



**MONTEREY COUNTY**  
**COUNTYWIDE COST ALLOCATION PLAN**  
FOR USE IN THE YEAR ENDING JUNE 30, 2017  
Based on Actual Costs for the Year Ended June 30, 2015

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

# COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017

Based on Actual Costs for the Year Ended June 30, 2015

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# MONTEREY COUNTY

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**AUDITOR - CONTROLLER**

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**MICHAEL J. MILLER, CPA**

AUDITOR - CONTROLLER



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015

**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, 2017 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.

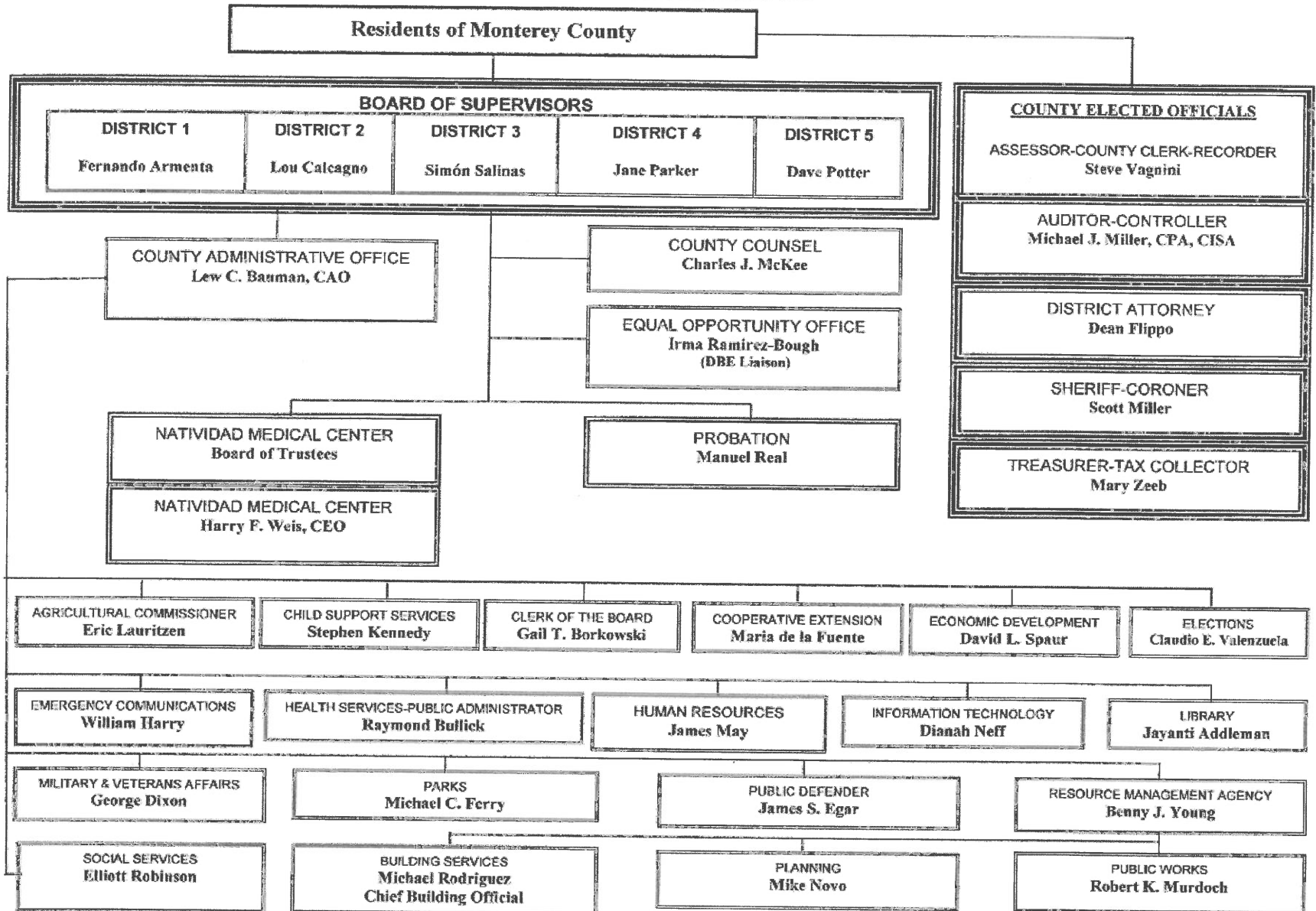
May 04, 2016

A handwritten signature in cursive script that reads "Michael J. Miller".

Michael J. Miller, CPA, CISA  
Auditor-Controller

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015

**COUNTY OF MONTEREY**



## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017

Based on Actual Costs for the Year Ended June 30, 2015

### COST EXHIBIT

	External Overheads	Administrative Management	Information Technology Service Depts.	Resource Mgmt. Agency Service Departments	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	\$ 80,116	\$ 28,931	\$ 48,236	\$ 218,465	\$ 139,738	\$ 515,486	\$ 125,213	\$ -	\$ 640,699
Office of Emergency Services	30,727	9,334	(20,392)	38,366	19,752	77,786	(6,815)	-	70,971
Office of Community Engagement & S Advocacy	59	5,617	(332)	-	4,926	10,270	-	-	10,270
Economic Development Administration	8,237	23,144	12,766	53,932	108,818	206,898	(27,678)	-	179,220
Assessor	105,201	60,196	34,083	157,669	63,430	420,580	(56,036)	-	364,543
Clerk/Recorder	210,984	29,542	86,031	87,704	39,946	454,208	44,069	-	498,277
Grand Jury	2,905	643	(344)	32,720	4,593	40,517	17,583	-	58,100
Enterprise Risk	2	1,064	-	-	226	1,292	(786)	-	506
Assessment Appeals Board	-	216	-	157	19,561	19,934	(510)	-	19,424
Clerk of the Board	19,734	6,870	2,231	49,145	24,624	102,604	(22,816)	-	79,788
Elections	3,886	33,443	156,835	2,879	70,862	267,905	163,101	-	431,006
Emergency Communications	32,154	91,882	76,196	59,616	131,870	391,717	(62,629)	-	329,088
District Attorney	121,777	200,449	(34,845)	354,432	167,354	809,167	(208,074)	-	601,093
Child Support Services	1,434	125,327	9,235	8,980	72,068	217,044	(66,095)	-	150,949
Public Defender	5,422	80,369	132,428	117,949	70,198	406,367	79,327	-	485,694
Coroner	33,462	16,512	3,573	51,284	9,323	114,154	(18,098)	-	96,056
Sheriff's Correctional Division	370,138	346,299	(38,840)	1,375,729	207,182	2,260,508	(567,797)	-	1,692,711
Sheriff	929,333	429,686	26,443	774,671	512,581	2,672,714	47,332	-	2,720,046
Juvenile Hall	295,292	199,715	7,227	106,528	99,696	708,459	(151,335)	-	557,124
Probation	110,568	219,007	57,214	26,476	185,720	598,985	(105,430)	-	493,555
Agricultural Commissioner	256,464	111,797	(59,687)	51,879	60,301	420,754	(167,168)	-	253,586
Produce Inspection	559	5,184	(3,179)	250	(5,824)	(3,010)	(10,822)	-	(13,832)
Building Services	159,133	43,056	284,792	326,566	42,333	855,879	280,107	-	1,135,986
Planning	98,702	56,952	251,234	367,178	397,152	1,171,218	316,946	-	1,488,164
Environmental Services	1,664	13,114	(1,836)	37,058	5,618	55,618	-	-	55,618
Primary Health Care	57,340	355,266	170,371	39,746	239,131	861,854	128,418	-	990,272
Emergency Medical Services	20,358	15,455	14,736	3,800	11,187	65,536	(371)	-	65,165
Environmental Health	133,185	95,609	(17,504)	15,293	82,892	309,475	(31,321)	-	278,154
Public Guardian/Administrator	11,468	17,785	18,547	91,996	398,347	538,142	411,104	-	949,246
Children's Medical Services	1,561	65,105	(26,934)	6,609	35,720	82,061	(73,852)	-	8,209
Public Health & Health Administration	394,420	217,015	(122,143)	49,563	313,929	852,784	(216,669)	-	636,115
Animal Services	84,097	33,671	(6,126)	20,371	79,164	211,176	43,360	-	254,536
Military & Veterans' Services	1,282	13,136	(1,624)	28,136	10,656	51,586	12,472	-	64,058
Social Services	43,472	951,809	(386,140)	224,219	1,709,931	2,543,290	(124,492)	-	2,418,798
Area Agency on Aging	295	12,836	-	-	10,266	23,397	(2,233)	-	21,164
Agricultural Cooperative Extension	16,947	9,371	(2,427)	9,716	4,487	38,094	(5,461)	-	32,633
Parks	134,315	64,725	(10,217)	28,974	202,929	420,726	115,526	-	536,252
Parks - North Administration	-	-	(1,724)	-	-	(1,724)	-	-	(1,724)
<b>Total Operating Departments</b>	<b>\$ 3,776,692</b>	<b>\$ 3,990,132</b>	<b>\$ 657,884</b>	<b>\$ 4,818,056</b>	<b>\$ 5,550,684</b>	<b>\$ 18,793,449</b>	<b>\$ (141,930)</b>	<b>\$ -</b>	<b>\$ 18,651,519</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**COST EXHIBIT**

	External Overheads	Administrative Management	Information Technology Service Depts.	Resource Mgmt. Agency Service Departments	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
<b>NON-GENERAL FUND</b>									
Roads & Bridges - Construction Projects	\$ 84,001	\$ 77,098	\$ 126,779	\$ 458,483	\$ 158,175	\$ 904,536	\$ (297,046)	\$ -	\$ 607,490
Roads & Bridges - Maintenance	181	140,518	(6,719)	344,830	110,763	589,573	-	-	589,573
County Library	201,792	123,390	(124,324)	268,444	109,741	579,043	(279,233)	-	299,810
IHSS PA-Administration	126	3,780	-	-	3,589	7,495	535	-	8,030
Fish & Game Propagation	2	3	-	3	142	150	(153)	-	(3)
Office for Employment Training/WIB	1,470	43,407	(9,343)	4,403	24,179	64,116	(50,840)	-	13,276
Community Action Partnership	159	7,031	-	-	3,685	10,875	1,195	-	12,070
Behavioral Health	87,550	598,708	(141,659)	35,986	457,860	1,038,445	(82,967)	-	955,478
Homeland Security Grant	193	2,357	-	-	1,505	4,055	(653)	-	3,402
Water Resources Agency	5,163	83,789	(17,247)	5,561	63,100	140,366	(103,270)	-	37,096
Emergency Communication - NGEN Radio Project	500	7,704	86,052	-	2,774	97,030	30,488	-	127,518
Enterprise Resource Projects	-	-	-	-	(159,451)	(159,451)	-	-	(159,451)
Natividad Medical Center	-	1,767,691	265,629	7,372	1,126,551	3,167,243	7,603	-	3,174,846
Resort at Nacimiento Lake	137	23,216	(4,718)	-	21,887	40,523	(10,025)	-	30,498
Resort at San Antonio Lake	57	2,113	-	-	1,446	3,616	(479)	-	3,137
Nacimiento Boat Patrol	-	-	-	-	90	90	(4,377)	-	(4,287)
North Shore Lake San Antonio	46	6,482	-	-	2,955	9,483	(23,668)	-	(14,185)
South Shore Lake San Antonio	105	18,008	(222)	-	15,267	33,158	(10,312)	-	22,846
Lake Events & Administration	147	11,837	(6,078)	-	(10,504)	(4,599)	(22,790)	-	(27,389)
General Liability Insurance (ISF)	580	17,660	-	-	197,151	215,391	(138,825)	-	76,566
Enterprise Risk	-	-	-	-	754	754	-	-	754
Workmens' Compensation ( ISF)	363	13,404	-	12	28,883	42,662	4,306	-	46,968
Benefits ( ISF)	456	14,203	-	-	11,263	25,922	(6,983)	-	18,939
LAFCO	-	-	-	-	1,615	1,615	(1,106)	-	509
Superior Court of CA - Mo Co	1,586,764	-	-	338,337	(84,126)	1,840,975	749,360	-	2,590,335
RDA - Successor Agency	-	-	-	8,601	181,848	190,449	135,893	-	326,342
All Others	5,445	59,320	127,848	65,875	122,185	380,673	(6,081)	-	374,592
All Others (Not Occupied)	194,810	-	(52,705)	1,170,688	-	1,312,793	742,664	-	2,055,457
Others	-	-	-	103,580	-	103,580	(9,250)	-	94,330
<b>Total Non-General Fund</b>	<b>\$ 2,170,047</b>	<b>\$ 3,021,719</b>	<b>\$ 243,293</b>	<b>\$ 2,812,174</b>	<b>\$ 2,393,327</b>	<b>\$ 10,640,560</b>	<b>\$ 623,987</b>	<b>\$ -</b>	<b>\$ 11,264,546</b>
<b>TOTAL</b>	<b>\$ 5,946,739</b>	<b>\$ 7,011,851</b>	<b>\$ 901,177</b>	<b>\$ 7,630,231</b>	<b>\$ 7,944,011</b>	<b>\$ 29,434,009</b>	<b>\$ 482,056</b>	<b>\$ -</b>	<b>\$ 29,916,065</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**COMPUTATION OF ROLL FORWARD**

	Actual 2014-15 Costs per Exhibit A	Estimated 2014-15 Costs per 2014-15 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
<b>OPERATING DEPARTMENTS</b>					
Board of Supervisors	\$ 515,486	\$ 390,273	\$ 125,213	\$ -	\$ 125,213
Office of Emergency Services	77,786	84,601	(6,815)	-	(6,815)
Office of Community Engagement & S Advocacy	10,270	-	10,270	(10,270)	-
Economic Development Administration	206,898	234,576	(27,678)	-	(27,678)
Assessor	420,580	476,309	(55,729)	(307)	(56,036)
Clerk/Recorder	454,208	410,114	44,094	(25)	44,069
Grand Jury	40,517	22,934	17,583	-	17,583
Enterprise Risk	1,292	976	316	(1,102)	(786)
Assessment Appeals Board	19,934	20,444	(510)	-	(510)
Clerk of the Board	102,604	105,768	(3,164)	(19,652)	(22,816)
Elections	267,905	104,062	163,843	(742)	163,101
Emergency Communications	391,717	454,247	(62,529)	(100)	(62,629)
District Attorney	809,167	1,012,531	(203,364)	(4,710)	(208,074)
Child Support Services	217,044	283,139	(66,095)	-	(66,095)
Public Defender	406,367	326,838	79,529	(202)	79,327
Coroner	114,154	131,427	(17,273)	(825)	(18,098)
Sheriff's Correctional Division	2,260,508	2,828,305	(567,797)	-	(567,797)
Sheriff	2,672,714	2,598,223	74,491	(27,159)	47,332
Juvenile Hall	708,459	859,505	(151,046)	(289)	(151,335)
Probation	598,985	704,415	(105,430)	-	(105,430)
Agricultural Commissioner	420,754	587,922	(167,168)	-	(167,168)
Produce Inspection	(3,010)	7,812	(10,822)	-	(10,822)
Building Services	855,879	575,772	280,107	-	280,107
Planning	1,171,218	854,272	316,946	-	316,946
Environmental Services	55,618	-	55,618	(55,618)	-
Primary Health Care	861,854	733,436	128,418	-	128,418
Emergency Medical Services	65,536	65,907	(371)	-	(371)
Environmental Health	309,475	340,796	(31,321)	-	(31,321)
Public Guardian/Administrator	538,142	127,038	411,104	-	411,104
Children's Medical Services	82,061	150,213	(68,152)	(5,700)	(73,852)
Public Health & Health Administration	852,784	1,069,453	(216,669)	-	(216,669)
Animal Services	211,176	167,816	43,360	-	43,360
Military & Veterans' Services	51,586	34,342	17,244	(4,772)	12,472
Social Services	2,543,290	2,667,733	(124,443)	(49)	(124,492)
Area Agency on Aging	23,397	25,630	(2,233)	-	(2,233)
Agricultural Cooperative Extension	38,094	43,007	(4,913)	(548)	(5,461)
Parks	420,726	305,200	115,526	-	115,526
Parks - North Administration	(1,724)	-	(1,724)	1,724	-
<b>Total Operating Departments</b>	<b>\$ 18,793,449</b>	<b>\$ 18,805,033</b>	<b>\$ (11,584)</b>	<b>\$ (130,346)</b>	<b>\$ (141,930)</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**COMPUTATION OF ROLL FORWARD**

	Actual 2014-15 Costs per Exhibit A	Estimated 2014-15 Costs per 2014-15 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
<b>NON-GENERAL FUND</b>					
Roads & Bridges - Construction Projects	\$ 904,536	\$ 1,201,582	\$ (297,046)	\$ -	\$ (297,046)
Roads & Bridges - Maintenance	589,573	-	589,573	(589,573)	-
County Library	579,043	858,276	(279,233)	-	(279,233)
IHSS PA-Administration	7,495	6,960	535	-	535
Fish & Game Propagation	150	303	(153)	-	(153)
Office for Employment Training/WIB	64,116	112,571	(48,455)	(2,385)	(50,840)
Community Action Partnership	10,875	9,680	1,195	-	1,195
Behavioral Health	1,038,445	1,121,412	(82,967)	-	(82,967)
Homeland Security Grant	4,055	4,708	(653)	-	(653)
Water Resources Agency	140,366	243,636	(103,270)	-	(103,270)
Emergency Communication - NGEN Radio Project	97,030	36,349	60,681	(30,193)	30,488
Enterprise Resource Projects	(159,451)	-	(159,451)	159,451	-
Natividad Medical Center	3,167,243	3,159,640	7,603	-	7,603
Resort at Nacimiento Lake	40,523	50,547	(10,025)	-	(10,025)
Resort at San Antonio Lake	3,616	4,095	(479)	-	(479)
Nacimiento Boat Patrol	90	4,467	(4,377)	-	(4,377)
North Shore Lake San Antonio	9,483	33,151	(23,668)	-	(23,668)
South Shore Lake San Antonio	33,158	43,470	(10,312)	-	(10,312)
Lake San Antonio & Nacimiento Administration	(4,599)	18,191	(22,790)	-	(22,790)
General Liability Insurance (ISF)	215,391	354,216	(138,825)	-	(138,825)
Enterprise Risk	754	-	754	(754)	-
Workmens' Compensation ( ISF)	42,662	38,344	4,318	(12)	4,306
Benefits ( ISF)	25,922	32,905	(6,983)	-	(6,983)
LAFCO	1,615	2,721	(1,106)	-	(1,106)
Superior Court of CA - Mo Co	1,840,975	1,091,615	749,360	-	749,360
RDA - Successor Agency	190,449	45,955	144,494	(8,601)	135,893
All Others	380,673	386,621	(5,948)	(133)	(6,081)
All Others (Not Occupied)	1,312,793	622,834	689,959	52,705	742,664
Others	103,580	112,830	(9,250)	-	(9,250)
Total Non-General Fund	\$ 10,640,560	\$ 9,597,079	\$ 1,043,481	\$ (419,495)	\$ 623,987
<b>TOTAL</b>	<b>\$ 29,434,009</b>	<b>\$ 28,402,111</b>	<b>\$ 1,031,897</b>	<b>\$ (549,841)</b>	<b>\$ 482,056</b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015  
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Use Allowance	Equipment Use Allowance	Annual County Audit	Total
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	\$ 73,117	\$ 6,623	\$ 376	\$ 80,116
Office of Emergency Services	23,315	7,302	109	30,727
Office of Community Engagement & Strategic Advocacy	-	-	59	59
Economic Development Administration	7,296	210	732	8,237
Assessor	59,593	44,948	661	105,201
Clerk/Recorder	45,857	164,814	314	210,984
Grand Jury	2,888	-	17	2,905
Enterprise Risk (Formerly Lakes Fuel Spill)	-	-	2	2
Assessment Appeals Board	-	-	-	-
Clerk of the Board	19,652	-	82	19,734
Elections	-	3,428	458	3,886
Emergency Communications	30,908	(1)	1,247	32,154
District Attorney	15,321	103,467	2,989	121,777
Child Support Services	-	-	1,434	1,434
Public Defender	2,650	1,488	1,284	5,422
Coroner	31,812	1,412	238	33,462
Sheriff's Correctional Division	289,756	74,813	5,570	370,138
Sheriff	349,567	574,583	5,183	929,333
Juvenile Hall	278,354	14,654	2,284	295,292
Probation	65,822	42,118	2,628	110,568
Agricultural Commissioner	124,564	130,788	1,111	256,464
Produce Inspection	464	-	95	559
Building Services	75,847	82,793	492	159,133
Planning	77,929	20,000	774	98,702
Environmental Services	-	1,507	157	1,664
Primary Health Care	-	53,060	4,280	57,340
Emergency Medical Services	19,630	340	388	20,358
Environmental Health	107,632	24,537	1,016	133,185
Public Guardian/Administrator	8,003	3,303	162	11,468
Children's Medical Services	-	712	849	1,561
Public Health & Health Administration	304,510	86,922	2,988	394,420
Animal Services	73,885	9,990	222	84,097
Military & Veterans' Services	1,169	-	113	1,282
Social Services	31,991	-	11,480	43,472
Area Agency on Aging	-	-	295	295
Agricultural Cooperative Extension	16,335	548	64	16,947
Parks	61,939	71,829	547	134,315
<b>Total Operating Departments</b>	<b>\$ 2,199,808</b>	<b>\$ 1,526,186</b>	<b>\$ 50,699</b>	<b>\$ 3,776,692</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS**

	Building Use Allowance	Equipment Use Allowance	Annual County Audit	Total
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	\$ 80,467	\$ -	\$ 3,534	\$ 84,001
Roads & Bridges - Maintenance	-	-	181	181
County Library	159,383	40,148	2,262	201,792
IHSS PA-Administration	-	-	126	126
Fish & Game Propagation	-	-	2	2
Office for Employment Training/WIB	-	-	1,470	1,470
Community Action Partnership	-	-	159	159
Behavioral Health	67,185	-	20,364	87,550
Homeland Security Grant	-	-	193	193
Water Resources Agency	3,005	-	2,158	5,163
Emergency Communication - NGEN Radio Project	-	-	500	500
Natividad Medical Center	-	-	(0)	(0)
Resort at Nacimiento Lake	-	-	137	137
Resort at San Antonio Lake	-	-	57	57
North Shore Lake San Antonio	-	-	46	46
South Shore Lake San Antonio	-	-	105	105
Lake Events & Administration	-	-	147	147
General Liability Insurance (ISF)	-	-	580	580
Workmens' Compensation ( ISF)	-	-	363	363
Benefits ( ISF)	-	-	456	456
Superior Court of CA - Mo Co	1,586,764	-	-	1,586,764
All Others	4,522	-	923	5,445
All Others (Not Occupied)	194,810	-	-	194,810
Total Non-General Fund	<u>\$ 2,096,136</u>	<u>\$ 40,148</u>	<u>\$ 33,763</u>	<u>\$ 2,170,046</u>
<b>TOTAL</b>	<b><u>\$ 4,295,944</u></b>	<b><u>\$ 1,566,333</u></b>	<b><u>\$ 84,462</u></b>	<b><u>\$ 5,946,739</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS**

	County Administrative Office	Contracts and Purchasing	Fleet Management	Human Resources & Benefits Administration	Equal Opportunity Office	Total
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	\$ 9,855	\$ 4,295	\$ 52	\$ 11,680	\$ 3,048	\$ 28,931
Office of Emergency Services	2,865	2,045	354	3,246	824	9,334
Office of Community Engagement & Strategic Advocacy	1,552	1,227	-	2,344	494	5,617
Economic Development Administration	7,260	10,431	20	4,281	1,153	23,144
Assessor	17,341	3,681	603	30,703	7,868	60,196
Clerk/Recorder	8,232	10,022	25	8,957	2,307	29,542
Grand Jury	438	205	-	-	-	643
Enterprise Risk (Formerly Lakes Fuel Spill)	41	1,023	-	-	-	1,063
Assessment Appeals Board	11	205	-	-	-	216
Clerk of the Board	2,142	1,841	-	2,270	618	6,870
Elections	12,045	11,274	357	7,791	1,977	33,443
Emergency Communications	32,707	8,794	100	39,982	10,298	91,882
District Attorney	78,399	6,954	10,522	83,073	21,502	200,449
Child Support Services	37,611	5,727	937	64,451	16,600	125,327
Public Defender	33,675	8,999	687	29,471	7,538	80,369
Coroner	6,243	2,863	1,775	4,479	1,153	16,512
Sheriff's Correctional Division	146,074	20,861	12,112	133,062	34,189	346,299
Sheriff	135,940	36,200	95,651	128,776	33,118	429,686
Juvenile Hall	59,904	22,702	9,042	85,865	22,203	199,715
Probation	67,898	30,678	7,111	90,087	23,232	219,007
Agricultural Commissioner	29,145	15,544	19,089	38,092	9,927	111,797
Produce Inspection	2,489	-	-	1,789	906	5,184
Building Services	12,915	7,567	3,643	15,059	3,872	43,056
Planning	20,296	6,954	481	23,166	6,055	56,952
Environmental Services	4,123	3,477	184	4,217	1,112	13,114
Primary Health Care	112,243	66,674	-	139,976	36,373	355,266
Emergency Medical Services	6,591	5,727	145	2,333	659	15,455
Environmental Health	26,646	22,906	6,770	31,006	8,280	95,609
Public Guardian/Administrator	4,250	7,567	298	4,476	1,195	17,785
Children's Medical Services	22,267	3,272	209	31,284	8,074	65,105
Public Health & Health Administration	78,356	44,995	3,236	63,859	26,569	217,015
Animal Services	5,821	11,658	2,740	10,775	2,677	33,671
Military & Veterans' Services	2,964	2,454	1,783	4,740	1,195	13,136
Social Services	301,090	41,314	16,869	469,948	122,588	951,809
Area Agency on Aging	7,736	2,659	-	1,948	494	12,836
Agricultural Cooperative Extension	1,668	409	3,092	3,378	824	9,371
Parks	14,358	19,839	7,764	18,109	4,655	64,725
<b>Total Operating Departments</b>	<b>\$ 1,313,192</b>	<b>\$ 453,042</b>	<b>\$ 205,648</b>	<b>\$ 1,594,670</b>	<b>\$ 423,578</b>	<b>\$ 3,990,131</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS**

	County Administrative Office	Contracts and Purchasing	Fleet Management	Human Resources & Benefits Administration	Equal Opportunity Office	Total
<b>NON-GENERAL FUND</b>						
Roads & Bridges	\$ 23,483	\$ 24,952	\$ 3,672	\$ 19,719	\$ 5,273	\$ 77,098
Roads & Bridges - Maintenance	38,075	26,383	31,433	35,152	9,474	140,518
County Library	28,010	13,703	2,363	63,867	15,447	123,390
IHSS PA-Administration	1,539	614	-	1,298	330	3,780
Fish & Game Propagation	3	-	-	-	-	3
Office for Employment Training/WIB	15,272	818	775	21,023	5,520	43,407
Community Action Partnership	2,331	3,886	-	649	165	7,031
Behavioral Health	262,107	51,540	15,352	216,036	53,673	598,708
Homeland Security Grant	1,948	409	-	-	-	2,357
Water Resources Agency	21,358	23,520	10,696	22,036	6,179	83,789
Emergency Communication - NGEN Radio Project	137	7,567	-	-	-	7,704
Natividad Medical Center	674,758	222,111	418	698,428	171,977	1,767,691
Resort at Nacimiento Lake	3,581	4,499	1,184	11,523	2,430	23,216
Resort at San Antonio Lake	1,500	614	-	-	-	2,113
North Shore Lake San Antonio	1,209	2,045	2,281	781	165	6,482
South Shore Lake San Antonio	2,767	2,250	3,295	8,008	1,689	18,008
Lake Events & Administration	3,863	2,045	2,584	2,026	1,318	11,837
General Liability Insurance (ISF)	15,206	2,454	-	-	-	17,660
Workmens' Compensation ( ISF)	9,518	3,886	-	-	-	13,404
Benefits Programs Fund ( ISF)	11,953	2,250	-	-	-	14,203
All Others	8,080	18,407	23,907	7,073	1,854	59,320
Total Non-General Fund	\$ 1,126,696	\$ 413,953	\$ 97,960	\$ 1,107,617	\$ 275,493	\$ 3,021,719
<b>TOTAL</b>	\$ 2,439,888	\$ 866,995	\$ 303,609	\$ 2,702,287	\$ 699,071	\$ 7,011,850

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS**

	ITD (Formerly Information Technology)	Enterprise Operations (Formerly RRC)	Telecom- munications	Total
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	\$ (14,400)	\$ 62,061	\$ 575	\$ 48,236
Office of Emergency Services	(21,816)	-	1,424	(20,392)
Office of Community Engagement & Strategic Advocacy	(393)	-	60	(332)
Economic Development Administration	(7,738)	20,328	177	12,766
Assessor	(29,366)	62,000	1,450	34,083
Clerk/Recorder	(43,535)	129,022	544	86,031
Grand Jury	(366)	-	22	(344)
Clerk of the Board	(9,064)	11,089	206	2,231
Elections	(18,545)	174,689	691	156,835
Emergency Communications	(88,314)	12,322	152,188	76,196
District Attorney	(157,837)	112,644	10,348	(34,845)
Child Support Services	(68,148)	74,845	2,538	9,235
Public Defender	(36,592)	167,810	1,211	132,428
Coroner	(5,602)	8,449	726	3,573
Sheriff's Correctional Division	(41,698)	-	2,858	(38,840)
Sheriff	(301,553)	152,064	175,933	26,443
Juvenile Hall	(25,205)	31,018	1,414	7,227
Probation	(105,227)	156,895	5,547	57,214
Agricultural Commissioner	(61,227)	-	1,540	(59,687)
Produce Inspection	(3,179)	-	-	(3,179)
Building Services	(19,584)	302,964	1,412	284,792
Planning	(25,447)	275,620	1,060	251,234
Litter Control	(172)	-	-	(172)
Surveyor	(2,278)	-	-	(2,278)
Environmental Services	(1,857)	-	21	(1,836)
Primary Health Care	(167,791)	332,527	5,635	170,371
Emergency Medical Services	(8,056)	-	22,792	14,736
Environmental Health	(40,889)	21,172	2,213	(17,504)
Public Guardian/Administrator	(6,455)	24,819	182	18,547
Children's Medical Services	(33,645)	5,700	1,011	(26,934)
Public Health & Health Administration	(166,641)	39,691	4,808	(122,143)
Animal Services	(10,728)	470	4,131	(6,126)
Military & Veterans' Services	(8,180)	6,337	219	(1,624)
Social Services	(768,610)	359,118	23,352	(386,140)
Agricultural Cooperative Extension	(2,881)	-	454	(2,427)
Parks Administration	(19,283)	6,447	2,620	(10,217)
Parks - North County Administration	(1,724)	-	-	(1,724)
<b>Total Operating Departments</b>	<b>\$ (2,324,025)</b>	<b>\$ 2,550,099</b>	<b>\$ 429,361</b>	<b>\$ 655,435</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS**

	ITD (Formerly <u>Information Technology</u> )	Enterprise Operations <u>(Formerly RRC)</u>	Telecom- <u>munications</u>	<u>Total</u>
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	\$ (54,624)	\$ 152,673	\$ 28,730	\$ 126,779
Roads & Bridges - Maintenance	(8,334)	-	1,615	(6,719)
County Library	(132,097)	6,960	813	(124,324)
Office for Employment Training/WIB	(45,983)	35,204	1,435	(9,343)
Behavioral Health	(228,722)	78,435	8,628	(141,659)
Water Resources Agency	(32,497)	3,608	11,642	(17,247)
Schilling Place #1488 - ITD	(52,705)	-	-	(52,705)
Emergency Communication - NGEN Radio Project	-	30,193	55,859	86,052
Natividad Medical Center	(111,069)	373,793	2,905	265,629
Resort at Nacimiento Lake	(4,718)	-	-	(4,718)
North & South Shore Lake San Antonio	(222)	-	-	(222)
Lake Events & Administration	(6,078)	-	-	(6,078)
All Others	(49,508)	-	179,806	130,298
Total Non-General Fund	<u>\$ (726,557)</u>	<u>\$ 680,867</u>	<u>\$ 291,434</u>	<u>\$ 245,743</u>
<b>TOTAL</b>	<u><b>\$ (3,050,582)</b></u>	<u><b>\$ 3,230,966</b></u>	<u><b>\$ 720,795</b></u>	<u><b>\$ 901,178</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF RESOURCE MANAGEMENT AGENCY SERVICE DEPARTMENTS ALLOCATIONS**

	Architectural Services/ Capital Projects	Facilities Management	Resource Mgmt. Agency	Total
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	\$ 1,104	\$ 217,361	\$ -	\$ 218,465
Office of Emergency Services	-	38,366	-	38,366
Economic Development Administration	-	20,946	32,986	53,932
Assessor	307	157,362	-	157,669
Clerk/Recorder	-	87,704	-	87,704
Grand Jury	-	32,720	-	32,720
Assessment Appeals Board	-	157	-	157
Clerk of the Board	-	49,145	-	49,145
Elections	-	2,136	742	2,879
Emergency Communications	-	59,616	-	59,616
District Attorney	4,710	349,722	-	354,432
Child Support Services	-	8,980	-	8,980
Public Defender	202	117,748	-	117,949
Coroner	-	51,284	-	51,284
Sheriff's Correctional Division	-	1,375,729	-	1,375,729
Sheriff	27,159	747,512	-	774,671
Juvenile Hall	8,711	97,817	-	106,528
Probation	-	26,476	-	26,476
Agricultural Commissioner	4,460	47,419	-	51,879
Produce Inspection	-	250	-	250
Building Services	-	187,601	138,964	326,566
Planning	-	195,791	171,388	367,178
Environmental Services	-	1	37,057	37,058
Primary Health Care	-	39,746	-	39,746
Emergency Medical Services	-	3,800	-	3,800
Environmental Health	-	15,293	-	15,293
Public Guardian/Administrator	-	91,996	-	91,996
Children's Medical Services	-	6,609	-	6,609
Public Health & Health Administration	-	49,563	-	49,563
Animal Services	-	20,371	-	20,371
Military & Veterans' Services	591	27,545	-	28,136
Social Services	-	224,170	49	224,219
Agricultural Cooperative Extension	-	9,716	-	9,716
Parks	-	28,974	-	28,974
<b>Total Operating Departments</b>	<b>\$ 47,244</b>	<b>\$ 4,389,626</b>	<b>\$ 381,187</b>	<b>\$ 4,818,057</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF RESOURCE MANAGEMENT AGENCY SERVICE DEPARTMENTS ALLOCATIONS**

