

# MONTEREY COUNTY



## COUNTYWIDE COST ALLOCATION PLAN

**FOR USE IN THE FISCAL YEAR ENDING JUNE 30, 2020**

**Based on Actual Costs for the Fiscal Year Ended June 30, 2018**

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

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

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# MONTEREY COUNTY

AUDITOR - CONTROLLER

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**RUPA SHAH, CPA**

AUDITOR - CONTROLLER



COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020  
Based on Actual Costs for the Year Ended June 30, 2018

CERTIFICATION OF COUNTYWIDE COST ALLOCATION PLAN

June 11, 2019

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

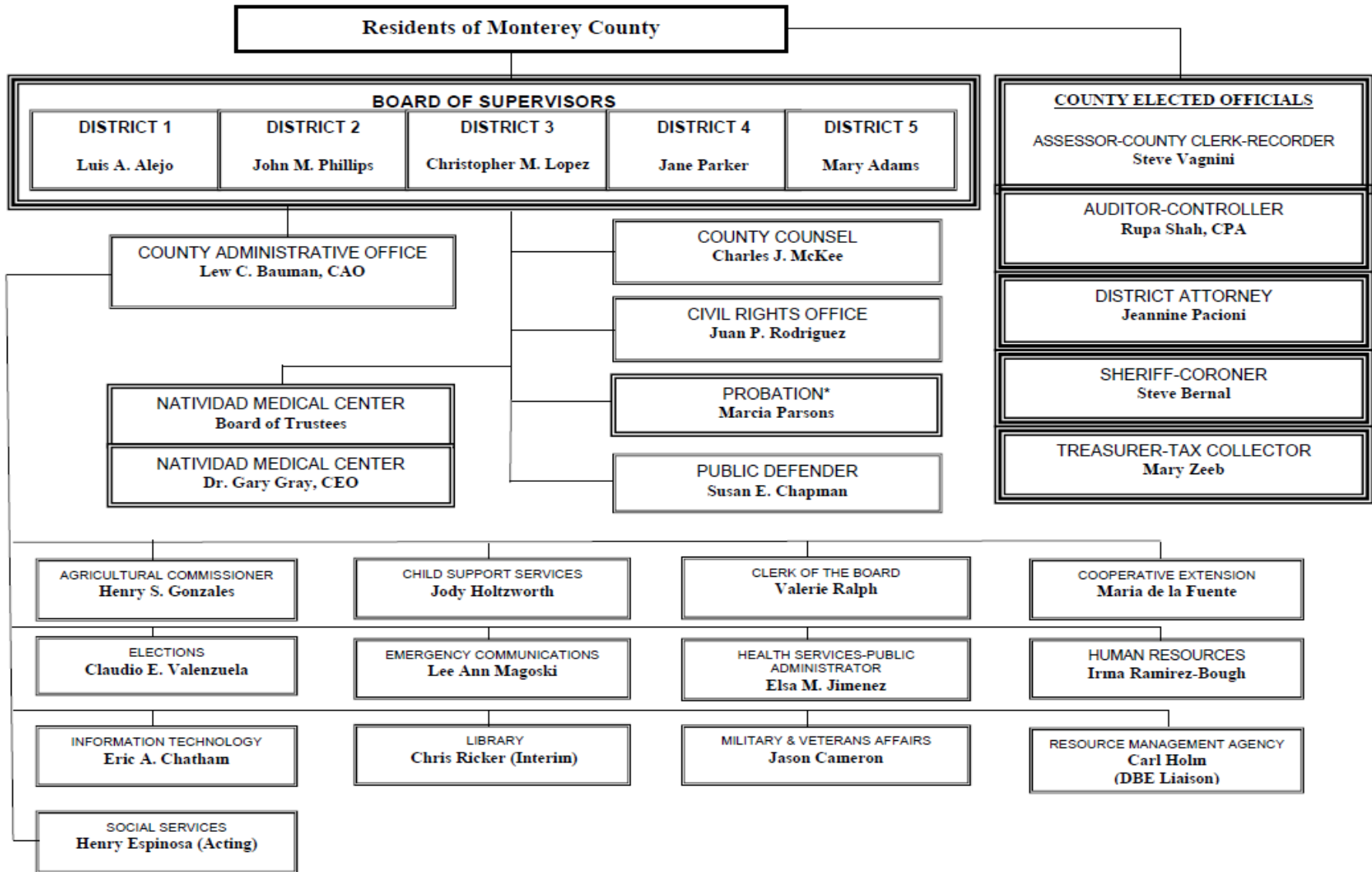
- (1) Cost in the proposal establish cost allocations or billings for the fiscal year 2019-20 are allowable, in accordance with the requirements of OMB 2 CFR Part 200, "Cost Principles for State, Local and Indian Tribal Governments" and the federal awards to which they apply. Unallowable costs have been 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.

Rupa Shah, CPA  
Auditor-Controller

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**  
 Based on Actual Costs for the Year Ended June 30, 2018

**COUNTY OF MONTEREY**



\*appointed by Superior Court

Updated: 03/22/19

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**COST EXHIBIT**

	External Overheads	Administrative Management	Information Technology Service Depts.	Facilities Management	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	\$ 96,561	\$ 44,775	\$ 78,970	\$ 261,149	\$ 94,167	\$ 575,622	\$ 103,709	\$ -	\$ 679,330
Office of Emergency Services	18,855	12,564	165,284	12,602	28,757	238,063	132,466	-	370,529
Office of Community Engagement & Strategic A	78	5,192	5,947	2	3,225	14,445	5,810	-	20,256
Laguna Seca Track	69,915	5,873	-	-	10,249	86,037	-	-	86,037
Auxiliary Services	779	830	-	-	109	1,718	-	-	1,718
Economic Development Administration	9,071	35,349	33,037	(174,989)	37,428	(60,105)	(254,953)	-	(315,058)
Assessor	97,532	78,840	213,885	151,768	67,483	609,509	148,368	-	757,877
Clerk/Recorder	110,577	42,817	41,262	151,540	51,155	397,351	42,496	-	439,847
Grand Jury	19	1,006	3,075	-	7,904	12,004	(2,340)	-	9,664
Enterprise Risk	1	576	-	-	954	1,531	(19,038)	-	(17,507)
Assessment Appeals Board	-	-	-	-	11,054	11,054	(5,472)	-	5,583
Clerk of the Board	15,371	8,994	49,276	24,111	26,258	124,009	(14,342)	-	109,667
Elections	60,112	41,277	153,086	289,365	77,414	621,253	442,786	-	1,064,039
Emergency Communications	296,183	131,565	105,032	27,554	99,575	659,909	96,428	-	756,338
District Attorney	121,485	281,158	801,360	258,765	155,215	1,617,983	651,532	-	2,269,514
Child Support Services	1,491	158,650	64,213	5,231	101,837	331,423	93,055	-	424,477
Public Defender	274,909	117,205	222,249	609,026	106,437	1,329,827	727,333	-	2,057,160
Coroner	2,397	21,020	14,656	41,428	12,592	92,092	(294,464)	-	(202,371)
Sheriff's Correctional Division	104,592	494,495	376,100	1,986,503	250,323	3,212,013	252,175	-	3,464,188
Sheriff	1,551,868	452,470	1,199,228	704,034	384,807	4,292,407	1,335,443	-	5,627,850
Juvenile Hall	43,066	249,390	186,736	27,513	129,446	636,150	(101,150)	-	535,000
Probation	953,508	300,198	653,642	22,162	303,611	2,233,120	873,547	-	3,106,667
Agricultural Commissioner	187,670	133,981	392,488	(55,724)	98,047	756,463	288,874	-	1,045,337
Produce Inspection	4,337	10,660	-	50	(1,958)	13,089	6,320	-	19,409
Building Services	60,710	96,751	101,819	3,430	47,609	310,319	(114,140)	-	196,179
Planning	626	53,932	69,684	5,837	191,502	321,581	(411,313)	-	(89,731)
Architectural Services	111	9,580	16,340	17	18,149	44,197	-	-	44,197
Resource Management Agency	595,410	57,454	521,002	971,932	363,094	2,508,892	-	-	2,508,892
Environmental Services	1,671	15,431	12,611	1	8,512	38,227	13,656	-	51,883
Primary Health Care	97,445	568,238	241,485	187,128	296,381	1,390,678	539,422	-	1,930,100
Emergency Medical Services	14,815	24,733	16,220	105,070	53,373	214,211	171,357	-	385,568
Environmental Health	24,514	128,799	48,609	167,419	154,857	524,198	265,213	-	789,411
Public Guardian/Administrator	10,901	17,391	7,796	52,941	434,445	523,474	(73,981)	-	449,493
Children's Medical Services	18,147	60,411	31,579	220,582	16,792	347,511	209,023	-	556,534
Public Health	25,138	236,038	89,683	86,626	102,890	540,376	155,044	-	695,420
Health Administration	503,246	101,785	58,882	9,170	289,152	962,234	(522,392)	-	439,842
Animal Services	118,668	34,693	13,329	28,044	69,225	263,959	22,402	-	286,361
Military & Veterans' Services	3,609	17,452	7,783	64,795	11,227	104,866	55,911	-	160,777
Social Services	40,162	1,424,376	831,179	267,852	1,641,731	4,205,300	677,012	-	4,882,312
Area Agency on Aging	325	16,472	-	-	14,198	30,995	7,363	-	38,358
Agricultural Cooperative Extension	8,014	4,777	21,617	3,852	582	38,842	3,749	-	42,591
Park Operations	142,843	54,443	80,890	224,359	87,037	589,571	(115,278)	-	474,293
<b>Total Operating Departments</b>	<b>\$ 5,686,728</b>	<b>\$ 5,551,641</b>	<b>\$ 6,930,034</b>	<b>\$ 6,741,147</b>	<b>\$ 5,856,849</b>	<b>\$ 30,766,399</b>	<b>\$ 5,391,631</b>	<b>\$ -</b>	<b>\$ 36,158,030</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**COST EXHIBIT**

	External Overheads	Administrative Management	Information Technology Service Depts.	Facilities Management	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
<b>NON-GENERAL FUND</b>									
Roads & Bridges - Construction Projects	\$ 1,341	\$ 88,651	\$ 34,747	\$ 521,098	\$ 155,574	\$ 801,411	\$ 35,750	\$ -	\$ 837,162
Roads & Bridges - Maintenance	1,714	98,389	8,252	2,770	91,322	202,447	(158,508)	-	43,938
County Library	295,704	110,874	111,588	70,711	105,687	694,563	127,958	-	822,522
IHSS PA-Administration	131	13,011	-	-	11,541	24,683	14,401	-	39,084
Fish & Game Propagation	7	163	-	2	352	523	124	-	647
Office for Employment Training	385	34,708	24,106	2,742	9,193	71,134	12,285	-	83,419
Community Action Partnership	77	6,179	-	-	3,052	9,308	(408)	-	8,899
Workforce Development Board	12,580	16,804	20,316	60,305	10,899	120,905	89,007	-	209,911
Behavioral Health	543,892	856,283	267,166	153,033	513,779	2,334,154	492,598	-	2,826,751
Homeland Security Grant	59	1,977	-	-	1,674	3,710	(577)	-	3,133
NGEN Operations & Maintenance	145	4,857	166,409	-	4,450	175,861	-	-	175,861
Water Resources Agency	42,643	151,181	69,370	186,031	131,953	581,179	385,892	-	967,071
Capital Projects	237	9,795	-	-	12,197	22,229	-	-	22,229
Facilities Master Plan Projects	-	20,254	14,546	-	-	34,799	-	-	34,799
Emergency Communication - NGEN Radio Proj	20	1,558	4,902	-	426	6,906	1,721	-	8,627
Natividad Medical Center	9,198	2,584,293	173,378	4,800	1,444,368	4,216,038	800,134	-	5,016,172
Parks Lake & Resort Operations	399	20,052	4,183	-	19,719	44,353	(25,279)	-	19,073
General Liability Insurance (ISF)	722	19,908	-	-	270,130	290,760	53,478	-	344,238
Workmens' Compensation (ISF)	605	18,431	-	-	46,908	65,943	29,530	-	95,473
Benefits Programs Fund (ISF)	792	37,461	-	-	17,672	55,925	10,875	-	66,799
Enterprise Resource Planning (ISF)	194	(64,548)	1,382	383	785,989	723,401	-	-	723,401
Vehicle Replacement Planning (ISF)	-	7,561	-	-	851	8,413	-	-	8,413
LAFCO	-	-	-	-	3,296	3,296	2,529	-	5,824
Superior Court of CA - Mo Co	6,770,535	287,255	-	(188,238)	171,892	7,041,444	(116,943)	-	6,924,501
Successor Agency	-	-	-	-	44,709	44,709	(168,652)	-	(123,943)
All Others	622	60,324	161,080	4,494	102,346	328,867	86,161	-	415,028
All Others (Not Occupied)	214,041	-	-	305,814	-	519,854	(21,533)	-	498,321
Total Non-General Fund	<u>\$ 7,896,043</u>	<u>\$ 4,385,423</u>	<u>\$ 1,061,425</u>	<u>\$ 1,123,945</u>	<u>\$ 3,959,976</u>	<u>\$ 18,426,812</u>	<u>\$ 1,650,541</u>	<u>\$ -</u>	<u>\$ 20,077,353</u>
<b>TOTAL</b>	<u><b>\$ 13,582,772</b></u>	<u><b>\$ 9,937,064</b></u>	<u><b>\$ 7,991,459</b></u>	<u><b>\$ 7,865,092</b></u>	<u><b>\$ 9,816,825</b></u>	<u><b>\$ 49,193,212</b></u>	<u><b>\$ 7,042,172</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 56,235,383</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**COMPUTATION OF ROLL FORWARD**

	Actual 2017-18 Costs per Exhibit A	Estimated 2017-18 Costs per 2017-18 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
<b>OPERATING DEPARTMENTS</b>					
Board of Supervisors	\$ 575,622	\$ 470,615	\$ 105,006	\$ (1,298)	\$ 103,709
Office of Emergency Services	238,063	104,252	133,811	(1,345)	132,466
Office of Community Engagement & Strategic Advoc	14,445	7,826	6,620	(809)	5,810
Laguna Seca Track	86,037	-	86,037	(86,037)	-
Auxiliary Services	1,718	-	1,718	(1,718)	-
Economic Development Administration	(60,105)	223,434	(283,538)	28,585	(254,953)
Assessor	609,509	451,197	158,312	(9,944)	148,368
Clerk/Recorder	397,351	353,687	43,664	(1,168)	42,496
Grand Jury	12,004	14,030	(2,027)	(314)	(2,340)
Enterprise Risk	1,531	20,570	(19,038)	-	(19,038)
Assessment Appeals Board	11,054	16,526	(5,472)	-	(5,472)
Clerk of the Board	124,009	138,446	(14,437)	96	(14,342)
Elections	621,253	120,362	500,891	(58,105)	442,786
Emergency Communications	659,909	544,889	115,020	(18,592)	96,428
District Attorney	1,617,983	927,695	690,288	(38,756)	651,532
Child Support Services	331,423	205,608	125,814	(32,760)	93,055
Public Defender	1,329,827	589,613	740,214	(12,881)	727,333
Coroner	92,092	384,539	(292,446)	(2,017)	(294,464)
Sheriff's Correctional Division	3,212,013	3,173,780	38,233	213,942	252,175
Sheriff	4,292,407	2,893,543	1,398,864	(63,421)	1,335,443
Juvenile Hall	636,150	843,794	(207,644)	106,494	(101,150)
Probation	2,233,120	1,333,339	899,782	(26,235)	873,547
Agricultural Commissioner	756,463	448,290	308,173	(19,299)	288,874
Produce Inspection	13,089	(6,229)	19,319	(12,999)	6,320
Building Services	310,319	536,372	(226,053)	111,913	(114,140)
Planning	321,581	776,596	(455,015)	43,702	(411,313)
Architectural Services	44,197	-	44,197	(44,197)	-
Resource Management Agency	2,508,892	-	2,508,892	(2,508,892)	-
Environmental Services	38,227	22,289	15,937	(2,281)	13,656
Primary Health Care	1,390,678	716,276	674,402	(134,980)	539,422
Emergency Medical Services	214,211	33,040	181,171	(9,814)	171,357
Environmental Health	524,198	233,412	290,786	(25,573)	265,213
Public Guardian/Administrator	523,474	583,746	(60,272)	(13,709)	(73,981)
Children's Medical Services	347,511	105,827	241,684	(32,661)	209,023
Public Health	540,376	372,787	167,589	(12,545)	155,044
Health Administration	962,234	1,448,920	(486,686)	(35,706)	(522,392)
Animal Services	263,959	157,856	106,103	(83,701)	22,402
Military & Veterans' Services	104,866	44,049	60,817	(4,906)	55,911
Social Services	4,205,300	3,282,609	922,691	(245,678)	677,012
Area Agency on Aging	30,995	24,393	6,601	762	7,363
Agricultural Cooperative Extension	38,842	26,312	12,531	(8,782)	3,749
Park Operations	589,571	694,147	(104,576)	(10,702)	(115,278)
<b>Total Operating Departments</b>	<b>\$ 30,766,399</b>	<b>\$ 22,318,438</b>	<b>\$ 8,447,962</b>	<b>\$ (3,056,331)</b>	<b>\$ 5,391,631</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**COMPUTATION OF ROLL FORWARD**

	Actual 2017-18 Costs per Exhibit A	Estimated 2017-18 Costs per 2017-18 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
<b>NON-GENERAL FUND</b>					
Roads & Bridges - Construction Projects	\$ 801,411	\$ 2,473,434	\$ (1,672,023)	\$ 1,707,773	\$ 35,750
Roads & Bridges - Maintenance	202,447	3,187,955	(2,985,508)	2,827,000	(158,508)
County Library	694,563	556,154	138,409	(10,451)	127,958
IHSS PA-Administration	24,683	11,044	13,639	762	14,401
Fish & Game Propagation	523	399	124	-	124
Office for Employment Training	71,134	52,388	18,746	(6,460)	12,285
Community Action Partnership	9,308	9,970	(662)	254	(408)
Workforce Development Board	120,905	17,463	103,442	(14,435)	89,007
Behavioral Health	2,334,154	1,227,550	1,106,603	(614,006)	492,598
Homeland Security Grant	3,710	4,287	(577)	-	(577)
NGEN Operations & Maintenance	175,861	-	175,861	(175,861)	-
Water Resources Agency	581,179	135,118	446,061	(60,169)	385,892
Capital Projects	22,229	-	22,229	(22,229)	-
Facilities Master Plan Projects	34,799	-	34,799	(34,799)	-
Emergency Communication - NGEN Radio Project	6,906	5,184	1,721	-	1,721
Natividad Medical Center	4,216,038	3,194,872	1,021,166	(221,031)	800,134
Parks Lake & Resort Operations	44,353	66,583	(22,231)	(3,049)	(25,279)
General Liability Insurance (ISF)	290,760	237,282	53,478	-	53,478
Workmens' Compensation (ISF)	65,943	36,413	29,530	-	29,530
Benefits Programs Fund (ISF)	55,925	29,457	26,468	(15,593)	10,875
Enterprise Resource Planning (ISF)	723,401	-	723,401	(723,401)	-
Vehicle Replacement Planning (ISF)	8,413	-	8,413	(8,413)	-
LAFCO	3,296	767	2,529	-	2,529
Superior Court of CA - Mo Co	7,041,444	6,880,527	160,917	(277,860)	(116,943)
Successor Agency	44,709	231,068	(186,359)	17,708	(168,652)
All Others	328,867	322,508	6,359	79,801	86,161
All Others (Not Occupied)	519,854	1,495,691	(975,836)	954,303	(21,533)
<b>Total Non-General Fund</b>	<b>\$ 18,426,812</b>	<b>\$ 20,176,115</b>	<b>\$ (1,749,303)</b>	<b>\$ 3,399,844</b>	<b>\$ 1,650,541</b>
<b>TOTAL</b>	<b>\$ 49,193,212</b>	<b>\$ 42,494,553</b>	<b>\$ 6,698,659</b>	<b>\$ 343,513</b>	<b>\$ 7,042,172</b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Depreciation	Equipment Depreciation	Annual County Audit	Total
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	\$ 94,211	\$ 1,888	\$ 462	\$ 96,561
Office of Emergency Services	-	18,731	124	18,855
Office of Community Engagement & Strategic Advocacy	-	-	78	78
Laguna Seca Track	-	69,543	371	69,915
Auxiliary Services	-	778	1	779
Economic Development Administration	8,451	-	620	9,071
Assessor	92,495	4,284	753	97,532
Clerk/Recorder	92,495	17,719	362	110,577
Grand Jury	-	-	19	19
Enterprise Risk	-	-	1	1
Assessment Appeals Board	-	-	-	-
Clerk of the Board	10,507	4,766	98	15,371
Elections	58,344	1,245	523	60,112
Emergency Communications	176,894	117,736	1,554	296,183
District Attorney	13,393	104,435	3,657	121,485
Child Support Services	-	-	1,491	1,491
Public Defender	273,176	-	1,733	274,909
Coroner	-	2,118	279	2,397
Sheriff's Correctional Division	-	97,168	7,424	104,592
Sheriff	802,357	743,499	6,013	1,551,868
Juvenile Hall	-	40,332	2,733	43,066
Probation	896,462	53,841	3,205	953,508
Agricultural Commissioner	109,188	77,175	1,307	187,670
Produce Inspection	-	4,207	130	4,337
Building Services	-	59,791	919	60,710
Planning	-	-	626	626
Architectural Services	-	-	111	111
Resource Management Agency	594,042	784	583	595,410
Environmental Services	-	1,507	164	1,671
Primary Health Care	54,365	37,223	5,857	97,445
Emergency Medical Services	7,883	6,636	296	14,815
Environmental Health	9,006	14,322	1,186	24,514
Public Guardian/Administrator	10,702	-	199	10,901
Children's Medical Services	17,264	-	883	18,147
Public Health	5,262	17,243	2,633	25,138
Health Administration	490,924	11,280	1,042	503,246
Animal Services	80,440	37,991	238	118,668
Military & Veterans' Services	3,464	-	145	3,609
Social Services	24,749	-	15,412	40,162
Area Agency on Aging	-	-	325	325
Agricultural Cooperative Extension	-	7,960	54	8,014
Park Operations	115,705	26,595	543	142,843
<b>Total Operating Departments</b>	<b>\$ 4,041,778</b>	<b>\$ 1,580,793</b>	<b>\$ 64,157</b>	<b>\$ 5,686,728</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Depreciation	Equipment Depreciation	Annual County Audit	Total
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	\$ -	\$ -	\$ 1,341	\$ 1,341
Roads & Bridges - Maintenance	-	-	1,714	1,714
County Library	294,585	-	1,119	295,704
IHSS PA-Administration	-	-	131	131
Fish & Game Propagation	-	-	7	7
Office for Employment Training	-	-	385	385
Community Action Partnership	-	-	77	77
Workforce Development Board	12,282	-	298	12,580
Behavioral Health	529,337	-	14,555	543,892
Homeland Security Grant	-	-	59	59
NGEN Operations & Maintenance	-	-	145	145
Water Resources Agency	42,643	-	-	42,643
Capital Projects	-	-	237	237
Facilities Master Plan Projects	-	-	-	-
Emergency Communication - NGEN Radio Project	-	-	20	20
Natividad Medical Center	9,198	-	-	9,198
Parks Lake & Resort Operations	-	-	399	399
General Liability Insurance (ISF)	-	-	722	722
Workmens' Compensation (ISF)	-	-	605	605
Benefits Programs Fund (ISF)	-	-	792	792
Enterprise Resource Planning (ISF)	-	-	194	194
Vehicle Replacement Planning (ISF)	-	-	-	-
Superior Court of CA - Mo Co	6,770,535	-	-	6,770,535
All Others	-	-	622	622
All Others (Not Occupied)	214,041	-	-	214,041
Total Non-General Fund	<u>\$ 7,872,621</u>	<u>\$ -</u>	<u>\$ 23,423</u>	<u>\$ 7,896,043</u>
<b>TOTAL</b>	<u><b>\$ 11,914,399</b></u>	<u><b>\$ 1,580,793</b></u>	<u><b>\$ 87,580</b></u>	<u><b>\$ 13,582,772</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS**

