

# MONTEREY COUNTY



## COUNTYWIDE COST ALLOCATION PLAN

FOR USE IN THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017

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

# COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017

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# MONTEREY COUNTY



## 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, 2019 Based on Actual Costs for the Year Ended June 30, 2017

### CERTIFICATION OF COUNTYWIDE COST ALLOCATION PLAN

February 5, 2018

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) Cost in the proposal establish cost allocations or billings for the fiscal year 2018-19 are allowable, in accordance with the requirements of OMB 2 CFR Part 200, "Cost Principles for State, Local and Indian Tribal Governments" and the federal awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- (2) Costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

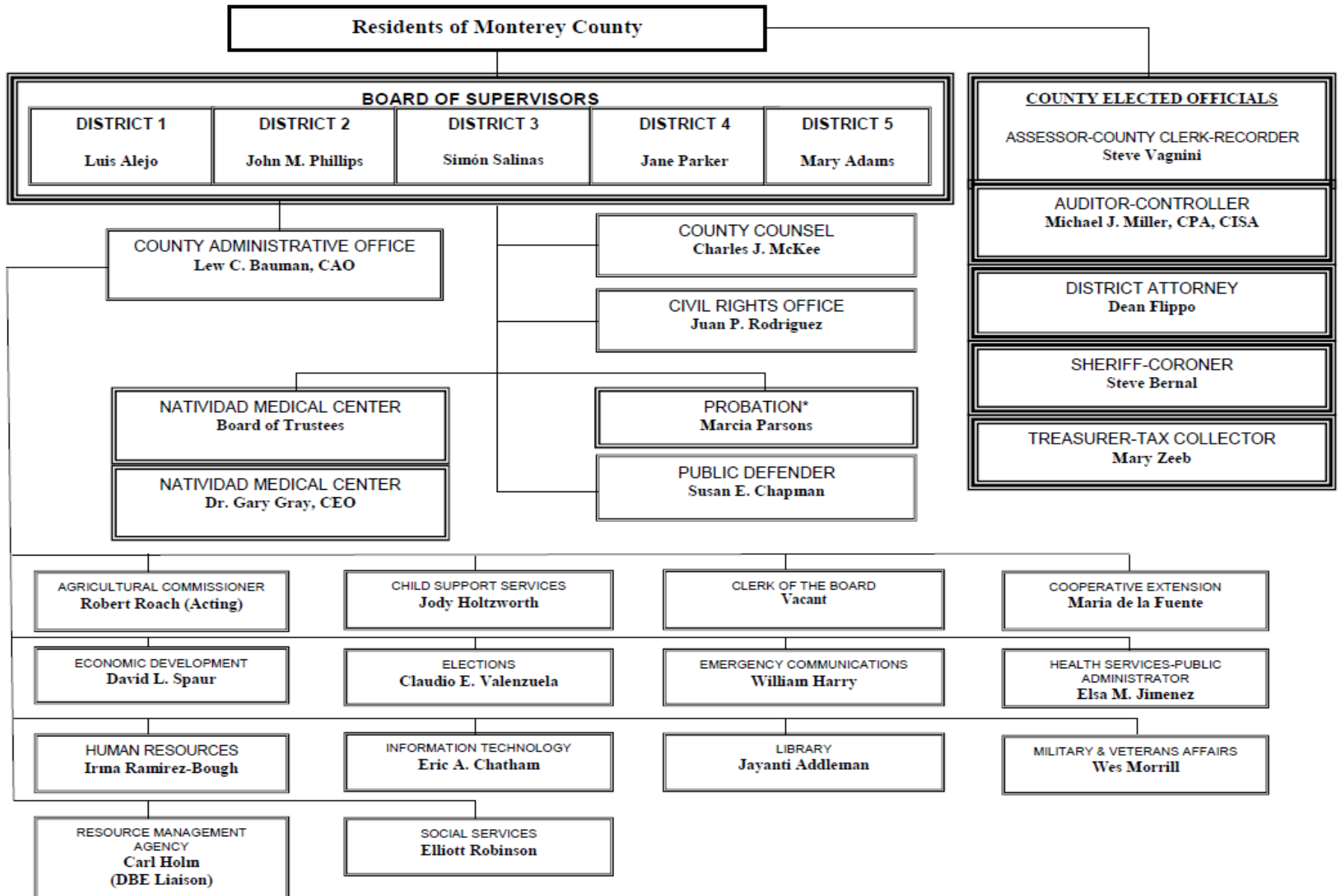
I declare that the foregoing is true and correct.

Michael J. Miller, CPA  
Auditor-Controller

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**COUNTY OF MONTEREY**



\*appointed by Superior Court

Updated 1/24/18

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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	\$ 105,358	\$ 39,175	\$ (4,528)	\$ 342,395	\$ 161,518	\$ 643,919	\$ 128,433	\$ -	\$ 772,351
Office of Emergency Services	22,957	11,769	(8,407)	47,208	21,760	95,286	17,500	-	112,786
Office of Community Engagement & S Advocac	10,442	5,771	(195)	-	3,280	19,298	(1,359)	-	17,939
Economic Development Administration	11,422	32,211	(1,512)	30,919	132,064	205,104	(1,794)	-	203,310
Assessor	104,125	79,083	(10,139)	252,114	96,569	521,752	101,172	-	622,924
Clerk/Recorder	129,473	36,207	(14,168)	140,697	37,969	330,177	(124,030)	-	206,147
Grand Jury	11	831	(103)	2	2,466	3,207	(37,310)	-	(34,103)
Enterprise Risk	46	2,537	-	-	1,126	3,709	1,664	-	5,373
Assessment Appeals Board	-	7	-	-	15,745	15,752	(4,182)	-	11,570
Clerk of the Board	36,060	9,263	(3,349)	94,460	15,619	152,054	44,627	-	196,681
Elections	11,593	48,589	(6,424)	(50,208)	43,948	47,497	(161,700)	-	(114,202)
Emergency Communications	304,146	121,183	(58,850)	67,446	102,677	536,602	144,885	-	681,487
District Attorney	138,239	288,797	(39,171)	509,358	156,271	1,053,493	244,327	-	1,297,820
Child Support Services	16,146	158,733	(18,515)	15,517	92,799	264,680	32,613	-	297,292
Public Defender	1,187	110,096	(11,574)	168,084	83,255	351,048	(55,319)	-	295,728
Coroner	2,304	23,812	(957)	51,214	10,423	86,796	(27,358)	-	59,438
Sheriff's Correctional Division	85,195	480,455	(14,943)	1,648,303	253,310	2,452,320	333,514	-	2,785,834
Sheriff	1,627,592	775,015	(58,617)	764,611	363,671	3,472,272	799,799	-	4,272,071
Juvenile Hall	41,557	277,338	(7,144)	97,741	130,443	539,935	(168,524)	-	371,410
Probation	989,273	289,448	(30,354)	108,487	174,401	1,531,256	932,271	-	2,463,526
Agricultural Commissioner	178,642	197,389	(14,876)	53,256	141,373	555,783	135,029	-	690,813
Produce Inspection	4,293	8,326	(653)	222	(511)	11,677	14,687	-	26,365
Building Services	66,668	89,541	(7,210)	5,441	68,183	222,623	(633,256)	-	(410,634)
Planning	1,839	43,420	(6,187)	70,689	226,047	335,806	(835,412)	-	(499,606)
Environmental Services	1,641	17,132	(1,201)	5	8,837	26,414	(29,204)	-	(2,789)
Primary Health Care	42,608	486,143	(61,762)	14,790	274,081	755,860	(83,222)	-	672,638
Emergency Medical Services	6,868	19,304	(3,109)	(8,630)	34,239	48,672	(3,165)	-	45,506
Environmental Health	13,933	142,591	(13,606)	184,133	108,977	436,027	126,552	-	562,579
Public Guardian/Administrator	1,164	17,558	(2,132)	(14,063)	459,329	461,856	(58,673)	-	403,183
Children's Medical Services	1,672	72,452	(9,035)	2,900	35,590	103,579	35,217	-	138,796
Public Health & Health Administration	602,190	333,769	(40,688)	86,383	315,363	1,297,017	457,932	-	1,754,949
Animal Services	118,434	38,228	(3,143)	50,583	58,561	262,662	51,486	-	314,147
Military & Veterans' Services	1,550	22,791	(2,132)	67,178	7,728	97,115	45,529	-	142,644
Social Services	345,986	1,341,032	(203,769)	193,058	2,147,609	3,823,916	1,280,626	-	5,104,542
Area Agency on Aging	245	15,248	-	-	8,646	24,138	741	-	24,879
Agricultural Cooperative Extension	1,437	11,288	(1,332)	11,097	3,027	25,517	(12,577)	-	12,940
Parks	199,134	152,055	(4,471)	15,987	134,382	497,087	78,085	-	575,172
<b>Total Operating Departments</b>	<b>\$ 5,225,431</b>	<b>\$ 5,798,584</b>	<b>\$ (664,259)</b>	<b>\$ 5,021,376</b>	<b>\$ 5,930,774</b>	<b>\$ 21,311,906</b>	<b>\$ 2,769,602</b>	<b>\$ -</b>	<b>\$ 24,081,508</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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	\$ 3,925	\$ 563,096	\$ (11,057)	\$ 991,393	\$ 199,126	\$ 1,746,483	\$ 841,948	\$ -	\$ 2,588,431
Roads & Bridges - Maintenance	-	207,122	(2,198)	2,658,594	69,795	2,933,313	2,343,740	-	5,277,053
County Library	139,610	172,799	(35,543)	376,449	126,475	779,790	200,747	-	980,538
IHSS PA-Administration	166	8,912	-	-	7,215	16,293	8,798	-	25,090
Fish & Game Propagation	5	141	-	3	152	301	151	-	452
Office for Employment Training/WIB	1,513	67,468	(11,763)	(6,807)	(3,822)	46,589	(5,787)	-	40,802
Community Action Partnership	127	7,060	-	-	2,784	9,971	(904)	-	9,066
Behavioral Health	540,063	854,201	(67,259)	51,660	487,138	1,865,803	841,057	-	2,706,861
Homeland Security Grant	88	1,697	-	-	816	2,600	(1,455)	-	1,145
Water Resources Agency	9,368	85,349	(15,172)	(24,448)	98,360	153,458	48,316	-	201,774
Emergency Communication - NGEN Radio Proj	358	1,807	(1,115)	-	1,581	2,631	(94,399)	-	(91,767)
Natividad Medical Center	9,185	2,488,066	(24,962)	18,199	1,548,371	4,038,859	871,617	-	4,910,476
Resort at Nacimiento Lake	113	26,579	(928)	-	9,727	35,491	(5,031)	-	30,461
Resort at San Antonio Lake	44	29,098	(40)	-	2,281	31,383	(14,874)	-	16,509
Lake Events & Administration	32	4,448	(567)	6	(375)	3,544	8,137	-	11,681
General Liability Insurance (ISF)	463	18,646	-	-	243,969	263,078	47,687	-	310,765
Workmens' Compensation (ISF)	382	16,748	-	-	19,187	36,318	(6,344)	-	29,973
Benefits ( ISF)	385	16,838	-	-	9,060	26,284	362	-	26,646
Resource Planning (ISF)	129	20,453	(2,140)	1,598	211,100	231,140	-	-	231,140
LAFCO	-	-	-	-	773	773	(842)	-	(68)
Superior Court of CA - Mo Co	6,847,332	-	-	214,760	(310,992)	6,751,101	4,910,126	-	11,661,226
RDA - Successor Agency	-	-	-	222,080	243,569	465,648	275,199	-	740,848
All Others	985	65,349	(37,343)	224,687	156,161	409,840	(74,413)	-	335,426
All Others (Not Occupied)	24,216	-	-	772,928	-	797,144	(515,649)	-	281,495
Total Non-General Fund	<u>\$ 7,578,489</u>	<u>\$ 4,655,877</u>	<u>\$ (210,085)</u>	<u>\$ 5,501,102</u>	<u>\$ 3,122,452</u>	<u>\$ 20,647,835</u>	<u>\$ 9,678,187</u>	<u>\$ -</u>	<u>\$ 30,326,023</u>
<b>TOTAL</b>	<u><b>\$ 12,803,920</b></u>	<u><b>\$ 10,454,461</b></u>	<u><b>\$ (874,344)</b></u>	<u><b>\$ 10,522,478</b></u>	<u><b>\$ 9,053,226</b></u>	<u><b>\$ 41,959,741</b></u>	<u><b>\$ 12,447,790</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 54,407,531</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**COMPUTATION OF ROLL FORWARD**

	Actual 2016-17 Costs per Exhibit A	Estimated 2016-17 Costs per 2016-17 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
<b>OPERATING DEPARTMENTS</b>					
Board of Supervisors	\$ 643,919	\$ 515,486	\$ 128,433	\$ -	\$ 128,433
Office of Emergency Services	95,286	77,786	17,500	-	17,500
Office of Community Engagement & S Advocacy	19,298	10,270	9,028	(10,387)	(1,359)
Economic Development Administration	205,104	206,898	(1,794)	-	(1,794)
Assessor	521,752	420,580	101,172	-	101,172
Clerk/Recorder	330,177	454,208	(124,030)	-	(124,030)
Grand Jury	3,207	40,517	(37,310)	-	(37,310)
Enterprise Risk	3,709	2,045	1,664	-	1,664
Assessment Appeals Board	15,752	19,934	(4,182)	-	(4,182)
Clerk of the Board	152,054	102,604	49,450	(4,822)	44,627
Elections	47,497	267,905	(220,408)	58,708	(161,700)
Emergency Communications	536,602	391,717	144,885	-	144,885
District Attorney	1,053,493	809,167	244,327	-	244,327
Child Support Services	264,680	217,044	47,636	(15,023)	32,613
Public Defender	351,048	406,367	(55,319)	-	(55,319)
Coroner	86,796	114,154	(27,358)	-	(27,358)
Sheriff's Correctional Division	2,452,320	2,260,508	191,813	141,701	333,514
Sheriff	3,472,272	2,672,714	799,558	241	799,799
Juvenile Hall	539,935	708,459	(168,524)	-	(168,524)
Probation	1,531,256	598,985	932,271	-	932,271
Agricultural Commissioner	555,783	420,754	135,029	-	135,029
Produce Inspection	11,677	(3,010)	14,687	-	14,687
Building Services	222,623	855,879	(633,256)	-	(633,256)
Planning	335,806	1,171,218	(835,412)	-	(835,412)
Environmental Services	26,414	55,618	(29,204)	-	(29,204)
Primary Health Care	755,860	861,854	(105,993)	22,771	(83,222)
Emergency Medical Services	48,672	65,536	(16,864)	13,699	(3,165)
Environmental Health	436,027	309,475	126,552	-	126,552
Public Guardian/Administrator	461,856	538,142	(76,286)	17,613	(58,673)
Children's Medical Services	103,579	82,061	21,518	13,699	35,217
Public Health & Health Administration	1,297,017	852,784	444,233	13,699	457,932
Animal Services	262,662	211,176	51,486	-	51,486
Military & Veterans' Services	97,115	51,586	45,529	-	45,529
Social Services	3,823,916	2,543,290	1,280,626	-	1,280,626
Area Agency on Aging	24,138	23,397	741	-	741
Agricultural Cooperative Extension	25,517	38,094	(12,577)	-	(12,577)
Parks	497,087	419,002	78,085	-	78,085
<b>Total Operating Departments</b>	<b>\$ 21,311,906</b>	<b>\$ 18,794,202</b>	<b>\$ 2,517,703</b>	<b>\$ 251,899</b>	<b>\$ 2,769,602</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**COMPUTATION OF ROLL FORWARD**

	Actual 2016-17 Costs per Exhibit A	Estimated 2016-17 Costs per 2016-17 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
<b>NON-GENERAL FUND</b>					
Roads & Bridges - Construction Projects	\$ 1,746,483	\$ 904,536	\$ 841,948	\$ -	\$ 841,948
Roads & Bridges - Maintenance	2,933,313	589,573	2,343,740	-	2,343,740
County Library	779,790	579,043	200,747	-	200,747
IHSS PA-Administration	16,293	7,495	8,798	-	8,798
Fish & Game Propagation	301	150	151	-	151
Office for Employment Training/WIB	46,589	64,117	(17,528)	11,741	(5,787)
Community Action Partnership	9,971	10,875	(904)	-	(904)
Behavioral Health	1,865,803	1,038,445	827,359	13,699	841,057
Homeland Security Grant	2,600	4,055	(1,455)	-	(1,455)
Water Resources Agency	153,458	140,366	13,092	35,225	48,316
Emergency Communication - NGEN Radio Project	2,631	97,030	(94,399)	-	(94,399)
Natividad Medical Center	4,038,859	3,167,242	871,617	-	871,617
Resort at Nacimiento Lake	35,491	40,522	(5,031)	-	(5,031)
Resort at San Antonio Lake	31,383	46,257	(14,874)	-	(14,874)
Lake Events & Administration	3,544	(4,599)	8,143	(6)	8,137
General Liability Insurance (ISF)	263,078	215,391	47,687	-	47,687
Workmens' Compensation ( ISF)	36,318	42,662	(6,344)	-	(6,344)
Benefits ( ISF)	26,284	25,922	362	-	362
Resource Planning (ISF)	231,140	-	231,140	(231,140)	-
LAFCO	773	1,615	(842)	-	(842)
Superior Court of CA - Mo Co	6,751,101	1,840,975	4,910,126	-	4,910,126
RDA - Successor Agency	465,648	190,449	275,199	-	275,199
All Others	409,840	484,253	(74,413)	-	(74,413)
All Others (Not Occupied)	797,144	1,312,793	(515,649)	-	(515,649)
Total Non-General Fund	<u>\$ 20,647,835</u>	<u>\$ 10,799,166</u>	<u>\$ 9,848,669</u>	<u>\$ (170,482)</u>	<u>\$ 9,678,187</u>
<b>TOTAL</b>	<b><u>\$ 41,959,741</u></b>	<b><u>\$ 29,593,368</u></b>	<b><u>\$ 12,366,373</u></b>	<b><u>\$ 81,417</u></b>	<b><u>\$ 12,447,790</u></b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Depreciation	Equipment Depreciation	Annual County Audit	Total
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	\$ 93,319	\$ 11,697	\$ 342	\$ 105,358
Office of Emergency Services	-	22,848	109	22,957
Office of Community Engagement & Strategic Advocacy	10,387	-	55	10,442
Economic Development Administration	9,348	1,596	478	11,422
Assessor	99,265	4,278	583	104,125
Clerk/Recorder	65,663	63,578	231	129,473
Grand Jury	-	-	11	11
Enterprise Risk	-	-	46	46
Assessment Appeals Board	-	-	-	-
Clerk of the Board	31,161	4,822	76	36,060
Elections	-	11,096	497	11,593
Emergency Communications	175,201	127,788	1,158	304,146
District Attorney	6,540	129,042	2,656	138,239
Child Support Services	-	15,023	1,123	16,146
Public Defender	-	-	1,187	1,187
Coroner	-	2,115	190	2,304
Sheriff's Correctional Division	-	80,087	5,108	85,195
Sheriff	798,277	825,021	4,294	1,627,592
Juvenile Hall	-	39,617	1,940	41,557
Probation	894,835	92,205	2,233	989,273
Agricultural Commissioner	109,038	68,664	941	178,642
Produce Inspection	-	4,201	92	4,293
Building Services	-	66,078	591	66,668
Planning	1,453	-	385	1,839
Environmental Services	-	1,505	137	1,641
Primary Health Care	713	37,738	4,156	42,608
Emergency Medical Services	-	6,627	241	6,868
Environmental Health	3,997	9,124	813	13,933
Public Guardian/Administrator	-	1,032	132	1,164
Children's Medical Services	-	1,015	657	1,672
Public Health & Health Administration	525,908	73,707	2,575	602,190
Animal Services	80,329	37,938	167	118,434
Military & Veterans' Services	1,453	-	97	1,550
Social Services	335,296	-	10,690	345,986
Area Agency on Aging	-	-	245	245
Agricultural Cooperative Extension	-	1,394	43	1,437
Parks	115,546	82,638	950	199,134
<b>Total Operating Departments</b>	<b>\$ 3,357,728</b>	<b>\$ 1,822,474</b>	<b>\$ 45,228</b>	<b>\$ 5,225,431</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Depreciation	Equipment Depreciation	Annual County Audit	Total
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	\$ -	\$ -	\$ 3,925	\$ 3,925
Roads & Bridges - Maintenance	-	-	-	-
County Library	137,662	-	1,948	139,610
IHSS PA-Administration	-	-	166	166
Fish & Game Propagation	-	-	5	5
Office for Employment Training/WIB	-	-	1,513	1,513
Community Action Partnership	-	-	127	127
Behavioral Health	518,090	-	21,973	540,063
Homeland Security Grant	-	-	88	88
Water Resources Agency	7,467	-	1,901	9,368
Emergency Communication - NGEN Radio Project	-	-	358	358
Natividad Medical Center	9,185	-	-	9,185
Resort at Nacimiento Lake	-	-	113	113
Resort at San Antonio Lake	-	-	44	44
Lake Events & Administration	-	-	32	32
General Liability Insurance (ISF)	-	-	463	463
Workmens' Compensation ( ISF)	-	-	382	382
Benefits ( ISF)	-	-	385	385
Resource Planning (ISF)	-	-	129	129
Superior Court of CA - Mo Co	6,847,332	-	-	6,847,332
All Others	-	-	985	985
All Others (Not Occupied)	24,216	-	-	24,216
Total Non-General Fund	<u>\$ 7,543,953</u>	<u>\$ -</u>	<u>\$ 34,535</u>	<u>\$ 7,578,489</u>
<b>TOTAL</b>	<u><b>\$ 10,901,682</b></u>	<u><b>\$ 1,822,474</b></u>	<u><b>\$ 79,763</b></u>	<u><b>\$ 12,803,920</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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	\$ 12,535	\$ 5,048	\$ -	\$ 18,119	\$ 3,474	\$ 39,175
Office of Emergency Services	3,979	2,103	484	4,366	837	11,769
Office of Community Engagement & Strategic Advocacy	2,026	631	(8)	2,620	502	5,771
Economic Development Administration	12,475	11,357	573	6,549	1,255	32,211
Assessor	21,350	4,627	2,637	42,350	8,119	79,083
Clerk/Recorder	8,481	11,357	(21)	13,753	2,637	36,207
Grand Jury	410	421	-	-	-	831
Enterprise Risk	1,695	841	-	-	-	2,537
Assessment Appeals Board	7	-	-	-	-	7
Clerk of the Board	2,798	1,262	-	4,366	837	9,263
Elections	18,208	11,568	3,464	12,880	2,469	48,589
Emergency Communications	42,414	11,988	(79)	56,103	10,755	121,183
District Attorney	97,318	7,151	42,807	118,756	22,766	288,797
Child Support Services	41,140	7,572	13,766	80,771	15,484	158,733
Public Defender	43,488	11,568	4,050	42,787	8,203	110,096
Coroner	6,945	2,734	5,807	6,986	1,339	23,812
Sheriff's Correctional Division	187,167	24,608	31,943	198,654	38,083	480,455
Sheriff	157,331	41,644	371,562	171,585	32,894	775,015
Juvenile Hall	71,064	27,342	38,450	117,883	22,599	277,338
Probation	80,431	33,231	26,720	125,086	23,980	289,448
Agricultural Commissioner	34,469	21,453	74,087	56,540	10,839	197,389
Produce Inspection	3,383	-	-	4,148	795	8,326
Building Services	21,646	6,310	10,856	42,569	8,161	89,541
Planning	14,112	5,468	6,409	14,626	2,804	43,420
Environmental Services	5,008	2,524	495	7,641	1,465	17,132
Primary Health Care	152,280	73,192	-	218,738	41,933	486,143
Emergency Medical Services	6,911	5,889	-	5,458	1,046	19,304
Environmental Health	29,786	21,874	35,519	46,498	8,914	142,591
Public Guardian/Administrator	4,839	2,103	1,770	7,422	1,423	17,558
Children's Medical Services	24,066	4,627	1,614	35,365	6,780	72,452
Public Health & Health Administration	94,364	54,474	14,013	143,424	27,495	333,769
Animal Services	6,121	9,465	8,074	12,225	2,344	38,228
Military & Veterans' Services	3,547	2,734	8,966	6,331	1,214	22,791
Social Services	391,660	49,846	67,824	697,908	133,793	1,341,032
Area Agency on Aging	8,971	3,155	-	2,620	502	15,248
Agricultural Cooperative Extension	1,576	-	6,070	3,056	586	11,288
Parks	34,814	37,858	46,864	27,288	5,231	152,055
<b>Total Operating Departments</b>	<b>\$ 1,648,815</b>	<b>\$ 518,025</b>	<b>\$ 824,720</b>	<b>\$ 2,355,468</b>	<b>\$ 451,556</b>	<b>\$ 5,798,584</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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	\$ 42,741	\$ 35,124	\$ 469,362	\$ 13,316	\$ 2,553	\$ 563,096
Roads & Bridges - Maintenance	45,458	27,342	74,227	50,428	9,667	207,122
County Library	32,510	15,354	29,980	79,680	15,275	172,799
IHSS PA-Administration	2,868	841	-	4,366	837	8,912
Fish & Game Propagation	141	-	-	-	-	141
Office for Employment Training/WIB	20,064	841	4,158	35,583	6,821	67,468
Community Action Partnership	2,234	3,786	-	873	167	7,060
Behavioral Health	364,600	52,791	66,875	310,424	59,510	854,201
Homeland Security Grant	1,486	210	-	-	-	1,697
Water Resources Agency	25,675	22,925	(2,794)	33,182	6,361	85,349
Emergency Communication - NGEN Radio Project	124	1,683	-	-	-	1,807
Natividad Medical Center	903,257	241,450	5,144	1,122,940	215,274	2,488,066
Resort at Nacimiento Lake	4,127	4,627	12,362	4,584	879	26,579
Resort at San Antonio Lake	1,623	5,048	22,427	-	-	29,098
Lake Events & Administration	1,167	210	(52)	2,620	502	4,448
General Liability Insurance (ISF)	16,964	1,683	-	-	-	18,646
Workmens' Compensation (ISF)	14,014	2,734	-	-	-	16,748
Benefits Programs Fund (ISF)	14,104	2,734	-	-	-	16,838
Resource Planning (ISF)	6,768	(42,377)	-	56,062	-	20,453
All Others	8,724	19,770	20,726	13,535	2,595	65,349
Total Non-General Fund	<u>\$ 1,508,648</u>	<u>\$ 396,777</u>	<u>\$ 702,417</u>	<u>\$ 1,727,592</u>	<u>\$ 320,442</u>	<u>\$ 4,655,877</u>
<b>TOTAL</b>	<u><b>\$ 3,157,464</b></u>	<u><b>\$ 914,802</b></u>	<u><b>\$ 1,527,137</b></u>	<u><b>\$ 4,083,060</b></u>	<u><b>\$ 771,998</b></u>	<u><b>\$ 10,454,461</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS**

	<u>Information Technology</u>
<b>OPERATING DEPARTMENTS</b>	
Board of Supervisors	\$ (4,528)
Office of Emergency Services	(8,407)
Office of Community Engagement & Strategic Advocacy	(195)
Economic Development Administration	(1,512)
Assessor	(10,139)
Clerk/Recorder	(14,168)
Grand Jury	(103)
Clerk of the Board	(3,349)
Elections	(6,424)
Emergency Communications	(58,850)
District Attorney	(39,171)
Child Support Services	(18,515)
Public Defender	(11,574)
Coroner	(957)
Sheriff's Correctional Division	(14,943)
Sheriff	(58,617)
Juvenile Hall	(7,144)
Probation	(30,354)
Agricultural Commissioner	(14,876)
Produce Inspection	(653)
Building Services	(7,210)
Planning	(6,187)
Environmental Services	(1,201)
Primary Health Care	(61,762)
Emergency Medical Services	(3,109)
Environmental Health	(13,606)
Public Guardian/Administrator	(2,132)
Children's Medical Services	(9,035)
Public Health & Health Administration	(40,688)
Animal Services	(3,143)
Military & Veterans' Services	(2,132)
Social Services	(203,769)
Agricultural Cooperative Extension	(1,332)
Parks Administration	(4,471)
Total Operating Departments	<u>\$ (664,259)</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS**