	Architectural Services/ Capital Projects	Facilities Management	Resource Mgmt. Agency	Total
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	\$ -	\$ 273,196	\$ 185,287	\$ 458,483
Roads & Bridges - Maintenance	-	2,052	\$ 342,779	344,830
County Library	-	268,444	-	268,444
Fish & Game Propagation	-	3	-	3
Office for Employment Training/WIB	-	2,017	2,385	4,403
Behavioral Health	-	35,986	-	35,986
Water Resources Agency	-	5,561	-	5,561
Natividad Medical Center	-	7,372	-	7,372
Superior Court of CA - Mo Co	22,227	316,110	-	338,337
Successor Agency	-	-	8,601	8,601
Workmens' Compensation ( ISF)	-	12	-	12
All Others	1,129	1,125	63,621	65,875
All Others(Not Occupied)	590,272	580,417	-	1,170,688
Others	-	103,580	-	103,580
<b>Total Non-General Fund</b>	<b>\$ 613,628</b>	<b>\$ 1,595,873</b>	<b>\$ 602,673</b>	<b>\$ 2,812,174</b>
<b>TOTAL</b>	<b>\$ 660,871</b>	<b>\$ 5,985,499</b>	<b>\$ 983,860</b>	<b>\$ 7,630,230</b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS**

OPERATING DEPARTMENTS	Auditor- Controller	Enterprise Resource Planning	Treasurer-Tax Collector	Revenue Division	County Counsel	Risk Management	Total
Board of Supervisors	\$ 16,218	\$ (1,773)	\$ 1,125	\$ -	\$ 124,168	\$ -	\$ 139,738
Office of Emergency Services	4,944	(260)	408	-	14,659	-	19,752
Office of Community Engagement & Strategic Advocacy	3,949	820	157	-	-	-	4,926
Economic Development Administration	8,849	(1,014)	1,040	-	99,943	-	108,818
Assessor	35,011	(3,211)	607	-	31,022	-	63,430
Clerk/Recorder	13,150	(1,052)	872	-	26,977	-	39,946
Grand Jury	1,497	-	800	-	2,295	-	4,593
Enterprise Risk (Formerly Lakes Fuel Spill)	147	-	79	-	-	-	226
Assessment Appeals Board	55	-	32	-	19,474	-	19,561
Clerk of the Board	3,052	(601)	213	-	21,960	-	24,624
Elections	17,137	(623)	2,336	-	52,012	-	70,862
Emergency Communications	52,282	(4,708)	1,348	-	82,947	-	131,870
District Attorney	112,999	(10,840)	2,028	-	63,166	-	167,354
Child Support Services	73,873	(7,588)	1,531	-	4,252	-	72,068
Public Defender	49,518	(2,944)	3,961	-	19,663	-	70,198
Coroner	8,316	(526)	707	-	825	-	9,323
Sheriff's Correctional Division	195,709	(14,837)	3,012	-	23,297	-	207,182
Sheriff	191,302	(14,663)	6,549	-	329,393	-	512,581
Juvenile Hall	106,524	(10,979)	3,862	289	-	-	99,696
Probation	136,768	(10,897)	17,975	(8,986)	50,859	-	185,720
Agricultural Commissioner	49,327	(5,648)	2,480	-	14,142	-	60,301
Produce Inspection	(1,154)	(4,674)	5	-	-	-	(5,824)
Building Services	22,026	(1,406)	1,506	-	20,207	-	42,333
Planning	31,881	(3,108)	1,382	-	366,997	-	397,152
Environmental Services	6,011	(660)	267	-	-	-	5,618
Primary Health Care	186,162	(19,683)	9,585	-	63,067	-	239,131
Emergency Medical Services	7,224	(858)	1,243	-	3,577	-	11,187
Environmental Health	43,580	(5,454)	3,319	-	41,446	-	82,892
Public Guardian/Administrator	7,625	(945)	1,318	-	390,350	-	398,347
Children's Medical Services	38,580	(3,845)	984	-	-	-	35,720
Public Health & Health Administration	135,464	(12,030)	6,218	-	184,276	-	313,929
Animal Services	14,659	(194)	1,297	-	63,401	-	79,164
Military & Veterans' Services	6,317	(295)	454	-	4,181	-	10,656
Social Services	746,306	(62,037)	264,267	-	761,394	-	1,709,931
Area Agency on Aging	8,703	820	743	-	-	-	10,266
Agricultural Cooperative Extension	4,247	65	175	-	-	-	4,487
Parks	27,609	(2,036)	3,308	289	173,758	-	202,929
<b>Total Operating Departments</b>	<b>\$ 2,365,868</b>	<b>\$ (207,684)</b>	<b>\$ 347,195</b>	<b>\$ (8,408)</b>	<b>\$ 3,053,713</b>	<b>\$ -</b>	<b>\$ 5,550,683</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS**

	Auditor- Controller	Enterprise Resource Planning	Treasurer-Tax Collector	Revenue Division	County Counsel	Risk Management	Total
<b>NON-GENERAL FUND</b>							
Roads & Bridges - Construction Projects	\$ 32,905	\$ (3,780)	\$ 3,078	\$ -	\$ 125,972	\$ -	\$ 158,175
Roads & Bridges - Maintenance	53,339	(7,457)	3,971	-	60,910	-	110,763
County Library	79,653	2,528	3,554	-	24,005	-	109,741
IHSS PA-Administration	2,941	546	101	-	-	-	3,589
Fish & Game Propagation	86	-	55	-	-	-	142
Office for Employment Training/WIB	24,494	(3,527)	12,136	-	(8,924)	-	24,179
Community Action Partnership	2,999	273	413	-	-	-	3,685
Behavioral Health	355,406	(5,697)	8,437	-	99,714	-	457,860
Homeland Security Grant	1,390	-	115	-	-	-	1,505
Water Resources Agency	36,500	(7,636)	4,164	-	30,073	-	63,100
Emergency Communication - NGEN Radio Project	2,528	-	246	-	-	-	2,774
Enterprise Resource Projects	(159,451)	-	-	-	-	-	(159,451)
Natividad Medical Center	1,032,478	(2,941)	25,388	-	71,625	-	1,126,551
Resort at Nacimiento Lake	17,009	4,029	848	-	-	-	21,887
Resort at San Antonio Lake	1,244	-	202	-	-	-	1,446
Nacimiento Boat Patrol	55	-	36	-	-	-	90
North Shore Lake San Antonio	2,281	273	401	-	-	-	2,955
South Shore Lake San Antonio	11,923	2,800	544	-	-	-	15,267
Lake San Antonio & Nacimiento Administration	(2,693)	(8,218)	407	-	-	-	(10,504)
General Liability Insurance (ISF)	10,301	-	535	-	161,239	25,076	197,151
Enterprise Risk	-	-	-	-	-	754	754
Workmens' Compensation ( ISF)	6,960	-	670	-	-	21,253	28,883
Benefits ( ISF)	9,757	-	1,505	-	-	-	11,263
LAFCO	-	-	-	-	1,615	-	1,615
Superior Court of CA - Mo Co	-	-	-	(110,307)	26,181	-	(84,126)
RDA - Successor Agency	171,993	-	-	-	9,855	-	181,848
All Others	36,349	(996)	2,498	21,959	62,376	-	122,185
<b>Total Non-General Fund</b>	<b>\$ 1,730,450</b>	<b>\$ (29,802)</b>	<b>\$ 69,303</b>	<b>\$ (88,348)</b>	<b>\$ 664,641</b>	<b>\$ 47,083</b>	<b>\$ 2,393,327</b>
<b>TOTAL</b>	<b>\$ 4,096,318</b>	<b>\$ (237,486)</b>	<b>\$ 416,498</b>	<b>\$ (96,756)</b>	<b>\$ 3,718,353</b>	<b>\$ 47,083</b>	<b>\$ 7,944,010</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS**

	County Administrative Office	Contracts & Purchasing	Fleet Administration	Human Resources & Employees Benefits	Equal Opportunity Office	Subtotal Allocations from these Departments	Total Allocations from these Departments
	4	5	13	6	7		
See these schedules for details:							
Administrative Management:							
County Administrative Office & ILA	\$ 9,527	\$ 2,793	\$ 15,475	\$ 34,183	\$ 2,015	\$ 63,993	\$ 228,256
Contracts & Purchasing	4,820	1,250	21,421	5,355	1,428	34,274	154,056
Fleet Administration	35	168	212	3	-	418	8,526
Human Resources	10,142	4,281	11,263	15,642	2,239	43,567	214,071
Equal Opportunity Office	2,581	1,004	2,725	3,800	574	10,684	51,376
Information Technology Service Departments:							
ITD (Information Technology)	(33,456)	(10,513)	(19,495)	(34,164)	(8,944)	(106,572)	(363,251)
Enterprise Operations (Records Retention Center)	61,026	5,403	869	6,268	985	74,551	327,195
Infrastructure (Telecommunications)	(1,952)	(654)	2,237	(2,678)	(543)	(3,590)	1,486,864
Resource Management Service Departments:							
Architectural Services / Capital Projects	-	637	-	-	205	842	842
Facilities & Facilities Maintenance Projects	149,845	45,529	50,146	109,328	12,805	367,653	1,967,802
Resource Management Agency	-	-	2,968	6,421	-	9,389	140,299
Other Service Departments:							
Auditor-Controller	14,369	5,756	25,428	32,944	3,184	81,680	393,485
Enterprise Resource Project	(2,271)	(52)	(1,024)	(1,591)	(541)	(5,479)	(28,739)
Treasurer-Tax Collector	867	161	4,108	989	259	6,384	82,925
Revenue Division	-	-	-	-	-	-	1,113
County Counsel	70,351	54,520	2,743	63,006	76,959	267,578	568,886
Total Service Departments	\$ 285,883	\$ 110,283	\$ 119,075	\$ 239,505	\$ 90,625	\$ 845,370	\$ 5,233,708
Allocations to Unallowable Functions	(69,651)	-	-	-	-	(69,651)	(252,879)
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b>\$ 216,232</b>	<b>\$ 110,283</b>	<b>\$ 119,075</b>	<b>\$ 239,505</b>	<b>\$ 90,625</b>	<b>\$ 775,719</b>	<b>\$ 4,980,829</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, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS**

	<u>Information Technology</u>	<u>Records Retention Center</u>	<u>Telecom- munications</u>	<u>Architectural Services / Capital Projects</u>	<u>Facilities and Facilities Maintenance Projects</u>	<u>Resource Management Agency</u>	<u>Subtotal Allocations from these Departments</u>
	8	9	10	11	12	14	
See these schedules for details:							
Administrative Management:							
County Administrative Office	\$ 27,668	\$ 12,402	\$ 14,804	\$ 6,366	\$ 26,406	\$ 12,602	\$ 100,248
Contracts & Purchasing	16,245	7,855	14,816	12,496	38,202	6,426	96,040
Fleet Administration	975	370	895	-	5,543	120	7,902
Human Resources	26,150	13,771	15,220	-	18,276	19,199	92,616
Equal Opportunity Office	7,995	2,725	3,012	-	4,517	4,661	22,910
Information Technology Service Departments:							
Information Technology	-	-	-	-	(18,664)	(47,616)	(66,280)
Records Retention	-	-	-	-	63,089	-	63,089
Telecommunications	1,511,023	-	-	-	(2,257)	(3,463)	1,505,303
Resource Management Service Departments:							
Architectural Services	-	-	-	-	-	-	-
Facilities & Facilities Maintenance Projects	49,236	2,098	544,688	5,523	457,084	52,387	1,111,016
Resource Management Agency	-	39	-	-	127,315	3,556	130,910
Other Service Departments:							
Auditor-Controller	43,868	17,173	21,068	5,136	37,463	45,569	170,277
Enterprise Resource Project	(9,144)	-	-	-	(2,257)	(1,516)	(12,917)
Treasurer-Tax Collector	1,679	749	1,703	619	3,944	582	9,276
Revenue Division	-	-	-	-	-	-	-
County Counsel	84,391	-	10,142	-	7,438	107,530	209,501
Total Service Departments	\$ 1,760,084	\$ 57,182	\$ 626,348	\$ 30,140	\$ 766,098	\$ 200,037	\$ 3,439,889
Allocations to Unallowable Functions	-	-	-	-	-	-	-
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b>\$ 1,760,084</b>	<b>\$ 57,182</b>	<b>\$ 626,348</b>	<b>\$ 30,140</b>	<b>\$ 766,098</b>	<b>\$ 200,037</b>	<b>\$ 3,439,889</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, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS**

	Auditor- Controller	Enterprise Resource Project	Treasurer-Tax Collector	Revenue Division	County Counsel	Risk Management	Subtotal Allocations from these Departments
	15	16	17	18	19	20	
See these schedules for details:							
Administrative Management:							
County Administrative Office	\$ 22,106	\$ 1,087	\$ 9,636	\$ 10,840	\$ 18,127	\$ 2,220	\$ 64,016
Contracts & Purchasing	4,106	714	9,997	5,712	3,035	179	23,743
Fleet Administration	88	-	16	-	103	-	207
Human Resources	28,305	5,871	9,829	13,468	17,848	2,568	77,889
Equal Opportunity Office	6,776	-	2,474	3,370	4,446	717	17,783
Information Technology Service Departments:							
Information Technology	(62,751)	-	(37,648)	(26,259)	(48,944)	(14,796)	(190,398)
Records Retention	24,740	-	-	-	121,219	43,597	189,556
Telecommunications	(4,461)	(132)	(2,266)	(3,944)	(3,489)	(557)	(14,849)
Resource Management Service Departments:							
Architectural Services	-	-	-	-	-	-	-
Facilities & Facilities Maintenance Projects	140,497	-	132,613	29,406	177,992	8,624	489,132
Other Service Departments:							
Auditor-Controller	68,136	776	15,557	28,552	25,887	2,618	141,527
Enterprise Resource Project	(1,816)	-	(1,905)	(2,405)	(2,972)	(1,245)	(10,343)
Treasurer-Tax Collector	19,623	41	1,545	45,272	751	34	67,266
Revenue Division	-	-	1,113	-	-	-	1,113
County Counsel	48,391	68	36,049	3,163	-	4,137	91,808
Total Service Departments	\$ 293,740	\$ 8,425	\$ 177,010	\$ 107,175	\$ 314,003	\$ 48,096	\$ 948,448
Allocations to Unallowable Functions	(32,983)	-	(150,245)	-	-	-	(183,228)
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b>\$ 260,756</b>	<b>\$ 8,425</b>	<b>\$ 26,765</b>	<b>\$ 107,175</b>	<b>\$ 314,003</b>	<b>\$ 48,096</b>	<b>\$ 765,220</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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**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 allocation of 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
DSES Welfare	Quadrangle Management	1000 South Main Street, Salinas, CA 93901	79,412	\$ 156,829
DSES CalWorks	Caputo Associates	713 La Guardia Street, Salinas, CA 93905	28,224	32,717
DSES Warehouse	West Market Center Management	815 B West Market Street, Salinas, CA 93901	27,400	12,323
DSES Children's Services	City of Seaside Redevelopment Agency	1281 Broadway Avenue, Seaside, CA 93955	4,016	4,779
DSES CalWorks Benefits & Employment	Nino Family Limited Partnership	116-118 Broadway, King City, CA 93930	15,695	22,860
DSES CWES	King City Town Square LLC	200 Broadway Street #62, King City, CA 93930	4,332	6,625

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**BUILDING USE ALLOWANCE**

**Allowable Costs of County Buildings**

	Acquisition Cost	Improvement Cost FY 2014-15	Total Cost	Grant Funds	Net County Funds	Allocate Parking Facility & Electrical Service	Eliminate Construction in Progress/Others	Total Allowable Costs
4680 Old Courthouse	\$ 2,117,652	\$ -	\$ 2,117,652	\$ (202,500)	\$ 1,915,152	\$ 144,120	\$ -	\$ 2,059,272
4680A Old Courthouse EW - Renovation	207,701	19,215	226,916	-	226,916	-	(226,916)	-
4690 Old Courthouse - West Wing	5,436,307	-	5,436,307	-	5,436,307	326,949	-	5,763,256
4690A Old Courthouse WW - Renovation	208,896	19,215	228,111	-	228,111	-	(228,111)	-
4685 New Courthouse - North Wing	76,408,114	-	76,408,114	(194,410)	76,213,704	639,015	-	76,852,719
4685A New Courthouse - NW - Holding Cells	1,974,328	-	1,974,328	-	1,974,328	-	-	1,974,328
4640 MGC New Administration Bldg.	37,940,051	-	37,940,051	-	37,940,051	-	-	37,940,051
4640B MGC Master Plan - Campus Center	80,979	-	80,979	-	80,979	-	-	80,979
4640A MGC Clerk Recorder Renovation	559,860	-	559,860	-	559,860	-	-	559,860
4640C MGC Clerk of the Board - Security Upgrades	34,739	-	34,739	-	34,739	-	-	34,739
4380 Old Jail	1,197,509	-	1,197,509	-	1,197,509	172,909	-	1,370,418
4380A Old Jail - Renovation	772,987	81,427	854,413	-	854,413	-	(854,413)	-
5270 Salinas Parking Facility	234,711	-	234,711	-	234,711	(234,711)	-	-
5270A Salinas CH Complex - Electrical	1,336,114	-	1,336,114	-	1,336,114	(1,336,114)	-	-
4671 HR - Training Center	1,737,564	-	1,737,564	-	1,737,564	60,956	(1,737,564)	60,956
4672 District Attorney M#2	813,900	-	813,900	-	813,900	56,297	(813,900)	56,297
4673 District Attorney Offices & Snack Bar M#3	2,238,509	-	2,238,509	-	2,238,509	114,606	(2,238,509)	114,606
4100 Public Defender M#4	745,801	-	745,801	-	745,801	55,973	(745,801)	55,973
4675 Construction Office M#5	1,839,821	-	1,839,821	-	1,839,821	-	(1,839,821)	-
4400 Juvenile Hall	7,217,418	-	7,217,418	(435,167)	6,782,251	-	-	6,782,251
5005 Probation Youth Center	5,807,779	-	5,807,779	(1,269,762)	4,538,017	-	-	4,538,017
5010 Probation Youth Center - School	1,831,848	-	1,831,848	-	1,831,848	-	-	1,831,848
3002 Behavioral Health - Children Serv. Intl.	720,766	-	720,766	(720,766)	-	-	-	-
4130 Health Administration - Old Building	1,692,719	-	1,692,719	-	1,692,719	-	(1,692,719)	-
4132 Health Administration - New Building	24,538,044	-	24,538,044	-	24,538,044	-	-	24,538,044
4135 Health Center - Public Health	1,022,221	-	1,022,221	(419,288)	602,933	-	(602,933)	-
4150 Emergency Communications - ss	5,264,970	-	5,264,970	(2,553,809)	2,711,161	-	-	2,711,161
5905 Porter Vallejo Mansion - Administration	204,747	9,359	214,106	(9,359)	204,747	-	-	204,747
5910 Pajaro Community Center	452,021	-	452,021	(191,000)	261,021	-	-	261,021
4220 Retention Center Bldg. 800	400,949	-	400,949	-	400,949	-	-	400,949
8605 Retention Center - Renovation	37,739	-	37,739	-	37,739	-	-	37,739
4235 Leadership Institute	10,071	-	10,071	-	10,071	(10,071)	-	-
4300 Contracts & Purchasing - Surplus	75,911	-	75,911	-	75,911	-	-	75,911
4350 Sheriff's Correctional Facility	4,676,672	-	4,676,672	-	4,676,672	-	-	4,676,672
4800 Natividad Boys Ranch	564,769	-	564,769	-	564,769	-	-	564,769
4120 Printing Services & Mail Operations	112,952	-	112,952	-	112,952	-	(112,952)	-
4700 Library - Administration Office	134,890	-	134,890	-	134,890	-	(134,890)	-
4450 Agricultural Services Facility - S	3,123,826	-	3,123,826	-	3,123,826	-	-	3,123,826
4450A Agricultural Services Renov - S	3,770,600	-	3,770,600	-	3,770,600	-	-	3,770,600
2620 Agricultural Services Facility - KC	136,693	14,960	151,652	-	151,652	-	-	151,652
4710 PW - Contracts/Purchasing (Surplus)	630,050	7,321	637,371	-	637,371	-	-	637,371
4730 PW - (Facilities - Project Staging Area)	12,898	-	12,898	-	12,898	-	-	12,898
4420 Probation - Juvenile Center - Wing D	200,838	-	200,838	-	200,838	-	-	200,838
4430 Probation Headquarters	1,000,183	-	1,000,183	-	1,000,183	-	-	1,000,183
4705 Probation (Adult Services Division)	2,179,032	-	2,179,032	-	2,179,032	-	-	2,179,032
3105 Monterey Courthouse	2,978,817	377,348	3,356,165	(165,160)	3,191,005	213,118	-	3,404,122

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**BUILDING USE ALLOWANCE**

**Allowable Costs of County Buildings**

	Acquisition Cost	Improvement Cost FY 2014-15	Total Cost	Grant Funds	Net County Funds	Allocate Parking Facility & Electrical Service	Eliminate Construction in Progress	Total Allowable Costs
3105AMonterey Courthouse	\$ 16,125	\$ -	\$ 16,125	\$ -	\$ 16,125	\$ -	\$ -	\$ 16,125
3105BMonterey Courthouse	39,674	-	39,674	-	39,674	-	-	39,674
3105CMonterey Courthouse	17,126	-	17,126	-	17,126	-	-	17,126
3100 Monterey Courthouse Annex	586,581	-	586,581	(94,273)	492,308	90,059	-	582,367
1800 Castroville Plaza Library	8,430,684	-	8,430,684	-	8,430,684	-	-	8,430,684
3110 Monterey Parking Facility	303,177	-	303,177	-	303,177	(303,177)	-	-
2610 King City Courthouse	1,116,433	65,909	1,182,342	-	1,182,342	-	-	1,182,342
3060 Marina Courthouse	3,028,256	-	3,028,256	-	3,028,256	-	-	3,028,256
5605 Social Services Center	939,881	-	939,881	-	939,881	-	-	939,881
4355 Adult Detention Center (New Jail)	26,195,555	-	26,195,555	(17,351,241)	8,844,314	-	-	8,844,314
4355A Adult Detention Center - Jail Expansion	966,803	-	966,803	-	966,803	-	-	966,803
4360 Adult Rehabilitation	284,154	-	284,154	-	284,154	-	-	284,154
4610 Information Technology	3,101,888	-	3,101,888	(10,229)	3,091,659	-	-	3,091,659
2300 Library - Greenfield Branch	1,203,035	-	1,203,035	(985,695)	217,340	-	-	217,340
5405 Library - San Lucas Branch	209,327	79,416	288,744	-	288,744	-	-	288,744
4922 Facilities Management - Open Field Areas	2,328,984	-	2,328,984	(2,219,608)	109,376	-	-	109,376
4940 Fleet Management - Bldg. A	1,134,815	-	1,134,815	(44,465)	1,090,350	-	-	1,090,350
4945 General Services - Storage Bldg. E	246,656	-	246,656	-	246,656	-	-	246,656
4945A Public Works - Bldg. B	79,889	-	79,889	-	79,889	-	-	79,889
4950 General Services Facility - Bldg C	808,754	-	808,754	-	808,754	-	-	808,754
4955 Environmental Services - Bldg.D	500,835	-	500,835	-	500,835	-	-	500,835
4960 Public Works - Bridge Maintenance - Bldg.E	1,223,290	-	1,223,290	(936,422)	286,868	-	-	286,868
4970 Parks Headquarters	802,809	-	802,809	-	802,809	-	-	802,809
4930 Fleet Management	36,786	-	36,786	-	36,786	-	-	36,786
4930AFleet Management - Fuel Garage	13,822	-	13,822	-	13,822	-	-	13,822
4935 Fleet Management - Fuel Island	72,638	-	72,638	-	72,638	-	-	72,638
4937 New Parking Lot - Laurel	429,375	-	429,375	-	429,375	-	-	429,375
4365 Public Safety Building - Admin	12,383,876	255,000	12,638,876	-	12,638,876	-	-	12,638,876
4000 Family Emergency Shelter	268,979	-	268,979	-	268,979	-	-	268,979
2620ATelecommunication's Tower - 522 N St., KC	350,821	-	350,821	-	350,821	-	-	350,821
1300 Lake San Antonio	28,544	-	28,544	-	28,544	-	-	28,544
1375 Lake Nacimiento Admin. Office	40,466	-	40,466	-	40,466	-	-	40,466
1380 Lake Nacimiento Resort (20 buildings)	774,024	-	774,024	(774,024)	-	-	-	-
2600 Parks - San Lorenzo Park Museum (30 buildings)	106,184	-	106,184	-	106,184	-	-	106,184
4015 Laguna Seca Recreational Park	2,118,942	-	2,118,942	-	2,118,942	-	-	2,118,942
4630 Animal Shelter (160 Hitchcock)	3,694,246	-	3,694,246	-	3,694,246	-	-	3,694,246
3010 Old CID Building - Fort Ord	1,186,648	-	1,186,648	-	1,186,648	-	-	1,186,648
5255 Telecommunication's Tower - Mt. Toro	146,894	-	146,894	-	146,894	-	-	146,894
001 New Parking Lot - W. Ainsall & Cayuga Streets	477,701	-	477,701	-	477,701	-	(477,701)	-
002 New Sheriff's Building	1,298,633	2,125,171	3,423,804	(3,423,804)	-	-	-	-
003 New Juvenile Hall	531,596	1,948,480	2,480,076	(2,480,076)	-	-	-	-
004 Laurel Natividad Concept Plan	305,243	-	305,243	-	305,243	-	(305,243)	-
4446 Schilling Place	13,216,744	15,113,159	28,329,903	-	28,329,903	-	(28,329,903)	-
4446A Schilling Place	-	35,801	35,801	-	35,801	-	(35,801)	-
006 Energy Efficiency Measures	-	553,529	553,529	-	553,529	-	(553,529)	-
<b>Total</b>	<b>\$ 295,731,858</b>	<b>\$ 20,705,309</b>	<b>\$ 316,437,167</b>	<b>\$ (34,481,060)</b>	<b>\$ 281,956,108</b>	<b>\$ (10,071)</b>	<b>\$ (40,930,705)</b>	<b>\$ 241,015,333</b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**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
4680 Old Courthouse - East Wing	240 Church Street, Salinas, 93901	Construction	1936	22,272	\$ 1.849203	\$ 41,185
4680A Old Courthouse - EW - Renovation	240 Church Street, Salinas, 93901	Construction	1936	22,272	-	-
4690 Old Courthouse - West Wing	240 Church Street, Salinas, 93901	Construction	1936	50,526	2.281303	115,265
4690A Old Courthouse - West Wing	240 Church Street, Salinas, 93901	Construction	1936	50,526	-	-
4685 New Courthouse - North Wing	240 Church Street, Salinas, 93901	Construction	1968	98,752	15.564792	1,537,054
4685A New Courthouse - NW Holding Cells	240 Church Street, Salinas, 93901	Construction	1968	*	#N/A	39,487
4640 MGC New Administration Building	168 West Alisal Street, Salinas, 93901	Construction	2005	130,805	5.801009	758,801
4640B MGC Master Plan - Campus Center	168 West Alisal Street, Salinas, 93901	Construction	2005	130,805	0.012382	1,620
4640A MGC Clerk Recorder Renovation	168 West Alisal Street, Salinas, 93901	Construction	2005	*	#N/A	11,197
4640C MGC Clerk of the Board - Security Upgrades	168 West Alisal Street, Salinas, 93901	Construction	2005	*	#N/A	695
4380 Old Jail	142 West Alisal Street, Salinas, 93901	Construction	1962	26,721	1.025724	27,408
4380A Old Jail - Renovation	142 West Alisal Street, Salinas, 93901	Construction	1962	*	#N/A	-
5270 Salinas Parking Facility	142 West Alisal Street, Salinas, 93901	Lease		*	#N/A	-
5270A Salinas CH Complex - Electrical	142 West Alisal Street, Salinas, 93901	Construction	2002	*	#N/A	-
4671 Human Resources Training Center	230 Church St. Building Modular #1	Construction	2002	9,420	0.129418	1,219
4672 District Attorney M# 2	230 Church St. Building #2	Construction	2002	8,700	0.129418	1,126
4673 District Attorney - Various M#3	230 Church St. Building #3	Construction	2002	17,711	0.129418	2,292
4100 Public Defender M#4	111 West Alisal St., Salinas, CA 93901	Construction	2002	8,650	0.129418	1,119
4675 Vacant M#5	105 West Alisal St., Salinas, CA 93901	Construction	2002	7,440	-	-
4400 Juvenile Hall	1420 Natividad Road, Salinas, 93906	Construction	1960	*	#N/A	135,645
5005 Probation - Youth Center	970 Circle Drive, Salinas, 93906	Construction	1997	*	#N/A	90,760
5010 Probation - Youth Center - School	970 Circle Drive, Salinas, 93906	Construction	2008	*	#N/A	36,637
3002 Behavioral Health - Children Serv. Intl.	298 12th Street, Marina, CA 93933	Purchase	2009	23,259	-	-
4130 Health - Administration	1270 Natividad Road, Salinas, 93906	Construction	1975	25,454	-	-
4132 Health Administration - New Building	1270 Natividad Road, Salinas, 93906	Construction	2009	46,774	10.492173	490,761
4135 Health Center - Public Health	1270 Natividad Road, Salinas, 93906	Construction	1962	14,631	-	-
4150 Emergency Communications - SS	1322 Natividad Road, Salinas, 93906	Construction	1967	16,396	3.307101	54,223
5905 Porter Vallejo Mansion	29 Bishop Street, Pajaro, 95076 - General Office	Construction	1989	9,624	0.425493	4,095
5910 Pajaro Community Center	29 - A Bishop Street, Pajaro, 95076	Construction	1989	3,385	1.542222	5,220
4220 Retention Center Bldg. 800	1330 Natividad Road, Bldg 800, Salinas, 93906	Construction	1954	3,530	#N/A	8,019
8605 Retention Center - Renovation	1330 Natividad Road, Salinas, 93906	Construction	1954	3,530	#N/A	755
4235 Leadership Institute	1330 Natividad Road, Bldg 840, Salinas, 93906	Construction	1954	*	#N/A	-
4300 Contracts & Purchasing - Surplus	1352 Natividad Road, Salinas, 93906	Construction	1950	16,460	0.092237	1,518
4350 Adult Rehabilitation Facility	1410 Natividad Road, Salinas, 93906	Construction	1971	*	#N/A	93,533
4800 Natividad Boys Ranch	700 Old Stage Road, Salinas, 93906	Purchase	1957	22,483	0.502396	11,295
4120 Printing Services & Mail Operations	1220 Natividad Road, Salinas, 93906	Construction	1959	*	#N/A	-
4450 Agricultural Commissioner	1428 Abbott Street, Salinas, 93901	Construction	1995	34,227	1.825358	62,477
4450A Agricultural Commissioner Renov	1428 Abbott Street, Salinas, 93901	Construction	1995	34,227	2.203290	75,412
2620 Agricultural Commissioner	522 North 2nd Street, King City, 93930	Construction	1965	*	#N/A	3,033
4710 PW - Contracts/Purchasing (Surplus)	312 East Alisal Street, Salinas, 93901	Purchase	1965	*	#N/A	12,747
4730 PW - Facilities - Project Staging Area	312 East Alisal Street, Salinas, 93901	Purchase	1965	*	#N/A	258
4420 Probation - Juvenile Center - Wing D	1420 Natividad Road, Salinas, 93906	Construction	1973	*	#N/A	4,017
4430 Probation Headquarters	1422 Natividad Road, Salinas, 93906	Construction	1973	*	#N/A	20,004
4705 Probation (Adult Services Division)	20 East Alisal Street, 1st Floor, Salinas 93901	Purchase	2012	*	#N/A	43,581
3105 Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	57,291	1.188362	68,082
3105A Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	323

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**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
3105B Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	\$ 793
3105C Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	343
3100 Monterey Courthouse Annex	1200 Aguajito Road, Monterey, 93940	Construction	1966	24,210	0.481096	11,647
1800 Castro Plaza Library	11140 Speegle Street, Castroville, 95012	Construction	2008	12,850	13.121687	168,614
3110 Monterey Parking Facility	1200 Aguajito Road, Monterey, 93940	Construction	1966	*	#N/A	-
2610 King City Courthouse	250 Franciscan Way, King City, 93930	Construction	1974	12,505	1.890991	23,647
3060 Marina Courthouse	3180 Del Monte Boulevard, Marina, 93933	Construction	1998	14,367	4.215572	60,565
5605 Social Services Center	1281 Broadway Avenue, Seaside, 93955	Construction	1975	*	#N/A	18,798
4355 Adult Detention Center (New Jail)	1410 Natividad Road, Salinas, 93906	Construction	1978	*	#N/A	176,886
4355A Adult Detention Center - Jail Expansion	1410 Natividad Road, Salinas, 93906	Construction	1978	*	#N/A	19,336
4360 Adult Rehabilitation	1412 Natividad Road, Salinas, 93906	Construction	1978	*	#N/A	5,683
4610 Information Technology Facility	1590 Moffet Street, Salinas, 93905	Purchase	1991	31,980	1.933495	61,833
2300 Greenfield Library	315 El Camino Real, Greenfield, 93927	Construction	1995	*	#N/A	4,347
5405 San Lucas Library	54692 Teresa Street, San Lucas, CA 93954	Lease	20xx	*	#N/A	5,775
4922 Facilities Management	855 East Laurel Drive, Open Field Areas, Salinas, 93906	Purchase	19xx	90,076	0.024285	2,188
4940 Fleet Management - Bldg. A	855 East Laurel Drive, Building A, Salinas, 93906	Construction	1978	12,157	1.793781	21,807
4945 General Services - Storage Bldg.	855 East Laurel Drive, Bldg. B, Salinas	Construction	19xx	12,100	0.407696	4,933
4945A Public Works - Bldg B	855 East Laurel Drive, Bldg. B, Salinas	Construction	19xx	*	#N/A	1,598
4950 General Services Facility	855 East Laurel Drive, Bldg. C, Salinas, 93905	Construction	1977	20,100	0.804730	16,175
4955 Environmental Services - Bldg. D	855 East Laurel Drive, Bldg. D, Salinas, 93905	Construction	1977	14,400	0.695604	10,017
4960 Public Works - Env. Services-Bldg.E	855 East Laurel Drive, Bldg. E, Salinas, 93905	Construction	1977	12,100	0.474162	5,737
4970 Parks Headquarters	855 East Laurel Drive, Building G, Salinas, 93906	Construction	1982	2,880	5.575063	16,056
4930 Fleet Management	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A	736
4930A Fleet Management - Fuel Garage	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A	276
4935 Fleet Management - Fuel Island	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A	1,453
4937 New Parking Lot - Laurel	855 East Laurel Drive, Salinas, 93906	Construction	2007	*	#N/A	8,588
4365 Public Safety Building - Admin	1414 Natividad Road, Salinas, 93906	Construction	1987	85,125	2.969486	252,778
4000 Family Emergency Shelter	1332 Natividad Road, Salinas, 93906	Construction	1981	*	#N/A	5,380
2620A Telecommunication's Tower	522 North Street, King City 93930	Construction	2008	*	#N/A	7,016
1300 Lake San Antonio Office	Star Route Box 2610, SS Bradley 93426	Construction	19xx	*	#N/A	571
1375 Lake Nacimiento Admin Office	10625 Nacimiento Lake Drive, Bradley, CA 93426	Construction		*	#N/A	809
1380 Lake Nacimiento Resort (20 bldgs.)	10625 Nacimiento Lake Drive, Bradley, CA 93426	Construction		*	#N/A	-
2600 Parks - San Lorenzo Park Museum (3	1160 Broadway, King City 93930	Construction	19xx	*	#N/A	2,124
4015 Laguna Seca Recreational Park	1025 Highway 68, Salinas, CA 93908	Construction	19xx	*	#N/A	42,379
4630 Animal Shelter (160 Hitchcock)	160 Hitchcock Road, Salinas, CA 93908	Lease	1999	*	#N/A	73,885
3010 Old CID Building - Fort Ord	2620 First Street, Marina, 93933	Donation	1999	13,971	1.698730	23,733
5255 Telecommunication's Tower - Mt. Toro	Mt. Toro, Dorrance Ranches, Salinas, CA 93908	Construction	2008	*	#N/A	2,938
0001 New Parking Lot - W. Alisal & Cayuga Sts.	168 West Alisal Street, Salinas, 93901 - CIP	Construction	20xx	*	#N/A	-
0002 New Sheriff's Building	Construction in Progress	Construction	20xx	*	#N/A	-
0003 New Juvenile Hall	Construction in Progress	Construction	20xx	*	#N/A	-
0004 Laurel Natividad Concept Plan	Construction in Progress	Construction	20xx	*	#N/A	-
4446 Schilling Place	Construction in Progress	Construction	20xx	*	#N/A	-
4446A Schilling Place - Facility Day Care	Construction in Progress	Construction	20xx	*	#N/A	-
0006 Energy Efficiency Measures	Construction in Progress	Construction	20xx	*	#N/A	-
<b>Total</b>					<b>\$</b>	<b>4,820,307</b>