	County Administrative Office	Contracts and Purchasing	Fleet Administration	Human Resources	Civil Rights Office	Total
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	\$ 11,689	\$ 8,101	\$ (14)	\$ 20,566	\$ 4,433	\$ 44,775
Office of Emergency Services	2,999	3,241	75	5,141	1,108	12,564
Office of Community Engagement & Strategic Advocacy	1,892	810	(10)	2,057	443	5,192
Laguna Seca Track	8,992	6,481	(9,600)	-	-	5,873
Auxiliary Services	20	810	-	-	-	830
Economic Development Administration	15,152	10,262	(64)	8,226	1,773	35,349
Assessor	18,638	5,401	(196)	45,245	9,753	78,840
Clerk/Recorder	9,977	11,612	(20)	17,481	3,768	42,817
Grand Jury	466	540	-	-	-	1,006
Enterprise Risk	36	540	-	-	-	576
Assessment Appeals Board	-	-	-	-	-	-
Clerk of the Board	2,374	1,620	-	4,113	887	8,994
Elections	13,004	13,772	(33)	11,874	2,660	41,277
Emergency Communications	37,666	12,962	(310)	66,839	14,408	131,565
District Attorney	93,820	9,992	2,353	143,960	31,032	281,158
Child Support Services	36,451	11,612	(205)	91,145	19,647	158,650
Public Defender	42,968	10,262	(397)	52,957	11,415	117,205
Coroner	6,798	4,591	881	7,198	1,552	21,020
Sheriff's Correctional Division	179,812	24,034	662	238,563	51,424	494,495
Sheriff	146,317	51,309	6,105	204,629	44,110	452,470
Juvenile Hall	66,349	27,005	1,043	127,508	27,485	249,390
Probation	78,876	41,857	(527)	148,073	31,919	300,198
Agricultural Commissioner	31,649	20,794	4,043	63,754	13,743	133,981
Produce Inspection	3,160	-	-	6,170	1,330	10,660
Building Services	23,477	10,802	1,225	50,386	10,861	96,751
Planning	18,720	8,912	52	21,594	4,655	53,932
Architectural Services	2,690	1,890	-	4,113	887	9,580
Resource Management Agency	14,126	8,371	(41)	28,792	6,206	57,454
Environmental Services	3,977	3,781	174	6,170	1,330	15,431
Primary Health Care	143,801	91,546	-	273,859	59,033	568,238
Emergency Medical Services	7,173	7,561	-	8,226	1,773	24,733
Environmental Health	28,858	29,165	(221)	58,407	12,590	128,799
Public Guardian/Administrator	4,859	2,430	102	8,226	1,773	17,391
Children's Medical Services	21,439	6,481	(414)	27,070	5,835	60,411
Public Health	63,789	54,010	(1,943)	98,870	21,312	236,038
Health Administration	25,457	19,173	(156)	47,147	10,163	101,785
Animal Services	5,769	12,962	(913)	13,882	2,992	34,693
Military & Veterans' Services	3,548	2,700	(46)	9,255	1,995	17,452
Social Services	373,277	62,651	992	812,347	175,109	1,424,376
Area Agency on Aging	7,861	4,861	-	3,085	665	16,472
Agricultural Cooperative Extension	1,314	540	423	2,057	443	4,777
Park Operations	13,186	24,034	(4,026)	17,481	3,768	54,443
<b>Total Operating Departments</b>	<b>\$ 1,572,426</b>	<b>\$ 629,481</b>	<b>\$ (1,010)</b>	<b>\$ 2,756,463</b>	<b>\$ 594,282</b>	<b>\$ 5,551,641</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS**

	County Administrative Office	Contracts and Purchasing	Fleet Administration	Human Resources	Civil Rights Office	Total
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	\$ 33,654	\$ 32,676	\$ (178)	\$ 18,509	\$ 3,990	\$ 88,651
Roads & Bridges - Maintenance	41,512	35,376	(55,283)	63,168	13,616	98,389
County Library	27,145	17,553	(696)	55,013	11,859	110,874
IHSS PA-Administration	3,181	1,080	-	7,198	1,552	13,011
Fish & Game Propagation	163	-	-	-	-	163
Office for Employment Training	9,321	2,160	(522)	19,537	4,211	34,708
Community Action Partnership	1,858	4,321	-	-	-	6,179
Workforce Development Board	7,223	810	21	7,198	1,552	16,804
Behavioral Health	352,941	63,731	(900)	362,394	78,117	856,283
Homeland Security Grant	1,437	540	-	-	-	1,977
NGEN Operations & Maintenance	3,507	1,350	-	-	-	4,857
Water Resources Agency	61,549	42,938	5,447	33,933	7,315	151,181
Capital Projects	5,744	4,051	-	-	-	9,795
Facilities Master Plan Projects	-	20,254	-	-	-	20,254
Emergency Communication - NGEN Radio Project	478	1,080	-	-	-	1,558
Natividad Medical Center	881,564	344,311	191	1,117,368	240,859	2,584,293
Parks Lake & Resort Operations	9,657	15,123	(4,728)	-	-	20,052
General Liability Insurance (ISF)	17,478	2,430	-	-	-	19,908
Workmens' Compensation (ISF)	14,650	3,781	-	-	-	18,431
Benefits Programs Fund (ISF)	19,168	2,700	-	15,593	-	37,461
Enterprise Resource Planning (ISF)	4,703	1,350	-	(70,601)	-	(64,548)
Vehicle Replacement Planning (ISF)	-	7,561	-	-	-	7,561
Superior Court of CA - Mo Co	-	-	287,255	-	-	287,255
All Others	15,072	27,275	479	14,396	3,103	60,324
Total Non-General Fund	<u>\$ 1,512,004</u>	<u>\$ 632,452</u>	<u>\$ 231,085</u>	<u>\$ 1,643,707</u>	<u>\$ 366,174</u>	<u>\$ 4,385,423</u>
<b>TOTAL</b>	<b><u>\$ 3,084,430</u></b>	<b><u>\$ 1,261,933</u></b>	<b><u>\$ 230,075</u></b>	<b><u>\$ 4,400,170</u></b>	<b><u>\$ 960,456</u></b>	<b><u>\$ 9,937,064</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS**

	<u>Information Technology</u>
<b>OPERATING DEPARTMENTS</b>	
Board of Supervisors	\$ 78,970
Office of Emergency Services	165,284
Office of Community Engagement & Strategic Advocacy	5,947
Economic Development Administration	33,037
Assessor	213,885
Clerk/Recorder	41,262
Grand Jury	3,075
Clerk of the Board	49,276
Elections	153,086
Emergency Communications	105,032
District Attorney	801,360
Child Support Services	64,213
Public Defender	222,249
Coroner	14,656
Sheriff's Correctional Division	376,100
Sheriff	1,199,228
Juvenile Hall	186,736
Probation	653,642
Agricultural Commissioner	392,488
Produce Inspection	-
Building Services	101,819
Planning	69,684
Architectural Services	16,340
Resource Management Agency	521,002
Environmental Services	12,611
Primary Health Care	241,485
Emergency Medical Services	16,220
Environmental Health	48,609
Public Guardian/Administrator	7,796
Children's Medical Services	31,579
Public Health	89,683
Health Administration	58,882
Animal Services	13,329
Military & Veterans' Services	7,783
Social Services	831,179
Agricultural Cooperative Extension	21,617
Park Operations	80,890
Total Operating Departments	<u>\$ 6,930,034</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS**

	<u>Information Technology</u>
<b>NON-GENERAL FUND</b>	
Roads & Bridges - Construction Projects	\$ 34,747
Roads & Bridges - Maintenance	8,252
County Library	111,588
Office for Employment Training	24,106
Workforce Development Board	20,316
Behavioral Health	267,166
NGEN Operations & Maintenance	166,409
Water Resources Agency	69,370
Facilities Master Plan Projects	14,546
Emergency Communication - NGEN Radio Project	4,902
Natividad Medical Center	173,378
Parks Lake & Resort Operations	4,183
Enterprise Resource Planning (ISF)	1,382
All Others	161,080
Total Non-General Fund	<u>\$ 1,061,425</u>
<b>TOTAL</b>	<b><u>\$ 7,991,459</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
SUMMARY OF FACILITIES MANAGEMENT ALLOCATIONS

	Facilities & Maintenance <u>Projects</u>
<b>OPERATING DEPARTMENTS</b>	
Board of Supervisors	\$ 261,149
Office of Emergency Services	12,602
Office of Community Engagement & Strategic Advocacy	2
Economic Development Administration	(174,989)
Assessor	151,768
Clerk/Recorder	151,540
Clerk of the Board	24,111
Elections	289,365
Emergency Communications	27,554
District Attorney	258,765
Child Support Services	5,231
Public Defender	609,026
Coroner	41,428
Sheriff's Correctional Division	1,986,503
Sheriff	704,034
Juvenile Hall	27,513
Probation	22,162
Agricultural Commissioner	(55,724)
Produce Inspection	50
Building Services	3,430
Planning	5,837
Architectural Services	17
Resource Management Agency	971,932
Environmental Services	1
Primary Health Care	187,128
Emergency Medical Services	105,070
Environmental Health	167,419
Public Guardian/Administrator	52,941
Children's Medical Services	220,582
Public Health	86,626
Health Administration	9,170
Animal Services	28,044
Military & Veterans' Services	64,795
Social Services	267,852
Agricultural Cooperative Extension	3,852
Park Operations	<u>224,359</u>
	<u>\$ 6,741,147</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
SUMMARY OF FACILITIES MANAGEMENT ALLOCATIONS

	Facilities & Maintenance Projects
<b>NON-GENERAL FUND</b>	
Roads & Bridges - Construction Projects	\$ 521,098
Roads & Bridges - Maintenance	2,770
County Library	70,711
Fish & Game Propagation	2
Office for Employment Training	2,742
Workforce Development Board	60,305
Behavioral Health	153,033
Water Resources Agency	186,031
Natividad Medical Center	4,800
Superior Court of CA - Mo Co	(188,238)
Enterprise Resource Planning (ISF)	383
All Others	4,494
All Others (Not Occupied)	305,814
Total Non-General Fund	<u>\$ 1,123,945</u>
<b>TOTAL</b>	<u><b>\$ 7,865,092</b></u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
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	\$ 23,150	\$ 10,974	\$ -	\$ 60,043	\$ -	\$ 94,167
Office of Emergency Services	5,629	2,186	-	20,942	-	28,757
Office of Community Engagement & Strategic Advocacy	2,099	1,126	-	-	-	3,225
Laguna Seca Track	6,672	3,577	-	-	-	10,249
Auxiliary Services	43	66	-	-	-	109
Economic Development Administration	14,699	5,012	-	17,717	-	37,428
Assessor	31,230	2,826	-	33,427	-	67,483
Clerk/Recorder	17,081	4,271	-	29,802	-	51,155
Grand Jury	2,489	5,299	-	116	-	7,904
Enterprise Risk	158	287	-	-	508	954
Assessment Appeals Board	-	-	-	11,054	-	11,054
Clerk of the Board	3,715	1,501	-	21,041	-	26,258
Elections	17,147	6,558	-	53,708	-	77,414
Emergency Communications	54,977	5,851	-	38,747	-	99,575
District Attorney	132,531	13,557	-	9,127	-	155,215
Child Support Services	70,271	9,760	-	21,806	-	101,837
Public Defender	65,914	21,595	26	18,903	-	106,437
Coroner	9,368	3,224	-	-	-	12,592
Sheriff's Correctional Division	236,585	13,738	-	-	-	250,323
Sheriff	203,141	28,810	1,153	151,704	-	384,807
Juvenile Hall	107,873	21,573	-	-	-	129,446
Probation	163,091	85,098	23,542	31,880	-	303,611
Agricultural Commissioner	54,726	13,012	-	30,309	-	98,047
Produce Inspection	(1,958)	-	-	-	-	(1,958)
Building Services	38,877	6,668	-	2,064	-	47,609
Planning	21,128	6,288	-	164,086	-	191,502
Architectural Services	2,999	-	-	15,149	-	18,149
Resource Management Agency	23,795	4,703	-	334,596	-	363,094
Environmental Services	6,172	2,341	-	-	-	8,512
Primary Health Care	215,548	55,418	-	25,415	-	296,381
Emergency Medical Services	11,177	4,195	-	38,001	-	53,373
Environmental Health	57,332	18,844	-	78,682	-	154,857
Public Guardian/Administrator	7,373	2,804	-	424,268	-	434,445
Children's Medical Services	11,559	5,233	-	-	-	16,792
Public Health	78,148	24,742	-	-	-	102,890
Health Administration	38,672	8,479	-	242,001	-	289,152
Animal Services	15,455	8,688	-	45,083	-	69,225
Military & Veterans' Services	8,952	2,274	-	-	-	11,227
Social Services	632,547	48,718	-	960,466	-	1,641,731
Area Agency on Aging	10,047	4,151	-	-	-	14,198
Agricultural Cooperative Extension	582	-	-	-	-	582
Park Operations	20,239	15,832	179	50,787	-	87,037
<b>Total Operating Departments</b>	<b>\$ 2,421,235</b>	<b>\$ 479,280</b>	<b>\$ 24,900</b>	<b>\$ 2,930,925</b>	<b>\$ 508</b>	<b>\$ 5,856,849</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
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	\$ 33,857	\$ 15,390	\$ -	\$ 106,327	\$ -	\$ 155,574
Roads & Bridges - Maintenance	66,459	24,863	-	-	-	91,322
County Library	45,599	18,363	-	41,725	-	105,687
IHSS PA-Administration	10,790	751	-	-	-	11,541
Fish & Game Propagation	175	177	-	-	-	352
Office for Employment Training	8,378	-	-	815	-	9,193
Community Action Partnership	1,683	1,369	-	-	-	3,052
Workforce Development Board	6,101	-	-	4,798	-	10,899
Behavioral Health	379,974	38,773	-	95,031	-	513,779
Homeland Security Grant	1,078	596	-	-	-	1,674
NGEN Operations & Maintenance	2,749	1,700	-	-	-	4,450
Water Resources Agency	54,962	24,116	-	52,875	-	131,953
Capital Projects	6,102	6,094	-	-	-	12,197
Emergency Communication - NGEN Radio Project	316	110	-	-	-	426
Natividad Medical Center	1,189,381	237,612	-	17,375	-	1,444,368
Parks Lake & Resort Operations	10,003	9,715	-	-	-	19,719
General Liability Insurance (ISF)	10,837	2,539	-	233,117	23,637	270,130
Workmens' Compensation (ISF)	9,559	3,113	-	-	34,235	46,908
Benefits Programs Fund (ISF)	12,918	4,754	-	-	-	17,672
Enterprise Resource Planning (ISF)	785,206	684	-	99	-	785,989
Vehicle Replacement Planning (ISF)	277	574	-	-	-	851
LAFCO	-	-	-	3,296	-	3,296
Superior Court of CA - Mo Co	-	-	228,660	(56,769)	-	171,892
Successor Agency	-	-	-	44,709	-	44,709
All Others	22,093	17,823	2,254	60,175	-	102,346
Total Non-General Fund	<u>\$ 2,658,499</u>	<u>\$ 409,117</u>	<u>\$ 230,915</u>	<u>\$ 603,573</u>	<u>\$ 57,872</u>	<u>\$ 3,959,976</u>
<b>TOTAL</b>	<u><b>\$ 5,079,734</b></u>	<u><b>\$ 888,398</b></u>	<u><b>\$ 255,815</b></u>	<u><b>\$ 3,534,498</b></u>	<u><b>\$ 58,381</b></u>	<u><b>\$ 9,816,825</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS**

	County Administrative Office	Contracts and Purchasing	Fleet Administration	Human Resources	Civil Rights Office	Subtotal Allocations from these Departments	Total Allocations from these Departments
	4	5	6	7	8		
See these schedules for details:							
Administrative Management:							
County Administrative Office & ILA	\$ 11,001	\$ 2,679	\$ 13,629	\$ 31,119	\$ 2,388	\$ 60,816	\$ 208,348
Contracts and Purchasing	6,752	547	14,051	4,927	1,642	27,919	145,069
Fleet Administration	7,807	(371)	(9,098)	(6)	-	(1,668)	(15,403)
Human Resources	21,087	7,668	20,129	30,672	5,751	85,308	341,519
Civil Rights Office	4,217	1,533	4,025	6,134	1,150	17,059	68,294
Information Technology Service Departments:							
ITD (Information Technology)	153,201	34,479	79,272	138,883	40,244	446,079	1,349,311
Facilities Management:							
Facilities & Facilities Maintenance Projects	408,207	299,485	44,428	66,890	40,962	859,972	1,987,014
Other Service Departments:							
Auditor-Controller	20,933	5,363	30,536	28,508	5,715	91,055	388,113
Treasurer-Tax Collector	6,533	817	22,530	4,418	1,382	35,680	221,106
Revenue Division	-	-	-	-	-	-	(110,277)
County Counsel	204,976	57,019	5,039	27,287	30,672	324,993	523,062
Risk Management	-	-	-	-	-	-	-
Total Service Departments	844,713	409,218	224,541	338,833	129,907	1,947,213	5,106,157
Allocations to Unallowable Functions	(134,876)	-	-	-	-	(134,876)	(499,382)
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b>\$ 709,837</b>	<b>\$ 409,218</b>	<b>\$ 224,541</b>	<b>\$ 338,833</b>	<b>\$ 129,907</b>	<b>\$ 1,812,336</b>	<b>\$ 4,606,774</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS**

	Information Technology	Facilities and Facilities Maintenance Projects	Auditor- Controller	Treasurer-Tax Collector	Revenue Division	County Counsel	Risk Management	Subtotal Allocations from these Departments
	9	10	11	12	13	14	15	
See these schedules for details:								
Administrative Management:								
County Administrative Office	\$ 56,901	\$ 26,988	\$ 25,520	\$ 11,036	\$ 9,650	\$ 15,298	\$ 2,140	\$ 147,533
Contracts & Purchasing	49,634	43,612	5,109	10,219	3,832	3,832	912	117,150
Fleet Administration	(5,434)	(7,741)	(153)	(84)	-	(324)	-	(13,735)
Human Resources	90,100	33,069	49,651	20,129	22,046	31,631	9,585	256,211
Civil Rights Office	18,018	6,613	9,929	4,025	4,409	6,325	1,917	51,235
Information Technology Service Departments:								
Information Technology	-	80,456	375,438	102,534	113,413	193,234	38,158	903,233
Facilities Management:								
Facilities & Facilities Maintenance Projects	250,530	282,260	184,667	189,475	35,470	183,488	1,152	1,127,042
Other Service Departments:								
Auditor-Controller	82,586	45,017	81,294	7,376	44,552	29,503	6,730	297,058
Treasurer-Tax Collector	20,101	26,467	93,597	8,711	31,189	4,292	1,068	185,426
Revenue Division	-	-	-	(110,277)	-	-	-	(110,277)
County Counsel	101,377	2,471	34,013	58,432	1,775	-	-	198,069
Risk Management	-	-	-	-	-	-	-	-
Total Service Departments	<u>\$ 663,813</u>	<u>\$ 539,212</u>	<u>\$ 859,066</u>	<u>\$ 301,576</u>	<u>\$ 266,335</u>	<u>\$ 467,280</u>	<u>\$ 61,662</u>	<u>\$ 3,158,944</u>
Allocations to Unallowable Functions	<u>-</u>	<u>-</u>	<u>(109,034)</u>	<u>(255,472)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(364,506)</u>
<b>TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS</b>	<b><u>\$ 663,813</u></b>	<b><u>\$ 539,212</u></b>	<b><u>\$ 750,032</u></b>	<b><u>\$ 46,104</u></b>	<b><u>\$ 266,335</u></b>	<b><u>\$ 467,280</u></b>	<b><u>\$ 61,662</u></b>	<b><u>\$ 2,794,438</u></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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**BUILDING DEPRECIATION**

**Explanatory Narrative**

Monterey County allocates building depreciation in accordance with the mandated Uniform Guidance (OMB 2 CFR Part 200). All assets, where the use allowance exceeded the acquisition cost at the time of conversion, were eliminated from the cost plan. Also, all capitalized Federal and State-funded building acquisitions and improvements are excluded from this allocation.