	<u>Information Technology</u>
<b>NON-GENERAL FUND</b>	
Roads & Bridges - Construction Projects	\$ (11,057)
Roads & Bridges - Maintenance	(2,198)
County Library	(35,543)
Office for Employment Training/WIB	(11,763)
Behavioral Health	(67,259)
Water Resources Agency	(15,172)
Emergency Communication - NGEN Radio Project	(1,115)
Natividad Medical Center	(24,962)
Resort at Nacimiento Lake	(928)
Resort at San Antonio Lake	(40)
Lake Events & Administration	(567)
Resource Planning (ISF)	(2,140)
All Others	<u>(37,343)</u>
Total Non-General Fund	<u>\$ (210,085)</u>
<b>TOTAL</b>	<b><u>\$ (874,344)</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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	\$ -	\$ 342,395	\$ -	\$ 342,395
Office of Emergency Services	-	47,208	-	47,208
Economic Development Administration	(9,785)	40,357	347	30,919
Assessor	-	252,114	-	252,114
Clerk/Recorder	-	140,697	-	140,697
Grand Jury	-	2	-	2
Assessment Appeals Board	-	-	-	-
Clerk of the Board	-	94,460	-	94,460
Elections	(58,708)	5,086	3,413	(50,208)
Emergency Communications	-	67,446	-	67,446
District Attorney	-	509,358	-	509,358
Child Support Services	-	15,517	-	15,517
Public Defender	-	168,084	-	168,084
Coroner	-	51,214	-	51,214
Sheriff's Correctional Division	(141,701)	1,790,005	-	1,648,303
Sheriff	-	764,611	-	764,611
Juvenile Hall	(26,420)	124,161	-	97,741
Probation	-	108,487	-	108,487
Agricultural Commissioner	-	53,256	-	53,256
Produce Inspection	-	222	-	222
Building Services	-	5,441	-	5,441
Planning	-	70,689	-	70,689
Environmental Services	-	5	-	5
Primary Health Care	(23,484)	38,274	-	14,790
Emergency Medical Services	(13,699)	5,069	-	(8,630)
Environmental Health	-	184,133	-	184,133
Public Guardian/Administrator	(17,613)	3,551	-	(14,063)
Children's Medical Services	(13,699)	16,599	-	2,900
Public Health & Health Administration	(13,699)	100,082	-	86,383
Animal Services	-	50,583	-	50,583
Military & Veterans' Services	-	67,178	-	67,178
Social Services	-	193,058	-	193,058
Agricultural Cooperative Extension	-	11,097	-	11,097
Parks	-	15,987	-	15,987
<b>Total Operating Departments</b>	<b>\$ (318,809)</b>	<b>\$ 5,336,424</b>	<b>\$ 3,761</b>	<b>\$ 5,021,376</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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	\$ -	\$ 91,760	\$ 899,633	\$ 991,393
Roads & Bridges - Maintenance	-	4,676	\$ 2,653,917	2,658,594
County Library	-	376,449	-	376,449
Fish & Game Propagation	-	3	-	3
Office for Employment Training/WIB	(11,741)	4,933	-	(6,807)
Behavioral Health	(13,699)	65,359	-	51,660
Water Resources Agency	(35,225)	10,777	-	(24,448)
Natividad Medical Center	-	18,199	-	18,199
Superior Court of CA - Mo Co	-	214,760	-	214,760
Successor Agency	-	-	222,080	222,080
Lake Events & Administration	-	6	-	6
Resource Planning (ISF)	-	1,598	-	1,598
All Others	-	102,079	122,608	224,687
All Others (Not Occupied)	(160,996)	933,923	-	772,928
Total Non-General Fund	<u>\$ (221,660)</u>	<u>\$ 1,824,524</u>	<u>\$ 3,898,239</u>	<u>\$ 5,501,102</u>
<b>TOTAL</b>	<u><b>\$ (540,469)</b></u>	<u><b>\$ 7,160,948</b></u>	<u><b>\$ 3,901,999</b></u>	<u><b>\$ 10,522,478</b></u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Treasurer-Tax Collector	Revenue Division	County Counsel	Risk Management	Total
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	\$ 21,277	\$ 666	\$ -	\$ 139,574	\$ -	\$ 161,518
Office of Emergency Services	5,749	357	-	15,654	-	21,760
Office of Community Engagement & Strategic Advocacy	3,159	121	-	-	-	3,280
Economic Development Administration	12,025	1,070	-	118,969	-	132,064
Assessor	42,063	532	-	53,975	-	96,569
Clerk/Recorder	16,506	732	-	20,730	-	37,969
Grand Jury	1,253	756	-	457	-	2,466
Enterprise Risk	867	86	-	-	174	1,126
Assessment Appeals Board	3	-	-	15,742	-	15,745
Clerk of the Board	5,066	242	-	10,311	-	15,619
Elections	21,643	1,507	-	20,798	-	43,948
Emergency Communications	60,555	1,198	-	40,924	-	102,677
District Attorney	137,209	2,041	-	17,020	-	156,271
Child Support Services	80,862	1,612	-	10,326	-	92,799
Public Defender	58,864	3,427	(34)	20,999	-	83,255
Coroner	9,867	557	-	-	-	10,423
Sheriff's Correctional Division	242,586	2,656	-	8,068	-	253,310
Sheriff	208,755	5,160	(241)	149,997	-	363,671
Juvenile Hall	126,623	3,820	-	-	-	130,443
Probation	153,737	14,970	(30,152)	35,846	-	174,401
Agricultural Commissioner	61,055	2,083	-	78,235	-	141,373
Produce Inspection	(514)	3	-	-	-	(511)
Building Services	41,449	1,018	-	25,716	-	68,183
Planning	17,324	1,051	-	207,672	-	226,047
Environmental Services	8,648	189	-	-	-	8,837
Primary Health Care	239,527	8,886	-	25,669	-	274,081
Emergency Medical Services	8,088	712	-	25,439	-	34,239
Environmental Health	50,954	3,472	-	54,551	-	108,977
Public Guardian/Administrator	8,008	419	-	450,901	-	459,329
Children's Medical Services	34,700	889	-	-	-	35,590
Public Health & Health Administration	153,885	5,706	-	155,771	-	315,363
Animal Services	14,618	1,299	-	42,643	-	58,561
Military & Veterans' Services	6,960	467	-	301	-	7,728
Social Services	875,292	249,988	-	1,022,329	-	2,147,609
Area Agency on Aging	8,108	538	-	-	-	8,646
Agricultural Cooperative Extension	2,982	45	-	-	-	3,027
Parks	41,971	3,647	(276)	89,040	-	134,382
<b>Total Operating Departments</b>	<b>\$ 2,781,723</b>	<b>\$ 321,924</b>	<b>\$ (30,703)</b>	<b>\$ 2,857,657</b>	<b>\$ 174</b>	<b>\$ 5,930,774</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS**

	Auditor- Controller	Treasurer-Tax Collector	Revenue Division	County Counsel	Risk Management	Total
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	\$ 30,889	\$ 2,602	\$ -	\$ 165,634	\$ -	\$ 199,126
Roads & Bridges - Maintenance	64,865	4,930	-	-	-	69,795
County Library	93,690	3,609	-	29,177	-	126,475
IHSS PA-Administration	7,096	119	-	-	-	7,215
Fish & Game Propagation	115	37	-	-	-	152
Office for Employment Training/WIB	37,655	29	-	(41,506)	-	(3,822)
Community Action Partnership	2,507	276	-	-	-	2,784
Behavioral Health	396,108	6,719	-	84,311	-	487,138
Homeland Security Grant	749	67	-	-	-	816
Water Resources Agency	38,397	3,849	-	56,114	-	98,360
Emergency Communication - NGEN Radio Project	1,481	101	-	-	-	1,581
Natividad Medical Center	1,439,832	34,213	-	74,326	-	1,548,371
Resort at Nacimiento Lake	8,916	812	-	-	-	9,727
Resort at San Antonio Lake	1,633	648	-	-	-	2,281
Lake Events & Administration	(399)	24	-	-	-	(375)
General Liability Insurance (ISF)	8,044	413	-	223,240	12,271	243,969
Workmens' Compensation ( ISF)	7,043	622	-	-	11,522	19,187
Benefits ( ISF)	7,875	1,185	-	-	-	9,060
Resource Planning (ISF)	209,122	153	-	1,825	-	211,100
LAFCO	-	-	-	773	-	773
Superior Court of CA - Mo Co	-	-	(308,442)	(2,550)	-	(310,992)
RDA - Successor Agency	171,973	-	-	71,596	-	243,569
All Others	34,824	2,447	(4,962)	123,852	-	156,161
Total Non-General Fund	<u>\$ 2,562,415</u>	<u>\$ 62,856</u>	<u>\$ (313,404)</u>	<u>\$ 786,792</u>	<u>\$ 23,793</u>	<u>\$ 3,122,452</u>
<b>TOTAL</b>	<u><b>\$ 5,344,137</b></u>	<u><b>\$ 384,780</b></u>	<u><b>\$ (344,107)</b></u>	<u><b>\$ 3,644,449</b></u>	<u><b>\$ 23,967</b></u>	<u><b>\$ 9,053,226</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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	\$ 14,527	\$ 3,711	\$ 18,060	\$ 40,396	\$ 2,737	\$ 79,431	\$ 291,596
Contracts & Purchasing	4,645	929	25,083	5,760	2,230	38,646	173,163
Fleet Administration	(21,334)	(77)	70,410	(4)	-	48,993	112,855
Human Resources	16,610	5,662	14,156	19,252	2,642	58,323	285,388
Equal Opportunity Office	3,376	1,151	2,877	3,913	537	11,855	57,087
Information Technology Service Departments:							
ITD (Information Technology)	(15,939)	(8,205)	(10,409)	(17,134)	(3,893)	(55,580)	(299,753)
Resource Management Service Departments:							
Architectural Services / Capital Projects	(2,988)	(17,318)	-	(2,988)	-	(23,294)	(167,335)
Facilities & Facilities Maintenance Projects	82,571	78,216	37,270	420,951	16,633	635,642	3,804,795
Resource Management Agency	-	-	-	332	-	332	725,524
Other Service Departments:							
Auditor-Controller	22,101	6,552	23,830	22,338	3,170	77,991	432,289
Treasurer-Tax Collector	819	138	3,346	705	208	5,216	47,856
Revenue Division	-	-	-	-	-	-	4,144
County Counsel	133,641	40,953	1,724	75,946	40,023	292,287	889,400
Total Service Departments	\$ 238,030	\$ 111,713	\$ 186,346	\$ 569,467	\$ 64,286	\$ 1,169,842	\$ 6,357,011
Allocations to Unallowable Functions	(49,367)	-	-	-	-	(49,367)	(347,571)
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b>\$ 188,663</b>	<b>\$ 111,713</b>	<b>\$ 186,346</b>	<b>\$ 569,467</b>	<b>\$ 64,286</b>	<b>\$ 1,120,474</b>	<b>\$ 6,009,439</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, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS**

	Information Technology	Architectural Services / Capital Projects	Facilities and Facilities Maintenance Projects	Resource Management Agency	Subtotal Allocations from these Departments
	8	11	12	14	
See these schedules for details:					
Administrative Management:					
County Administrative Office	\$ 68,668	\$ 4,650	\$ 34,594	\$ 18,159	\$ 126,072
Contracts & Purchasing	40,504	12,448	50,537	5,946	109,435
Fleet Administration	24,936	-	45,487	(6,562)	63,862
Human Resources	70,592	4,530	24,915	26,425	126,462
Equal Opportunity Office	14,348	-	5,064	5,371	24,784
Information Technology Service Departments:					
Information Technology	-	(80,009)	(10,838)	(51,273)	(142,121)
Resource Management Service Departments:					
Architectural Services	-	-	(138,065)	-	(138,065)
Facilities & Facilities Maintenance Projects	1,225,780	(799)	1,173,578	75,705	2,474,264
Resource Management Agency	-	131,992	593,199	-	725,192
Other Service Departments:					
Auditor-Controller	91,427	6,963	40,604	45,835	184,829
Treasurer-Tax Collector	3,947	777	4,523	677	9,924
Revenue Division	-	-	-	-	-
County Counsel	119,290	39,196	5,072	351,181	514,738
Total Service Departments	\$ 1,659,491	\$ 119,749	\$ 1,828,670	\$ 471,463	\$ 4,079,373
Allocations to Unallowable Functions	-	-	-	-	-
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b>\$ 1,659,491</b>	<b>\$ 119,749</b>	<b>\$ 1,828,670</b>	<b>\$ 471,463</b>	<b>\$ 4,079,373</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, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS**

	Auditor- Controller	Treasurer-Tax Collector	Revenue Division	County Counsel	Risk Management	Subtotal Allocations from these Departments
	15	17	18	19	20	
See these schedules for details:						
Administrative Management:						
County Administrative Office	\$ 33,964	\$ 13,032	\$ 12,774	\$ 22,814	\$ 3,510	\$ 86,093
Contracts & Purchasing	4,645	10,962	5,202	3,716	557	25,083
Fleet Administration	(114)	272	-	(159)	-	-
Human Resources	41,902	13,967	16,987	23,027	4,719	100,603
Equal Opportunity Office	8,517	2,839	3,453	4,680	959	20,448
Information Technology Service Departments:						
Information Technology	(44,759)	(14,493)	(16,148)	(21,140)	(5,512)	(102,051)
Resource Management Service Departments:						
Architectural Services	(2,988)	-	-	(2,988)	-	(5,976)
Facilities & Facilities Maintenance Projects	196,817	193,078	41,596	251,561	11,838	694,890
Other Service Departments:						
Auditor-Controller	84,538	20,414	30,676	30,095	3,746	169,469
Treasurer-Tax Collector	21,863	1,823	8,236	691	103	32,717
Revenue Division	-	4,144	-	-	-	4,144
County Counsel	50,822	37,841	(6,288)	-	-	82,375
Total Service Departments	\$ 395,207	\$ 283,880	\$ 96,489	\$ 312,298	\$ 19,921	\$ 1,107,796
Allocations to Unallowable Functions	(45,517)	(252,687)	-	-	-	(298,204)
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b>\$ 349,690</b>	<b>\$ 31,193</b>	<b>\$ 96,489</b>	<b>\$ 312,298</b>	<b>\$ 19,921</b>	<b>\$ 809,591</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, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**BUILDING DEPRECIATION**

**Explanatory Narrative**

Monterey County allocates depreciation for building in lieu of building use allowance in accordance to the mandated Uniform Guidance (OMB 2 CFR Part 200). All assets, where the use allowance equals or exceeds the acquisition cost at the time of conversion, are excluded from the cost plan.

Building is depreciated using the straight-line-method based on the assigned useful life of the asset. In the year of acquisition, all buildings are depreciated at one half the guideline rates. Schedules are maintained by the Auditor-Controller's analyzing each department's annual acquisitions and disposals and supporting all depreciation charges. Depreciation 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.

The Department of Social Services rents additional office space at several locations throughout the County. These expenditures are claimed directly and not subject to allocation.

<b>Depreciation Expense</b>	
Building Depreciation	<u>\$ 12,518,674</u>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017

### BUILDING DEPRECIATION

#### Allocation of Building Depreciation

	Percentage Allocated	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Net Allocation
<b>SERVICE DEPARTMENTS:</b>						
Administrative Management:						
County Administrative Office	1.86%	\$ 232,418	\$ -	\$ 232,418	\$ -	\$ 232,418
Contracts & Purchasing	0.13%	16,161	-	16,161	-	16,161
Human Resources	0.34%	43,002	-	43,002	-	43,002
Equal Opportunity Office	0.05%	6,232	-	6,232	-	6,232
Information Technology Service Departments:						
ITD (Information Technology)	0.47%	59,124	-	59,124	-	59,124
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	0.17%	20,791	-	20,791	-	20,791
Resource Management Agency	7.50%	938,563	-	938,563	-	938,563
Other Service Departments:						
Auditor-Controller	0.68%	85,173	-	85,173	-	85,173
Treasurer-Tax Collector	0.66%	83,095	-	83,095	-	83,095
Revenue Division	0.14%	17,658	-	17,658	-	17,658
County Counsel	0.88%	110,101	-	110,101	-	110,101
Risk Management	0.04%	4,674	-	4,674	-	4,674
Total Service Departments		<u>\$ 1,616,992</u>	<u>\$ -</u>	<u>\$ 1,616,992</u>	<u>\$ -</u>	<u>\$ 1,616,992</u>
<b>OPERATING DEPARTMENTS:</b>						
Board of Supervisors	0.75%	93,319	-	93,319	-	93,319
Office of Community Engagement & Advocacy	0.08%	10,387	-	10,387	-	10,387
Economic Development	0.07%	9,348	-	9,348	-	9,348
Assessor	0.79%	99,265	-	99,265	-	99,265
Clerk/Recorder	0.52%	65,663	-	65,663	-	65,663
Clerk of the Board	0.25%	31,161	-	31,161	-	31,161
Emergency Communications	1.40%	175,201	-	175,201	-	175,201
District Attorney	0.05%	6,540	-	6,540	-	6,540
Sheriff	6.38%	798,277	-	798,277	-	798,277
Probation	7.15%	894,835	-	894,835	-	894,835
Agricultural Commissioner	0.87%	109,038	-	109,038	-	109,038
Planning	0.01%	1,453	-	1,453	-	1,453
Primary Health Care	0.01%	713	-	713	-	713
Environmental Health	0.03%	3,997	-	3,997	-	3,997
Public Health & Health Administration	4.20%	525,908	-	525,908	-	525,908
Animal Services	0.64%	80,329	-	80,329	-	80,329
Military & Veterans' Services	0.01%	1,453	-	1,453	-	1,453
Social Services	2.68%	335,296	-	335,296	-	335,296
Parks	0.92%	115,546	-	115,546	-	115,546
Total Operating Departments		<u>\$ 3,357,728</u>	<u>\$ -</u>	<u>\$ 3,357,728</u>	<u>\$ -</u>	<u>\$ 3,357,728</u>
<b>NON-GENERAL FUND</b>						
County Library	1.10%	137,662	-	137,662	-	137,662
Behavioral Health	4.14%	518,090	-	518,090	-	518,090
Water Resources Agency	0.06%	7,467	-	7,467	-	7,467
Natividad Medical Center	0.07%	9,185	-	9,185	-	9,185
Superior Court of CA - Mo Co	54.70%	6,847,332	-	6,847,332	-	6,847,332
All Other (Not Occupied)	0.19%	24,216	-	24,216	-	24,216
Total Non-General Fund		<u>\$ 7,543,953</u>	<u>\$ -</u>	<u>\$ 7,543,953</u>	<u>\$ -</u>	<u>\$ 7,543,953</u>
<b>GRAND TOTAL</b>	<b>100.00%</b>	<b>\$ 12,518,674</b>	<b>\$ -</b>	<b>\$ 12,518,674</b>	<b>\$ -</b>	<b>\$ 12,518,674</b>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017  
BUILDING DEPRECIATION

### Summary of Building Depreciation Allocation by Department

	Single-Use Building	Multi-Use Building	Total Depreciation
<b>SERVICE DEPARTMENTS:</b>			
Administrative Management:			
County Administrative Office	\$ 181,522	\$ 50,896	\$ 232,418
Contracts & Purchasing	16,161	-	16,161
Human Resources	-	43,002	43,002
Equal Opportunity Office	-	6,232	6,232
Information Technology Service Departments:			
ITD (Information Technology)	34,714	24,409	59,124
Resource Management Service Departments:			
Facilities & Facilities Maintenance Projects	-	20,791	20,791
Resource Management Agency	605,766	332,797	938,563
Other Service Departments:			
Auditor-Controller	-	85,173	85,173
Treasurer-Tax Collector	-	83,095	83,095
Revenue Division	-	17,658	17,658
County Counsel	-	110,101	110,101
Risk Management	-	4,674	4,674
Total Service Departments	<u>\$ 838,164</u>	<u>\$ 778,829</u>	<u>\$ 1,616,992</u>
<b>OPERATING DEPARTMENTS:</b>			
Board of Supervisors	6,693	86,626	93,319
Office of Community Engagement & Advocacy	-	10,387	10,387
Economic Development	-	9,348	9,348
Assessor	-	99,265	99,265
Clerk/Recorder	-	65,663	65,663
Clerk of the Board	-	31,161	31,161
Emergency Communications	175,201	-	175,201
District Attorney	-	6,540	6,540
Sheriff	792,522	5,755	798,277
Probation	892,320	2,514	894,835
Agricultural Commissioner	109,038	-	109,038
Planning	-	1,453	1,453
Primary Health Care	713	-	713
Environmental Health	-	3,997	3,997
Public Health & Health Administration	525,908	-	525,908
Animal Services	80,329	-	80,329
Military & Veterans' Services	-	1,453	1,453
Social Services	335,296	-	335,296
Parks	115,546	-	115,546
Total Operating Departments	<u>\$ 3,033,565</u>	<u>\$ 324,163</u>	<u>\$ 3,357,728</u>
<b>NON-GENERAL FUND</b>			
County Library	137,662	-	137,662
Behavioral Health	518,090	-	518,090
Water Resources Agency	7,467	-	7,467
Natividad Medical Center	9,185	-	9,185
Superior Court of CA - Mo Co	6,828,141	19,191	6,847,332
All Other (Not Occupied)	24,216	-	24,216
Total Non-General Fund	<u>\$ 7,524,762</u>	<u>\$ 19,191</u>	<u>\$ 7,543,953</u>
<b>GRAND TOTAL</b>	<u><b>\$ 11,396,491</b></u>	<u><b>\$ 1,122,183</b></u>	<u><b>\$ 12,518,674</b></u>



## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017

### EQUIPMENT DEPRECIATION

#### Explanatory Narrative

Per OMB 2 CFR Part 200, equipment is depreciated using the straight-line-method based on the assigned useful life of the asset. In the year of acquisition, all equipment is depreciated at one half the guideline rates. Schedules are maintained by the Auditor-Controller's analyzing each department's annual acquisitions and disposals and supporting all depreciation charges. The usage expense related to equipment originally charged against Fleet Management but utilized in other operating departments is shown in the benefiting departments. Equipment depreciation is allocated in a consistent manner for all general fund departments.

All assets, where the use allowance equals or exceeds the acquisition cost at the time of conversion, are excluded from the cost plan. Non-General Fund equipment depreciation is also excluded.

#### Depreciation Expense

Equipment depreciation	\$ 5,007,835
Less: excluded depreciation	(386,754)
	\$ 4,621,082

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**EQUIPMENT DEPRECIATION**

**Allocation of Equipment Depreciation**

	Depreciation Expense	Direct Charges	Grant Funded	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>				
Administrative Management:				
County Administrative Office	\$ -	\$ -	\$ -	\$ -
Fleet Administration	1,089,448	-	(1,549)	1,087,899
Human Resources	1,603	-	-	1,603
Information Technology Service Departments:				
ITD (Information Technology)	385,116	-	-	385,116
Resource Management Service Departments:				
Facilities & Facilities Maintenance Projects	581,921	-	-	581,921
Resource Management Agency	783	-	-	783
Other Service Departments:				
Auditor-Controller	1,684	-	-	1,684
Treasurer-Tax Collector	55,910	-	-	55,910
County Counsel	1,648	-	-	1,648
<b>Total Service Departments</b>	<b>\$ 2,118,112</b>	<b>\$ -</b>	<b>\$ (1,549)</b>	<b>\$ 2,116,564</b>
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	11,697	-	-	11,697
Office of Emergency Services	22,848	-	-	22,848
Economic Development	1,596	-	-	1,596
Assessor	4,278	-	-	4,278
Clerk/Recorder	63,578	-	-	63,578
Clerk of the Board	4,822	-	-	4,822
Elections	11,096	-	-	11,096
Emergency Communications	127,788	-	-	127,788
District Attorney	129,042	-	-	129,042
Child Support Services	15,023	-	-	15,023
Coroner	2,115	-	-	2,115
Sheriff's Correctional Division	82,515	-	(2,427)	80,087
Sheriff	1,022,782	-	(197,761)	825,021
Juvenile Hall	39,617	-	-	39,617
Probation	92,205	-	-	92,205
Agricultural Commissioner	68,664	-	-	68,664
Produce Inspection	4,201	-	-	4,201
Building Services	66,078	-	-	66,078
Environmental Services	1,505	-	-	1,505
Primary Health Care	37,738	-	-	37,738
Emergency Medical Services	6,627	-	-	6,627
Environmental Health	9,124	-	-	9,124
Public Guardian/Administrator	1,032	-	-	1,032

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
EQUIPMENT DEPRECIATION

**Allocation of Equipment Depreciation**

	Depreciation Expense	Direct Charges	Grant Funded	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>				
Children's Medical Services	\$ 1,015	\$ -	\$ -	\$ 1,015
Public Health & Health Administration	75,122	-	(1,416)	73,707
Animal Services	37,938	-	-	37,938
Social Services	478,892	-	(478,892)	-
Area Agency on Aging	-	-	-	-
Agricultural Cooperative Extension	1,394	-	-	1,394
Parks	82,638	-	-	82,638
Total Operating Departments	<u>\$ 2,502,970</u>	<u>\$ -</u>	<u>\$ (680,495)</u>	<u>\$ 1,822,474</u>
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects (*)	-	-	-	-
Roads & Bridges - Maintenance (*)	-	-	-	-
County Library (*)	-	-	-	-
Behavioral Health (*)	-	-	-	-
Homeland Security Grant (*)	-	-	-	-
Water Resources Agency (*)	-	-	-	-
Natividad Medical Center (*)	-	-	-	-
Other (*)	-	-	-	-
Total Non-General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL</b>	<u><b>\$ 4,621,082</b></u>	<u><b>\$ -</b></u>	<u><b>\$ (682,044)</b></u>	<u><b>\$ 3,939,038</b></u>

Notes:

(\*) These activities are accounted for in separate funds and their depreciation is excluded.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**ANNUAL COUNTY AUDIT**

**Explanatory Narrative**

The annual audit of Monterey County meets the criteria of 2 CFR Part 200, Section 200.425, 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, Clifton Larson Allen LLP (formerly known as 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 3-2 and 3-3.