\* Single use occupancy; use total building cost.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**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	4640	11,530	5.801009	\$ 66,886		
Salinas	4640B	11,530	0.012382	143	\$ -	\$ 67,028
Contracts & Purchasing						
Salinas	4300	16,460	0.092237	1,518		
Salinas	4640	725	5.801009	4,206		
Salinas	4640B	725	0.012382	9		
Salinas	4710	11,923	#N/A	12,747	-	18,480
Fleet Administration						
Monterey	3105B	-	#N/A	793		
Salinas	4930	*	#N/A	736		
Salinas	4930A	*	#N/A	276		
Salinas	4935	*	#N/A	1,453		
Salinas	4937	*	#N/A	8,588		
Salinas	4940	12,157	1.793781	21,807	-	33,653
Human Resources						
Salinas - HR	4640	4,071	5.801009	23,616		
Salinas - HR	4640B	4,071	0.012382	50		
Salinas	4671	9,420	0.129418	1,219	-	24,885
Equal Opportunity Office						
Monterey - EOO	3105	358	1.188362	425		
Salinas - EOO	4640	850	5.801009	4,931		
Salinas - EOO	4640B	850	0.012382	11	-	5,367
Information Technology Service Departments:						
ITD (Information Technology)						
Castroville	1800	86	13.121687	1,128		
Salinas	4610	23,580	1.933495	45,592		
Salinas	4640	2,949	5.801009	17,107		
Salinas	4640B	2,949	0.012382	37	-	63,864
Enterprise Operations (Records Retention Center)						
Salinas	8605	*	#N/A	755	-	755
Infrastructure (Telecommunications)						
King City	2620A	*	#N/A	7,016		
Salinas	4610	8,400	1.933495	16,241		
Salinas	4640	125	5.801009	725		
Salinas	4640B	125	0.012382	2		
Salinas	4950	10,050	0.804730	8,088		
Salinas	4955	5,760	0.695604	4,007		
Salinas	5255	*	#N/A	2,938	-	39,017
Resource Management Service Departments:						
Architectural Services / Capital Projects						
Salinas	4640	437	5.801009	2,535		
Salinas	4640B	437	0.012382	5	-	2,540

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**BUILDING USE ALLOWANCE**

	Allocation of Building Use Allowance					Department Improvements	Total Net Allocation
	Building Number	Square Feet Occupied	Cost per Square Foot	Use Allowance per Location			
<b>SERVICE DEPARTMENTS: (Continued)</b>							
Facilities & Facilities Maintenance Projects							
Monterey	3100	2,522	0.481096	\$ 1,213			
Salinas	4640	2,332	5.801009	13,528			
Salinas	4640B	2,332	0.012382	29			
Salinas	4673	922	0.129418	119			
Salinas	4730	*	#N/A	258			
Salinas	4922	*	0.024285	2,188			
Salinas	4945	3,000	0.407696	1,223			
Salinas	4950	8,750	0.804730	7,041	\$ -	\$ -	25,599
Resource Management Agency							
Salinas	4640	3,981	5.801009	23,094			
Salinas	4640B	3,981	0.012382	49		-	23,143
Other Service Departments:							
Auditor-Controller							
Salinas	4640	10,849	5.801009	62,935			
Salinas	4640B	10,849	0.012382	134		-	63,069
Treasurer-Tax Collector							
Salinas	4640	10,256	5.801009	59,495			
Salinas	4640B	10,256	0.012382	127		-	59,622
Revenue Division							
Salinas	4640	2,233	5.801009	12,954			
Salinas	4640B	2,233	0.012382	28		-	12,981
County Counsel							
Salinas	4640	13,910	5.801009	80,692			
Salinas	4640B	13,910	0.012382	172		-	80,864
Risk Management							
Salinas	4640	601	5.801009	3,486			
Salinas	4640B	601	0.012382	7		-	3,494
Total Service Departments							
				\$ 524,363	\$ -	\$ -	\$ 524,363
<b>OPERATING DEPARTMENTS:</b>							
Board of Supervisors							
Castroville	1800	1,701	13.121687	22,320			
Marina	3010	2,300	1.698730	3,907			
Monterey	3105	1,839	1.188362	2,185			
Salinas	4640	7,690	5.801009	44,610			
Salinas	4640B	7,690	0.012382	95		-	73,117
Office of Emergency Services							
Salinas	4150	7,050	3.307101	23,315		-	23,315
Economic Development							
Salinas	4640	1,255	5.801009	7,280			
Salinas	4640B	1,255	0.012382	16		-	7,296
Assessor							
Monterey	3105	511	1.188362	607			
Monterey	3105A	*	#N/A	323			
Salinas	4640	10,091	5.801009	58,538			
Salinas	4640B	10,091	0.012382	125		-	59,593

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**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>						
Clerk/Recorder						
	4640	5,962	5.801009	\$ 34,586		
	4640A	5,962	#N/A	11,197		
	4640B	5,962	0.012382	74	\$ -	\$ 45,857
Grand Jury						
	3010	1,700	1.698730	2,888	-	2,888
Clerk of the Board						
	4640	3,261	5.801009	18,917		
	4640B	3,261	0.012382	40		
	4640C	*	#N/A	695	-	19,652
Emergency Communications						
	4150	9,346	3.307101	30,908	-	30,908
District Attorney						
	2610	1,068	1.890991	2,020		
	3010	400	1.698730	679		
	3105	7,845	1.188362	9,323		
	4672	8,700	0.129418	1,126		
	4673	16,789	0.129418	2,173	-	15,321
Public Defender						
	2610	599	1.890991	1,132		
	3105	336	1.188362	399		
	4100	8,650	0.129418	1,119	-	2,650
Coroner						
	4365	10,713	2.969486	31,812	-	31,812
Sheriff's Correctional Division						
	4350	*	#N/A	93,533		
	4355	*	#N/A	176,886		
	4355A	*	#N/A	19,336	-	289,756
Sheriff						
	2610	2,499	1.890991	4,726		
	3105	6,518	1.188362	7,746		
	3105C	*	#N/A	343		
	4360	*	#N/A	5,683		
	4365	74,412	2.969486	220,966		
	4685	4,537	15.564792	70,617		
	4685A	*	#N/A	39,487	-	349,567
Juvenile Hall						
	4400	*	#N/A	135,645		
	4420	*	#N/A	4,017		
	4800	22,483	0.502396	11,295		
	5005	*	#N/A	90,760		
	5010	*	#N/A	36,637	-	278,354
Probation:						
	3100	4,652	0.481096	2,238		
	4430	*	#N/A	20,004		

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**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>						
Probation: (Continued)						
Salinas	4705	*	#N/A	\$ 43,581	\$ -	\$ 65,822
Agricultural Commissioner						
King City	2620	*	#N/A	3,033		
Marina	3010	260	1.698730	442		
Salinas	4450	25,024	1.825358	45,678		
Salinas	4450A	*	2.203290	75,412	-	124,564
Produce Inspection						
Salinas	4450	254	1.825358	464	-	464
Building Services						
Salinas	4640	13,047	5.801009	75,686		
Salinas	4640B	13,047	0.012382	162	-	75,847
Planning						
Salinas	4640	13,405	5.801009	77,763		
Salinas	4640B	13,405	0.012382	166	-	77,929
Emergency Medical Services						
Salinas	4132	1,871	10.492173	19,630	-	19,630
Environmental Health						
Monterey	3100	1,343	0.481096	646		
Salinas	4132	10,197	10.492173	106,986	-	107,632
Public Guardian/Administrator						
Marina	3010	4,711	1.698730	8,003	-	8,003
Public Health & Health Administration						
Monterey	3100	10,696	0.481096	5,146		
Salinas	4132	28,532	10.492173	299,364	-	304,510
Animal Services						
Salinas	4630	*	#N/A	73,885	-	73,885
Military & Veterans' Services						
Monterey	3105	984	1.188362	1,169	-	1,169
Social Services						
Marina	3010	4,600	1.698730	7,814		
Salinas	4000	*	#N/A	5,380		
Seaside	5605	*	#N/A	18,798	-	31,991
Agricultural Cooperative Extension						
Salinas	4450	8,949	1.825358	16,335	-	16,335
Parks						
King City	2600	*	#N/A	2,124		
Salinas- Lake Nacimiento	1375	*	#N/A	809		
Salinas - Lake San Antonio	1300	*	#N/A	571		
Salinas	4015	*	#N/A	42,379		
Salinas	4970	2,880	5.575063	16,056	-	61,939
Total Operating Departments				\$ 2,199,808	\$ -	\$ 2,199,808

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**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 FUND:</b>						
Roads & Bridges						
Salinas	4640	11,245	5.801009	\$ 65,231		
Salinas	4640B	11,245	0.012382	139		
Salinas	4945	9,100	0.407696	3,710		
Salinas	4945A	*	#N/A	1,598		
Salinas	4950	1,300	0.804730	1,046		
Salinas	4955	4,320	0.695604	3,005		
Salinas	4960	12,100	0.474162	5,737	\$ -	\$ 80,467
County Library						
Castroville	1800	11,063	13.121687	145,166		
Greenfield	2300	*	#N/A	4,347		
San Lucas	5405	*	#N/A	5,775		
Pajaro	5905	*	0.425493	4,095	\$ -	\$ 159,383
Behavioral Health						
Monterey	3100	4,997	0.481096	2,404		
Salinas	4132	6,174	10.492173	64,781	\$ -	\$ 67,185
Water Resources Agency						
Salinas	4955	4,320	0.695604	3,005	\$ -	\$ 3,005
Superior Court of CA - Mo Co						
King City	2610	8,339	1.890991	15,769		
Marina	3060	14,367	4.215572	60,565		
Monterey	3105	37,020	1.188362	43,993		
Salinas	4685	94,215	15.564792	1,466,437	\$ -	\$ 1,586,764
All Others						
Monterey	3105	1,880	1.188362	2,234		
Watsonville	5910	1,484	1.542222	2,288	\$ -	\$ 4,522
All Others (Not Occupied)						
Salinas	4120	*	2.730584	-		
Salinas	4220	3,530	#N/A	8,019		
Salinas	4380	26,721	1.025724	27,408		
Salinas	4680	22,272	1.849203	41,185		
Salinas	4690	50,526	2.281303	115,265		
Watsonville	5910	1,901	1.542222	2,932	\$ -	\$ 194,810
Total Non-General Fund				\$ 2,096,136	\$ -	\$ 2,096,136
<b>TOTAL</b>				\$ 4,820,307	\$ -	\$ 4,820,307

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**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:

<b>Equipment Category</b>	<b>Amortization Period</b>
General	10 years
Automotive/Etc.	3 years
Data Processing/Etc.	5 years

All equipment is amortized at one half the guideline rates 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, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**EQUIPMENT USE ALLOWANCE**

**Allocation of Equipment Use Allowance**

	<u>General</u>	<u>Automotive/Etc.</u>	<u>Data Processing/Etc.</u>	<u>Direct Charges</u>	<u>Deduct Sales</u>	<u>Total Net Allocation</u>
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
Contracts & Purchasing	\$ 2,442	\$ -	\$ -	\$ -	\$ -	\$ 2,442
Fleet Administration	29,383	8,574	7,233	-	-	45,190
Human Resources	-	-	2,247	-	-	2,247
Equal Opportunity Office	271	-	-	-	-	271
Information Technology Service Departments:						
Enterprise Operations (Records Retention Center)	840	-	1,180	-	-	2,020
Infrastructure (Telecommunications)	45,401	-	254,851	-	-	300,252
ITD (Information Technology)	64,240	12,789	253,445	-	-	330,474
Resource Management Service Departments:						
Architectural Services / Capital Projects	-	-	-	-	-	-
Facilities & Facilities Maintenance Projects	695	-	5,480	-	-	6,175
Resource Management Agency	-	-	2,061	-	-	2,061
Other Service Departments:						
Auditor-Controller	509	-	1,686	-	-	2,195
Enterprise Resource Project	-	-	867,397	-	-	867,397
Treasurer-Tax Collector	-	-	59,635	-	-	59,635
Revenue Division	-	-	22,451	-	-	22,451
County Counsel	-	-	825	-	-	825
<b>Total Service Departments</b>	<b>\$ 143,780</b>	<b>\$ 21,363</b>	<b>\$ 1,478,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,643,634</b>
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	-	-	6,623	-	-	6,623
Office of Emergency Services	147	-	7,155	-	-	7,302
Economic Development	210	-	-	-	-	210
Assessor	345	-	44,602	-	-	44,948
Clerk/Recorder	3,563	-	161,251	-	-	164,814
Elections	-	-	3,428	-	-	3,428
Emergency Communications	(1)	(1)	(1)	-	-	(1)
District Attorney	1,583	-	101,884	-	-	103,467
Child Support Services	(1)	(1)	(1)	-	-	-
Public Defender	-	-	1,488	-	-	1,488
Coroner	1,412	-	-	-	-	1,412
Sheriff's Correctional Division	20,008	27,545	27,260	-	-	74,813
Sheriff	17,131	140,192	417,260	-	-	574,583
Juvenile Hall	389	-	14,265	-	-	14,654
Probation	1,167	31,610	9,341	-	-	42,118
Agricultural Commissioner	7,223	85,287	38,278	-	-	130,788
Building Services	234	-	82,559	-	-	82,793
Planning	-	-	20,000	-	-	20,000
Environmental Services	-	-	1,507	-	-	1,507
Primary Health Care	38,923	-	14,137	-	-	53,060
Emergency Medical Services	340	-	-	-	-	340
Environmental Health	9,705	14,833	-	-	-	24,537
Public Guardian/Administrator	-	-	3,303	-	-	3,303

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**EQUIPMENT USE ALLOWANCE**

**Allocation of Equipment Use Allowance**

	General	Automotive/Etc.	Data Processing/Etc.	Direct Charges	Deduct Sales	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Children's Medical Services	\$ -	\$ -	\$ 712	\$ -	\$ -	\$ 712
Public Health & Health Administration	6,112	-	80,810	-	-	86,922
Animal Services	2,093	-	7,897	-	-	9,990
Social Services	(1)	(1)	(1)	-	-	-
Area Agency on Aging	(1)	(1)	(1)	-	-	-
Agricultural Cooperative Extension	548	-	-	-	-	548
Parks	63,945	7,883	-	-	-	71,829
Total Operating Departments	<u>\$ 175,077</u>	<u>\$ 307,350</u>	<u>\$ 1,043,758</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,526,186</u>
<b>NON-GENERAL FUND</b>						
Roads & Bridges	(2)	(2)	(2)	-	-	-
County Library	37,496	-	2,651	-	-	40,148
Lake Nacimiento	(2)	(2)	(2)	-	-	-
Lake San Antonio	(2)	(2)	(2)	-	-	-
Fish & Game Propagation	(2)	(2)	(2)	-	-	-
Office for Employment Training/WIB	(1)	(1)	(1)	-	-	-
Community Action Partnership	(1)	(1)	(1)	-	-	-
Behavioral Health	(1)	(1)	(1)	-	-	-
Water Resources Agency	(2)	(2)	(2)	-	-	-
Natividad Medical Center	(2)	(2)	(2)	-	-	-
Total Non-General Fund	<u>\$ 37,496</u>	<u>\$ -</u>	<u>\$ 2,651</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,148</u>
<b>TOTAL</b>	<u><b>\$ 356,353</b></u>	<u><b>\$ 328,714</b></u>	<u><b>\$ 2,524,901</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 3,209,967</b></u>

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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 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 hospitals enterprise fund, where the allocated amount was directly identified by our external auditors, Gallina LLP. Certain clearing, trust and agency funds have been omitted from this base where their inclusion would have introduced errors due to the double counting of disbursements. Other funds maintained as part of the general government function give rise to allocations which are not allowable for grant reimbursement purposes. These allocations are shown below as "unallowable costs" and have been excluded from the allocations shown in Schedule 4-2 and 4-3.

**Costs for Allocation**

**2014-15 ACTUAL EXPENDITURES**

Budget Unit 1110-8010 - Annual County Audit	\$ 317,200
Add: Reimbursement	182,034
Less: Hinderliter de Llamas & Associates	(169,496)
Less: Mgt of America, Inc.	<u>(45,000)</u>
<b>NET COSTS FOR TOTAL ALLOCATION</b>	<b><u>\$ 284,738</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 ANNUAL COUNTY AUDIT

	Financial Statement Reference	Analysis of Direct Costs					Less Unallowable Costs	Total Allocation
		Allocation Base	Direct Identified	General Audit	-----Direct Costs----- Single Audit* Total			
<b>GOVERNMENTAL FUNDS</b>								
General Operating Fund	Schedule A-3	\$ 473,828,974	\$ -	\$ 72,682	\$ -	\$ 72,682	\$ -	\$ 72,682
Road Fund	Schedule A-3	24,213,965	-	3,714	-	3,714	-	3,714
Behavioral Health	Schedule A-3	67,607,662	5,000	10,371	-	15,371	-	15,371
All Others	Schedule A-3	2,684,788	-	412	-	412	-	412
Special Revenue Funds:								
County Special Revenue Funds	Schedule B-1	16,267,536	-	2,495	-	2,495	-	2,495
Special Districts under the Board of Supervisors								
Water Resources Agency	Schedule B-1	14,071,299	5,100	2,158	-	7,258	-	7,258
All Others	Schedule B-1	4,011,608	-	615	-	615	-	615
Debt Service Funds:								
County General Obligation Bonds	Schedule E-1	-	-	-	-	-	-	-
Certificates of Participation	Schedule E-1	16,137,630	-	2,475	-	2,475	2,475	-
Water Resources Agency	Schedule E-1	2,137,863	-	328	-	328	328	-
All Others	Schedule E-1	1,926,383	-	295	-	295	295	-
Capital Projects Funds:								
County	Schedule F-3	6,805,155	-	1,044	-	1,044	-	1,044
Water Resources Agency	Schedule F-3	-	-	-	-	-	-	-
All Others	Schedule F-3	3,377,181	-	518	-	518	-	518
<b>HOSPITAL ENTERPRISE FUND</b>	Exhibit 4	-	171,934	-	-	171,934	-	171,934
<b>FIDUCIARY FUNDS</b>								
Self Insurance Reserves	Exhibit A**	-	-	-	-	-	-	-
Treasury Interest	Schedule H-1	1,646,710	-	253	-	253	-	253
Departmental Trust	Schedule H-1	3,179,954	-	488	-	488	-	488
Probation Trust	Schedule H-1	255,276	-	39	-	39	-	39
Child Support Services	Schedule H-1	-	-	-	-	-	-	-
All Others	Schedule H-1	31,398,339	-	4,816	-	4,816	4,816	-
<b>TOTAL</b>		<b>\$ 669,550,323</b>	<b>\$ 182,034</b>	<b>\$ 102,704</b>	<b>\$ -</b>	<b>\$ 284,738</b>	<b>\$ 7,915</b>	<b>\$ 276,823</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 ANNUAL COUNTY AUDIT

	<b>Allocation of Costs</b>				
	Operating and Special Revenue Funds	Direct Identified & Other Funds (Sched 4-2)	Total First Allocation	Less Direct Charges	Total Net Allocation
Allocation Base					
	Base #3				
<b>SERVICE DEPARTMENTS</b>					
Administrative Management:					
County Administrative Office & ILA	\$ 399	\$ -	\$ 399	\$ -	\$ 399
Contracts & Purchasing	117	-	117	-	117
Fleet Administration	647	-	647	-	647
Human Resources	423	-	423	-	423
Equal Opportunity Office	84	-	84	-	84
Information Technology Service Departments:					
Enterprise Operations (Records Retention Center)	519	-	519	-	519
Infrastructure (Telecommunications)	619	-	619	-	619
ITD (Information Technology)	1,158	-	1,158	-	1,158
Resource Management Service Departments:					
Architectural Services / Capital Projects	266	842	1,108	-	1,108
Facilities & Facilities Maintenance Projects	1,105	188	1,293	-	1,293
Resource Management Agency	527	-	527	-	527
Other Service Departments:					
Auditor-Controller	925	488	1,413	-	1,413
Enterprise Resource Planning	45	14	60	-	60
Treasurer-Tax Collector	403	253	656	-	656
Revenue Division	453	-	453	-	453
County Counsel	758	-	758	-	758
Risk Management	93	-	93	-	93
Total Service Departments	<u>\$ 8,543</u>	<u>\$ 1,785</u>	<u>\$ 10,327</u>	<u>\$ -</u>	<u>\$ 10,327</u>
<b>OPERATING DEPARTMENTS</b>					
Board of Supervisors	376	-	376	-	376
Office of Emergency Services	109	-	109	-	109
Office of Community Engagement & Strategic Advocacy	59	-	59	-	59
Economic Development Administration	277	455	732	-	732
Assessor	661	-	661	-	661
Clerk/Recorder	314	-	314	-	314
Grand Jury	17	-	17	-	17
Enterprise Risk (Formerly Lakes Fuel Spill)	2	-	2	-	2
Assessment Appeals Board	-	-	-	-	-
Clerk of the Board	82	-	82	-	82
Elections	458	-	458	-	458
Emergency Communications	1,247	-	1,247	-	1,247
District Attorney	2,989	-	2,989	-	2,989
Child Support Services	1,434	-	1,434	-	1,434
Public Defender	1,284	-	1,284	-	1,284
Coroner	238	-	238	-	238
Sheriff's Correctional Division	5,570	-	5,570	-	5,570
Sheriff	5,183	-	5,183	-	5,183
Juvenile Hall	2,284	-	2,284	-	2,284
Probation	2,589	39	2,628	-	2,628
Agricultural Commissioner	1,111	-	1,111	-	1,111

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 ANNUAL COUNTY AUDIT

**Allocation of Costs**

	Operating and Special Revenue Funds	Direct Identified & Other Funds (Sched 4-2)	Total First Allocation	Less Direct Charges	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>	<b>Base #3</b>				
Produce Inspection	\$ 95	\$ -	\$ 95	\$ -	\$ 95
Building Services	492	-	492	-	492
Planning	774	-	774	-	774
Environmental Services	157	-	157	-	157
Primary Health Care	4,280	-	4,280	-	4,280
Emergency Medical Services	251	136	388	-	388
Environmental Health	1,016	-	1,016	-	1,016
Public Guardian/Administrator	162	-	162	-	162
Children's Medical Services	849	-	849	-	849
Public Health & Health Administration	2,988	-	2,988	-	2,988
Animal Services	222	-	222	-	222
Military & Veterans' Services	113	-	113	-	113
Social Services	11,480	-	11,480	-	11,480
Area Agency on Aging	295	-	295	-	295
Agricultural Cooperative Extension	64	-	64	-	64
Parks	547	-	547	-	547
Total Operating Departments	\$ 50,069	\$ 630	\$ 50,699	\$ -	\$ 50,699
<b>NON-GENERAL FUND</b>					
Roads & Bridges - Construction Projects	-	3,534	3,534	-	3,534
Roads & Bridges - Maintenance	-	181	181	-	181
County Library	1,068	1,194	2,262	-	2,262
IHSS PA-Administration	59	67	126	-	126
Fish & Game Propagation	0	2	2	-	2
Office for Employment Training/WIB	582	888	1,470	-	1,470
Community Action Partnership	89	70	159	-	159
Behavioral Health	9,994	15,371	25,364	5,000	20,364
Homeland Security Grant	74	119	193	-	193
Water Resources Agency	-	7,258	7,258	5,100	2,158
Emergency Communication - NGEN Radio Project	5	494	500	-	500
Natividad Medical Center	-	171,934	171,934	171,934	(0)
Resort at Nacimiento Lake	137	-	137	-	137
Resort at San Antonio Lake	57	-	57	-	57
North Shore Lake San Antonio	46	-	46	-	46
South Shore Lake San Antonio	105	-	105	-	105
Lake Events & Administration	147	-	147	-	147
General Liability Insurance (ISF)	580	-	580	-	580
Workmens' Compensation ( ISF)	363	-	363	-	363
Benefits ( ISF)	456	-	456	-	456
All Others	308	615	923	-	923
Total Non-General Fund	\$ 14,070	\$ 201,726	\$ 215,797	\$ 182,034	\$ 33,763
<b>TOTAL</b>	\$ 72,682	\$ 204,141	\$ 276,823	\$ 182,034	\$ 94,789

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 COUNTY ADMINISTRATIVE OFFICE

**Explanatory Narrative**

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

**Administration Clerical Support**

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

**General Government / Legislative**

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

**Budgeting, Analysis & Support**

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

**Division Management**

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

**Direct Identified**

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

**Costs for Allocation**

**2014-15 ACTUAL EXPENDITURES**

Unit Code 001-1050-8045 - County Administrative Office	\$ 1,065,057	
Unit Code 001-1050-8046 - CAO - Budget & Analysis	952,612	
Unit Code 001-1050-8054 - Intergovernmental Legislature	1,049,539	
Unit Code 001-1050-8035 - County Memberships	218,182	
Intra & Inter-fund Reimbursement Added Back	157,807	
Less - Non-Recoverable Liability (#6261)	(3,071)	
Less - Operating Transfer Out (#7614)	<u>(67,028)</u>	\$ 3,373,098
<b>REVENUES RECEIVED</b>		<u>(9)</u>
<b>TOTAL DIRECT COSTS</b>		<u>\$ 3,373,089</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 COUNTY ADMINISTRATIVE OFFICE

**Functional Analysis of Costs**

	SB90/General					Total
	Administration	Government/ Legislative	Analysis and Budgeting	Finance	Human Resources	Department
<b>ACTUAL EXPENDITURES</b>						
Salaries and Wages	\$ 682,240	\$ 290,791	\$ 700,304	\$ 194,037	\$ 8,422	\$ 1,875,794
Employee Benefits *	263,274	112,215	270,245	74,878	3,250	723,862
Services and Supplies	742,937	-	30,505	-	-	773,442
<b>Total Direct Costs</b>	<b>\$ 1,688,450</b>	<b>\$ 403,007</b>	<b>\$ 1,001,053</b>	<b>\$ 268,915</b>	<b>\$ 11,672</b>	<b>\$ 3,373,098</b>
<b>EXTERNAL OVERHEADS</b>						
Building Use Allowance *	24,379	10,391	25,024	6,934	301	67,028
Annual Financial Audit	399	-	-	-	-	399
<b>Total External Overheads</b>	<b>\$ 24,778</b>	<b>\$ 10,391</b>	<b>\$ 25,024</b>	<b>\$ 6,934</b>	<b>\$ 301</b>	<b>\$ 67,427</b>
<b>Total Department Costs</b>	<b>1,713,228</b>	<b>413,397</b>	<b>1,026,077</b>	<b>275,849</b>	<b>11,973</b>	<b>3,440,525</b>
<b>REVENUE RECEIVED</b>	(9)	-	-	-	-	(9)
Allocate Administration *	(1,713,219)	417,400	1,005,211	278,519	12,089	0
<b>NET FUNCTIONAL COSTS</b>	-	830,797	2,031,288	554,368	24,062	3,440,516
Eliminate Unallowable Functions	-	(830,797)	-	-	-	(830,797)
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,031,288</b>	<b>\$ 554,368</b>	<b>\$ 24,062</b>	<b>\$ 2,609,719</b>

\* Allocated on the basis of salaries and wages.



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 COUNTY ADMINISTRATIVE OFFICE

**Allocation of Costs - 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
Allocation Base	Allocation Base		Sched 5-2				*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office & ILA	\$ 3,035,878	\$ 9,527	\$ -	\$ 9,527	\$ -	\$ 9,527		
Contracts & Purchasing	889,902	2,793	-	2,793	-	2,793		
Fleet Administration	4,931,116	15,475	111,084	126,559	111,084	15,475		
Human Resources	3,225,079	10,121	24,062	34,183	-	34,183		
Equal Opportunity Office	641,946	2,015	-	2,015	-	2,015		
Information Technology Service Departments:								
Enterprise Operations (Records Retention Center)	3,952,010	12,402	-	12,402	-	12,402		
Infrastructure (Telecommunications)	4,717,251	14,804	46,320	61,124	46,320	14,804		
ITD (Information Technology)	8,816,500	27,668	-	27,668	-	27,668		
Resource Management Service Departments:								
Architectural Services / Capital Projects	2,028,605	6,366	-	6,366	-	6,366		
Facilities & Facilities Maintenance Projects	8,414,306	26,406	-	26,406	-	26,406		
Resource Management Agency	4,015,560	12,602	-	12,602	-	12,602		
Other Service Departments:								
Auditor-Controller	7,043,987	22,106	-	22,106	-	22,106		
Enterprise Resource Project	346,410	1,087	-	1,087	-	1,087		
Treasurer-Tax Collector	3,070,617	9,636	-	9,636	-	9,636		
Revenue Division	3,454,113	10,840	-	10,840	-	10,840		
County Counsel	5,776,068	18,127	-	18,127	-	18,127		
Risk Management	707,373	2,220	-	2,220	-	2,220		
<b>Total Service Departments</b>	<b>\$ 65,066,720</b>	<b>\$ 204,193</b>	<b>\$ 181,467</b>	<b>\$ 385,660</b>	<b>\$ 157,404</b>	<b>\$ 228,256</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	2,862,172	8,982	-	8,982	-	8,982	\$ 873	\$ 9,855
Office of Emergency Services	832,003	2,611	-	2,611	-	2,611	254	2,865
Office of Community Engagement & Strategic Advocacy	450,634	1,414	-	1,414	-	1,414	137	1,552
Economic Development Administration	2,108,297	6,616	-	6,616	-	6,616	643	7,260
Assessor	5,036,178	15,805	-	15,805	-	15,805	1,537	17,341
Clerk/Recorder	2,390,656	7,502	-	7,502	-	7,502	729	8,232
Grand Jury	127,286	399	-	399	-	399	39	438
Enterprise Risk (Formerly Lakes Fuel Spill)	11,818	37	-	37	-	37	4	41
Assessment Appeals Board	3,225	10	-	10	-	10	1	11
Clerk of the Board	622,145	1,952	-	1,952	-	1,952	190	2,142
Elections	3,486,621	10,942	403	11,345	403	10,942	1,103	12,045
Emergency Communications	9,498,771	29,809	-	29,809	-	29,809	2,898	32,707
District Attorney	22,768,440	71,452	-	71,452	-	71,452	6,947	78,399
Child Support Services	10,922,993	34,279	-	34,279	-	34,279	3,333	37,611
Public Defender	9,779,817	30,691	-	30,691	-	30,691	2,984	33,675
Coroner	1,812,958	5,689	-	5,689	-	5,689	553	6,243
Sheriff's Correctional Division	42,422,491	133,131	-	133,131	-	133,131	12,944	146,074
Sheriff	39,479,168	123,894	-	123,894	-	123,894	12,045	135,940
Juvenile Hall	17,397,167	54,596	-	54,596	-	54,596	5,308	59,904
Probation	19,718,722	61,882	-	61,882	-	61,882	6,016	67,898
Agricultural Commissioner	8,464,126	26,562	-	26,562	-	26,562	2,582	29,145

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 COUNTY ADMINISTRATIVE OFFICE