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.

**Depreciation Expense**

Building Depreciation	<u>\$ 12,769,542</u>
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**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
BUILDING DEPRECIATION

**Allocation of Building Depreciation**

	Depreciation Expense	Direct Billed	Total Net Allocation
<b>SERVICE DEPARTMENTS:</b>			
Administrative Management:			
County Administrative Office	\$ 391,571	\$ -	\$ 391,571
Contracts & Purchasing	24,498	-	24,498
Human Resources	21,014	-	21,014
Civil Rights Office	8,340	-	8,340
Information Technology Service Departments:			
ITD (Information Technology)	74,259	-	74,259
Facilities Management:			
Facilities & Facilities Maintenance Projects	30,765	-	30,765
Other Service Departments:			
Auditor-Controller	94,561	-	94,561
Treasurer-Tax Collector	97,713	-	97,713
Revenue Division	17,862	-	17,862
County Counsel	94,561	-	94,561
Total Service Departments	<u>\$ 855,143</u>	<u>\$ -</u>	<u>\$ 855,143</u>
<b>OPERATING DEPARTMENTS:</b>			
Board of Supervisors	94,211	-	94,211
Economic Development	8,451	-	8,451
Assessor	92,495	-	92,495
Clerk/Recorder	92,495	-	92,495
Clerk of the Board	10,507	-	10,507
Elections	58,344	-	58,344
Emergency Communications	176,894	-	176,894
District Attorney	13,393	-	13,393
Public Defender	273,176	-	273,176
Sheriff	802,357	-	802,357
Probation	896,462	-	896,462
Agricultural Commissioner	109,188	-	109,188
Resource Management Agency	594,042	-	594,042
Primary Health Care	54,365	-	54,365
Emergency Medical Services	7,883	-	7,883
Environmental Health	9,006	-	9,006
Public Guardian/Administrator	10,702	-	10,702
Children's Medical Services	17,264	-	17,264
Public Health	5,262	-	5,262
Health Administration	490,924	-	490,924
Animal Services	80,440	-	80,440
Military & Veterans' Services	3,464	-	3,464
Social Services	24,749	-	24,749
Parks	115,705	-	115,705
Total Operating Departments	<u>\$ 4,041,778</u>	<u>\$ -</u>	<u>\$ 4,041,778</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**BUILDING DEPRECIATION**

**Allocation of Building Depreciation**

	<u>Depreciation Expense</u>	<u>Direct Billed</u>	<u>Total Net Allocation</u>
<b>NON-GENERAL FUND</b>			
County Library	\$ 294,585	\$ -	\$ 294,585
Workforce Development Board	12,282	-	12,282
Behavioral Health	529,337	-	529,337
Water Resources Agency	42,643	-	42,643
Natividad Medical Center	9,198	-	9,198
Superior Court of CA - Mo Co	6,770,535	-	6,770,535
All Other (Not Occupied)	214,041	-	214,041
Total Non-General Fund	<u>\$ 7,872,621</u>	<u>\$ -</u>	<u>\$ 7,872,621</u>
<b>GRAND TOTAL</b>	<u><b>\$ 12,769,542</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 12,769,542</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
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	\$ 181,435	\$ 210,135	\$ 391,571
Contracts & Purchasing	16,183	8,315	24,498
Human Resources	-	21,014	21,014
Civil Rights Office	-	8,340	8,340
Information Technology Service Departments:			
ITD (Information Technology)	74,259	-	74,259
Facilities Management:			
Facilities & Facilities Maintenance Projects	30,765	-	30,765
Other Service Departments:			
Auditor-Controller	-	94,561	94,561
Treasurer-Tax Collector	-	97,713	97,713
Revenue Division	-	17,862	17,862
County Counsel	-	94,561	94,561
Risk Management	-	-	-
Total Service Departments	<u>\$ 302,643</u>	<u>\$ 552,501</u>	<u>\$ 855,143</u>
<b>OPERATING DEPARTMENTS:</b>			
Board of Supervisors	6,693	87,518	94,211
Economic Development Administration	-	8,451	8,451
Assessor	18,948	73,547	92,495
Clerk/Recorder	18,948	73,547	92,495
Clerk of the Board	-	10,507	10,507
Elections	-	58,344	58,344
Emergency Communications	175,442	1,452	176,894
District Attorney	-	13,393	13,393
Public Defender	-	273,176	273,176
Sheriff	793,615	8,742	802,357
Probation	893,571	2,891	896,462
Agricultural Commissioner	109,188	-	109,188
Resource Management Agency	516,110	77,932	594,042
Primary Health Care	36,423	17,942	54,365
Emergency Medical Services	-	7,883	7,883
Environmental Health	-	9,006	9,006
Public Guardian/Administrator	-	10,702	10,702
Children's Medical Services	-	17,264	17,264
Public Health	-	5,262	5,262
Health Administration	490,924	-	490,924
Animal Services	80,440	-	80,440
Military & Veterans' Services	-	3,464	3,464
Social Services	24,749	-	24,749
Park Operations	115,705	-	115,705
Total Operating Departments	<u>\$ 3,280,757</u>	<u>\$ 761,022</u>	<u>\$ 4,041,778</u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
BUILDING DEPRECIATION

**Summary of Building Depreciation Allocation by Department**

	<u>Single-Use Building</u>	<u>Multi-Use Building</u>	<u>Total Depreciation</u>
<b>NON-GENERAL FUND</b>			
County Library	\$ 294,585	\$ -	\$ 294,585
Workforce Development Board	-	12,282	12,282
Behavioral Health	518,895	10,442	529,337
Water Resources Agency	7,477	35,165	42,643
Natividad Medical Center	9,198	-	9,198
Superior Court of CA - Mo Co	6,725,795	44,740	6,770,535
All Other (Not Occupied)	186,946	27,095	214,041
Total Non-General Fund	<u>\$ 7,742,896</u>	<u>\$ 129,724</u>	<u>\$ 7,872,621</u>
<b>GRAND TOTAL</b>	<u><b>\$ 11,326,295</b></u>	<u><b>\$ 1,443,247</b></u>	<u><b>\$ 12,769,542</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**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. Equipment depreciation is allocated in a consistent manner for all general fund departments. Non-General Fund equipment depreciation is excluded.

All assets, where the use allowance exceeded the acquisition cost at the time of conversion, are also omitted from the cost plan. Additionally, all capitalized Federal and State-funded equipment is excluded from this allocation.

In fiscal year 2017-18, a new internal service fund, the Vehicle Replacement Planning (VRP), was created to fund future countywide vehicle acquisitions. Existing vehicles maintained by Fleet were transferred out of the general fund into the VRP internal service fund. Depreciation related to these vehicles is excluded from the cost plan.

**Depreciation Expense**

Equipment depreciation	\$ 2,933,359
Less: excluded depreciation	(380,245)
	<u>\$ 2,553,115</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
EQUIPMENT DEPRECIATION

**Allocation of Equipment Depreciation**

	Depreciation Expense	Direct Charges	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>			
Administrative Management:			
County Administrative Office & ILA	\$ 2,704	\$ -	\$ 2,704
Contracts & Purchasing	-	-	-
Fleet Administration	59,057	-	59,057
Human Resources	1,605	-	1,605
Information Technology Service Departments:			
ITD (Information Technology)	234,938	-	234,938
Facilities Management:			
Facilities & Facilities Maintenance Projects	617,818	-	617,818
Other Service Departments:			
Auditor-Controller	1,686	-	1,686
Treasurer-Tax Collector	52,864	-	52,864
County Counsel	1,650	-	1,650
Total Service Departments	<u>\$ 972,322</u>	<u>\$ -</u>	<u>\$ 972,322</u>
<b>OPERATING DEPARTMENTS</b>			
Board of Supervisors	1,888	-	1,888
Office of Emergency Services	18,731	-	18,731
Laguna Seca Track	69,543	-	69,543
Auxiliary Services	778	-	778
Assessor	4,284	-	4,284
Clerk/Recorder	17,719	-	17,719
Clerk of the Board	4,766	-	4,766
Elections	1,245	-	1,245
Emergency Communications	117,736	-	117,736
District Attorney	104,435	-	104,435
Child Support Services	-	-	-
Public Defender	-	-	-
Coroner	2,118	-	2,118
Sheriff's Correctional Division	97,168	-	97,168
Sheriff	743,499	-	743,499
Juvenile Hall	40,332	-	40,332
Probation	53,841	-	53,841
Agricultural Commissioner	77,175	-	77,175
Produce Inspection	4,207	-	4,207
Building Services	59,791	-	59,791
Planning	-	-	-
Resource Management Agency	784	-	784
Environmental Services	1,507	-	1,507
Primary Health Care	37,223	-	37,223
Emergency Medical Services	6,636	-	6,636
Environmental Health	14,322	-	14,322
Public Guardian/Administrator	-	-	-

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
EQUIPMENT DEPRECIATION

**Allocation of Equipment Depreciation**

	Depreciation Expense	Direct Charges	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>			
Children's Medical Services	\$ -	\$ -	\$ -
Public Health	17,243	-	17,243
Health Administration	11,280	-	11,280
Animal Services	37,991	-	37,991
Social Services	-	-	-
Area Agency on Aging	-	-	-
Agricultural Cooperative Extension	7,960	-	7,960
Park Operations	26,595	-	26,595
Total Operating Departments	<u>\$ 1,580,793</u>	<u>\$ -</u>	<u>\$ 1,580,793</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 (*)	-	-	-
Vehicle Replacement Planning - ISF (*)	-	-	-
Other (*)	-	-	-
Total Non-General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL</b>	<u><b>\$ 2,553,115</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 2,553,115</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**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 audited funds audited; except for Natividad Medical Center, and the Water Resources Agency. These two agencies' allocated amount was directly identified by our external auditors, Clifton Larson Allen LLP. The First 5 Readiness Program, under Behavioral Health is another program directly identified by the external auditors and its charge is added to Behavioral Health's proportionate allocation.

**Costs for Allocation**

**2017-18 ACTUAL EXPENDITURES**

Budget Unit 1110-8010 - Annual County Audit	\$	175,692	
Add: Intra & Inter-fund Reimbursement		89,933	
Add: Cost Plan Charges (#7301)		63,379	
Less: Misc postage		(21)	
Less: Hayashi & Wayland Accounting & Consulting LLP		(4,833)	
Less: Hinderliter de Llamas & Associates		(92,372)	
Less: Mgt of America, Inc.		(40,000)	
Less: Macias, Gini & O'Connell LLP		(8,978)	
<b>DIRECT COSTS FOR TOTAL ALLOCATION</b>		<u>182,800</u>	<b>\$ 182,800</b>

**Functional Analysis of Costs**

	Audit Costs	Direct Identified	Total Department
<b>ACTUAL EXPENDITURES</b>			
Annual County Audit Costs	\$ 97,700	\$ 85,100	\$ 182,800
<b>Total Direct Costs</b>	<u>\$ 97,700</u>	<u>\$ 85,100</u>	<u>\$ 182,800</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**  
Based on Actual Costs for the Year Ended June 30, 2018  
ANNUAL COUNTY AUDIT

**Allocation of Costs**

	<u>Adjusted Expenditure</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Total Net Allocation</u>
Allocation Base	Allocation Base			
<b>SERVICE DEPARTMENTS</b>				
Administrative Management:				
County Administrative Office & ILA	\$ 4,088,356	\$ 591	\$ -	\$ 591
Contracts and Purchasing	997,877	144	-	144
Fleet Administration	4,818,493	697	-	697
Human Resources	4,898,445	708	-	708
Civil Rights Office	853,621	123	-	123
Information Technology Service Departments:				
ITD (Information Technology)	20,473,648	2,960	-	2,960
Facilities Management:				
Facilities & Facilities Maintenance Projects	9,752,955	1,410	-	1,410
Other Service Departments:				
Auditor-Controller	9,323,194	1,348	-	1,348
Treasurer - Tax Collector	3,896,847	563	-	563
Revenue Division	3,407,462	493	-	493
County Counsel	6,331,905	915	-	915
Risk Management	1,156,832	167	-	167
Total Service Departments	<u>\$ 69,999,635</u>	<u>\$ 10,120</u>	<u>\$ -</u>	<u>\$ 10,120</u>
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	3,196,202	462	-	462
Office of Emergency Services	856,676	124	-	124
Office of Community Engagement & Strategic Advocacy	540,548	78	-	78
Laguna Seca Track	2,568,530	371	-	371
Auxiliary Services	5,786	1	-	1
Economic Development Administration	4,287,928	620	-	620
Assessor	5,208,686	753	-	753
Clerk/Recorder	2,506,493	362	-	362
Grand Jury	133,093	19	-	19
Enterprise Risk	10,257	1	-	1
Clerk of the Board	678,077	98	-	98
Elections	3,616,547	523	-	523
Emergency Communications	10,746,353	1,554	-	1,554
District Attorney	25,294,960	3,657	-	3,657
Child Support Services	10,312,456	1,491	-	1,491
Public Defender	11,985,550	1,733	-	1,733
Coroner	1,931,146	279	-	279
Sheriff's Correctional Division	51,351,095	7,424	-	7,424
Sheriff	41,590,793	6,013	-	6,013
Juvenile Hall	18,907,194	2,733	-	2,733
Probation	22,171,680	3,205	-	3,205
Agricultural Commissioner	9,040,530	1,307	-	1,307
Produce Inspection	902,652	130	-	130
Building Services	6,358,022	919	-	919
Planning	4,327,843	626	-	626

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
ANNUAL COUNTY AUDIT

**Allocation of Costs**

	Adjusted Expenditure	Total First Allocation	Less Direct Charges	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>				
Architectural Services	\$ 768,410	\$ 111	\$ -	\$ 111
Resource Management Agency	4,035,041	583	-	583
Environmental Services	1,136,072	164	-	164
Primary Health Care	40,509,452	5,857	-	5,857
Emergency Medical Services	2,045,059	296	-	296
Environmental Health	8,204,340	1,186	-	1,186
Public Guardian/Administrator	1,376,602	199	-	199
Children's Medical Services	6,109,528	883	-	883
Public Health	18,211,058	2,633	-	2,633
Health Administration	7,207,736	1,042	-	1,042
Animal Services	1,647,762	238	-	238
Military & Veterans' Services	1,005,340	145	-	145
Social Services	106,605,689	15,412	-	15,412
Area Agency on Aging	2,245,606	325	-	325
Agricultural Cooperative Extension	375,386	54	-	54
Park Operations	3,757,563	543	-	543
Total Operating Departments	<u>\$ 443,769,741</u>	<u>\$ 64,157</u>	<u>\$ -</u>	<u>\$ 64,157</u>
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	9,278,639	1,341	-	1,341
Roads & Bridges - Maintenance	11,857,960	1,714	-	1,714
County Library	7,740,848	1,119	-	1,119
IHSS PA-Administration	908,700	131	-	131
Fish & Game Propagation	46,535	7	-	7
Office for Employment Training	2,662,643	385	-	385
Community Action Partnership	530,782	77	-	77
Workforce Development Board	2,063,363	298	-	298
Behavioral Health	100,672,566	19,555	5,000	14,555
Homeland Security Grant	410,370	59	-	59
NGEN Operations & Maintenance	1,001,706	145	-	145
Water Resources Agency	-	5,100	5,100	-
Capital Projects	1,640,888	237	-	237
Emergency Communication - NGEN Radio Project	136,475	20	-	20
Natividad Medical Center	-	75,000	75,000	-
Parks Lake & Resort Operations	2,758,638	399	-	399
General Liability Insurance (ISF)	4,992,563	722	-	722
Workmens' Compensation (ISF)	4,184,783	605	-	605
Benefits Programs Fund (ISF)	5,475,270	792	-	792
Enterprise Resource Planning (ISF)	1,343,325	194	-	194
Vehicle Replacement Planning (ISF)	-	-	-	-
All Others	4,305,213	622	-	622
Total Non-General Fund	<u>\$ 162,011,264</u>	<u>\$ 108,523</u>	<u>\$ 85,100</u>	<u>\$ 23,423</u>
<b>TOTAL</b>	<u><b>\$ 675,780,640</b></u>	<u><b>\$ 182,800</b></u>	<u><b>\$ 85,100</b></u>	<u><b>\$ 97,700</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
 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 Support**

Administration support costs are services provided by the County Administrative Office to all the cost centers of this department. The costs have been identified using staff time records. These costs are distributed to all functions listed below on the basis of salaries and wages.

**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. Costs related to this function are treated as unallowable for purposes of the cost plan.

**Cannabis**

Staff time and other costs related to cannabis activities are deemed as unallowable for cost plan purposes.

**Records Retention**

The Records Retention unit was previously under the oversight of the Information Technology Department. In FY18, this unit was moved to CAO under new unit# 8474. It provides solutions for the storage, retrieval, management and destruction of paper files, charts, drawings and blue prints in compliance with applicable mandates. These costs are directly billed to departments monthly based on usage. These allowable costs are allocated based on actual usage.

**Budgeting, Finance & Analysis**

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.

**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**

**2017-18 ACTUAL EXPENDITURES**

Unit Code 001-1050-8045 - County Administrative Office	\$ (1,079,795)	
Unit Code 001-1050-8046 - CAO - Budget & Analysis	954,640	
Unit Code 001-1050-8054 - Intergovernmental Legislature	1,316,578	
Unit Code 001-1050-8035 - County Memberships	561,508	
Unit Code 001-1050-8039 - Other General Expenditures	-	
Unit Code 001-1050-8474 - Records Retention	(258,567)	
Intra & Inter-fund Reimbursement Added Back	677,396	
Add - Cost Plan Charges (#7301)	2,616,190	
Less - Non-Recoverable Liability (#6261)	(12,006)	
Less - Taxes and Assessments (#7121)	(122)	
Less - Contributions and Grants to Non-County Governmental Agencies (#7201)	(420,000)	
Less - Equipment (#7531)	(39,256)	
	<u>          </u>	\$ 4,316,565

**EXTERNAL OVERHEADS**

Building Depreciation	391,571	
Equipment Depreciation	2,704	
Annual Financial Audit	591	
	<u>          </u>	394,866

**REVENUES RECEIVED**

		<u>(1,663)</u>
<b>NET FUNCTIONAL COSTS</b>		<u>\$ 4,709,768</u>



## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020

Based on Actual Costs for the Year Ended June 30, 2018  
COUNTY ADMINISTRATIVE OFFICE

### Functional Analysis of Costs

	Administration	SB90/General Government/ Legislative	Cannabis	Records Retention	Budgeting, Finance & Analysis	Direct Identified Human Resources	Total Department
<b>ACTUAL EXPENDITURES</b>							
Salaries and Wages	\$ 605,164	\$ 302,641	\$ 71,945	\$ 190,116	\$ 1,322,424	\$ 8,279	\$ 2,500,569
Employee Benefits	320,536	601,495	21,838	92,285	27,614	861	1,064,629
Services and Supplies	574,001	426	76,996	98,829	1,115	-	751,367
Total Direct Costs	<u>\$ 1,499,702</u>	<u>\$ 904,561</u>	<u>\$ 170,778</u>	<u>\$ 381,230</u>	<u>\$ 1,351,154</u>	<u>\$ 9,140</u>	<u>\$ 4,316,565</u>
<b>EXTERNAL OVERHEADS</b>							
Building Depreciation *	94,764	47,391	11,266	29,771	207,082	1,296	391,571
	2,704	-	-	-	-	-	2,704
Annual Financial Audit	591	-	-	-	-	-	591
Total External Overheads	<u>\$ 98,060</u>	<u>\$ 47,391</u>	<u>\$ 11,266</u>	<u>\$ 29,771</u>	<u>\$ 207,082</u>	<u>\$ 1,296</u>	<u>\$ 394,866</u>
Total Department Costs	1,597,762	951,953	182,044	411,000	1,558,236	10,436	4,711,431
<b>REVENUE RECEIVED</b>	(1,663)	-	-	-	-	-	(1,663)
Allocate Administration *	<u>(1,596,099)</u>	254,850	60,584	160,094	1,113,599	6,972	-
NET FUNCTIONAL COSTS	-	1,206,803	242,628	571,095	2,671,834	17,408	4,709,768
Eliminate Unallowable Functions	<u>-</u>	<u>(1,206,803)</u>	<u>(242,628)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,449,431)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 571,095</u>	<u>\$ 2,671,834</u>	<u>\$ 17,408</u>	<u>\$ 3,260,337</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
COUNTY ADMINISTRATIVE OFFICE