**Costs for Allocation**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 1110-8010 - Annual County Audit	\$ 138,795
Add: Reimbursement	111,465
Add: Cost Plan Charges (#7301)	63,273
Less: Hinderliter de Llamas & Associates	(59,368)
Less: Mgt of America, Inc.	(45,000)
Less: Clifton Larson Allen	(7,000)
Less: Hayashi & Wayland	(14,365)
<b>DIRECT COSTS FOR TOTAL ALLOCATION</b>	<b><u>\$ 187,800</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
ANNUAL COUNTY AUDIT

	Analysis of Direct Costs						
	Financial Statement Reference	Allocation Base	Direct Identified	General/Single Audit*	Direct Costs	Less Unallowable Costs	Total Allocation
<b>GOVERNMENTAL FUNDS</b>							
General Operating Fund	Schedule A-3	\$ 559,740,259	\$ -	\$ 66,059	\$ 66,059	\$ -	\$ 66,059
Road Fund	Schedule A-3	33,257,405	-	3,925	3,925	-	3,925
Behavioral Health	Schedule A-3	101,863,910	5,000	12,022	17,022	-	17,022
All Others	Schedule A-3	18,651,551	-	2,201	2,201	-	2,201
Special Revenue Funds:							
County Special Revenue Funds	Schedule B-1	20,484,769	-	2,418	2,418	-	2,418
Special Districts under the Board of Supervisors							
Water Resources Agency	Schedule B-1	14,876,023	5,100	1,756	6,856	-	6,856
All Others	Schedule B-1	4,288,728	-	506	506	-	506
Debt Service Funds:							
County General Obligation Bonds	Schedule E-1	-	-	-	-	-	-
Certificates of Participation	Schedule E-1	19,060,754	-	2,249	2,249	2,249	-
Water Resources Agency	Schedule E-1	2,134,063	-	252	252	252	-
All Others	Schedule E-1	3,416,743	-	403	403	403	-
Capital Projects Funds:							
County	Schedule F-3	7,392,648	-	872	872	-	872
Water Resources Agency	Schedule F-3	1,230,970	-	145	145	-	145
All Others	Schedule F-3	5,043,580	-	595	595	-	595
<b>HOSPITAL ENTERPRISE FUND</b>	Exhibit 4	-	80,000	-	80,000	-	80,000
<b>FIDUCIARY FUNDS</b>							
Self Insurance Reserves	Exhibit A**	-	-	-	-	-	-
Treasury Interest	Schedule H-1	(4,135,329)	-	(488)	(488)	-	(488)
Departmental Trust	Schedule H-1	5,368,592	-	634	634	-	634
Probation Trust	Schedule H-1	321,565	-	38	38	-	38
All Others	Schedule H-1	34,854,776	-	4,113	4,113	4,113	-
<b>TOTAL</b>		<b>\$ 827,851,006</b>	<b>\$ 90,100</b>	<b>\$ 97,700</b>	<b>\$ 187,800</b>	<b>\$ 7,018</b>	<b>\$ 180,782</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**  
Based on Actual Costs for the Year Ended June 30, 2017  
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	\$ 421.40	\$ -	\$ 421	\$ -	\$ 421
Contracts & Purchasing	108	-	108	-	108
Fleet Administration	524	-	524	-	524
Human Resources	412	-	412	-	412
Equal Opportunity Office	79	-	79	-	79
Information Technology Service Departments:					
ITD (Information Technology)	1,992	-	1,992	-	1,992
Resource Management Service Departments:					
Architectural Services / Capital Projects	135	872	1,007	-	1,007
Facilities & Facilities Maintenance Projects	1,004	2,201	3,205	-	3,205
Resource Management Agency	527	-	527	-	527
Other Service Departments:					
Auditor-Controller	985	634	1,619	-	1,619
Treasurer-Tax Collector	378	(488)	(110)	-	(110)
Revenue Division	371	-	371	-	371
County Counsel	662	-	662	-	662
Risk Management	102	-	102	-	102
Total Service Departments	<u>\$ 7,699</u>	<u>\$ 3,219</u>	<u>\$ 10,918</u>	<u>\$ -</u>	<u>\$ 10,918</u>
<b>OPERATING DEPARTMENTS</b>					
Board of Supervisors	342	-	342	-	342
Office of Emergency Services	109	-	109	-	109
Office of Community Engagement & Strategic	55	-	55	-	55
Economic Development Administration	340	137	478	-	478
Assessor	583	-	583	-	583
Clerk/Recorder	231	-	231	-	231
Grand Jury	11	-	11	-	11
Enterprise Risk	46	-	46	-	46
Clerk of the Board	76	-	76	-	76
Elections	497	-	497	-	497
Emergency Communications	1,158	-	1,158	-	1,158
District Attorney	2,656	-	2,656	-	2,656
Child Support Services	1,123	-	1,123	-	1,123
Public Defender	1,187	-	1,187	-	1,187
Coroner	190	-	190	-	190
Sheriff's Correctional Division	5,108	-	5,108	-	5,108
Sheriff	4,294	-	4,294	-	4,294
Juvenile Hall	1,940	-	1,940	-	1,940
Probation	2,195	38	2,233	-	2,233

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**  
Based on Actual Costs for the Year Ended June 30, 2017  
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>	Base #3				
Agricultural Commissioner	\$ 941	\$ -	\$ 941	\$ -	\$ 941
Produce Inspection	92	-	92	-	92
Building Services	591	-	591	-	591
Planning	385	-	385	-	385
Environmental Services	137	-	137	-	137
Primary Health Care	4,156	-	4,156	-	4,156
Emergency Medical Services	189	52	241	-	241
Environmental Health	813	-	813	-	813
Public Guardian/Administrator	132	-	132	-	132
Children's Medical Services	657	-	657	-	657
Public Health & Health Administration	2,575	-	2,575	-	2,575
Animal Services	167	-	167	-	167
Military & Veterans' Services	97	-	97	-	97
Social Services	10,690	-	10,690	-	10,690
Area Agency on Aging	245	-	245	-	245
Agricultural Cooperative Extension	43	-	43	-	43
Parks	950	-	950	-	950
Total Operating Departments	\$ 45,001	\$ 227	\$ 45,228	\$ -	\$ 45,228
<b>NON-GENERAL FUND</b>					
Roads & Bridges - Construction Projects	-	3,925	3,925	-	3,925
County Library	887	1,061	1,948	-	1,948
IHSS PA-Administration	78	88	166	-	166
Fish & Game Propagation	4	1	5	-	5
Office for Employment Training/WIB	548	965	1,513	-	1,513
Community Action Partnership	61	66	127	-	127
Behavioral Health	9,951	17,022	26,973	5,000	21,973
Homeland Security Grant	41	47	88	-	88
Water Resources Agency	-	7,001	7,001	5,100	1,901
Emergency Communication - NGEN Radio Pr	3	354	358	-	358
Natividad Medical Center	-	80,000	80,000	80,000	-
Resort at Nacimiento Lake	113	-	113	-	113
Resort at San Antonio Lake	44	-	44	-	44
Lake Events & Administration	32	-	32	-	32
General Liability Insurance (ISF)	463	-	463	-	463
Workmens' Compensation ( ISF)	382	-	382	-	382
Benefits ( ISF)	385	-	385	-	385
Resource Planning (ISF)	129	-	129	-	129
All Others	238	747	985	-	985
Total Non-General Fund	\$ 13,359	\$ 111,277	\$ 124,635	\$ 90,100	\$ 34,536
<b>TOTAL</b>	\$ 66,059	\$ 114,723	\$ 180,782	\$ 90,100	\$ 90,682

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
 COUNTY ADMINISTRATIVE OFFICE

**Explanatory Narrative**

The County Administrative Office (CAO) serves as the chief policy advisor to the County Administrative Officer and the Board of Supervisors. The CAO promotes responsible resource allocation, strives to protect the financial integrity of the County and provides independent analysis on policy issues. This responsibility includes the recommendation of the annual County budget, representation of the Board of Supervisors in relationships with other agencies, and assistance to departments in analyzing new or changed systems, procedures, and organizations.

**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. These costs have been allocated on the basis of total expenditures adjusted for operating transfers, contributions, fixed assets, non-recoverable liability, and cost plan charges.

**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: budget units: Contracts/Purchasing (8047), Intergovernmental & Legislative Affairs (8054), Office of Emergency Services (8056), Community Engagement (8440), Laguna Seca Track (8441), Fleet (8451), Shuttle (8452), Records Retention (8474), Auxiliary (Café and Child Care Center) Services (8472), and Workforce Development (8478). The costs have been allocated on the basis of gross salaries.

**Direct Identified**

Direct identified costs are services directly provided by County Administrative Office other departments. The costs have been allocated based on staff's time records for services rendered.

**Costs for Allocation**

**2016-17 ACTUAL EXPENDITURES**

Unit Code 001-1050-8045 - County Administrative Office	\$ (701,800)	
Unit Code 001-1050-8046 - CAO - Budget & Analysis	1,086,385	
Unit Code 001-1050-8054 - Intergovernmental Legislature	1,402,467	
Unit Code 001-1050-8035 - County Memberships	197,874	
Unit Code 001-1050-8039 - Other General Expenditures	4,966	
Intra & Inter-fund Reimbursement Added Back	258,749	
Add - Cost Plan Charges (#7301)	1,946,454	
Less - Non-Recoverable Liability (#6261)	(2,824)	
Less - Taxes and Assessments (#7121)	(138)	
	<u>          </u>	\$ 4,192,134
<b>EXTERNAL OVERHEADS</b>		
Building Depreciation	232,418	
Annual Financial Audit	421	
	<u>          </u>	232,840
<b>REVENUES RECEIVED</b>		<u>(1,007)</u>
<b>NET FUNCTIONAL COSTS</b>		<u><u>\$ 4,423,967</u></u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
 COUNTY ADMINISTRATIVE OFFICE

**Functional Analysis of Costs**

	Administration	SB90/General Government/ Legislative	Analysis and Budgeting	Finance	Human Resources	Total Department
<b>ACTUAL EXPENDITURES</b>						
Salaries and Wages	\$ 940,140	\$ 289,349	\$ 860,459	\$ 236,947	\$ 8,374	\$ 2,335,268
Employee Benefits *	400,514	123,267	366,569	100,943	3,567	994,861
Services and Supplies	800,737	-	61,267	-	-	862,004
Total Direct Costs	<u>\$ 2,141,391</u>	<u>\$ 412,616</u>	<u>\$ 1,288,295</u>	<u>\$ 337,890</u>	<u>\$ 11,941</u>	<u>\$ 4,192,134</u>
<b>EXTERNAL OVERHEADS</b>						
Building Depreciation *	93,568	28,798	85,637	23,582	833	232,418
Annual Financial Audit	421	-	-	-	-	421
Total External Overheads	<u>\$ 93,989</u>	<u>\$ 28,798</u>	<u>\$ 85,637</u>	<u>\$ 23,582</u>	<u>\$ 833</u>	<u>\$ 232,840</u>
Total Department Costs	2,235,381	441,413	1,373,933	361,472	12,774	4,424,973
<b>REVENUE RECEIVED</b>	(1,007)	-	-	-	-	(1,007)
Allocate Administration *	<u>(2,234,374)</u>	<u>463,408</u>	<u>1,378,072</u>	<u>379,484</u>	<u>13,411</u>	<u>-</u>
NET FUNCTIONAL COSTS	-	904,821	2,752,004	740,956	26,185	4,423,967
Eliminate Unallowable Functions	-	<u>(904,821)</u>	-	-	-	<u>(904,821)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,752,004</u>	<u>\$ 740,956</u>	<u>\$ 26,185</u>	<u>\$ 3,519,146</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**COUNTY ADMINISTRATIVE OFFICE**

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

Allocation Base	Adjusted Expenditure	Budgeting, Analysis and Support	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	Allocation Base		Sched 5-2				*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office & ILA	\$ 3,967,616	\$ 14,527	\$ -	\$ 14,527	\$ -	\$ 14,527		
Contracts & Purchasing	1,013,649	3,711	-	3,711	-	3,711		
Fleet Administration	4,932,591	18,060	211,579	229,639	211,579	18,060		
Human Resources	3,881,204	14,211	26,185	40,396	-	40,396		
Equal Opportunity Office	747,463	2,737	-	2,737	-	2,737		
Information Technology Service Departments:								
ITD (Information Technology)	18,754,728	68,668	14,441	83,109	14,441	68,668		
Resource Management Service Departments:								
Architectural Services / Capital Projects	1,270,114	4,650	-	4,650	-	4,650		
Facilities & Facilities Maintenance Projects	9,448,448	34,594	-	34,594	-	34,594		
Resource Management Agency	4,959,603	18,159	-	18,159	-	18,159		
Other Service Departments:								
Auditor-Controller	9,276,202	33,964	-	33,964	-	33,964		
Treasurer-Tax Collector	3,559,223	13,032	-	13,032	-	13,032		
Revenue Division	3,488,935	12,774	-	12,774	-	12,774		
County Counsel	6,230,949	22,814	-	22,814	-	22,814		
Risk Management	958,642	3,510	-	3,510	-	3,510		
<b>Total Service Departments</b>	<b>\$ 72,489,366</b>	<b>\$ 265,410</b>	<b>\$ 252,205</b>	<b>\$ 517,615</b>	<b>\$ 226,019</b>	<b>\$ 291,596</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	3,221,049	11,793	-	11,793	-	11,793	\$ 741	\$ 12,535
Office of Emergency Services	1,022,445	3,744	-	3,744	-	3,744	235	3,979
Office of Community Engagement & Strategic Advocacy	520,611	1,906	-	1,906	-	1,906	120	2,026
Economic Development Administration	3,205,737	11,737	-	11,737	-	11,737	738	12,475
Assessor	5,486,215	20,087	-	20,087	-	20,087	1,263	21,350
Clerk/Recorder	2,179,451	7,980	-	7,980	-	7,980	502	8,481
Grand Jury	105,345	386	-	386	-	386	24	410
Enterprise Risk	435,618	1,595	-	1,595	-	1,595	100	1,695
Assessment Appeals Board	1,671	6	-	6	-	6	0	7
Clerk of the Board	719,061	2,633	-	2,633	-	2,633	165	2,798
Elections	4,678,886	17,131	-	17,131	-	17,131	1,077	18,208
Emergency Communications	10,899,209	39,906	-	39,906	-	39,906	2,508	42,414
District Attorney	25,007,745	91,563	-	91,563	-	91,563	5,755	97,318
Child Support Services	10,571,701	38,707	-	38,707	-	38,707	2,433	41,140
Public Defender	11,175,185	40,916	-	40,916	-	40,916	2,572	43,488
Coroner	1,784,778	6,535	-	6,535	-	6,535	411	6,945
Sheriff's Correctional Division	48,096,313	176,098	-	176,098	-	176,098	11,069	187,167
Sheriff	40,429,259	148,026	-	148,026	-	148,026	9,304	157,331
Juvenile Hall	18,261,421	66,862	-	66,862	-	66,862	4,203	71,064
Probation	20,668,309	75,674	-	75,674	-	75,674	4,757	80,431
Agricultural Commissioner	8,857,608	32,431	-	32,431	-	32,431	2,038	34,469

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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	\$ 869,416	\$ 3,183	\$ -	\$ 3,183	\$ -	\$ 3,183	\$ 200	\$ 3,383
Building Services	5,562,296	20,366	-	20,366	-	20,366	1,280	21,646
Planning	3,626,330	13,277	-	13,277	-	13,277	835	14,112
Environmental Services	1,286,876	4,712	-	4,712	-	4,712	296	5,008
Primary Health Care	39,131,453	143,275	-	143,275	-	143,275	9,006	152,280
Emergency Medical Services	1,775,880	6,502	-	6,502	-	6,502	409	6,911
Environmental Health	7,654,064	28,024	-	28,024	-	28,024	1,761	29,786
Public Guardian/Administrator	1,243,475	4,553	-	4,553	-	4,553	286	4,839
Children's Medical Services	6,184,206	22,643	-	22,643	-	22,643	1,423	24,066
Public Health & Health Administration	24,248,733	88,784	-	88,784	-	88,784	5,581	94,364
Animal Services	1,572,966	5,759	-	5,759	-	5,759	362	6,121
Military & Veterans' Services	911,400	3,337	-	3,337	-	3,337	210	3,547
Social Services	100,644,921	368,498	-	368,498	-	368,498	23,162	391,660
Area Agency on Aging	2,305,249	8,440	-	8,440	-	8,440	531	8,971
Agricultural Cooperative Extension	404,992	1,483	-	1,483	-	1,483	93	1,576
Parks	8,946,108	32,755	-	32,755	-	32,755	2,059	34,814
Total Operating Departments	<u>\$ 423,695,981</u>	<u>\$ 1,551,307</u>	<u>\$ -</u>	<u>\$ 1,551,307</u>	<u>\$ -</u>	<u>\$ 1,551,307</u>	<u>\$ 97,508</u>	<u>\$ 1,648,815</u>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	10,983,086	40,213	-	40,213	-	40,213	2,528	42,741
Roads & Bridges - Maintenance	11,681,371	42,770	-	42,770	-	42,770	2,688	45,458
County Library	8,354,042	30,587	-	30,587	-	30,587	1,923	32,510
IHHS PA-Administration	736,898	2,698	-	2,698	-	2,698	170	2,868
Fish & Game Propagation	36,214	133	-	133	-	133	8	141
Office for Employment Training/WIB	5,155,792	18,877	-	18,877	-	18,877	1,187	20,064
Community Action Partnership	574,016	2,102	-	2,102	-	2,102	132	2,234
Behavioral Health	93,691,335	343,039	-	343,039	-	343,039	21,562	364,600
Homeland Security Grant	381,946	1,398	-	1,398	-	1,398	88	1,486
Water Resources Agency	6,597,716	24,157	-	24,157	-	24,157	1,518	25,675
Emergency Communication - NGEN Radio Project	31,987	117	-	117	-	117	7	124
Natividad Medical Center	232,109,886	849,840	-	849,840	-	849,840	53,417	903,257
Resort at Nacimiento Lake	1,060,532	3,883	-	3,883	-	3,883	244	4,127
Resort at San Antonio Lake	417,018	1,527	-	1,527	-	1,527	96	1,623
Lake Events & Administration	299,963	1,098	-	1,098	-	1,098	69	1,167
General Liability Insurance (ISF)	4,359,134	15,960	-	15,960	-	15,960	1,003	16,964
Workmens' Compensation (ISF)	3,601,109	13,185	-	13,185	-	13,185	829	14,014
Benefits (ISF)	3,624,351	13,270	-	13,270	-	13,270	834	14,104
Resource Planning (ISF)	1,210,421	4,432	32,730	37,162	32,730	4,432	2,336	6,768
All Others	2,241,795	8,208	-	8,208	-	8,208	516	8,724
Total Non-General Fund	<u>\$ 387,148,609</u>	<u>\$ 1,417,494</u>	<u>\$ 32,730</u>	<u>\$ 1,450,224</u>	<u>\$ 32,730</u>	<u>\$ 1,417,494</u>	<u>\$ 91,155</u>	<u>\$ 1,508,648</u>
<b>Total</b>	<u><b>\$ 883,333,956</b></u>	<u><b>\$ 3,234,211</b></u>	<u><b>\$ 284,935</b></u>	<u><b>\$ 3,519,146</b></u>	<u><b>\$ 258,749</b></u>	<u><b>\$ 3,260,396</b></u>	<u><b>\$ 188,663</b></u>	<u><b>\$ 3,157,464</b></u>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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.

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**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 001-1050-8047 - Contracts & Purchasing	\$	(23,264)	
Intra & Inter-fund Reimbursement Added Back		43,218	
Add - Cost Plan Charges (#7301)		995,893	
Less - Non-Recoverable Liability (#6261)		(1,145)	
Less - Operating Transfer Out (#7614)		-	\$ 1,014,702

**EXTERNAL OVERHEADS**

Building Depreciation		16,161	
Annual Financial Audit		108	16,269
			(11,500)

**REVENUES RECEIVED**

<b>NET COSTS FOR FIRST ALLOCATION</b>			<b>\$ 1,019,470</b>
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**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**CONTRACTS & PURCHASING**

**Allocation of Costs**

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	(1)				(2)	
Allocation Base	(1)					
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	25	\$ 4,645	\$ -	\$ 4,645		
Contracts and Purchasing	5	929	-	929		
Fleet Administration	135	25,083	-	25,083		
Human Resources	31	5,760	-	5,760		
Equal Opportunity Office	12	2,230	-	2,230		
Information Technology Service Departments:						
ITD (Information Technology)	218	40,504	-	40,504		
Resource Management Service Departments:						
Architectural Services/Capital Projects	67	12,448	-	12,448		
Facilities & Facilities Maintenance Projects	272	50,537	-	50,537		
Resource Management Agency	32	5,946	-	5,946		
Other Service Departments:						
Auditor-Controller	25	4,645	-	4,645		
Treasurer - Tax Collector	59	10,962	-	10,962		
Revenue Division	28	5,202	-	5,202		
County Counsel	20	3,716	-	3,716		
Risk Management	3	557	-	557		
Total Service Departments	<u>932</u>	<u>\$ 173,163</u>	<u>-</u>	<u>173,163</u>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	24	4,459	-	4,459	\$ 588.61	\$ 5,048
Office of Emergency Services	10	1,858	-	1,858	245	2,103
Office of Community Engagement & Strategic Advocacy	3	557	-	557	74	631
Economic Development Administration	54	10,033	-	10,033	1,324	11,357
Assessor	22	4,088	-	4,088	540	4,627
Clerk/Recorder	54	10,033	-	10,033	1,324	11,357
Grand Jury	2	372	-	372	49	421
Enterprise Risk	4	743	-	743	98	841
Clerk of the Board	6	1,115	-	1,115	147	1,262
Elections	55	10,219	-	10,219	1,349	11,568
Emergency Communications	57	10,590	-	10,590	1,398	11,988
District Attorney	34	6,317	-	6,317	834	7,151
Child Support Services	36	6,689	-	6,689	883	7,572
Public Defender	55	10,219	-	10,219	1,349	11,568
Coroner	13	2,415	-	2,415	319	2,734
Sheriff's Correctional Division	117	21,738	-	21,738	2,869	24,608
Sheriff	198	36,788	-	36,788	4,856	41,644
Juvenile Hall	130	24,154	-	24,154	3,188	27,342
Probation	158	29,356	-	29,356	3,875	33,231

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**CONTRACTS & PURCHASING**

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Agricultural Commissioner	102	\$ 18,951	\$ -	\$ 18,951	\$ 2,502	\$ 21,453
Building Services	30	5,574	-	5,574	736	6,310
Planning	26	4,831	-	4,831	638	5,468
Environmental Services	12	2,230	-	2,230	294	2,524
Primary Health Care	348	64,658	-	64,658	8,535	73,192
Emergency Medical Services	28	5,202	-	5,202	687	5,889
Environmental Health	104	19,323	-	19,323	2,551	21,874
Public Guardian/Administrator	10	1,858	-	1,858	245	2,103
Children's Medical Services	22	4,088	-	4,088	540	4,627
Public Health & Health Administration	259	48,122	-	48,122	6,352	54,474
Animal Services	45	8,361	-	8,361	1,104	9,465
Military & Veterans' Services	13	2,415	-	2,415	319	2,734
Social Services	237	44,034	-	44,034	5,812	49,846
Area Agency on Aging	15	2,787	-	2,787	368	3,155
Agricultural Cooperative Extension	-	-	-	-	-	-
Parks	180	33,444	-	33,444	4,415	37,858
<b>Total Operating Departments</b>	<b>2,463</b>	<b>\$ 457,619</b>	<b>\$ -</b>	<b>\$ 457,619</b>	<b>\$ 60,406</b>	<b>\$ 518,025</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	167	31,028	-	31,028	4,096	35,124
Roads & Bridges - Maintenance	130	24,154	-	24,154	3,188	27,342
County Library	73	13,563	-	13,563	1,790	15,354
IHSS PA-Administration	4	743	-	743	98	841
Office for Employment Training/WIB	4	743	-	743	98	841
Community Action Partnership	18	3,344	-	3,344	441	3,786
Behavioral Health	251	46,635	-	46,635	6,156	52,791
Homeland Security Grant	1	186	-	186	25	210
Water Resources Agency	109	20,252	-	20,252	2,673	22,925
NGEN Radio Project	8	1,486	-	1,486	196	1,683
Natividad Medical Center	1,148	213,295	-	213,295	28,155	241,450
Resort at Nacimiento Lake	22	4,088	-	4,088	540	4,627
Resort at San Antonio Lake	24	4,459	-	4,459	589	5,048
Lake Events & Administration	1	186	-	186	25	210
General Liability Insurance (ISF)	8	1,486	-	1,486	196	1,683
Workmens' Compensation (ISF)	13	2,415	-	2,415	319	2,734
Benefits Programs Fund (ISF)	13	2,415	-	2,415	319	2,734
Resource Planning (ISF)	4	743	43,218	(42,475)	98	(42,377)
All Others	94	17,465	-	17,465	2,305	19,770
<b>Total Non-General Fund</b>	<b>2,092</b>	<b>\$ 388,688</b>	<b>\$ 43,218</b>	<b>\$ 345,470</b>	<b>\$ 51,307</b>	<b>\$ 396,777</b>
<b>Total</b>	<b>5,487</b>	<b>\$ 1,019,470</b>	<b>\$ 43,218</b>	<b>\$ 976,253</b>	<b>\$ 111,713</b>	<b>\$ 914,802</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 H for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**FLEET ADMINISTRATION**

**Explanatory Narrative**

The Fleet Management division is under the direction of the County Administrative Office. Fleet Management provides vehicle procurement/disposal, service station fuel services and vehicle maintenance and repair services to all County Departments. Fleet also provides, on an ad hoc basis, fuel and/or maintenance services for several local agencies. In addition to automobiles and trucks, the division performs both scheduled and corrective services on much of the County's heavy equipment, generators, trailers, and miscellaneous small equipment.

The Fleet Management division uses FASTER Asset Solutions, a web-based solution and has the advanced fleet and asset management system. This advanced technology has the capability to provide various reports through a variety of modules and functionality such as: Asset management from initial acquisition planning through disposal which departments can utilize for their asset replacement inventory list, forecasted capital replacement cost for budgeting.

The system also provides parts inventory management and parts tracking which encompasses the entire procurement process from order and receipt through issues including warranty replacements, core tracking/returns, and vendor credits through the accounting system. FASTER Web also provides comprehensive maintenance and labor tracking based on work order or direct charge process flow. It also includes Billing integration of all costs and vendors related to assets and full chart of accounts management with budget line item detail. FASTER Web provides the ability to collect and store fuel transactions by manual process, electronic upload or integrated web services.

EJ Ward is used for fuel tracking. EJ Ward is a telematic and fuel management solutions that monitors vehicle functions with security controls and measures in dispensing and monitoring fuel transactions also hosted in the cloud. This monitoring will eliminate the need to perform on site smog inspections as the system constantly monitors and reports trouble codes and idle times. Attached to the fuel pump nozzle is the Ward hose module which reads data from a Ward fuel tag installed in a vehicle or asset that consumes fuel. During a fueling operation, the hose module transmits data to the Fuel Control Terminal (FCT) via encrypted wireless communication.

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. Most general-funded departments are in Fleet management's replacement program. Under the 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 for 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**

**2016-17 ACTUAL EXPENDITURES**

Budget unit 001-1050-8451 - Fleet Administration	\$	(129,525)	
Budget unit 001-3000-8188 - Shuttle		244,470	
Intra & Inter-fund Reimbursement Added Back		4,693,430	
Add - Cost Plan Charges (#7301)		263,116	
Less - Non-Recoverable Liability (#6261)		<u>(2,902)</u>	\$ 5,068,589

**EXTERNAL OVERHEADS**

Equipment Depreciation		1,087,899	
Annual Financial Audit		<u>524</u>	1,088,423
			<u>94,011</u>

**REVENUES RECEIVED**

<b>TOTAL DIRECT COSTS</b>			<b>\$ <u>6,251,023</u></b>
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**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**FLEET ADMINISTRATION**

**Functional Analysis of Costs**

	Department Administration	Vehicle Maintenance	Service Station	Total Department
<b>ACTUAL EXPENDITURES</b>				
Salaries and Wages	\$ 219,363	\$ 890,112	\$ 43,056	\$ 1,152,532
Employee Benefits	129,038	523,601	25,328	677,967
Services and Supplies	947,157	1,063,145	1,227,790	3,238,091
Total Direct Costs	<u>\$ 1,295,558</u>	<u>\$ 2,476,858</u>	<u>\$ 1,296,174</u>	<u>\$ 5,068,589</u>
<b>EXTERNAL OVERHEADS</b>				
Equipment Depreciation	1,087,899	-	-	1,087,899
Annual Financial Audit	524	-	-	524
Total External Overheads	<u>\$ 1,088,423</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,088,423</u>
Total Functional Costs	2,383,981	2,476,858	1,296,174	6,157,012
<b>REVENUES RECEIVED</b>	94,011	-	-	94,011
Eliminate Unallowable Costs	-	-	-	-
Allocate Department Administration	(2,477,992)	2,363,657	114,335	-
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 4,840,515</u>	<u>\$ 1,410,508</u>	<u>\$ 6,251,023</u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

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

	<b>Allocation of Costs I - Maintenance and Repairs</b>					
	<u>Allocation Base</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
Allocation Base					*	
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	\$ 199	\$ 297	\$ 199	\$ 98		
Contracts and Purchasing	22	33	22	11		
Fleet Administration	145,891	217,797	145,891	71,906		
Human Resources	-	-	-	-		
Information Technology Service Departments:						
ITD (Information Technology)	54,346	81,132	54,346	26,786		
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	99,636	148,744	99,636	49,108		
Resource Management Agency	1,668	2,491	1,668	822		
Other Service Departments:						
Auditor-Controller	-	-	-	-		
Treasurer - Tax Collector	630	940	630	310		
County Counsel	10	15	10	5		
<b>Total Service Departments</b>	<b>\$ 302,403</b>	<b>\$ 451,449</b>	<b>\$ 302,403</b>	<b>\$ 149,046</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	-	-	-	-	\$ -	\$ -
Office of Emergency Services	1,117	1,668	1,117	551	57	608
Office of Community Engagement & Strategic Advocacy	-	-	-	-	-	-
Economic Development Administration	1,137	1,698	1,137	560	58	619
Assessor	5,206	7,771	5,206	2,566	266	2,832
Clerk/Recorder	-	-	-	-	-	-
Elections	6,668	9,954	6,668	3,286	341	3,627
Emergency Communications	-	-	-	-	-	-
District Attorney	84,810	126,611	84,810	41,801	4,332	46,133
Child Support Services	25,629	38,260	25,629	12,632	1,309	13,941
Public Defender	7,848	11,716	7,848	3,868	401	4,269
Coroner	11,952	17,843	11,952	5,891	611	6,501
Sheriff's Correctional Division	62,440	93,215	62,440	30,775	3,189	33,964
Sheriff	727,436	1,085,969	727,436	358,533	37,157	395,691
Juvenile Hall	74,428	111,111	74,428	36,683	3,802	40,485
Probation	51,917	77,505	51,917	25,588	2,652	28,240
Agricultural Commissioner	145,227	216,805	145,227	71,578	7,418	78,997
Building Services	21,469	32,050	21,469	10,581	1,097	11,678
Planning	11,931	17,811	11,931	5,880	609	6,490
Environmental Services	1,248	1,864	1,248	615	64	679
Emergency Medical Services	-	-	-	-	-	-
Environmental Health	68,435	102,164	68,435	33,730	3,496	37,225

