7,338	
Fish & Game Propagation	-	-	-	-	-	-	-	-	

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
AUDITOR-CONTROLLER

**Allocation of Costs III - Payroll & Cost Plan**

	Base #1 Number of Employees	Payroll and Cost Plan	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>	Allocation Base							
Public Works	134.25	\$ 36,793	\$ -	\$ 36,793	\$ -	\$ 36,793	\$ 6,990	\$ 43,782
Health	155.25	42,548	-	42,548	-	42,548	8,083	50,631
Primary Health Care	138.75	38,026	-	38,026	-	38,026	7,224	45,250
Environmental Health	64.50	17,677	-	17,677	-	17,677	3,358	21,035
Mental Health	237.25	65,021	-	65,021	-	65,021	12,352	77,373
Alcohol & Drug Programs	19.00	5,207	-	5,207	-	5,207	989	6,196
Emergency Medical Services	11.50	3,152	-	3,152	-	3,152	599	3,750
California Children's Services	50.00	13,703	-	13,703	-	13,703	2,603	16,306
Social Services	603.50	165,395	-	165,395	-	165,395	31,421	196,816
Community Action Partnership	2.00	548	-	548	-	548	104	652
Military & Veterans' Affairs Office	5.50	1,507	-	1,507	-	1,507	286	1,794
IHHS PA-Administration	5.25	1,439	-	1,439	-	1,439	273	1,712
Area Agency on Aging	2.50	685	-	685	-	685	130	815
County Library	87.75	24,049	-	24,049	-	24,049	4,569	28,617
Agricultural Cooperative Extension	10.50	2,878	-	2,878	-	2,878	547	3,424
Parks	69.50	19,047	-	19,047	-	19,047	3,618	22,666
General Liability Insurance (ISF)	-	-	-	-	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-	-	-	-	-
Fund 040	-	-	-	-	-	-	-	-
LAFCO	1.25	343	-	343	-	343	65	408
Total Operating Departments	2,869.25	\$ 786,347	\$ -	\$ 786,347	\$ -	\$ 786,347	\$ 149,384	\$ 935,731
<b>NON-GENERAL COUNTY</b>								
Natividad Medical Center	789.00	216,234	-	216,234	-	216,234	41,078	257,312
Office for Employment Training	59.00	16,170	-	16,170	-	16,170	3,072	19,241
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-
Water Resources Agency	50.25	13,772	-	13,772	-	13,772	2,616	16,388
All Others	-	-	-	-	-	-	-	-
Total Non-General County	898.25	\$ 246,175	\$ -	\$ 246,175	\$ -	\$ 246,175	\$ 46,766	\$ 292,941
<b>Total</b>	4,181.00	\$ 1,145,846	\$ -	\$ 1,145,846	\$ -	\$ 1,145,846	\$ 196,150	\$ 1,228,672
<b>Grand Total</b>		\$ 2,895,538	\$ 108,958	\$ 3,004,496	\$ 28,000	\$ 2,976,496	\$ 447,407	\$ 2,784,525

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
 Based on Actual Costs for the Year Ended June 30, 2006  
 TREASURER-TAX COLLECTOR

**Explanatory Narrative**

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

**Costs for Allocation**

<b>2005-06 ACTUAL EXPENDITURES</b>	
Budget Unit 117 - Treasurer-Tax Collector	\$ 2,176,099
Intra Fund Transfers Added Back	<u>86,118</u> \$ 2,262,217
Less - Equipment Purchased	<u>11,627</u>
<b>TOTAL DIRECT COSTS</b>	<b><u>\$ 2,250,591</u></b>