**Allocation of Costs I - Records Retention**

	Record Retention Direct Billings	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	\$ 3,678	\$ 3,101	\$ 3,678	\$ (577)		
Contracts and Purchasing	938	791	938	(147)		
Fleet Administration	107	91	107	(17)		
Human Resources	1,022	861	1,022	(160)		
Civil Rights Office	187	158	187	(29)		
Information Technology Service Departments:						
ITD (Information Technology)	6,875	5,796	6,875	(1,079)		
Facilities Management						
Facilities & Facilities Maintenance Projects	4,027	3,395	4,027	(632)		
Other Service Departments:						
Auditor-Controller	5,621	4,739	5,621	(882)		
County Counsel	16,781	14,147	16,781	(2,633)		
Risk Management	7,238	6,102	7,238	(1,136)		
Total Service Departments	\$ 46,473	\$ 39,180	\$ 46,473	\$ (7,293)		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	11,853	9,993	11,853	(1,860)	\$ 2,360	\$ 500
Economic Development Administration	3,341	2,816	3,341	(524)	665	141
Assessor	9,567	8,066	9,567	(1,501)	1,905	404
Clerk/Recorder	28,493	24,021	28,493	(4,471)	5,673	1,202
Elections	8,140	6,862	8,140	(1,277)	1,621	343
Emergency Communications	1,080	911	1,080	(169)	215	46
District Attorney	124,889	105,291	124,889	(19,598)	24,867	5,269
Child Support Services	8,280	6,981	8,280	(1,299)	1,649	349
Public Defender	23,936	20,179	23,936	(3,756)	4,766	1,010
Coroner	900	759	900	(141)	179	38
Sheriff's Correctional Division	1,053	888	1,053	(165)	210	44
Sheriff	17,009	14,340	17,009	(2,669)	3,387	718
Juvenile Hall	3,790	3,195	3,790	(595)	755	160
Probation	29,818	25,138	29,818	(4,679)	5,937	1,258
Building Services	28,904	24,368	28,904	(4,536)	5,755	1,219
Planning	84,602	71,326	84,602	(13,276)	16,846	3,569
Primary Health Care	47,092	39,702	47,092	(7,390)	9,377	1,987
Emergency Medical Services	315	266	315	(49)	63	13
Environmental Health	3,231	2,724	3,231	(507)	643	136
Public Guardian/Administrator	950	801	950	(149)	189	40
Children's Medical Services	1,199	1,011	1,199	(188)	239	51
Public Health	875	738	875	(137)	174	37
Health Administration	5,326	4,490	5,326	(836)	1,060	225
Animal Services	20	17	20	(3)	4	1
Military & Veterans' Services	675	569	675	(106)	134	28
Social Services	1,800	1,518	1,800	(282)	358	76
Park Operations	740	624	740	(116)	147	31
Total Operating Departments	\$ 447,878	\$ 377,594	\$ 447,878	\$ (70,284)	\$ 89,179	\$ 18,896

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**COUNTY ADMINISTRATIVE OFFICE**

**Allocation of Costs I - Records Retention**

	<u>Record Retention Direct Billings</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>						
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	\$ 27,777	\$ 23,418	\$ 27,777	\$ (4,359)	\$ 5,530.85	\$ 1,172
County Library	1,100	927	1,100	(173)	219	46
Behavioral Health	12,103	10,204	12,103	(1,899)	2,410	511
Water Resources Agency	622	525	622	(98)	124	26
Natividad Medical Center	141,442	119,246	141,442	(22,196)	28,163	5,967
Total Non-General Fund	<u>\$ 183,045</u>	<u>\$ 154,320</u>	<u>\$ 183,045</u>	<u>\$ (28,725)</u>	<u>\$ 36,447</u>	<u>\$ 7,723</u>
<b>Total</b>	<b>\$ 677,396</b>	<b>\$ 571,095</b>	<b>\$ 677,396</b>	<b>\$ (106,301)</b>	<b>\$ 125,627</b>	<b>\$ 26,618</b>

\* 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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
COUNTY ADMINISTRATIVE OFFICE

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

	Adjusted Expenditure	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	\$ 4,088,356	\$ 11,578	\$ -	\$ 11,578		
Contracts and Purchasing	997,877	2,826	-	2,826		
Fleet Administration	4,818,493	13,646	-	13,646		
Human Resources	4,898,445	31,280	-	31,280		
Civil Rights Office	853,621	2,417	-	2,417		
Information Technology Service Departments:						
ITD (Information Technology)	20,473,648	57,980	-	57,980		
Facilities Management						
Facilities & Facilities Maintenance Projects	9,752,955	27,620	-	27,620		
Other Service Departments:						
Auditor-Controller	9,323,194	26,403	-	26,403		
Treasurer-Tax Collector	3,896,847	11,036	-	11,036		
Revenue Division	3,407,462	9,650	-	9,650		
County Counsel	6,331,905	17,931	-	17,931		
Risk Management	1,156,832	3,276	-	3,276		
Total Service Departments	<u>\$ 69,999,635</u>	<u>\$ 215,641</u>	<u>\$ -</u>	<u>\$ 215,641</u>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	3,196,202	9,051	-	9,051	\$ 2,138	\$ 11,189
Office of Emergency Services	856,676	2,426	-	2,426	573	2,999
Office of Community Engagement & Strategic Advocacy	540,548	1,531	-	1,531	362	1,892
Laguna Seca Track	2,568,530	7,274	-	7,274	1,718	8,992
Auxiliary Services	5,786	16	-	16	4	20
Economic Development Administration	4,287,928	12,143	-	12,143	2,868	15,011
Assessor	5,208,686	14,751	-	14,751	3,484	18,234
Clerk/Recorder	2,506,493	7,098	-	7,098	1,676	8,775
Grand Jury	133,093	377	-	377	89	466
Enterprise Risk	10,257	29	-	29	7	36
Clerk of the Board	678,077	1,920	-	1,920	454	2,374
Elections	3,616,547	10,242	-	10,242	2,419	12,661
Emergency Communications	10,746,353	30,433	-	30,433	7,188	37,620
District Attorney	25,294,960	71,633	-	71,633	16,918	88,552
Child Support Services	10,312,456	29,204	-	29,204	6,897	36,101
Public Defender	11,985,550	33,942	-	33,942	8,016	41,959
Coroner	1,931,146	5,469	-	5,469	1,292	6,760
Sheriff's Correctional Division	51,351,095	145,422	-	145,422	34,346	179,768
Sheriff	41,590,793	117,782	-	117,782	27,817	145,599
Juvenile Hall	18,907,194	53,544	-	53,544	12,646	66,189
Probation	22,171,680	62,788	-	62,788	14,829	77,618
Agricultural Commissioner	9,040,530	25,602	-	25,602	6,047	31,649
Produce Inspection	902,652	2,556	-	2,556	604	3,160
Building Services	6,358,022	18,005	-	18,005	4,252	22,258
Planning	4,327,843	12,256	-	12,256	2,895	15,151
Architectural Services	768,410	2,176	-	2,176	514	2,690
Resource Management Agency	4,035,041	11,427	-	11,427	2,699	14,126

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
COUNTY ADMINISTRATIVE OFFICE

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

	Adjusted Expenditure	Budgeting, Finance & Analysis	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Environmental Services	\$ 1,136,072	\$ 3,217	\$ -	\$ 3,217	\$ 760	\$ 3,977
Primary Health Care	40,509,452	114,720	-	114,720	27,094	141,814
Emergency Medical Services	2,045,059	5,791	-	5,791	1,368	7,159
Environmental Health	8,204,340	23,234	-	23,234	5,487	28,721
Public Guardian/Administrator	1,376,602	3,898	-	3,898	921	4,819
Children's Medical Services	6,109,528	17,302	-	17,302	4,086	21,388
Public Health	18,211,058	51,572	-	51,572	12,180	63,752
Health Administration	7,207,736	20,412	-	20,412	4,821	25,233
Animal Services	1,647,762	4,666	-	4,666	1,102	5,768
Military & Veterans' Services	1,005,340	2,847	-	2,847	672	3,519
Social Services	106,605,689	301,899	-	301,899	71,302	373,201
Area Agency on Aging	2,245,606	6,359	-	6,359	1,502	7,861
Agricultural Cooperative Extension	375,386	1,063	-	1,063	251	1,314
Park Operations	3,757,563	10,641	-	10,641	2,513	13,154
<b>Total Operating Departments</b>	<b>\$ 443,769,741</b>	<b>\$ 1,256,720</b>	<b>\$ -</b>	<b>\$ 1,256,720</b>	<b>\$ 296,810</b>	<b>\$ 1,553,530</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	9,278,639	26,276	-	26,276	6,206	32,482
Roads & Bridges - Maintenance	11,857,960	33,581	-	33,581	7,931	41,512
County Library	7,740,848	21,921	-	21,921	5,177	27,099
IHSS PA-Administration	908,700	2,573	-	2,573	608	3,181
Fish & Game Propagation	46,535	132	-	132	31	163
Office for Employment Training	2,662,643	7,540	-	7,540	1,781	9,321
Community Action Partnership	530,782	1,503	-	1,503	355	1,858
Workforce Development Board	2,063,363	5,843	-	5,843	1,380	7,223
Behavioral Health	100,672,566	285,097	-	285,097	67,334	352,430
Homeland Security Grant	410,370	1,162	-	1,162	274	1,437
NGEN Operations & Maintenance	1,001,706	2,837	-	2,837	670	3,507
Water Resources Agency	17,574,169	49,769	-	49,769	11,754	61,523
Capital Projects	1,640,888	4,647	-	4,647	1,097	5,744
Emergency Communication - NGEN Radio Project	136,475	386	-	386	91	478
Natividad Medical Center	250,116,330	708,309	-	708,309	167,287	875,597
Parks Lake & Resort Operations	2,758,638	7,812	-	7,812	1,845	9,657
General Liability Insurance (ISF)	4,992,563	14,139	-	14,139	3,339	17,478
Workmens' Compensation (ISF)	4,184,783	11,851	-	11,851	2,799	14,650
Benefits Programs Fund (ISF)	5,475,270	15,506	-	15,506	3,662	19,168
Enterprise Resource Planning (ISF)	1,343,325	3,804	-	3,804	898	4,703
All Others	4,305,213	12,192	-	12,192	2,879	15,072
<b>Total Non-General Fund</b>	<b>\$ 429,701,763</b>	<b>\$ 1,216,881</b>	<b>\$ -</b>	<b>\$ 1,216,881</b>	<b>\$ 287,401</b>	<b>\$ 1,504,282</b>
<b>Total</b>	<b>\$ 943,471,139</b>	<b>\$ 2,689,242</b>	<b>\$ -</b>	<b>\$ 2,689,242</b>	<b>\$ 584,211</b>	<b>\$ 3,057,812</b>
<b>Grand Total</b>		<b>\$ 3,260,337</b>	<b>\$ 677,396</b>	<b>\$ 2,582,941</b>	<b>\$ 709,837</b>	<b>\$ 3,084,430</b>

\* 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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
COUNTY ADMINISTRATIVE OFFICE

**Allocation Summary**

	Records Retention	Budget, Analysis & Support	Total
<b>OPERATING DEPARTMENTS</b>			
Board of Supervisors	\$ 500	\$ 11,189	\$ 11,689
Office of Emergency Services	-	2,999	2,999
Office of Community Engagement & Strategic Advocacy	-	1,892	1,892
Laguna Seca Track	-	8,992	8,992
Auxiliary Services	-	20	20
Economic Development Administration	141	15,011	15,152
Assessor	404	18,234	18,638
Clerk/Recorder	1,202	8,775	9,977
Grand Jury	-	466	466
Enterprise Risk	-	36	36
Clerk of the Board	-	2,374	2,374
Elections	343	12,661	13,004
Emergency Communications	46	37,620	37,666
District Attorney	5,269	88,552	93,820
Child Support Services	349	36,101	36,451
Public Defender	1,010	41,959	42,968
Coroner	38	6,760	6,798
Sheriff's Correctional Division	44	179,768	179,812
Sheriff	718	145,599	146,317
Juvenile Hall	160	66,189	66,349
Probation	1,258	77,618	78,876
Agricultural Commissioner	-	31,649	31,649
Produce Inspection	-	3,160	3,160
Building Services	1,219	22,258	23,477
Planning	3,569	15,151	18,720
Architectural Services	-	2,690	2,690
Resource Management Agency	-	14,126	14,126
Environmental Services	-	3,977	3,977
Primary Health Care	1,987	141,814	143,801
Emergency Medical Services	13	7,159	7,173
Environmental Health	136	28,721	28,858
Public Guardian/Administrator	40	4,819	4,859
Children's Medical Services	51	21,388	21,439
Public Health	37	63,752	63,789
Health Administration	225	25,233	25,457
Animal Services	1	5,768	5,769
Military & Veterans' Services	28	3,519	3,548
Social Services	76	373,201	373,277
Area Agency on Aging	-	7,861	7,861
Agricultural Cooperative Extension	-	1,314	1,314
Park Operations	31	13,154	13,186
<b>Total Operating Departments</b>	<b>\$ 18,896</b>	<b>\$ 1,553,530</b>	<b>\$ 1,572,426</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
COUNTY ADMINISTRATIVE OFFICE

**Allocation Summary**

	Records Retention	Budget, Analysis & Support	Total
<b>OPERATING DEPARTMENTS (Continued)</b>			
<b>NON-GENERAL FUND</b>			
Roads & Bridges - Construction Projects	\$ 1,172	\$ 32,482	\$ 33,654
Roads & Bridges - Maintenance	-	41,512	41,512
County Library	46	27,099	27,145
IHSS PA-Administration	-	3,181	3,181
Fish & Game Propagation	-	163	163
Office for Employment Training	-	9,321	9,321
Community Action Partnership	-	1,858	1,858
Workforce Development Board	-	7,223	7,223
Behavioral Health	511	352,430	352,941
Homeland Security Grant	-	1,437	1,437
NGEN Operations & Maintenance	-	3,507	3,507
Water Resources Agency	26	61,523	61,549
Capital Projects	-	5,744	5,744
Emergency Communication - NGEN Radio Project	-	478	478
Natividad Medical Center	5,967	875,597	881,564
Parks Lake & Resort Operations	-	9,657	9,657
General Liability Insurance (ISF)	-	17,478	17,478
Workmens' Compensation (ISF)	-	14,650	14,650
Benefits Programs Fund (ISF)	-	19,168	19,168
Enterprise Resource Planning (ISF)	-	4,703	4,703
Vehicle Replacement Planning (ISF)	-	-	-
All Others	-	15,072	15,072
Total Non-General Fund	<u>\$ 7,723</u>	<u>\$ 1,504,282</u>	<u>\$ 1,512,004</u>
<b>Total</b>	<u><b>\$ 26,618</b></u>	<u><b>\$ 3,057,812</b></u>	<u><b>\$ 3,084,430</b></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**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**

**2017-18 ACTUAL EXPENDITURES**

Budget Unit 001-1050-8047 - Contracts & Purchasing	\$	(50,810)	
Intra & Inter-fund Reimbursement Added Back		-	
Add - Cost Plan Charges (#7301)		1,049,084	
Less - Non-Recoverable Liability (#6261)		(3,606)	
Less - Taxes and Assessments		(72)	
		<u>          </u>	\$ 994,596
<b>EXTERNAL OVERHEADS</b>			
Building Depreciation		24,498	
Annual Financial Audit		144	
		<u>          </u>	24,642
<b>REVENUES RECEIVED</b>			<u>(21,455)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>			<b><u>\$ 997,784</u></b>

**Functional Analysis of Costs**

	Total Department
<b>ACTUAL EXPENDITURES</b>	
Salaries and Wages	\$ 608,636
Employee Benefits	282,422
Services and Supplies	103,538
Total Direct Costs	<u>\$ 994,596</u>
<b>EXTERNAL OVERHEADS</b>	
Building Depreciation	24,498
Annual Financial Audit	144
Total External Overheads	<u>\$ 24,642</u>
Total Department Costs	1,019,239
<b>REVENUE RECEIVED</b>	<u>(21,455)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b><u>\$ 997,784</u></b>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
CONTRACTS & PURCHASING

<b>Allocation of Costs</b>						
	No. of Purchase Orders	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	Allocation Base				(2)	
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	37	\$ 6,752	\$ -	\$ 6,752		
Contracts and Purchasing	3	547	-	547		
Fleet Administration	77	14,051	-	14,051		
Human Resources	27	4,927	-	4,927		
Civil Rights Office	9	1,642	-	1,642		
Information Technology Service Departments:						
ITD (Information Technology)	272	49,634	-	49,634		
Facilities Management:						
Facilities & Facilities Maintenance Projects	239	43,612	-	43,612		
Other Service Departments:						
Auditor-Controller	28	5,109	-	5,109		
Treasurer - Tax Collector	56	10,219	-	10,219		
Revenue Division	21	3,832	-	3,832		
County Counsel	21	3,832	-	3,832		
Risk Management	5	912	-	912		
<b>Total Service Departments</b>	<b>795</b>	<b>\$ 145,069</b>	<b>-</b>	<b>145,069</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	30	5,474	-	5,474	\$ 2,627	\$ 8,101
Office of Emergency Services	12	2,190	-	2,190	1,051	3,241
Office of Community Engagement & Strategic Advocacy	3	547	-	547	263	810
Laguna Seca Track	24	4,379	-	4,379	2,102	6,481
Auxiliary Services	3	547	-	547	263	810
Economic Development Administration	38	6,934	-	6,934	3,328	10,262
Assessor	20	3,650	-	3,650	1,751	5,401
Clerk/Recorder	43	7,847	-	7,847	3,766	11,612
Grand Jury	2	365	-	365	175	540
Enterprise Risk	2	365	-	365	175	540
Clerk of the Board	6	1,095	-	1,095	525	1,620
Elections	51	9,306	-	9,306	4,466	13,772
Emergency Communications	48	8,759	-	8,759	4,203	12,962
District Attorney	37	6,752	-	6,752	3,240	9,992
Child Support Services	43	7,847	-	7,847	3,766	11,612
Public Defender	38	6,934	-	6,934	3,328	10,262
Coroner	17	3,102	-	3,102	1,489	4,591
Sheriff's Correctional Division	89	16,240	-	16,240	7,794	24,034
Sheriff	190	34,671	-	34,671	16,638	51,309
Juvenile Hall	100	18,248	-	18,248	8,757	27,005
Probation	155	28,284	-	28,284	13,573	41,857
Agricultural Commissioner	77	14,051	-	14,051	6,743	20,794
Building Services	40	7,299	-	7,299	3,503	10,802
Planning	33	6,022	-	6,022	2,890	8,912
Architectural Services	7	1,277	-	1,277	613	1,890
Resource Management Agency	31	5,657	-	5,657	2,715	8,371

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
CONTRACTS & PURCHASING

	No. of Purchase Orders	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Environmental Services	14	\$ 2,555	\$ -	\$ 2,555	\$ 1,226	\$ 3,781
Primary Health Care	339	61,860	-	61,860	29,687	91,546
Emergency Medical Services	28	5,109	-	5,109	2,452	7,561
Environmental Health	108	19,708	-	19,708	9,458	29,165
Public Guardian/Administrator	9	1,642	-	1,642	788	2,430
Children's Medical Services	24	4,379	-	4,379	2,102	6,481
Public Health	200	36,495	-	36,495	17,514	54,010
Health Administration	71	12,956	-	12,956	6,218	19,173
Animal Services	48	8,759	-	8,759	4,203	12,962
Military & Veterans' Services	10	1,825	-	1,825	876	2,700
Social Services	232	42,335	-	42,335	20,316	62,651
Area Agency on Aging	18	3,285	-	3,285	1,576	4,861
Agricultural Cooperative Extension	2	365	-	365	175	540
Park Operations	89	16,240	-	16,240	7,794	24,034
Total Operating Departments	2,331	\$ 425,354	\$ -	\$ 425,354	\$ 204,128	\$ 629,481
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	121	22,080	-	22,080	10,596	32,676
Roads & Bridges - Maintenance	131	23,904	-	23,904	11,472	35,376
County Library	65	11,861	-	11,861	5,692	17,553
IHSS PA-Administration	4	730	-	730	350	1,080
Office for Employment Training	8	1,460	-	1,460	701	2,160
Community Action Partnership	16	2,920	-	2,920	1,401	4,321
Workforce Development Board	3	547	-	547	263	810
Behavioral Health	236	43,065	-	43,065	20,667	63,731
Homeland Security Grant	2	365	-	365	175	540
NGEN Operations & Maintenance	5	912	-	912	438	1,350
Water Resources Agency	159	29,014	-	29,014	13,924	42,938
Capital Projects	15	2,737	-	2,737	1,314	4,051
Facilities Master Plan Projects	75	13,686	-	13,686	6,568	20,254
Emergency Communication - NGEN Radio Project	4	730	-	730	350	1,080
Natividad Medical Center	1,275	232,658	-	232,658	111,653	344,311
Parks Lake & Resort Operations	56	10,219	-	10,219	4,904	15,123
General Liability Insurance (ISF)	9	1,642	-	1,642	788	2,430
Workmens' Compensation (ISF)	14	2,555	-	2,555	1,226	3,781
Benefits Programs Fund (ISF)	10	1,825	-	1,825	876	2,700
Enterprise Resource Planning (ISF)	5	912	-	912	438	1,350
Vehicle Replacement Planning (ISF)	28	5,109	-	5,109	2,452	7,561
All Others	101	18,430	-	18,430	8,845	27,275
Total Non-General Fund	2,342	\$ 427,361	\$ -	\$ 427,361	\$ 205,091	\$ 632,452
<b>Total</b>	<b>5,468</b>	<b>\$ 997,784</b>	<b>\$ -</b>	<b>\$ 997,784</b>	<b>\$ 409,218</b>	<b>\$ 1,261,933</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**FLEET ADMINISTRATION**

**Explanatory Narrative**

The Fleet Administration division is under the direction of the County Administrative Office. Fleet Administration provides vehicle procurement/disposal, service station fuel services and vehicle maintenance and repair services to all County Departments. This division also handles the County vehicle rental program and shuttle services.