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**FLEET ADMINISTRATION**

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

**OPERATING DEPARTMENTS (Continued)**

Public Guardian/Administrator	\$ 3,452	\$ 5,153	\$ 3,452	\$ 1,701	\$ 176	\$ 1,878
Children's Medical Services	3,078	4,596	3,078	1,517	157	1,675
Public Health & Health Administration	28,401	42,400	28,401	13,998	1,451	15,449
Animal Services	16,383	24,457	16,383	8,075	837	8,911
Military & Veterans' Services	17,328	25,869	17,328	8,541	885	9,426
Social Services	132,779	198,222	132,779	65,443	6,782	72,225
Agricultural Cooperative Extension	12,626	18,848	12,626	6,223	645	6,868
Parks	89,366	133,411	89,366	44,046	4,565	48,611
<b>Total Operating Departments</b>	<b>\$ 1,612,309</b>	<b>\$ 2,406,972</b>	<b>\$ 1,612,309</b>	<b>\$ 794,663</b>	<b>\$ 82,357</b>	<b>\$ 877,020</b>

**NON-GENERAL FUND**

Roads & Bridges - Construction Projects	\$ 877,824	\$ 1,310,480	\$ 877,824	\$ 432,656	\$ 44,839	\$ 477,495
Roads & Bridges - Maintenance	139,477	208,222	139,477	68,745	7,124	75,869
County Library	56,214	83,921	56,214	27,707	2,871	30,578
Office for Employment Training/WIB	7,949	11,867	7,949	3,918	406	4,324
Behavioral Health	129,844	193,841	129,844	63,997	6,632	70,629
Water Resources Agency	724	1,081	724	357	37	394
Natividad Medical Center	9,683	14,455	9,683	4,772	495	5,267
Resort at Nacimiento Lake	23,775	35,492	23,775	11,718	1,214	12,932
Resort at San Antonio Lake	42,697	63,741	42,697	21,044	2,181	23,225
Lake Events & Administration	-	-	-	-	-	-
All Others	39,516	58,993	39,516	19,477	2,018	21,495
<b>Total Non-General Fund</b>	<b>\$ 1,327,705</b>	<b>\$ 1,982,094</b>	<b>\$ 1,327,705</b>	<b>\$ 654,390</b>	<b>\$ 67,819</b>	<b>\$ 722,209</b>

<b>Total</b>	<b>\$ 3,242,416</b>	<b>\$ 4,840,515</b>	<b>\$ 3,242,416</b>	<b>\$ 1,598,099</b>	<b>\$ 150,176</b>	<b>\$ 1,599,228</b>
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\* This allocation is based on the total first allocation to operating and non-general County departments.  
Refer to exhibit H for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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
Allocation Base					*	
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	\$ 230,708	\$ 209,275	\$ 230,708	\$ (21,432)		
Contracts and Purchasing	952	863	952	(88)		
Fleet Administration	16,107	14,611	16,107	(1,496)		
Human Resources	46	42	46	(4)		
Information Technology Service Departments:						
ITD (Information Technology)	19,910	18,061	19,910	(1,850)		
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	38,974	35,354	38,974	(3,621)		
Resource Management Agency	79,483	72,099	79,483	(7,384)		
Other Service Departments:						
Auditor-Controller	1,225	1,112	1,225	(114)		
Treasurer - Tax Collector	412	374	412	(38)		
County Counsel	1,759	1,596	1,759	(163)		
Total Service Departments	<u>\$ 389,578</u>	<u>\$ 353,387</u>	<u>\$ 389,578</u>	<u>\$ (36,191)</u>		
<b>OPERATING DEPARTMENTS</b>						
Office of Emergency Services	2,007	1,820	2,007	(186)	\$ 62	\$ (124)
Office of Community Engagement & Strategic Advocacy	123	111	123	(11)	4	(8)
Economic Development Administration	730	662	730	(68)	23	(45)
Assessor	3,149	2,856	3,149	(292)	98	(195)
Clerk/Recorder	339	307	339	(31)	11	(21)
Elections	2,626	2,382	2,626	(244)	81	(162)
Emergency Communications	1,273	1,155	1,273	(118)	40	(79)
District Attorney	53,769	48,774	53,769	(4,995)	1,669	(3,326)
Child Support Services	2,821	2,559	2,821	(262)	88	(175)
Public Defender	3,533	3,205	3,533	(328)	110	(219)
Coroner	11,217	10,175	11,217	(1,042)	348	(694)
Sheriff's Correctional Division	32,679	29,643	32,679	(3,036)	1,014	(2,022)
Sheriff	390,045	353,811	390,045	(36,234)	12,106	(24,128)
Juvenile Hall	32,902	29,846	32,902	(3,057)	1,021	(2,035)
Probation	24,576	22,293	24,576	(2,283)	763	(1,520)
Agricultural Commissioner	79,357	71,985	79,357	(7,372)	2,463	(4,909)
Building Services	13,289	12,054	13,289	(1,234)	412	(822)
Planning	1,298	1,177	1,298	(121)	40	(80)
Environmental Services	2,972	2,696	2,972	(276)	92	(184)
Environmental Health	27,580	25,017	27,580	(2,562)	856	(1,706)
Public Guardian/Administrator	1,732	1,571	1,732	(161)	54	(107)
Children's Medical Services	971	881	971	(90)	30	(60)
Public Health & Health Administration	23,215	21,058	23,215	(2,157)	721	(1,436)
Animal Services	13,544	12,286	13,544	(1,258)	420	(838)

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**FLEET MANAGEMENT**

**Allocation of Costs II - Service Station**

	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	\$ 7,428	\$ 6,738	\$ 7,428	\$ (690)	\$ 231	\$ (459)
Social Services	71,150	64,540	71,150	(6,610)	2,208	(4,401)
Agricultural Cooperative Extension	12,894	11,697	12,894	(1,198)	400	(798)
Parks	28,232	25,610	28,232	(2,623)	876	(1,746)
Total Operating Departments	<u>\$ 845,449</u>	<u>\$ 766,909</u>	<u>\$ 845,449</u>	<u>\$ (78,541)</u>	<u>\$ 26,240</u>	<u>\$ (52,300)</u>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	131,466	119,253	131,466	(12,213)	4,080	(8,133)
Roads & Bridges - Maintenance	26,543	24,077	26,543	(2,466)	824	(1,642)
County Library	9,659	8,762	9,659	(897)	300	(598)
Office for Employment Training/WIB	2,680	2,431	2,680	(249)	83	(166)
Behavioral Health	60,681	55,044	60,681	(5,637)	1,883	(3,754)
Water Resources Agency	51,532	46,744	51,532	(4,787)	1,599	(3,188)
Natividad Medical Center	1,984	1,800	1,984	(184)	62	(123)
Resort at Nacimiento Lake	9,218	8,362	9,218	(856)	286	(570)
Resort at San Antonio Lake	12,899	11,701	12,899	(1,198)	400	(798)
Lake Events & Administration	833	756	833	(77)	26	(52)
All Others	12,439	11,283	12,439	(1,156)	386	(769)
Total Non-General Fund	<u>\$ 319,934</u>	<u>\$ 290,213</u>	<u>\$ 319,934</u>	<u>\$ (29,721)</u>	<u>\$ 9,930</u>	<u>\$ (19,791)</u>
<b>Total</b>	<u>\$ 1,554,961</u>	<u>\$ 1,410,508</u>	<u>\$ 1,554,961</u>	<u>\$ (144,453)</u>	<u>\$ 36,170</u>	<u>\$ (72,091)</u>
<b>Grand Total</b>	<u>\$ 4,797,377</u>	<u>\$ 6,251,023</u>	<u>\$ 4,797,377</u>	<u>\$ 1,453,646</u>	<u>\$ 186,346</u>	<u>\$ 1,527,137</u>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
**HUMAN RESOURCES & BENEFITS**

**Explanatory Narrative**

The Human Resources Department (HRD) 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 regulations. In addition, the HRD is responsible for the administration of County benefits and the Learning and Organizational Development programs.

The HRD is split into five units: Administration, Labor & Employee Relations, Employment & Information Services, Learning & Organizational Development, and Employee Benefits. These five 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 Learning & Organizational Development 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**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 001-1060-8401 - HR - Labor & Employee Relations	\$	467,704	
Budget Unit 001-1060-8402 - HR - Employment & Information System		1,438,817	
Budget Unit 001-1060-8403 - HR - Learning & Organizational Development		671,553	
Budget Unit 001-1060-8404 - HR - Employee Benefits		673,187	
Budget Unit 001-1060-8445 - HR - Administration		(2,341,932)	
Intra & Inter-fund Reimbursement Added Back		123,588	
Add - Cost Plan Charges - (#7301)		2,849,399	
Less - Non-Recoverable Liability (#6261)		(4,581)	
Less - Taxes and Assessments - (#7121)		(10)	
		<u>          </u>	\$ 3,877,725

**EXTERNAL OVERHEADS**

Building Depreciation		43,002	
Equipment Depreciation		1,603	
Annual Financial Audit		412	45,017
		<u>          </u>	<u>(172)</u>

**REVENUES RECEIVED**

<b>NET COSTS FOR FIRST ALLOCATION</b>			<b><u>\$ 3,922,569</u></b>
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## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017

### 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	\$ 348,190	\$ 748,551	\$ 426,682	\$ 272,986	\$ 405,964	\$ 87,495	\$ 2,289,868
Employee Benefits *	167,438	359,963	205,183	131,273	195,220	42,075	1,101,152
Services and Supplies	11,213	304,378	36,957	77,890	56,267	-	486,705
<b>Total Direct Costs</b>	<b>\$ 526,841</b>	<b>\$ 1,412,892</b>	<b>\$ 668,822</b>	<b>\$ 482,149</b>	<b>\$ 657,451</b>	<b>\$ 129,570</b>	<b>\$ 3,877,725</b>
<b>EXTERNAL OVERHEADS</b>							
Building Depreciation *	6,539	14,057	8,013	5,126	7,624	1,643	43,002
Equipment Depreciation *	244	524	299	191	284	61	1,603
Annual Financial Audit	63	135	77	49	73	16	412
<b>Total External Overheads</b>	<b>\$ 6,845</b>	<b>\$ 14,716</b>	<b>\$ 8,388</b>	<b>\$ 5,367</b>	<b>\$ 7,981</b>	<b>\$ 1,720</b>	<b>\$ 45,017</b>
Total Department Costs	533,686	1,427,608	677,210	487,516	665,432	131,290	3,922,742
<b>REVENUE RECEIVED</b>	(172)	-	-	-	-	-	(172)
Allocate Clerical Support *	(533,514)	205,679	117,239	75,008	111,546	24,041	-
<b>NET FUNCTIONAL COSTS</b>	<b>-</b>	<b>1,633,287</b>	<b>794,449</b>	<b>562,524</b>	<b>776,978</b>	<b>155,331</b>	<b>3,922,569</b>
Eliminate Unallowable Functions	-	-	-	-	-	-	-
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b>\$ -</b>	<b>\$ 1,633,287</b>	<b>\$ 794,449</b>	<b>\$ 562,524</b>	<b>\$ 776,978</b>	<b>\$ 155,331</b>	<b>\$ 3,922,569</b>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
HUMAN RESOURCES & BENEFITS

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

	Number of Employees	Allocation Base	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	Allocation Base	Base #1					*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office & ILA	22.00	\$ 16,610	\$ -	\$ 16,610	\$ -	\$ 16,610		
Contracts & Purchasing	7.50	5,662	-	5,662	-	5,662		
Fleet Administration	18.75	14,156	-	14,156	-	14,156		
Human Resources	25.50	19,252	-	19,252	-	19,252		
Equal Opportunity Office	3.50	2,642	-	2,642	-	2,642		
Information Technology Service Departments:								
ITD (Information Technology)	93.50	70,592	-	70,592	-	70,592		
Resource Management Service Departments:								
Architectural Services/Capital Projects	6.00	4,530	-	4,530	-	4,530		
Facilities & Facilities Maintenance Projects	33.00	24,915	-	24,915	-	24,915		
Resource Management Agency	35.00	26,425	-	26,425	-	26,425		
Other Service Departments:								
Auditor-Controller	55.50	41,902	-	41,902	-	41,902		
Treasurer-Tax Collector	18.50	13,967	-	13,967	-	13,967		
Revenue Division	22.50	16,987	-	16,987	-	16,987		
County Counsel	30.50	23,027	-	23,027	-	23,027		
Risk Management	6.25	4,719	-	4,719	-	4,719		
<b>Total Service Departments</b>	<b>378.00</b>	<b>\$ 285,388</b>	<b>\$ -</b>	<b>\$ 285,388</b>	<b>\$ -</b>	<b>\$ 285,388</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	20.75	15,666	-	15,666	-	15,666	\$ 2,453	\$ 18,119
Office of Emergency Services	5.00	3,775	-	3,775	-	3,775	591	4,366
Office of Community Engagement & Strategic Advocacy	3.00	2,265	-	2,265	-	2,265	355	2,620
Economic Development Administration	7.50	5,662	-	5,662	-	5,662	887	6,549
Assessor	48.50	36,617	-	36,617	-	36,617	5,733	42,350
Clerk/Recorder	15.75	11,891	-	11,891	-	11,891	1,862	13,753
Clerk of the Board	5.00	3,775	-	3,775	-	3,775	591	4,366
Elections	14.75	11,136	-	11,136	-	11,136	1,744	12,880
Emergency Communications	64.25	48,508	-	48,508	-	48,508	7,595	56,103
District Attorney	136.00	102,679	-	102,679	-	102,679	16,076	118,756
Child Support Services	92.50	69,837	-	69,837	-	69,837	10,934	80,771
Public Defender	49.00	36,995	-	36,995	-	36,995	5,792	42,787
Coroner	8.00	6,040	-	6,040	-	6,040	946	6,986
Sheriff's Correctional Division	227.50	171,761	-	171,761	-	171,761	26,892	198,654
Sheriff	196.50	148,357	-	148,357	-	148,357	23,228	171,585
Juvenile Hall	135.00	101,924	-	101,924	-	101,924	15,958	117,883
Probation	143.25	108,153	-	108,153	-	108,153	16,933	125,086

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
HUMAN RESOURCES & BENEFITS

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

	Number of Employees	Analysis & Support/ Employee Benefits/ Employee Relations and Personnel	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Agricultural Commissioner	64.75	\$ 48,886	\$ -	\$ 48,886	\$ -	\$ 48,886	\$ 7,654	\$ 56,540
Produce Inspection	4.75	3,586	-	3,586	-	3,586	561	4,148
Building Services	48.75	36,806	-	36,806	-	36,806	5,763	42,569
Planning	16.75	12,646	-	12,646	-	12,646	1,980	14,626
Environmental Services	8.75	6,606	-	6,606	-	6,606	1,034	7,641
Primary Health Care	250.50	189,126	-	189,126	-	189,126	29,611	218,738
Emergency Medical Services	6.25	4,719	-	4,719	-	4,719	739	5,458
Environmental Health	53.25	40,204	-	40,204	-	40,204	6,295	46,498
Public Guardian/Administrator	8.50	6,417	-	6,417	-	6,417	1,005	7,422
Children's Medical Services	40.50	30,577	-	30,577	-	30,577	4,787	35,365
Public Health & Health Administration	164.25	124,008	-	124,008	-	124,008	19,416	143,424
Animal Services	14.00	10,570	-	10,570	-	10,570	1,655	12,225
Military & Veterans' Services	7.25	5,474	-	5,474	-	5,474	857	6,331
Social Services	799.25	603,430	-	603,430	-	603,430	94,478	697,908
Area Agency on Aging	3.00	2,265	-	2,265	-	2,265	355	2,620
Agricultural Cooperative Extension	3.50	2,642	-	2,642	-	2,642	414	3,056
Parks	31.25	23,594	-	23,594	-	23,594	3,694	27,288
<b>Total Operating Departments</b>	<b>2,697.50</b>	<b>\$ 2,036,600</b>	<b>\$ -</b>	<b>\$ 2,036,601</b>	<b>\$ -</b>	<b>\$ 2,036,601</b>	<b>\$ 318,867</b>	<b>\$ 2,355,468</b>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	15.25	11,514	-	11,514	-	11,514	1,803	13,316
Roads & Bridges - Maintenance	57.75	43,601	-	43,601	-	43,601	6,827	50,428
County Library	91.25	68,893	-	68,893	-	68,893	10,787	79,680
IHHS PA-Administration	5.00	3,775	-	3,775	-	3,775	591	4,366
Office for Employment Training/WIB	40.75	30,766	-	30,766	-	30,766	4,817	35,583
Community Action Partnership	1.00	755	-	755	-	755	118	873
Behavioral Health	355.50	268,401	-	268,401	-	268,401	42,023	310,424
Water Resources Agency	38.00	28,690	-	28,690	-	28,690	4,492	33,182
Natividad Medical Center	1,286.00	970,924	-	970,924	-	970,924	152,016	1,122,940
Resort at Nacimiento Lake	5.25	3,964	-	3,963	-	3,963	621	4,584
Resort at San Antonio Lake	-	-	-	-	-	-	-	-
Lake Events & Administration	3.00	2,265	-	2,265	-	2,265	355	2,620
Resource Planning (ISF)	-	-	155,331	155,331	123,588	31,742	24,320	56,062
All Others	16	11,702	-	11,702	-	11,702	1,832	13,535
<b>Total Non-General Fund</b>	<b>1,914.25</b>	<b>\$ 1,445,250</b>	<b>\$ 155,331</b>	<b>\$ 1,600,580</b>	<b>\$ 123,588</b>	<b>\$ 1,476,992</b>	<b>\$ 250,600</b>	<b>\$ 1,727,592</b>
<b>Total</b>	<b>4,989.75</b>	<b>\$ 3,767,239</b>	<b>\$ 155,331</b>	<b>\$ 3,922,569</b>	<b>\$ 123,588</b>	<b>\$ 3,798,981</b>	<b>\$ 569,467</b>	<b>\$ 4,083,060</b>

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



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
 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 action issues.

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

**Costs for Allocation**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 001-1080-8066 - Equal Opportunity Office	\$	(8,499)	
Less - Non-Recoverable Liability (#6261)		(573)	
Add - Cost Plan Charges - (#7301)		767,560	
Less - Operating Transfer Out (#7614)		-	\$ 758,487

**EXTERNAL OVERHEADS**

Building Depreciation		6,232	
Annual Financial Audit		79	6,312

**REVENUES RECEIVED**

			-
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b>\$</b>	<b>764,799</b>	

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
EQUAL OPPORTUNITY OFFICE

<b>Allocation of Costs</b>				
	Allocation Base	Net First Allocation	Other Service Departments	Total Net Allocation
	(1)		(2)	
Allocation Base	(1)			
<b>SERVICE DEPARTMENTS</b>				
Administrative Management:				
County Administrative Office & ILA	22.00	\$ 3,376		
Contracts & Purchasing	7.50	1,151		
Fleet Administration	18.75	2,877		
Human Resources	25.50	3,913		
Equal Opportunity Office	3.50	537		
Information Technology Service Departments:				
ITD (Information Technology)	93.50	14,348		
Resource Management Service Departments:				
Facilities & Facilities Maintenance Projects	33.00	5,064		
Resource Management Agency	35.00	5,371		
Other Service Departments:				
Auditor-Controller	55.50	8,517		
Treasurer-Tax Collector	18.50	2,839		
Revenue Division	22.50	3,453		
County Counsel	30.50	4,680		
Risk Management	6.25	959		
Total Service Departments	<u>372.00</u>	<u>\$ 57,087</u>		
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	20.75	3,184	\$ 289	\$ 3,474
Office of Emergency Services	5.00	767	70	837
Office of Community Engagement & Strategic Advocacy	3.00	460	42	502
Economic Development Administration	7.50	1,151	105	1,255
Assessor	48.50	7,443	676	8,119
Clerk/Recorder	15.75	2,417	220	2,637
Clerk of the Board	5.00	767	70	837
Elections	14.75	2,264	206	2,469
Emergency Communications	64.25	9,860	896	10,755
District Attorney	136.00	20,870	1,896	22,766
Child Support Services	92.50	14,195	1,289	15,484
Public Defender	49.00	7,519	683	8,203
Coroner	8.00	1,228	112	1,339
Sheriff's Correctional Division	227.50	34,912	3,171	38,083
Sheriff	196.50	30,155	2,739	32,894
Juvenile Hall	135.00	20,717	1,882	22,599
Probation	143.25	21,983	1,997	23,980
Agricultural Commissioner	64.75	9,936	903	10,839
Produce Inspection	4.75	729	66	795
Building Services	48.75	7,481	680	8,161
Planning	16.75	2,570	233	2,804

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
EQUAL OPPORTUNITY OFFICE

	Allocation Base	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>				
Environmental Services	8.75	\$ 1,343	\$ 122	\$ 1,465
Primary Health Care	250.50	38,441	3,492	41,933
Emergency Medical Services	6.25	959	87	1,046
Environmental Health	53.25	8,172	742	8,914
Public Guardian/Administrator	8.50	1,304	118	1,423
Children's Medical Services	40.50	6,215	565	6,780
Public Health & Health Administration	164.25	25,206	2,290	27,495
Animal Services	14.00	2,148	195	2,344
Military & Veterans' Services	7.25	1,113	101	1,214
Social Services	799.25	122,652	11,141	133,793
Area Agency on Aging	3.00	460	42	502
Agricultural Cooperative Extension	3.50	537	49	586
Parks	31.25	4,796	436	5,231
Total Operating Departments	<u>2,697.50</u>	<u>\$ 413,954</u>	<u>\$ 37,602</u>	<u>\$ 451,556</u>
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	15.25	2,340	213	2,553
Roads & Bridges - Maintenance	57.75	8,862	805	9,667
County Library	91.25	14,003	1,272	15,275
IHSS PA - Administration	5.00	767	70	837
Office for Employment Training/WIB	40.75	6,253	568	6,821
Community Action Partnership	1.00	153	14	167
Behavioral Health	355.50	54,555	4,956	59,510
Water Resources Agency	38.00	5,831	530	6,361
Natividad Medical Center	1,286.00	197,348	17,927	215,274
Resort at Nacimiento Lake	5.25	806	73	879
Lake Events & Administration	3.00	460	42	502
All Others	15.50	2,379	216	2,595
Total Non-General Fund	<u>1,914.25</u>	<u>\$ 293,758</u>	<u>\$ 26,684</u>	<u>\$ 320,442</u>
<b>Total</b>	<u><b>4,983.75</b></u>	<u><b>\$ 764,799</b></u>	<u><b>\$ 64,286</b></u>	<u><b>\$ 771,998</b></u>

Notes:

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

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017  
INFORMATION TECHNOLOGY (ITD)

### Explanatory Narrative

The Information Technology Division provides for planning, acquisition, deployment, operation, support, and maintenance of the County's information, communications and network systems applications and infrastructure to meet needs of internal County Departments and external agencies local agencies. Costs are accumulated separately for central computer operations, systems design, programming, personal computer support, equipment maintenance, infrastructure and enterprise operations. Each of these categories is costed separately and an itemized billing, including a complete breakdown are broken out not only by each fee type, but also by specific project, direct charge breakout as directed by the customer with full detail support of labor supplied and 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. Estimation is determined by current as well as historical information and customer input. Each rate falls under what is known as a cost center. Costs that do not have a specific cost center to which an expense belongs are recorded under a separate cost center that is called "Overhead."

#### Central Computer Operations

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

#### Systems Design and Programming

Labor costs are computed via the ServiceNow application. Rates are calculated based on cost center allocation divided by the quantity of requested budget hours. The cost of non-chargeable time and administrative time are accumulated and allocated to each of the cost centers. Employee wage rates are revised whenever new pay scales take effect.

#### Personal Computer Support

Personal computer support, including equipment installation and maintenance is provided by information Technology employees. The cost of these services is charged out to benefiting departments based on the number of technician man-hours. The rate is determined based on the total cost to maintain the devices divided by the quantity of maintained budgeted devices.

#### Equipment Maintenance

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

#### Infrastructure

The Infrastructure 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 AT&T) 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 the ServiceNow application which records the parts and technician time used for each piece of equipment serviced. Site fees are computed based on cost for each site location and costed out to the benefiting department. Generally, only outside agencies receive actual bills for radio services.

#### Enterprise Operations

The Enterprise Operations Division of the Information Technology Department provides storage and retrieval of hard copy and original documents on behalf of the County departments and provides secure document destruction services to the same clients. The Records Retention Center, under the Enterprise Operations, 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 based on the number of boxes stored for each department and the number of storage bins picked up at county locations.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
 INFORMATION TECHNOLOGY (ITD)

**Costs for Allocation**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 001-1930-8432 - IT - Administration	\$ 949,523	
Budget Unit 001-1930-8433 - IT - Application	(732,181)	
Budget Unit 001-1930-8434 - IT - Customer Support	268,504	
Budget Unit 001-1930-8435 - IT - Enterprise Operations	(7,135,150)	
Budget Unit 001-1930-8436 - IT - Infrastructure	(906,818)	
Budget Unit 001-1930-8437 - IT - Security	(415,028)	
Budget Unit 001-1930-8439 - IT - ITD	8,715,814	
Intra & Inter-fund Reimbursement Added Back	22,420,871	
Add - Expenditure Transfers (#7302)	1,940	
Less - Non-Recoverable Liability (#6261)	(15,766)	
Less - Taxes & Assessments (#7121)	(4,223)	
Less - Cost Plan Charges (#7301)	(168,380)	
Less - Buildings and Improvements (#7521)	(2,439)	
Less - Equipment Purchased (#7531)	(2,898,425)	
Less - Vehicles (#7532)	(24,472)	
Less - Construction In Progress (#7551)	(29,726)	
	<u>\$ 20,024,045</u>	

**EXTERNAL OVERHEADS**

Building Depreciation	59,124	
Equipment Depreciation	385,116	
Annual Financial Audit	1,992	
	<u>\$ 446,231</u>	

**REVENUES RECEIVED**

	<u>(11,440)</u>	
<b>TOTAL DIRECT COSTS</b>	<b><u>\$ 20,458,837</u></b>	

**Functional Analysis of Costs**

	Department Administration	Telephone Services	Radio Maintenance	Information Technology	Total Department
<b>ACTUAL EXPENDITURES</b>					
Salaries and Wages	\$ 674,716	\$ 733,360	\$ 551,336	\$ 6,796,477	\$ 8,755,889
Employee Benefits *	280,023	304,362	228,817	2,820,698	3,633,899
Services and Supplies	180,119	1,348,234	873,644	5,232,259	7,634,257
Total Direct Costs	<u>\$ 1,134,858</u>	<u>\$ 2,385,956</u>	<u>\$ 1,653,798</u>	<u>\$ 14,849,434</u>	<u>\$ 20,024,045</u>
<b>EXTERNAL OVERHEADS</b>					
Building Use Allowance *	4,556	4,952	3,723	45,893	59,124
Equipment Use Allowance *	29,676	32,256	24,250	298,934	385,116
Annual Financial Audit	1,992	-	-	-	1,992
Total External Overheads	<u>\$ 36,224</u>	<u>\$ 37,208</u>	<u>\$ 27,973</u>	<u>\$ 344,827</u>	<u>\$ 446,231</u>
Total Functional Costs	1,171,082	2,423,164	1,681,770	15,194,260	20,470,276
<b>REVENUE RECEIVED</b>	(11,440)	-	-	-	(11,440)
Allocate Department Administration*	<u>(1,159,643)</u>	105,237	79,116	975,290	-
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<b><u>\$ -</u></b>	<b><u>\$ 2,528,400</u></b>	<b><u>\$ 1,760,886</u></b>	<b><u>\$ 16,169,550</u></b>	<b><u>\$ 20,458,837</u></b>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
INFORMATION TECHNOLOGY (ITD)