**Allocation of Costs - 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>								
Produce Inspection	\$ 722,948	\$ 2,269	\$ -	\$ 2,269	\$ -	\$ 2,269	\$ 221	\$ 2,489
Building Services	3,750,700	11,771	-	11,771	-	11,771	1,144	12,915
Planning	5,894,419	18,498	-	18,498	-	18,498	1,798	20,296
Environmental Services	1,197,520	3,758	-	3,758	-	3,758	365	4,123
Primary Health Care	32,597,246	102,297	-	102,297	-	102,297	9,946	112,243
Emergency Medical Services	1,914,233	6,007	-	6,007	-	6,007	584	6,591
Environmental Health	7,738,487	24,285	-	24,285	-	24,285	2,361	26,646
Public Guardian/Administrator	1,234,334	3,874	-	3,874	-	3,874	377	4,250
Children's Medical Services	6,466,619	20,294	-	20,294	-	20,294	1,973	22,267
Public Health & Health Administration	22,756,017	71,413	-	71,413	-	71,413	6,943	78,356
Animal Services	1,690,374	5,305	-	5,305	-	5,305	516	5,821
Military & Veterans' Services	860,878	2,702	-	2,702	-	2,702	263	2,964
Social Services	87,441,630	274,411	-	274,411	-	274,411	26,679	301,090
Area Agency on Aging	2,246,575	7,050	-	7,050	-	7,050	685	7,736
Agricultural Cooperative Extension	484,353	1,520	-	1,520	-	1,520	148	1,668
Parks	4,169,782	13,086	-	13,086	-	13,086	1,272	14,358
<b>Total Operating Departments</b>	<b>\$ 381,361,804</b>	<b>\$ 1,196,795</b>	<b>\$ 403</b>	<b>\$ 1,197,198</b>	<b>\$ 403</b>	<b>\$ 1,196,795</b>	<b>\$ 116,396</b>	<b>\$ 1,313,192</b>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	6,819,847	21,402	-	21,402	-	21,402	2,081	23,483
Roads & Bridges - Maintenance	11,057,702	34,701	-	34,701	-	34,701	3,374	38,075
County Library	8,134,680	25,528	-	25,528	-	25,528	2,482	28,010
IHHS PA-Administration	446,933	1,403	-	1,403	-	1,403	136	1,539
Fish & Game Propagation	758	2	-	2	-	2	0	3
Office for Employment Training/WIB	4,435,250	13,919	-	13,919	-	13,919	1,353	15,272
Community Action Partnership	676,951	2,124	-	2,124	-	2,124	207	2,331
Behavioral Health	76,120,274	238,882	-	238,882	-	238,882	23,225	262,107
Homeland Security Grant	565,614	1,775	-	1,775	-	1,775	173	1,948
Water Resources Agency	6,202,745	19,466	-	19,466	-	19,466	1,893	21,358
Emergency Communication - NGEN Radio Project	39,811	125	-	125	-	125	12	137
Natividad Medical Center	195,961,019	614,968	-	614,968	-	614,968	59,790	674,758
Resort at Nacimiento Lake	1,039,862	3,263	-	3,263	-	3,263	317	3,581
Resort at San Antonio Lake	435,528	1,367	-	1,367	-	1,367	133	1,500
North Shore Lake San Antonio	351,225	1,102	-	1,102	-	1,102	107	1,209
South Shore Lake San Antonio	803,443	2,521	-	2,521	-	2,521	245	2,767
Lake Events & Administration	1,121,854	3,521	-	3,521	-	3,521	342	3,863
General Liability Insurance (ISF)	4,415,987	13,858	-	13,858	-	13,858	1,347	15,206
Workmens' Compensation ( ISF)	2,764,200	8,675	-	8,675	-	8,675	843	9,518
Benefits ( ISF)	3,471,447	10,894	-	10,894	-	10,894	1,059	11,953
All Others	2,346,438	7,364	-	7,364	-	7,364	716	8,080
<b>Total Non-General Fund</b>	<b>\$ 327,211,567</b>	<b>\$ 1,026,860</b>	<b>\$ -</b>	<b>\$ 1,026,860</b>	<b>\$ -</b>	<b>\$ 1,026,860</b>	<b>\$ 99,836</b>	<b>\$ 1,126,696</b>
<b>Total</b>	<b>\$ 773,640,091</b>	<b>\$ 2,427,849</b>	<b>\$ 181,870</b>	<b>\$ 2,609,719</b>	<b>\$ 157,807</b>	<b>\$ 2,451,912</b>	<b>\$ 216,232</b>	<b>\$ 2,439,888</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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**CONTRACTS & PURCHASING**

**Explanatory Narrative**

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

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

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

**Costs for Allocation**

**2014-15 ACTUAL EXPENDITURES**

Budget Unit 001-1050-8047 - Contracts & Purchasing	\$	908,788	
Intra & Inter-fund Reimbursement Added Back		173	
Less - Non-Recoverable Liability (#6261)		(983)	
Less - Operating Transfer Out (#7614)		<u>(18,076)</u>	
			\$ 889,902

**EXTERNAL OVERHEADS**

Building Use Allowance		18,480	
Equipment Use Allowance		2,442	
Annual Financial Audit		<u>117</u>	
			21,039

**REVENUES RECEIVED**

<b>NET COSTS FOR FIRST ALLOCATION</b>			<u><u>\$ 910,941</u></u>
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## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017

Based on Actual Costs for the Year Ended June 30, 2015

### CONTRACTS & PURCHASING

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	(1)				(2)	
<b>Allocation of Costs</b>						
Allocation Base						
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	27	\$ 4,820	\$ -	\$ 4,820		
Contracts & Purchasing	7	1,250	-	1,250		
Fleet Administration	120	21,421	-	21,421		
Human Resources	30	5,355	-	5,355		
Equal Opportunity Office	8	1,428	-	1,428		
Information Technology Service Departments:						
Enterprise Operations (Records Retention Center)	44	7,855	-	7,855		
Infrastructure (Telecommunications)	83	14,816	-	14,816		
ITD (Information Technology)	91	16,245	-	16,245		
Resource Management Service Departments:						
Architectural Services / Capital Projects	70	12,496	-	12,496		
Facilities & Facilities Maintenance Projects	214	38,202	-	38,202		
Resource Management Agency	36	6,426	-	6,426		
Other Service Departments:						
Auditor-Controller	23	4,106	-	4,106		
Enterprise Resource Project	4	714	-	714		
Treasurer-Tax Collector	56	9,997	-	9,997		
Revenue Division	32	5,712	-	5,712		
County Counsel	17	3,035	-	3,035		
Risk Management	1	179	-	179		
<b>Total Service Departments</b>	<b>863</b>	<b>\$ 154,056</b>	<b>-</b>	<b>154,056</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	21	3,749	-	3,749	\$ 546	\$ 4,295
Office of Emergency Services	10	1,785	-	1,785	260	2,045
Office of Community Engagement & Strategic Advocacy	6	1,071	-	1,071	156	1,227
Economic Development Administration	51	9,104	-	9,104	1,327	10,431
Assessor	18	3,213	-	3,213	468	3,681
Clerk/Recorder	49	8,747	-	8,747	1,275	10,022
Grand Jury	1	179	-	179	26	205
Enterprise Risk (Formerly Lakes Fuel Spill)	5	893	-	893	130	1,023
Assessment Appeals Board	1	179	-	179	26	205
Clerk of the Board	9	1,607	-	1,607	234	1,841
Elections	55	9,991	173	9,818	1,456	11,274
Emergency Communications	43	7,676	-	7,676	1,118	8,794
District Attorney	34	6,069	-	6,069	884	6,954
Child Support Services	28	4,998	-	4,998	728	5,727
Public Defender	44	7,855	-	7,855	1,144	8,999
Coroner	14	2,499	-	2,499	364	2,863
Sheriff's Correctional Division	102	18,208	-	18,208	2,653	20,861
Sheriff	177	31,597	-	31,597	4,604	36,200
Juvenile Hall	111	19,815	-	19,815	2,887	22,702
Probation	150	26,777	-	26,777	3,902	30,678
Agricultural Commissioner	76	13,567	-	13,567	1,977	15,544

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**CONTRACTS & PURCHASING**

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Building Services	37	\$ 6,605	\$ -	\$ 6,605	\$ 962	\$ 7,567
Planning	34	6,069	-	6,069	884	6,954
Environmental Services	17	3,035	-	3,035	442	3,477
Primary Health Care	326	58,195	-	58,195	8,479	66,674
Emergency Medical Services	28	4,998	-	4,998	728	5,727
Environmental Health	112	19,993	-	19,993	2,913	22,906
Public Guardian/Administrator	37	6,605	-	6,605	962	7,567
Children's Medical Services	16	2,856	-	2,856	416	3,272
Public Health & Health Administration	220	39,273	-	39,273	5,722	44,995
Animal Services	57	10,175	-	10,175	1,483	11,658
Military & Veterans' Services	12	2,142	-	2,142	312	2,454
Social Services	202	36,059	-	36,059	5,254	41,314
Area Agency on Aging	13	2,321	-	2,321	338	2,659
Agricultural Cooperative Extension	2	357	-	357	52	409
Parks	97	17,316	-	17,316	2,523	19,839
<b>Total Operating Departments</b>	<b>2,215</b>	<b>\$ 395,577</b>	<b>\$ 173</b>	<b>\$ 395,404</b>	<b>\$ 57,638</b>	<b>\$ 453,042</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	122	21,778	-	21,778	3,173	24,952
Roads & Bridges - Maintenance	129	23,028	-	23,028	3,355	26,383
County Library	67	11,960	-	11,960	1,743	13,703
IHSSPA Administration	3	536	-	536	78	614
Office for Employment Training/WIB	4	714	-	714	104	818
Community Action Partnership	19	3,392	-	3,392	494	3,886
Behavioral Health	252	44,985	-	44,985	6,555	51,540
Homeland Security Grant	2	357	-	357	52	409
Water Resources Agency	115	20,529	-	20,529	2,991	23,520
Emergency Communication - NGEN Radio Project	37	6,605	-	6,605	962	7,567
Natividad Medical Center	1,086	193,864	-	193,864	28,247	222,111
Resort at Nacimiento Lake	22	3,927	-	3,927	572	4,499
Resort at San Antonio Lake	3	536	-	536	78	614
North Shore Lake San Antonio	10	1,785	-	1,785	260	2,045
South Shore Lake San Antonio	11	1,964	-	1,964	286	2,250
Lake Events & Administration	10	1,785	-	1,785	260	2,045
General Liability Insurance (ISF)	12	2,142	-	2,142	312	2,454
Workmens' Compensation ( ISF)	19	3,392	-	3,392	494	3,886
Benefits Programs Fund ( ISF)	11	1,964	-	1,964	286	2,250
All Others	90	16,066	-	16,066	2,341	18,407
<b>Total Non-General Fund</b>	<b>2,024</b>	<b>\$ 361,308</b>	<b>\$ -</b>	<b>\$ 361,308</b>	<b>\$ 52,645</b>	<b>\$ 413,953</b>
<b>Total</b>	<b>5,102</b>	<b>\$ 910,941</b>	<b>\$ 173</b>	<b>\$ 910,768</b>	<b>\$ 110,283</b>	<b>\$ 866,995</b>

## 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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FLEET ADMINISTRATION**

**Explanatory Narrative**

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

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

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

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

**Costs for Allocation**

**2014-15 ACTUAL EXPENDITURES**

Budget unit 001-1050-8451 - Fleet Administration	\$ 112,551	
Budget unit 001-1050-8452 - Shuttle	221,275	
Intra & Inter-fund Reimbursement Added Back	4,760,610	
Less - Non-Recoverable Liability (#6261)	(2,866)	
Less - Equipment Purchased (#7531)	(15,900)	
Less - Operating Transfer Out (#7614)	<u>(33,653)</u>	\$ 5,042,017
<b>REVENUES RECEIVED</b>		<u>(57,507)</u>
<b>TOTAL DIRECT COSTS</b>		<b><u>\$ 4,984,511</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FLEET ADMINISTRATION**

	<b>Functional Analysis</b>			
	Department Administration	Vehicle Maintenance	Service Station	Total Department
<b>ACTUAL EXPENDITURES</b>				
Salaries and Wages	\$ 220,403	\$ 828,468	\$ 40,946	\$ 1,089,818
Employee Benefits	109,407	411,247	20,326	540,979
Services and Supplies	524,809	941,976	1,944,436	3,411,221
Total Direct Costs	<u>\$ 854,619</u>	<u>\$ 2,181,691</u>	<u>\$ 2,005,708</u>	<u>\$ 5,042,017</u>
<b>EXTERNAL OVERHEADS</b>				
Building Use Allowance	337	14,134	19,182	33,653
Equipment Use Allowance	15,807	-	29,383	45,190
Annual Financial Audit	647	-	-	647
Total External Overheads	<u>\$ 16,791</u>	<u>\$ 14,134</u>	<u>\$ 48,565</u>	<u>\$ 79,490</u>
Total Functional Costs	871,409	2,195,825	2,054,273	5,121,507
<b>REVENUES RECEIVED</b>	(57,507)	-	-	(57,507)
Eliminate Unallowable Costs	-	-	-	-
Allocate Department Administration	<u>(813,903)</u>	<u>775,571</u>	<u>38,332</u>	<u>-</u>
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 2,971,396</u>	<u>\$ 2,092,605</u>	<u>\$ 5,064,001</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**FLEET ADMINISTRATION**

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

	Allocation Base	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base					*	
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
Contracts & Purchasing	\$ 628	\$ 612	\$ 628	\$ (16)		
Fleet Administration	22,844	22,268	22,844	(576)		
Information Technology Service Departments:						
Enterprise Operations (Records Retention Center)	11,625	11,332	11,625	(293)		
Infrastructure (Telecommunications)	25,430	24,789	25,430	(641)		
ITD (Information Technology)	29,809	29,058	29,809	(751)		
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	75,573	73,668	75,573	(1,905)		
Resource Management Agency	2,407	2,346	2,407	(61)		
Other Service Departments:						
Treasurer-Tax Collector	720	702	720	(18)		
<b>Total Service Departments</b>	<b>\$ 169,037</b>	<b>\$ 164,776</b>	<b>\$ 169,037</b>	<b>\$ (4,261)</b>		
<b>OPERATING DEPARTMENTS</b>						
Office of Emergency Services	5,418	5,282	5,418	(137)	\$ 131	\$ (6)
Economic Development Administration	720	702	720	(18)	17	(1)
Assessor	5,976	5,825	5,976	(151)	145	(6)
Elections	5,580	5,439	5,580	(141)	135	(6)
District Attorney	77,999	76,032	77,999	(1,966)	1,886	(80)
Child Support Services	17,937	17,485	17,937	(452)	434	(18)
Public Defender	8,151	7,946	8,151	(205)	197	(8)
Coroner	10,545	10,279	10,545	(266)	255	(11)
Sheriff's Correctional Division	72,098	70,280	72,098	(1,818)	1,743	(74)
Sheriff	793,389	773,388	793,389	(20,001)	19,185	(816)
Juvenile Hall	61,801	60,243	61,801	(1,558)	1,494	(64)
Probation	69,968	68,204	69,968	(1,764)	1,692	(72)
Agricultural Commissioner	162,594	158,495	162,594	(4,099)	3,932	(167)
Building Services	25,799	25,148	25,799	(650)	624	(27)
Planning	8,554	8,338	8,554	(216)	207	(9)
Environmental Services	1,915	1,867	1,915	(48)	46	(2)
Emergency Medical Services	2,232	2,176	2,232	(56)	54	(2)
Environmental Health	59,940	58,429	59,940	(1,511)	1,449	(62)
Public Guardian/Administrator	1,512	1,474	1,512	(38)	37	(2)
Children's Medical Services	1,440	1,404	1,440	(36)	35	(1)
Public Health & Health Administration	24,879	24,252	24,879	(627)	602	(26)
Animal Services	22,980	22,400	22,980	(579)	556	(24)
Military & Veterans' Services	11,550	11,259	11,550	(291)	279	(12)
Social Services	154,114	150,229	154,114	(3,885)	3,727	(158)
Agricultural Cooperative Extension	24,658	24,037	24,658	(622)	596	(25)
Parks	138,218	134,734	138,218	(3,484)	3,342	(142)
<b>Total Operating Departments</b>	<b>\$ 1,769,966</b>	<b>\$ 1,725,345</b>	<b>\$ 1,769,966</b>	<b>\$ (44,620)</b>	<b>\$ 42,800</b>	<b>\$ (1,820)</b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**FLEET ADMINISTRATION**

Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>Allocation of Costs I - Maintenance and Repairs</b>					
Allocation Base				*	
<b>NON-GENERAL FUND</b>					
Roads & Bridges - Construction Projects	\$ 26,870	\$ 26,193	\$ 26,870	\$ (677)	\$ 650
Roads & Bridges - Maintenance	795,906	775,841	795,906	(20,065)	19,246
County Library	34,213	33,351	34,213	(863)	827
Office for Employment Training/WIB	12,976	12,649	12,976	(327)	314
Behavioral Health	121,386	118,326	121,386	(3,060)	2,935
Water Resources Agency	3,979	3,879	3,979	(100)	96
Natividad Medical Center	7,868	7,669	7,868	(198)	190
Resort at Nacimiento Lake	7,927	7,728	7,927	(200)	192
Resort at San Antonio Lake	161	157	161	(4)	4
North Shore Lake San Antonio	13,764	13,417	13,764	(347)	333
South Shore Lake San Antonio	203	198	203	(5)	5
Lake Events & Administration	185	180	185	(5)	4
All Others	83,800	81,687	83,800	(2,113)	2,026
Total Non-General Fund	<u>\$ 1,109,238</u>	<u>\$ 1,081,275</u>	<u>\$ 1,109,238</u>	<u>\$ (27,964)</u>	<u>\$ 26,823</u>
<b>Total</b>	<u>\$ 3,048,241</u>	<u>\$ 2,971,396</u>	<u>\$ 3,048,241</u>	<u>\$ (76,846)</u>	<u>\$ 69,623</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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FLEET ADMINISTRATION**

**Allocation of Costs II - Service Station**

Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
*					
<b>SERVICE DEPARTMENTS</b>					
Administrative Management:					
County Administrative Office & ILA	\$ 234	\$ 268	\$ 234	\$ 35	
Contracts & Purchasing	1,240	1,424	1,240	184	
Fleet Administration	5,320	6,108	5,320	788	
Human Resources	18	20	18	3	
Information Technology Service Departments:					
Enterprise Operations (Records Retention Center)	4,478	5,141	4,478	663	
Infrastructure (Telecommunications)	10,370	11,906	10,370	1,536	
ITD (Information Technology)	11,659	13,385	11,659	1,726	
Resource Management Service Departments:					
Facilities & Facilities Maintenance Projects	50,295	57,743	50,295	7,448	
Resource Management Agency	1,220	1,400	1,220	181	
Other Service Departments:					
Auditor-Controller	594	682	594	88	
Treasurer-Tax Collector	229	263	229	34	
County Counsel	696	799	696	103	
<b>Total Service Departments</b>	<b>\$ 86,353</b>	<b>\$ 99,140</b>	<b>\$ 86,353</b>	<b>\$ 12,787</b>	
<b>OPERATING DEPARTMENTS</b>					
Board of Supervisors	295	339	295	44	\$ 8
Office of Emergency Services	2,035	2,336	2,035	301	58
Economic Development Administration	120	137	120	18	3
Assessor	3,449	3,960	3,449	511	98
Clerk/Recorder	139	159	139	21	4
Elections	2,052	2,356	2,052	304	58
Emergency Communications	566	650	566	84	16
District Attorney	60,047	68,939	60,047	8,892	1,710
Child Support Services	5,411	6,213	5,411	801	154
Public Defender	3,936	4,519	3,936	583	112
Coroner	10,112	11,609	10,112	1,497	288
Sheriff's Correctional Division	69,018	79,238	69,018	10,220	1,966
Sheriff	546,368	627,274	546,368	80,906	15,561
Juvenile Hall	51,572	59,209	51,572	7,637	1,469
Probation	40,681	46,705	40,681	6,024	1,159
Agricultural Commissioner	109,064	125,214	109,064	16,150	3,106
Building Services	20,784	23,862	20,784	3,078	592
Planning	2,774	3,185	2,774	411	79
Environmental Services	1,056	1,212	1,056	156	30
Emergency Medical Services	833	956	833	123	24
Environmental Health	38,693	44,423	38,693	5,730	1,102
Public Guardian/Administrator	1,694	1,945	1,694	251	48
Children's Medical Services	1,190	1,366	1,190	176	34
Public Health & Health Administration	18,473	21,209	18,473	2,736	526
Animal Services	15,651	17,969	15,651	2,318	446

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**FLEET MANAGEMENT**

**Allocation of Costs II - Service Station**

Allocation Base	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Military & Veterans' Services	\$ 10,165	\$ 11,671	\$ 10,165	\$ 1,505	\$ 290	\$ 1,795
Social Services	96,443	110,724	96,443	14,281	2,747	17,028
Agricultural Cooperative Ext.	17,657	20,272	17,657	2,615	503	3,118
Parks	44,780	51,411	44,780	6,631	1,275	7,906
<b>Total Operating Departments</b>	<b>\$ 1,175,060</b>	<b>\$ 1,349,062</b>	<b>\$ 1,175,060</b>	<b>\$ 174,003</b>	<b>\$ 33,466</b>	<b>\$ 207,469</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	20,955	24,058	20,955	3,103	597	3,700
Roads & Bridges - Maintenance	182,667	209,716	182,667	27,049	5,202	32,252
County Library	13,583	15,594	13,583	2,011	387	2,398
Office for Employment Training/WIB	4,463	5,124	4,463	661	127	788
Behavioral Health	87,659	100,640	87,659	12,981	2,497	15,477
Water Resources Agency	60,603	69,577	60,603	8,974	1,726	10,700
Natividad Medical Center	2,411	2,768	2,411	357	69	426
Resort at Nacimiento Lake	6,750	7,749	6,750	999	192	1,192
North Shore Lake San Antonio	13,000	14,925	13,000	1,925	370	2,295
South Shore Lake San Antonio	18,665	21,428	18,665	2,764	532	3,295
Lake Events & Administration	14,638	16,806	14,638	2,168	417	2,585
All Others	135,894	156,017	135,894	20,123	3,870	23,993
<b>Total Non-General Fund</b>	<b>\$ 561,287</b>	<b>\$ 644,403</b>	<b>\$ 561,287</b>	<b>\$ 83,115</b>	<b>\$ 15,986</b>	<b>\$ 99,101</b>
<b>Total</b>	<b>\$ 1,822,700</b>	<b>\$ 2,092,605</b>	<b>\$ 1,822,700</b>	<b>\$ 269,905</b>	<b>\$ 49,452</b>	<b>\$ 306,569</b>
<b>Grand Total</b>	<b>\$ 4,870,941</b>	<b>\$ 5,064,001</b>	<b>\$ 4,870,941</b>	<b>\$ 193,059</b>	<b>\$ 119,075</b>	<b>\$ 303,609</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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**HUMAN RESOURCES & BENEFITS**

**Explanatory Narrative**

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

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

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

**Costs for Allocation**

**2014-15 ACTUAL EXPENDITURES**

Budget Unit 001-1060-8401 - HR - Labor & Employee Relations	\$	406,428	
Budget Unit 001-1060-8402 - HR - Employment & Information System		1,082,157	
Budget Unit 001-1060-8403 - HR - Learning & Organizational Development		(38,657)	
Budget Unit 001-1060-8404 - HR - Employee Benefits		724,274	
Budget Unit 001-1060-8445 - HR - Administration		505,097	
Intra & Inter-fund Reimbursement Added Back		663,659	
Less - Non-Recoverable Liability (#6261)		(5,078)	
Less - Taxes and Assessments - (#7121)		(584)	
Less - Operating Transfers Out - (#7614)		(24,260)	
		<u>          </u>	\$ 3,313,037
<b>EXTERNAL OVERHEADS</b>			
Building Use Allowance		24,885	
Equipment Use Allowance		2,247	
Annual Financial Audit		423	27,555
<b>REVENUES RECEIVED</b>			<u>          </u> (80)
<b>NET COSTS FOR FIRST ALLOCATION</b>			<u><u>          </u></u> <b>\$ 3,340,511</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**HUMAN RESOURCES & BENEFITS**

**Functional Analysis of Costs**

	Administration	Human Resources Personnel	Employee Benefits	Employee Relations	Training	Direct Identified	Total Department
<b>ACTUAL EXPENDITURES</b>							
Salaries and Wages	\$ 339,699	\$ 573,411	\$ 317,589	\$ 272,915	\$ 490,396	\$ 3,360	\$ 1,997,369
Employee Benefits *	142,909	241,230	133,608	114,814	206,306	1,413	840,281
Services and Supplies	31,520	269,578	42,642	17,523	114,123	-	475,387
<b>Total Direct Costs</b>	<b>\$ 514,129</b>	<b>\$ 1,084,220</b>	<b>\$ 493,838</b>	<b>\$ 405,251</b>	<b>\$ 810,825</b>	<b>\$ 4,773</b>	<b>\$ 3,313,037</b>
<b>EXTERNAL OVERHEADS</b>							
Building Use Allowance *	4,232	7,144	3,957	3,400	6,110	42	24,885
Equipment Use Allowance *	382	645	357	307	552	4	2,247
Annual Financial Audit	72	121	67	58	104	1	423
<b>Total External Overheads</b>	<b>\$ 4,686</b>	<b>\$ 7,911</b>	<b>\$ 4,381</b>	<b>\$ 3,765</b>	<b>\$ 6,765</b>	<b>\$ 46</b>	<b>\$ 27,555</b>
<b>Total Department Costs</b>	<b>518,815</b>	<b>1,092,131</b>	<b>498,220</b>	<b>409,016</b>	<b>817,590</b>	<b>4,819</b>	<b>3,340,591</b>
<b>REVENUE RECEIVED</b>	(80)	-	-	-	-	-	(80)
Allocate Clerical Support *	(518,735)	179,438	99,383	85,403	153,460	1,051	(0)
<b>NET FUNCTIONAL COSTS</b>	<b>-</b>	<b>1,271,568</b>	<b>597,603</b>	<b>494,419</b>	<b>971,050</b>	<b>5,871</b>	<b>3,340,511</b>
Eliminate Unallowable Functions	-	-	-	-	-	-	-
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b>\$ -</b>	<b>\$ 1,271,568</b>	<b>\$ 597,603</b>	<b>\$ 494,419</b>	<b>\$ 971,050</b>	<b>\$ 5,871</b>	<b>\$ 3,340,511</b>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**HUMAN RESOURCES & BENEFITS**

**Allocation of Costs - Analysis & Support / Personnel & Training**

	<u>Number of Employees</u>	<u>Employee Benefits/ Employee Relations and HR Personnel</u>	<u>Training/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 #1					*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office & ILA	18.00	\$ 9,247	\$ 3,799	\$ 13,046	\$ 2,904	\$ 10,142		
Contracts & Purchasing	7.00	3,596	1,477	5,073	792	4,281		
Fleet Administration	19.00	9,761	4,010	13,771	2,508	11,263		
Human Resources	26.50	13,613	5,593	19,206	3,564	15,642		
Equal Opportunity Office	4.00	2,055	844	2,899	660	2,239		
Information Technology Service Departments:								
Enterprise Operations (Records Retention Center)	19.00	9,761	4,010	13,771	-	13,771		
Infrastructure (Telecommunications)	21.00	10,788	4,432	15,220	-	15,220		
ITD (Information Technology)	55.75	28,639	11,766	40,406	14,256	26,150		
Resource Management Service Departments:								
Facilities & Facilities Maintenance Projects	31.50	16,182	6,648	22,830	4,554	18,276		
Resource Management Agency	32.50	16,696	6,859	23,555	4,356	19,199		
Other Service Departments:								
Auditor-Controller	47.25	24,273	9,972	34,245	5,940	28,305		
Enterprise Resource Project	-	-	5,871	5,871	-	5,871		
Treasurer-Tax Collector	17.25	8,862	3,641	12,502	2,673	9,829		
Revenue Division	23.50	12,072	4,960	17,032	3,564	13,468		
County Counsel	31.00	15,925	6,543	22,468	4,620	17,848		
Risk Management	5.00	2,569	1,055	3,624	1,056	2,568		
<b>Total Service Departments</b>	<b>358.25</b>	<b>\$ 184,037</b>	<b>\$ 81,480</b>	<b>\$ 265,518</b>	<b>\$ 51,447</b>	<b>\$ 214,071</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	18.50	9,504	3,904	13,408	2,772	10,636	\$ 1,044	\$ 11,680
Office of Emergency Services	5.00	2,569	1,055	3,624	660	2,964	282	3,246
Office of Community Engagement & Strategic Advocacy	3.00	1,541	633	2,174	-	2,174	169	2,344
Economic Development Administration	7.00	3,596	1,477	5,073	1,188	3,885	395	4,281
Assessor	47.75	24,530	10,078	34,607	6,600	28,007	2,696	30,703
Clerk/Recorder	14.00	7,192	2,955	10,147	1,980	8,167	790	8,957
Clerk of the Board	3.75	1,926	791	2,718	660	2,058	212	2,270
Elections	12.00	6,165	2,533	8,697	1,584	7,113	677	7,791
Emergency Communications	62.50	32,107	13,191	45,298	8,844	36,454	3,528	39,982
District Attorney	130.50	67,039	27,542	94,582	18,876	75,706	7,367	83,073
Child Support Services	100.75	51,757	21,263	73,020	14,256	58,764	5,687	64,451
Public Defender	45.75	23,502	9,656	33,158	6,270	26,888	2,583	29,471
Coroner	7.00	3,596	1,477	5,073	990	4,083	395	4,479
Sheriff's Correctional Division	207.50	106,595	43,793	150,389	29,040	121,349	11,713	133,062
Sheriff	201.00	103,256	42,421	145,678	28,248	117,430	11,347	128,776
Juvenile Hall	134.75	69,223	28,439	97,662	19,404	78,258	7,607	85,865
Probation	141.00	72,433	29,758	102,192	20,064	82,128	7,960	90,087
Agricultural Commissioner	60.25	30,951	12,716	43,667	8,976	34,691	3,401	38,092
Produce Inspection	5.50	2,825	1,161	3,986	2,508	1,478	310	1,789

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**HUMAN RESOURCES & BENEFITS**

**Allocation of Costs - Analysis & Support / Personnel & Training**

	Number of Employees	Analysis & Support/ Employee Benefits/ Employee Relations and Personnel	Training/Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Building Services	23.50	12,072	4,960	17,032	3,300	13,732	1,327	15,059
Planning	36.75	18,879	7,756	26,635	5,544	21,091	2,075	23,166
Environmental Services	6.75	3,468	1,425	4,892	1,056	3,836	381	4,217
Primary Health Care	220.75	113,402	46,590	159,992	32,477	127,514	12,461	139,976
Emergency Medical Services	4.00	2,055	844	2,899	792	2,107	226	2,333
Environmental Health	50.25	25,814	10,605	36,419	8,250	28,170	2,837	31,006
Public Guardian/Administrator	7.25	3,724	1,530	5,255	1,188	4,067	409	4,476
Children's Medical Services	49.00	25,172	10,342	35,513	6,996	28,517	2,766	31,284
Public Health & Health Administration	161.25	82,836	34,032	116,868	62,112	54,756	9,103	63,859
Animal Services	16.25	8,348	3,430	11,777	1,919	9,858	917	10,775
Military & Veterans' Services	7.25	3,724	1,530	5,255	924	4,331	409	4,740
Social Services	744.00	382,202	157,023	539,225	111,276	427,949	41,999	469,948
Area Agency on Aging	3.00	1,541	633	2,174	396	1,778	169	1,948
Agricultural Cooperative Extension	5.00	2,569	1,055	3,624	528	3,096	282	3,378
Parks	28.25	14,512	5,962	20,475	3,960	16,515	1,595	18,109
<b>Total Operating Departments</b>	<b>2,570.75</b>	<b>\$ 1,320,626</b>	<b>\$ 542,562</b>	<b>\$ 1,863,188</b>	<b>\$ 413,638</b>	<b>\$ 1,449,550</b>	<b>\$ 145,120</b>	<b>\$ 1,594,670</b>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	32.00	16,439	6,754	23,192	5,280	17,912	1,806	19,719
Roads & Bridges - Maintenance	57.50	29,538	12,135	41,674	9,768	31,906	3,246	35,152
County Library	93.75	48,161	19,786	67,947	9,372	58,575	5,292	63,867
IHHS PA-Administration	2.00	1,027	422	1,450	264	1,186	113	1,299
Office for Employment Training/WIB	33.50	17,209	7,070	24,280	5,148	19,132	1,891	21,023
Community Action Partnership	1.00	514	211	725	132	593	56	649
Behavioral Health	325.75	167,342	68,750	236,092	38,445	197,647	18,389	216,036
Water Resources Agency	37.50	19,264	7,914	27,179	7,260	19,919	2,117	22,036
Natividad Medical Center	1,043.75	536,187	220,285	756,473	116,965	639,508	58,920	698,428
Resort at Nacimiento Lake	14.75	7,577	3,113	10,690	-	10,690	833	11,523
Resort at San Antonio Lake	-	-	-	(0)	-	(0)	(0)	(0)
North Shore Lake San Antonio	1.00	514	211	725	-	725	56	781
South Shore Lake San Antonio	10.25	5,266	2,163	7,429	-	7,429	579	8,008
Lake Events & Administration	8.00	4,110	1,688	5,798	4,224	1,574	452	2,026
All Others	11.25	5,779	2,374	8,154	1,716	6,438	635	7,073
<b>Total Non-General Fund</b>	<b>1,672.00</b>	<b>\$ 858,927</b>	<b>\$ 352,879</b>	<b>\$ 1,211,806</b>	<b>\$ 198,574</b>	<b>\$ 1,013,231</b>	<b>\$ 94,385</b>	<b>\$ 1,107,617</b>
<b>Total</b>	<b>4,601.00</b>	<b>\$ 2,363,590</b>	<b>\$ 976,921</b>	<b>\$ 3,340,511</b>	<b>\$ 663,659</b>	<b>\$ 2,676,852</b>	<b>\$ 239,505</b>	<b>\$ 2,702,286</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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**EQUAL OPPORTUNITY OFFICE**

**Explanatory Narrative**

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

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

**Costs for Allocation**

<b>2014-15 ACTUAL EXPENDITURES</b>			
Budget Unit 001-1080-8066 - Equal Opportunity Office	\$	659,738	
Less - Non-Recoverable Liability (#6261)		(696)	
Less - Operating Transfer Out (#7614)		<u>(4,941)</u>	\$ 654,101
<b>EXTERNAL OVERHEADS</b>			
Building Use Allowance		5,367	
Equipment Use Allowance		271	
Annual Financial Audit		<u>84</u>	5,722
<b>REVENUES RECEIVED</b>			<u>-</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>			<u><u>\$ 659,822</u></u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 EQUAL OPPORTUNITY OFFICE

<b>Allocation of Costs</b>				
	Allocation Base	Net First Allocation	Other Service Departments	Total Net Allocation
	(1)		(2)	
Allocation Base				
<b>SERVICE DEPARTMENTS</b>				
Administrative Management:				
County Administrative Office & ILA	18.00	\$ 2,581		
Contracts & Purchasing	7.00	1,004		
Fleet Administration	19.00	2,725		
Human Resources	26.50	3,800		
Equal Opportunity Office	4.00	574		
Information Technology Service Departments:				
Enterprise Operations (Records Retention Center)	19.00	2,725		
Infrastructure (Telecommunications)	21.00	3,012		
ITD (Information Technology)	55.75	7,995		
Resource Management Service Departments:				
Facilities & Facilities Maintenance Projects	31.50	4,517		
Resource Management Agency	32.50	4,661		
Other Service Departments:				
Auditor-Controller	47.25	6,776		
Treasurer-Tax Collector	17.25	2,474		
Revenue Division	23.50	3,370		
County Counsel	31.00	4,446		
Risk Management	5.00	717		
<b>Total Service Departments</b>	<u>358.25</u>	<u>\$ 51,376</u>		
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	18.50	2,653	\$ 395	\$ 3,048
Office of Emergency Services	5.00	717	107	824
Office of Community Engagement & Strategic Advocacy	3.00	430	64	494
Economic Development Administration	7.00	1,004	150	1,153
Assessor	47.75	6,848	1,020	7,868
Clerk/Recorder	14.00	2,008	299	2,307
Clerk of the Board	3.75	538	80	618
Elections	12.00	1,721	256	1,977
Emergency Communications	62.50	8,963	1,335	10,298
District Attorney	130.50	18,715	2,787	21,502
Child Support Services	100.75	14,448	2,152	16,600
Public Defender	45.75	6,561	977	7,538
Coroner	7.00	1,004	150	1,153
Sheriff's Correctional Division	207.50	29,757	4,432	34,189
Sheriff	201.00	28,825	4,293	33,118
Juvenile Hall	134.75	19,324	2,878	22,203
Probation	141.00	20,221	3,012	23,232
Agricultural Commissioner	60.25	8,640	1,287	9,927
Produce Inspection	5.50	789	117	906
Building Services	23.50	3,370	502	3,872
Planning	36.75	5,270	785	6,055
Environmental Services	6.75	968	144	1,112
Primary Health Care	220.75	31,657	4,715	36,373