**Vehicle Maintenance & Repairs**

Fleet Administration services and tracks the repair and maintenance actions for over 1,600 pieces of equipment ranging from passenger cars to heavy equipment. The division performs both scheduled and corrective services on much of the County's automobiles, trucks, 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. The system also provides parts inventory management and comprehensive maintenance and labor tracking. Labor rates are reviewed annually. These costs are deemed allowable and allocation is based on actual annual charges for labor and parts provided.

**Fuel Service**

Fleet operates multiple fueling service sites. 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. Attached to the fuel pump nozzle is the Ward hose module which reads data from a Ward fuel tag installed in each vehicle or asset that consumes fuel. Departments are then billed monthly for their vehicles' fuel consumption. The costs of providing fuel services are considered allowable and accordingly have been allocated separately based on the total actual charges of fuel consumption during the year.

**Direct Identified**

Direct identified costs are shuttle services directly provided by Fleet to the Superior Court of California. Shuttle service is provided almost exclusively for jurors. The costs have been allocated based on staff's time records for services rendered.

**Costs for Allocation**

**2017-18 ACTUAL EXPENDITURES**

Budget unit 001-1050-8451 - Fleet Administration	\$	(1,043,471)	
Budget unit 001-1050-8452 - Shuttle		219,440	
Intra & Inter-fund Reimbursement Added Back		4,781,059	
Add - Cost Plan Charges (#7301)		947,257	
Less - Non-Recoverable Liability (#6261)		(7,300)	
Less - Taxes and Assessments (#7121)		(100)	
Less - Equipment (#7531)		(4,605)	
		<u>          </u>	\$ 4,892,280

**EXTERNAL OVERHEADS**

Equipment Depreciation		59,057	
Annual Financial Audit		697	
		<u>          </u>	59,753

**REVENUES RECEIVED**

**TOTAL DIRECT COSTS**

		<u>          </u>	(99,914)
	<b>\$</b>	<u><u>          </u></u>	<b>4,852,120</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**FLEET ADMINISTRATION**

**Functional Analysis of Costs**

	Department Administration	Vehicle Maintenance	Fuel Service	Direct Identified Superior Court	Total Department
<b>ACTUAL EXPENDITURES</b>					
Salaries and Wages	\$ 219,575	\$ 886,433	\$ 44,123	\$ 84,441	\$ 1,234,572
Employee Benefits *	124,982	504,557	25,115	48,064	702,718
Services and Supplies	262,045	1,143,576	1,455,561	93,809	2,954,991
Total Direct Costs	<u>\$ 606,602</u>	<u>\$ 2,534,565</u>	<u>\$ 1,524,799</u>	<u>\$ 226,314</u>	<u>\$ 4,892,280</u>
<b>EXTERNAL OVERHEADS</b>					
Equipment Depreciation	59,057	-	-	-	59,057
Annual Financial Audit	697	-	-	-	697
Total External Overheads	<u>\$ 59,753</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,753</u>
Total Functional Costs	666,355	2,534,565	1,524,799	226,314	4,952,034
<b>REVENUES RECEIVED</b>					
Eliminate Unallowable Costs	(99,914)	-	-	-	(99,914)
Allocate Department Administration	(566,441)	494,693	24,624	47,124	-
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 3,029,258</u>	<u>\$ 1,549,423</u>	<u>\$ 273,439</u>	<u>\$ 4,852,120</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FLEET ADMINISTRATION

**Allocation of Costs I - Vehicle Maintenance, Repairs & Direct Identified**

	Actual Vehicle Charges	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	\$ 5,006	\$ 4,387	\$ 5,006	\$ (619)		
Contracts and Purchasing	4,007	3,512	4,007	(495)		
Fleet Administration	88,916	77,927	88,916	(10,988)		
Human Resources	48	42	48	(6)		
Information Technology Service Departments:						
ITD (Information Technology)	57,298	50,217	57,298	(7,081)		
Facilities Management:						
Facilities & Facilities Maintenance Projects	100,131	87,756	100,131	(12,374)		
Other Service Departments:						
Auditor-Controller	1,236	1,083	1,236	(153)		
Treasurer - Tax Collector	818	717	818	(101)		
County Counsel	2,618	2,295	2,618	(324)		
Total Service Departments	<u>\$ 260,077</u>	<u>\$ 227,936</u>	<u>\$ 260,077</u>	<u>\$ (32,141)</u>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	181	158	181	(22)	\$ 8	\$ (14)
Office of Emergency Services	3,244	2,843	3,244	(401)	144	(257)
Office of Community Engagement & Strategic Advocacy	128	112	128	(16)	6	(10)
Laguna Seca Track	123,960	108,640	123,960	(15,319)	5,489	(9,830)
Economic Development Administration	1,551	1,359	1,551	(192)	69	(123)
Assessor	7,238	6,344	7,238	(895)	321	(574)
Clerk/Recorder	258	226	258	(32)	11	(20)
Elections	4,064	3,562	4,064	(502)	180	(322)
Emergency Communications	3,908	3,425	3,908	(483)	173	(310)
District Attorney	88,442	77,512	88,442	(10,930)	3,917	(7,013)
Child Support Services	9,057	7,937	9,057	(1,119)	401	(718)
Public Defender	11,047	9,682	11,047	(1,365)	489	(876)
Coroner	8,964	7,856	8,964	(1,108)	397	(711)
Sheriff's Correctional Division	62,494	54,771	62,494	(7,723)	2,767	(4,956)
Sheriff	781,976	685,337	781,976	(96,639)	34,629	(62,010)
Juvenile Hall	44,437	38,945	44,437	(5,492)	1,968	(3,524)
Probation	63,462	55,619	63,462	(7,843)	2,810	(5,032)
Agricultural Commissioner	130,218	114,125	130,218	(16,093)	5,767	(10,326)
Building Services	20,874	18,295	20,874	(2,580)	924	(1,655)
Planning	3,634	3,185	3,634	(449)	161	(288)
Resource Management Agency	2,735	2,397	2,735	(338)	121	(217)
Environmental Services	4,813	4,218	4,813	(595)	213	(382)
Emergency Medical Services	-	-	-	-	-	-
Environmental Health	69,202	60,650	69,202	(8,552)	3,065	(5,488)

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**FLEET ADMINISTRATION**

**Allocation of Costs I - Vehicle Maintenance, Repairs & Direct Identified**

	Actual Vehicle Charges	Total First Allocation	Less: Direct Charges	Net First Allocation	Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Public Guardian/Administrator	\$ 1,916	\$ 1,680	\$ 1,916	\$ (237)	\$ 85	\$ (152)
Children's Medical Services	6,861	6,013	6,861	(848)	304	(544)
Public Health	42,178	36,965	42,178	(5,212)	1,868	(3,345)
Health Administration	12,114	10,617	12,114	(1,497)	536	(961)
Animal Services	32,580	28,554	32,580	(4,026)	1,443	(2,584)
Military & Veterans' Services	16,917	14,827	16,917	(2,091)	749	(1,342)
Social Services	147,887	129,611	147,887	(18,276)	6,549	(11,727)
Agricultural Cooperative Extension	19,972	17,504	19,972	(2,468)	884	(1,584)
Park Operations	99,968	87,613	99,968	(12,354)	4,427	(7,927)
Total Operating Departments	<u>\$ 1,826,279</u>	<u>\$ 1,600,582</u>	<u>\$ 1,826,279</u>	<u>\$ (225,697)</u>	<u>\$ 80,874</u>	<u>\$ (144,823)</u>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	82,133	71,983	82,133	(10,150)	3,637	(6,513)
Roads & Bridges - Maintenance	953,981	836,085	953,981	(117,896)	42,246	(75,650)
County Library	36,561	32,043	36,561	(4,518)	1,619	(2,899)
Office for Employment Training	8,347	7,315	8,347	(1,031)	370	(662)
Workforce Development Board	2,365	2,073	2,365	(292)	105	(188)
Behavioral Health	153,458	134,493	153,458	(18,965)	6,796	(12,169)
Water Resources Agency	2,615	2,292	2,615	(323)	116	(207)
Natividad Medical Center	4,906	4,300	4,906	(606)	217	(389)
Superior Court of CA - Mo Co	-	273,439	-	273,439	13,816	287,255
Parks Lake & Resort Operations	116,558	102,153	116,558	(14,405)	5,162	(9,243)
General Liability Insurance (ISF)	-	-	-	-	-	-
All Others	9,132	8,003	9,132	(1,129)	404	(724)
Total Non-General Fund	<u>\$ 1,370,056</u>	<u>\$ 1,474,179</u>	<u>\$ 1,370,056</u>	<u>\$ 104,123</u>	<u>\$ 74,487</u>	<u>\$ 178,610</u>
<b>Total</b>	<u>\$ 3,456,412</u>	<u>\$ 3,302,697</u>	<u>\$ 3,456,412</u>	<u>\$ (153,715)</u>	<u>\$ 155,362</u>	<u>\$ 33,787</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FLEET ADMINISTRATION

**Allocation of Costs II - Fuel Service**

	Actual Fuel Consumption Charge	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	\$ 82,329	\$ 90,755	\$ 82,329	\$ 8,426		
Contracts and Purchasing	1,212	1,336	1,212	124		
Fleet Administration	18,470	20,361	18,470	1,890		
Human Resources	-	-	-	-		
Information Technology Service Departments:						
ITD (Information Technology)	16,098	17,745	16,098	1,647		
Facilities Management:						
Facilities & Facilities Maintenance Projects	45,274	49,908	45,274	4,633		
Other Service Departments:						
Auditor-Controller	-	-	-	-		
Treasurer - Tax Collector	168	185	168	17		
County Counsel	-	-	-	-		
Total Service Departments	<u>\$ 163,551</u>	<u>\$ 180,289</u>	<u>\$ 163,551</u>	<u>\$ 16,738</u>		
<b>OPERATING DEPARTMENTS</b>						
Office of Emergency Services	2,101	2,316	2,101	215	\$ 117	\$ 332
Office of Community Engagement & Strategic Advocacy	-	-	-	-	-	-
Laguna Seca Track	1,454	1,603	1,454	149	81	230
Economic Development Administration	370	408	370	38	21	58
Assessor	2,390	2,635	2,390	245	133	378
Clerk/Recorder	-	-	-	-	-	-
Elections	1,828	2,015	1,828	187	102	289
Emergency Communications	-	-	-	-	-	-
District Attorney	59,268	65,333	59,268	6,065	3,301	9,367
Child Support Services	3,250	3,583	3,250	333	181	514
Public Defender	3,032	3,342	3,032	310	169	479
Coroner	10,070	11,101	10,070	1,031	561	1,591
Sheriff's Correctional Division	35,547	39,184	35,547	3,638	1,980	5,618
Sheriff	431,005	475,113	431,005	44,109	24,007	68,115
Juvenile Hall	28,894	31,851	28,894	2,957	1,609	4,566
Probation	28,507	31,424	28,507	2,917	1,588	4,505
Agricultural Commissioner	90,920	100,924	90,920	9,305	5,064	14,369
Building Services	18,224	20,089	18,224	1,865	1,015	2,880
Planning	2,151	2,372	2,151	220	120	340
Resource Management Agency	1,110	1,223	1,110	114	62	175
Environmental Services	3,516	3,875	3,516	360	196	556
Environmental Health	33,325	36,736	33,325	3,410	1,856	5,267
Public Guardian/Administrator	1,604	1,769	1,604	164	89	254
Children's Medical Services	824	909	824	84	46	130
Public Health	8,869	9,777	8,869	908	494	1,402
Health Administration	5,093	5,614	5,093	521	284	805
Animal Services	10,571	11,653	10,571	1,082	589	1,671

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FLEET ADMINISTRATION

**Allocation of Costs II - Fuel Service**

	Actual Fuel Consumption Charge	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Military & Veterans' Services	\$ 8,198	\$ 9,037	\$ 8,198	\$ 839	\$ 457	\$ 1,296
Social Services	80,485	88,722	80,485	8,237	4,483	12,720
Agricultural Cooperative Extension	12,695	13,994	12,695	1,299	707	2,006
Park Operations	24,687	27,213	24,687	2,526	1,375	3,901
Total Operating Departments	<u>\$ 909,989</u>	<u>\$ 1,003,116</u>	<u>\$ 909,989</u>	<u>\$ 93,127</u>	<u>\$ 50,685</u>	<u>\$ 143,813</u>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	40,086	44,188	40,086	4,102	2,233	6,335
Roads & Bridges - Maintenance	128,875	142,064	128,875	13,189	7,178	20,367
County Library	13,940	15,366	13,940	1,427	776	2,203
Office for Employment Training	883	973	883	90	49	140
Workforce Development Board	1,321	1,456	1,321	135	74	209
Behavioral Health	71,304	78,601	71,304	7,297	3,972	11,269
Water Resources Agency	35,776	39,437	35,776	3,661	1,993	5,654
Natividad Medical Center	3,672	4,048	3,672	376	205	580
Parks Lake & Resort Operations	28,570	31,493	28,570	2,924	1,591	4,515
All Others	7,611	8,390	7,611	779	424	1,203
Total Non-General Fund	<u>\$ 332,038</u>	<u>\$ 366,018</u>	<u>\$ 332,038</u>	<u>\$ 33,980</u>	<u>\$ 18,494</u>	<u>\$ 52,475</u>
<b>Total</b>	<u>\$ 1,405,578</u>	<u>\$ 1,549,423</u>	<u>\$ 1,405,578</u>	<u>\$ 143,846</u>	<u>\$ 69,180</u>	<u>\$ 196,288</u>
<b>Grand Total</b>	<u>\$ 4,861,990</u>	<u>\$ 4,852,120</u>	<u>\$ 4,861,990</u>	<u>\$ (9,870)</u>	<u>\$ 224,541</u>	<u>\$ 230,075</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FLEET ADMINISTRATION

**Allocation Summary**

	Vehicle Maintenance	Fuel Service	Total
<b>OPERATING DEPARTMENTS</b>			
Board of Supervisors	\$ (14)	\$ -	\$ (14)
Office of Emergency Services	(257)	332	75
Office of Community Engagement & Strategic Advocacy	(10)	-	(10)
Laguna Seca Track	(9,830)	230	(9,600)
Economic Development Administration	(123)	58	(64)
Assessor	(574)	378	(196)
Clerk/Recorder	(20)	-	(20)
Elections	(322)	289	(33)
Emergency Communications	(310)	-	(310)
District Attorney	(7,013)	9,367	2,353
Child Support Services	(718)	514	(205)
Public Defender	(876)	479	(397)
Coroner	(711)	1,591	881
Sheriff's Correctional Division	(4,956)	5,618	662
Sheriff	(62,010)	68,115	6,105
Juvenile Hall	(3,524)	4,566	1,043
Probation	(5,032)	4,505	(527)
Agricultural Commissioner	(10,326)	14,369	4,043
Building Services	(1,655)	2,880	1,225
Planning	(288)	340	52
Resource Management Agency	(217)	175	(41)
Environmental Services	(382)	556	174
Emergency Medical Services	-	-	-
Environmental Health	(5,488)	5,267	(221)
Public Guardian/Administrator	(152)	254	102
Children's Medical Services	(544)	130	(414)
Public Health	(3,345)	1,402	(1,943)
Health Administration	(961)	805	(156)
Animal Services	(2,584)	1,671	(913)
Military & Veterans' Services	(1,342)	1,296	(46)
Social Services	(11,727)	12,720	992
Agricultural Cooperative Extension	(1,584)	2,006	423
Park Operations	(7,927)	3,901	(4,026)
<b>Total Operating Departments</b>	<b>\$ (144,823)</b>	<b>\$ 143,813</b>	<b>\$ (1,010)</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**FLEET ADMINISTRATION**

**Allocation Summary**

	Vehicle Maintenance	Fuel Service	Total
<b>NON-GENERAL FUND</b>			
Roads & Bridges - Construction Projects	\$ (6,513)	\$ 6,335	\$ (178)
Roads & Bridges - Maintenance	(75,650)	20,367	(55,283)
County Library	(2,899)	2,203	(696)
Office for Employment Training	(662)	140	(522)
Workforce Development Board	(188)	209	21
Behavioral Health	(12,169)	11,269	(900)
Water Resources Agency	(207)	5,654	5,447
Natividad Medical Center	(389)	580	191
Superior Court of CA - Mo Co	287,255	-	287,255
Parks Lake & Resort Operations	(9,243)	4,515	(4,728)
All Others	(724)	1,203	479
Total Non-General Fund	<u>\$ 178,610</u>	<u>\$ 52,475</u>	<u>\$ 231,085</u>
<b>Total</b>	<b><u>\$ 33,787</u></b>	<b><u>\$ 196,288</u></b>	<b><u>\$ 230,075</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
**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.

**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**

**2017-18 ACTUAL EXPENDITURES**

Budget Unit 001-1060-8401 - HR - Labor & Employee Relations	\$	564,379	
Budget Unit 001-1060-8402 - HR - Employment & Information System		1,747,536	
Budget Unit 001-1060-8403 - HR - Learning & Organizational Development		696,934	
Budget Unit 001-1060-8404 - HR - Employee Benefits		738,167	
Budget Unit 001-1060-8445 - HR - Administration		(2,435,453)	
Intra & Inter-fund Reimbursement Added Back		593,432	
Add - Cost Plan Charges - (#7301)		3,081,187	
Less - Non-Recoverable Liability (#6261)		(13,086)	
Less - Taxes and Assessments - (#7121)		(119)	
		<u>          </u>	\$ 4,972,976
<b>EXTERNAL OVERHEADS</b>			
Building Depreciation		21,014	
Equipment Depreciation		1,605	
Annual Financial Audit		708	
		<u>          </u>	23,327
<b>REVENUES RECEIVED</b>			(15)
<b>NET COSTS FOR FIRST ALLOCATION</b>			<u><u>\$ 4,996,288</u></u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
**HUMAN RESOURCES & BENEFITS**

**Functional Analysis of Costs**

	Human Resources	Direct Identified	Total Department
<b>ACTUAL EXPENDITURES</b>			
Salaries and Wages	\$ 2,781,315	\$ 266,240	\$ 3,047,556
Employee Benefits	1,482,018	18,964	1,500,982
Services and Supplies	424,439	-	424,439
Total Direct Costs	<u>\$ 4,687,773</u>	<u>\$ 285,204</u>	<u>\$ 4,972,976</u>
<b>EXTERNAL OVERHEADS</b>			
Building Depreciation *	19,178	1,836	21,014
Equipment Depreciation *	1,465	140	1,605
Annual Financial Audit	646	62	708
Total External Overheads	<u>\$ 21,289</u>	<u>\$ 2,038</u>	<u>\$ 23,327</u>
Total Department Costs	4,709,061	287,242	4,996,303
<b>REVENUE RECEIVED</b>	<u>(15)</u>	-	<u>(15)</u>
NET FUNCTIONAL COSTS	4,709,046	287,242	4,996,288
Eliminate Unallowable Functions	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u><b>\$ 4,709,046</b></u>	<u><b>\$ 287,242</b></u>	<u><b>\$ 4,996,288</b></u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
HUMAN RESOURCES & BENEFITS

**Allocation of Costs - Human Resources and Direct Identified**

	Number of Employees	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	22.00	\$ 21,087	\$ -	\$ 21,087		
Contracts & Purchasing	8.00	7,668	-	7,668		
Fleet Administration	21.00	20,129	-	20,129		
Human Resources	32.00	30,672	-	30,672		
Civil Rights Office	6.00	5,751	-	5,751		
Information Technology Service Departments:						
ITD (Information Technology)	94.00	90,100	-	90,100		
Facilities Management:						
Facilities & Facilities Maintenance Projects	34.50	33,069	-	33,069		
Other Service Departments:						
Auditor-Controller	51.80	49,651	-	49,651		
Treasurer-Tax Collector	21.00	20,129	-	20,129		
Revenue Division	23.00	22,046	-	22,046		
County Counsel	33.00	31,631	-	31,631		
Risk Management	10.00	9,585	-	9,585		
<b>Total Service Departments</b>	<b>356.30</b>	<b>\$ 341,519</b>	<b>\$ -</b>	<b>\$ 341,519</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	20.00	19,170	-	19,170	\$ 1,395	\$ 20,566
Office of Emergency Services	5.00	4,793	-	4,793	349	5,141
Office of Community Engagement & Strategic Advocacy	2.00	1,917	-	1,917	140	2,057
Economic Development Administration	8.00	7,668	-	7,668	558	8,226
Assessor	44.00	42,175	-	42,175	3,070	45,245
Clerk/Recorder	17.00	16,295	-	16,295	1,186	17,481
Clerk of the Board	4.00	3,834	-	3,834	279	4,113
Elections	12.00	11,502	466	11,037	837	11,874
Emergency Communications	65.00	62,303	-	62,303	4,535	66,839
District Attorney	140.00	134,192	-	134,192	9,768	143,960
Child Support Services	88.64	84,960	-	84,960	6,184	91,145
Public Defender	51.50	49,364	-	49,364	3,593	52,957
Coroner	7.00	6,710	-	6,710	488	7,198
Sheriff's Correctional Division	232.00	222,375	-	222,375	16,187	238,563
Sheriff	199.00	190,744	-	190,744	13,885	204,629
Juvenile Hall	124.00	118,856	-	118,856	8,652	127,508
Probation	144.00	138,026	-	138,026	10,047	148,073
Agricultural Commissioner	62.00	59,428	-	59,428	4,326	63,754
Produce Inspection	6.00	5,751	-	5,751	419	6,170