**Allocation of Costs - Information Technology**

	<u>Allocation Base</u>	<u>Information Technology</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>
Allocation Base	(1)						*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office	\$ 131,016	\$ 115,078	\$ -	\$ 115,078	\$ 131,016	\$ (15,939)		
Contracts & Purchasing	67,445	59,240	-	59,240	67,445	(8,205)		
Fleet Administration	85,566	75,157	-	75,157	85,566	(10,409)		
Human Resources	140,845	123,711	-	123,711	140,845	(17,134)		
Equal Opportunity Office	32,005	28,111	-	28,111	32,005	(3,893)		
Information Technology Service Departments:								
ITD (Information Technology)	-	-	-	-	-	-		
Resource Management Service Departments:								
Architectural Service/Capital Projects	657,685	577,676	-	577,676	657,685	(80,009)		
Facilities & Facilities Maintenance Projects	89,094	78,255	-	78,255	89,094	(10,838)		
Resource Management Agency	421,474	370,200	-	370,200	421,474	(51,273)		
Other Service Departments:								
Auditor-Controller	367,921	323,162	-	323,162	367,921	(44,759)		
Treasurer-Tax Collector	119,134	104,641	-	104,641	119,134	(14,493)		
Revenue Division	132,741	116,593	-	116,593	132,741	(16,148)		
County Counsel	173,772	152,632	-	152,632	173,772	(21,140)		
Risk Management	45,305	39,794	-	39,794	45,305	(5,512)		
<b>Total Service Departments</b>	<b>\$ 2,464,004</b>	<b>\$ 2,164,251</b>	<b>\$ -</b>	<b>\$ 2,164,251</b>	<b>\$ 2,464,004</b>	<b>\$ (299,753)</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	107,858	94,737	-	94,737	107,858	(13,121)	\$ 8,594	\$ (4,528)
Office of Emergency Services	200,273	175,909	-	175,909	200,273	(24,364)	15,957	(8,407)
Office of Community Engagement & Strategic Advocacy	4,653	4,087	-	4,087	4,653	(566)	371	(195)
Economic Development Administration	36,013	31,632	-	31,632	36,013	(4,381)	2,869	(1,512)
Assessor	241,541	212,156	-	212,156	241,541	(29,384)	19,245	(10,139)
Clerk/Recorder	337,507	296,448	-	296,448	337,507	(41,059)	26,891	(14,168)
Grand Jury	2,457	2,158	-	2,158	2,457	(299)	196	(103)
Clerk of the Board	79,769	70,065	-	70,065	79,769	(9,704)	6,356	(3,349)
Elections	153,033	134,416	-	134,416	153,033	(18,617)	12,193	(6,424)
Emergency Communications	1,401,904	1,231,358	-	1,231,358	1,401,904	(170,545)	111,696	(58,850)
District Attorney	933,113	819,597	-	819,597	933,113	(113,516)	74,345	(39,171)
Child Support Services	441,071	387,413	-	387,413	441,071	(53,657)	35,142	(18,515)
Public Defender	275,714	242,172	-	242,172	275,714	(33,541)	21,967	(11,574)
Coroner	22,808	20,033	-	20,033	22,808	(2,775)	1,817	(957)
Sheriff's Correctional Division	355,966	312,662	-	312,662	355,966	(43,304)	28,361	(14,943)
Sheriff	1,396,372	1,226,500	-	1,226,500	1,396,372	(169,873)	111,255	(58,617)
Juvenile Hall	170,180	149,477	-	149,477	170,180	(20,703)	13,559	(7,144)
Probation	723,083	635,117	-	635,117	723,083	(87,965)	57,611	(30,354)
Agricultural Commissioner	354,383	311,271	-	311,271	354,383	(43,112)	28,235	(14,876)
Produce Inspection	15,552	13,660	-	13,660	15,552	(1,892)	1,239	(653)
Building Services	171,764	150,869	-	150,869	171,764	(20,896)	13,685	(7,210)

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
INFORMATION TECHNOLOGY (ITD)

**Allocation of Costs - Information Technology**

	Allocation Base	Information Technology	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Planning	\$ 147,395	\$ 129,464	\$ -	\$ 129,464	\$ 147,395	\$ (17,931)	\$ 11,744	\$ (6,187)
Environmental Services	28,606	25,126	-	25,126	28,606	(3,480)	2,279	(1,201)
Primary Health Care	1,471,282	1,292,296	-	1,292,296	1,471,282	(178,985)	117,223	(61,762)
Emergency Medical Services	74,071	65,060	-	65,060	74,071	(9,011)	5,902	(3,109)
Environmental Health	324,128	284,697	-	284,697	324,128	(39,431)	25,825	(13,606)
Public Guardian/Administrator	50,785	44,606	-	44,606	50,785	(6,178)	4,046	(2,132)
Children's Medical Services	215,227	189,044	-	189,044	215,227	(26,183)	17,148	(9,035)
Public Health & Health Administration	969,268	851,354	-	851,354	969,268	(117,914)	77,226	(40,688)
Animal Services	74,877	65,768	-	65,768	74,877	(9,109)	5,966	(3,143)
Military & Veterans' Services	50,799	44,619	-	44,619	50,799	(6,180)	4,047	(2,132)
Social Services	4,854,139	4,263,619	-	4,263,619	4,854,139	(590,520)	386,750	(203,769)
Agricultural Cooperative Extension	31,732	27,872	-	27,872	31,732	(3,860)	2,528	(1,332)
Parks	106,499	93,543	-	93,543	106,499	(12,956)	8,485	(4,471)
<b>Total Operating Departments</b>	<b>\$ 15,823,816</b>	<b>\$ 13,898,805</b>	<b>\$ -</b>	<b>\$ 13,898,805</b>	<b>\$ 15,823,816</b>	<b>\$ (1,925,011)</b>	<b>\$ 1,260,753</b>	<b>\$ (664,259)</b>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	263,390	231,348	-	231,348	263,390	(32,042)	20,985	(11,057)
Roads & Bridges - Maintenance	52,352	45,983	-	45,983	52,352	(6,369)	4,171	(2,198)
County Library	846,708	743,704	-	743,704	846,708	(103,004)	67,461	(35,543)
Office for Employment Training/WB	280,211	246,122	-	246,122	280,211	(34,088)	22,326	(11,763)
Behavioral Health	1,602,221	1,407,306	-	1,407,306	1,602,221	(194,915)	127,656	(67,259)
Water Resources Agency	361,423	317,455	-	317,455	361,423	(43,968)	28,796	(15,172)
Emergency Communication - NGEN Radio Project	26,551	23,321	-	23,321	26,551	(3,230)	2,115	(1,115)
Natividad Medical Center	594,649	522,308	-	522,308	594,649	(72,341)	47,378	(24,962)
Resort at Nacimiento Lake	22,100	19,412	-	19,412	22,100	(2,689)	1,761	(928)
Resort at San Antonio Lake	942	827	-	827	942	(115)	75	(40)
Lake Events & Administration	13,511	11,867	-	11,867	13,511	(1,644)	1,076	(567)
Resource Planning (ISF)	50,973	44,772	-	44,772	50,973	(6,201)	4,061	(2,140)
All Others	889,574	781,355	-	781,355	889,574	(108,219)	70,876	(37,343)
<b>Total Non-General Fund</b>	<b>\$ 5,004,605</b>	<b>\$ 4,395,781</b>	<b>\$ -</b>	<b>\$ 4,395,781</b>	<b>\$ 5,004,605</b>	<b>\$ (608,824)</b>	<b>\$ 398,739</b>	<b>\$ (210,085)</b>
<b>Total</b>	<b>\$ 23,292,425</b>	<b>\$ 20,458,837</b>	<b>\$ -</b>	<b>\$ 20,458,837</b>	<b>\$ 23,292,425</b>	<b>\$ (2,833,588)</b>	<b>\$ 1,659,491</b>	<b>\$ (874,344)</b>
<b>Grand Total</b>	<b>\$ 23,292,425</b>	<b>\$ 20,458,837</b>	<b>\$ -</b>	<b>\$ 20,458,837</b>	<b>\$ 23,292,425</b>	<b>\$ (2,833,588)</b>	<b>\$ 1,659,491</b>	<b>\$ (874,344)</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 H for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
 ARCHITECTURAL SERVICES / CAPITAL PROJECTS

**Explanatory Narrative**

The Capital Projects Management Division operates under the direction of Resource Management Agency and is responsible for budgeting for larger maintenance projects, remodels, and new facilities. It was established for the purpose of providing an effective mechanism for assessing capital projects requirements and establishing a staffing unit for timely implementation of Board approved projects.

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

**Costs for Allocation**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 001-3000-8173 - Architectural Services	\$	(93,885)	
Budget Unit 402-3000-8174/8468 - Capital Projects Fund		4,016,497	
Budget Unit 404-3000-8174 - Facility Master Plan Implement		18,651,551	
Intra & Inter-fund Reimbursement Added Back		1,295,866	
Less - 001-3000-8173 - Cost Plan Charges (#7301)		<u>(148,702)</u>	\$ 23,721,326
Less - Transferred to External Overhead (Infrastructure)			(2,115,074)
Less - Transferred to External Overhead (Buildings)			<u>(22,434,790)</u>
			\$ (828,538)
<b>EXTERNAL OVERHEADS</b>			
Building Depreciation		-	
Annual Financial Audit		<u>1,007</u>	1,007
<b>TOTAL FUNCTIONAL COSTS</b>			<b>\$ <u>(827,553)</u></b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**ARCHITECTURAL SERVICES**

**Allowable Costs of County Buildings**

County Owned Buildings		Allocation Base	Square Feet Allocated	Building	First Allocation per Net First Allocation	Square Foot
4680A	Old Courthouse - East Wing	\$ 1,894,626	(1)	\$ 1,894,626	\$ (72,037)	N/A
4690A	Old Courthouse - West Wing	1,894,626	(1)	1,894,626	(72,037)	N/A
4400	Juvenile Justice Complex - Design	848,830	(1)	848,830	(32,274)	N/A
4350	Jail Housing Addition & Security Improvements	4,552,608	(1)	4,552,608	(173,097)	N/A
4440	Schilling Place - North	6,287,335	113,374	6,287,335	(239,054)	(2.108545)
4442	Schilling Place - South	6,287,335	92,484	6,287,335	(239,054)	(2.584817)
		-	-	-	-	N/A
TOTAL COUNTY OWNED BUILDING ALLOWABLE COSTS		<u>\$ 21,765,360</u>		<u>\$ 21,765,360</u>	<u>\$ (827,553)</u>	

Notes: (1) Single use occupancy.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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>										
County Administrative Office										
Salinas	4440	1,417	(2.108545)	\$ (2,988)	\$ (2,988)	\$ -	\$ -	(2,988)		
Contracts & Purchasing										
Salinas	4442	6,700	(2.584817)	(17,318)	(17,318)	-	-	(17,318)		
Human Resources										
Salinas	4440	1,417	(2.108545)	(2,988)	(2,988)	-	-	(2,988)		
Facilities & Facilities Mgmt										
Salinas	4442	53,414	(2.584817)	(138,065)	(138,065)	1,133,934	1,133,934	(138,065)		
Auditor-Controller										
Salinas	4440	1,417	(2.108545)	(2,988)	(2,988)	-	-	(2,988)		
Treasurer-Tax Collector										
Salinas	4640	13,650	0.000000	-	-	8,789	8,789	-		
County Counsel										
Salinas	4440	1,417	(2.108545)	(2,988)	(2,988)	-	-	(2,988)		
<b>Total Service Departments</b>										
				<u>\$ (167,335)</u>	<u>\$ (167,335)</u>	<u>\$ 1,142,723</u>	<u>\$ 1,142,723</u>	<u>\$ (167,335)</u>		
<b>OPERATING DEPARTMENTS</b>										
Economic Development										
Salinas	4440	5,669	(2.108545)	(11,953)	(11,953)	112,743	112,743	(11,953)	\$ 2,168.07	\$ (9,785)
Elections										
Salinas	4440	34,012	(2.108545)	(71,716)	(71,716)	668	668	(71,716)	13,008	(58,708)
Sheriff's Correctional Division										
Salinas	4350	(1)	N/A	(173,097)	(173,097)	-	-	(173,097)	31,396	(141,701)
Juvenile Hall										
Salinas	4400	(1)	N/A	(32,274)	(32,274)	-	-	(32,274)	5,854	(26,420)
Primary Health Care										
Salinas	4440	5,669	(2.108545)	(11,953)						
Salinas	4442	6,474	(2.584817)	(16,734)	(28,687)	-	-	(28,687)	5,203	(23,484)
Emergency Medical Services										
Salinas	4442	6,474	(2.584817)	(16,734)	(16,734)	-	-	(16,734)	3,035	(13,699)
Public Guardian/Administrator										
Salinas	4440	10,204	(2.108545)	(21,516)	(21,516)	-	-	(21,516)	3,902	(17,613)
Public Health & Health Administration										
Salinas	4442	6,474	(2.584817)	(16,734)	(16,734)	-	-	(16,734)	3,035	(13,699)
Children's Medical Services										
Salinas	4442	6,474	(2.584817)	(16,734)	(16,734)	-	-	(16,734)	3,035	(13,699)
Agricultural Commissioner										
King City	2620	(1)	0.000000	-	-	2,814	2,814	-	-	-
Social Services										
Salinas	4000	(1)	N/A	-	-	2,519	2,519	-	-	-
Parks										
Salinas	4015	(1)	N/A	-	-	46,445	46,445	-	-	-
<b>Total Operating Departments</b>										
				<u>\$ (389,446)</u>	<u>\$ (389,446)</u>	<u>\$ 165,189</u>	<u>\$ 165,189</u>	<u>\$ (389,446)</u>	<u>\$ 70,637</u>	<u>\$ (318,809)</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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>NON-GENERAL FUND</b>										
Roads & Bridges - Construction Projects										
Salinas	4640	5,623	0.000000	\$ -	\$ -	\$ 137,403	\$ 137,403	\$ -	\$ -	\$ -
Roads & Bridges - Maintenance Projects										
Salinas	4640	5,623	0.000000	-	-	16,391	16,391	-	-	-
County Library										
Salinas	5405	(1)	N/A	-	-	2,047	2,047	-	-	-
Behavioral Health										
Salinas	4442	6,474	(2.584817)	(16,734)						
Marina	3002	23,259	(0.564670)	-	(16,734)	931	931	(16,734)	3,035	(13,699)
Natividad Medical Center										
Salinas	4500	(1)	N/A	-	-	11,107	11,107	-	-	-
Office for Employment Training/WIB										
Salinas	4440	6,802	(2.108545)	(14,342)	(14,342)	-	-	(14,342)	2,601	(11,741)
Resort at San Antonio Lake										
Bradley	1300	(1)	N/A	-	-	11,126	11,126	-	-	-
Water Resource Agency										
Salinas	4440	20,407	(2.108545)	(43,029)	(43,029)	2,589	2,589	(43,029)	7,805	(35,225)
Superior Court of CA - Mo Co										
Monterey	3105	37,020	0.000000	-	-	67,464	67,464	-	-	-
All Others (Not Occupied)										
Salinas	4440	24,943	(2.108545)	(52,593)						
Salinas	4680A	(1)	N/A	(72,037)						
Salinas	4690A	(1)	N/A	(72,037)	(196,667)	-	-	(196,667)	35,671	(160,996)
Total Non-General Fund				\$ (270,772)	\$ (270,772)	\$ 249,057	\$ 249,057	\$ (270,772)	\$ 49,112	\$ (221,660)
<b>Total</b>				\$ (827,553)	\$ (827,553)	\$ 1,556,969	\$ 1,556,969	\$ (827,553)	\$ 119,749	\$ (540,469)

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 H for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
**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 11-3 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**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 001-3000-8176 - FM - Administration	\$ (1,421,251)	
Budget Unit 001-3000-8177 - FM - Courier	759	
Budget Unit 001-3000-8178 - FM - Mail	332	
Budget Unit 001-3000-8181 - FM - Grounds	602,539	
Budget Unit 001-3000-8182 - FM - Utilities	2,404,844	
Budget Unit 001-3000-8183 - FM - Real Property	524,753	
Budget Unit 401-3000-8184 - Facilities Maintenance Projects	3,376,151	
Intra & Inter-fund Reimbursement Added Back	1,025,225	
Add - Cost Plan Charges (#7301)	7,200,579	
Less - Non-Recoverable Liability (#6261)	(4,809)	
Less - Taxes and Assessments (#7121)	(77,459)	
Less - Contributions and Grants (#7201)	(58,984)	
Less - External Overhead - Equipment (401-8184)	(89,297)	
Less - External Overhead - Buildings (401-8184)	(1,938,544)	
Less - External Overhead - Construction-In-Progress (401-8184)	<u>(886,284)</u>	10,658,553

**EXTERNAL OVERHEADS**

Building Depreciation	20,791	
Equipment Depreciation	581,921	
Annual Financial Audit	<u>3,205</u>	605,917

**REVENUES RECEIVED**

<b>TOTAL FUNCTIONAL COSTS</b>		<u><u>\$ 11,264,469</u></u>
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## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

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

### Functional Analysis of Costs

	Department Admin	Maintenance	Facilities Projects Maintenance	Groundskeeping	Courier Charges	Mail Charges	Direct Identified	Total Department
<b>ACTUAL EXPENDITURES</b>								
Salaries and Wages	\$ 538,265	\$ 997,882	\$ -	\$ 298,699	\$ 199,759	\$ 61,790	\$ -	\$ 2,096,394
Employee Benefits	282,349	523,443	-	156,684	104,785	32,412	-	1,099,673
Services and Supplies	-	3,879,941	3,231,513	89,959	99,329	130,719	31,024	7,462,486
Total Direct Costs	<u>\$ 820,614</u>	<u>\$ 5,401,267</u>	<u>\$ 3,231,513</u>	<u>\$ 545,342</u>	<u>\$ 403,873</u>	<u>\$ 224,921</u>	<u>\$ 31,024</u>	<u>\$ 10,658,553</u>
<b>EXTERNAL OVERHEADS</b>								
Building Depreciation	20,791	-	-	-	-	-	-	20,791
Equipment Depreciation	576,441	-	-	-	-	5,480	-	581,921
Annual Financial Audit	3,205	-	-	-	-	-	-	3,205
Total External Overheads	<u>\$ 600,436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,480</u>	<u>\$ -</u>	<u>\$ 605,917</u>
<b>REVENUES</b>								
Total Functional Costs	1,421,050	5,401,267	3,231,513	545,342	403,873	230,401	31,024	11,264,469
Allocate Department Administration *	<u>(1,421,050)</u>	<u>910,091</u>	<u>-</u>	<u>272,420</u>	<u>182,185</u>	<u>56,353</u>	<u>-</u>	<u>-</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 6,311,358</u>	<u>\$ 3,231,513</u>	<u>\$ 817,762</u>	<u>\$ 586,058</u>	<u>\$ 286,755</u>	<u>\$ 31,024</u>	<u>\$ 11,264,469</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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----- Building Square Foot</u>	
<u>County Owned Buildings:</u>							
1100-000	County Library - Big Sur	\$ 3,169	\$ -	\$ 3,169	816	\$ 4,807	5.891273
1400-000	Facilities (CW & HF Lanes) - Carmel Woods and Hatton Fields	2,441	-	2,441	(1)	3,702	N/A
1700-250	Other - Child & Family Resource Center	12,450	-	12,450	5,000	18,885	3.777094
1800-260	County Library - Castroville	101,746	-	101,746	12,850	154,334	12.010419
2300-375	County Library - Greenfield	28,122	22,070	50,192	7,489	76,134	10.166050
2310-162	Public Works - Greenfield Yard (Office)	2,720	-	2,720	620	4,126	6.654099
2320-000	Public Works - Greenfield Yard (Shop & Storage)	377	-	377	3,960	573	0.144596
2610-300	King City Courthouse - Various	79,752	13,879	93,631	12,497	142,025	11.364754
2620-151	Ag Commissioner - King City Office	11,537	-	11,537	1,680	17,500	10.416784
2622-000	Ag Commissioner - King City Shop & Storage	-	-	-	(1)	-	N/A
2630-000	Facilities Management - (25 ac. Leased to SVF)	518	-	518	(1)	786	N/A
2640-000	Sheriff - Gun Range (19 ac.) Bitterwater Road, KC	131	-	131	(1)	199	N/A
3002-000	Health - Behavioral Health (New) - Marina	170	-	170	(1)	258	N/A
3005-460C	District Attorney Investigation - Modular General Office	36,670	-	36,670	1,200	55,623	46.352870
3010-460	Old CID Building - Fort Ord	44,972	-	44,972	13,300	68,216	5.129015
3015-465	Administration - FORA Prop. (Leased to Ord Mrkt.)	(271)	-	(271)	13,971	(412)	(0.029468)
3050-000	Public Works - Facilities (154 ac. Habitat)	4,060	-	4,060	(1)	6,158	N/A
3100-210	Various - Monterey Courthouse Annex	20,331	-	20,331	24,210	30,839	1.273799
3105-200	Various - Monterey Courthouse	537,659	261,642	799,300	57,291	1,212,427	21.162603
3110-290	Superior Court - Parking Structure - Monterey Courthouse	15,346	(6)	15,339	34,200	23,268	0.680343
3130-427	Telecommunications - Huckleberry Hill (Tower)	297	-	297	125	451	3.610006
4000-420	DSES - FS	20,275	-	20,275	5,520	30,755	5.571480
4015-437	Parks - Laguna Seca (43 bldgs.)	-	-	-	125	-	0.000000
4100-044	Public Defender - Modular #4 General Office	84,446	-	84,446	8,650	128,093	14.808424
4110-164	Public Works - San Miguel Canyon Road Yard	3,935	-	3,935	4,235	5,969	1.409373
4120-130	Vacant - Former Printing Services Office	104,144	-	104,144	5,446	157,972	29.006934
4130-060	Health - Administration	37,512	-	37,512	25,454	56,901	2.235445
4135-065	Health - Clinic	-	-	-	46,774	-	0.000000
4150-070	Emergency Communication/OES - Shared Building	52,259	5,855	58,114	16,396	88,151	5.376347
4160-106	Facilities (2.5 ac. leased to V.V.M.C.)	1,963	-	1,963	(1)	2,978	N/A
4300-090	Purchasing - Surplus Furniture Storage (Former Juvenile Center)	8,730	-	8,730	16,460	13,242	0.804502
4350-100	Sheriff Correctional - Correctional Facility - Adult Detention	160,800	-	160,800	38,666	243,912	6.308168
4355-360	Sheriff Correctional - New Jail Adult Detention (360A-F)	546,711	118,188	664,899	167,289	1,008,558	6.028837
4360-365	Sheriff Correctional - Adult Rehabilitation	74,497	29,668	104,165	5,944	158,004	26.582150
4365-410	Sheriff/Coroner - Public Safety Building	227,137	128,556	355,693	85,125	539,537	6.338173
4370-410A	Sheriff - Storage	1,006	-	1,006	4,288	1,525	0.355691
4380-030	Vacant - Old Jail	1,441	-	1,441	26,721	2,186	0.081802
4400-050B	Juvenile - Juvenile Detention/Intake	20,761	-	20,761	34,899	31,491	0.902347
4420-050A	Juvenile - Juvenile Center Wing D	12,553	-	12,553	(1)	19,042	N/A
4430-190	Probation - Probation Headquarters	8,505	24,537	33,042	16,003	50,120	3.131908
4440-000	Schilling Place - 1441 Schilling Place (North Bldg.)	2,367	-	2,367	113,374	3,591	0.031672
4442-000	Schilling Place - 1441 Schilling Place (South Bldg.)	2,593	-	2,593	85,784	3,934	0.045858
4444-000	Schilling Place - 1441 Schilling Place (Cafeteria)	434	-	434	6,700	658	0.098245

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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----- Building</u>	<u>Square Foot</u>
<u>County Owned Buildings (Continued):</u>							
4446-000	Schilling Place - 1494 Schilling Place (Day Care)	\$ 456	\$ 904	\$ 1,360	4,500	\$ 2,063	0.458523
4447-000	Schilling Place - 1488 Schilling Place (Multi-Function Building)	7,524	6,664	14,189	87,207	21,522	0.246796
4450-150	Ag Commissioner/Ag Cooperative - General Office	11,435	-	11,435	25,278	17,345	0.686157
4455-155	Ag Commissioner/Ag Cooperative - Conference Hall	3,543	-	3,543	8,949	5,375	0.600576
4610-370	Information Technology/Telecommunications	17,150	398,157	415,307	31,780	629,962	19.822600
4612-000	Telecommunications - Moffett Street (Tower)	-	-	-	200	-	0.000000
4630-455	Animal Services - Animal Shelter Leased from City	24,074	-	24,074	13,000	36,517	2.809000
4640-025	Various - Government Center	1,344,739	202,163	1,546,902	136,500	2,346,435	17.189998
4650-438	Parks - Manzanita Park (3 Buildings)	2,029	-	2,029	440	3,078	6.994794
4671-041	Human Resources Training Center Modular #1	24,317	-	24,317	9,420	36,886	3.915720
4672-042	District Attorney - Modular # 2	18,704	3,390	22,094	8,700	33,513	3.852095
4673-043	Various - Modular # 3 - DA/JA & Snack Bar	45,015	3,245	48,260	17,711	73,204	4.133238
4675-045	Construction Office M#5	-	-	-	7,440	-	0.000000
4680-010	East Wing - Courts	3,829	3,999	7,828	22,272	11,874	0.533155
4685-020	Superior Court - North Wing - Courts/Holding Cells	39,815	-	39,815	98,752	60,394	0.611577
4690-015	West Wing - Courts	4,319	3,999	8,318	50,526	12,617	0.249708
4710-160	Purchasing - Surplus Furniture Storage (Former PW's Office)	1,276	-	1,276	11,923	1,936	0.162338
4730-000	Facilities Management - Shop & Material Storage	1,949	-	1,949	27,155	2,957	0.108892
4740-441	Parks - Toro Park (16 bldgs.)	458	-	458	18,576	695	0.037437
4800-110	Probation - Rancho Cielo/Juvenile Rehab	3,553	-	3,553	22,483	5,389	0.239695
4903-425H	Telecommunication - Tower & Equipment Bldg.	1,027	-	1,027	200	1,558	7.791731
4915-425G	Facilities Management - Grounds Greenhouse	-	-	-	412	-	0.000000
4905-000	Facilities Management - Natividad Creek	-	-	-	(1)	-	N/A
4920-399A-B	Facilities Management - Grounds Shop & Material Storage	103,302	-	103,302	1,420	156,694	110.348116
4922-399C	Facilities Management - Open Field Areas	43,109	625,276	668,385	(1)	1,013,846	N/A
4925-000	Facilities Management - Vietnam Veterans Memorial	3,506	-	3,506	(1)	5,319	N/A
4930-398A	Fleet Administration - Fuel Garage/Shop & Material Storage	1,825	-	1,825	2,016	2,768	1.372984
4935-398B	Fleet Administration - Fuel Island/Station	3,967	-	3,967	1,221	6,017	4.927721
4940-390	Fleet Administration - Bldg. A - General Office & Shop	17,105	-	17,105	12,157	25,946	2.134230
4945-391	Various - Bldg. B - General Office & Storage	4,644	-	4,644	12,100	7,044	0.582172
4950-392	Various - Bldg. C - General Office & Shop	693,112	-	693,112	20,100	1,051,354	52.306190
4955-393	Various - Bldg. D - General Office & Shop	4,786	-	4,786	14,400	7,259	0.504102
4960-394	Public Works - Bldg. E - General Office & Shop	6,464	-	6,464	12,100	9,805	0.810351
4965-395	Public Works - Bldg. F - Environmental Service & Bridge Maintenance	1,995	-	1,995	3,750	3,027	0.807115
4970-396	Public Works - Bldg. G - Parks Headquarters & General Office	2,033	-	2,033	2,880	3,083	1.070603
4975-397	Various - Bldg. H	4,390	-	4,390	7,320	6,659	0.909654
5005-051	Juvenile - Youth Center / Juvenile Detention	21,407	-	21,407	26,818	32,471	1.210786
5010-052	Juvenile - Youth Center (School)	2,474	-	2,474	5,400	3,753	0.694924
5220-000	Facilities (leased to SUHSD)	541	-	541	3,000	820	0.273353
5222-000	Facilities Management (Open Field Area by CCF)	324	-	324	(1)	492	N/A
5230-000	Facilities Management (35 ac. Leased to City) East Laurel Drive & Constitution	36	-	36	(1)	55	N/A
5232-000	Facilities (Open field area by SSC)	1,881	-	1,881	(1)	2,853	N/A
5240-415	Coroner - Old County Cemetery	5,109	-	5,109	(1)	7,750	N/A