**Functional Analysis**

	Department Administration	Receipting and Disbursing	Investing	Property Tax Collection	SB 90	Revenue Division	Direct Identified	Total Department
<b>ACTUAL EXPENDITURES</b>								
Salaries and Wages	\$ 339,216	\$ 123,045	\$ 61,818	\$ 590,965	\$ 13,600	\$ 65,281	\$ 1,094	\$ 1,195,019
Employee Benefits *	144,920	52,567	26,410	252,473	5,810	27,890	467	510,538
Services and Supplies	<u>267,887</u>	<u>4,167</u>	<u>58,044</u>	<u>214,636</u>	<u>-</u>	<u>299</u>	<u>-</u>	<u>545,033</u>
Total Direct Costs	<u>\$ 752,023</u>	<u>\$ 179,779</u>	<u>\$ 146,272</u>	<u>\$ 1,058,075</u>	<u>\$ 19,411</u>	<u>\$ 93,470</u>	<u>\$ 1,561</u>	<u>\$ 2,250,591</u>
<b>EXTERNAL OVERHEADS</b>								
Building Use Allowance *	17,916	6,499	3,265	31,212	718	3,448	58	63,115
Equipment Use Allowance *	14,372	5,213	2,619	25,038	576	2,766	46	50,631
Insurance *	981	356	179	1,709	39	189	3	3,455
Annual Financial Audit *	<u>398</u>	<u>144</u>	<u>72</u>	<u>693</u>	<u>16</u>	<u>77</u>	<u>1</u>	<u>1,401</u>
Total External Overheads	<u>\$ 33,666</u>	<u>\$ 12,212</u>	<u>\$ 6,135</u>	<u>\$ 58,652</u>	<u>\$ 1,350</u>	<u>\$ 6,479</u>	<u>\$ 109</u>	<u>\$ 118,603</u>
Allocate Department Administration*	<u>(785,689)</u>	<u>112,964</u>	<u>56,753</u>	<u>542,549</u>	<u>12,486</u>	<u>59,933</u>	<u>1,004</u>	<u>0</u>
<b>TOTAL FUNCTIONAL COSTS</b>		304,955	209,161	1,659,275	33,246	159,882	2,674	2,369,193
<b>REVENUES RECEIVED</b>		2,126	(744,002)	(543,165)	(80)	-	-	(1,285,121)
Eliminate Unallowable Functions		<u>-</u>	<u>534,841</u>	<u>(1,116,110)</u>	<u>(33,167)</u>	<u>-</u>	<u>-</u>	<u>(614,436)</u>
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>		<b><u>\$ 307,082</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 159,882</u></b>	<b><u>\$ 2,674</u></b>	<b><u>\$ 469,637</u></b>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
TREASURER-TAX COLLECTOR

Allocation Base	Allocation of Costs								Total Net Allocation
	Base #1 Number of Employees	Base #4 A/P Warrants	Allocation Base Bases #1 & 4	First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office	22.75	212	324	\$ 434	\$ -	\$ -	434		
Human Resources & EOO	17.25	161	246	329	-	-	329		
Telecommunications	22.00	205	313	419	-	-	419		
Information Technology	82.50	770	1,175	1,574	-	-	1,574		
Risk Management & Benefits Adm	6.00	409	438	587	-	-	587		
Support Services:									
General Services	6.00	56	85	115	-	-	115		
Fleet Management	20.50	191	292	391	-	-	391		
Revenue Division	20.00	187	285	382	159,882	86,118	74,146		
Contracts and Purchasing	10.50	98	150	200	-	-	200		
Records Retention Center	4.50	42	64	86	-	-	86		
Facilities & Fac. Projects Mgmt	28.75	454	595	797	-	-	797		
Capital Projects Management	3.00	567	582	779	-	-	779		
Printing Services & Mail Operations	7.75	72	110	147	-	-	147		
Other Service Departments:									
Auditor-Controller	34.50	17,735	17,904	23,990	-	-	23,990		
Treasurer-Tax Collector	18.25	172	262	351	-	-	351		
County Counsel	26.75	250	381	511	-	-	511		
Emergency Communications	82.50	770	1,175	1,574	-	-	1,574		
<b>Total Service Departments</b>	<b>413.50</b>	<b>22,351</b>	<b>24,381</b>	<b>\$ 32,668</b>	<b>\$ 159,882</b>	<b>\$ 86,118</b>	<b>\$ 106,432</b>		
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	14.50	135	206	276	-	-	276	\$ 33	\$ 309
Assessor	53.25	497	758	1,016	-	-	1,016	121	1,138
Elections	6.00	56	85	115	-	-	115	14	128
Fort Ord	-	86	86	115	-	-	115	14	129
Grand Jury	-	-	-	-	-	-	-	-	-
District Attorney	114.75	1,071	1,634	2,190	-	-	2,190	262	2,452
Child Support Services	128.25	1,197	112,411	150,619	1,337	-	151,956	18,166	170,122
Public Defender	44.25	413	630	844	-	-	844	101	945
Sheriff	222.25	2,120	3,211	4,302	-	-	4,302	514	4,817
Sheriff's Correctional Division	198.25	1,851	2,824	3,784	-	-	3,784	452	4,237
Probation	130.75	2,896	3,538	4,740	-	-	4,740	567	5,307
Juvenile Hall	132.75	1,239	1,891	2,533	-	-	2,533	303	2,836
Agricultural Commissioner	53.50	530	793	1,062	-	-	1,062	127	1,189
Produce Inspection	14.50	135	206	276	-	-	276	33	309
Recorder-County Clerk	14.75	138	210	282	-	-	282	34	316
Coroner-Public Administrator	8.00	75	114	153	-	-	153	18	171
Planning & Building Inspection	97.75	913	1,393	1,866	-	-	1,866	223	2,089
Environmental Resource Policy Div.	9.75	743	791	1,060	-	-	1,060	127	1,186
Office of Emergency Services	5.25	49	75	100	-	-	100	12	112
Animal Control	22.50	210	320	429	-	-	429	51	481
Fish & Game Propagation	-	21	21	28	-	-	28	3	32