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**EQUAL OPPORTUNITY OFFICE**

	Allocation Base	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>				
Emergency Medical Services	4.00	\$ 574	\$ 85	\$ 659
Environmental Health	50.25	7,206	1,073	8,280
Public Guardian/Administrator	7.25	1,040	155	1,195
Children's Medical Services	49.00	7,027	1,047	8,074
Public Health & Health Administration	161.25	23,125	3,444	26,569
Animal Services	16.25	2,330	347	2,677
Military & Veterans' Services	7.25	1,040	155	1,195
Social Services	744.00	106,696	15,892	122,588
Area Agency on Aging	3.00	430	64	494
Agricultural Cooperative Extension	5.00	717	107	824
Parks	28.25	4,051	603	4,655
<b>Total Operating Departments</b>	<u>2,570.75</u>	<u>\$ 368,667</u>	<u>\$ 54,911</u>	<u>\$ 423,578</u>
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	32.00	4,589	684	5,273
Roads & Bridges - Maintenance	57.50	8,246	1,228	9,474
County Library	93.75	13,445	2,002	15,447
IHSS PA - Administration	2.00	287	43	330
Office for Employment Training/WIB	33.50	4,804	716	5,520
Community Action Partnership	1.00	143	21	165
Behavioral Health	325.75	46,715	6,958	53,673
Water Resources Agency	37.50	5,378	801	6,179
Natividad Medical Center	1,043.75	149,683	22,295	171,977
Resort at Nacimiento Lake	14.75	2,115	315	2,430
North Shore Lake San Antonio	1.00	143	21	165
South Shore Lake San Antonio	10.25	1,470	219	1,689
Lake Events & Administration	8.00	1,147	171	1,318
All Others	11.25	1,613	240	1,854
<b>Total Non-General Fund</b>	<u>1,672.00</u>	<u>\$ 239,779</u>	<u>\$ 35,714</u>	<u>\$ 275,493</u>
<b>Total</b>	<u><b>4,601.00</b></u>	<u><b>\$ 659,822</b></u>	<u><b>\$ 90,625</b></u>	<u><b>\$ 699,071</b></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, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

ITD (Formerly 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 are 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 system 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, 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 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, 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 instructor's 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**

**2014-15 ACTUAL EXPENDITURES**

Budget Unit 001-1930-8137 - IT Systems	\$	(94,485)	
Budget Unit 001-1930-8432 - ITS - Administration		869,468	
Budget Unit 001-1930-8433 - ITS - Application		2,945,887	
Budget Unit 001-1930-8434 - ITS - Customer Support		3,129,148	
Budget Unit 001-1930-8437 - ITS - Security		874,051	
Budget Unit 001-1930-8439 - ITS - ITD		(12,605,277)	
Intra & Inter-fund Reimbursement Added Back		14,209,488	
Less - Non-Recoverable Liability (6261)		(8,803)	
Less - Taxes & Licenses (#7121)		(75)	
Add: - Expenditure Transfers (#7302)		23,308	
Less - Equipment Purchased (#7531)		(323,065)	
Less - Construction In Progress (#7551)		(67,528)	
Less - Operating Transfer Out (#7614)		(63,864)	
			\$ 8,888,253

**EXTERNAL OVERHEADS**

Building Use Allowance		63,864	
Equipment Use Allowance		330,474	
Annual Financial Audit		1,158	395,496

**REVENUES RECEIVED**

			(5,763)
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**TOTAL COSTS FOR FIRST ALLOCATION**

\$ 9,277,986

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 ITD (Formerly INFORMATION TECHNOLOGY)

**Allocation of Costs**

Allocation Base	Total First Allocation	Direct Identified	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	(1)				*	
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	\$ 93,450	\$ 59,994	\$ -	\$ 93,450	\$ (33,456)	
Contracts & Purchasing	29,367	18,853	-	29,367	(10,513)	
Fleet Administration	54,454	34,959	-	54,454	(19,495)	
Human Resources	95,429	61,265	-	95,429	(34,164)	
Equal Opportunity	24,983	16,039	-	24,983	(8,944)	
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	52,133	33,469	-	52,133	(18,664)	
Resource Management Agency	133,002	85,386	-	133,002	(47,616)	
Other Service Departments:						
Auditor-Controller	175,278	112,527	-	175,278	(62,751)	
Treasurer-Tax Collector	105,158	67,510	-	105,158	(37,648)	
Revenue Division	73,347	47,088	-	73,347	(26,259)	
County Counsel	136,712	87,768	-	136,712	(48,944)	
Risk Management	41,329	26,533	-	41,329	(14,796)	
<b>Total Service Departments</b>	<b>\$ 1,014,642</b>	<b>\$ 651,391</b>	<b>\$ -</b>	<b>\$ 1,014,642</b>	<b>\$ (363,251)</b>	
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	63,428	40,720	-	63,428	(22,708)	\$ 8,308
Office of Emergency Services	96,096	61,692	-	96,096	(34,403)	12,587
Office of Community Engagement & Strategic Advocacy	1,730	1,111	-	1,730	(619)	227
Economic Development Administration	34,086	21,883	-	34,086	(12,203)	4,465
Assessor	129,353	83,043	-	129,353	(46,309)	16,943
Clerk/Recorder	191,764	123,111	-	191,764	(68,653)	25,118
Grand Jury	1,614	1,036	-	1,614	(578)	211
Clerk of the Board	39,926	25,632	-	39,926	(14,294)	5,230
Elections	81,687	52,442	-	81,687	(29,245)	10,700
Emergency Communications	389,005	249,738	-	389,005	(139,268)	50,954
District Attorney	695,245	446,341	-	695,245	(248,904)	91,067
Child Support Services	300,178	192,711	-	300,178	(107,466)	39,319
Public Defender	161,183	103,478	-	161,183	(57,705)	21,113
Coroner	24,677	15,842	-	24,677	(8,835)	3,232
Sheriff's Correctional Division	183,671	117,915	-	183,671	(65,756)	24,058
Sheriff	1,328,288	852,749	-	1,328,288	(475,540)	173,986
Juvenile Hall	111,023	71,276	-	111,023	(39,747)	14,542
Probation	463,507	297,567	-	463,507	(165,940)	60,713
Agricultural Commissioner	269,693	173,140	-	269,693	(96,553)	35,326
Produce Inspection	14,003	8,990	-	14,003	(5,013)	1,834
Building Services	86,264	55,381	-	86,264	(30,883)	11,299
Planning	112,089	71,960	-	112,089	(40,129)	14,682
Litter Control	756	485	-	756	(271)	99
Surveyor	10,032	6,440	-	10,032	(3,592)	1,314
Environmental Services	8,180	5,251	-	8,180	(2,929)	1,071
Primary Health Care	739,089	474,488	-	739,089	(264,601)	96,810
Emergency Medical Services	35,486	22,781	-	35,486	(12,704)	4,648

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017

Based on Actual Costs for the Year Ended June 30, 2015  
ITD (Formerly INFORMATION TECHNOLOGY)

### Allocation of Costs

	Allocation Base	Total First Allocation	Direct Identified	Less Direct Charges	Net First Allocation	Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>							
Environmental Health	180,107	115,627	-	180,107	(64,480)	23,591	(40,889)
Public Guardian/Administrator	28,433	18,254	-	28,433	(10,179)	3,724	(6,455)
Children's Medical Services	148,199	95,142	-	148,199	(53,056)	19,412	(33,645)
Public Health & Health Administration	734,024	471,237	-	734,024	(262,788)	96,146	(166,641)
Animal Services	47,254	30,337	-	47,254	(16,917)	6,190	(10,728)
Military & Veterans' Services	36,031	23,132	-	36,031	(12,899)	4,720	(8,180)
Social Services	3,385,587	2,173,515	-	3,385,587	(1,212,072)	443,462	(768,610)
Agricultural Cooperative Extension	12,689	8,146	-	12,689	(4,543)	1,662	(2,881)
Parks Administration	84,939	54,530	-	84,939	(30,409)	11,126	(19,283)
Parks - North County Administration	7,596	4,877	-	7,596	(2,719)	995	(1,724)
<b>Total Operating Departments</b>	<b>\$ 10,236,909</b>	<b>\$ 6,571,999</b>	<b>\$ -</b>	<b>\$ 10,236,909</b>	<b>\$ (3,664,910)</b>	<b>\$ 1,340,885</b>	<b>\$ (2,324,025)</b>
<b>NON-GENERAL FUND</b>							
Roads & Bridges - Construction Projects	240,611	154,470	-	240,611	(86,141)	31,517	(54,624)
Roads & Bridges - Maintenance	36,710	23,568	-	36,710	(13,143)	4,809	(8,334)
County Library	581,864	373,551	-	581,864	(208,313)	76,216	(132,097)
Office for Employment Training/WIB	202,547	130,033	-	202,547	(72,514)	26,531	(45,983)
Behavioral Health	1,007,478	646,791	-	1,007,478	(360,687)	131,965	(228,722)
Water Resources Agency	143,144	91,897	-	143,144	(51,247)	18,750	(32,497)
Schilling Building #1488 - ITD	232,155	149,041	-	232,155	(83,114)	30,409	(52,705)
Natividad Medical Center	489,238	314,086	-	489,238	(175,152)	64,083	(111,069)
Resort at Nacimiento Lake	20,783	13,343	-	20,783	(7,441)	2,722	(4,718)
Resort at San Antonio Lake	976	627	-	976	(349)	128	(222)
Lakes Administration	26,771	17,187	-	26,771	(9,584)	3,507	(6,078)
All Others	218,075	140,002	-	218,075	(78,073)	28,565	(49,508)
<b>Total Non-General Fund</b>	<b>\$ 3,200,353</b>	<b>\$ 2,054,596</b>	<b>\$ -</b>	<b>\$ 3,200,353</b>	<b>\$ (1,145,756)</b>	<b>\$ 419,199</b>	<b>\$ (726,557)</b>
<b>Total</b>	<b>\$ 14,451,904</b>	<b>\$ 9,277,986</b>	<b>\$ -</b>	<b>\$ 14,451,904</b>	<b>\$ (5,173,918)</b>	<b>\$ 1,760,084</b>	<b>\$ (3,050,582)</b>

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

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**ENTERPRISE OPERATIONS (RECORDS RETENTION CENTER)**

**Explanatory Narrative**

The Records Retention Division of Information Technology Department provides storage and retrieval of hard copy and original documents on behalf of the County departments and also provides secure document destruction services to the same clients. The Records Retention Center operates a Records Management computer system which maintains information and details about the records being stored such as a description of the records, their owner, retention period, and exact location within the Center to promote manageability and access to the stored records.

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

**Costs for Allocation**

**2014-15 ACTUAL EXPENDITURES**

Budget Unit 001-1930-8435 - ITS - Enterprise Operations (RRC)	\$	3,525,511	
Intra & Inter-fund Reimbursement Added Back		506,194	
Less - Non-Recoverable Liability (#6261)		(4,135)	
Less - Equipment Purchased (#7531)		(11,805)	
Less - Operating Transfer Out (#7614)		<u>(755)</u>	
			\$ 4,015,010

**EXTERNAL OVERHEADS**

Building Use Allowance		755	
Equipment Use Allowance		2,020	
Annual Financial Audit		<u>519</u>	
			3,294

**REVENUES RECEIVED**

(11,131)

**NET COSTS FOR FIRST ALLOCATION**

**\$ 4,007,173**

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**ENTERPRISE OPERATIONS (RECORDS RETENTION CENTER)**

	Allocation of Costs						
	Allocation Base (1)	First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	Total Net Allocation
<b>Allocation Base</b>							
<b>SERVICE DEPARTMENTS</b>							
Administrative Management:							
County Administrative Office	\$ 8,824	\$ 69,849	\$ -	\$ 8,824	\$ 61,026		
Contracts & Purchasing	781	6,184	-	781	5,403		
Fleet Administration	126	994	-	126	869		
Human Resources	906	7,175	-	906	6,268		
Equal Opportunity Office	142	1,127	-	142	985		
Resource Management Service Departments:							
Facilities & Facilities Maintenance Projects	9,122	72,211	-	9,122	63,089		
Other Service Departments:							
Auditor-Controller	3,577	28,317	-	3,577	24,740		
County Counsel	17,527	138,746	-	17,527	121,219		
Risk Management	6,304	49,900	-	6,304	43,597		
<b>Total Service Departments</b>	<b>\$ 47,308</b>	<b>\$ 374,503</b>	<b>\$ -</b>	<b>\$ 47,308</b>	<b>\$ 327,195</b>		
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	8,814	69,777	-	8,814	60,963	\$ 1,098	\$ 62,061
Economic Development Administration	2,887	22,855	-	2,887	19,968	360	20,328
Assessor	8,806	69,708	-	8,806	60,903	1,097	62,000
Clerk/Recorder	18,325	145,063	-	18,325	126,738	2,283	129,022
Clerk of the Board	1,575	12,468	-	1,575	10,893	196	11,089
Elections	24,811	196,408	-	24,811	171,598	3,092	174,689
Emergency Communications	1,750	13,853	-	1,750	12,103	218	12,322
District Attorney	15,999	126,649	-	15,999	110,651	1,994	112,644
Child Support Services	10,630	84,150	-	10,630	73,520	1,325	74,845
Public Defender	23,834	188,673	-	23,834	164,840	2,970	167,810
Coroner	1,200	9,500	-	1,200	8,300	150	8,449
Sheriff	21,597	170,970	-	21,597	149,373	2,691	152,064
Juvenile Hall	4,405	34,874	-	4,405	30,469	549	31,018
Probation	22,283	176,402	-	22,283	154,118	2,777	156,895
Building Services	43,029	340,631	-	43,029	297,602	5,362	302,964
Planning	39,146	309,888	-	39,146	270,742	4,878	275,620
Primary Health Care	47,228	373,870	-	47,228	326,642	5,885	332,527
Environmental Health	3,007	23,804	-	3,007	20,797	375	21,172
Public Guardian/Administrator	3,525	27,905	-	3,525	24,380	439	24,819
Children's Medical Services	810	6,408	-	810	5,599	101	5,700
Public Health & Health Administration	5,637	44,626	-	5,637	38,988	702	39,691
Animal Services	67	529	-	67	462	8	470
Military & Veterans' Services	900	7,125	-	900	6,225	112	6,337
Social Services	51,005	403,766	-	51,005	352,762	6,356	359,118
Parks	916	7,248	-	916	6,333	114	6,447
<b>Total Operating Departments</b>	<b>\$ 362,184</b>	<b>\$ 2,867,152</b>	<b>\$ -</b>	<b>\$ 362,184</b>	<b>\$ 2,504,967</b>	<b>\$ 45,132</b>	<b>\$ 2,550,099</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**ENTERPRISE OPERATIONS (RECORDS RETENTION CENTER)**

Allocation Base	Allocation of Costs						Total Net Allocation
	Allocation Base (1)	First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	
<b>NON-GENERAL FUND</b>							
Roads & Bridges	\$ 21,684	\$ 171,655	\$ -	\$ 21,684	\$ 149,971	\$ 2,702	\$ 152,673
County Library	989	7,825	-	989	6,837	123	6,960
Office for Employment Training/WIB	5,000	39,581	-	5,000	34,581	623	35,204
Behavioral Health	11,140	88,187	-	11,140	77,047	1,388	78,435
Water Resources Agency	512	4,056	-	512	3,544	64	3,608
Emergency Communication - NGEN Radio Project	4,288	33,947	-	4,288	29,659	534	30,193
Natividad Medical Center	53,089	420,266	-	53,089	367,177	6,615	373,793
<b>Total Non-General Fund</b>	<b>\$ 96,702</b>	<b>\$ 765,518</b>	<b>\$ -</b>	<b>\$ 96,702</b>	<b>\$ 668,816</b>	<b>\$ 12,050</b>	<b>\$ 680,867</b>
<b>Total</b>	<b>\$ 506,194</b>	<b>\$ 4,007,173</b>	<b>\$ -</b>	<b>\$ 506,194</b>	<b>\$ 3,500,979</b>	<b>\$ 57,182</b>	<b>\$ 3,230,966</b>

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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**INFRASTRUCTURE (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, Countywide 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**

**2014-15 ACTUAL EXPENDITURES**

Budget Unit 001-1930-8140 - Telecommunications	\$	(777)	
Budget Unit 001-1930-8436 - ITS - Infrastructure (Telecommunications)		2,541,855	
Intra & Inter-fund Reimbursement Added Back		3,395,077	
Less - Non-Recoverable Liability (#6261)		(3,931)	
Less - Taxes & Assessments (#7121)		(2)	
Add - Expenditure Transfers (#7302)		146,459	
Less - Equipment Purchased (#7531)		(432,139)	
Less - Construction In Progress (#7551)		(532,900)	
Less - Operating Transfer Out (#7614)		<u>(222,790)</u>	
			\$ 4,890,852
<b>REVENUES RECEIVED</b>			<u>(1,780)</u>
<b>TOTAL DIRECT COSTS</b>			<b><u>\$ 4,889,072</u></b>

**Functional Analysis of Costs**

	Department Administration	Telephone Services	Radio Maintenance	Information Technology	Total Department
<b>ACTUAL EXPENDITURES</b>					
Salaries and Wages	\$ 148,584	\$ 761,734	\$ 512,210	\$ 627,350	\$ 2,049,879
Employee Benefits *	56,499	289,648	194,767	238,549	779,464
Services and Supplies	50,215	1,014,205	477,499	519,591	2,061,510
Total Direct Costs	<u>\$ 255,298</u>	<u>\$ 2,065,588</u>	<u>\$ 1,184,477</u>	<u>\$ 1,385,489</u>	<u>\$ 4,890,852</u>
<b>EXTERNAL OVERHEADS</b>					
Building Use Allowance *	39,017	-	-	-	39,017
Equipment Use Allowance	85,518	157,260	57,473	-	300,252
Annual Financial Audit *	619	-	-	-	619
Total External Overheads	<u>\$ 125,154</u>	<u>\$ 157,260</u>	<u>\$ 57,473</u>	<u>\$ -</u>	<u>\$ 339,888</u>
Total Functional Costs	380,452	2,222,848	1,241,950	1,385,489	5,230,740
<b>REVENUE RECEIVED</b>					
Allocate Department Administration*	<u>(380,452)</u>	<u>152,424</u>	<u>102,494</u>	<u>125,534</u>	<u>-</u>
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<b><u>\$ -</u></b>	<b><u>\$ 2,375,272</u></b>	<b><u>\$ 1,342,664</u></b>	<b><u>\$ 1,511,023</u></b>	<b><u>\$ 5,228,960</u></b>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**INFRASTRUCTURE (TELECOMMUNICATIONS)**

**Allocation of Costs I - Telephone Services**

Allocation Base	Telephone Services	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Service Departments	Total Net Allocation
(1)						*	
<b>SERVICE DEPARTMENTS</b>							
Administrative Management:							
County Administrative Office	\$ 15,911	\$ 13,960	\$ -	\$ 13,960	\$ 15,911	\$ (1,952)	
Contracts & Purchasing	5,331	4,677	-	4,677	5,331	(654)	
Fleet Administration	5,946	5,217	-	5,217	5,946	(729)	
Human Resources	21,834	19,155	-	19,155	21,834	(2,678)	
Equal Opportunity Office	4,429	3,886	-	3,886	4,429	(543)	
Information Technology Service Departments:							
ITD(Information Technology)	-	-	1,511,023	1,511,023	-	1,511,023	
Resource Management Service Departments:							
Facilities & Facilities Maintenance Projects	18,398	16,141	-	16,141	18,398	(2,257)	
Resource Management Agency	28,232	24,769	-	24,769	28,232	(3,463)	
Other Service Departments:							
Auditor-Controller	36,366	31,905	-	31,905	36,366	(4,461)	
Enterprise Resource Project	1,075	943	-	943	1,075	(132)	
Treasurer-Tax Collector	18,477	16,210	-	16,210	18,477	(2,266)	
Revenue Division	32,148	28,205	-	28,205	32,148	(3,944)	
County Counsel	28,442	24,953	-	24,953	28,442	(3,489)	
Risk Management	4,541	3,984	-	3,984	4,541	(557)	
<b>Total Service Departments</b>	<b>\$ 221,130</b>	<b>\$ 194,005</b>	<b>\$ 1,511,023</b>	<b>\$ 1,705,028</b>	<b>\$ 221,130</b>	<b>\$ 1,483,898</b>	
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	17,054	14,962	-	14,962	17,054	(2,092)	\$ 2,667
Office of Emergency Services	42,252	37,069	-	37,069	42,252	(5,183)	6,606
Office of Community Engagement & Strategic Advocacy	1,792	1,573	-	1,573	1,792	(220)	280
Economic Development Administration	5,246	4,603	-	4,603	5,246	(644)	820
Assessor	43,022	37,745	-	37,745	43,022	(5,277)	6,727
Clerk/Recorder	16,146	14,165	-	14,165	16,146	(1,981)	2,525
Grand Jury	666	584	-	584	666	(82)	104
Clerk of the Board	6,113	5,363	-	5,363	6,113	(750)	956
Elections	20,497	17,983	-	17,983	20,497	(2,514)	3,205
Emergency Communications	107,520	94,331	-	94,331	107,520	(13,189)	16,812
District Attorney	127,480	111,842	-	111,842	127,480	(15,638)	19,933
Child Support Services	75,323	66,084	-	66,084	75,323	(9,240)	11,778
Public Defender	35,946	31,537	-	31,537	35,946	(4,409)	5,621
Sheriff's Correctional Division	51,856	45,495	-	45,495	51,856	(6,361)	8,108
Sheriff	134,112	117,661	-	117,661	134,112	(16,451)	20,970
Juvenile Hall	41,959	36,812	-	36,812	41,959	(5,147)	6,561
Probation	113,604	99,668	-	99,668	113,604	(13,935)	17,763
Agricultural Commissioner	45,696	40,091	-	40,091	45,696	(5,605)	7,145
Building Services	41,914	36,772	-	36,772	41,914	(5,141)	6,554
Planning	31,470	27,610	-	27,610	31,470	(3,860)	4,921
Environmental Services	634	556	-	556	634	(78)	99
Primary Health Care	167,244	146,729	-	146,729	167,244	(20,515)	26,150
Emergency Medical Services	5,294	4,645	-	4,645	5,294	(649)	828
Environmental Health	55,538	48,725	-	48,725	55,538	(6,813)	8,684

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**INFRASTRUCTURE (TELECOMMUNICATIONS)**

**Allocation of Costs I - Telephone Services**

	<u>Allocation Base</u>	<u>Telephone Services</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Service Departments</u>	<u>Total Net Allocation</u>
<b>OPERATING DEPARTMENTS (Continued)</b>								
Public Guardian/Administrator	\$ 5,414	\$ 4,750	\$ -	\$ 4,750	\$ 5,414	\$ (664)	\$ 846	\$ 182
Children's Medical Services	30,003	26,322	-	26,322	30,003	(3,680)	4,691	1,011
Public Health & Health Administration	120,429	105,656	-	105,656	120,429	(14,773)	18,830	4,058
Animal Services	13,780	12,090	-	12,090	13,780	(1,690)	2,155	464
Military & Veterans' Services	6,512	5,713	-	5,713	6,512	(799)	1,018	219
Social Services	693,090	608,071	-	608,071	693,090	(85,019)	108,372	23,352
Agricultural Cooperative Extension	13,475	11,822	-	11,822	13,475	(1,653)	2,107	454
Parks	14,997	13,157	-	13,157	14,997	(1,840)	2,345	505
Total Operating Departments	<u>\$ 2,086,079</u>	<u>\$ 1,830,185</u>	<u>\$ -</u>	<u>\$ 1,830,185</u>	<u>\$ 2,086,079</u>	<u>\$ (255,893)</u>	<u>\$ 326,180</u>	<u>\$ 70,287</u>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	3,239	2,842	-	2,842	3,239	(397)	506	109
Roads & Bridges - Maintenance	47,935	42,055	-	42,055	47,935	(5,880)	7,495	1,615
County Library	24,141	21,179	-	21,179	24,141	(2,961)	3,775	813
Office for Employment Training/WB	42,602	37,376	-	37,376	42,602	(5,226)	6,661	1,435
Behavioral Health	256,066	224,655	-	224,655	256,066	(31,411)	40,038	8,628
Water Resources Agency	26,187	22,975	-	22,975	26,187	(3,212)	4,095	882
Total Non-General Fund	<u>\$ 400,170</u>	<u>\$ 351,082</u>	<u>\$ -</u>	<u>\$ 351,082</u>	<u>\$ 400,170</u>	<u>\$ (49,088)</u>	<u>\$ 62,571</u>	<u>\$ 13,483</u>
<b>Total</b>	<u>\$ 2,707,379</u>	<u>\$ 2,375,272</u>	<u>\$ 1,511,023</u>	<u>\$ 3,886,296</u>	<u>\$ 2,707,379</u>	<u>\$ 1,178,917</u>	<u>\$ 388,751</u>	<u>\$ 83,770</u>

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

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

Refer to exhibit G for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**INFRASTRUCTURE (TELECOMMUNICATIONS)**

**Allocation of Costs II - Radio Maintenance**

Allocation Base	<u>Allocation Base</u> (1)	<u>Radio Maintenance</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Service Departments</u> *	<u>Total Net Allocation</u>
<b>SERVICE DEPARTMENTS</b>								
Administrative Management								
Fleet Administration	\$ 6,548	\$ 9,513	\$ -	\$ 9,513	\$ 6,548	\$ 2,966		
Total Service Departments	\$ 6,548	\$ 9,513	\$ -	\$ 9,513	\$ 6,548	\$ 2,966		
<b>OPERATING DEPARTMENTS</b>								
Emergency Communications	208,687	303,213	-	303,213	208,687	94,525	\$ 54,039	\$ 148,565
District Attorney	8,502	12,353	-	12,353	8,502	3,851	2,202	6,053
Coroner	1,020	1,482	-	1,482	1,020	462	264	726
Sheriff's Correctional Division	1,560	2,267	-	2,267	1,560	707	404	1,111
Sheriff	240,784	349,847	-	349,847	240,784	109,064	62,351	171,414
Probation	2,415	3,509	-	3,509	2,415	1,094	625	1,719
Emergency Medical Services	31,765	46,153	-	46,153	31,765	14,388	8,226	22,614
Environmental Health	480	697	-	697	480	217	124	342
Public Health & Health Administration	1,053	1,530	-	1,530	1,053	477	273	750
Animal Services	5,151	7,484	-	7,484	5,151	2,333	1,334	3,667
Parks	2,970	4,316	-	4,316	2,970	1,345	769	2,115
Total Operating Departments	\$ 504,388	\$ 732,851	\$ -	\$ 732,851	\$ 504,388	\$ 228,463	\$ 130,610	\$ 359,074
<b>NON-GENERAL FUND</b>								
Roads & Bridges	40,203	58,413	-	58,413	40,203	18,210	10,411	28,621
Water Resources Agency	15,114	21,960	-	21,960	15,114	6,846	3,914	10,760
Emergency Communication - NGEN Radio Project	65,474	95,131	51,890	147,021	117,365	29,657	26,203	55,859
Natividad Medical Center	4,081	5,929	-	5,929	4,081	1,848	1,057	2,905
All Others	252,573	366,976	-	366,976	252,573	114,403	65,403	179,806
Total Non-General Fund	\$ 377,445	\$ 548,409	\$ 51,890	\$ 600,300	\$ 429,336	\$ 170,964	\$ 106,987	\$ 277,951
<b>Total</b>	\$ 888,380	\$ 1,290,774	\$ 51,890	\$ 1,342,664	\$ 940,271	\$ 402,393	\$ 237,597	\$ 637,025
<b>Grand Total</b>	\$ 3,595,759	\$ 3,666,046	\$ 1,562,914	\$ 5,228,960	\$ 3,647,650	\$ 1,581,310	\$ 626,348	\$ 720,795

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

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



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**ARCHITECTURAL SERVICES**

**Allowable Costs of County Buildings**

<u>County Owned Buildings</u>		Allocation Base	Square Feet Allocated	Building	First Allocation per Net First Allocation	Square Foot
4680A	Old Courthouse - East Wing	\$ 19,215	22,272	\$ 19,215	\$ 1,672	0.075059
4690A	Old Courthouse - West Wing	19,215	50,526	19,215	1,672	0.033086
4380A	Old Jail Renovation - 142 West Alisal Street	81,427	26,721	81,427	7,084	0.265118
4400	Juvenile Center - 1420 Natividad Road, 93906	95,554	(1)	95,554	8,313	N/A
2310	Public Safety Building - 1414 Natividad Road, 93906	255,000	(1)	255,000	22,185	N/A
3105	Monterey Courthouse - 1200 Aguajito Road	377,348	57,291	377,348	32,830	0.573034
4450	Ag Commissioner - Administration - 1428 Abbott Street	33,967	25,278	33,967	2,955	0.116908
2620	Ag Commissioner - King City	14,960	1,680	14,960	1,302	0.774716
4710	Contracts/Purchasing (Surplus) - 312 E. Alisal St.	7,321	11,923	7,321	637	0.053418
0002	Jail Housing Addition	2,125,171	(1)	2,125,171	184,893	N/A
0003	Juvenile Justice Complex - Design	1,948,480	(1)	1,948,480	169,520	N/A
0005	Schilling Place	1,728,175	(1)	1,728,175	150,353	N/A
0006	Energy Efficiency Measures	553,529	(1)	553,529	48,158	N/A
TOTAL COUNTY OWNED BUILDING ALLOWABLE COSTS		<u>\$ 7,259,362</u>		<u>\$ 7,259,362</u>	<u>\$ 631,573</u>	

Notes: (1) Single use occupancy.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**ARCHITECTURAL SERVICES**

**Allocation of Costs**

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Total First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>										
Administrative Management:										
Contracts & Purchasing										
	Salinas	4710	(1)	0.053418	\$ 637	\$ 637	\$ -	\$ 637		
	Equal Opportunity Office									
	Monterey	3105	358	0.573034	205	205	-	205		
Total Service Departments					<u>\$ 842</u>	<u>\$ 842</u>	<u>\$ -</u>	<u>\$ 842</u>		
<b>OPERATING DEPARTMENTS</b>										
Board of Supervisors										
	Monterey	3105	1,839	0.573034	1,054	1,054	-	1,054	\$ 50	\$ 1,104
Assessor										
	Monterey	3105	511	0.573034	293	293	-	293	14	307
District Attorney										
	Monterey	3105	7,845	0.573034	4,495	4,495	-	4,495	215	4,710
Public Defender										
	Monterey	3105	336	0.573034	193	193	-	193	9	202
Sheriff										
	Monterey	3105	6,518	0.573034	3,735	3,735	-	3,735		
	Salinas	2310	(1)	N/A	22,185	25,920	-	25,920	1,239	27,159
Juvenile Hall										
	Salinas	4400	(1)	N/A	8,313	8,313	-	8,313	397	8,710
Agricultural Commissioner										
	King City	2620	(1)	N/A	1,302	1,302	-	1,302		
	Salinas	4450	(1)	0.116908	2,955	4,257	-	4,257	203	4,460
Military & Veterans' Services										
	Monterey	3105	984	0.573034	564	564	-	564	27	591
Total Operating Departments					<u>\$ 45,089</u>	<u>\$ 45,089</u>	<u>\$ -</u>	<u>\$ 45,089</u>	<u>\$ 2,155</u>	<u>\$ 47,244</u>
<b>NON-GENERAL FUND</b>										
Superior Court of CA - Mo Co										
	Monterey	3105	37,020	0.573034	21,214	21,214	-	21,214	1,014	22,227
All Others										
	Monterey	3105	1,880	0.573034	1,077	1,077	-	1,077	51	1,129
All Others (Not Occupied)										
	Salinas	0002	(1)	N/A	184,893					
	Salinas	0003	(1)	N/A	169,520					
	Salinas	0005	(1)	N/A	150,353					
	Salinas	0006	(1)	N/A	48,158					
	Salinas	4380A	26,721	0.265118	7,084					
	Salinas	4680A	22,272	0.075059	1,672					
	Salinas	4690A	50,526	0.033086	1,672	\$ 563,351	-	563,351	26,920	590,272
Total Non-General Fund					<u>\$ 585,642</u>	<u>\$ 585,642</u>	<u>\$ -</u>	<u>\$ 585,642</u>	<u>\$ 27,985</u>	<u>\$ 613,628</u>
<b>Total</b>					<u><b>\$ 631,573</b></u>	<u><b>\$ 631,573</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 631,573</b></u>	<u><b>\$ 30,140</b></u>	<u><b>\$ 660,871</b></u>

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, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Explanatory Narrative**

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

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

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

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

**Costs for Allocation**

**2014-15 ACTUAL EXPENDITURES**

Budget Unit 001-3000-8176 - FM - Administration	\$ 3,868,283	
Budget Unit 001-3000-8177 - FM - Courier	1,321	
Budget Unit 001-3000-8178 - FM - Mail	242	
Budget Unit 001-3000-8181 - FM - Grounds	504,740	
Budget Unit 001-3000-8182 - FM - Utilities	2,351,891	
Budget Unit 001-3000-8183 - FM - Real Property	275,923	
Budget Unit 401-3000-8184 - Facilities Maintenance Projects	1,602,412	
Intra & Inter-fund Reimbursement Added Back	791,190	
Less - Non-Recoverable Liability (#6261)	(5,160)	
Less - Taxes and Assessments (#7121)	(35,475)	9,355,367
Less - External Overhead - Equipment (401-8184)		(99,330)
Less - External Overhead - Buildings (401-8184)		(503,032)
<b>EXTERNAL OVERHEADS</b>		
Building Use Allowance	25,599	
Equipment Use Allowance	6,175	
Annual Financial Audit	1,293	33,067
<b>REVENUES RECEIVED</b>		(10)
<b>TOTAL FUNCTIONAL COSTS</b>		<u>\$ 8,786,062</u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Functional Analysis**