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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----- Building</u>	<u>Square Foot</u>
<u>County Owned Buildings (Continued):</u>							
5250-000	Telecommunications - Mt. Toro Communications Lower Tower	\$ -	\$ -	\$ -	500	\$ -	0.000000
5255-426	Telecommunications - Mt. Toro Communications Upper Tower	1,178	-	1,178	500	1,787	3.574511
5270-047	Various - West Alisal & Cayuga Parking Lot	3,930	-	3,930	(1)	5,961	N/A
5305-163	Public Works - San Ardo Yard	346	-	346	1,931	525	0.272108
5605-350	Social & Employment Services - Seaside District Office	34,460	-	34,460	10,888	52,271	4.800752
5610-450	Primary Health - Broadway Health Center	30,875	-	30,875	4,500	46,833	10.407333
5905-075	Various - Porter Vallejo Mansion	49,445	-	49,445	9,624	75,002	7.793189
5910-076A	DSES - Pajaro Community Center	15,898	-	15,898	3,385	24,116	7.124237
5915-000	Various - Porter Vallejo Mansion - Water Tower	2,807	-	2,807	324	4,257	13.140035
5915-000	Cayetano Park (corner of Cayetano & Florence, Pajaro)	-	-	-	(1)	-	N/A
6100-000	Public Works - (County Service Areas)	3,896	-	3,896	(1)	5,909	N/A
6300-000	Public Works - (Drainage Parcels)	473	-	473	(1)	717	N/A
6400-000	Facilities Management - ( Facilities (Road Widening Parcels)	188	-	188	(1)	285	N/A
6500-000	Facilities Management - (Open Space/Green Belt)	163	-	163	(1)	247	N/A
6600-165	Facilities Management - (Easements)	629	-	629	(1)	954	N/A
6700-000	Water Resource Agency - (Flood Control Parcels)	153	-	153	(1)	232	N/A
<u>Leased Buildings:</u>							
8020-810	County Library - Aromas	3,469	-	3,469	890	5,262	5.912261
8055-813	County Library - Carmel Valley	8,404	-	8,404	3,960	12,747	3.219003
8057-000	Sheriff - Field Office - Castroville	93	-	93	1,400	141	0.100524
8060-890	Sheriff - Field Office - Chualar	-	-	-	120	-	0.000000
8070-815	County Library - Gonzales	2,264	-	2,264	5,000	3,435	0.686947
8090-840	Social & Employment Services - Cal Works Benefits	1,160	-	1,160	15,695	1,760	0.112134
8100-863	Social & Employment Services - CWES	717	-	717	4,332	1,087	0.250912
8110-805	County Library - King City	3,765	-	3,765	7,700	5,711	0.741719
8140-829	Health - Behavioral Health (Martinez Hall)	16,923	-	16,923	258	25,671	99.498090
8151-000	County Library - Administrative Office - Marina	874	-	874	7,000	1,326	0.189382
8152-000	County Library - Marina - Seaside Circle	12,735	-	12,735	11,000	19,317	1.756075
8210-000	Telecommunications - Huckleberry Hill (Site)	453	-	453	(1)	688	N/A
8300-820	County Library - Prunedale	4,374	-	4,374	7,200	6,635	0.921469
8501-000	District Attorney - Bureau of Investigations, Anex	741	-	741	2,400	1,123	0.468059
8507-000	Sheriff - Field Office - Castroville	-	-	-	1,400	-	0.000000
8600-455	Animal Services	778	-	778	(1)	1,180	N/A
8605-000	Records Retention Center	-	-	-	27,000	-	0.000000
8610-880	Information Technology	87	-	87	3,000	132	0.044004
8632-889	Probation - Adult Services Division	5,492	-	5,492	12,726	8,330	0.654602
8650-804	County Library - Buena Vista	633	-	633	3,800	960	0.252565
8715-000	Health Dept. - possible future Alisal Clinic	6,162	-	6,162	17,000	9,347	0.549802
8720-844	DSES - AS, HR & CWE	2,389	-	2,389	28,224	3,623	0.128380
8740-834	Child Support Services	-	-	-	25,750	-	0.000000
8750-843	Social & Employment Services - Warehouse	-	-	-	27,400	-	0.000000
8830-821	County Library - San Ardo	3,155	-	3,155	1,008	4,785	4.747170
8840-822	County Library - San Lucas	1,514	-	1,514	1,200	2,297	1.913886



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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>Leased Buildings (Continued):</u>							
8900-877	Health - WIC, Seaside	\$ -	\$ -	\$ -	4,000	\$ -	0.000000
8910-823	County Library - Seaside	3,588	-	3,588	10,000	5,442	0.544242
8930-824	County Library - Soledad	112	-	112	9,500	170	0.017936
8940-000	Board of Supervisors - Administration 3rd District	-	-	-	126	-	0.000000
8950-000	Sheriff - Lewis Road Communications Tower (Site)	183	-	183	(1)	277	N/A
8960-818	Agricultural Commissioner Office - Pajaro	1,645	-	1,645	2,000	2,495	1.247602
<b>TOTAL</b>		<u>\$ 4,978,130</u>	<u>\$ 1,852,186</u>	<u>\$ 6,830,315</u>		<u>\$ 10,360,633</u>	

Notes: (1) Single use occupancy.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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 (2)	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office & ILA									
	4440	1,417	\$ 0.031672	\$ 45					
	4640	4,505	17.189998	77,441	\$ 77,486	\$ -	\$ 77,486		
Contracts & Purchasing									
	4300	16,460	0.804502	13,242					
	4444	6,700	0.098245	658					
	4640	3,549	17.189998	61,007					
	4710	11,923	0.162338	1,936	76,843	1,170	75,674		
Fleet Administration									
	4930	2,016	1.372984	2,768					
	4935	1,221	4.927721	6,017					
	4940	12,157	2.134230	25,946	34,731	-	34,731		
Human Resources									
	4440	1,417	0.031672	45					
	4640	22,031	17.189998	378,713					
	4671	9,420	3.915720	36,886	415,644	-	415,644		
Equal Opportunity Office									
	4640	819	17.189998	14,079	14,079	-	14,079		
Information Technology Service Departments:									
ITD (Information Technology)									
	1800	86	12.010419	1,033					
	3130	125	3.610006	451					
	4610	(1)	19.822600	629,962					
	4903	200	7.791731	1,558					
	4950	10,050	52.306190	525,677					
	4955	5,760	0.504102	2,904					
	5255	500	3.574511	1,787					
	4640	3,209	17.189998	55,163					
	8210	(1)	N/A	688					
	8610	3,000	0.044004	132	1,219,355	-	1,219,355		
Resource Management Service Departments:									
Architectural Services / Capital Projects									
	4640	-	17.189998	-	-	800	(800)		
Facilities & Facilities Maintenance Projects									
	1400	(1)	N/A	3,702					
	2630	(1)	N/A	786					
	3015	4,700	(0.029468)	(412)					
	3050	(1)	N/A	6,158					
	3100	1,937	1.273799	2,467					
	3105	3,437	21.162603	72,736					
	4160	(1)	N/A	2,978					

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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)									
	4442	53,414	\$ 0.045858	\$ 2,449					
	4640	2,348	17.189998	40,362					
	4673	997	4.133238	4,121					
	4730	27,155	0.108892	2,957					
	4920	1,420	110.348116	156,694					
	4922	(1)	N/A	1,013,846					
	4925	(1)	N/A	5,319					
	4945	3,000	0.582172	1,747					
	4950	8,750	52.306190	457,679					
	5220	(1)	0.273353	820					
	5222	(1)	N/A	492					
	5230	(1)	N/A	55					
	5232	(1)	N/A	2,853					
	5270	(1)	N/A	5,961					
	5905	385	7.793189	3,000					
	6400	(1)	N/A	285					
	6500	(1)	N/A	247					
	6600	(1)	N/A	954	\$ 1,788,258	\$ 617,220	\$ 1,171,037		
Resource Management Agency									
	4640	4,150	17.189998	71,338	71,338	-	71,338		
Other Service Departments:									
Auditor-Controller									
	4440	1,417	0.031672	45					
	4640	11,187	17.189998	192,305	192,349	-	192,349		
Treasurer-Tax Collector									
	4640	10,920	17.189998	187,715	187,715	150	187,565		
Revenue Division									
	4640	2,321	17.189998	39,898	39,898	-	39,898		
County Counsel									
	4440	1,417	0.031672	45					
	4640	14,469	17.189998	248,722	248,767	-	248,767		
Risk Management									
	4640	614	17.189998	10,555	10,555	-	10,555		
Total Service Departments					\$ 4,377,017	\$ 619,340	\$ 3,757,678		
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors									
	1800	1,701	12.010419	20,430					
	3105	2,292	21.162603	48,505					

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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>									
Board of Supervisors (Continued)									
	4640	11,195	\$ 17.189998	\$ 192,442					
	8940	126	0.000000	-	\$ 261,376	\$ -	\$ 261,376	\$ 70,990	\$ 332,366
Office of Emergency Services	4150	6,394	5.376347	34,376	34,376	-	34,376	9,337	43,713
Economic Development Administration									
	4440	5,669	0.031672	180					
	4640	1,229	17.189998	21,127					
	5917	(1)	Direct Identified	31,024	52,330	31,024	21,306	14,213	35,519
Assessor									
	3105	573	21.162603	12,126					
	4640	10,511	17.189998	180,684	192,810	-	192,810	52,367	245,178
Clerk/Recorder									
	4640	6,143	17.189998	105,598	105,598	-	105,598	28,681	134,279
Clerk of the Board									
	4640	4,095	17.189998	70,393	70,393	-	70,393	19,119	89,512
Elections									
	4440	34,012	0.031672	1,077	1,077	1,054	23	293	316
Emergency Communications									
	4150	10,002	5.376347	53,774	53,774	4,478	49,296	14,605	63,901
District Attorney									
	2610	1,068	11.364754	12,138					
	3005	1,200	46.352870	55,623					
	3105	10,312	21.162603	218,229					
	4672	8,700	3.852095	33,513					
	4673	16,714	4.133238	69,083					
	8501	2,400	0.468059	1,123	389,709	-	389,709	105,845	495,555
Child Support Services									
	8740	25,750	0.000000	-	-	-	-	-	-
Public Defender									
	4100	8,650	14.808424	128,093	128,093	-	128,093	34,790	162,883
Coroner									
	4365	4,891	6.338173	31,000					
	4370	4,288	0.355691	1,525					
	5240	(1)	N/A	7,750	40,275	-	40,275	10,939	51,214

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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>OPERATING DEPARTMENTS (Continued)</b>									
Sheriff's Correctional Division									
	4350	38,666	\$ 6.308168	\$ 243,912					
	4355	167,289	6.028837	1,008,558					
	4360	5,944	26.582150	158,004	\$ 1,410,474	\$ 7,979	\$ 1,402,495	\$ 383,086	\$ 1,785,581
Sheriff									
	2610	2,499	11.364754	28,401					
	2640	(1)	N/A	199					
	3105	1,146	21.162603	24,252					
	3100	13,073	1.273799	16,652					
	4365	80,234	6.338173	508,537					
	4685	4,537	0.611577	2,775					
	5905	817	7.793189	6,367					
	8057	1,400	0.100524	141					
	8950	(1)	N/A	277	587,601	2,390	585,211	159,593	744,804
Juvenile Hall									
	4400	(1)	0.902347	31,491					
	4420	10,046	N/A	19,042					
	4800	22,483	0.239695	5,389					
	5005	26,818	1.210786	32,471					
	5010	5,400	0.694924	3,753	92,145	-	92,145	25,027	117,172
Probation									
	3100	6,537	1.273799	8,327					
	4430	22,565	3.131908	50,120					
	4975	7,320	0.909654	6,659					
	5905	290	7.793189	2,260					
	8632	12,726	0.654602	8,330	75,696	-	75,696	20,559	96,255
Agricultural Commissioner									
	2620	1,680	10.416784	17,500					
	4450	19,391	0.686157	13,305					
	4455	6,955	0.600576	4,177					
	8960	2,000	1.247602	2,495	37,478	-	37,478	10,179	47,656
Produce Inspection									
	4450	254	0.686157	174	174	-	174	47	222
Planning									
	3105	2,292	21.162603	48,505	48,505	-	48,505	13,174	61,679

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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>									
Primary Health Care	4440	5,669	0.031672	\$ 180					
	4442	6,474	0.045858	297	\$ 476	\$ -	\$ 476	\$ 129	\$ 606
Emergency Medical Services	4442	6,474	0.045858	297	297	-	297	81	378
Environmental Health	3105	6,302	21.162603	133,367	133,367	-	133,367	36,222	169,589
Public Guardian/Administrator	4440	10,204	0.031672	323	323	-	323	88	411
Public Health & Health Administration	4130	25,454	2.235445	56,901					
	4442	6,474	0.045858	297					
	8715	17,000	0.549802	9,347					
	8900	4,000	0.000000	-	66,545	-	66,545	18,074	84,618
Animal Services	4630	13,000	2.809000	36,517					
	8600	(1)	N/A	1,180	37,697	-	37,697	10,239	47,935
Children's Medical Services	4442	6,474	0.045858	297	297	-	297	81	378
Military & Veterans' Services	3105	2,292	21.162603	48,505	48,505	-	48,505	13,174	61,679
Social Services	4000	5,520	5.571480	30,755					
	5605	10,888	4.800752	52,271					
	5905	241	7.793189	1,878					
	5915	324	13.140035	4,257					
	8090	15,695	0.112134	1,760					
	8100	4,332	0.250912	1,087					
	8720	28,224	0.128380	3,623					
	8750	27,400	0.000000	-	95,631	-	95,631	25,973	121,604
Agricultural Cooperative Extension	4450	5,633	0.686157	3,865					
	4455	1,994	0.600576	1,198	5,063	-	5,063	1,375	6,438
Parks	1020	(1)	N/A	-					
	1200	12,532	0.000000	-					
	2600	37,808	0.000000	-					
	4015	125	0.000000	-					

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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>OPERATING DEPARTMENTS (Continued):</b>									
Parks (Continued)									
	4650	440	N/A	\$ 3,078					
	4740	18,576	0.037437	695					
	4970	2,880	1.070603	3,083	6,856	2,277	4,580	1,862	6,442
Total Operating Departments					\$ 3,976,942	\$ 49,202	\$ 3,927,740	\$ 1,080,140	\$ 5,007,881
<b>NON-GENERAL FUND</b>									
Roads & Bridges									
	2310	620	6.654099	4,126					
	2320	3,960	0.144596	573					
	4110	4,235	1.409373	5,969					
	4945	9,100	0.582172	5,298					
	4950	1,300	52.306190	67,998					
	4955	4,320	0.504102	2,178					
	4960	12,100	0.810351	9,805					
	4965	3,750	0.807115	3,027					
	5305	1,931	0.272108	525					
	6100	(1)	N/A	5,909					
	6300	(1)	N/A	717	106,124	52,799	53,325	28,823	82,148
County Library									
	1100	816	5.891273	4,807					
	1800	11,063	12.010419	132,871					
	2300	7,489	10.166050	76,134					
	2624	310	2.403783	745					
	5905	1,636	7.793189	12,750					
	8020	890	5.912261	5,262					
	8055	3,960	3.219003	12,747					
	8070	5,000	0.686947	3,435					
	8110	7,700	0.741719	5,711					
	8151	7,000	0.189382	1,326					
	8152	11,000	1.756075	19,317					
	8300	7,200	0.921469	6,635					
	8650	3,800	0.252565	960					
	8830	1,008	4.747170	4,785					
	8840	1,200	1.913886	2,297					
	8910	10,000	0.544242	5,442					
	8930	9,500	0.017936	170	295,393	1,516	293,877	80,229	374,106
Office of Employment Training/WIB									
	4440	6,802	0.031672	215	215	-	215	59	274

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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>									
Behavioral Health									
	3002	(1)	N/A	\$ 258					
	4442	6,474	0.045858	297					
	8140	258	99.498090	25,671	\$ 26,225	\$ -	\$ 26,225	\$ 7,123	\$ 33,348
Water Resources Agency									
	4440	20,407	0.031672	646					
	4955	4,320	0.504102	2,178					
	6700	(1) N/A		232	3,056	-	3,056	830	3,886
Superior Court of CA - Mo Co									
	2610	8,930	11.364754	101,487					
	3105	28,645	21.162603	606,203					
	3100	2,663	1.273799	3,392					
	3110	34,200	0.680343	23,268					
	4685	94,215	0.611577	57,620	791,970	792,309	(339)	215,099	214,760
All Others (Not Occupied)									
	3010	13,300	5.129015	68,216					
	4120	5,446	29.006934	157,972					
	4380	26,721	0.081802	2,186					
	4440	24,943	0.031672	790					
	4447	87,207	0.246796	21,522					
	4640	23,205	17.189998	398,894					
	4675	7,440	-	-					
	4680	22,272	0.533155	11,874					
	4690	50,526	0.249708	12,617					
	5610	4,500	10.407333	46,833					
	5910	1,901	7.124237	13,543	734,447	-	734,447	199,476	933,923
All Others									
	1700	5,000	N/A	18,885					
	4446	4,500	0.458523	2,063					
	5905	6,255	7.793189	48,746					
	5910	1,484	7.124237	10,572	80,268	-	80,268	21,801	102,068
Total Non-General Fund					\$ 2,037,698	\$ 846,624	\$ 1,191,074	\$ 553,440	\$ 1,744,514
<b>Total</b>					\$ 10,391,657	\$ 1,515,166	\$ 8,876,492	\$ 1,633,580	\$ 6,752,395

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 H.



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

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

**Allocation of Costs II - Courier 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	\$ 10,559	\$ 15,631	\$ -	\$ 15,631	\$ 10,559	\$ 5,072	
Contracts and Purchasing	5,279	7,815	-	7,815	5,279	2,536	
Fleet Administration	5,279	7,815	-	7,815	5,279	2,536	
Human Resources	10,559	15,632	-	15,632	10,559	5,073	
Equal Opportunity Office	5,279	7,815	-	7,815	5,279	2,536	
Information Technology Service Departments:							
ITD (Information Technology)	13,198	19,538	-	19,538	13,198	6,340	
Resource Management Service Departments:							
Facilities & Facilities Maintenance Projects	5,279	7,815	-	7,815	5,279	2,536	
Resource Management Agency	5,279	7,815	-	7,815	5,279	2,536	
Other Service Departments:							
Auditor-Controller	4,292	6,354	-	6,354	4,292	2,062	
Treasurer - Tax Collector	2,844	4,210	-	4,210	2,844	1,366	
Revenue Division	2,743	4,060	-	4,060	2,743	1,318	
County Counsel	5,279	7,815	-	7,815	5,279	2,536	
Risk Management	2,641	3,909	-	3,909	2,641	1,269	
<b>Total Service Departments</b>	<b>\$ 78,510</b>	<b>\$ 116,227</b>	<b>\$ -</b>	<b>\$ 116,227</b>	<b>\$ 78,510</b>	<b>\$ 37,717</b>	
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	11,214	16,601	-	16,601	11,214	5,387	\$ 9,896
Office of Emergency Services	3,956	5,856	-	5,856	3,956	1,900	\$ 3,491
Economic Development Administration	5,279	7,815	-	7,815	5,279	2,536	\$ 4,659
Assessor	2,641	3,909	-	3,909	2,641	1,269	\$ 2,330
Clerk/Recorder	2,641	3,909	-	3,909	2,641	1,269	\$ 2,330
Clerk of the Board	5,279	7,815	-	7,815	5,279	2,536	\$ 4,659
Elections	2,640	3,908	-	3,908	2,640	1,268	\$ 2,329
Emergency Communications	3,956	5,856	-	5,856	3,956	1,900	\$ 3,491
District Attorney	10,822	16,021	-	16,021	10,822	5,199	\$ 9,550
Child Support Services	5,279	7,815	-	7,815	5,279	2,536	\$ 4,659
Public Defender	5,279	7,815	-	7,815	5,279	2,536	\$ 4,659
Sheriff	13,198	19,539	-	19,539	13,198	6,341	\$ 11,647
Juvenile Hall	7,919	11,723	-	11,723	7,919	3,804	\$ 6,988
Probation	10,559	15,632	-	15,632	10,559	5,073	\$ 9,318
Agricultural Commissioner	5,279	7,815	-	7,815	5,279	2,536	\$ 4,659
Building Services	5,279	7,815	-	7,815	5,279	2,536	\$ 4,659
Planning	7,919	11,723	-	11,723	7,919	3,804	\$ 6,988
Primary Health Care	29,036	42,985	-	42,985	29,036	13,949	\$ 25,624
Emergency Medical Services	5,279	7,815	-	7,815	5,279	2,536	\$ 4,659
Environmental Health	13,199	19,539	-	19,539	13,199	6,341	\$ 11,648
Public Guardian/Administrator	1,584	2,345	-	2,345	1,584	761	\$ 1,398

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

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

**Allocation of Costs II - Courier 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>								
Children's Medical Services	\$ 15,838	\$ 23,447	\$ -	\$ 23,447	15,838	\$ 7,609	\$ 6,368	\$ 13,977
Public Health & Health Administration	15,838	23,446	-	23,446	15,838	7,608	6,368	13,976
Animal Services	2,640	3,908	-	3,908	2,640	1,268	1,061	2,330
Military & Veterans' Services	6,070	8,985	-	8,985	6,070	2,916	2,440	5,356
Social Services	35,106	51,971	-	51,971	35,106	16,865	14,115	30,980
Agricultural Cooperative Extension	5,279	7,815	-	7,815	5,279	2,536	2,123	4,659
Parks	10,559	15,632	-	15,632	10,559	5,073	4,246	9,318
Total Operating Departments	\$ 249,566	\$ 369,458	\$ -	\$ 369,458	\$ 249,566	\$ 119,892	\$ 100,345	\$ 220,237
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	10,558	15,631	-	15,631	10,558	5,072	4,245	9,318
Roads & Bridges - Maintenance	5,279	7,815	-	7,815	5,279	2,536	2,123	4,659
County Library	2,640	3,908	-	3,908	2,640	1,268	1,061	2,329
Office for Employment Training/WIB	5,280	7,817	-	7,817	5,280	2,537	2,123	4,660
Behavioral Health	34,314	50,799	-	50,799	34,314	16,485	13,797	30,282
Water Resources Agency	5,279	7,815	-	7,815	5,279	2,536	2,123	4,659
Natividad Medical Center	2,640	3,908	-	3,908	2,640	1,268	1,061	2,329
Resource Planning (ISF)	1,811	2,681	-	2,681	1,811	870	728	1,598
All Others	-	-	-	-	-	-	-	-
Total Non-General Fund	\$ 67,801	\$ 100,373	\$ -	\$ 100,373	\$ 67,801	\$ 32,572	\$ 27,261	\$ 59,833
<b>Total</b>	\$ 395,877	\$ 586,058	\$ -	\$ 586,058	\$ 395,877	\$ 190,181	\$ 127,606	\$ 280,070

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 H for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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	\$ 40	\$ 54	\$ -	\$ 54	\$ 40	\$ 13	
Contracts and Purchasing	19	25	-	25	19	6	
Fleet Administration	10	13	-	13	10	3	
Human Resources	721	956	-	956	721	235	
Equal Opportunity Office	57	75	-	75	57	18	
Information Technology Service Departments:							
ITD (Information Technology)	260	344	-	344	260	84	
Resource Management Service Departments:							
Architectural Services/Capital Projects	3	4	-	4	3	1	
Facilities & Facilities Maintenance Projects	14	18	-	18	14	5	
Resource Management Agency	5,625	7,456	-	7,456	5,625	1,830	
Other Service Departments:							
Auditor-Controller	7,392	9,798	-	9,798	7,392	2,405	
Treasurer - Tax Collector	12,742	16,888	-	16,888	12,742	4,146	
Revenue Division	1,170	1,551	-	1,551	1,170	381	
County Counsel	792	1,049	-	1,049	792	258	
Risk Management	45	60	-	60	45	15	
<b>Total Service Departments</b>	<b>\$ 28,890</b>	<b>\$ 38,291</b>	<b>\$ -</b>	<b>\$ 38,291</b>	<b>\$ 28,890</b>	<b>\$ 9,401</b>	
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	193	256	-	256	193	63	\$ 132
Office of Emergency Services	5	7	-	7	5	2	4
Office of Community Engagement & Strategic Advocacy	1	1	-	1	1	0	1
Economic Development Administration	262	347	-	347	262	85	180
Assessor	6,721	8,908	-	8,908	6,721	2,187	4,606
Clerk/Recorder	5,964	7,905	-	7,905	5,964	1,941	4,088
Grand Jury	4	5	-	5	4	1	2
Clerk of the Board	423	560	-	560	423	138	290
Elections	3,562	4,720	-	4,720	3,562	1,159	2,441
Emergency Communications	79	104	-	104	79	26	54
District Attorney	6,205	8,224	-	8,224	6,205	2,019	4,253
Child Support Services	15,843	20,998	-	20,998	15,843	5,155	10,858
Public Defender	791	1,048	-	1,048	791	257	542
Sheriff's Correctional Division	6,455	8,555	-	8,555	6,455	2,100	4,424
Sheriff	11,906	15,780	-	15,780	11,906	3,874	8,160
Juvenile Hall	1	1	-	1	1	0	0
Probation	4,252	5,636	-	5,636	4,252	1,384	2,914
Agricultural Commissioner	1,372	1,819	-	1,819	1,372	446	940
Building Services	1,142	1,514	-	1,514	1,142	372	783
Planning	2,950	3,910	-	3,910	2,950	960	2,022
Environmental Services	7	9	-	9	7	2	5

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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>								
Primary Health Care	\$ 17,574	\$ 23,292	\$ -	\$ 23,292	17,574	\$ 5,718	\$ 6,326	\$ 12,044
Emergency Medical Services	48	64	-	64	48	16	17	33
Environmental Health	4,225	5,600	-	5,600	4,225	1,375	1,521	2,896
Public Guardian/Administrator	2,541	3,368	-	3,368	2,541	827	915	1,742
Children's Medical Services	3,275	4,341	-	4,341	3,275	1,066	1,179	2,245
Public Health & Health Administration	2,171	2,877	-	2,877	2,171	706	781	1,488
Animal Services	463	614	-	614	463	151	167	318
Military & Veterans' Services	209	277	-	277	209	68	75	143
Social Services	59,053	78,269	-	78,269	59,053	19,216	21,258	40,473
Parks	330	438	-	438	330	107	119	226
Total Operating Departments	<u>\$ 158,026</u>	<u>\$ 209,447</u>	<u>\$ -</u>	<u>\$ 209,447</u>	<u>\$ 158,026</u>	<u>\$ 51,421</u>	<u>\$ 56,886</u>	<u>\$ 108,307</u>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	429	569	-	569	429	140	154	294
Roads & Bridges - Maintenance	26	34	-	34	26	8	9	18
County Library	20	26	-	26	20	6	7	13
Fish & Game Propagation	4	5	-	5	4	1	1	3
Behavioral Health	2,523	3,344	-	3,344	2,523	821	908	1,729
Water Resources Agency	3,257	4,317	-	4,317	3,257	1,060	1,173	2,232
Natividad Medical Center	23,155	30,690	-	30,690	23,155	7,535	8,335	15,870
Lake Events & Administration	9	12	-	12	9	3	3	6
All Others	15	20	-	20	15	5	5	10
Total Non-General Fund	<u>\$ 29,438</u>	<u>\$ 39,017</u>	<u>\$ -</u>	<u>\$ 39,017</u>	<u>\$ 29,438</u>	<u>\$ 9,579</u>	<u>\$ 10,597</u>	<u>\$ 20,176</u>
<b>Total</b>	<u>\$ 216,354</u>	<u>\$ 286,755</u>	<u>\$ -</u>	<u>\$ 286,755</u>	<u>\$ 216,354</u>	<u>\$ 70,401</u>	<u>\$ 67,483</u>	<u>\$ 128,483</u>
<b>Grand Total</b>	<u>\$ 612,231</u>	<u>\$ 872,812</u>	<u>\$ -</u>	<u>\$ 11,264,469</u>	<u>\$ 2,127,397</u>	<u>\$ 9,137,073</u>	<u>\$ 1,828,670</u>	<u>\$ 7,160,947</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 H for details.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**RESOURCE MANAGEMENT AGENCY**

**Explanatory Narrative**

The Resource Management Agency (RMA) centralizes a range of Land Use and Capital services, including Building Services, Planning, Public Works, Facilities, and Parks to ensure reasonable and safe development, plan for future needs, manage infrastructure and County facilities, and protect natural resources.

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**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 001-3000-8222 - Resource Management Agency	\$	2,259,728	
Intra & Inter-fund Reimbursement Added Back		1,730,869	
Cost Plan Charges Added Back (#7301)		975,600	
Less - Non-Recoverable Liability (#6261)		(7,062)	
Less - Taxes and Assessments (#7121)		(43)	
		<u>          </u>	\$ 4,959,093

**EXTERNAL OVERHEADS**

Building Depreciation		938,563	
Equipment Depreciation		783	
Annual Financial Audit		527	
		<u>          </u>	939,873

**REVENUES RECEIVED**

			-
<b>NET COSTS FOR FIRST ALLOCATION</b>			<u><u>\$ 5,898,966</u></u>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017  
RESOURCE MANAGEMENT AGENCY

	Allocation of Costs					
	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base		(1)			*	
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
HR - Employment & Information Systems	\$ 139	\$ 472	\$ 139	\$ 332		
Resource Management Service Departments:						
Architectural Services / Capital Projects	55,353	187,345	55,353	131,992		
Facilities & Facilities Maintenance Projects	248,767	841,966	248,767	593,199		
Resource Management Agency	-	-	-	-		
Total Service Departments	<u>\$ 304,259</u>	<u>\$ 1,029,783</u>	<u>\$ 304,259</u>	<u>\$ 725,524</u>		
<b>OPERATING DEPARTMENTS</b>						
Economic Development Administration	128	433	128	305	\$ 42	\$ 347
Elections	1,259	4,260	1,259	3,001	412	3,413
Total Operating Departments	<u>\$ 1,387</u>	<u>\$ 4,693</u>	<u>\$ 1,387</u>	<u>\$ 3,306</u>	<u>\$ 454</u>	<u>\$ 3,761</u>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	331,690	1,122,624	331,690	790,934	108,699	899,633
Roads & Bridges - Maintenance	978,485	3,311,740	978,485	2,333,255	320,662	2,653,917
Successor Agency -East Garrison	81,880	277,126	81,880	195,247	26,833	222,080
All Others	45,205	152,999	45,205	107,794	14,814	122,608
Total Non-General Fund	<u>\$ 1,437,260</u>	<u>\$ 4,864,490</u>	<u>\$ 1,437,260</u>	<u>\$ 3,427,230</u>	<u>\$ 471,009</u>	<u>\$ 3,898,239</u>
<b>Total</b>	<u><b>\$ 1,742,905</b></u>	<u><b>\$ 5,898,966</b></u>	<u><b>\$ 1,742,905</b></u>	<u><b>\$ 4,156,060</b></u>	<u><b>\$ 471,463</b></u>	<u><b>\$ 3,901,999</b></u>

## 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 H for details.

# COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017

## AUDITOR-CONTROLLER

### Explanatory Narrative

The Office of the Auditor-Controller is an elected position in the Executive Branch of the Monterey County Government. The Auditor-Controller is the Chief Accounting Office for the County of Monterey. The duties of the position 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, and in accordance with Generally Accepted Accounting Principles (GAAP).