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
TREASURER-TAX COLLECTOR

	Allocation of Costs								
	Base #1 Number of Employees	Base #4 A/P Warrants	Allocation Base	First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Con't)</b>									
Public Works	134.25	2,508	3,167	\$ 4,244	\$ -	\$ -	\$ 4,244	\$ 507	\$ 4,751
Health	155.25	1,449	2,211	2,963	-	-	2,963	354	3,317
Primary Health Care	138.75	1,295	1,976	2,648	-	-	2,648	317	2,964
Environmental Health	64.50	602	919	1,231	-	-	1,231	147	1,378
Mental Health	237.25	2,269	3,434	4,601	-	-	4,601	550	5,151
Alcohol & Drug Programs	19.00	177	270	362	-	-	362	43	405
Emergency Medical Services	11.50	107	163	219	-	-	219	26	245
California Children's Services	50.00	467	712	955	-	-	955	114	1,069
Social Services	603.50	5,635	40,803	54,671	-	-	54,671	6,536	61,207
Community Action Partnership	2.00	104	114	153	-	-	153	18	171
Military & Veterans' Affairs Office	5.50	51	78	105	-	-	105	12	117
IHSS PA-Administration	5.25	61	87	116	-	-	116	14	130
Area Agency on Aging	2.50	23	35	47	-	-	47	6	53
County Library	87.75	1,177	1,608	2,154	-	-	2,154	258	2,412
Agricultural Cooperative Extension	10.50	98	150	200	-	-	200	24	224
Parks	69.50	649	990	1,327	-	-	1,327	159	1,485
General Liability Insurance (ISF)	-	19	19	25	-	-	25	3	29
Workmens' Compensation ( ISF)	-	41	41	55	-	-	55	7	62
Fund 040	-	-	-	-	-	-	-	-	-
LAFCO	1.25	17	23	31	-	-	31	4	35
<b>Total Operating Departments</b>	<b>2,869.25</b>	<b>31,124</b>	<b>187,998</b>	<b>\$ 251,899</b>	<b>\$ 1,337</b>	<b>\$ -</b>	<b>\$ 253,235</b>	<b>\$ 30,274</b>	<b>\$ 283,510</b>
<b>NON-GENERAL COUNTY</b>									
Natividad Medical Center	789.00	6,861	10,734	14,383	1,337	-	15,720	1,879	17,599
Office for Employment Training	59.00	-	4,233	5,671	-	-	5,671	678	6,349
Superior Court of CA - Mo Co	-	-	-	-	-	-	-	-	-
Water Resources Agency	50.25	1,391	1,638	2,194	-	-	2,194	262	2,457
All Others	-	199	199	267	-	-	267	32	299
<b>Total Non-General County</b>	<b>898.25</b>	<b>8,451</b>	<b>16,804</b>	<b>\$ 22,515</b>	<b>\$ 1,337</b>	<b>\$ -</b>	<b>\$ 23,852</b>	<b>\$ 2,852</b>	<b>\$ 26,704</b>
<b>Total</b>	<b>4,181.00</b>	<b>61,926</b>	<b>229,183</b>	<b>\$ 307,082</b>	<b>\$ 162,556</b>	<b>\$ 86,118</b>	<b>\$ 383,519</b>	<b>\$ 33,126</b>	<b>\$ 310,213</b>