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
HUMAN RESOURCES & BENEFITS

**Allocation of Costs - Human Resources and Direct Identified**

	Number of Employees	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Building Services	49.00	\$ 46,967	\$ -	\$ 46,967	\$ 3,419	\$ 50,386
Planning	21.00	20,129	-	20,129	1,465	21,594
Architectural Services	4.00	3,834	-	3,834	279	4,113
Resource Management Agency	28.00	26,838	-	26,838	1,954	28,792
Environmental Services	6.00	5,751	-	5,751	419	6,170
Primary Health Care	266.33	255,276	-	255,276	18,582	273,859
Emergency Medical Services	8.00	7,668	-	7,668	558	8,226
Environmental Health	56.80	54,444	-	54,444	3,963	58,407
Public Guardian/Administrator	8.00	7,668	-	7,668	558	8,226
Children's Medical Services	26.33	25,233	-	25,233	1,837	27,070
Public Health	96.15	92,161	-	92,161	6,709	98,870
Health Administration	45.85	43,948	-	43,948	3,199	47,147
Animal Services	13.50	12,940	-	12,940	942	13,882
Military & Veterans' Services	9.00	8,627	-	8,627	628	9,255
Social Services	790.00	757,227	-	757,227	55,120	812,347
Area Agency on Aging	3.00	2,876	-	2,876	209	3,085
Agricultural Cooperative Extension	2.00	1,917	-	1,917	140	2,057
Park Operations	17.00	16,295	-	16,295	1,186	17,481
<b>Total Operating Departments</b>	<b>2,681.09</b>	<b>\$ 2,569,861</b>	<b>\$ 466</b>	<b>\$ 2,569,396</b>	<b>\$ 187,067</b>	<b>\$ 2,756,463</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	18.00	17,253	-	17,253	1,256	18,509
Roads & Bridges - Maintenance	61.43	58,882	-	58,882	4,286	63,168
County Library	53.50	51,281	-	51,281	3,733	55,013
IHSS PA-Administration	7.00	6,710	-	6,710	488	7,198
Office for Employment Training	19.00	18,212	-	18,212	1,326	19,537
Workforce Development Board	7.00	6,710	-	6,710	488	7,198
Behavioral Health	352.43	337,804	-	337,804	24,590	362,394
Water Resources Agency	33.00	31,631	-	31,631	2,303	33,933
Natividad Medical Center	1,086.63	1,041,551	-	1,041,551	75,817	1,117,368
Benefits Programs Fund (ISF)	-	214,214	214,214	-	15,593	15,593
Enterprise Resource Planning (ISF)	-	287,242	378,752	(91,510)	20,909	(70,601)
All Others	14	13,419	-	13,419	977	14,396
<b>Total Non-General Fund</b>	<b>1,651.99</b>	<b>\$ 2,084,908</b>	<b>\$ 592,966</b>	<b>\$ 1,491,942</b>	<b>\$ 151,766</b>	<b>\$ 1,643,707</b>
<b>Total</b>	<b>4,689.37</b>	<b>\$ 4,996,288</b>	<b>\$ 593,432</b>	<b>\$ 4,402,856</b>	<b>\$ 338,833</b>	<b>\$ 4,400,170</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
**CIVIL RIGHTS OFFICE**

**Explanatory Narrative**

The Civil Rights Office, previously named the Equal Opportunity Office, helps the County respect civil rights, provide equal opportunity for all, and pursue equity in all operations by developing a culture of diversity and inclusion. The office's main tasks are to train, advise, and enforce. The office provides two trainings for all County employees—Civil Rights Laws and Policies and Equity and Inclusion. Advising functions include support to County departments on diversity and inclusivity challenges, racial equity plans, and equitable staff recruitment. The Civil Rights Office enforces the County's policies regarding nondiscrimination, sexual harassment, language access and effective communication, and reasonable accommodations for persons with disabilities. The Civil Rights Office staffs the Equal Opportunity Advisory Committee, the Equal Opportunity Commission, and the Commission on Disabilities.

The Board of Supervisors amended the name of the office in January 2018 from Equal Opportunity to Civil Rights. In 2017, the office took on additional duties in the creation and implementation of a plan to comply with Title VI of the Civil Rights Act. Compliance with Title VI of the Civil Rights Act ensures continued federal funding to the County. Additional new developments in 2017-2018 include revision of the County's Civil Rights policies, which strengthened the County's no tolerance policy around sexual harassment, expanded nondiscrimination protections to the public, and created policies and procedures for more effective service delivery for non-English speaking members of the community.

Civil Rights Office costs have been allocated on the number of full-time employees in each department.

**Costs for Allocation**

<b>2017-18 ACTUAL EXPENDITURES</b>		
Budget Unit 001-1080-8066 - Civil Rights Office	\$	(206,384)
Less - Non-Recoverable Liability (#6261)		(2,369)
Add - Cost Plan Charges - (#7301)		1,099,132
	\$	<u>890,379</u>
<b>EXTERNAL OVERHEADS</b>		
Building Depreciation		8,340
Annual Financial Audit		123
		<u>8,464</u>
<b>REVENUES RECEIVED</b>		
		-
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b>\$</b>	<b><u>898,843</u></b>

**Functional Analysis of Costs**

		Total Department
<b>ACTUAL EXPENDITURES</b>		
Salaries and Wages	\$	561,362
Employee Benefits		228,984
Services and Supplies		100,033
Total Direct Costs	\$	<u>890,379</u>
<b>EXTERNAL OVERHEADS</b>		
Building Depreciation		8,340
Annual Financial Audit		123
Total External Overheads	\$	<u>8,464</u>
Total Department Costs		898,843
<b>REVENUE RECEIVED</b>		
		-
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b>\$</b>	<b><u>898,843</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
CIVIL RIGHTS OFFICE

<b>Allocation of Costs</b>				
	Number of Employees	Net First Allocation	Other Service Departments	Total Net Allocation
	Allocation Base		*	
<b>SERVICE DEPARTMENTS</b>				
Administrative Management:				
County Administrative Office & ILA	22.00	\$ 4,217		
Contracts & Purchasing	8.00	1,533		
Fleet Administration	21.00	4,025		
Human Resources	32.00	6,134		
Civil Rights Office	6.00	1,150		
Information Technology Service Departments:				
ITD (Information Technology)	94.00	18,018		
Facilities Management:				
Facilities & Facilities Maintenance Projects	34.50	6,613		
Other Service Departments:				
Auditor-Controller	51.80	9,929		
Treasurer-Tax Collector	21.00	4,025		
Revenue Division	23.00	4,409		
County Counsel	33.00	6,325		
Risk Management	10.00	1,917		
Total Service Departments	<u>356.30</u>	<u>\$ 68,294</u>		
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	20.00	3,834	\$ 600	\$ 4,433
Office of Emergency Services	5.00	958	150	1,108
Office of Community Engagement & Strategic Advocacy	2.00	383	60	443
Economic Development Administration	8.00	1,533	240	1,773
Assessor	44.00	8,434	1,319	9,753
Clerk/Recorder	17.00	3,259	510	3,768
Clerk of the Board	4.00	767	120	887
Elections	12.00	2,300	360	2,660
Emergency Communications	65.00	12,459	1,949	14,408
District Attorney	140.00	26,835	4,197	31,032
Child Support Services	88.64	16,990	2,657	19,647
Public Defender	51.50	9,871	1,544	11,415
Coroner	7.00	1,342	210	1,552
Sheriff's Correctional Division	232.00	44,469	6,955	51,424
Sheriff	199.00	38,144	5,966	44,110
Juvenile Hall	124.00	23,768	3,718	27,485
Probation	144.00	27,601	4,317	31,919
Agricultural Commissioner	62.00	11,884	1,859	13,743
Produce Inspection	6.00	1,150	180	1,330
Building Services	49.00	9,392	1,469	10,861
Planning	21.00	4,025	630	4,655
Architectural Services	4.00	767	120	887
Resource Management Agency	28.00	5,367	839	6,206



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
CIVIL RIGHTS OFFICE

	Number of Employees	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>				
Environmental Services	6.00	\$ 1,150	\$ 180	\$ 1,330
Primary Health Care	266.33	51,048	7,985	59,033
Emergency Medical Services	8.00	1,533	240	1,773
Environmental Health	56.80	10,887	1,703	12,590
Public Guardian/Administrator	8.00	1,533	240	1,773
Children's Medical Services	26.33	5,046	789	5,835
Public Health	96.15	18,430	2,883	21,312
Health Administration	45.85	8,788	1,375	10,163
Animal Services	13.50	2,588	405	2,992
Military & Veterans' Services	9.00	1,725	270	1,995
Social Services	790.00	151,425	23,684	175,109
Area Agency on Aging	3.00	575	90	665
Agricultural Cooperative Extension	2.00	383	60	443
Park Operations	17.00	3,259	510	3,768
Total Operating Departments	<u>2,681.09</u>	<u>\$ 513,902</u>	<u>\$ 80,380</u>	<u>\$ 594,282</u>
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	18.00	3,450	540	3,990
Roads & Bridges - Maintenance	61.43	11,775	1,842	13,616
County Library	53.50	10,255	1,604	11,859
IHSS PA-Administration	7.00	1,342	210	1,552
Office for Employment Training	19.00	3,642	570	4,211
Community Action Partnership	-	-	-	-
Workforce Development Board	7.00	1,342	210	1,552
Behavioral Health	352.43	67,552	10,566	78,117
Water Resources Agency	33.00	6,325	989	7,315
Natividad Medical Center	1,086.63	208,282	32,578	240,859
Parks Lake & Resort Operations	-	-	-	-
All Others	14.00	2,683	420	3,103
Total Non-General Fund	<u>1,651.99</u>	<u>\$ 316,647</u>	<u>\$ 49,527</u>	<u>\$ 366,174</u>
<b>Total</b>	<u><b>4,689.37</b></u>	<u><b>\$ 898,843</b></u>	<u><b>\$ 129,907</b></u>	<u><b>\$ 960,456</b></u>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020

Based on Actual Costs for the Year Ended June 30, 2018  
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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
 INFORMATION TECHNOLOGY (ITD)

**Costs for Allocation**

**2017-18 ACTUAL EXPENDITURES**

Budget Unit 001-1930-8432 - IT - Administration	\$ 638,529	
Budget Unit 001-1930-8433 - IT - Application	1,241,085	
Budget Unit 001-1930-8434 - IT - Customer Support	1,575,347	
Budget Unit 001-1930-8435 - IT - Enterprise Operations	2,469,617	
Budget Unit 001-1930-8436 - IT - Infrastructure	5,388,076	
Budget Unit 001-1930-8437 - IT - Security	(152,046)	
Budget Unit 001-1930-8439 - IT - ITD	3,140,960	
Intra & Inter-fund Reimbursement Added Back	13,655,467	
Less - Non-Recoverable Liability (#6261)	(51,867)	
Less - Taxes & Assessments (#7121)	(1,525)	
Less - Cost Plan Charges (#7301)	(2,348,814)	
Less - Buildings and Improvements (#7521)	(207,863)	
Less - Equipment Purchased (#7531)	(2,143,002)	
Less - Construction In Progress (#7551)	(219,251)	
Less - Intangible Assets (#7562)	(360,320)	
	<u>\$ 22,624,393</u>	

**EXTERNAL OVERHEADS**

Building Depreciation	74,259	
Equipment Depreciation	234,938	
Annual Financial Audit	2,960	312,157
		<u>(29)</u>

**REVENUES RECEIVED**

<b>TOTAL DIRECT COSTS</b>		<u><b>\$ 22,936,520</b></u>
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**Functional Analysis of Costs**

	<u>Total Department</u>
<b>ACTUAL EXPENDITURES</b>	
Salaries and Wages	\$ 9,179,132
Employee Benefits *	3,916,008
Services and Supplies	9,529,254
Total Direct Costs	<u>\$ 22,624,393</u>
<b>EXTERNAL OVERHEADS</b>	
Building Use Allowance	74,259
Equipment Use Allowance	234,938
Annual Financial Audit	2,960
Total External Overheads	<u>\$ 312,157</u>
Total Functional Costs	22,936,550
<b>REVENUE RECEIVED</b>	<u>(29)</u>
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<u><b>\$ 22,936,520</b></u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
INFORMATION TECHNOLOGY (ITD)

**Allocation of Costs**

	Direct Charges for Services Provided Allocation Base	Information Technology	Total First Allocation	Less: Direct Charges	Net First Allocation	Service Departments *	Total Net Allocation
<b>SERVICE DEPARTMENTS</b>							
Administrative Management:							
County Administrative Office & ILA	\$ 133,649	\$ 153,201	\$ 153,201	\$ -	\$ 153,201		
Contracts and Purchasing	30,078	34,479	34,479	-	34,479		
Fleet Administration	69,155	79,272	79,272	-	79,272		
Human Resources	121,159	138,883	138,883	-	138,883		
Civil Rights Office	35,108	40,244	40,244	-	40,244		
Information Technology Service Departments:							
ITD (Information Technology)	-	-	-	-	-		
Facilities Management:							
Facilities & Facilities Maintenance Projects	70,188	80,456	80,456	-	80,456		
Other Service Departments:							
Auditor-Controller	327,525	375,438	375,438	-	375,438		
Treasurer - Tax Collector	89,449	102,534	102,534	-	102,534		
Revenue Division	98,939	113,413	113,413	-	113,413		
County Counsel	168,574	193,234	193,234	-	193,234		
Risk Management	33,288	38,158	38,158	-	38,158		
<b>Total Service Departments</b>	<b>\$ 1,177,112</b>	<b>\$ 1,349,311</b>	<b>\$ 1,349,311</b>	<b>\$ -</b>	<b>\$ 1,349,311</b>		
<b>OPERATING DEPARTMENTS</b>							
Board of Supervisors	66,836	76,614	76,614	-	76,614	\$ 2,356	\$ 78,970
Office of Emergency Services	157,566	180,616	180,616	20,886	159,730	5,554	165,284
Office of Community Engagement & Strategic Advocacy	5,033	5,770	5,770	-	5,770	177	5,947
Economic Development Administration	27,961	32,051	32,051	-	32,051	986	33,037
Assessor	181,022	207,504	207,504	-	207,504	6,381	213,885
Clerk/Recorder	227,288	260,538	260,538	227,288	33,250	8,012	41,262
Grand Jury	2,603	2,983	2,983	-	2,983	92	3,075
Clerk of the Board	79,848	91,529	91,529	45,068	46,461	2,815	49,276
Elections	129,565	148,519	148,519	-	148,519	4,567	153,086
Emergency Communications	578,564	663,203	663,203	578,564	84,638	20,394	105,032
District Attorney	678,369	777,608	777,608	159	777,448	23,912	801,360
Child Support Services	353,715	405,460	405,460	353,715	51,745	12,468	64,213
Public Defender	188,102	215,619	215,619	-	215,619	6,630	222,249
Coroner	12,404	14,219	14,219	-	14,219	437	14,656
Sheriff's Correctional Division	318,314	364,880	364,880	-	364,880	11,220	376,100
Sheriff	1,056,306	1,210,834	1,210,834	48,840	1,161,994	37,233	1,199,228
Juvenile Hall	158,045	181,165	181,165	-	181,165	5,571	186,736
Probation	556,626	638,055	638,055	4,033	634,022	19,620	653,642
Agricultural Commissioner	332,184	380,779	380,779	-	380,779	11,709	392,488
Produce Inspection	-	-	-	-	-	-	-
Building Services	86,175	98,781	98,781	-	98,781	3,038	101,819

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
INFORMATION TECHNOLOGY (ITD)

**Allocation of Costs**

	Direct Charges for Services Provided	Information Technology	Total First Allocation	Less Direct Charges	Net First Allocation	Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>							
Planning	\$ 58,978	\$ 67,605	\$ 67,605	\$ -	\$ 67,605	\$ 2,079	\$ 69,684
Architectural Services	13,830	15,853	15,853	-	15,853	487	16,340
Resource Management Agency	440,952	505,459	505,459	-	505,459	15,543	521,002
Environmental Services	10,674	12,235	12,235	-	12,235	376	12,611
Primary Health Care	1,330,212	1,524,809	1,524,809	1,330,212	194,597	46,888	241,485
Emergency Medical Services	89,347	102,417	102,417	89,347	13,071	3,149	16,220
Environmental Health	267,759	306,929	306,929	267,759	39,170	9,438	48,609
Public Guardian/Administrator	42,944	49,227	49,227	42,944	6,282	1,514	7,796
Children's Medical Services	173,953	199,401	199,401	173,953	25,448	6,132	31,579
Public Health	494,017	566,287	566,287	494,017	72,270	17,414	89,683
Health Administration	324,351	371,801	371,801	324,351	47,449	11,433	58,882
Animal Services	73,422	84,163	84,163	73,422	10,741	2,588	13,329
Military & Veterans' Services	42,872	49,144	49,144	42,872	6,272	1,511	7,783
Social Services	4,578,518	5,248,310	5,248,310	4,578,518	669,792	161,387	831,179
Agricultural Cooperative Extension	18,296	20,972	20,972	-	20,972	645	21,617
Park Operations	68,461	78,477	78,477	-	78,477	2,413	80,890
Total Operating Departments	<u>\$ 13,225,113</u>	<u>\$ 15,159,815</u>	<u>\$ 15,159,815</u>	<u>\$ 8,695,950</u>	<u>\$ 6,463,865</u>	<u>\$ 466,169</u>	<u>\$ 6,930,034</u>
<b>NON-GENERAL FUND</b>							
Roads & Bridges - Construction Projects	191,402	219,403	219,403	191,402	28,000	6,747	34,747
Roads & Bridges - Maintenance	45,455	52,104	52,104	45,455	6,650	1,602	8,252
County Library	614,678	704,600	704,600	614,678	89,921	21,667	111,588
Office for Employment Training	132,785	152,210	152,210	132,785	19,425	4,681	24,106
Workforce Development Board	111,912	128,283	128,283	111,912	16,372	3,945	20,316
Behavioral Health	1,471,675	1,686,966	1,686,966	1,471,675	215,291	51,875	267,166
NGEN Operations & Maintenance	916,659	1,050,757	1,050,757	916,659	134,098	32,311	166,409
Water Resources Agency	382,124	438,025	438,025	382,124	55,901	13,469	69,370
Facilities Master Plan Projects	80,124	91,846	91,846	80,124	11,721	2,824	14,546
Emergency Communication - NGEN Radio Project	27,000	30,950	30,950	27,000	3,950	952	4,902
Natividad Medical Center	955,046	1,094,760	1,094,760	955,046	139,714	33,664	173,378
Parks Lake & Resort Operations	23,042	26,413	26,413	23,042	3,371	812	4,183
Enterprise Resource Planning (ISF)	7,614	8,728	8,728	7,614	1,114	268	1,382
All Others	647,610	742,349	742,349	604,096	138,253	22,827	161,080
Total Non-General Fund	<u>\$ 5,607,127</u>	<u>\$ 6,427,394</u>	<u>\$ 6,427,394</u>	<u>\$ 5,563,613</u>	<u>\$ 863,781</u>	<u>\$ 197,644</u>	<u>\$ 1,061,425</u>
<b>Total</b>	<u>\$ 20,009,351</u>	<u>\$ 22,936,520</u>	<u>\$ 22,936,520</u>	<u>\$ 14,259,563</u>	<u>\$ 8,676,957</u>	<u>\$ 663,813</u>	<u>\$ 7,991,459</u>
<b>Grand Total</b>	<u>\$ 20,009,351</u>	<u>\$ 22,936,520</u>	<u>\$ 22,936,520</u>	<u>\$ 14,259,563</u>	<u>\$ 8,676,957</u>	<u>\$ 663,813</u>	<u>\$ 7,991,459</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
**FACILITIES & FACILITIES MAINTENANCE PROJECTS**

**Explanatory Narrative**

Facilities and Facilities Project Management operates under the direction of the Resource Management Agency's Public Works, Parks, and Facilities Division and includes services from six (6) functional areas: Facilities Maintenance, Grounds, Utilities, Property Management, Mail, and Courier. County-wide services provided include regular building maintenance, repair, ground-keeping, and administration of facility safety programs for all County facilities, except Natividad Medical Center and leased buildings. Utility charges are also absorbed by this central service department for buildings occupied by multiple departments.

Facilities Maintenance, Maintenance Projects, Groundskeeping & Property Management  
 Facilities Maintenance, Grounds, Utilities, Property Management and Facilities Maintenance Project costs are allocated based on square footage. Staff track their hours worked by building, and services and supplies are coded to buildings when applicable. These costs are accumulated by building within the County's Financial Enterprise Resource Planning (ERP) Advantage System. Labor costs are tracked in RMAs computerized cost accounting system (WinCAMS) through weekly timesheets. These direct charges are then used as a basis for allocating indirect cost to each building.

**Courier**

This central service division is also responsible for mail and courier services. These costs are deemed allowable. The Courier service is responsible for delivering all interdepartmental business mail and packages. Courier charges are based on a charge per stop. Costs are allocated based on the total charges incurred during the fiscal year.