The Office of the Auditor-Controller consists of five major divisions: Administration, General Accounting, Disbursements, Systems Management, and Internal Audit. The Office of the Auditor-Controller provides centralized accounting, disbursing, auditing, financial control services, and ERP system 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 an annual study 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 is the costs of the office receptionist.

#### Internal Audit

Internal Audit performs statutorily required cash counts of the County treasury, periodic 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 audit 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, budgetary control, 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, formulation and completion of the mandated County-Wide Cost Allocation Plan (COWCAP), as well as responsible for the preparation of the Comprehensive Annual Financial Report (CAFR). In addition, the General Accounting division calculates Proposition 4 GANN limits for the County and Board of Supervisor governed special districts, administers obligation and debt service bonds, prepares the State Controller and Local Government Financial Transactions 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. Starting in FY2016-2017, the Division is now responsible for Continuing Disclosures related to the County Debt issuances. The allowable costs of these activities have been allocated based on the adjusted expenditures of each user department.

#### Disbursements

Accounts Payable division is responsible for processing purchase orders, and making vendor and contract payments. Accounts Payable Division responsibilities also includes 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.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

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

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

Payroll Division

The Payroll division is responsible for preparing bi-weekly payroll, calculates benefits, prepares year-end tax information, reviews and processes employee reimbursement claim payments, and reconciles payroll functions. The Payroll division calculates and reports required payroll taxes, CalPERS payments, employee benefit payments as well as annual IRS and Franchise Tax Board reports. Garnishments, liens, and levies are also processed by the Payroll Division. The total cost of these activities has been allocated according to the number of employees of each user department.

Systems Division

The Systems division provides procurement, development, implementation and maintenance for countywide and department-administered Enterprise-Resource Planning (ERP) systems in collaboration with staff of the Information Technology department. Among other functions, ERP includes the County's core financial system, budget preparation system, payroll system. The total cost of these activities has been allocated according to the number of employees of each user department.

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**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 001-1110-8011 - Auditor-Controller	\$	1,499,620	
Intra & Inter-fund Reimbursement Added Back		3,580,735	
Add - Cost Plan Charges (#7301)		4,659,331	
Less - Non-Recoverable Liability (#6261)		(7,368)	
Less - Taxes and Assessments (#7121)		(388)	
		<u>          </u>	\$ 9,731,931
<b>EXTERNAL OVERHEADS</b>			
Building Depreciation		85,173	
Equipment Depreciation		1,684	
Annual County Audit		1,619	
		<u>          </u>	88,475
<b>REVENUES RECEIVED</b>			<u>(490,538)</u>
<b>TOTAL FUNCTIONAL COSTS</b>			<b>\$ 9,329,868</b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

AUDITOR-CONTROLLER

**Functional Analysis of Costs**

	Department Admin	Internal Audit	Payroll Division	Disbursements	System Division	Direct Identified	SB 90/General Government/ Property Taxes	Budget/Cost Plan/General Accounting	Total Department
<b>ACTUAL EXPENDITURES</b>									
Salaries and Wages	\$ 621,279	\$ 88,361	\$ 921,922	\$ 237,249	\$ 946,738	\$ 1,134,573	\$ 293,467	\$ 827,509	\$ 5,071,099
Employee Benefits	337,085	48,187	472,121	80,041	565,059	118,013	139,351	354,606	2,114,462
Services and Supplies	747,501	1,403	5,398	826	1,768,639	2,409	2,159	18,035	2,546,370
Total Direct Costs	<u>\$ 1,705,865</u>	<u>\$ 137,951</u>	<u>\$ 1,399,441</u>	<u>\$ 318,117</u>	<u>\$ 3,280,436</u>	<u>\$ 1,254,995</u>	<u>\$ 434,977</u>	<u>\$ 1,200,151</u>	<u>\$ 9,731,931</u>
<b>EXTERNAL OVERHEADS</b>									
Building Depreciation *	10,435	1,484	15,484	3,985	15,901	19,056	4,929	13,899	85,173
Equipment Depreciation	1,684	-	-	-	-	-	-	-	1,684
Annual Financial Audit	1,619	-	-	-	-	-	-	-	1,619
Total External Overheads	<u>\$ 13,737</u>	<u>\$ 1,484</u>	<u>\$ 15,484</u>	<u>\$ 3,985</u>	<u>\$ 15,901</u>	<u>\$ 19,056</u>	<u>\$ 4,929</u>	<u>\$ 13,899</u>	<u>\$ 88,475</u>
Total Department Costs	1,719,603	139,435	1,414,925	322,101	3,296,337	1,274,051	439,906	1,214,049	9,820,406
<b>REVENUES RECEIVED</b>	(54)	-	-	-	-	-	(407,495)	(82,990)	(490,538)
Allocate Administration (2)	<u>(1,719,549)</u>	<u>34,145</u>	<u>356,259</u>	<u>91,680</u>	<u>365,849</u>	<u>438,434</u>	<u>113,405</u>	<u>319,775</u>	<u>-</u>
<b>TOTAL FUNCTIONAL COSTS</b>	-	173,580	1,771,185	413,782	3,662,186	1,712,485	145,816	1,450,835	9,329,868
Eliminate Unallowable Functions	-	<u>(173,580)</u>	-	-	-	-	<u>(145,816)</u>	-	<u>(319,396)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,771,185</u>	<u>\$ 413,782</u>	<u>\$ 3,662,186</u>	<u>\$ 1,712,485</u>	<u>\$ -</u>	<u>\$ 1,450,835</u>	<u>\$ 9,010,472</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

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

**Allocation of Costs I - Expenditure Accounting**

	A/P Warrants	Disbursements	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	Allocation Base		Schedule 13-2				*	
<b>SERVICE DEPARTMENTS</b>								
Administrative Management:								
County Administrative Office & ILA	235	\$ 1,192	\$ -	\$ 1,192	\$ -	\$ 1,192		
Contracts & Purchasing	39	198	-	198	-	198		
Fleet Administration	974	4,940	-	4,940	-	4,940		
Human Resources	201	1,019	-	1,019	-	1,019		
Equal Opportunity Office	60	304	-	304	-	304		
Information Technology Service Departments:								
ITD (Information Technology)	1,135	5,756	-	5,756	-	5,756		
Resource Management Service Departments:								
Architectural Services / Capital Projects	226	1,146	-	1,146	-	1,146		
Facilities & Facilities Maintenance Projects	1,315	6,669	-	6,669	-	6,669		
Resource Management Agency	191	969	14,959	15,927	-	15,927		
Service Departments:								
Auditor-Controller	6,377	32,341	-	32,341	-	32,341		
Treasurer-Tax Collector	529	2,683	-	2,683	-	2,683		
Revenue Division	2,402	12,182	-	12,182	-	12,182		
County Counsel	196	994	-	994	-	994		
Risk Management	29	147	-	147	-	147		
Total Service Departments	13,909	\$ 70,539	\$ 14,959	\$ 85,498	\$ -	\$ 85,498		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	175	888	-	888	-	888	\$ 37	\$ 924
Office of Emergency Services	95	482	-	482	-	482	20	502
Office of Community Engagement & Strategic Advocacy	32	162	-	162	-	162	7	169
Economic Development Administration	286	1,450	-	1,450	-	1,450	60	1,511
Assessor	133	675	-	675	-	675	28	703
Clerk/Recorder	189	959	-	959	-	959	40	998
Grand Jury	203	1,030	-	1,030	-	1,030	43	1,072
Enterprise Risk	23	117	-	117	-	117	5	122
Assessment Appeals Board	-	-	-	-	-	-	-	-
Clerk of the Board	64	325	-	325	-	325	14	338
Elections	402	2,039	-	2,039	-	2,039	85	2,124
Emergency Communications	309	1,567	-	1,567	-	1,567	65	1,632
District Attorney	522	2,647	-	2,647	-	2,647	110	2,758
Child Support Services	415	2,105	-	2,105	-	2,105	88	2,192
Public Defender	911	4,620	-	4,620	-	4,620	192	4,813
Coroner	148	751	-	751	-	751	31	782
Sheriff's Correctional Division	669	3,393	-	3,393	-	3,393	141	3,534
Sheriff	1,347	6,831	-	6,831	-	6,831	285	7,116
Juvenile Hall	1,000	5,071	-	5,071	-	5,071	211	5,283
Probation	3,993	20,250	-	20,250	-	20,250	844	21,094
Agricultural Commissioner	546	2,769	-	2,769	-	2,769	115	2,884
Building Services	264	1,339	-	1,339	-	1,339	56	1,395

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

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

**Allocation of Costs I - Expenditure Accounting**

	A/P Warrants	Disbursements	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>								
Planning	277	\$ 1,405	\$ -	\$ 1,405	\$ -	\$ 1,405	\$ 59	\$ 1,463
Environmental Services	49	249	-	249	-	249	10	259
Primary Health Care	2,336	11,847	-	11,847	-	11,847	494	12,340
Emergency Medical Services	190	964	-	964	-	964	40	1,004
Environmental Health	917	4,651	-	4,651	-	4,651	194	4,844
Public Guardian/Administrator	111	563	-	563	-	563	23	586
Children's Medical Services	231	1,172	-	1,172	-	1,172	49	1,220
Public Health & Health Administration	1,500	7,607	-	7,607	-	7,607	317	7,924
Animal Services	342	1,734	-	1,734	-	1,734	72	1,807
Military & Veterans' Services	124	629	-	629	-	629	26	655
Social Services	32,249	163,550	-	163,550	-	163,550	6,813	170,363
Area Agency on Aging	144	730	-	730	-	730	30	761
Agricultural Cooperative Extension	11	56	-	56	-	56	2	58
Parks	971	4,924	-	4,924	-	4,924	205	5,130
<b>Total Operating Departments</b>	<b>51,178</b>	<b>\$ 259,548</b>	<b>\$ -</b>	<b>\$ 259,548</b>	<b>\$ -</b>	<b>\$ 259,548</b>	<b>\$ 10,812</b>	<b>\$ 270,360</b>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	696	3,530	-	3,530	-	3,530	147	3,677
Roads & Bridges - Maintenance	1,313	6,659	-	6,659	-	6,659	277	6,936
County Library	950	4,818	-	4,818	-	4,818	201	5,019
IHSS PA-Administration	31	157	-	157	-	157	7	164
Fish & Game Propagation	10	51	-	51	-	51	2	53
Office for Employment Training/WIB	-	-	-	-	-	-	-	-
Community Action Partnership	74	375	-	375	-	375	16	391
Behavioral Health	1,736	8,804	-	8,804	-	8,804	367	9,171
Homeland Security Grant	18	91	-	91	-	91	4	95
Water Resources Agency	1,026	5,203	308	5,511	-	5,511	230	5,741
Emergency Communication - NGEN Radio Project	27	137	1,232	1,369	-	1,369	57	1,426
Natividad Medical Center	8,936	45,319	708	46,027	-	46,027	1,917	47,944
Resort at Nacimiento Lake	217	1,101	-	1,101	-	1,101	46	1,146
Resort at San Antonio Lake	174	882	-	882	-	882	37	919
Lake San Antonio & Nacimiento Administration	6	30	-	30	-	30	1	32
General Liability Insurance (ISF)	111	563	-	563	-	563	23	586
Workmens' Compensation ( ISF)	167	847	-	847	-	847	35	882
Benefits ( ISF)	317	1,608	-	1,608	-	1,608	67	1,675
Resource Planning (ISF)	41	208	-	208	-	208	9	217
RDA - Successor Agency	-	-	165,095	165,095	-	165,095	6,878	171,973
All Others	653	3,312	19,167	22,479	3,000	19,479	936	20,415
<b>Total Non-General Fund</b>	<b>16,503</b>	<b>\$ 83,695</b>	<b>\$ 186,510</b>	<b>\$ 270,205</b>	<b>\$ 3,000</b>	<b>\$ 267,205</b>	<b>\$ 11,256</b>	<b>\$ 278,461</b>
<b>Total</b>	<b>81,590</b>	<b>\$ 413,782</b>	<b>\$ 201,469</b>	<b>\$ 615,250</b>	<b>\$ 3,000</b>	<b>\$ 612,250</b>	<b>\$ 22,068</b>	<b>\$ 548,821</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

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

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

	Adjusted Expenditure Allocation Base	Budget/Cost Plan/General Accounting	Direct Identified Schedule 13-2	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	\$ 3,967,616	\$ 6,517	\$ -	\$ 6,517	\$ -	\$ 6,517		
Contracts & Purchasing	1,013,649	1,665	-	1,665	-	1,665		
Fleet Administration	4,932,591	8,102	-	8,102	-	8,102		
Human Resources	3,881,204	6,375	-	6,375	-	6,375		
Equal Opportunity Office	747,463	1,228	-	1,228	-	1,228		
Information Technology Service Departments:								
ITD (Information Technology)	18,754,728	30,804	-	30,804	-	30,804		
Resource Management Service Departments:								
Architectural Services / Capital Projects	1,270,114	2,086	-	2,086	-	2,086		
Facilities & Facilities Maintenance Projects	9,448,448	15,519	-	15,519	-	15,519		
Resource Management Agency	4,959,603	8,146	-	8,146	-	8,146		
Other Service Departments:								
Auditor-Controller	9,276,202	15,236	-	15,236	-	15,236		
Treasurer-Tax Collector	3,559,223	5,846	-	5,846	-	5,846		
Revenue Division	3,488,935	5,730	-	5,730	-	5,730		
County Counsel	6,230,949	10,234	-	10,234	-	10,234		
Risk Management	958,642	1,575	-	1,575	-	1,575		
<b>Total Service Departments</b>	<b>\$ 72,489,366</b>	<b>\$ 119,060</b>	<b>\$ -</b>	<b>\$ 119,060</b>	<b>\$ -</b>	<b>\$ 119,060</b>		
<b>OPERATING DEPARTMENTS</b>								
Board of Supervisors	3,221,049	5,290	-	5,290	-	5,290	\$ 220	\$ 5,511
Office of Emergency Services	1,022,445	1,679	-	1,679	-	1,679	70	1,749
Office of Community Engagement & Strategic Advocacy	520,611	855	-	855	-	855	36	891
Economic Development Administration	3,205,737	5,265	-	5,265	-	5,265	219	5,485
Assessor	5,486,215	9,011	-	9,011	-	9,011	375	9,386
Clerk/Recorder	2,179,451	3,580	-	3,580	-	3,580	149	3,729
Grand Jury	105,345	173	-	173	-	173	7	180
Enterprise Risk	435,618	715	-	715	-	715	30	745
Assessment Appeals Board	1,671	3	-	3	-	3	0	3
Clerk of the Board	719,061	1,181	-	1,181	-	1,181	49	1,230
Elections	4,678,886	7,685	-	7,685	-	7,685	320	8,005
Emergency Communications	10,899,209	17,901	-	17,901	-	17,901	746	18,647
District Attorney	25,007,745	41,074	-	41,074	-	41,074	1,711	42,785
Child Support Services	10,571,701	17,364	-	17,364	-	17,364	723	18,087
Public Defender	11,175,185	18,355	-	18,355	-	18,355	765	19,119
Coroner	1,784,778	2,931	-	2,931	-	2,931	122	3,054
Sheriff's Correctional Division	48,096,313	78,996	-	78,996	-	78,996	3,291	82,287
Sheriff	40,429,259	66,403	-	66,403	-	66,403	2,766	69,169
Juvenile Hall	18,261,421	29,994	-	29,994	-	29,994	1,249	31,243
Probation	20,668,309	33,947	-	33,947	-	33,947	1,414	35,361
Agricultural Commissioner	8,857,608	14,548	-	14,548	-	14,548	606	15,154

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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	\$ 869,416	\$ 1,428	\$ -	\$ 1,428	\$ -	\$ 1,428	\$ 59	\$ 1,487
Building Services	5,562,296	9,136	-	9,136	-	9,136	381	9,516
Planning	3,626,330	5,956	-	5,956	-	5,956	248	6,204
Environmental Services	1,286,876	2,114	-	2,114	-	2,114	88	2,202
Primary Health Care	39,131,453	64,272	-	64,272	-	64,272	2,677	66,949
Emergency Medical Services	1,775,880	2,917	-	2,917	-	2,917	122	3,038
Environmental Health	7,654,064	12,571	-	12,571	-	12,571	524	13,095
Public Guardian/Administrator	1,243,475	2,042	-	2,042	-	2,042	85	2,127
Children's Medical Services	6,184,206	10,157	-	10,157	-	10,157	423	10,580
Public Health & Health Administration	24,248,733	39,827	-	39,827	-	39,827	1,659	41,487
Animal Services	1,572,966	2,584	-	2,584	-	2,584	108	2,691
Military & Veterans' Services	911,400	1,497	-	1,497	-	1,497	62	1,559
Social Services	100,644,921	165,305	-	165,305	-	165,305	6,886	172,191
Area Agency on Aging	2,305,249	3,786	-	3,786	-	3,786	158	3,944
Agricultural Cooperative Extension	404,992	665	-	665	-	665	28	693
Parks	8,946,108	14,694	-	14,694	-	14,694	612	15,306
<b>Total Operating Departments</b>	<b>\$ 423,695,981</b>	<b>\$ 695,901</b>	<b>\$ -</b>	<b>\$ 695,901</b>	<b>\$ -</b>	<b>\$ 695,901</b>	<b>\$ 28,990</b>	<b>\$ 724,891</b>
<b>NON-GENERAL FUND</b>								
Roads & Bridges - Construction Projects	10,983,086	18,039	-	18,039	-	18,039	751	18,791
Roads & Bridges - Maintenance	11,681,371	19,186	-	19,186	-	19,186	799	19,985
County Library	8,354,042	13,721	-	13,721	-	13,721	572	14,293
IHHS PA-Administration	736,898	1,210	-	1,210	-	1,210	50	1,261
Fish & Game Propagation	36,214	59	-	59	-	59	2	62
Office for Employment Training/WIB	5,155,792	8,468	-	8,468	-	8,468	353	8,821
Community Action Partnership	574,016	943	-	943	-	943	39	982
Behavioral Health	93,691,335	153,884	-	153,884	-	153,884	6,410	160,294
Homeland Security Grant	381,946	627	-	627	-	627	26	653
Water Resources Agency	6,597,716	10,836	-	10,836	-	10,836	451	11,288
Emergency Communication - NGEN Radio Project	31,987	53	-	53	-	53	2	55
Natividad Medical Center	232,109,886	381,230	-	381,230	-	381,230	15,881	397,111
Resort at Nacimiento Lake	1,060,532	1,742	-	1,742	-	1,742	73	1,814
Resort at San Antonio Lake	417,018	685	-	685	-	685	29	713
Lake Events & Administration	299,963	493	-	493	-	493	21	513
General Liability Insurance (ISF)	4,359,134	7,160	-	7,160	-	7,160	298	7,458
Workmens' Compensation ( ISF)	3,601,109	5,915	-	5,915	-	5,915	246	6,161
Benefits ( ISF)	3,624,351	5,953	-	5,953	-	5,953	248	6,201
Resource Planning (ISF)	1,210,421	1,988	-	1,988	-	1,988	83	2,071
All Others	2,241,795	3,682	-	3,682	-	3,682	153	3,835
<b>Total Non-General Fund</b>	<b>\$ 387,148,609</b>	<b>\$ 635,874</b>	<b>\$ -</b>	<b>\$ 635,874</b>	<b>\$ -</b>	<b>\$ 635,874</b>	<b>\$ 26,489</b>	<b>\$ 662,363</b>
<b>Total</b>	<b>\$ 883,333,956</b>	<b>\$ 1,450,835</b>	<b>\$ -</b>	<b>\$ 1,450,835</b>	<b>\$ -</b>	<b>\$ 1,450,835</b>	<b>\$ 55,479</b>	<b>\$ 1,387,253</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

AUDITOR-CONTROLLER

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

	Base #1 Number of Employees	Payroll Division	System Division	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	Allocation Base	Base #3	Schedule 13-2	Schedule 13-2				*	
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office & ILA	22.00	\$ 7,809	\$ 16,147	-	\$ 23,956	\$ 9,563	\$ 14,393		
Contracts & Purchasing	7.50	2,662	5,505	-	8,167	3,477	4,689		
Fleet Administration	18.75	6,656	13,761	-	20,417	9,628	10,789		
Human Resources	25.50	9,052	18,716	-	27,767	12,823	14,944		
Equal Opportunity Office	3.50	1,242	2,569	-	3,811	2,173	1,638		
Information Technology Service Departments:									
ITD (Information Technology)	93.50	33,189	68,624	-	101,813	46,946	54,867		
Resource Management Service Departments:									
Architectural Services/Capital Projects	6.00	2,130	4,404	-	6,533	2,803	3,731		
Facilities & Facilities Maintenance Proj	33.00	11,714	24,220	-	35,934	17,518	18,416		
Resource Management Agency	35.00	12,424	25,688	-	38,112	16,350	21,762		
Other Service Departments:									
Auditor-Controller	55.50	19,701	40,734	-	60,434	23,473	36,961		
Treasurer-Tax Collector	18.50	6,567	13,578	-	20,145	8,259	11,886		
Revenue Division	22.50	7,987	16,514	-	24,500	11,736	12,764		
County Counsel	30.50	10,826	22,385	-	33,212	14,345	18,867		
Risk Management	6.25	2,219	4,587	-	6,806	4,782	2,024		
Total Service Departments	<u>378.00</u>	<u>\$ 134,177</u>	<u>\$ 277,430</u>	<u>\$ -</u>	<u>\$ 411,607</u>	<u>\$ 183,875</u>	<u>\$ 227,731</u>		
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	20.75	7,366	15,229	-	22,595	8,694	13,901	\$ 941	\$ 14,842
Office of Emergency Services	5.00	1,775	3,670	-	5,445	2,173	3,271	227	3,498
Office of Community Engagement & Str	3.00	1,065	2,202	-	3,267	1,304	1,963	136	2,099
Economic Development Administration	7.50	2,662	5,505	-	8,167	3,477	4,689	340	5,030
Assessor	48.50	17,216	35,596	-	52,812	23,038	29,774	2,200	31,974
Clerk/Recorder	15.75	5,591	11,560	-	17,150	6,086	11,065	714	11,779
Clerk of the Board	5.00	1,775	3,670	-	5,445	2,173	3,271	227	3,498
Elections	14.75	5,236	10,826	-	16,061	5,216	10,845	669	11,514
Emergency Communications	64.25	22,806	47,156	-	69,962	32,601	37,361	2,914	40,276
District Attorney	136.00	48,275	99,816	-	148,091	62,594	85,497	6,169	91,666
Child Support Services	92.50	32,834	67,890	-	100,724	44,337	56,386	4,196	60,582
Public Defender	49.00	17,393	35,963	-	53,356	20,647	32,709	2,223	34,932
Coroner	8.00	2,840	5,872	-	8,711	3,043	5,668	363	6,031
Sheriff's Correctional Division	227.50	80,754	166,972	-	247,726	101,281	146,446	10,320	156,765
Sheriff	196.50	69,751	144,220	-	213,970	90,414	123,556	8,914	132,470
Juvenile Hall	135.00	47,920	99,082	-	147,002	63,029	83,973	6,124	90,097
Probation	143.25	50,849	105,137	-	155,986	65,202	90,784	6,498	97,282
Agricultural Commissioner	64.75	22,984	47,523	-	70,507	30,428	40,079	2,937	43,016
Produce Inspection	4.75	1,686	3,486	-	5,172	7,390	(2,217)	215	(2,002)

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

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

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

	Base #1 Number of Employees	Payroll Division Base #3	System Division Schedule 13-2	Direct Identified Schedule 13-2	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>									
Building Services	48.75	\$ 17,305	\$ 35,780	-	\$ 53,084	\$ 24,758	\$ 28,326	\$ 2,211	\$ 30,538
Planning	16.75	5,946	12,294	-	18,239	9,343	8,896	760	9,656
Environmental Services	8.75	3,106	6,422	-	9,528	3,737	5,791	397	6,188
Primary Health Care	250.50	88,919	183,852	-	272,771	123,897	148,874	11,363	160,237
Emergency Medical Services	6.25	2,219	4,587	-	6,806	3,043	3,763	284	4,046
Environmental Health	53.25	18,902	39,082	-	57,984	27,385	30,599	2,416	33,015
Public Guardian/Administrator	8.50	3,017	6,239	-	9,256	4,347	4,909	386	5,294
Children's Medical Services	40.50	14,376	29,725	-	44,101	23,038	21,063	1,837	22,900
Public Health & Health Administration	164.25	58,303	120,550	-	178,853	81,829	97,024	7,451	104,475
Animal Services	14.00	4,970	10,275	-	15,245	5,760	9,485	635	10,120
Military & Veterans' Services	7.25	2,573	5,321	-	7,895	3,478	4,417	329	4,746
Social Services	799.25	283,705	586,603	-	870,308	373,826	496,483	36,255	532,738
Area Agency on Aging	3.00	1,065	2,202	-	3,267	-	3,267	136	3,403
Agricultural Cooperative Extension	3.50	1,242	2,569	-	3,811	1,739	2,072	159	2,231
Parks	31.25	11,093	22,936	-	34,028	13,910	20,118	1,418	21,536
<b>Total Operating Departments</b>	<b>2,697.50</b>	<b>\$ 957,517</b>	<b>\$ 1,979,808</b>	<b>\$ -</b>	<b>\$ 2,937,325</b>	<b>\$ 1,273,216</b>	<b>\$ 1,664,109</b>	<b>\$ 122,363</b>	<b>\$ 1,786,472</b>
<b>NON-GENERAL FUND</b>									
Roads & Bridges - Construction Projects	15.25	5,413	11,193	-	16,606	8,876	7,730	692	8,422
Roads & Bridges - Maintenance	57.75	20,499	42,385	-	62,884	27,561	35,323	2,620	37,943
County Library	91.25	32,391	66,972	-	99,363	29,124	70,239	4,139	74,378
IHHS PA-Administration	5.00	1,775	3,670	-	5,445	-	5,445	227	5,671
Office for Employment Training/WIB	40.75	14,465	29,908	-	44,373	17,387	26,986	1,848	28,834
Community Action Partnership	1.00	355	734	-	1,089	-	1,089	45	1,134
Behavioral Health	355.50	126,190	260,916	-	387,106	176,589	210,517	16,126	226,643
Water Resources Agency	38.00	13,489	27,890	-	41,378	21,734	19,644	1,724	21,368
Natividad Medical Center	1,286.00	456,484	943,849	-	1,400,334	463,892	936,442	58,335	994,777
Resort at Nacimiento Lake	5.25	1,864	3,853	-	5,717	-	5,717	238	5,955
Lake San Antonio & Nacimiento Adminis	3.00	1,065	2,202	-	3,267	4,347	(1,080)	136	(944)
Resource Planning (ISF)	-	-	-	1,511,016	1,511,016	1,367,128	143,889	62,946	206,835
All Others	15.50	5,502	11,376	-	16,878	7,007	9,871	703	10,574
<b>Total Non-General Fund</b>	<b>1,914.25</b>	<b>679,491</b>	<b>1,404,948</b>	<b>1,511,016</b>	<b>3,595,455</b>	<b>2,123,644</b>	<b>1,471,812</b>	<b>\$ 149,779</b>	<b>\$ 1,621,591</b>
<b>Total</b>	<b>4,989.75</b>	<b>\$ 1,771,185</b>	<b>\$ 3,662,186</b>	<b>\$ 1,511,016</b>	<b>\$ 6,944,387</b>	<b>\$ 3,580,735</b>	<b>\$ 3,363,651</b>	<b>\$ 272,142</b>	<b>\$ 3,408,063</b>
<b>Grand Total</b>		<b>\$ 3,635,801</b>	<b>\$ 3,863,655</b>	<b>\$ 1,712,485</b>	<b>\$ 9,010,472</b>	<b>\$ 3,583,735</b>	<b>\$ 5,426,737</b>	<b>\$ 349,690</b>	<b>\$ 5,344,137</b>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**TREASURER-TAX COLLECTOR**

**Explanatory Narrative**

The Department of the Treasurer-Tax Collector includes three divisional units: Property Tax, Treasury and Revenue Division under one appropriation unit. The Revenue Division's allocation is presented separately in the next schedule.