	Department Admin	Maintenance	Facilities Projects Maintenance	Groundskeeping	Courier Charges	Mail Charges	Direct Identified	Total Department
<b>ACTUAL EXPENDITURES</b>								
Salaries and Wages	\$ 414,877	\$ 919,419	-	\$ 201,466	\$ 183,928	\$ 53,090	\$ -	\$ 1,772,779
Employee Benefits	228,886	507,239	-	111,148	101,472	29,289	-	978,034
Services and Supplies	-	4,480,648	1,000,050	134,918	74,196	108,429	203,952	6,002,193
Total Direct Costs	\$ 643,763	\$ 5,907,306	\$ 1,000,050	\$ 447,531	\$ 359,595	\$ 190,808	\$ 203,952	\$ 8,753,005
<b>EXTERNAL OVERHEADS</b>								
Building Use Allowance	25,599	-	-	-	-	-	-	25,599
Equipment Use Allowance	695	-	-	-	-	5,480	-	6,175
Annual Financial Audit	1,293	-	-	-	-	-	-	1,293
Total External Overheads	\$ 27,587	\$ -	\$ -	\$ -	\$ -	\$ 5,480	\$ -	\$ 33,067
<b>REVENUES</b>	(10)	-	-	-	-	-	-	(10)
Total Functional Costs	671,339	5,907,306	1,000,050	447,531	359,595	196,288	203,952	8,786,062
Allocate Department Administration *	(671,339)	454,556	-	99,604	90,933	26,247	-	0
<b>NET COSTS FOR FIRST ALLOCATION</b>	\$ -	\$ 6,361,861	\$ 1,000,050	\$ 547,135	\$ 450,528	\$ 222,535	\$ 203,952	\$ 8,786,062

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allowable Costs of County Buildings**

Building Numbers and Names		Maintenance	Facilities Projects Management	Total First Allocation	Square Feet Allocated	-----First Allocation per-----	
						Building	Square Foot
<u>County Owned Buildings:</u>							
1020-000	Parks - Ducky Deli Community Park - Blohm & Carpentaria Road	\$ 12,363	\$ -	\$ 12,363	(1)	\$ 13,673	N/A
1100-000	County Library - Big Sur	4,101	-	4,101	816	4,535	5.558040
1200-140	Parks San Antonio Lake, NS (19 Building) Star Route 2091	79	-	79	12,532	87	0.006975
1400-000	Facilities (CW & HF Lanes) - Carmel Woods and Hatton Fields	3,489	-	3,489	(1)	3,859	N/A
1700-250	Other - Child & Family Resource Center	1,827	-	1,827	5,000	2,020	0.404074
1800-260	County Library - Castroville	117,953	-	117,953	12,850	130,452	10.151914
1820-000	County Library - Castroville	68	-	68	(1)	75	N/A
2300-375	County Library - Greenfield	27,625	-	27,625	7,489	30,552	4.079630
2310-162	Public Works - Greenfield Yard (Office)	68	-	68	620	75	0.121639
2600-440	Parks - San Lorenzo Park (30 Bldgs.)	267	-	267	37,808	295	0.007810
2610-300	King City Courthouse - Various	73,525	-	73,525	12,497	81,317	6.506896
2620-151	Ag Commissioner - King City Office	7,808	-	7,808	1,680	8,635	5.139982
2622-000	Ag Commissioner - King City Shop & Storage	528	-	528	(1)	584	N/A
2624-000	Public Works - King City Yard (Office)	3,401	-	3,401	310	3,762	12.135134
2626-000	Ag Commissioner - King City Shop/Storage	17	-	17	4,296	19	0.004389
2630-000	Facilities Management - (25 ac. Leased to SVF)	499	-	499	(1)	552	N/A
2640-000	Sheriff - Gun Range (19 ac.) Bitterwater Road, KC	510	-	510	(1)	565	N/A
3002-000	Health - Behavioral Health (New) - Marina	946	-	946	(1)	1,046	N/A
3005-460C	District Attorney Investigation - Modular General Office	34,722	20,060	54,783	1,200	60,588	50.489858
3010-460	Various - DSES/Planning/Building Services/BOS - Dist. 4	79,072	138,358	217,430	13,971	240,471	17.212138
3050-000	Public Works - Facilities (154 ac. Habitat)	4,346	-	4,346	(1)	4,807	N/A
3100-210	Various - Monterey Courthouse Annex	18,099	-	18,099	24,210	20,017	0.826808
3105-200	Various - Monterey Courthouse	579,599	448,574	1,028,174	57,291	1,137,126	19.848252
3110-290	Superior Court - Parking Structure - Monterey Courthouse	13,790	13,060	26,849	34,200	29,694	0.868255
3130-427	Telecommunications - Huckleberry Hill (Tower)	3,866	-	3,866	125	4,276	34.205084
4000-420	DSES - FS	19,959	6,850	26,809	5,520	29,650	5.371323
4015-437	Parks - Laguna Seca (43 bldgs.)	101	-	101	125	111	0.891233
4100-044	Public Defender - Modular #4 General Office	68,920	14,125	83,046	8,650	91,846	10.617993
4110-164	Public Works - San Miguel Canyon Road Yard	3,397	-	3,397	4,235	3,757	0.887176
4120-130	Vacant - Former Printing Services Office	13,461	-	13,461	5,446	14,887	2.733631
4132-000	Various - Health Administration (New)	35,713	-	35,713	46,774	39,497	0.844421
4150-070	Emergency Communication/OES - Shared Building	77,990	-	77,990	16,396	86,254	5.260676
4300-090	Purchasing - Surplus Furniture Storage (Former Juvenile Center)	4,327	-	4,327	16,460	4,786	0.290748
4350-100	Sheriff Correctional - Correctional Facility - Adult Detention	300,341	181,842	482,184	38,666	533,279	13.791939
4355-360	Sheriff Correctional - New Jail Adult Detention (360A-F)	530,431	-	530,431	167,289	586,639	3.506739
4360-365	Sheriff Correctional - Adult Rehabilitation	98,796	-	98,796	5,944	109,265	18.382395
4365-410	Sheriff/Coroner - Public Safety Building	441,260	38,516	479,776	85,125	530,617	6.233383
4380-030	Vacant - Old Jail	557	-	557	26,721	616	0.023037
4400-050B	Juvenile - Juvenile Detention/Intake	26,020	12,803	38,824	34,899	42,938	1.230344
4420-050A	Juvenile - Juvenile Center Wing D	327	-	327	(1)	362	N/A
4430-190	Probation - Probation Headquarters	6,517	-	6,517	16,003	7,208	0.450409
4440-000	Schilling Place - 1441 Schilling Place (North Bldg.)	244,037	-	244,037	108,633	269,897	2.484482
4442-000	Schilling Place - 1441 Schilling Place (South Bldg.)	3,211	-	3,211	87,025	3,551	0.040804
4444-000	Schilling Place - 1441 Schilling Place (Cafeteria)	4,233	-	4,233	6,700	4,682	0.698733
4446-000	Schilling Place - 1494 Schilling Place (Day Care)	48,204	-	48,204	4,500	53,312	11.847198

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allowable Costs of County Buildings**

Building Numbers and Names	Maintenance	Facilities Projects	Total First	Square Feet	-----First Allocation per-----		
		Management	Allocation	Allocated	Building	Square Foot	
<u>County Owned Buildings (Continued):</u>							
4447-000 Schilling Place - 1488 Schilling Place (Multi-Function Building)	\$ 54,735	\$ -	\$ 54,735	87,207	\$ 60,535	0.694151	
4450-150 Ag Commissioner/Ag Cooperative - General Office	20,114	-	20,114	25,278	22,246	0.880048	
4455-155 Ag Commissioner/Ag Cooperative - Conference Hall	7,823	-	7,823	8,949	8,652	0.966827	
4500-086 Natividad Medical Center - New Complex (10 bldgs.)	341	-	341	466,097	377	0.000809	
4610-370 Information Technology/Telecommunications	11,388	-	11,388	31,780	12,595	0.396311	
4630-455 Animal Services - Animal Shelter Leased from City	13,930	-	13,930	13,000	15,406	1.185051	
4640-025 Various - Government Center	1,469,530	23,818	1,493,348	130,680	1,651,593	12.638455	
4650-438 Parks - Manzanita Park (3 Buildings)	529	-	529	440	585	1.330604	
4671-041 Human Resources Training Center Modular #1	27,524	14,778	42,302	9,420	46,785	4.966519	
4672-042 District Attorney - Modular # 2	20,877	9,772	30,648	8,700	33,896	3.896092	
4673-043 Various - Modular # 3 - DA/JA & Snack Bar	40,447	-	40,447	17,711	44,733	2.525701	
4675-045 Construction Office M#5	499	14,778	15,277	7,440	16,896	2.271016	
4680-010 East Wing - Courts	38,042	-	38,042	22,272	42,073	1.889038	
4685-020 Superior Court - North Wing - Courts/Holding Cells	35,877	-	35,877	98,752	39,679	0.401801	
4690-015 West Wing - Courts	38,121	-	38,121	50,526	42,161	0.834432	
4710-160 Purchasing - Surplus Furniture Storage (Former PW's Office)	26,694	-	26,694	11,923	29,523	2.476147	
4730-000 Facilities Management - Shop & Material Storage	27,824	-	27,824	27,155	30,773	1.133221	
4740-441 Parks - Toro Park (16 bldgs.)	2,732	-	2,732	18,576	3,022	0.162680	
4800-110 Probation - Rancho Cielo/Juvenile Rehab	3,964	-	3,964	22,483	4,384	0.194982	
4903-425H Telecommunication - Tower & Equipment Bldg.	964	-	964	200	1,066	5.329877	
4905-000 Facilities Management - Natividad Creek	129	-	129	(1)	142	N/A	
4920-399A-B Facilities Management - Grounds Shop & Material Storage	81,461	-	81,461	1,420	90,093	63.445810	
4922-399C Facilities Management - Open Field Areas	38,185	-	38,185	(1)	42,232	N/A	
4925-000 Facilities Management - Vietnam Veterans Memorial	5,889	-	5,889	(1)	6,513	N/A	
4930-398A Fleet Administration - Fuel Garage/Shop & Material Storage	3,944	4,393	8,337	2,016	9,220	4.573443	
4935-398B Fleet Administration - Fuel Island/Station	3,953	-	3,953	1,221	4,371	3.580154	
4940-390 Fleet Administration - Bldg. A - General Office & Shop	26,438	5,369	31,807	12,157	35,178	2.893643	
4945-391 Various - Bldg. B - General Office & Storage	6,006	-	6,006	12,100	6,643	0.548997	
4950-392 Various - Bldg. C - General Office & Shop	934,986	7,222	942,207	20,100	1,042,050	51.843295	
4955-393 Various - Bldg. D - General Office & Shop	7,205	-	7,205	14,400	7,968	0.553351	
4960-394 Public Works - Bldg. E - General Office & Shop	10,047	-	10,047	12,100	11,112	0.918344	
4965-395 Public Works - Bldg. F - Environmental Service & Bridge Maintenance	2,300	-	2,300	3,750	2,544	0.678424	
4970-396 Public Works - Bldg. G - Parks Headquarters & General Office	3,884	-	3,884	2,880	4,296	1.491677	
4975-397 Various - Bldg. H	2,422	-	2,422	7,320	2,678	0.365870	
5005-051 Juvenile - Youth Center / Juvenile Detention	16,592	16,318	32,910	26,818	36,397	1.357189	
5010-052 Juvenile - Youth Center (School)	630	-	630	5,400	697	0.129029	
5220-000 Facilities (leased to SUHSD)	219	-	219	3,000	242	0.080654	
5222-000 Facilities Management (Open Field Area by CCF)	1,233	-	1,233	(1)	1,363	N/A	
5230-000 Facilities Management (35 ac. Leased to City) East Laurel Drive & Constitution	1,373	-	1,373	(1)	1,518	N/A	
5232-000 Facilities (Open field area by SSC)	1,257	-	1,257	(1)	1,390	N/A	
5240-415 Coroner - Old County Cemetery	13,905	-	13,905	(1)	15,379	N/A	
5250-000 Telecommunications - Mt. Toro Communications Lower Tower	4,193	-	4,193	500	4,638	9.275724	
5255-426 Telecommunications - Mt. Toro Communications Upper Tower	5,146	-	5,146	500	5,692	11.383078	
5270-047 Various - West Alisal & Cayuga Parking Lot	7,380	-	7,380	(1)	8,162	N/A	
5305-163 Public Works - San Ardo Yard	3,798	-	3,798	1,931	4,201	2.175313	

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allowable Costs of County Buildings**

<u>Building Numbers and Names</u>		<u>Maintenance</u>	<u>Facilities Projects Management</u>	<u>Total First Allocation</u>	<u>Square Feet Allocated</u>	<u>-----First Allocation per-----</u>	
						<u>Building</u>	<u>Square Foot</u>
<u>County Owned Buildings (Continued):</u>							
5605-350	Social & Employment Services - Seaside District Office	\$ 47,736	\$ -	\$ 47,736	10,888	\$ 52,795	4.848885
5610-450	Primary Health - Broadway Health Center	21,402	-	21,402	4,500	23,670	5.259933
5905-075	Various - Porter Vallejo Mansion	50,480	4,321	54,801	9,624	60,608	6.297594
5910-076A	DSES - Pajaro Community Center	16,888	-	16,888	3,385	18,678	5.517750
5915-000	Various - Porter Vallejo Mansion - Water Tower	2,200	-	2,200	324	2,433	7.509858
6300-000	Public Works - (Drainage Parcels)	178	-	178	(1)	197	N/A
6500-000	Facilities Management - (Open Space/Green Belt)	69	-	69	(1)	76	N/A
6600-165	Facilities Management (Easements)	714	-	714	(1)	790	N/A
<u>Leased Buildings:</u>							
8020-810	County Library - Aromas	4,535	-	4,535	890	5,016	5.635623
8040-812	County Library - Bradley	228	-	228	512	253	0.493343
8055-813	County Library - Carmel Valley	11,425	-	11,425	3,960	12,635	3.190723
8057-000	Sheriff - Field Office - Castroville	919	-	919	1,400	1,017	0.726225
8060-890	Sheriff - Field Office - Chualar	124	-	124	120	137	1.145321
8070-815	County Library - Gonzales	4,972	-	4,972	5,000	5,499	1.099749
8090-840	Social & Employment Services - Cal Works Benefits	1,383	-	1,383	15,695	1,530	0.097467
8100-863	Social & Employment Services - CWES	1,051	-	1,051	4,332	1,163	0.268434
8110-805	County Library - King City	2,074	-	2,074	7,700	2,294	0.297926
8140-829	Health - Behavioral Health (Martinez Hall)	12,279	-	12,279	258	13,580	52.637088
8151-000	County Library - Administrative Office - Marina	2,908	-	2,908	7,000	3,216	0.459387
8152-000	County Library - Marina - Seaside Circle	13,144	-	13,144	11,000	14,537	1.321565
8300-820	County Library - Prunedale	2,989	-	2,989	7,200	3,306	0.459135
8440-845	Social & Employment Services - F & C S	1,876	-	1,876	1,655	2,074	1.253338
8500-836	District Attorney	260	-	260	3,031	287	0.094772
8507-000	Sheriff - Field Office - Castroville	149	-	149	1,400	165	0.117572
8600-455	Animal Services	1,572	-	1,572	(1)	1,738	N/A
8605-000	Records Retention Center	1,281	-	1,281	27,000	1,416	0.052457
8610-880	Information Technology	1,124	-	1,124	3,000	1,243	0.414266
8632-889	Probation - Adult Services Division	2,688	-	2,688	12,726	2,973	0.233631
8650-804	County Library - Buena Vista	736	-	736	3,800	814	0.214301
8720-844	DSES - AS, HR & CWE	2,356	-	2,356	28,224	2,606	0.092326
8740-834	Child Support Services	688	-	688	25,750	760	0.029530
8750-843	Social & Employment Services - Warehouse	114	-	114	27,400	126	0.004591
8830-821	County Library - San Ardo	3,515	-	3,515	1,008	3,888	3.856808
8840-822	County Library - San Lucas	1,271	-	1,271	1,200	1,406	1.171450
8900-877	Health - WIC, Seaside	102	-	102	4,000	113	0.028282
8910-823	County Library - Seaside	11,492	4,244	15,736	10,000	17,403	1.740306
8930-824	County Library - Soledad	1,843	-	1,843	9,500	2,039	0.214584
8940-000	Board of Supervisors - Administration 3rd District	87	-	87	126	96	0.762942
8960-818	Agricultural Commissioner Office - Pajaro	2,294	-	2,294	2,000	2,537	1.268295
<b>TOTAL</b>		<b>\$ 6,172,048</b>	<b>\$ 979,201</b>	<b>\$ 7,151,249</b>		<b>\$ 7,909,046</b>	

Notes: (1) Single use occupancy.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs I**

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office & ILA									
	4640	11,530	\$ 12.638455	\$ 145,721	\$ 145,721	\$ -	145,721		
Contracts & Purchasing									
	4300	16,460	0.290748	4,786					
	4640	725	12.638455	9,163					
	4710	11,923	2.476147	29,523	43,472	-	43,472		
Fleet Administration									
	4930	2,016	4.573443	9,220					
	4935	1,221	3.580154	4,371					
	4940	12,157	2.893643	35,178	48,769	-	48,769		
Human Resources									
	3105	358	19.848252	7,106					
	4640	4,071	12.638455	51,451					
	4671	9,420	4.966519	46,785	105,341	-	105,341		
Equal Opportunity Office									
	4640	850	12.638455	10,743	10,743	-	10,743		
Information Technology Service Departments:									
Enterprise Operations (Records Retention Center)									
	8605	27,000	0.052457	1,416	1,416	-	1,416		
Infrastructure (Telecommunications)									
	1800	86	10.151914	873					
	3130	125	34.205084	4,276					
	4610	8,200	0.396311	3,250					
	4903	200	5.329877	1,066					
	4950	10,050	51.843295	521,025					
	4955	5,760	0.553351	3,187					
	5250	500	9.275724	4,638					
	5255	500	11.383078	5,692	544,006	-	544,006		
ITD (Information Technology)									
	4610	23,580	0.396311	9,345					
	4640	2,949	12.638455	37,271					
	8610	3,000	0.414266	1,243	47,859	-	47,859		
Resource Management Service Departments:									
Architectural Services / Capital Projects									
	4640	437	12.638455	5,523	5,523	-	5,523		
Facilities & Facilities Maintenance Projects									
	1400	(1)	N/A	3,859					
	2630	(1)	N/A	552					
	3050	(1)	N/A	4,807					
	3100	2,522	0.826808	2,085					
	4640	2,332	12.638455	29,473					
	4673	997	2.525701	2,518					
	4730	27,155	1.133221	30,773					
	4905	(1)	N/A	142					

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs I**

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>SERVICE DEPARTMENTS (Continued)</b>									
Facilities & Facilities Maintenance Projects (Continued)									
	4920	1,420	63.445810	\$ 90,093					
	4922	(1)	N/A	42,232					
	4925	(1)	N/A	6,513					
	4945	3,000	0.548997	1,647					
	4950	8,750	51.843295	453,629					
	5220	(1)	N/A	242					
	5222	(1)	N/A	1,363					
	5230	(1)	N/A	1,518					
	5232	(1)	N/A	1,390					
	5270	(1)	N/A	8,162					
	5905	385	6.297594	2,425					
	5905	385	Direct Identified	3,334					
	6500	(1)	N/A	76					
	6600	(1)	N/A	790	\$ 687,623	\$ 231,913	\$ 455,710		
Resource Management Agency									
	4640	3,981	12.638455	50,314	50,314	-	50,314		
Other Service Departments:									
Auditor-Controller									
	4640	10,849	12.638455	137,115	137,115	-	137,115		
Treasurer-Tax Collector									
	4640	10,256	12.638455	129,620	129,620	-	129,620		
Revenue Division									
	4640	2,233	12.638455	28,222	28,222	-	28,222		
County Counsel									
	4640	13,910	12.638455	175,801	175,801	-	175,801		
Risk Management									
	4640	601	12.638455	7,596	7,596	-	7,596		
Total Service Departments					<u>\$ 2,169,141</u>	<u>\$ 231,913</u>	<u>\$ 1,937,228</u>		
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors									
	1800	1,701	10.151914	17,268					
	3010	2,300	17.212138	39,588					
	3105	1,839	19.848252	36,501					
	4640	7,690	12.638455	97,190					
	8940	126	0.762942	96	190,643	-	190,643	\$ 22,520	\$ 213,163
Office of Emergency Services									
	4150	6,394	5.260676	33,637	33,637	-	33,637	3,973	37,610
Economic Development Administration									
	4640	1,255	12.638455	15,861	15,861	-	15,861	1,874	17,735
Assessor									
	3105	511	19.848252	10,142					
	4640	10,091	12.638455	127,535	137,677	-	137,677	16,263	153,940
Clerk/Recorder									
	4640	5,962	12.638455	75,350	75,350	-	75,350	8,901	84,251

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs I**

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>									
<b>Grand Jury</b>									
Clerk of the Board	3010	1,700	17.212138	\$ 29,261	\$ 29,261	\$ -	\$ 29,261	\$ 3,456	\$ 32,717
Emergency Communications	4640	3,261	12.638455	41,214	41,214	-	41,214	4,868	46,082
District Attorney	4150	10,002	5.260676	52,617	52,617	-	52,617	6,215	58,833
	2610	1,068	6.506896	6,949					
	3005	1,200	50.489858	60,588					
	3010	400	17.212138	6,885					
	3105	7,845	19.848252	155,710					
	4672	8,700	3.896092	33,896					
	4673	16,714	2.525701	42,215					
	8500	3,031	0.094772	287	306,529	-	306,529	36,209	342,738
Child Support Services	8740	25,750	0.029530	760	760	-	760	90	850
Public Defender	2610	599	6.506896	3,898					
	3105	336	19.848252	6,669					
Coroner	4100	8,650	10.617993	91,846	102,412	-	102,412	12,097	114,510
	4365	4,891	6.233383	30,487					
Sheriff's Correctional Division	5240	(1)	N/A	15,379	45,866	-	45,866	5,418	51,284
	4350	38,666	13.791939	533,279					
	4355	167,289	3.506739	586,639					
Sheriff	4360	5,944	18.382395	109,265	1,229,183	-	1,229,183	145,198	1,374,381
	2610	2,499	6.506896	16,261					
	2640	(1)	N/A	565					
	2640	(1)	Direct Identified	56,341					
	3105	6,518	19.848252	129,371					
	4365	80,234	6.233383	500,129					
	4685	4,537	0.401801	1,823					
	5905	817	6.297594	5,145					
	5905	817	Direct Identified	7,075					
	8057	1,400	0.726225	1,017					
	8060	120	1.145321	137					
Juvenile Hall	8507	1,400	0.117572	165	718,028	63,416	654,612	84,817	739,429
	4400	29,874	1.230344	42,938					
	4420	10,046	N/A	362					
	4800	22,483	0.194982	4,384					
	5005	26,818	1.357189	36,397					
	5010	5,400	0.129029	697	84,777	-	84,777	10,014	94,791

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs I**

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>									
Probation	3100	4,652	0.826808	\$ 3,846					
	4430	22,565	0.450409	7,208					
	4975	7,320	0.365870	2,678					
	5905	290	6.297594	1,826					
	5905	290	Direct Identified	2,511					
	8632	12,726	0.233631	2,973	\$ 21,043	\$ 2,511	\$ 18,532	\$ 2,486	\$ 21,017
Agricultural Commissioner	2620	1,680	5.139982	8,635					
	2622	(1)	N/A	584					
	2626	4,296	0.004389	19					
	3010	260	17.212138	4,475					
	4450	19,391	0.880048	17,065					
	4455	6,955	0.966827	6,724					
	8960	2,000	1.268295	2,537	40,039	-	40,039	4,730	44,769
Produce Inspection	4450	254	0.880048	224	224	-	224	26	250
Building Services	4640	13,047	12.638455	164,894	164,894	-	164,894	19,478	184,372
Planning	4640	13,405	12.638455	169,418	169,418	-	169,418	20,013	189,431
Primary Health Care	5610	4,500	5.259933	23,670	23,670	-	23,670	2,796	26,466
Emergency Medical Services	4132	1,871	0.844421	1,580	1,580	-	1,580	187	1,767
Environmental Health	4132	10,197	0.844421	8,610	8,610	-	8,610	1,017	9,627
Public Guardian/Administrator	3010	4,711	17.212138	81,086	81,086	-	81,086	9,578	90,665
Public Health & Health Administration	3100	17,036	0.826808	14,086					
	4132	28,532	0.844421	24,093					
	8900	4,000	0.028282	113	38,292	-	38,292	4,523	42,815
Animal Services	4630	13,000	1.185051	15,406					
	8600	(1)	N/A	1,738	17,144	-	17,144	2,025	19,169
Military & Veterans' Services	3105	984	19.848252	19,531					
	3105	984	Direct Identified	28,001	47,532	28,001	19,531	5,615	25,145
Social Services	3010	4,600	17.212138	79,176					
	4000	5,520	5.371323	29,650					
	5605	10,888	4.848885	52,795					
	5905	241	6.297594	1,518					
	5905	241	Direct Identified	2,087					
	5915	324	7.509858	2,433					



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs I**

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued):</b>									
Social Services (Continued):									
	8090	15,695	0.097467 \$	1,530					
	8100	4,332	0.268434	1,163					
	8440	1,655	1.253338	2,074					
	8720	28,224	0.092326	2,606					
	8750	27,400	0.004591	126 \$	175,157 \$	2,087 \$	173,070 \$	20,690 \$	193,760
Agricultural Cooperative Extension									
	4450	5,633	0.880048	4,957					
	4455	1,994	0.966827	1,928	6,885	-	6,885	813	7,699
Parks									
	1020	(1)	N/A	13,673					
	1200	12,532	0.006975	87					
	2600	37,808	0.007810	295					
	4015	125	0.891233	111					
	4650	440	N/A	585					
	4740	18,576	0.162680	3,022					
	4970	2,880	1.491677	4,296					
Total Operating Departments					22,071	-	22,071	2,607	24,678
					\$ 3,881,462	\$ 96,015	\$ 3,785,447	\$ 458,499	\$ 4,243,946
<b>NON-GENERAL FUND</b>									
Roads & Bridges									
	2310	620	0.121639	75					
	4110	4,235	0.887176	3,757					
	4640	11,245	12.638455	142,119					
	4945	9,100	0.548997	4,996					
	4950	1,300	51.843295	67,396					
	4955	4,320	0.553351	2,390					
	4960	12,100	0.918344	11,112					
	4965	3,750	0.678424	2,544					
	5305	1,931	2.175313	4,201					
	6300	(1)	N/A	197	238,788	60	238,728	28,207	266,935
County Library									
	1100	816	5.558040	4,535					
	1800	11,063	10.151914	112,311					
	1820	(1)	N/A	75					
	2300	7,489	4.079630	30,552					
	2624	310	12.135134	3,762					
	5905	1,636	6.297594	10,303					
	5905	1,636	Direct Identified	14,167					
	8020	890	5.635623	5,016					
	8040	512	0.493343	253					
	8055	3,960	3.190723	12,635					
	8070	5,000	1.099749	5,499					
	8110	7,700	0.297926	2,294					
	8151	7,000	0.459387	3,216					
	8152	11,000	1.321565	14,537					

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs I**

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>NON-GENERAL FUND (Continued)</b>									
County Library (Continued)									
	8300	7,200	0.459135	\$ 3,306					
	8650	3,800	0.214301	814					
	8830	1,008	3.856808	3,888					
	8840	1,200	1.171450	1,406					
	8840	1,200	Direct Identified	36,272					
	8910	10,000	1.740306	17,403					
	8930	9,500	0.214584	2,039	\$ 284,282	\$ 50,439	\$ 233,843	\$ 33,581	\$ 267,424
Behavioral Health									
	3002	(1)	N/A	1,046					
	4132	6,174	0.844421	5,214					
Water Resources Agency	8140	258	52.637088	13,580	19,840	-	19,840	2,344	22,183
	4955	4,320	0.553351	2,390	2,390	-	2,390	282	2,673
Natividad Medical Center									
	4500	466,097	0.000809	377	377	-	377	45	422
Superior Court of CA - Mo Co									
	2610	8,331	6.506896	54,209					
	3105	37,020	19.848252	734,782					
	3110	34,200	0.868255	29,694					
	4685	94,215	0.401801	37,856	856,541	641,611	214,931	101,179	316,110
All Others (Not Occupied)									
	4120	5,446	2.733631	14,887					
	4380	26,721	0.023037	616					
	4440	108,633	2.484482	269,897					
	4442	87,025	0.040804	3,551					
	4444	6,700	0.698733	4,682					
	4446	4,500	11.847198	53,312					
	4447	87,207	0.694151	60,535					
	4675	7,440	2.271016	16,896					
	4680	22,272	1.889038	42,073					
	4690	50,526	0.834432	42,161					
	5910	1,901	5.517750	10,489	519,098	-	519,098	61,319	580,417
Others									
	1700	5,000	N/A	2,020					
	3105	1,880	19.848252	37,315					
	5905	6,255	6.297594	39,391					
	5905	6,255	Direct Identified	54,164					
	5910	1,484	5.517750	8,188	141,079	54,164	86,915	16,665	103,580
Total Non-General Fund					\$ 2,062,396	\$ 746,275	\$ 1,316,121	\$ 243,621	\$ 1,559,742
<b>Total</b>					\$ 8,112,999	\$ 1,074,203	\$ 7,038,796	\$ 702,120	\$ 5,803,688

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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs II - Courier Charges**

Allocation Base	Allocation Base	First Allocation	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 & ILA	\$ 12,464	\$ 16,559	\$ -	\$ 16,559	\$ 12,464	\$ 4,095		
Contracts & Purchasing	6,232	8,279	-	8,279	6,232	2,047		
Fleet Administration	4,155	5,520	-	5,520	4,155	1,365		
Human Resources	11,413	15,163	-	15,163	11,413	3,750		
Equal Opportunity Office	6,232	8,279	-	8,279	6,232	2,047		
Information Technology Service Departments:								
Enterprise Operations (Records Retention Center)	2,077	2,759	-	2,759	2,077	682		
Infrastructure (Telecommunications)	2,077	2,759	-	2,759	2,077	682		
ITD (Information Technology)	4,155	5,520	-	5,520	4,155	1,365		
Resource Management Service Departments:								
Facilities & Facilities Maintenance Projects	4,155	5,520	-	5,520	4,155	1,365		
Resource Management Agency	6,232	8,279	-	8,279	6,232	2,047		
Other Service Departments:								
Auditor-Controller	6,232	8,279	-	8,279	6,232	2,047		
Treasurer-Tax Collector	3,001	3,987	-	3,987	3,001	986		
Revenue Division	3,237	4,300	-	4,300	3,237	1,063		
County Counsel	6,232	8,279	-	8,279	6,232	2,047		
Risk Management	3,104	4,124	-	4,124	3,104	1,020		
<b>Total Service Departments</b>	<b>\$ 80,998</b>	<b>\$ 107,609</b>	<b>\$ -</b>	<b>\$ 107,609</b>	<b>\$ 80,998</b>	<b>\$ 26,611</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	8,507	11,302	-	11,302	8,507	2,795	\$ 1,335	\$ 4,130
Office of Emergency Services	1,556	2,067	-	2,067	1,556	511	244	755
Economic Development Administration	6,232	8,279	-	8,279	6,232	2,047	978	3,025
Assessor	3,104	4,124	-	4,124	3,104	1,020	487	1,507
Clerk/Recorder	3,104	4,124	-	4,124	3,104	1,020	487	1,507
Clerk of the Board	6,232	8,279	-	8,279	6,232	2,047	978	3,025
Elections	2,505	3,328	-	3,328	2,505	823	393	1,216
Emergency Communications	1,556	2,067	-	2,067	1,556	511	244	755
District Attorney	10,592	14,072	-	14,072	10,592	3,480	1,662	5,142
Child Support Services	4,155	5,520	-	5,520	4,155	1,365	652	2,017
Public Defender	6,232	8,279	-	8,279	6,232	2,047	978	3,025
Sheriff	10,386	13,798	-	13,798	10,386	3,412	1,630	5,042
Juvenile Hall	6,232	8,279	-	8,279	6,232	2,047	978	3,025
Probation	8,309	11,039	-	11,039	8,309	2,730	1,304	4,034
Agricultural Commissioner	4,573	6,075	-	6,075	4,573	1,502	718	2,220
Building Services	6,232	8,279	-	8,279	6,232	2,047	978	3,025
Planning	8,309	11,039	-	11,039	8,309	2,730	1,304	4,034
Primary Health Care	17,778	23,619	-	23,619	17,778	5,841	2,790	8,631
Emergency Medical Services	4,155	5,520	-	5,520	4,155	1,365	652	2,017
Environmental Health	8,310	11,040	-	11,040	8,310	2,730	1,304	4,034
Public Guardian/Administrator	1,249	1,659	-	1,659	1,249	410	196	606
Children's Medical Services	11,305	15,019	-	15,019	11,305	3,714	1,774	5,488
Public Health & Health Administration	12,465	16,560	-	16,560	12,465	4,095	1,956	6,051

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs II - Courier Charges**

	<u>Allocation Base</u>	<u>First Allocation</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
<b>OPERATING DEPARTMENTS (Continued)</b>								
Animal Services	\$ 2,077	\$ 2,759	\$ -	\$ 2,759	\$ 2,077	\$ 682	\$ 326	\$ 1,008
Military & Veterans' Services	4,779	6,349	-	6,349	4,779	1,570	750	2,320
Social Services	27,621	36,696	-	36,696	27,621	9,075	4,335	13,409
Agricultural Cooperative Extension	4,155	5,520	-	5,520	4,155	1,365	652	2,017
Parks	8,309	11,039	-	11,039	8,309	2,730	1,304	4,034
Total Operating Departments	\$ 200,019	\$ 265,733	\$ -	\$ 265,733	\$ 200,019	\$ 65,714	\$ 31,390	\$ 97,103
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	12,463	16,558	-	16,558	12,463	4,095	1,956	6,050
Roads & Bridges - Maintenance	4,154	5,519	-	5,519	4,154	1,365	652	2,017
County Library	2,077	2,759	-	2,759	2,077	682	326	1,008
Office for Employment Training/WIB	4,155	5,520	-	5,520	4,155	1,365	652	2,017
Behavioral Health	27,005	35,877	-	35,877	27,005	8,872	4,238	13,110
Water Resources Agency	4,155	5,520	-	5,520	4,155	1,365	652	2,017
Natividad Medical Center	2,077	2,759	-	2,759	2,077	682	326	1,008
All Others	2,013	2,674	-	2,674	2,013	661	316	977
Total Non-General Fund	\$ 58,099	\$ 77,187	\$ -	\$ 77,187	\$ 58,099	\$ 19,088	\$ 9,118	\$ 28,205
<b>Total</b>	\$ 339,116	\$ 450,528	\$ -	\$ 450,528	\$ 339,116	\$ 111,412	\$ 40,507	\$ 125,309

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

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

Refer to exhibit G for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs III - Mail Charges**