**Mail**

Mail services is responsible for the collection, distribution, pre-sorting, and automated postage for outbound United States Postal Service mail, as well as United Parcel Service shipments. Mail is charged out to departments based on a handling charge per piece of mail. The charges vary based on actual expenditures and are allocated based on the total charges incurred during the fiscal year.

**Costs for Allocation**

**2017-18 ACTUAL EXPENDITURES**

Budget Unit 001-3000-8176 - FM - Administration	\$ (1,197,269)	
Budget Unit 001-3000-8177 - FM - Courier	1,913	
Budget Unit 001-3000-8178 - FM - Mail	16	
Budget Unit 001-3000-8181 - FM - Grounds	641,609	
Budget Unit 001-3000-8182 - FM - Utilities	3,559,639	
Budget Unit 001-3000-8481 - FM - Property Management	368,039	
Budget Unit 401-3000-8184 - Facilities Maintenance Projects	353,525	
Intra & Inter-fund Reimbursement Added Back	968,440	
Add - Cost Plan Charges (#7301)	8,149,407	
Add - Expenditure Transfers (#7302)	4,987,032	
Less - Non-Recoverable Liability (#6261)	(12,664)	
Less - Taxes and Assessments (#7121)	(300,173)	
Less - Contributions and Grants (#7201)	(65,310)	
Less - External Overhead - Equipment (401-8184)	(416,758)	
Less - External Overhead - Buildings (401-8184)	(971,060)	
Less - External Overhead - Construction-In-Progress (401-8184)	<u>(5,117,143)</u>	\$ 10,949,244

**EXTERNAL OVERHEADS**

Building Depreciation	30,765	
Equipment Depreciation	617,818	
Annual Financial Audit	<u>1,410</u>	649,993

**REVENUES RECEIVED**

		<u>(4,936)</u>
<b>TOTAL FUNCTIONAL COSTS</b>		<b><u>\$ 11,594,301</u></b>

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

### Functional Analysis of Costs

	Department Admin	Maintenance	Facilities Projects Maintenance	Groundskeeping	Property Management	Courier Charges	Mail Charges	Total Department
<b>ACTUAL EXPENDITURES</b>								
Salaries and Wages	\$ 436,942	\$ 944,208	\$ -	\$ 325,129	\$ 217,704	\$ 233,938	\$ 24,934	2,182,854
Employee Benefits	226,772	490,042	-	248,547	92,245	113,518	11,242	1,182,367
Services and Supplies	-	5,974,586	1,306,118	137,322	18,749	40,178	107,070	7,584,023
Total Direct Costs	<u>\$ 663,715</u>	<u>\$ 7,408,836</u>	<u>\$ 1,306,118</u>	<u>\$ 710,998</u>	<u>\$ 328,698</u>	<u>\$ 387,634</u>	<u>\$ 143,246</u>	<u>\$ 10,949,244</u>
<b>EXTERNAL OVERHEADS</b>								
Building Depreciation	30,765	-	-	-	-	-	-	30,765
Equipment Depreciation	612,337	-	-	-	-	-	5,480	617,818
Annual Financial Audit	1,410	-	-	-	-	-	-	1,410
Total External Overheads	<u>\$ 644,513</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,480</u>	<u>\$ 649,993</u>
<b>REVENUES</b>								
	(4,936)	-	-	-	-	-	-	(4,936)
Total Functional Costs	1,303,292	7,408,836	1,306,118	710,998	328,698	387,634	148,726	11,594,301
Allocate Department Administration *	(1,303,292)	704,834	-	242,703	162,512	174,630	18,613	0
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 8,113,670</u>	<u>\$ 1,306,118</u>	<u>\$ 953,701</u>	<u>\$ 491,209</u>	<u>\$ 562,264</u>	<u>\$ 167,339</u>	<u>\$ 11,594,301</u>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**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:</u>							
1020-000	Parks - Ducky Deli Community Park - Blohm & Carpenteria Rd	\$ 206	\$ -	\$ 206	(1)	\$ 327.36	N/A
1100-000	County Library - Big Sur	-	-	-	816	-	0.000000
1200-140	Parks San Antonio Lake, NS (19 Building) Star Route 2091	-	-	-	12,532	-	0.000000
1400-000	Facilities (CW & HF Lanes) - Carmel Woods & Hatton Fields	11,146	-	11,146	(1)	17,735	N/A
1700-250	Other - Child & Family Resource Center	2,047	-	2,047	5,000	3,257	0.651435
1800-260	County Library - Castroville	38,817	-	38,817	12,850	61,764	4.806555
2300-375	County Library - Greenfield	2,528	280	2,808	7,489	4,468	0.596644
2310-162	Public Works - Greenfield Yard (Office)	3,041	-	3,041	620	4,839	7.805258
2320-000	Public Works - Greenfield Yard (Shop & Storage)	-	-	-	3,960	-	0.000000
2610-300	King City Courthouse - Various	33,621	21,156	54,777	12,497	87,159	6.974372
2620-151	Ag Commissioner - King City Office	3,546	-	3,546	1,680	5,641	3.358029
2622-000	Ag Commissioner - King City Shop & Storage	-	-	-	(1)	-	N/A
2624-000	Public Works - King City Yard (Office)	-	-	-	310	-	0.000000
2626-000	Public Works - King City Shop/Storage	358	-	358	3,240	569	0.175754
2630-000	Facilities Management - (25 ac. Leased to SVF)	535	-	535	(1)	852	N/A
2640-000	Sheriff - Gun Range (19 ac.) Bitterwater Road, KC	-	-	-	(1)	-	N/A
3002-000	Health - Behavioral Health (New) - Marina	1,000	-	1,000	(1)	1,591	N/A
3005-460c	Vacant Modular (2620 First Ave.)	10,849	-	10,849	1,200	17,262	14.385369
3010-460	Old CID Building - Fort Ord (2620 First Ave.)	47,290	52,958	100,248	13,300	159,510	11.993209
3015-465	Administration - FORA Prop. (Leased to Ord Mrkt.)	-	-	-	13,971	-	0.000000
3050-000	Public Works - Facilities (154 ac. Habitat)	268	-	268	(1)	426	N/A
3100-210	Various - Monterey Courthouse Annex	-	-	-	24,210	-	0.000000
3105-200	Various - Monterey Courthouse	443,447	285,864	729,311	57,291	1,160,447	20.255318
3110-290	Superior Court - Parking Structure - Monterey Courthouse	330	-	330	34,200	524	0.015332
3130-427	Telecommunications - Huckleberry Hill (Tower)	-	-	-	125	-	0.000000
4000-420	DSES - FS	10,528	-	10,528	5,520	16,752	3.034699
4015-437	Parks - Laguna Seca (43 bldgs.)	3,247	-	3,247	40,820	5,167	0.126569
4100-044	Public Defender - Modular #4 General Office	30,754	-	30,754	8,650	48,935	5.657228
4110-164	Public Works - San Miguel Canyon Road Yard	3,205	-	3,205	4,235	5,100	1.204273
4120-130	Vacant - Former Printing Services Office	59,791	-	59,791	5,446	95,136	17.469020
4130-060	Health - Administration	3,788	-	3,788	25,454	6,027	0.236775
4135-065	Health - Clinic	6,369	-	6,369	14,631	10,134	0.692658
4150-070	Emergency Communication/OES - Shared Building	17,770	78	17,848	16,396	28,399	1.732081
4160-106	Facilities (2.5 ac. leased to V.V.M.C.)	-	-	-	(1)	-	N/A
4300-090	Purchasing - Surplus Furniture Storage (Former Juvenile Center)	1,129	-	1,129	16,460	1,796	0.109122
4350-100	Sheriff Correctional - Correctional Facility - Adult Detention	12,995	356,935	369,930	38,666	588,616	15.223087
4355-360	Sheriff Correctional - New Jail Adult Detention (360A-F)	300,324	250,980	551,304	167,289	877,209	5.243677
4360-365	Sheriff Correctional - Adult Rehabilitation	-	257,340	257,340	5,944	409,468	68.887576
4365-410	Sheriff/Coroner - Public Safety Building	369,987	33,324	403,311	85,125	641,730	7.538675
4370-410A	Sheriff - Storage	-	-	-	4,288	-	0.000000
4380-030	Vacant - Old Jail	-	-	-	26,721	-	0.000000
4400-050B	Juvenile - Juvenile Detention/Intake	2,980	-	2,980	34,899	4,741	0.135847
4420-050A	Juvenile - Juvenile Center Wing D	-	-	-	(1)	-	N/A
4430-190	Probation - Probation Headquarters	2,910	-	2,910	16,003	4,630	0.289327
4440-000	Schilling Place - 1441 Schilling Place (North Bldg.)	492,218	-	492,218	113,374	783,196	6.908070
4442-000	Schilling Place - 1441 Schilling Place (South Bldg.)	955,150	-	955,150	86,906	1,519,791	17.487758
4444-000	Schilling Place - 1441 Schilling Place (Cafeteria)	3,930	-	3,930	5,578	6,253	1.121080



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allowable Costs of County Buildings**

Building Numbers and Names		Maintenance	Facilities Projects Management	Total First Allocation	Square Feet Allocated	-----First Building	Allocation per----- Square Foot
<u>County Owned Buildings (Continued):</u>							
4446-000	Schilling Place - 1494 Schilling Place (Day Care)	\$ 11,429	\$ -	\$ 11,429	4,500	\$ 18,185	4.041099
4447-000	Schilling Place - 1488 Schilling Place (Multi-Function Building)	211,983	-	211,983	88,641	337,297	3.805206
4450-150	Ag Commissioner/Ag Cooperative - General Office	2,953	-	2,953	25,278	4,699	0.185875
4455-155	Ag Commissioner/Ag Cooperative - Conference Hall	-	-	-	8,949	-	-
4610-370	Information Technology/Telecommunications	3,565	-	3,565	31,780	5,672	0.178491
4630-455	Animal Services - Animal Shelter Leased from City	4,133	-	4,133	13,000	6,576	0.505865
4640-025	Various - Government Center	1,208,539	56,086	1,264,625	133,108	2,012,214	15.117153
4650-438	Parks - Manzanita Park (3 Buildings)	11,359	-	11,359	440	18,074	41.078347
4671-041	Human Resources Training Center Modular #1	14,479	-	14,479	9,420	23,038	2.445680
4672-042	District Attorney - Modular # 2	3,830	-	3,830	8,700	6,095	0.700529
4673-043	Various - Modular # 3 - DA/JA & Snack Bar	7,861	-	7,861	17,711	12,508	0.706239
4675-045	Construction Office M#5	-	-	-	1,200	-	0.000000
4680-010	East Wing - Courts	686	-	686	22,272	1,092	0.049036
4685-020	Superior Court - North Wing - Courts/Holding Cells	10,159	-	10,159	98,752	16,165	0.163696
4690-015	West Wing - Courts	-	-	-	50,526	-	0.000000
4710-160	Purchasing - Surplus Furniture Storage (Former PW's Office)	(1,188)	-	(1,188)	11,923	(1,890)	(0.158482)
4730-000	Facilities Management - Shop & Material Storage	16	-	16	27,155	25	0.000936
4740-441	Parks - Toro Park (16 bldgs.)	78,856	-	78,856	18,576	125,472	6.754501
4800-110	Probation - Rancho Cielo/Juvenile Rehab	2,754	-	2,754	22,483	4,382	0.194920
4903-425H	Telecommunication - Tower & Equipment Bldg.	-	-	-	200	-	0.000000
4915-425G	Facilities Management - Grounds Greenhouse	408	-	408	412	649	1.574780
4905-000	Facilities Management - Natividad Creek	-	54	54	(1)	86	N/A
4920-399A-B	Facilities Management - Grounds Shop & Material Storage	132,463	-	132,463	1,420	210,769	148.428570
4922-399C	Facilities Management - Open Field Areas	11,696	-	11,696	(1)	18,610	N/A
4925-000	Facilities Management - Vietnam Veterans Memorial	3,586	-	3,586	(1)	5,705	N/A
4930-398A	Fleet Administration - Fuel Garage/Shop & Material Storage	-	-	-	2,016	-	0.000000
4935-398B	Fleet Administration - Fuel Island/Station	54	-	54	1,221	86	0.070488
4940-390	Fleet Administration - Bldg. A - General Office & Shop	5,609	21,065	26,674	12,157	42,443	3.491233
4945-391	Various - Bldg. B - General Office & Storage	1,418	20,966	22,384	12,100	35,617	2.943529
4950-392	Various - Bldg. C - General Office & Shop	650,279	34,828	685,108	20,100	1,090,112	54.234447
4955-393	Various - Bldg. D - General Office & Shop	257	24,951	25,209	14,400	40,111	2.785505
4960-394	Public Works - Bldg. E - General Office & Shop	483	20,966	21,449	12,100	34,129	2.820618
4965-395	Public Works - Bldg. F - Environmental Service & Bridge Maintenance	-	6,498	6,498	3,750	10,339	2.757061
4970-396	Public Works - Bldg. G - Parks Headquarters & General Office	5,998	-	5,998	2,880	9,543	3.313669
4975-397	Various - Bldg. H	20	-	20	7,200	32	0.004393
5005-051	Juvenile - Youth Center / Juvenile Detention	10,141	-	10,141	26,818	16,137	0.601705
5010-052	Juvenile - Youth Center (School)	759	-	759	5,400	1,207	0.223522
5220-000	Facilities (leased to SUHSD)	-	-	-	3,000	-	0.000000
5222-000	Facilities Management (Open Field Area by CCF)	-	-	-	(1)	-	N/A
5230-000	Facilities Management (35 ac. Leased to City) East Laurel Drive & Constitution	-	-	-	(1)	-	N/A
5232-000	Facilities (Open field area by SSC)	-	-	-	(1)	-	N/A
5240-415	Coroner - Old County Cemetery	1,400	-	1,400	(1)	2,228	N/A

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**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	-	-	-	500	-	0.000000
5270-047	Various - West Alisal & Cayuga Parking Lot	54	-	54	(1)	86	N/A
5305-163	Public Works - San Ardo Yard	-	-	-	1,931	-	0.000000
5605-350	Social & Employment Services - Seaside District Office	783	-	783	10,888	1,246	0.114450
5610-450	Primary Health - Broadway Health Center	9,589	-	9,589	4,500	15,258	3.390741
5905-075	Various - Porter Vallejo Mansion	22,947	-	22,947	9,804	36,512	3.724184
5910-076A	DSES - Pajaro Community Center	947	-	947	3,155	1,507	0.477558
5915-000	Various - Porter Vallejo Mansion - Water Tower	8,485	-	8,485	324	13,500	41.667738
5915-000	Cayetano Park (corner of Cayetano & Florence, Pajaro)	-	-	-	(1)	-	N/A
6100-000	Public Works - (County Service Areas)	20	-	20	(1)	32	N/A
6300-000	Public Works - (Drainage Parcels)	474	-	474	(1)	753	N/A
6400-000	Facilities Management - ( Facilities (Road Widening Parcels)	-	-	-	(1)	-	N/A
6500-000	Facilities Management - (Open Space/Green Belt)	1,950	-	1,950	(1)	3,103	N/A
6600-165	Facilities Management - (Easements)	-	-	-	(1)	-	N/A
6700-000	Water Resource Agency - (Flood Control Parcels)	-	-	-	(1)	-	N/A
<u>Leased Buildings:</u>							
8020-810	County Library - Aromas	-	-	-	890	-	0.000000
8040-812	County Library - Bradley	-	-	-	512	-	0.000000
8055-813	County Library - Carmel Valley	137	-	137	3,960	218	0.055108
8057-000	Sheriff - Field Office - Castroville	-	-	-	1,400	-	0.000000
8060-890	Sheriff - Field Office - Chualar	-	-	-	120	-	0.000000
8070-815	County Library - Gonzales	796	-	796	3,200	1,267	0.395800
8090-840	Social & Employment Services - Cal Works Benefits	-	-	-	15,695	-	0.000000
8100-863	Social & Employment Services - CWES	-	-	-	4,332	-	0.000000
8110-805	County Library - King City	-	-	-	7,700	-	0.000000
8140-829	Health - Behavioral Health (Martinez Hall)	-	-	-	258	-	0.000000
8151-000	County Library - Administrative Office - Marina	2	-	2	7,000	3	0.000377
8152-000	County Library - Marina - Seaside Circle	143	-	143	11,000	227	0.020618
8210-000	Telecommunications - Huckleberry Hill (Site)	-	-	-	(1)	-	N/A
8300-820	County Library - Prunedale	-	-	-	7,200	-	0.000000
8440-845	Social & Employment Services - F & C S	-	-	-	1,655	-	0.000000
8500-836	District Attorney	-	-	-	3,031	-	0.000000
8501-000	District Attorney - Bureau of Investigations, Anex	-	-	-	2,400	-	0.000000
8507-000	Sheriff - Field Office - Castroville	-	-	-	1,400	-	0.000000
8600-455	Animal Services	375	11,255	11,630	(1)	18,506	N/A
8605-000	Records Retention Center	-	-	-	27,000	-	0.000000
8610-880	Information Technology	-	-	-	3,000	-	0.000000
8632-889	Probation - Adult Services Division	3,798	-	3,798	12,726	6,042	0.474813
8650-804	County Library - Buena Vista	16	-	16	3,800	25	0.006532
8715-000	Health Dept. - possible future Alisal Clinic	68	-	68	17,000	108	0.006346
8720-844	DSES - AS, HR & CWE	597	-	597	28,224	950	0.033656
8740-834	Child Support Services	-	-	-	25,750	-	0.000000
8750-843	Social & Employment Services - Warehouse	-	-	-	27,400	-	0.000000
8810-861	Telecommunications - Mt. Toro (Lower Site)	53	-	53	(1)	85	N/A

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**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>Leased Buildings (Continued):</u>						
8830-821 County Library - San Ardo	\$ -	\$ -	\$ -	1,008	\$ -	0.000000
8840-822 County Library - San Lucas	717	-	717	1,200	1,140	0.950238
8900-877 Health - WIC, Seaside	-	-	-	4,000	-	0.000000
8910-823 County Library - Seaside	-	-	-	10,000	-	0.000000
8930-824 County Library - Soledad	11	-	11	9,500	18	0.001876
8940-000 Board of Supervisors - Administration 3rd District	-	-	-	126	-	0.000000
8950-000 Sheriff - Lewis Road Communications Tower (Site)	-	-	-	(1)	-	N/A
8960-818 Agricultural Commissioner Office - Pajaro	-	-	-	2,000	-	0.000000
<b>TOTAL</b>	<b>\$ 5,372,598</b>	<b>\$ 1,455,584</b>	<b>\$ 6,828,182</b>		<b>\$ 10,864,698</b>	

Notes: (1) Single use occupancy.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation of Costs I - Facilities Maintenance, Maintenance Projects, Groundskeeping & Property Management**

	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</b>									
Administrative Management:									
County Administrative Office & ILA									
	4640	26,622	\$ 15.117153	\$ 402,443	\$ 402,443	\$ -	\$ 402,443		
Contracts & Purchasing									
	4300	16,460	0.109122	1,796					
	4444	5,578	1.121080	6,253					
	4446	4,500	4.041099	18,185					
	4447	71,701	3.805206	272,837					
	4710	11,923	(0.158482)	(1,890)	297,182	-	297,182		
Fleet Administration									
	4935	1,221	0.070488	86					
	4940	12,157	3.491233	42,443	42,529	402	42,127		
Human Resources									
	4640	2,662	15.117153	40,244					
	4671	9,420	2.445680	23,038	63,283	-	63,283		
Civil Rights Office									
	4440	5,595	6.908070	38,651	38,651	-	38,651		
Information Technology Service Departments:									
ITD (Information Technology)									
	1800	86	4.806555	413					
	4610	(1)	0.178491	5,672					
	4950	4,473	54.234447	242,591					
	8810	(1)	N/A	85	248,761	2,846	245,915		
Facilities Management:									
Facilities & Facilities Maintenance Projects									
	1400	(1)	N/A	17,735					
	2630	(1)	N/A	852					
	3050	(1)	N/A	426					
	4673	997	0.706239	704					
	4730	27,155	0.000936	25					
	4905	(1)	N/A	86					
	4915	412	1.574780	649					
	4920	1,420	148.428570	210,769					
	4922	(1)	N/A	18,610					
	4925	(1)	N/A	5,705					
	4945	3,000	2.943529	8,831					
	4950	8,750	54.234447	474,551					
	5270	(1)	N/A	86					
	6500	(1)	N/A	3,103	742,132	462,173	279,959		

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation of Costs I - Facilities Maintenance, Maintenance Projects, Groundskeeping & Property Management**