Property Tax administers and enforces State law and County code providing for the collection of all county property taxes, unincorporated County Transient Occupancy Taxes (TOT) and commercial cannabis business taxes. The Treasury safeguards and invests all deposits for the County of Monterey, the County's school districts and various special districts, and manages a pooled investment portfolio that provides for the safety and liquidity of all cash assets. The Revenue Division provides in-house collection services for various operating departments, and collection of court-ordered fines and fees through agreement with local Superior Court of California.

Allowable Treasury costs are based on the analysis of disbursing, receipting and investment functions, and monthly time study data. Costs include check processing charges from Bank of America, allocated based on the number of checks drawn on the County Treasury, and filled fulltime positions.

**Costs for Allocation**

<b>2016-17 ACTUAL EXPENDITURES</b>			
Budget Unit 001-1170-8263 - Tax Collector	\$	2,078,276	
Budget Unit 001-1170-8266 - Treasurer		858,848	
Intra & Inter-fund Reimbursement Added Back		469,842	
Add - Cost Plan Charges (#7301)		550,674	
Less - Non-Recoverable Liability (#6261)		<u>(2,748)</u>	\$ 3,954,892
<b>TOTAL DIRECT COSTS</b>			<b>\$ 3,954,892</b>
<b>EXTERNAL OVERHEADS</b>			
Building Depreciation		83,095	
Equipment Depreciation		55,910	
Annual County Audit		<u>(110)</u>	138,896
<b>REVENUES RECEIVED</b>			<u>(1,717,113)</u>
<b>TOTAL FUNCTIONAL COSTS</b>			<b>\$ 2,376,675</b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**TREASURER-TAX COLLECTOR**

**Functional Analysis of Costs**

	Department Administration	Treasury Activities	Investing	Property Tax Collection	Cannabis Activities	Total Department
<b>ACTUAL EXPENDITURES</b>						
Salaries and Wages	\$ 271	\$ 176,909	\$ 148,054	\$ 1,258,387	\$ 26,663	\$ 1,610,285
Employee Benefits *	129	83,858	70,181	596,500	12,639	763,306
Services and Supplies	-	606,790	354,093	620,418	-	1,581,301
Total Direct Costs	<u>\$ 400</u>	<u>\$ 867,558</u>	<u>\$ 572,328</u>	<u>\$ 2,475,305</u>	<u>\$ 39,301</u>	<u>\$ 3,954,892</u>
<b>EXTERNAL OVERHEADS</b>						
Building Depreciation *	14	9,129	7,640	64,936	1,376	83,095
Equipment Depreciation *	9	6,142	5,141	43,692	926	55,910
Annual Financial Audit *	(0)	(12)	(10)	(86)	(2)	(110)
Total External Overheads	<u>\$ 23</u>	<u>\$ 15,259</u>	<u>\$ 12,771</u>	<u>\$ 108,543</u>	<u>\$ 2,300</u>	<u>\$ 138,896</u>
<b>REVENUES RECEIVED</b>						
Allocate Department Administration*	-	(11,578)	(820,875)	(884,660)	-	(1,717,113)
	<u>(424)</u>	<u>47</u>	<u>39</u>	<u>331</u>	<u>7</u>	<u>-</u>
TOTAL FUNCTIONAL COSTS	-	871,285	(235,737)	1,699,519	41,608	2,376,675
Eliminate Unallowable Functions	-	-	235,737	(1,699,519)	(41,608)	(1,505,390)
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 871,285</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 871,285</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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
			Bases #1 & 4					(2)	
<b>Allocation Base</b>									
<b>SERVICE DEPARTMENTS</b>									
Administrative Management:									
County Administrative Office & ILA	22.00	235	239	\$ -	\$ 819	\$ -	\$ 819		
Contracts & Purchasing	7.50	39	40	-	138	-	138		
Fleet Administration	18.75	974	978	-	3,346	-	3,346		
Human Resources	25.50	201	206	-	705	-	705		
Equal Opportunity Office	3.50	60	61	-	208	-	208		
Information Technology Service Departments:									
ITD (Information Technology)	93.50	1,135	1,153	-	3,947	-	3,947		
Resource Management Service Departments:									
Architectural Services / Capital Projects	6.00	226	227	-	777	-	777		
Facilities & Facilities Maintenance Proj	33.00	1,315	1,321	-	4,523	-	4,523		
Resource Management Agency	35.00	191	198	-	677	-	677		
Other Service Departments:									
Auditor-Controller	55.50	6,377	6,388	-	21,863	-	21,863		
Treasurer-Tax Collector	18.50	529	533	222,736	224,559	222,736	1,823		
Revenue Division	22.50	2,402	2,406	245,576	253,812	245,576	8,236		
County Counsel	30.50	196	202	-	691	-	691		
Risk Management	6.25	29	30	-	103	-	103		
<b>Total Service Departments</b>	<b>378.00</b>	<b>13,909</b>	<b>13,982</b>	<b>\$ 468,312</b>	<b>\$ 516,168</b>	<b>\$ 468,312</b>	<b>\$ 47,856</b>		
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	20.75	175	179	-	613	-	613	\$ 54	\$ 666
Office of Emergency Services	5.00	95	96	-	328	-	328	29	357
Office of Community Engagement & SA	3.00	32	33	-	112	-	112	10	121
Economic Development Administration	7.50	286	287	-	984	-	984	86	1,070
Assessor	48.50	133	142	18	505	18	487	44	532
Clerk/Recorder	15.75	189	192	198	855	198	657	75	732
Grand Jury	-	203	203	-	695	-	695	61	756
Enterprise Risk	-	23	23	-	79	-	79	7	86
Clerk of the Board	5.00	64	65	-	222	-	222	20	242
Elections	14.75	402	405	-	1,386	-	1,386	122	1,507
Emergency Communications	64.25	309	321	18	1,118	18	1,100	98	1,198
District Attorney	136.00	522	548	-	1,876	-	1,876	165	2,041
Child Support Services	92.50	415	433	-	1,481	-	1,481	130	1,612
Public Defender	49.00	911	920	-	3,150	-	3,150	277	3,427
Coroner	8.00	148	150	-	512	-	512	45	557
Sheriff's Correctional Division	227.50	669	713	18	2,458	18	2,440	216	2,656
Sheriff	196.50	1,347	1,385	36	4,776	36	4,740	420	5,160
Juvenile Hall	135.00	1,000	1,026	-	3,512	-	3,512	308	3,820

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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>									
Probation	143.25	3,993	4,021	\$ -	\$ 13,762	\$ -	\$ 13,762	\$ 1,209	\$ 14,970
Agricultural Commissioner	64.75	546	558	36	1,948	36	1,912	171	2,083
Produce Inspection	4.75	-	1	-	3	-	3	0	3
Building Services	48.75	264	273	-	936	-	936	82	1,018
Planning	16.75	277	280	90	1,049	90	959	92	1,051
Environmental Services	8.75	49	51	-	173	-	173	15	189
Primary Health Care	250.50	2,336	2,384	90	8,251	90	8,161	725	8,886
Emergency Medical Services	6.25	190	191	-	654	-	654	57	712
Environmental Health	53.25	917	927	216	3,390	216	3,174	298	3,472
Public Guardian/Administrator	8.50	111	113	-	386	-	386	34	419
Children's Medical Services	40.50	231	239	-	817	-	817	72	889
Public Health & Health Administration	164.25	1,500	1,532	36	5,279	36	5,243	464	5,706
Animal Services	14.00	342	345	180	1,360	180	1,180	119	1,299
Military & Veterans' Services	7.25	124	125	-	429	-	429	38	467
Social Services	799.25	32,249	67,138	72	229,869	72	229,797	20,191	249,988
Area Agency on Aging	3.00	144	145	-	495	-	495	43	538
Agricultural Cooperative Extension	3.50	11	12	18	58	18	40	5	45
Parks	31.25	971	977	108	3,452	108	3,344	303	3,647
<b>Total Operating Departments</b>	<b>2,697.50</b>	<b>51,178</b>	<b>86,433</b>	<b>\$ 1,134</b>	<b>\$ 296,972</b>	<b>\$ 1,134</b>	<b>\$ 295,838</b>	<b>\$ 26,086</b>	<b>\$ 321,924</b>
<b>NON-GENERAL FUND</b>									
Roads & Bridges - Construction Projects	15.25	696	699	-	2,392	-	2,392	210	2,602
Roads & Bridges - Maintenance	57.75	1,313	1,324	-	4,532	-	4,532	398	4,930
County Library	91.25	950	968	72	3,384	72	3,312	297	3,609
IHSS PA-Administration	5.00	31	32	-	109	-	109	10	119
Fish & Game Propagation	-	10	10	-	34	-	34	3	37
Office for Employment Training/WIB	40.75	-	8	-	27	-	27	2	29
Community Action Partnership	1.00	74	74	-	254	-	254	22	276
Behavioral Health	355.50	1,736	1,805	-	6,176	-	6,176	543	6,719
Homeland Security Grant	-	18	18	-	62	-	62	5	67
Water Resources Agency	38.00	1,026	1,033	18	3,555	18	3,537	312	3,849
Emergency Communication - NGEN	-	27	27	-	92	-	92	8	101
Natividad Medical Center	1,286.00	8,936	9,184	198	31,632	198	31,434	2,779	34,213
Resort at Nacimiento Lake	5.25	217	218	-	746	-	746	66	812
Resort at San Antonio Lake	-	174	174	-	596	-	596	52	648
Lake San Antonio & Nacimiento Admin.	3.00	6	7	-	23	-	23	2	24
General Liability Insurance (ISF)	-	111	111	-	380	-	380	33	413
Workmens' Compensation ( ISF)	-	167	167	-	572	-	572	50	622
Benefits ( ISF)	-	317	317	54	1,139	54	1,085	100	1,185

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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>NON-GENERAL FUND (Continued)</b>									
Resource Planning (ISF)	-	41	41	-	140	-	140	12	153
All Others	15.50	653	656	54	2,299	54	2,245	202	2,447
Total Non-General Fund	1,914.25	16,503	16,872	\$ 396	\$ 58,145	\$ 396	\$ 57,749	\$ 5,107	\$ 62,856
<b>Total</b>	<b>4,989.75</b>	<b>81,590</b>	<b>117,287</b>	<b>\$ 469,842</b>	<b>\$ 871,285</b>	<b>\$ 469,842</b>	<b>\$ 401,443</b>	<b>\$ 31,193</b>	<b>\$ 384,780</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:

$$962 \text{ (total PR Warrants)} \div 4,989.75 \text{ (total \# of EE)} = 0.192795 \times 22.00 \text{ (\# of CAO Employees)} = 4.24 + 235 \text{ (AP Warrants)} = 239.24$$

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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 Revenue 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 Revenue Division cost and are the basis for cost allocation.

**Costs for Allocation**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 1170-8264 - Revenue Division	\$	3,481,423	
Intra & Inter-fund Reimbursement Added Back		105,932	
Less - Cost Plan Charges		(75,647)	
Less - Non-Recoverable Liability (#6261)		(3,817)	
Less - Cannabis Activities		(432)	
		<u>          </u>	\$ 3,507,459

**EXTERNAL OVERHEADS**

Building Depreciation		17,658	
Annual Financial Audit		<u>371</u>	18,028
			<u>(459,207)</u>

**REVENUES RECEIVED**

<b>NET COSTS FOR FIRST ALLOCATION</b>			<b><u>\$ 3,066,281</u></b>
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**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**REVENUE DIVISION**

**Allocation of Costs**

	Allocation Base	Allocation	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	Revenue Calculation						(2)	
<b>SERVICE DEPARTMENTS</b>								
Other Service Department:								
Treasurer-Tax Collector (3)	0.14%	4,144	\$ 105,932	\$ 110,076	\$ 105,932	\$ 4,144		
Total Service Departments		<u>\$ 4,144</u>	<u>\$ 105,932</u>	<u>\$ 110,076</u>	<u>\$ 105,932</u>	<u>\$ 4,144</u>		
<b>OPERATING DEPARTMENTS</b>								
Sheriff	0.07%	2,072	-	2,072	2,381	(309)	\$ 68	\$ (241)
Probation	8.75%	259,030	-	259,030	297,637	(38,606)	8,455	(30,152)
Public Defender	0.01%	296	-	296	340	(44)	10	(34)
Parks	0.08%	2,368	-	2,368	2,721	(353)	77	(276)
Total Operating Departments		<u>\$ 263,767</u>	<u>\$ -</u>	<u>\$ 263,767</u>	<u>\$ 303,079</u>	<u>\$ (39,312)</u>	<u>\$ 8,609</u>	<u>\$ (30,703)</u>
<b>NON-GENERAL COUNTY</b>								
Superior Court of CA - Mo Co	89.51%	2,649,808	-	2,649,808	3,044,738	(394,930)	86,489	(308,442)
All Others	1.44%	42,629	-	42,629	48,982	(6,353)	1,391	(4,962)
Total Non-General Fund		<u>\$ 2,692,437</u>	<u>\$ -</u>	<u>\$ 2,692,437</u>	<u>\$ 3,093,721</u>	<u>\$ (401,284)</u>	<u>\$ 87,880</u>	<u>\$ (313,404)</u>
<b>Total</b>	<b>100.00%</b>	<b><u>\$ 2,960,349</u></b>	<b><u>\$ 105,932</u></b>	<b><u>\$ 3,066,281</u></b>	<b><u>\$ 3,502,732</u></b>	<b><u>\$ (436,451)</u></b>	<b><u>\$ 96,489</u></b>	<b><u>\$ (344,107)</u></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 H 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, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**COUNTY COUNSEL**

**Explanatory Narrative**

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

The department's computerized time recording/case billing system allows us to allocate the costs of the department to all benefiting departments and agencies. The hours of attorney time used are details 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**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 001-1210-8057 - County Counsel	\$	(674,909)	
Intra & Inter-fund Reimbursement Added Back		1,914,929	
Add - Cost Plan Charges (#7301)		5,050,901	
Less - Non-Recoverable Liability (#6261)		<u>(4,848)</u>	\$ 6,286,074

**EXTERNAL OVERHEADS**

Building Depreciation		110,101	
Equipment Depreciation		1,648	
Annual Financial Audit		<u>662</u>	112,411
<b>REVENUES RECEIVED</b>			<u>(87)</u>

<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<b>\$</b>		<b><u>6,398,398</u></b>
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**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**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	\$ 121,800	\$ 133,641	\$ -	\$ -	\$ 133,641		
Contracts & Purchasing	37,324	40,953	-	-	40,953		
Fleet Administration	1,571	1,724	-	-	1,724		
Human Resources	69,217	75,946	-	-	75,946		
Equal Opportunity Office	36,476	40,023	-	-	40,023		
Information Technology Service Department:							
ITD (Information Technology)	108,720	119,290	-	-	119,290		
Resource Management Service Departments:							
Architectural Services	35,723	39,196	-	-	39,196		
Facilities & Facilities Maintenance Projects	4,623	5,072	-	-	5,072		
Resource Management Agency	322,206	353,532	-	2,351	351,181		
Other Service Departments:							
Auditor-Controller	46,318	50,822	-	-	50,822		
Treasurer-Tax Collector	34,488	37,841	-	-	37,841		
Revenue Division	4,435	4,866	-	11,154	(6,288)		
Risk Management	-	-	-	-	-		
Total Service Departments	<u>\$ 822,902</u>	<u>\$ 902,905</u>	<u>\$ -</u>	<u>\$ 13,505</u>	<u>\$ 889,400</u>		
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	120,367	132,069	-	-	132,069	\$ 7,505	\$ 139,574
Office of Emergency Services	13,500	14,812	-	-	14,812	842	15,654
Economic Development Administration	155,695	170,832	-	61,572	109,261	9,708	118,969
Assessor	46,547	51,072	-	-	51,072	2,902	53,975
Clerk/Recorder	17,877	19,615	-	-	19,615	1,115	20,730
Grand Jury	2,619	2,874	-	2,579	294	163	457
Assessment Appeals Board	14,438	15,842	-	1,000	14,842	900	15,742
Clerk of the Board	22,055	24,200	-	15,264	8,936	1,375	10,311
Elections	17,936	19,679	-	-	19,679	1,118	20,798
Emergency Communications	35,292	38,723	-	-	38,723	2,201	40,924
District Attorney	14,678	16,105	-	-	16,105	915	17,020
Child Support Services	8,905	9,770	-	-	9,770	555	10,326
Public Defender	18,109	19,870	-	-	19,870	1,129	20,999
Sheriff Correctional	6,958	7,634	-	-	7,634	434	8,068
Sheriff	129,356	141,932	-	-	141,932	8,066	149,997
Probation	30,913	33,918	-	-	33,918	1,928	35,846
Agricultural Commissioner	67,469	74,029	-	-	74,029	4,207	78,235
Building Services	22,177	24,333	-	-	24,333	1,383	25,716



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017  
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>							
Planning	\$ 261,452	\$ 286,871	\$ -	\$ 95,501	\$ 191,369	\$ 16,302	\$ 207,672
Primary Health	22,137	24,289	-	-	24,289	1,380	25,669
Emergency Medical Services	21,938	24,071	-	-	24,071	1,368	25,439
Environmental Health	47,044	51,618	-	-	51,618	2,933	54,551
Public Guardian/Administrator	388,851	426,655	-	-	426,655	24,246	450,901
Public Health & Health Administration	134,335	147,395	-	-	147,395	8,376	155,771
Animal Services	36,775	40,350	-	-	40,350	2,293	42,643
Military & Veterans' Services	259	284	-	-	284	16	301
Social Services	881,642	967,356	-	-	967,356	54,973	1,022,329
Parks	76,786	84,252	-	-	84,252	4,788	89,040
Total Operating Departments	<u>\$ 2,616,109</u>	<u>\$ 2,870,451</u>	<u>\$ -</u>	<u>\$ 175,916</u>	<u>\$ 2,694,535</u>	<u>\$ 163,122</u>	<u>\$ 2,857,657</u>
<b>NON-GENERAL FUND</b>							
Roads & Bridges - Construction	142,840	156,727	-	-	156,727	8,907	165,634
County Library	25,162	27,608	-	-	27,608	1,569	29,177
Office for Employment Training/WIB	3,390	3,720	-	45,437	(41,717)	211	(41,506)
Behavioral Health	72,709	79,778	-	-	79,778	4,534	84,311
Water Resources Agency	241,030	264,464	-	223,378	41,085	15,029	56,114
Natividad Medical Center	403,428	442,650	-	393,479	49,171	25,155	74,326
General Liability Insurance (ISF)	1,217,450	1,335,812	-	1,188,484	147,329	75,912	223,240
Resource Planning (ISF)	1,574	1,727	-	-	1,727	98	1,825
LAFCO	2,228	2,445	-	1,810	634	139	773
Superior Court of CA - Mo Co	-	-	-	2,550	(2,550)	-	(2,550)
Successor Agency	61,743	67,746	-	-	67,746	3,850	71,596
All Others	220,890	242,365	-	132,287	110,079	13,773	123,852
Total Non-General Fund	<u>\$ 2,392,445</u>	<u>\$ 2,625,041</u>	<u>\$ -</u>	<u>\$ 1,987,426</u>	<u>\$ 637,616</u>	<u>\$ 149,176</u>	<u>\$ 786,792</u>
<b>Total</b>	<u><b>\$ 5,831,456</b></u>	<u><b>\$ 6,398,398</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 2,176,847</b></u>	<u><b>\$ 4,221,551</b></u>	<u><b>\$ 312,298</b></u>	<u><b>\$ 3,644,449</b></u>

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**RISK MANAGEMENT**

**Explanatory Narrative**

Risk Management is a separate unit of County Counsel. The unit was created in recognition of the County's increasing complex insurance requirements, including control over self-insurance programs such as general liability and workers' compensation. As part of these programs, this unit 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 unit works with County Counsel to coordinate litigation involving general liability claims. The cost of the unit'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 costs (net of direct billings and direct identified made through 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**

**2016-17 ACTUAL EXPENDITURES**

Budget Unit 001-1210-8407 - Risk Management	\$	(68,698)	
Intra & Inter-fund Reimbursement Added Back		958,642	
Add - Cost Plan Charges (#7301)		68,698	
Less - Non-Recoverable Liability (#6261)		<u>(875)</u>	\$ 957,767

**EXTERNAL OVERHEADS**

Building Depreciation		4,674	
Annual Financial Audit		<u>102</u>	4,776

**REVENUE RECEIVED**

			<u>-</u>
<b>NET COSTS FOR ALLOCATION</b>	<b>\$</b>		<b><u>962,543</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**

Based on Actual Costs for the Year Ended June 30, 2017

**RISK MANAGEMENT**

**Allocation of Costs**

	Allocation Base	Allocation Charge	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
Allocation Base							
<b>OPERATING DEPARTMENTS</b>							
Enterprise Risk	\$ 6,955	\$ 6,983	\$ 6,983	\$ 6,955	\$ 28	\$ 146	\$ 174
Total Operating Departments	<u>\$ 6,955</u>	<u>\$ 6,983</u>	<u>\$ 6,983</u>	<u>\$ 6,955</u>	<u>\$ 28</u>	<u>\$ 146</u>	<u>\$ 174</u>
<b>NON-GENERAL FUND</b>							
General Liability Insurance (ISF)	\$ 490,820	\$ 492,817	\$ 492,817	\$ 490,820	\$ 1,997	\$ 10,274	\$ 12,271
Workmens' Compensation ( ISF)	460,867	462,742	462,742	460,867	1,875	9,647	11,522
Total Non-General Fund	<u>\$ 951,687</u>	<u>\$ 955,560</u>	<u>\$ 955,560</u>	<u>\$ 951,687</u>	<u>\$ 3,873</u>	<u>\$ 19,921</u>	<u>\$ 23,793</u>
<b>Total</b>	<u><b>\$ 958,642</b></u>	<u><b>\$ 962,543</b></u>	<u><b>\$ 962,543</b></u>	<u><b>\$ 958,642</b></u>	<u><b>\$ 3,901</b></u>	<u><b>\$ 19,921</b></u>	<u><b>\$ 23,967</b></u>

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

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017

	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 ITD Charges
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	22.00	\$ -	\$ 3,967,616	235	-	\$ 131,016
Contracts and Purchasing	7.50	-	1,013,649	39	-	67,445
Fleet Administration	18.75	-	4,932,591	974	-	85,566
Human Resources	25.50	-	3,881,204	201	-	140,845
Equal Opportunity Office	3.50	-	747,463	60	-	32,005
Information Technology Service Departments:						
ITD (Information Technology)	93.50	-	18,754,728	1,135	-	-
Resource Management Service Departments:						
Architectural Services/Capital Projects	6.00	-	1,270,114	226	-	657,685
Facilities & Facilities Maintenance Projects	33.00	-	9,448,448	1,315	-	89,094
Resource Management Agency	35.00	-	4,959,603	191	-	421,474
Other Service Departments:						
Auditor-Controller	55.50	-	9,276,202	6,377	-	367,921
Treasurer - Tax Collector	18.50	-	3,559,223	529	-	119,134
Revenue Division	22.50	-	3,488,935	2,402	-	132,741
County Counsel	30.50	-	6,230,949	196	-	173,772
Risk Management	6.25	-	958,642	29	-	45,305
<b>Total Service Departments</b>	<b>378.00</b>	<b>\$ -</b>	<b>\$ 72,489,366</b>	<b>13,909</b>	<b>-</b>	<b>\$ 2,464,004</b>
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	20.75	-	3,221,049	175	-	107,858
Office of Emergency Services	5.00	-	1,022,445	95	-	200,273
Office of Community Engagement & Strategic Advocac	3.00	-	520,611	32	-	4,653
Economic Development Administration	7.50	-	3,205,737	286	-	36,013
Assessor	48.50	-	5,486,215	133	-	241,541
Clerk/Recorder	15.75	-	2,179,451	189	-	337,507
Grand Jury	-	-	105,345	203	-	2,457
Enterprise Risk	-	-	435,618	23	-	-
Assessment Appeals Board	-	-	1,671	-	-	-
Clerk of the Board	5.00	-	719,061	64	-	79,769
Elections	14.75	-	4,678,886	402	-	153,033
Emergency Communications	64.25	-	10,899,209	309	-	1,401,904
District Attorney	136.00	-	25,007,745	522	-	933,113
Child Support Services	92.50	-	10,571,701	415	-	441,071
Public Defender	49.00	-	11,175,185	911	-	275,714
Coroner	8.00	-	1,784,778	148	-	22,808
Sheriff's Correctional Division	227.50	-	48,096,313	669	-	355,966
Sheriff	196.50	-	40,429,259	1,347	-	1,396,372
Juvenile Hall	135.00	-	18,261,421	1,000	-	170,180
Probation	143.25	-	20,668,309	3,993	-	723,083
Agricultural Commissioner	64.75	-	8,857,608	546	-	354,383
Produce Inspection	4.75	-	869,416	-	-	15,552

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019

Based on Actual Costs for the Year Ended June 30, 2017

	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 ITD Charges
<b>OPERATING DEPARTMENTS (Continued)</b>						
Building Services	48.75	\$ -	\$ 5,562,296	264	-	\$ 171,764
Planning	16.75	-	3,626,330	277	-	147,395
Environmental Services	8.75	-	1,286,876	49	-	28,606
Primary Health Care	250.50	-	39,131,453	2,336	-	1,471,282
Emergency Medical Services	6.25	-	1,775,880	190	-	74,071
Environmental Health	53.25	-	7,654,064	917	-	324,128
Public Guardian/Administrator	8.50	-	1,243,475	111	-	50,785
Children's Medical Services	40.50	-	6,184,206	231	-	215,227
Public Health & Health Administration	164.25	-	24,248,733	1,500	-	969,268
Animal Services	14.00	-	1,572,966	342	-	74,877
Military & Veterans' Services	7.25	-	911,400	124	-	50,799
Social Services	799.25	-	100,644,921	32,249	-	4,854,139
Area Agency on Aging	3.00	-	2,305,249	144	-	-
Agricultural Cooperative Extension	3.50	-	404,992	11	-	31,732
Parks	31.25	-	8,946,108	971	-	106,499
<b>Total Operating Departments</b>	<b>2,697.50</b>	<b>\$ -</b>	<b>\$ 423,695,981</b>	<b>\$ 51,178</b>	<b>\$ -</b>	<b>\$ 15,823,816</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	15.25	-	10,983,086	696	-	263,390
Roads & Bridges - Maintenance	57.75	-	11,681,371	1,313	-	52,352
County Library	91.25	-	8,354,042	950	-	846,708
IHSS PA-Administration	5.00	-	736,898	31	-	-
Fish & Game Propagation	-	-	36,214	10	-	-
Office for Employment Training/WIB	40.75	-	5,155,792	-	-	280,211
Community Action Partnership	1.00	-	574,016	74	-	-
Behavioral Health	355.50	-	93,691,335	1,736	-	1,602,221
Homeland Security Grant	-	-	381,946	18	-	-
Water Resources Agency	38.00	-	6,597,716	1,026	-	361,423
Emergency Communication - NGEN Radio Project	-	-	31,987	27	-	26,551
Natividad Medical Center	1,286.00	-	232,109,886	8,936	-	594,649
Resort at Nacimiento Lake	5.25	-	1,060,532	217	-	22,100
Resort at San Antonio Lake	-	-	417,018	174	-	942
Lake Events & Administration	3.00	-	299,963	6	-	13,511
General Liability Insurance (ISF)	-	-	4,359,134	111	-	-
Workmens' Compensation (ISF)	-	-	3,601,109	167	-	-
Benefits Programs Fund (ISF)	-	-	3,624,351	317	-	-
Resource Planning (ISF)	-	-	1,210,421	41	-	50,973
All Others	15.50	-	2,241,795	653	-	18,020
<b>Total Non-General Fund</b>	<b>1,914.25</b>	<b>\$ -</b>	<b>\$ 387,148,609</b>	<b>16,503</b>	<b>\$ -</b>	<b>\$ 4,133,051</b>
<b>TOTAL</b>	<b>4,989.75</b>	<b>\$ -</b>	<b>\$ 883,333,956</b>	<b>81,590</b>	<b>\$ -</b>	<b>\$ 22,420,871</b>