Allocation Base	First Allocation	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 & ILA	\$ 146	\$ 175	\$ -	\$ 175	\$ 146	\$ 29	
Contracts & Purchasing	51	61	-	61	51	10	
Fleet Administration	61	73	-	73	61	12	
Human Resources	1,186	1,423	-	1,423	1,186	237	
Equal Opportunity Office	74	88	-	88	74	15	
Information Technology Service Departments:							
ITD (Information Technology)	59	70	-	70	59	12	
Resource Management Service Departments:							
Facilities & Facilities Maintenance Projects	45	54	-	54	45	9	
Resource Management Agency	131	157	-	157	131	26	
Other Service Departments:							
Auditor-Controller	6,694	8,029	-	8,029	6,694	1,335	
Treasurer-Tax Collector	10,064	12,071	-	12,071	10,064	2,007	
Revenue Division	608	729	-	729	608	121	
County Counsel	721	865	-	865	721	144	
Risk Management	39	46	-	46	39	8	
<b>Total Service Departments</b>	<b>\$ 19,877</b>	<b>\$ 23,840</b>	<b>\$ -</b>	<b>\$ 23,840</b>	<b>\$ 19,877</b>	<b>\$ 3,963</b>	
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	199	239	-	239	199	40	\$ 68
Office of Emergency Services	1	2	-	2	1	0	0
Office of Community Engagement & Strategic Advocacy	1	1	-	1	1	0	0
Economic Development Administration	544	652	-	652	544	108	185
Assessor	5,613	6,733	-	6,733	5,613	1,119	795
Clerk/Recorder	5,705	6,843	-	6,843	5,705	1,138	808
Grand Jury	9	10	-	10	9	2	1
Assessment Appeals Board	461	552	-	552	461	92	65
Clerk of the Board	108	129	-	129	108	22	15
Elections	2,698	3,236	-	3,236	2,698	538	382
Emergency Communications	81	97	-	97	81	16	11
District Attorney	5,400	6,476	-	6,476	5,400	1,077	765
Child Support Services	17,922	21,496	-	21,496	17,922	3,573	2,539
Public Defender	623	747	-	747	623	124	88
Sheriff's Correctional Division	3,953	4,742	-	4,742	3,953	788	560
Sheriff	8,917	10,694	-	10,694	8,917	1,778	1,263
Juvenile Hall	0	1	-	1	0	0	0
Probation	4,177	5,010	-	5,010	4,177	833	592
Agricultural Commissioner	1,262	1,513	-	1,513	1,262	252	179
Building Services	598	717	-	717	598	119	85
Planning	6,819	8,178	-	8,178	6,819	1,360	966
Environmental Services	3	3	-	3	3	1	0
Primary Health Care	13,632	16,351	-	16,351	13,632	2,718	1,931
Emergency Medical Services	49	58	-	58	49	10	7
Environmental Health	4,784	5,738	-	5,738	4,784	954	678

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**FACILITIES & FACILITIES PROJECTS MANAGEMENT**

**Allocation of Costs III - Mail Charges**

	Allocation Base	First Allocation	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Public Guardian/Administrator	\$ 2,126	\$ 2,550	\$ -	\$ 2,550	\$ 2,126	\$ 424	\$ 301	\$ 725
Children's Medical Services	3,285	3,940	-	3,940	3,285	655	465	1,120
Public Health & Health Administration	2,043	2,450	-	2,450	2,043	407	289	697
Animal Services	567	680	-	680	567	113	80	193
Military & Veterans' Services	234	281	-	281	234	47	33	80
Social Services	49,846	59,784	-	59,784	49,846	9,939	7,062	17,001
Agricultural Cooperative Extension	0	1	-	1	0	0	0	0
Parks	769	922	-	922	769	153	109	262
<b>Total Operating Departments</b>	<b>\$ 142,429</b>	<b>\$ 170,827</b>	<b>\$ -</b>	<b>\$ 170,827</b>	<b>\$ 142,429</b>	<b>\$ 28,398</b>	<b>\$ 20,179</b>	<b>\$ 48,577</b>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	618	741	-	741	618	123	88	211
Roads & Bridges - Maintenance	102	123	-	123	102	20	15	35
County Library	33	40	-	40	33	7	5	11
Fish & Game Propagation	10	12	-	12	10	2	1	3
Behavioral Health	2,030	2,435	-	2,435	2,030	405	288	692
Water Resources Agency	2,553	3,061	-	3,061	2,553	509	362	871
Natividad Medical Center	17,421	20,894	-	20,894	17,421	3,473	2,468	5,942
Workmens' Compensation ( ISF)	36	43	-	43	36	7	5	12
All Others	432	518	-	518	432	86	61	147
<b>Total Non-General Fund</b>	<b>\$ 23,235</b>	<b>\$ 27,868</b>	<b>\$ -</b>	<b>\$ 27,868</b>	<b>\$ 23,235</b>	<b>\$ 4,633</b>	<b>\$ 3,292</b>	<b>\$ 7,925</b>
<b>Total</b>	<b>\$ 185,541</b>	<b>\$ 222,535</b>	<b>\$ -</b>	<b>\$ 222,535</b>	<b>\$ 185,541</b>	<b>\$ 36,994</b>	<b>\$ 23,471</b>	<b>\$ 56,502</b>
<b>Grand Total</b>	<b>\$ 524,657</b>	<b>\$ 673,064</b>	<b>\$ -</b>	<b>\$ 8,786,062</b>	<b>\$ 1,598,860</b>	<b>\$ 7,187,203</b>	<b>\$ 766,098</b>	<b>\$ 5,985,499</b>

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

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

Refer to exhibit G for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**RESOURCE MANAGEMENT AGENCY**

**Explanatory Narrative**

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

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

**Costs for Allocation**

<b>2014-15 ACTUAL EXPENDITURES</b>			
Budget Unit 001-3000-8222 - Resource Management Agency	\$	944,301	
Intra & Inter-fund Reimbursement Added Back		3,179,766	
Less - Non-Recoverable Liability (#6261)		(4,913)	
Less - Equipment Purchased (#7531)		(5,487)	
Less - Operating Transfer Out (#7614)		<u>(23,143)</u>	
			\$ 4,090,524
<b>EXTERNAL OVERHEADS</b>			
Building Use Allowance		23,143	
Equipment Use Allowance		2,061	
Annual Financial Audit		<u>527</u>	
			25,731
<b>REVENUES RECEIVED</b>			<u>(3)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>			<u><b>\$ 4,116,252</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**RESOURCE MANAGEMENT AGENCY**

Allocation Base	Allocation of Costs					
	Allocation Base	Total First Allocation (1)	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
Fleet Administration	\$ 10,252	\$ 13,220	\$ 10,252	\$ 2,968		
HR - Employment & Information Systems	22,178	28,599	22,178	6,421		
Information Technology Service Departments:						
Enterprise Operations (Records Retention Center)	135	174	135	39		
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	439,776	567,091	439,776	127,315		
Resource Management Agency	12,284	15,840	12,284	3,556		
<b>Total Service Departments</b>	<b>\$ 484,625</b>	<b>\$ 624,924</b>	<b>\$ 484,625</b>	<b>\$ 140,299</b>		
<b>OPERATING DEPARTMENTS</b>						
Economic Development Administration	90,775	117,054	90,775	26,279	\$ 6,707	\$ 32,986
Elections	2,043	2,634	2,043	591	151	742
Building Services	382,419	493,129	382,419	110,710	28,254	138,964
Planning	471,645	608,186	471,645	136,541	34,846	171,388
Environmental Services	101,979	131,502	101,979	29,523	7,534	37,057
Social Services	135	174	135	39	10	49
<b>Total Operating Departments</b>	<b>\$ 1,048,996</b>	<b>\$ 1,352,681</b>	<b>\$ 1,048,996</b>	<b>\$ 303,685</b>	<b>\$ 77,502</b>	<b>\$ 381,187</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	509,895	657,510	509,895	147,615	37,672	185,287
Roads & Bridges - Maintenance	943,299	1,216,384	943,299	273,085	69,693	342,779
Office for Employment Training/WIB	6,565	8,465	6,565	1,900	485	2,385
Successor Agency -East Garrison	23,670	30,522	23,670	6,852	1,749	8,601
All Others	175,080	225,766	175,080	50,686	12,935	63,621
<b>Total Non-General Fund</b>	<b>\$ 1,658,508</b>	<b>\$ 2,138,647</b>	<b>\$ 1,658,508</b>	<b>\$ 480,139</b>	<b>\$ 122,535</b>	<b>\$ 602,673</b>
<b>Total</b>	<b>\$ 3,192,129</b>	<b>\$ 4,116,252</b>	<b>\$ 3,192,129</b>	<b>\$ 924,122</b>	<b>\$ 200,037</b>	<b>\$ 983,860</b>

## 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, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**AUDITOR-CONTROLLER**

**Explanatory Narrative**

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

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

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

**Department Administration**

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

**Internal Audit**

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

**General and Expenditure Accounting**

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

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

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

**Systems Division**

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

**Payroll and Cost Plan**

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

AUDITOR-CONTROLLER

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

Welfare

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

Property Tax

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

**Costs for Allocation**

**2014-15 ACTUAL EXPENDITURES**

Budget Unit 001-1110-8011 - Auditor-Controller	\$	5,073,692	
Intra & Inter-fund Reimbursement Added Back		2,087,070	
Less - Non-Recoverable Liability (#6261)		(7,739)	
Less - Operating Transfer Out (#7614)		(63,068)	\$ 7,089,956
<b>TOTAL DIRECT COSTS</b>			<b><u>\$ 7,089,956</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 AUDITOR-CONTROLLER

**Functional Analysis of Costs**

	Department Admin	Internal Audit	Payroll Division	Expenditure Accounting	ERP/System Division	Direct Identified	SB 90/General Government/ Property Taxes	Budget/Cost Plan/General Accounting	Total Department
<b>ACTUAL EXPENDITURES</b>									
Salaries and Wages	\$ 541,127	\$ 97,209	\$ 838,139	\$ 260,910	\$ 870,037	\$ 128,168	\$ 286,210	\$ 933,968	\$ 3,955,767
Employee Benefits *	217,396	39,053	336,719	104,819	349,534	51,491	114,984	375,218	1,589,213
Services and Supplies	551,562	3,000	8,513	5,771	965,927	-	1,720	8,482	1,544,976
<b>Total Direct Costs</b>	<b>\$ 1,310,084</b>	<b>\$ 139,262</b>	<b>\$ 1,183,370</b>	<b>\$ 371,501</b>	<b>\$ 2,185,498</b>	<b>\$ 179,659</b>	<b>\$ 402,914</b>	<b>\$ 1,317,668</b>	<b>\$ 7,089,956</b>
<b>EXTERNAL OVERHEADS</b>									
Building Use Allowance *	8,628	1,550	13,363	4,160	13,871	2,043	4,563	14,891	63,069
Equipment Use Allowance	2,195	-	-	-	-	-	-	-	2,195
Annual Financial Audit	1,413	-	-	-	-	-	-	-	1,413
<b>Total External Overheads</b>	<b>\$ 12,236</b>	<b>\$ 1,550</b>	<b>\$ 13,363</b>	<b>\$ 4,160</b>	<b>\$ 13,871</b>	<b>\$ 2,043</b>	<b>\$ 4,563</b>	<b>\$ 14,891</b>	<b>\$ 66,677</b>
<b>Total Department Costs</b>	<b>1,322,320</b>	<b>140,812</b>	<b>1,196,733</b>	<b>375,660</b>	<b>2,199,369</b>	<b>181,703</b>	<b>407,477</b>	<b>1,332,559</b>	<b>7,156,633</b>
<b>REVENUES RECEIVED</b>	(58,644)	-	-	-	-	-	(370,111)	(88,690)	(517,445)
Allocate Administration (2)	(1,263,676)	35,975	310,175	96,556	321,980	47,432	105,919	345,639	-
<b>TOTAL FUNCTIONAL COSTS</b>	<b>-</b>	<b>176,787</b>	<b>1,506,908</b>	<b>472,217</b>	<b>2,521,349</b>	<b>229,135</b>	<b>143,286</b>	<b>1,589,508</b>	<b>6,639,188</b>
Eliminate Unallowable Functions	-	(176,787)	-	-	-	-	(143,286)	-	(320,072)
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,506,908</b>	<b>\$ 472,217</b>	<b>\$ 2,521,349</b>	<b>\$ 229,135</b>	<b>\$ -</b>	<b>\$ 1,589,508</b>	<b>\$ 6,319,116</b>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 AUDITOR-CONTROLLER

**Allocation of Costs I - Expenditure Accounting**

	A/P Warrants Allocation Base	Expenditure Accounting	Direct Identified Schedule 17-2	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office & ILA	230	\$ 1,333	\$ -	\$ 1,333	\$ -	\$ 1,333		
Contracts & Purchasing	42	243	-	243	-	243		
Fleet Administration	1,104	6,400	-	6,400	-	6,400		
Human Resources	261	1,513	12,601	14,114	-	14,114		
Equal Opportunity Office	69	400	-	400	-	400		
Information Technology Service Departments:								
Enterprise Operations (Records Retention Center)	198	1,148	-	1,148	-	1,148		
Infrastructure (Telecommunications)	455	2,638	-	2,638	-	2,638		
ITD (Information Technology)	441	2,557	-	2,557	-	2,557		
Resource Management Service Departments:								
Architectural Services / Capital Projects	167	968	-	968	-	968		
Facilities & Facilities Maintenance Projects	1,057	6,127	-	6,127	-	6,127		
Resource Management Agency	150	870	20,939	21,808	-	21,808		
Other Service Departments:								
Auditor-Controller	5,283	30,626	-	30,626	-	30,626		
Enterprise Resource Project	11	64	-	64	-	64		
Treasurer-Tax Collector	413	2,394	-	2,394	-	2,394		
Revenue Division	2,049	11,878	-	11,878	-	11,878		
County Counsel	196	1,136	-	1,136	-	1,136		
Risk Management	8	46	-	46	-	46		
<b>Total Service Departments</b>	<b>12,134</b>	<b>\$ 70,342</b>	<b>\$ 33,540</b>	<b>\$ 103,882</b>	<b>\$ -</b>	<b>\$ 103,882</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	280	1,623	-	1,623	-	1,623	\$ 73	\$ 1,697
Office of Emergency Services	102	591	-	591	-	591	27	618
Office of Community Engagement & Strategic Advocacy	39	226	-	226	-	226	10	236
Economic Development Administration	261	1,513	-	1,513	-	1,513	68	1,581
Assessor	143	829	-	829	-	829	37	866
Clerk/Recorder	217	1,258	-	1,258	-	1,258	57	1,315
Grand Jury	202	1,171	-	1,171	-	1,171	53	1,224
Enterprise Risk (Formerly Lakes Fuel Spill)	20	116	-	116	-	116	5	121
Assessment Appeals Board	8	46	-	46	-	46	2	48
Clerk of the Board	53	307	-	307	-	307	14	321
Elections	587	3,403	-	3,403	-	3,403	154	3,557
Emergency Communications	327	1,896	-	1,896	-	1,896	86	1,981
District Attorney	484	2,806	-	2,806	-	2,806	127	2,933
Child Support Services	365	2,116	-	2,116	-	2,116	96	2,212
Public Defender	990	5,739	-	5,739	-	5,739	259	5,999
Coroner	177	1,026	-	1,026	-	1,026	46	1,072
Sheriff's Correctional Division	716	4,151	-	4,151	-	4,151	188	4,338
Sheriff	1,610	9,333	-	9,333	-	9,333	422	9,755
Juvenile Hall	946	5,484	-	5,484	-	5,484	248	5,732
Probation	4,507	26,127	-	26,127	-	26,127	1,181	27,309
Agricultural Commissioner	613	3,554	-	3,554	-	3,554	161	3,714
Building Services	375	2,174	-	2,174	-	2,174	98	2,272

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 AUDITOR-CONTROLLER

**Allocation of Costs I - Expenditure Accounting**

	A/P Warrants	Expenditure Accounting	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Planning	341	\$ 1,977	\$ -	\$ 1,977	\$ -	\$ 1,977	\$ 89	\$ 2,066
Environmental Services	66	383	-	383	-	383	17	400
Primary Health Care	2,372	13,751	-	13,751	-	13,751	622	14,372
Emergency Medical Services	313	1,814	-	1,814	-	1,814	82	1,897
Environmental Health	827	4,794	-	4,794	-	4,794	217	5,011
Public Guardian/Administrator	331	1,919	-	1,919	-	1,919	87	2,006
Children's Medical Services	238	1,380	-	1,380	-	1,380	62	1,442
Public Health & Health Administration	1,535	8,898	-	8,898	-	8,898	402	9,301
Animal Services	324	1,878	-	1,878	-	1,878	85	1,963
Military & Veterans' Services	113	655	-	655	-	655	30	685
Social Services	34,671	200,990	-	200,990	-	200,990	9,086	210,076
Area Agency on Aging	187	1,084	-	1,084	-	1,084	49	1,133
Agricultural Cooperative Extension	43	249	-	249	-	249	11	261
Parks	829	4,806	-	4,806	-	4,806	217	5,023
Total Operating Departments	55,212	\$ 320,067	\$ -	\$ 320,067	\$ -	\$ 320,067	\$ 14,470	\$ 334,537
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	770	4,464	-	4,464	-	4,464	202	4,666
Roads & Bridges - Maintenance	990	5,739	-	5,739	-	5,739	259	5,999
County Library	877	5,084	-	5,084	-	5,084	230	5,314
IHSS PA-Administration	25	145	-	145	-	145	7	151
Fish & Game Propagation	14	81	-	81	-	81	4	85
Office for Employment Training/WIB	33	191	-	191	-	191	9	200
Community Action Partnership	104	603	-	603	-	603	27	630
Behavioral Health	2,060	11,942	-	11,942	-	11,942	540	12,482
Homeland Security Grant	29	168	-	168	-	168	8	176
Water Resources Agency	1,043	6,046	4,733	10,779	-	10,779	487	11,267
Emergency Communication - NGEN Radio Project	62	359	1,978	2,337	-	2,337	106	2,443
Natividad Medical Center	6,185	35,855	116	35,971	-	35,971	1,626	37,597
Resort at Nacimiento Lake	211	1,223	-	1,223	-	1,223	55	1,278
Resort at San Antonio Lake	51	296	-	296	-	296	13	309
Nacimiento Boat Patrol	9	52	-	52	-	52	2	55
North Shore Lake San Antonio	101	586	-	586	-	586	26	612
South Shore Lake San Antonio	135	783	-	783	-	783	35	818
Lake San Antonio & Nacimiento Administration	101	586	-	586	-	586	26	612
General Liability Insurance (ISF)	135	783	-	783	-	783	35	818
Workmens' Compensation ( ISF)	169	980	-	980	-	980	44	1,024
Benefits ( ISF)	380	2,203	-	2,203	-	2,203	100	2,302
RDA - Successor Agency	-	-	164,554	164,554	-	164,554	7,439	171,993
All Others	628	3,641	24,214	27,855	3,000	24,855	1,259	26,114
Total Non-General Fund	14,112	\$ 81,808	\$ 195,595	\$ 277,403	\$ 3,000	\$ 274,403	\$ 12,541	\$ 286,944
<b>Total</b>	81,458	\$ 472,217	\$ 229,135	\$ 701,352	\$ 3,000	\$ 698,352	\$ 27,011	\$ 621,481

\* 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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 AUDITOR-CONTROLLER

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

	Adjusted Expenditure Allocation Base	Budget/Cost Plan/General Accounting	Direct Identified Schedule 17-2	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office & ILA	\$ 3,035,878	\$ 6,237	\$ -	\$ 6,237	\$ -	\$ 6,237		
Contracts & Purchasing	889,902	1,828	-	1,828	-	1,828		
Fleet Administration	4,931,116	10,131	-	10,131	-	10,131		
Human Resources	3,225,079	6,626	-	6,626	-	6,626		
Equal Opportunity Office	641,946	1,319	-	1,319	-	1,319		
Information Technology Service Departments:								
Enterprise Operations (Records Retention Center)	3,952,010	8,120	-	8,120	-	8,120		
Infrastructure (Telecommunications)	4,717,251	9,692	-	9,692	-	9,692		
ITD (Information Technology)	8,816,500	18,114	-	18,114	-	18,114		
Resource Management Service Departments:								
Architectural Services / Capital Projects	2,028,605	4,168	-	4,168	-	4,168		
Facilities & Facilities Maintenance Projects	8,414,306	17,288	-	17,288	-	17,288		
Resource Management Agency	4,015,560	8,250	-	8,250	-	8,250		
Other Service Departments:								
Auditor-Controller	7,043,987	14,472	-	14,472	-	14,472		
Enterprise Resource Project	346,410	712	-	712	-	712		
Treasurer-Tax Collector	3,070,617	6,309	-	6,309	-	6,309		
Revenue Division	3,454,113	7,097	-	7,097	-	7,097		
County Counsel	5,776,068	11,867	-	11,867	-	11,867		
Risk Management	707,373	1,453	-	1,453	-	1,453		
<b>Total Service Departments</b>	<b>\$ 65,066,720</b>	<b>\$ 133,685</b>	<b>\$ -</b>	<b>\$ 133,685</b>	<b>\$ -</b>	<b>\$ 133,685</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	2,862,172	5,881	-	5,881	-	5,881	\$ 266	\$ 6,146
Office of Emergency Services	832,003	1,709	-	1,709	-	1,709	77	1,787
Office of Community Engagement & Strategic Advocacy	450,634	926	-	926	-	926	42	968
Economic Development Administration	2,108,297	4,332	-	4,332	-	4,332	196	4,527
Assessor	5,036,178	10,347	-	10,347	-	10,347	468	10,815
Clerk/Recorder	2,390,656	4,912	-	4,912	-	4,912	222	5,134
Grand Jury	127,286	262	-	262	-	262	12	273
Enterprise Risk (Formerly Lakes Fuel Spill)	11,818	24	-	24	-	24	1	25
Assessment Appeals Board	3,225	7	-	7	-	7	0	7
Clerk of the Board	622,145	1,278	-	1,278	-	1,278	58	1,336
Elections	3,486,621	7,164	-	7,164	-	7,164	324	7,487
Emergency Communications	9,498,771	19,516	-	19,516	-	19,516	882	20,398
District Attorney	22,768,440	46,780	-	46,780	-	46,780	2,115	48,894
Child Support Services	10,922,993	22,442	-	22,442	-	22,442	1,015	23,457
Public Defender	9,779,817	20,093	-	20,093	-	20,093	908	21,002
Coroner	1,812,958	3,725	-	3,725	-	3,725	168	3,893
Sheriff's Correctional Division	42,422,491	87,161	-	87,161	-	87,161	3,940	91,101
Sheriff	39,479,168	81,113	-	81,113	-	81,113	3,667	84,780
Juvenile Hall	17,397,167	35,744	-	35,744	-	35,744	1,616	37,360
Probation	19,718,722	40,514	-	40,514	-	40,514	1,832	42,345
Agricultural Commissioner	8,464,126	17,390	-	17,390	-	17,390	786	18,176

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 AUDITOR-CONTROLLER

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

	Adjusted Expenditure	Budget/Cost Plan/General Accounting	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Produce Inspection	\$ 722,948	\$ 1,485	\$ -	\$ 1,485	\$ -	\$ 1,485	\$ 67	\$ 1,553
Building Services	3,750,700	7,706	-	7,706	-	7,706	348	8,055
Planning	5,894,419	12,111	-	12,111	-	12,111	547	12,658
Environmental Services	1,197,520	2,460	-	2,460	-	2,460	111	2,572
Primary Health Care	32,597,246	66,974	-	66,974	-	66,974	3,028	70,002
Emergency Medical Services	1,914,233	3,933	-	3,933	-	3,933	178	4,111
Environmental Health	7,738,487	15,899	-	15,899	-	15,899	719	16,618
Public Guardian/Administrator	1,234,334	2,536	-	2,536	-	2,536	115	2,651
Children's Medical Services	6,466,619	13,286	-	13,286	-	13,286	601	13,887
Public Health & Health Administration	22,756,017	46,754	-	46,754	-	46,754	2,114	48,868
Animal Services	1,690,374	3,473	-	3,473	-	3,473	157	3,630
Military & Veterans' Services	860,878	1,769	-	1,769	-	1,769	80	1,849
Social Services	87,441,630	179,656	-	179,656	-	179,656	8,122	187,778
Area Agency on Aging	2,246,575	4,616	-	4,616	-	4,616	209	4,824
Agricultural Cooperative Extension	484,353	995	-	995	-	995	45	1,040
Parks	4,169,782	8,567	-	8,567	-	8,567	387	8,954
<b>Total Operating Departments</b>	<b>\$ 381,361,804</b>	<b>\$ 783,540</b>	<b>\$ -</b>	<b>\$ 783,540</b>	<b>\$ -</b>	<b>\$ 783,540</b>	<b>\$ 35,422</b>	<b>\$ 818,962</b>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	6,819,847	14,012	-	14,012	-	14,012	633	14,645
Roads & Bridges - Maintenance	11,057,702	22,719	-	22,719	-	22,719	1,027	23,746
County Library	8,134,680	16,713	-	16,713	-	16,713	756	17,469
IHHS PA-Administration	446,933	918	-	918	-	918	42	960
Fish & Game Propagation	758	2	-	2	-	2	0	2
Office for Employment Training/WIB	4,435,250	9,113	-	9,113	-	9,113	412	9,525
Community Action Partnership	676,951	1,391	-	1,391	-	1,391	63	1,454
Behavioral Health	76,120,274	156,395	-	156,395	-	156,395	7,070	163,466
Homeland Security Grant	565,614	1,162	-	1,162	-	1,162	53	1,215
Water Resources Agency	6,202,745	12,744	-	12,744	-	12,744	576	13,320
Emergency Communication - NGEN Radio Project	39,811	82	-	82	-	82	4	85
Natividad Medical Center	195,961,019	402,618	-	402,618	-	402,618	18,202	420,820
Resort at Nacimiento Lake	1,039,862	2,136	-	2,136	-	2,136	97	2,233
Resort at San Antonio Lake	435,528	895	-	895	-	895	40	935
North Shore Lake San Antonio	351,225	722	-	722	-	722	33	754
South Shore Lake San Antonio	803,443	1,651	-	1,651	-	1,651	75	1,725
Lake Events & Administration	1,121,854	2,305	-	2,305	-	2,305	104	2,409
General Liability Insurance (ISF)	4,415,987	9,073	-	9,073	-	9,073	410	9,483
Workmens' Compensation ( ISF)	2,764,200	5,679	-	5,679	-	5,679	257	5,936
Benefits ( ISF)	3,471,447	7,132	-	7,132	-	7,132	322	7,455
All Others	2,346,438	4,821	-	4,821	-	4,821	218	5,039
<b>Total Non-General Fund</b>	<b>\$ 327,211,567</b>	<b>\$ 672,283</b>	<b>\$ -</b>	<b>\$ 672,283</b>	<b>\$ -</b>	<b>\$ 672,283</b>	<b>\$ 30,393</b>	<b>\$ 702,676</b>
<b>Total</b>	<b>\$ 773,640,091</b>	<b>\$ 1,589,508</b>	<b>\$ -</b>	<b>\$ 1,589,508</b>	<b>\$ -</b>	<b>\$ 1,589,508</b>	<b>\$ 65,815</b>	<b>\$ 1,521,638</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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 AUDITOR-CONTROLLER

**Allocation of Costs III - Payroll & ERP/System Division**

	Base #1 Number of Employees	Payroll Division	ERP/ System Division	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	Allocation Base	Base #3	Schedule 17-2				*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office & ILA	18.00	\$ 5,895	\$ 9,864	\$ 15,759	\$ 8,961	\$ 6,798		
Contracts & Purchasing	7.00	2,293	3,836	6,129	2,444	3,685		
Fleet Administration	19.00	6,223	10,412	16,635	7,739	8,896		
Human Resources	26.50	8,679	14,522	23,201	10,998	12,203		
Equal Opportunity Office	4.00	1,310	2,192	3,502	2,037	1,465		
Information Technology Service Departments:								
Enterprise Operations (Records Retention Center)	19.00	6,223	10,412	16,635	8,729	7,905		
Infrastructure (Telecommunications)	21.00	6,878	11,508	18,386	9,648	8,738		
ITD (Information Technology)	55.75	18,259	30,551	48,810	25,614	23,196		
Resource Management Service Departments:								
Facilities & Facilities Maintenance Projects	31.50	10,317	17,262	27,579	13,531	14,047		
Resource Management Agency	32.50	10,644	17,810	28,454	12,943	15,511		
Other Service Departments:								
Auditor-Controller	47.25	15,475	25,893	41,368	18,330	23,038		
Treasurer-Tax Collector	17.25	5,650	9,453	15,103	8,248	6,854		
Revenue Division	23.50	7,697	12,878	20,575	10,998	9,577		
County Counsel	31.00	10,153	16,988	27,141	14,257	12,884		
Risk Management	5.00	1,638	2,740	4,378	3,259	1,119		
<b>Total Service Departments</b>	<b>358.25</b>	<b>\$ 117,333</b>	<b>\$ 196,321</b>	<b>\$ 313,654</b>	<b>\$ 157,737</b>	<b>\$ 155,918</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	18.50	6,059	10,138	16,197	8,554	7,643	\$ 732	\$ 8,375
Office of Emergency Services	5.00	1,638	2,740	4,378	2,037	2,341	198	2,539
Office of Community Engagement & Strategic Advocacy	3.00	983	1,644	2,627	-	2,627	119	2,745
Economic Development Administration	7.00	2,293	3,836	6,129	3,666	2,463	277	2,740
Assessor	47.75	15,639	26,167	41,806	20,367	21,439	1,890	23,329
Clerk/Recorder	14.00	4,585	7,672	12,257	6,110	6,147	554	6,701
Clerk of the Board	3.75	1,228	2,055	3,283	2,037	1,247	148	1,395
Elections	12.00	3,930	6,576	10,506	4,888	5,618	475	6,093
Emergency Communications	62.50	20,470	34,250	54,720	27,291	27,429	2,474	29,903
District Attorney	130.50	42,741	71,514	114,255	58,248	56,007	5,165	61,172
Child Support Services	100.75	32,997	55,211	88,208	43,992	44,217	3,988	48,204
Public Defender	45.75	14,984	25,071	40,055	19,348	20,707	1,811	22,518
Coroner	7.00	2,293	3,836	6,129	3,055	3,074	277	3,351
Sheriff's Correctional Division	207.50	67,960	113,710	181,670	89,613	92,057	8,213	100,270
Sheriff	201.00	65,831	110,148	175,979	87,169	88,810	7,956	96,766
Juvenile Hall	134.75	44,133	73,843	117,976	59,878	58,098	5,333	63,432
Probation	141.00	46,180	77,268	123,448	61,914	61,534	5,581	67,115
Agricultural Commissioner	60.25	19,733	33,017	52,750	27,698	25,051	2,385	27,436
Produce Inspection	5.50	1,801	3,014	4,815	7,739	(2,924)	218	(2,706)
Building Services	23.50	7,697	12,878	20,575	9,805	10,769	930	11,699
Planning	36.75	12,036	20,139	32,175	16,473	15,702	1,455	17,157
Environmental Services	6.75	2,211	3,699	5,910	3,138	2,772	267	3,039
Primary Health Care	220.75	72,299	120,971	193,271	100,219	93,051	8,737	101,788



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 AUDITOR-CONTROLLER

**Allocation of Costs III - Payroll & ERP/System Division**

	Base #1 Number of Employees	Payroll Division	ERP/ System Division	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Emergency Medical Services	4.00	\$ 1,310	\$ 2,192	\$ 3,502	\$ 2,444	\$ 1,058	\$ 158	\$ 1,216
Environmental Health	50.25	16,458	27,537	43,995	24,032	19,962	1,989	21,951
Public Guardian/Administrator	7.25	2,375	3,973	6,348	3,666	2,682	287	2,968
Children's Medical Services	49.00	16,048	26,852	42,900	21,589	21,312	1,939	23,251
Public Health & Health Administration	161.25	52,812	88,365	141,177	70,264	70,913	6,382	77,295
Animal Services	16.25	5,322	8,905	14,227	5,804	8,423	643	9,066
Military & Veterans' Services	7.25	2,375	3,973	6,348	2,851	3,496	287	3,783
Social Services	744.00	243,673	407,712	651,385	332,381	319,004	29,448	348,452
Area Agency on Aging	3.00	983	1,644	2,627	-	2,627	119	2,745
Agricultural Cooperative Extension	5.00	1,638	2,740	4,378	1,629	2,748	198	2,946
Parks	28.25	9,252	15,481	24,733	12,220	12,513	1,118	13,632
<b>Total Operating Departments</b>	<b>2,570.75</b>	<b>\$ 841,965</b>	<b>\$ 1,408,771</b>	<b>\$ 2,250,737</b>	<b>\$ 1,140,120</b>	<b>\$ 1,110,617</b>	<b>\$ 101,752</b>	<b>\$ 1,212,369</b>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	32.00	10,481	17,536	28,017	15,689	12,328	1,267	13,595
Roads & Bridges - Maintenance	57.50	18,832	31,510	50,342	29,024	21,318	2,276	23,594
County Library	93.75	30,705	51,375	82,080	28,920	53,159	3,711	56,870
IHHS PA-Administration	2.00	655	1,096	1,751	-	1,751	79	1,830
Office for Employment Training/WIB	33.50	10,972	18,358	29,330	15,886	13,444	1,326	14,770
Community Action Partnership	1.00	328	548	876	-	876	40	915
Behavioral Health	325.75	106,689	178,511	285,200	118,635	166,565	12,893	179,458
Water Resources Agency	37.50	12,282	20,550	32,832	22,403	10,429	1,484	11,913
Enterprise Resource Projects	-	-	-	-	159,451	(159,451)	-	(159,451)
Natividad Medical Center	1,043.75	341,846	571,975	913,821	381,073	532,749	41,312	574,061
Resort at Nacimiento Lake	14.75	4,831	8,083	12,914	-	12,914	584	13,498
North Shore Lake San Antonio	1.00	328	548	876	-	876	40	915
South Shore Lake San Antonio	10.25	3,357	5,617	8,974	-	8,974	406	9,380
Lake San Antonio & Nacimiento Administration	8.00	2,620	4,384	7,004	13,035	(6,030)	317	(5,714)
All Others	11.25	3,685	6,165	9,850	5,099	4,751	445	5,196
<b>Total Non-General Fund</b>	<b>1,672.00</b>	<b>547,609</b>	<b>916,256</b>	<b>1,463,865</b>	<b>789,214</b>	<b>674,651</b>	<b>\$ 66,179</b>	<b>\$ 740,830</b>
<b>Total</b>	<b>4,601.00</b>	<b>\$ 1,506,908</b>	<b>\$ 2,521,349</b>	<b>\$ 4,028,256</b>	<b>\$ 2,087,070</b>	<b>\$ 1,941,186</b>	<b>\$ 167,930</b>	<b>\$ 1,953,199</b>
<b>Grand Total</b>		<b>\$ 3,568,632</b>	<b>\$ 2,750,484</b>	<b>\$ 6,319,116</b>	<b>\$ 2,090,070</b>	<b>\$ 4,229,046</b>	<b>\$ 260,756</b>	<b>\$ 4,096,318</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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**ENTERPRISE RESOURCE PROJECT**