Notes:

- The allocation base is derived by taking total number of payroll check ÷ total number of employees x number of department employee plus number of A/P Warrants = Allocation Base.  
Using the County Administrator's Office as an example:  
20,525. (total PR Warrants) ÷ 4,181.00 (total # of EE) = 4.909113 x 22.75 (# of CAO Employees = 112 + 212 (AP Warrants) = 324
- This allocation is based on the first net allocation to operating and non-general County departments. Refer to exhibit G for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006  
 COUNTY COUNSEL

**Explanatory Narrative**

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

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

**Costs for Allocation**

**2005-06 ACTUAL EXPENDITURES**

Budget Unit 121 - County Counsel	\$	3,604,927		
Departmental Costs Applied Added Back		<u>500,305</u>	\$	4,105,232
Less - Equipment Purchased				<u>-</u>
			\$	4,105,232

**EXTERNAL OVERHEADS**

Building Use Allowance				80,540
Equipment Use Allowance				6,894
Insurance				5,274
Annual Financial Audit				<u>387</u>
				93,096

**REVENUES RECEIVED**

				<u>(357)</u>
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>				<b>\$ 4,197,970</b>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008

Based on Actual Costs for the Year Ended June 30, 2006

### COUNTY COUNSEL

#### Allocation of Costs

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
Allocation Base						
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office	\$ 41,227	\$ 51,863	\$ -	\$ 51,863		
Human Resources & Equal Opportunity Office	52,989	66,659	-	66,659		
Telecommunications	-	-	-	-		
Information Technology	23,781	29,916	-	29,916		
Risk Management & Benefits Administration	2,187	2,751	-	2,751		
Support Services:						
General Services	6,267	7,883	-	7,883		
Fleet Management	-	-	-	-		
Revenue Division	1,486	1,870	2,713	(843)		
Contracts and Purchasing & Retention Center	24,647	31,006	-	31,006		
Facilities & Fac. Projects Management	14,959	18,818	-	18,818		
Capital Projects Management	33,231	41,804	33,622	8,182		
Printing Services & Mail Operations	-	-	-	-		
Other Service Departments:						
Auditor-Controller	3,755	4,724	-	4,724		
Treasurer-Tax Collector	1,611	2,027	-	2,027		
County Counsel	-	-	-	-		
Emergency Communications	12,606	15,859	-	15,859		
<b>Total Service Departments</b>	<b>\$ 218,747</b>	<b>\$ 275,180</b>	<b>\$ 36,335</b>	<b>\$ 238,845</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	93,317	117,391	-	117,391	\$ 4,523	\$ 121,914
Assessor	39,046	49,120	-	49,120	1,893	51,012
Elections	6,844	8,609	-	8,609	332	8,941
Fort Ord	-	-	-	-	-	-
Grand Jury	518	652	-	652	25	677
District Attorney	6,982	8,783	-	8,783	338	9,121
Child Support Services	193	243	-	243	9	252
Public Defender	486	611	-	611	24	635
Sheriff	139,117	175,007	-	175,007	6,743	181,749
Sheriff's Correctional Division	9,879	12,427	-	12,427	479	12,906
Probation	40,719	51,224	-	51,224	1,974	53,198
Juvenile Hall	-	-	-	-	-	-
Agricultural Commissioner	15,856	19,947	8,269	11,678	769	12,446
Produce Inspection	-	-	-	-	-	-
Recorder-County Clerk	2,010	2,529	-	2,529	97	2,626
Coroner-Public Administrator	26,610	33,475	6,820	26,655	1,290	27,944
Planning & Building Inspection	337,903	425,077	276,876	148,201	16,378	164,578
Environmental Resource Policy Division	30,718	38,643	32,780	5,863	1,489	7,352
Office of Emergency Services	451	568	-	568	22	590
Animal Control	8,644	10,874	9,092	1,782	419	2,201
Fish & Game Propagation	-	-	-	-	-	-
Public Works	40,145	50,502	-	50,502	1,946	52,448

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
Based on Actual Costs for the Year Ended June 30, 2006  
COUNTY COUNSEL

**Allocation of Costs**

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Health	\$ 27,243	\$ 34,272	\$ 8,697	\$ 25,575	\$ 1,320	\$ 26,895
Primary Health Care	1,528	1,922	1,528	394	74	468
Environmental Health	20,173	25,377	18,794	6,583	978	7,561
Mental Health	88,681	111,560	88,930	22,630	4,298	26,928
Alcohol & Drug Programs	5,453	6,860	5,453	1,407	264	1,671
Emergency Medical Services	6,303	7,929	5,833	2,096	305	2,401
California Children's Services	-	-	-	-	-	-
Social Services	423,756	533,078	427,194	105,884	20,539	126,423
Community Action Partnership	-	-	-	-	-	-
Military & Veterans' Affairs Office	167	210	-	210	8	218
IHSS PA-Administration	-	-	-	-	-	-
Area Agency on Aging	-	-	-	-	-	-
County Library	4,657	5,858	-	5,858	226	6,084
Agricultural Cooperative Extension	139	175	-	175	7	181
Parks	64,061	80,587	-	80,587	3,105	83,692
General Liability Insurance (ISF)	1,356,688	1,706,692	1,407,146	299,546	65,757	365,303
Workmens' Compensation ( ISF)	-	-	-	-	-	-
Fund 040	-	-	-	-	-	-
LAFCO	52,820	66,447	52,504	13,943	2,560	16,503
Total Operating Departments	\$ 2,851,107	\$ 3,586,647	\$ 2,349,916	\$ 1,236,731	\$ 138,189	\$ 1,374,920
<b>NON-GENERAL COUNTY</b>						
Natividad Medical Center	97,407	122,536	95,191	27,346	4,721	32,067
Office for Employment Training	6,516	8,197	3,059	5,138	316	5,454
Superior Court of CA - Mo Co	17,646	22,199	7,475	14,724	855	15,579
Water Resources Agency	39,685	49,923	41,268	8,655	1,923	10,578
All Others	105,954	133,289	113,121	20,168	5,135	25,303
Total Non-General County	\$ 267,208	\$ 336,144	\$ 260,114	\$ 76,030	\$ 12,951	\$ 88,981
<b>Total</b>	\$ 3,337,062	\$ 4,197,970	\$ 2,646,365	\$ 1,551,606	\$ 151,140	\$ 1,463,901

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**  
 Based on Actual Costs for the Year Ended June 30, 2006  
**EMERGENCY COMMUNICATIONS**

**Explanatory Narrative**

The Emergency Communications Department provides centralized emergency radio dispatch services to the Sheriff, the Department of Social Services, most city police and fire departments, independent fire districts, and ambulance services in the County. This countywide service incorporates a toll free "911" emergency telephone number - the first in the nation. Dispatch, radio communication and paging services are also provided to those County departments utilizing such equipment.

The salaries and related employee benefits of three dispatcher II positions have been segregated from the allocable cost of dispatch services as these positions are mandated by the State as part of the Criminal Justice System.

The cost of dispatch services is divided among the County and other participating agencies according to a mutually agreed on formula incorporating assessed valuation, population and actual dispatch activity. Total County dispatch costs, as determined by the above formula, are allocated to County departments based on the number of dispatch actions during the year.

**Costs for Allocation**

<b>2005-06 ACTUAL EXPENDITURES</b>		
Budget Unit 152 - Emergency Communications	\$ 7,635,599	
Costs Applied Added Back	<u>105,708</u>	\$ 7,741,307
Less: Equipment Purchased		<u>197,087</u>
<b>TOTAL DIRECT COSTS</b>		<b><u>\$ 7,544,220</u></b>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008

Based on Actual Costs for the Year Ended June 30, 2006  
EMERGENCY COMMUNICATIONS

### Functional Analysis of Costs

	Dispatch	Criminal Justice System	Total Department
<b>ACTUAL EXPENDITURES</b>			
Salaries and Wages	\$ 4,687,688	\$ 254,420	\$ 4,942,108
Employee Benefits *	1,677,932	91,068	1,769,000
Services and Supplies	833,112	-	833,112
Total Direct Costs	\$ 7,198,732	\$ 345,488	\$ 7,544,220
<b>EXTERNAL OVERHEADS</b>			
Building Use Allowance *	30,237	1,641	31,878
Equipment Use Allowance *	111,693	6,062	117,755
Insurance *	9,862	535	10,397
Annual Financial Audit *	672	36	709
Total External Overheads	\$ 152,465	\$ 8,275	\$ 160,739
TOTAL FUNCTIONAL COSTS	7,351,197	353,763	7,704,960
<b>REVENUE RECEIVED</b>	(543)	-	(543)
Eliminate Unallowable Functions		(353,763)	(353,763)
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b>\$ 7,350,654</b>	<b>\$ -</b>	<b>\$ 7,350,654</b>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