**Explanatory Narrative**

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

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

**Costs for Allocation**

<b>2014-15 ACTUAL EXPENDITURES</b>		
Budget Unit 403-1110-8006 - Enterprise Resource Project	\$ (1,142,106)	
Intra & Inter-fund Reimbursement Added Back	<u>1,522,416</u>	\$ 380,310
<b>EXTERNAL OVERHEADS</b>		
Equipment Use Allowance	867,397	
Annual County Audit	<u>60</u>	867,457
<b>REVENUES RECEIVED</b>		
		-
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>		<u><u>\$ 1,247,766</u></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
Based on Actual Costs for the Year Ended June 30, 2015  
**ENTERPRISE RESOURCE PROJECT**

**Allocation of Costs**

	Allocation Base	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	No. of Employees				*	
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	18.00	\$ 4,882	\$ 7,152	\$ (2,271)		
Contracts & Purchasing	7.00	1,898	1,951	(52)		
Fleet Administration	19.00	5,153	6,177	(1,024)		
Human Resources	26.50	7,187	8,778	(1,591)		
Equal Opportunity Office	4.00	1,085	1,626	(541)		
Information Technology Service Departments:						
ITD (Information Technology)	95.75	25,967	35,111	(9,144)		
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	31.50	8,543	10,800	(2,257)		
Resource Management Agency	32.50	8,814	10,330	(1,516)		
Other Service Departments:						
Auditor-Controller	47.25	12,814	14,630	(1,816)		
Treasurer-Tax Collector	17.25	4,678	6,583	(1,905)		
Revenue Division	23.50	6,373	8,778	(2,405)		
County Counsel	31.00	8,407	11,379	(2,972)		
Risk Management	5.00	1,356	2,601	(1,245)		
<b>Total Service Departments</b>	<b>358.25</b>	<b>\$ 97,155</b>	<b>\$ 125,894</b>	<b>\$ (28,739)</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	18.50	5,017	6,827	(1,810)	\$ 37	\$ (1,773)
Office of Emergency Services	5.00	1,356	1,626	(270)	10	(260)
Office of Community Engagement & Strategic Advocacy	3.00	814	-	814	6	820
Economic Development Administration	7.00	1,898	2,926	(1,028)	14	(1,014)
Assessor	47.75	12,950	16,255	(3,306)	95	(3,211)
Clerk/Recorder	14.00	3,797	4,877	(1,080)	28	(1,052)
Clerk of the Board	3.75	1,017	1,626	(609)	7	(601)
Elections	12.00	3,254	3,901	(647)	24	(623)
Emergency Communications	62.50	16,950	21,782	(4,832)	124	(4,708)
District Attorney	130.50	35,391	46,490	(11,099)	259	(10,840)
Child Support Services	100.75	27,323	35,111	(7,788)	200	(7,588)
Public Defender	45.75	12,407	15,442	(3,035)	91	(2,944)
Coroner	7.00	1,898	2,438	(540)	14	(526)
Sheriff's Correctional Division	207.50	56,273	71,522	(15,250)	412	(14,837)
Sheriff	201.00	54,510	69,572	(15,062)	399	(14,663)
Juvenile Hall	134.75	36,543	47,790	(11,246)	268	(10,979)
Probation	141.00	38,238	49,415	(11,177)	280	(10,897)
Agricultural Commissioner	60.25	16,339	22,107	(5,767)	120	(5,648)
Produce Inspection	5.50	1,492	6,177	(4,685)	11	(4,674)
Building Services	23.50	6,373	7,826	(1,453)	47	(1,406)
Planning	36.75	9,966	13,148	(3,181)	73	(3,108)
Environmental Services	6.75	1,831	2,504	(674)	13	(660)
Primary Health	220.75	59,866	79,988	(20,122)	438	(19,683)
Emergency Medical Services	4.00	1,085	1,951	(866)	8	(858)
Environmental Health	50.25	13,628	19,181	(5,553)	100	(5,454)

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 ENTERPRISE RESOURCE PROJECT

**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 Guardian/Administrator	7.25	\$ 1,966	\$ 2,926	\$ (960)	\$ 14	\$ (945)
Children's Medical Services	49.00	13,289	17,230	(3,942)	97	(3,845)
Public Health & Health Administration	161.25	43,730	56,080	(12,350)	320	(12,030)
Animal Services	16.25	4,407	4,633	(226)	32	(194)
Military & Veterans' Services	7.25	1,966	2,276	(310)	14	(295)
Social Services	744.00	201,769	265,283	(63,514)	1,477	(62,037)
Area Agency on Aging	3.00	814	-	814	6	820
Agricultural Cooperative Extension	5.00	1,356	1,300	56	10	65
Parks	28.25	7,661	9,753	(2,092)	56	(2,036)
<b>Total Operating Departments</b>	<b>2,570.75</b>	<b>\$ 697,173</b>	<b>\$ 909,962</b>	<b>\$ (212,789)</b>	<b>\$ 5,105</b>	<b>\$ (207,684)</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	32.00	8,678	12,522	(3,843)	64	(3,780)
Roads & Bridges - Maintenance	57.50	15,594	23,165	(7,571)	114	(7,457)
County Library	93.75	25,424	23,082	2,342	186	2,528
IHSS PA-Administration	2.00	542	-	542	4	546
Office for Employment Training/WIB	33.50	9,085	12,679	(3,594)	67	(3,527)
Community Action Partnership	1.00	271	-	271	2	273
Behavioral Health	325.75	88,342	94,686	(6,344)	647	(5,697)
Water Resources Agency	37.50	10,170	17,881	(7,711)	74	(7,636)
Natividad Medical Center	1,043.75	283,059	288,073	(5,013)	2,073	(2,941)
Resort at Nacimiento Lake	14.75	4,000	-	4,000	29	4,029
North Shore Lake San Antonio	1.00	271	-	271	2	273
South Shore Lake San Antonio	10.25	2,780	-	2,780	20	2,800
Lake San Antonio & Nacimiento Administration	8.00	2,170	10,403	(8,234)	16	(8,218)
All Others	11.25	3,051	4,070	(1,019)	22	(996)
<b>Total Non-General Fund</b>	<b>1,672.00</b>	<b>\$ 453,437</b>	<b>\$ 486,560</b>	<b>\$ (33,122)</b>	<b>\$ 3,320</b>	<b>\$ (29,802)</b>
<b>Total</b>	<b>4,601.00</b>	<b>\$ 1,247,766</b>	<b>\$ 1,522,416</b>	<b>\$ (274,650)</b>	<b>\$ 8,425</b>	<b>\$ (237,486)</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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**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>2014-15 ACTUAL EXPENDITURES</b>	
Budget Unit 001-1170-8263 - Tax Collector	\$ 1,743,609
Budget Unit 001-1170-8266 - Treasurer	1,056,105
Intra & Inter-fund Reimbursement Added Back	465,958
Less - Non-Recoverable Liability (#6261)	(3,194)
Less - Operating Transfer Out (#7614)	<u>(31,219)</u>
<b>TOTAL DIRECT COSTS</b>	<b>\$ <u>3,231,259</u></b>

**Functional Analysis**

	<u>Department Administration</u>	<u>Treasury Activities</u>	<u>Investing</u>	<u>Property Tax Collection</u>	<u>Direct Identified Revenue Division</u>	<u>Total Department</u>
<b>ACTUAL EXPENDITURES</b>						
Salaries and Wages	\$ 39,399	\$ 182,427	\$ 40,287	\$ 1,126,675	25,457	\$ 1,414,245
Employee Benefits *	15,492	71,730	15,841	443,008	10,010	556,081
Services and Supplies	-	621,147	127,135	512,650	-	1,260,933
Total Direct Costs	<u>\$ 54,891</u>	<u>\$ 875,305</u>	<u>\$ 183,262</u>	<u>\$ 2,082,334</u>	<u>\$ 35,467</u>	<u>\$ 3,231,259</u>
<b>EXTERNAL OVERHEADS</b>						
Building Use Allowance *	1,661	7,691	1,698	47,499	1,073	59,622
Equipment Use Allowance *	3,100	14,353	3,170	39,012	-	59,635
Annual Financial Audit *	18	85	19	523	12	656
Total External Overheads	<u>\$ 4,779</u>	<u>\$ 22,128</u>	<u>\$ 4,887</u>	<u>\$ 87,034</u>	<u>\$ 1,085</u>	<u>\$ 119,913</u>
Allocate Department Administration*	(59,670)	7,918	1,748	48,899	1,105	0
<b>TOTAL FUNCTIONAL COSTS</b>	-	905,350	189,897	2,218,267	37,657	3,351,172
<b>REVENUES RECEIVED</b>	-	(4,392)	(764,899)	(864,979)	-	(1,634,270)
Eliminate Unallowable Functions	-	-	575,002	(1,353,288)	-	(778,286)
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 900,958</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,657</u>	<u>\$ 938,615</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**TREASURER-TAX COLLECTOR**

**Allocation of Costs**

Allocation Base	Base #1 Number of Employees	Base #4 A/P Warrants	Allocation Base Bases #1 & 4	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
(2)									
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office & ILA	18.00	230	234	\$ -	\$ 867	\$ -	867		
Contracts & Purchasing	7.00	42	43	-	161	-	161		
Fleet Administration	19.00	1,104	1,108	-	4,108	-	4,108		
Human Resources	26.50	261	267	-	989	-	989		
Equal Opportunity Office	4.00	69	70	-	259	-	259		
Information Technology Service Departments:									
Enterprise Operations (Records Rete	19.00	198	202	-	749	-	749		
Infrastructure (Telecommunications)	21.00	455	459	18	1,703	18	1,703		
ITD (Information Technology)	55.75	441	453	-	1,679	-	1,679		
Resource Management Service Departments:									
Architectural Services / Capital Projec	-	167	167	-	619	-	619		
Facilities & Facilities Maintenance Projects	31.50	1,057	1,064	-	3,944	-	3,944		
Resource Management Agency	32.50	150	157	-	582	-	582		
Other Service Departments:									
Auditor-Controller	47.25	5,283	5,293	18	19,623	18	19,623		
Enterprise Resource Project	-	11	11	-	41	-	41		
Treasurer-Tax Collector	17.25	413	417	220,677	1,545	220,677	1,545		
Revenue Division	23.50	2,049	2,054	280,903	7,615	243,246	45,272		
County Counsel	31.00	196	203	-	751	-	751		
Risk Management	5.00	8	9	-	34	-	34		
<b>Total Service Departments</b>	<b>358.25</b>	<b>12,134</b>	<b>12,211</b>	<b>\$ 501,616</b>	<b>\$ 45,268</b>	<b>\$ 463,959</b>	<b>\$ 82,925</b>		
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	18.50	280	284	-	1,053	-	1,053	\$ 72	\$ 1,125
Office of Emergency Services	5.00	102	103	-	382	-	382	26	408
Office of Community Engagement & SA	3.00	39	40	-	147	-	147	10	157
Economic Development Administration	7.00	261	262	18	973	18	973	67	1,040
Assessor	47.75	143	153	18	568	18	568	39	607
Clerk/Recorder	14.00	217	220	396	816	396	816	56	872
Grand Jury	-	202	202	-	749	-	749	51	800
Enterprise Risk (Formerly Lakes Fuel Spill)	-	20	20	-	74	-	74	5	79
Assessment Appeals Board	-	8	8	-	30	-	30	2	32
Clerk of the Board	3.75	53	54	-	199	-	199	14	213
Elections	12.00	587	590	72	2,186	72	2,186	150	2,336
Emergency Communications	62.50	327	340	-	1,262	-	1,262	87	1,348
District Attorney	130.50	484	512	-	1,898	-	1,898	130	2,028
Child Support Services	100.75	365	387	-	1,433	-	1,433	98	1,531
Public Defender	45.75	990	1,000	-	3,706	-	3,706	255	3,961
Coroner	7.00	177	178	-	662	-	662	45	707
Sheriff's Correctional Division	207.50	716	760	-	2,819	-	2,819	194	3,012
Sheriff	201.00	1,610	1,653	145	6,128	145	6,128	421	6,549
Juvenile Hall	134.75	946	975	-	3,614	-	3,614	248	3,862
Probation	141.00	4,507	4,537	-	16,820	-	16,820	1,155	17,975
Agricultural Commissioner	60.25	613	626	54	2,320	54	2,320	159	2,480
Produce Inspection	5.50	-	1	-	4	-	4	0	5

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**TREASURER-TAX COLLECTOR**

**Allocation of Costs**

	Base #1 Number of Employees	Base #4 A/P Warrants	Allocation Base	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>									
Building Services	23.50	375	380	\$ 72	\$ 1,409	\$ 72	\$ 1,409	\$ 97	\$ 1,506
Planning	36.75	341	349	-	1,293	-	1,293	89	1,382
Environmental Services	6.75	66	67	-	250	-	250	17	267
Primary Health Care	220.75	2,372	2,419	72	8,969	72	8,969	616	9,585
Emergency Medical Services	4.00	313	314	-	1,164	-	1,164	80	1,243
Environmental Health	50.25	827	838	432	3,106	432	3,106	213	3,319
Public Guardian/Administrator	7.25	331	333	36	1,233	36	1,233	85	1,318
Children's Medical Services	49.00	238	248	-	921	-	921	63	984
Public Health & Health Administration	161.25	1,535	1,569	90	5,818	90	5,818	400	6,218
Animal Services	16.25	324	327	216	1,214	216	1,214	83	1,297
Military & Veterans' Services	7.25	113	115	-	425	-	425	29	454
Social Services	744.00	34,671	66,703	36	247,285	36	247,285	16,982	264,267
Area Agency on Aging	3.00	187	188	-	696	-	696	48	743
Agricultural Cooperative Extension	5.00	43	44	-	163	-	163	11	175
Parks	28.25	829	835	72	3,096	72	3,096	213	3,308
<b>Total Operating Departments</b>	<b>2,570.75</b>	<b>55,212</b>	<b>87,635</b>	<b>\$ 1,729</b>	<b>\$ 324,884</b>	<b>\$ 1,729</b>	<b>\$ 324,884</b>	<b>\$ 22,311</b>	<b>\$ 347,195</b>
<b>NON-GENERAL FUND</b>									
Roads & Bridges - Construction Proje	32.00	770	777	-	2,880	-	2,880	198	3,078
Roads & Bridges - Maintenance	57.50	990	1,002	-	3,716	-	3,716	255	3,971
County Library	93.75	877	897	36	3,326	36	3,326	228	3,554
IHSS PA-Administration	2.00	25	25	-	94	-	94	6	101
Fish & Game Propagation	-	14	14	-	52	-	52	4	55
Office for Employment Training/WIB	33.50	33	3,063	-	11,356	-	11,356	780	12,136
Community Action Partnership	1.00	104	104	-	386	-	386	27	413
Behavioral Health	325.75	2,060	2,130	-	7,895	-	7,895	542	8,437
Homeland Security Grant	-	29	29	-	108	-	108	7	115
Water Resources Agency	37.50	1,043	1,051	-	3,896	-	3,896	268	4,164
Emergency Communication - NGEN	-	62	62	-	230	-	230	16	246
Natividad Medical Center	1,043.75	6,185	6,408	144	23,757	144	23,757	1,632	25,388
Resort at Nacimiento Lake	14.75	211	214	-	794	-	794	55	848
Resort at San Antonio Lake	-	51	51	-	189	-	189	13	202
Nacimiento Boat Patrol	-	9	9	-	33	-	33	2	36
North Shore Lake San Antonio	1.00	101	101	-	375	-	375	26	401
South Shore Lake San Antonio	10.25	135	137	-	509	-	509	35	544
Lake San Antonio & Nacimiento Admin.	8.00	101	103	-	381	-	381	26	407
General Liability Insurance (ISF)	-	135	135	-	500	-	500	34	535
Workmens' Compensation ( ISF)	-	169	169	-	627	-	627	43	670
Benefits ( ISF)	-	380	380	18	1,409	18	1,409	97	1,505
All Others	11.25	628	630	72	2,337	72	2,337	160	2,498
<b>Total Non-General Fund</b>	<b>1,672.00</b>	<b>14,112</b>	<b>17,493</b>	<b>\$ 270</b>	<b>\$ 64,849</b>	<b>\$ 270</b>	<b>\$ 64,849</b>	<b>\$ 4,454</b>	<b>\$ 69,303</b>
<b>Total</b>	<b>4,601.00</b>	<b>81,458</b>	<b>117,338</b>	<b>\$ 503,615</b>	<b>\$ 435,001</b>	<b>\$ 465,958</b>	<b>\$ 472,657</b>	<b>\$ 26,765</b>	<b>\$ 416,498</b>

Notes:

(1) The allocation base is derived by taking total number of payroll check + total number of employees x number of department employee plus number of A/P Warrants = Allocation Base.

Using the County Administrator's Office as an example:

$$984 \text{ (total PR Warrants)} + 4,601.00 \text{ (total \# of EE)} = 0.213867 \times 18.00 \text{ (\# of CAO Employees)} = 3.85 + 230 \text{ (AP Warrants)} = 233.85$$

(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, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

**REVENUE DIVISION**

**Explanatory Narrative**

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

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

**Costs for Allocation**

<b>2014-15 ACTUAL EXPENDITURES</b>			
Budget Unit 1170-8264 - Revenue Division	\$	3,357,135	
Intra & Inter-fund Reimbursement Added Back		160,648	
Less - Non-Recoverable Liability (#6261)		(4,217)	
Less - Operating Transfer Out (#7614)		<u>(41,384)</u>	
	\$		3,472,182
<b>EXTERNAL OVERHEADS</b>			
Building Use Allowance		12,981	
Equipment Use Allowance		22,451	
Annual Financial Audit		<u>453</u>	
			35,885
<b>REVENUES RECEIVED</b>			<u>(565,337)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b>\$</b>		<b><u>2,942,730</u></b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**REVENUE DIVISION**

Allocation of Costs								
Allocation Base	Allocation Base Revenue Calculation	Allocation	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>								
Other Service Department:								
Treasurer-Tax Collector (3)	0.04%	1,113	\$ 160,552	\$ 161,665	\$ 160,552	\$ 1,113		
Total Service Departments		\$ 1,113	\$ 160,552	\$ 161,665	\$ 160,552	\$ 1,113		
<b>OPERATING DEPARTMENTS</b>								
Sheriff's	0.01%	278	96	374	96	278	\$ 11	\$ 289
Probation	7.47%	207,822	-	207,822	224,817	(16,995)	8,009	(8,986)
Parks	0.01%	278	-	278	-	278	11	289
Total Operating Departments		\$ 208,378	\$ 96	\$ 208,474	\$ 224,913	\$ (16,439)	\$ 8,031	\$ (8,408)
<b>NON-GENERAL COUNTY</b>								
Superior Court of CA - Mo Co	91.71%	2,551,447	-	2,551,447	2,760,083	(208,636)	98,330	(110,307)
All Others	0.76%	21,144	-	21,144	-	21,144	815	21,959
Total Non-General Fund		\$ 2,572,591	\$ -	\$ 2,572,591	\$ 2,760,083	\$ (187,492)	\$ 99,144	\$ (88,348)
<b>Total</b>	<b>100.00%</b>	<b>\$ 2,782,082</b>	<b>\$ 160,648</b>	<b>\$ 2,942,730</b>	<b>\$ 3,145,548</b>	<b>\$ (202,818)</b>	<b>\$ 107,175</b>	<b>\$ (96,756)</b>

(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.
- (3) This allocation to the Treasurer's department is based on the first allocation plus the direct charges

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**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**

<b>2014-15 ACTUAL EXPENDITURES</b>		
Budget Unit 001-1210-8057 - County Counsel	\$ 4,155,469	
Intra & Inter-fund Reimbursement Added Back	1,717,071	
Less - Non-Recoverable Liability (#6261)	(4,995)	
Less - Equipment Purchased (#7531)	(8,250)	
Less - Operating Transfer Out (#7614)	<u>(80,864)</u>	
		\$ 5,778,430
<b>EXTERNAL OVERHEADS</b>		
Building Use Allowance	80,864	
Equipment Use Allowance	825	
Annual Financial Audit	<u>758</u>	
		82,447
<b>REVENUES RECEIVED</b>		<u>(1,665)</u>
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>		<b><u>\$ 5,859,212</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
 COUNTY COUNSEL

**Allocation of Costs**

	Allocation Base	Total First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
Allocation Base							
<b>SERVICE DEPARTMENTS</b>							
Administrative Management:							
County Administrative Office & ILA	\$ 64,568	\$ 70,351	\$ -	\$ -	\$ 70,351		
Contracts & Purchasing	50,038	54,520	-	-	54,520		
Fleet Administration	2,518	2,743	-	-	2,743		
Human Resources	57,827	63,006	-	-	63,006		
Equal Opportunity Office	70,633	76,959	-	-	76,959		
Information Technology Service Department:							
Infrastructure (Telecommunications)	9,308	10,142	-	-	10,142		
ITD (Information Technology)	77,454	84,391	-	-	84,391		
Resource Management Service Departments:							
Facilities & Facilities Maintenance Projects	6,827	7,438	-	-	7,438		
Resource Management Agency	98,691	107,530	-	-	107,530		
Other Service Departments:							
Auditor-Controller	44,413	48,391	-	-	48,391		
Enterprise Resource Project	62	68	-	-	68		
Treasurer-Tax Collector	33,086	36,049	-	-	36,049		
Revenue Division	2,903	3,163	-	-	3,163		
Risk Management	3,797	4,137	-	-	4,137		
<b>Total Service Departments</b>	<b>\$ 522,123</b>	<b>\$ 568,886</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 568,886</b>		
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	107,576	117,211	-	-	117,211	\$ 6,957	\$ 124,168
Office of Emergency Services	12,701	13,838	-	-	13,838	821	14,659
Economic Development Administration	122,238	133,186	-	41,147	92,038	7,905	99,943
Assessor	26,877	29,284	-	-	29,284	1,738	31,022
Clerk/Recorder	23,372	25,465	-	-	25,465	1,511	26,977
Grand Jury	12,864	14,016	61,286	73,839	1,463	832	2,295
Assessment Appeals Board	17,305	18,855	-	500	18,355	1,119	19,474
Clerk of the Board	28,149	30,671	-	10,531	20,140	1,820	21,960
Elections	45,062	49,098	-	-	49,098	2,914	52,012
Emergency Communications	71,863	78,300	-	-	78,300	4,647	82,947
District Attorney	54,726	59,627	-	-	59,627	3,539	63,166
Child Support Services	3,684	4,014	-	-	4,014	238	4,252
Public Defender	17,035	18,561	-	-	18,561	1,102	19,663
Coroner	715	779	-	-	779	46	825
Sheriff Correctional	20,184	21,992	-	-	21,992	1,305	23,297
Sheriff	285,378	310,938	-	-	310,938	18,455	329,393
Probation	44,063	48,009	-	-	48,009	2,850	50,859
Agricultural Commissioner	12,253	13,350	-	-	13,350	792	14,142
Building Services	17,507	19,075	-	-	19,075	1,132	20,207
Planning	418,293	455,756	-	115,810	339,946	27,051	366,997
Primary Health	54,640	59,534	-	-	59,534	3,534	63,067
Emergency Medical Services	3,099	3,377	-	-	3,377	200	3,577
Environmental Health	35,908	39,124	-	-	39,124	2,322	41,446
Public Guardian/Administrator	338,190	368,479	-	-	368,479	21,871	390,350

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

COUNTY COUNSEL

	Allocation of Costs						
	Allocation Base	Total First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>							
Public Health & Health Administration	\$ 159,653	\$ 173,952	\$ -	\$ -	\$ 173,952	\$ 10,325	\$ 184,276
Animal Services	54,929	59,849	-	-	59,849	3,552	63,401
Military & Veterans' Services	3,622	3,947	-	-	3,947	234	4,181
Social Services	659,654	718,735	-	-	718,735	42,660	761,394
Parks	150,540	164,023	-	-	164,023	9,735	173,758
<b>Total Operating Departments</b>	<b>\$ 2,802,078</b>	<b>\$ 3,053,043</b>	<b>\$ 61,286</b>	<b>\$ 241,827</b>	<b>\$ 2,872,502</b>	<b>\$ 181,211</b>	<b>\$ 3,053,713</b>
<b>NON-GENERAL FUND</b>							
Roads & Bridges - Construction	109,139	118,914	-	-	118,914	7,058	125,972
Roads & Bridges - Maintenance	52,771	57,497	-	-	57,497	3,413	60,910
County Library	20,798	22,660	-	-	22,660	1,345	24,005
Office for Employment Training/WIB	1,071	1,167	-	10,160	(8,993)	69	(8,924)
Behavioral Health	86,390	94,127	-	-	94,127	5,587	99,714
Water Resources Agency	174,181	189,781	-	170,973	18,809	11,264	30,073
Natividad Medical Center	400,656	436,541	-	390,826	45,715	25,911	71,625
General Liability Insurance (ISF)	1,032,170	1,124,615	-	1,030,126	94,488	66,751	161,239
LAFCO	2,478	2,700	-	1,245	1,455	160	1,615
Superior Court of CA - Mo Co	30,223	32,930	-	8,704	24,226	1,955	26,181
Successor Agency	8,699	9,478	-	186	9,292	563	9,855
All Others	134,801	146,874	-	93,216	53,658	8,718	62,376
<b>Total Non-General Fund</b>	<b>\$ 2,053,376</b>	<b>\$ 2,237,284</b>	<b>\$ -</b>	<b>\$ 1,705,435</b>	<b>\$ 531,848</b>	<b>\$ 132,792</b>	<b>\$ 664,641</b>
<b>Total</b>	<b>\$ 5,377,577</b>	<b>\$ 5,859,212</b>	<b>\$ 61,286</b>	<b>\$ 1,947,262</b>	<b>\$ 3,973,236</b>	<b>\$ 314,003</b>	<b>\$ 3,718,353</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, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**RISK MANAGEMENT**

**Explanatory Narrative**

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

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

**Costs for Allocation**

<b>2014-15 ACTUAL EXPENDITURES</b>			
Budget Unit 001-1210-8407 - Risk Management	\$	-	
Intra & Inter-fund Reimbursement Added Back		711,973	
Less - Non-Recoverable Liability (#6261)		(1,106)	
Less - Operating Transfer Out (#7614)		<u>(3,494)</u>	
			\$ 707,373
<b>EXTERNAL OVERHEADS</b>			
Building Use Allowance		3,494	
Annual Financial Audit		<u>93</u>	
			3,587
<b>REVENUE RECEIVED</b>			
			<u>-</u>
<b>NET COSTS FOR ALLOCATION</b>			<b><u>\$ 710,960</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**  
 Based on Actual Costs for the Year Ended June 30, 2015  
**RISK MANAGEMENT**

**Allocation of Costs**

Allocation Base	<u>Allocation Base</u>	<u>Allocation Charge</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u> *	<u>Total Net Allocation</u>
<b>NON-GENERAL FUND</b>							
General Liability Insurance (ISF)	\$ 379,188	\$ 378,649	\$ 378,649	\$ 379,188	\$ (539)	\$ 25,615	\$ 25,076
Enterprise Risk (Formerly Lakes Fuel Spill)	11,400	11,384	11,384	11,400	(16)	770	754
Workmens' Compensation ( ISF)	<u>321,385</u>	<u>320,928</u>	<u>320,928</u>	<u>321,385</u>	<u>(457)</u>	<u>21,711</u>	<u>21,253</u>
Total Non-General Fund	\$ <u>711,973</u>	\$ <u>710,960</u>	\$ <u>710,960</u>	\$ <u>711,973</u>	\$ <u>(1,013)</u>	\$ <u>48,096</u>	\$ <u>47,083</u>
 Total	 \$ <u>711,973</u>	 \$ <u>710,960</u>	 \$ <u>710,960</u>	 \$ <u>711,973</u>	 \$ <u>(1,013)</u>	 \$ <u>48,096</u>	 \$ <u>47,083</u>

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

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017

Based on Actual Costs for the Year Ended June 30, 2015

	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 Maintenance/ Site Rental Costs
<b>SERVICE DEPARTMENTS</b>							
Administrative Management:							
County Administrative Office & ILA	18.00	\$ -	\$ 3,035,878	230	-	\$ 15,911	\$ -
Contracts & Purchasing	7.00	-	889,902	42	-	5,331	-
Fleet Administration	19.00	-	4,931,116	1,104	-	5,946	6,548
Human Resources	26.50	-	3,225,079	261	-	21,834	-
Equal Opportunity Office	4.00	-	641,946	69	-	4,429	-
Information Technology Service Departments:							
Enterprise Operations (Records Retention Center)	19.00	-	3,952,010	198	-	-	-
Infrastructure (Telecommunications)	21.00	-	4,717,251	455	-	-	-
ITD (Information Technology)	55.75	-	8,816,500	441	-	-	-
Resource Management Service Departments:							
Architectural Services / Capital Projects	-	-	2,028,605	167	-	-	-
Facilities & Facilities Maintenance Projects	31.50	-	8,414,306	1,057	-	18,398	-
Resource Management Agency	32.50	-	4,015,560	150	-	28,232	-
Other Service Departments:							
Auditor-Controller	47.25	-	7,043,987	5,283	-	36,366	-
Enterprise Resource Project	-	-	346,410	11	-	1,075	-
Treasurer-Tax Collector	17.25	-	3,070,617	413	-	18,477	-
Revenue Division	23.50	-	3,454,113	2,049	-	32,148	-
County Counsel	31.00	-	5,776,068	196	-	28,442	-
Risk Management	5.00	-	707,373	8	-	4,541	-
<b>Total Service Departments</b>	<b>358.25</b>	<b>\$ -</b>	<b>\$ 65,066,720</b>	<b>12,134</b>	<b>-</b>	<b>\$ 221,130</b>	<b>\$ 6,548</b>
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	18.50	-	2,862,172	280	-	17,054	-
Office of Emergency Services	5.00	-	832,003	102	-	42,252	-
Office of Community Engagement & Strategic Advocacy	3.00	-	450,634	39	-	1,792	-
Economic Development Administration	7.00	-	2,108,297	261	-	5,246	-
Assessor	47.75	-	5,036,178	143	-	43,022	-
Clerk/Recorder	14.00	-	2,390,656	217	-	16,146	-
Grand Jury	-	-	127,286	202	-	666	-
Enterprise Risk (Formerly Lakes Fuel Spill)	-	-	11,818	20	-	-	-
Assessment Appeals Board	-	-	3,225	8	-	-	-
Clerk of the Board	3.75	-	622,145	53	-	6,113	-
Elections	12.00	-	3,486,621	587	-	20,497	-
Emergency Communications	62.50	-	9,498,771	327	-	107,520	208,687
District Attorney	130.50	-	22,768,440	484	-	127,480	8,502
Child Support Services	100.75	-	10,922,993	365	-	75,323	-
Public Defender	45.75	-	9,779,817	990	-	35,946	-
Coroner	7.00	-	1,812,958	177	-	-	1,020
Sheriff's Correctional Division	207.50	-	42,422,491	716	-	51,856	1,560
Sheriff	201.00	-	39,479,168	1,610	-	134,112	240,784
Juvenile Hall	134.75	-	17,397,167	946	-	41,959	-
Probation	141.00	-	19,718,722	4,507	-	113,604	2,415
Agricultural Commissioner	60.25	-	8,464,126	613	-	45,696	-
Produce Inspection	5.50	-	722,948	-	-	-	-
Building Services	23.50	-	3,750,700	375	-	41,914	-
Planning	36.75	-	5,894,419	341	-	31,470	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2017**

Based on Actual Costs for the Year Ended June 30, 2015

	<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 Maintenance/
	Employees	Salaries	Expenditure	Warrants	Occupied	Charges	Site Rental Costs
<b>OPERATING DEPARTMENTS (Continued)</b>							
Environmental Services	6.75	\$ -	\$ 1,197,520	66	-	\$ 634	\$ -
Primary Health Care	220.75	-	32,597,246	2,372	-	167,244	-
Emergency Medical Services	4.00	-	1,914,233	313	-	5,294	31,765
Environmental Health	50.25	-	7,738,487	827	-	55,538	480
Public Guardian/Administrator	7.25	-	1,234,334	331	-	5,414	-
Children's Medical Services	49.00	-	6,466,619	238	-	30,003	-
Public Health & Health Administration	161.25	-	22,756,017	1,535	-	120,429	1,053
Animal Services	16.25	-	1,690,374	324	-	13,780	5,151
Military & Veterans' Services	7.25	-	860,878	113	-	6,512	-
Social Services	744.00	-	87,441,630	34,671	-	693,090	-
Area Agency on Aging	3.00	-	2,246,575	187	-	-	-
Agricultural Cooperative Extension	5.00	-	484,353	43	-	13,475	-
Parks	28.25	-	4,169,782	829	-	14,997	2,970
<b>Total Operating Departments</b>	<b>2,570.75</b>	<b>\$ -</b>	<b>\$ 381,361,804</b>	<b>55,212</b>	<b>-</b>	<b>\$ 2,086,079</b>	<b>\$ 504,388</b>
<b>NON-GENERAL FUND</b>							
Roads & Bridges - Construction Projects	32.00	-	6,819,847	770	-	3,239	40,203
Roads & Bridges - Maintenance	57.50	-	11,057,702	990	-	47,935	-
County Library	93.75	-	8,134,680	877	-	24,141	-
IHSS PA-Administration	2.00	-	446,933	25	-	-	-
Fish & Game Propagation	-	-	758	14	-	-	-
Office for Employment Training/WIB	33.50	-	4,435,250	33	-	42,602	-
Community Action Partnership	1.00	-	676,951	104	-	-	-
Behavioral Health	325.75	-	76,120,274	2,060	-	256,066	-
Homeland Security Grant	-	-	565,614	29	-	-	-
Water Resources Agency	37.50	-	6,202,745	1,043	-	26,187	15,114
Emergency Communication - NGEN Radio Project	-	-	39,811	62	-	-	65,474
Natividad Medical Center	1,043.75	-	195,961,019	6,185	-	0	4,081
Resort at Nacimiento Lake	14.75	-	1,039,862	211	-	-	-
Resort at San Antonio Lake	-	-	435,528	51	-	-	-
Nacimiento Boat Patrol	-	-	-	9	-	-	-
North Shore Lake San Antonio	1.00	-	351,225	101	-	-	-
South Shore Lake San Antonio	10.25	-	803,443	135	-	-	-
Lake Events & Administration	8.00	-	1,121,854	101	-	-	-
General Liability Insurance (ISF)	-	-	4,415,987	135	-	-	-
Workmens' Compensation ( ISF)	-	-	2,764,200	169	-	-	-
Benefits ( ISF)	-	-	3,471,447	380	-	-	-
All Others	11.25	-	2,346,438	628	-	-	252,573
<b>Total Non-General Fund</b>	<b>1,672.00</b>	<b>\$ -</b>	<b>\$ 327,211,567</b>	<b>14,112</b>	<b>-</b>	<b>\$ 400,170</b>	<b>\$ 377,445</b>
<b>TOTAL</b>	<b>4,601.00</b>	<b>\$ -</b>	<b>\$ 773,640,091</b>	<b>81,458</b>	<b>-</b>	<b>\$ 2,707,379</b>	<b>\$ 888,380</b>