**EMERGENCY COMMUNICATIONS**

	<b>Allocation of Costs</b>				
	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u> *	<u>Total Net Allocation</u>
Allocation Base					
<b>OPERATING DEPARTMENTS</b>					
District Attorney	\$ 111,100	\$ -	\$ 111,100	\$ 5,189	\$ 116,289
Public Defender	12,344	-	12,344	577	12,921
Sheriff	3,991,369	-	3,991,369	186,416	4,177,786
Social Services	105,708	105,708	-	4,937	4,937
Total Operating Departments	<u>\$ 4,220,521</u>	<u>\$ 105,708</u>	<u>\$ 4,114,813</u>	<u>\$ 197,119</u>	<u>\$ 4,311,932</u>
<b>NON-GENERAL COUNTY</b>					
All Others	<u>3,130,132</u>	<u>3,700,495</u>	<u>(570,363)</u>	<u>146,192</u>	<u>(424,170)</u>
Total Non-General County	<u>\$ 3,130,132</u>	<u>\$ 3,700,495</u>	<u>\$ (570,363)</u>	<u>\$ 146,192</u>	<u>\$ (424,170)</u>
<b>TOTAL</b>	<u>\$ 7,350,654</u>	<u>\$ 3,806,203</u>	<u>\$ 3,544,451</u>	<u>\$ 343,311</u>	<u>\$ 3,887,762</u>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008**

Based on Actual Costs for the Year Ended June 30, 2006

	<b>Base #1</b>	<b>Base #2</b>	<b>Base #3</b>	<b>Base #4</b>	<b>Base #5</b>	<b>Base #6</b>	<b>Base #7</b>
	Number of	Gross	Adjusted	A/P	Square Feet	Telephone	Radio Maint
	Employees	Salaries	Expenditure	Warrants	Occupied	Charges	Costs
<b>SERVICE DEPARTMENTS</b>							
Administrative Management:							
County Administrative Office	22.75	\$ -	\$ 3,051,103	212	-	\$ 57,581	\$ -
Human Resources Division & Equal Opportunity Office	17.25	1,245,197	2,512,011	161	-	29,493	-
Telecommunications	22.00	-	4,266,463	205	-	-	-
Information Technology	82.50	-	12,171,365	770	-	1,615	(10)
Risk Management & Benefits Administration	6.00	360,481	596,386	409	-	7,950	-
General Services:							
General Services Administration	6.00	-	703,685	56	-	11,950	-
Fleet Management	20.50	-	4,145,736	191	-	9,523	-
Revenue Division	20.00	-	1,821,591	187	-	40,865	-
Contracts and Purchasing	10.50	-	706,975	98	-	6,953	-
Records Retention Center	4.50	-	326,451	42	-	3,294	-
Facilities & Fac. Projects Management	28.75	-	5,841,977	454	-	18,031	132
Capital Projects Management	3.00	243,172	477,066	567	-	7,716	-
Printing Services & Mail Operations	7.75	-	841,060	72	-	7,032	-
Other Service Departments:							
Auditor-Controller	34.50	-	3,512,038	17,735	-	54,544	-
Treasurer-Tax Collector	18.25	-	2,158,547	172	-	33,604	-
County Counsel	26.75	-	4,101,430	250	-	38,382	-
Emergency Communications	82.50	-	7,500,274	770	-	28,346	42,969
<b>Total Service Departments</b>	<b>413.50</b>	<b>\$ 1,848,849</b>	<b>\$ 54,734,158</b>	<b>22,351</b>	<b>-</b>	<b>\$ 356,877</b>	<b>\$ 43,090</b>
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	14.50	-	2,063,690	135	-	34,183	210
Assessor	53.25	-	4,265,478	497	-	58,664	-
Elections	6.00	-	2,537,410	56	-	35,568	-
Fort Ord Reuse	-	-	368,847	86	-	-	-
Grand Jury	-	-	45,986	-	-	-	-
District Attorney	114.75	-	14,643,804	1,071	-	137,806	2,070
Child Support Services	128.25	-	10,333,402	1,197	-	143,119	30
Public Defender	44.25	-	6,784,034	413	-	52,664	-
Sheriff	222.25	-	31,758,578	2,120	-	173,332	83,760
Sheriff's Correctional Division	198.25	-	29,415,991	1,851	-	68,100	-
Probation	130.75	-	12,212,724	2,896	-	150,122	(8,356)
Juvenile Hall	132.75	-	12,005,158	1,239	-	56,331	12,708
Agricultural Commissioner	53.50	-	5,378,563	530	-	60,149	894
Produce Inspection	14.50	-	1,167,786	135	-	3,117	-
Recorder-County Clerk	14.75	-	1,299,262	138	-	28,481	-
Coroner-Public Administrator	8.00	-	1,370,576	75	-	-	-
Planning & Building Inspection	97.75	-	8,994,369	913	-	164,163	267
Environmental Resource Policy Division	9.75	616,093	1,048,554	743	-	15,714	-
Office of Emergency Services	5.25	322,203	1,873,696	49	-	35,592	792
Animal Control	22.50	-	1,773,227	210	-	20,819	1,632
Fish & Game Propagation	-	-	21,342	21	-	-	-
Public Works	134.25	-	28,923,835	2,508	-	83,090	28,431
Health	155.25	-	15,315,768	1,449	-	172,254	-



## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2008

Based on Actual Costs for the Year Ended June 30, 2006

	Base #1 Number of Employees	Base #2 Gross Salaries	Base #3 Adjusted Expenditure	Base #4 A/P Warrants	Base #5 Square Feet Occupied	Base #6 Telephone Charges	Base #7 Radio Maint Costs
<b>OPERATING DEPARTMENTS (Continued)</b>							
Primary Health Care	138.75	\$ -	\$ 14,377,050	1,295	-	\$ 171,450	\$ -
Environmental Health	64.50	-	6,430,446	602	-	67,177	693
Mental Health	237.25	-	27,698,035	2,269	-	181,756	-
Alcohol & Drug Programs	19.00	-	1,822,537	177	-	18,786	-
Emergency Medical Services System	11.50	-	1,897,392	107	-	5,807	6,841
California Children's Services	50.00	-	5,177,141	467	-	40,912	-
Social Services	603.50	-	62,042,510	5,635	-	738,352	60
Community Action Partnership	2.00	-	552,255	104	-	-	-
Military & Veterans' Affairs Office	5.50	-	493,482	51	-	7,011	-
IHSS PA-Administration	5.25	-	444,467	61	-	-	-
Area Agency on Aging	2.50	-	334,303	23	-	-	-
County Library	87.75	-	5,686,144	1,177	-	24,181	-
Agricultural Cooperative Extension	10.50	-	581,603	98	-	19,341	-
Parks	69.50	-	6,104,140	649	-	17,833	3,431
General Liability Insurance (ISF)	-	-	1,235,193	19	-	-	-
Workmens' Compensation ( ISF)	-	-	216,219	41	-	-	-
Fund 040	-	-	-	-	-	-	-
LAFCO	1.25	-	(1,620)	17	-	-	-
Total Operating Departments	<u>2,869.25</u>	<u>\$ 938,296</u>	<u>\$ 328,693,380</u>	<u>31,124</u>	<u>-</u>	<u>\$ 2,785,875</u>	<u>\$ 133,463</u>
<b>NON-GENERAL COUNTY</b>							
Natividad Medical Center	789.00	-	121,963,700	6,861	-	738,801	1,933
Office for Employment Training	59.00	-	5,902,911	-	-	116,513	-
Superior Court of CA - Mo Co	-	-	-	-	-	-	-
Water Resources Agency	50.25	-	5,998,523	1,391	-	41,897	15,970
All Others	-	-	46,839	199	-	51,184	217,400
Total Non-General County	<u>898.25</u>	<u>\$ -</u>	<u>\$ 133,911,972</u>	<u>8,451</u>	<u>-</u>	<u>\$ 948,395</u>	<u>\$ 235,304</u>
<b>TOTAL</b>	<u><b>4,181.00</b></u>	<u><b>\$ 2,787,145</b></u>	<u><b>\$ 517,339,510</b></u>	<u><b>61,926</b></u>	<u><b>-</b></u>	<u><b>\$ 4,091,147</b></u>	<u><b>\$ 411,857</b></u>