	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>									
Other Service Departments:									
Auditor-Controller	4640	11,980	\$ 15.117153	\$ 181,099	\$ 181,099	\$ -	\$ 181,099		
Treasurer-Tax Collector	4640	12,379	15.117153	187,136	187,136	-	187,136		
Revenue Division	4640	2,263	15.117153	34,208	34,208	-	34,208		
County Counsel	4640	11,980	15.117153	181,099	181,099	-	181,099		
Total Service Departments					<u>\$ 2,418,522</u>	<u>\$ 465,421</u>	<u>\$ 1,953,101</u>		
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors									
	1800	1,701	4.806555	8,176					
	3010	1,305	11.993209	15,651					
	3105	2,865	20.255318	58,031					
	4640	10,649	15.117153	160,977					
	8940	126	0.000000	-	242,836	-	242,836	\$ 14,462	\$ 257,297
Office of Emergency Services	4150	6,394	1.732081	11,075	11,075	1,191	9,884	660	10,544
Economic Development Administration	4440	5,669	6.908070	39,162	39,162	219,271	(180,109)	2,332	(177,776)
Assessor	4640	9,318	15.117153	140,855	140,855	-	140,855	8,388	149,243
Clerk/Recorder	4640	9,318	15.117153	140,855	140,855	-	140,855	8,388	149,243
Clerk of the Board	4640	1,331	15.117153	20,122	20,122	-	20,122	1,198	21,320
Elections	4440	39,139	6.908070	270,375	270,375	-	270,375	16,102	286,477
Emergency Communications	4440	974	6.908070	6,728					
	4150	10,002	1.732081	17,324	24,053	-	24,053	1,432	25,485
District Attorney	2610	1,625	6.974372	11,333					
	3105	10,312	20.255318	208,873					
	3110	1,710	0.015332	26					
	4672	8,700	0.700529	6,095					
	4673	16,714	0.706239	11,804	238,131	-	238,131	14,181	252,312
Public Defender	4640	34,608	15.117153	523,176					
	4100	8,650	5.657228	48,935	572,111	-	572,111	34,071	606,181
Coroner	4365	4,891	7.538675	36,872					
	5240	(1)	N/A	2,228	39,099	-	39,099	2,328	41,428

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation of Costs I - Facilities Maintenance, Maintenance Projects, Groundskeeping & Property Management**

	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>									
Sheriff's Correctional Division									
	4350	38,666	\$ 15.223087	\$ 588,616					
	4355	167,289	5.243677	877,209					
	4360	5,944	68.887576	409,468	\$ 1,875,293	\$ 1,232	\$ 1,874,061	\$ 111,679	\$ 1,985,740
Sheriff									
	2610	2,374	6.974372	16,557					
	3105	1,719	20.255318	34,819					
	3110	11,970	0.015332	184					
	4365	80,234	7.538675	604,858					
	5905	784	3.724184	2,920	659,337	2,731	656,606	39,265	695,872
Juvenile Hall									
	4400	(1)	0.135847	4,741					
	5005	26,818	0.601705	16,137					
	5010	5,400	0.223522	1,207	22,084	-	22,084	1,315	23,400
Probation									
	3110	5,130	0.015332	79					
	4430	22,565	0.289327	4,630					
	4800	22,483	0.194920	4,382					
	4975	7,200	0.004393	32					
	8632	12,726	0.474813	6,042	15,165	-	15,165	903	16,068
Agricultural Commissioner									
	2620	1,680	3.358029	5,641					
	3010	145	11.993209	1,739					
	4450	19,391	0.185875	3,604					
	5910	1,609	0.477558	768					
	8960	2,000	0.000000	-	11,753	71,238	(59,485)	700	(58,785)
Produce Inspection									
	4450	254	0.185875	47	47	-	47	3	50
Resource Management Agency									
	4442	52,279	17.487758	914,243	914,243	-	914,243	54,446	968,688
Primary Health Care									
	4440	4,813	6.908070	33,249					
	4442	7,223	17.487758	126,314	159,563	-	159,563	9,502	169,065
Emergency Medical Services									
	4442	5,288	17.487758	92,475	92,475	-	92,475	5,507	97,982
Environmental Health									
	3105	7,448	20.255318	150,862					
	3110	1,710	0.015332	26	150,888	-	150,888	8,986	159,874
Public Guardian/Administrator									
	4440	7,179	6.908070	49,593	49,593	-	49,593	2,953	52,546
Public Health									
	4135	14,631	0.692658	10,134					
	4442	3,530	17.487758	61,732					
	5905	1,176	3.724184	4,380					
	8715	17,000	0.006346	108	76,354	-	76,354	4,547	80,901

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation of Costs I - Facilities Maintenance, Maintenance Projects, Groundskeeping & Property Management**

	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>									
Health Administration	4130	25,454	\$ 0.236775	\$ 6,027	\$ 6,027	\$ -	\$ 6,027	\$ 359	\$ 6,386
Animal Services	4630	13,000	0.505865	6,576					
	8600	(1)	N/A	18,506	25,082	-	25,082	1,494	26,575
Children's Medical Services	4442	11,581	17.487758	202,526	202,526	-	202,526	12,061	214,587
Military & Veterans' Services	3105	2,865	20.255318	58,031					
	3110	1,710	0.015332	26	58,058	-	58,058	3,457	61,515
Social Services	3010	11,850	11.993209	142,120					
	4000	5,520	3.034699	16,752					
	4447	16,940	3.805206	64,460					
	5605	10,888	0.114450	1,246					
	5905	294	3.724184	1,095					
	5910	1,546	0.477558	738					
	8720	28,224	0.033656	950	227,361	181	227,180	13,540	240,720
Agricultural Cooperative Extension	4450	5,633	0.185875	1,047					
	4455	1,994	0.000000	-	1,047	-	1,047	62	1,109
Park Operations	1020	(1)	N/A	327					
	2600	37,808	2.043226	77,250					
	4015	40,820	0.126569	5,167					
	4650	440	N/A	18,074					
	4740	18,576	6.754501	125,472					
	4970	2,880	3.313669	9,543	235,834	27,763	208,071	14,045	222,115
Total Operating Departments					\$ 6,521,402	\$ 323,606	\$ 6,197,796	\$ 388,367	\$ 6,586,164
<b>NON-GENERAL FUND</b>									
Roads & Bridges	2310	620	7.805258	4,839					
	2626	3,240	0.175754	569					
	4110	4,235	1.204273	5,100					
	4945	9,100	2.943529	26,786					
	4950	6,877	54.234447	372,970					
	4955	10,821	2.785505	30,142					
	4960	12,100	2.820618	34,129					
	4965	3,750	2.757061	10,339					
	6100	(1)	N/A	32					
	6300	(1)	N/A	753	485,661	-	485,661	28,922	514,583

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation of Costs I - Facilities Maintenance, Maintenance Projects, Groundskeeping & Property Management**

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>NON-GENERAL FUND (Continued)</b>									
County Library									
	1800	11,063	\$ 4.806555	\$ 53,175					
	2300	7,489	0.596644	4,468					
	5905	1,961	3.724184	7,303					
	8055	3,960	0.055108	218					
	8070	3,200	0.395800	1,267					
	8151	7,000	0.000377	3					
	8152	11,000	0.020618	227					
	8650	3,800	0.006532	25					
	8840	1,200	0.950238	1,140					
	8930	9,500	0.001876	18	\$ 67,843	\$ 2,550	\$ 65,293	\$ 4,040	\$ 69,334
Workforce Development Board									
	4440	8,239	6.908070	56,916	56,916	-	56,916	3,389	60,305
Behavioral Health									
	3002	(1)	N/A	1,591					
	4442	7,005	17.487758	122,502	124,093	-	124,093	7,390	131,483
Water Resources Agency									
	4440	23,590	6.908070	162,961					
	4955	3,579	2.785505	9,969	172,931	-	172,931	10,298	183,229
Superior Court of CA - Mo Co									
	2610	8,498	6.974372	59,268					
	3105	32,082	20.255318	649,831					
	3110	11,970	0.015332	184					
	4685	98,752	0.163696	16,165	725,448	956,888	(231,440)	43,202	(188,238)
All Others (Not Occupied)									
	3005	1,200	14.385369	17,262					
	4120	5,446	17.469020	95,136					
	4380	26,721	0.000000	-					
	4440	18,176	6.908070	125,561					
	4675	7,440	-	-					
	4680	22,272	0.049036	1,092					
	4690	50,526	0.000000	-					
	5905	5,589	3.724184	20,814					
	5610	4,500	3.390741	15,258					
	5915	324	41.667738	13,500	288,625	-	288,625	17,188	305,814
All Others									
	1700	5,000	N/A	3,257	3,257	-	3,257	194	3,451
Total Non-General Fund					\$ 1,924,774	\$ 959,439	\$ 965,335	\$ 114,626	\$ 1,079,961
<b>Total</b>					\$ 10,864,698	\$ 1,748,465	\$ 9,116,233	\$ 502,993	\$ 7,666,125

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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation of Costs II - Courier Charges**

	Direct Courier Charges	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	\$ 12,854	\$ 18,602	\$ 12,854	\$ 5,748		
Contracts and Purchasing	5,142	7,441	5,142	2,299		
Fleet Administration	5,142	7,441	5,142	2,299		
Human Resources	7,713	11,162	7,713	3,449		
Civil Rights Office	5,142	7,442	5,142	2,299		
Information Technology Service Departments:						
ITD (Information Technology)	10,283	14,882	10,283	4,598		
Facilities Management:						
Facilities & Facilities Maintenance Projects	5,141	7,440	5,141	2,299		
Other Service Departments:						
Auditor-Controller	5,142	7,442	5,142	2,299		
Treasurer - Tax Collector	2,472	3,577	2,472	1,105		
Revenue Division	2,674	3,870	2,674	1,196		
County Counsel	5,142	7,441	5,142	2,299		
Risk Management	2,571	3,720	2,571	1,150		
Total Service Departments	<u>\$ 69,418</u>	<u>\$ 100,459</u>	<u>\$ 69,418</u>	<u>\$ 31,041</u>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	7,168	10,374	7,168	3,205	\$ 618	\$ 3,823
Office of Emergency Services	3,856	5,580	3,856	1,724	332	2,057
Economic Development Administration	5,142	7,441	5,142	2,299	443	2,742
Assessor	2,571	3,720	2,571	1,150	222	1,371
Clerk/Recorder	2,571	3,720	2,571	1,150	222	1,371
Clerk of the Board	5,142	7,441	5,142	2,299	443	2,742
Elections	5,142	7,441	5,142	2,299	443	2,742
Emergency Communications	3,856	5,580	3,856	1,724	332	2,057
District Attorney	10,468	15,149	10,468	4,681	902	5,583
Child Support Services	5,142	7,441	5,142	2,299	443	2,742
Public Defender	5,142	7,441	5,142	2,299	443	2,742
Sheriff	12,136	17,563	12,136	5,427	1,046	6,473
Juvenile Hall	7,712	11,161	7,712	3,449	665	4,113
Probation	10,283	14,881	10,283	4,598	886	5,484
Agricultural Commissioner	5,142	7,441	5,142	2,299	443	2,742
Building Services	6,068	8,782	6,068	2,713	523	3,236
Planning	8,639	12,502	8,639	3,863	745	4,608
Resource Management Agency	6,068	8,782	6,068	2,713	523	3,236
Primary Health Care	29,139	42,168	29,139	13,030	2,511	15,541
Emergency Medical Services	13,252	19,178	13,252	5,926	1,142	7,068
Environmental Health	12,854	18,602	12,854	5,748	1,108	6,856
Children's Medical Services	10,284	14,883	10,284	4,599	886	5,485
Public Health	10,283	14,881	10,283	4,598	886	5,484
Health Administration	5,142	7,441	5,142	2,299	443	2,742
Animal Services	2,571	3,720	2,571	1,150	222	1,371

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation of Costs II - Courier Charges**

	Direct Courier Charges	First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Military & Veterans' Services	\$ 6,060	\$ 8,770	\$ 6,060	\$ 2,710	\$ 522	\$ 3,232
Social Services	34,201	49,494	34,201	15,293	2,948	18,241
Agricultural Cooperative Extension	5,142	7,441	5,142	2,299	443	2,742
Park Operations	4,114	5,954	4,114	1,840	355	2,194
Total Operating Departments	<u>\$ 245,288</u>	<u>\$ 354,973</u>	<u>\$ 245,288</u>	<u>\$ 109,685</u>	<u>\$ 21,140</u>	<u>\$ 130,825</u>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	12,136	17,563	12,136	5,427	1,046	6,473
Roads & Bridges - Maintenance	5,142	7,441	5,142	2,299	443	2,742
County Library	2,571	3,720	2,571	1,150	222	1,371
Office for Employment Training	5,142	7,441	5,142	2,299	443	2,742
Behavioral Health	39,697	57,448	39,697	17,751	3,421	21,172
Water Resources Agency	4,424	6,402	4,424	1,978	381	2,360
Natividad Medical Center	2,571	3,720	2,571	1,150	222	1,371
Enterprise Resource Planning (ISF)	718	1,038	718	321	62	383
All Others	1,422	2,058	1,422	636	123	758
Total Non-General Fund	<u>\$ 73,821</u>	<u>\$ 106,832</u>	<u>\$ 73,821</u>	<u>\$ 33,011</u>	<u>\$ 6,362</u>	<u>\$ 39,373</u>
<b>Total</b>	<u>\$ 388,527</u>	<u>\$ 562,264</u>	<u>\$ 388,527</u>	<u>\$ 173,737</u>	<u>\$ 27,502</u>	<u>\$ 170,198</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation of Costs III - Mail Charges**

	Direct Mail Charges	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	\$ 104	\$ 120	\$ 104	\$ 17		
Contracts and Purchasing	22	26	22	4		
Fleet Administration	11	12	11	2		
Human Resources	1,000	1,158	1,000	159		
Civil Rights Office	77	90	77	12		
Information Technology Service Departments:						
ITD (Information Technology)	101	117	101	16		
Facilities Management:						
Facilities & Facilities Maintenance Projects	17	19	17	3		
Other Service Departments:						
Auditor-Controller	7,988	9,256	7,988	1,268		
Treasurer - Tax Collector	7,772	9,006	7,772	1,234		
Revenue Division	420	486	420	67		
County Counsel	564	654	564	90		
Risk Management	15	18	15	2		
Total Service Departments	<u>\$ 18,090</u>	<u>\$ 20,962</u>	<u>\$ 18,090</u>	<u>\$ 2,872</u>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	124	143	124	20	\$ 8.54	\$ 28
Office of Emergency Services	8	10	8	1	1	2
Office of Community Engagement & Strategic Advocacy	10	12	10	2	1	2
Economic Development Administration	199	231	199	32	14	45
Assessor	5,067	5,872	5,067	804	350	1,154
Clerk/Recorder	4,066	4,712	4,066	645	281	926
Grand Jury	-	-	-	-	-	-
Assessment Appeals Board	-	-	-	-	-	-
Clerk of the Board	213	247	213	34	15	49
Elections	642	744	642	102	44	146
Emergency Communications	53	62	53	8	4	12
District Attorney	3,817	4,423	3,817	606	263	869
Child Support Services	10,930	12,665	10,930	1,735	754	2,489
Public Defender	450	521	450	71	31	102
Sheriff's Correctional Division	3,348	3,879	3,348	531	231	762
Sheriff	7,417	8,594	7,417	1,177	512	1,689
Juvenile Hall	-	-	-	-	-	-
Probation	2,673	3,097	2,673	424	184	609
Agricultural Commissioner	1,398	1,620	1,398	222	96	318
Building Services	848	983	848	135	59	193
Planning	5,398	6,255	5,398	857	373	1,229
Architectural Services	77	89	77	12	5	17
Resource Management Agency	34	40	34	5	2	8
Environmental Services	3	4	3	1	0	1

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation of Costs III - Mail Charges**

	Direct Mail Charges	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Primary Health Care	\$ 11,075	\$ 12,833	\$ 11,075	\$ 1,758	\$ 764	\$ 2,522
Emergency Medical Services	85	99	85	14	6	19
Environmental Health	3,030	3,511	3,030	481	209	690
Public Guardian/Administrator	1,733	2,009	1,733	275	120	395
Children's Medical Services	2,242	2,598	2,242	356	155	511
Public Health	1,057	1,225	1,057	168	73	241
Health Administration	183	212	183	29	13	42
Animal Services	426	493	426	68	29	97
Military & Veterans' Services	210	244	210	33	15	48
Social Services	39,042	45,239	39,042	6,197	2,694	8,891
Park Operations	217	251	217	34	15	49
Total Operating Departments	<u>\$ 106,077</u>	<u>\$ 122,916</u>	<u>\$ 106,077</u>	<u>\$ 16,838</u>	<u>\$ 7,320</u>	<u>\$ 24,158</u>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	184	213	184	29	13	42
Roads & Bridges - Maintenance	121	140	121	19	8	27
County Library	26	30	26	4	2	6
Fish & Game Propagation	8	9	8	1	1	2
Community Action Partnership	-	-	-	-	-	-
Behavioral Health	1,660	1,923	1,660	263	115	378
Water Resources Agency	1,941	2,249	1,941	308	134	442
Natividad Medical Center	15,058	17,448	15,058	2,390	1,039	3,429
Parks Lake & Resort Operations	-	-	-	-	-	-
Workmens' Compensation (ISF)	-	-	-	-	-	-
All Others	1,251	1,449	1,251	199	86	285
Total Non-General Fund	<u>\$ 20,248</u>	<u>\$ 23,462</u>	<u>\$ 20,248</u>	<u>\$ 3,214</u>	<u>\$ 1,397</u>	<u>\$ 4,611</u>
<b>Total</b>	<u>\$ 144,415</u>	<u>\$ 167,339</u>	<u>\$ 144,415</u>	<u>\$ 22,924</u>	<u>\$ 8,717</u>	<u>\$ 28,770</u>
<b>Grand Total</b>	<u>\$ 11,397,640</u>	<u>\$ 11,594,301</u>	<u>\$ 2,281,407</u>	<u>\$ 9,312,894</u>	<u>\$ 539,212</u>	<u>\$ 7,865,092</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation Summary**

	Maintenance, Groundskeeping Property Management	Courier	Mail	Total
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	\$ 257,297	\$ 3,823	\$ 28	\$ 261,149
Office of Emergency Services	10,544	2,057	2	12,602
Office of Community Engagement & Strategic Advocacy	-	-	2	2
Economic Development Administration	(177,776)	2,742	45	(174,989)
Assessor	149,243	1,371	1,154	151,768
Clerk/Recorder	149,243	1,371	926	151,540
Grand Jury	-	-	-	-
Assessment Appeals Board	-	-	-	-
Clerk of the Board	21,320	2,742	49	24,111
Elections	286,477	2,742	146	289,365
Emergency Communications	25,485	2,057	12	27,554
District Attorney	252,312	5,583	869	258,765
Child Support Services	-	2,742	2,489	5,231
Public Defender	606,181	2,742	102	609,026
Coroner	41,428	-	-	41,428
Sheriff's Correctional Division	1,985,740	-	762	1,986,503
Sheriff	695,872	6,473	1,689	704,034
Juvenile Hall	23,400	4,113	-	27,513
Probation	16,068	5,484	609	22,162
Agricultural Commissioner	(58,785)	2,742	318	(55,724)
Produce Inspection	50	-	-	50
Building Services	-	3,236	193	3,430
Planning	-	4,608	1,229	5,837
Architectural Services	-	-	17	17
Resource Management Agency	968,688	3,236	8	971,932
Environmental Services	-	-	1	1
Primary Health Care	169,065	15,541	2,522	187,128
Emergency Medical Services	97,982	7,068	19	105,070
Environmental Health	159,874	6,856	690	167,419
Public Guardian/Administrator	52,546	(0)	395	52,941
Children's Medical Services	214,587	5,485	511	220,582
Public Health	80,901	5,484	241	86,626
Health Administration	6,386	2,742	42	9,170
Animal Services	26,575	1,371	97	28,044
Military & Veterans' Services	61,515	3,232	48	64,795
Social Services	240,720	18,241	8,891	267,852
Agricultural Cooperative Extension	1,109	2,742	-	3,852
Park Operations	222,115	2,194	49	224,359
<b>Total Operating Departments</b>	<b>\$ 6,586,164</b>	<b>\$ 130,825</b>	<b>\$ 24,158</b>	<b>\$ 6,741,147</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
FACILITIES & FACILITIES MAINTENANCE PROJECTS

**Allocation Summary**

	Maintenance, Groundskeeping Property Management	Courier	Mail	Total
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	\$ 514,583	\$ 6,473	\$ 42	\$ 521,098
Roads & Bridges - Maintenance	-	2,742	27	2,770
County Library	69,334	1,371	6	70,711
IHSS PA-Administration	-	-	-	-
Fish & Game Propagation	-	-	2	2
Office for Employment Training	-	2,742	-	2,742
Workforce Development Board	60,305	-	-	60,305
Behavioral Health	131,483	21,172	378	153,033
Water Resources Agency	183,229	2,360	442	186,031
Natividad Medical Center	-	1,371	3,429	4,800
Superior Court of CA - Mo Co	(188,238)	-	-	(188,238)
Successor Agency	-	-	-	-
Parks Lake & Resort Operations	-	-	-	-
Workmens' Compensation ( ISF)	-	-	-	-
Enterprise Resource Planning (ISF)	-	383	-	383
All Others	3,451	758	285	4,494
All Others (Not Occupied)	305,814	-	-	305,814
Total Non-General Fund	<u>\$ 1,079,961</u>	<u>\$ 39,373</u>	<u>\$ 4,611</u>	<u>\$ 1,123,945</u>
<b>TOTAL</b>	<b><u>\$ 7,666,125</u></b>	<b><u>\$ 170,198</u></b>	<b><u>\$ 28,770</u></b>	<b><u>\$ 7,865,092</u></b>

# COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020

Based on Actual Costs for the Year Ended June 30, 2018  
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.

### Property Tax/General Government/SB 90

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. The General Accounting division coordinates countywide SB 90 claiming activities. These activities have been eliminated as unallowable.

### 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. Allocation of these costs are based on A/P warrants.

### Cost Plan, 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 Report, 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. This division is also 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.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
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.

Direct Identified

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

**Costs for Allocation**

**2017-18 ACTUAL EXPENDITURES**

Budget Unit 001-1110-8011 - Auditor-Controller	\$	(9,112)	
Intra & Inter-fund Reimbursement Added Back		4,379,308	
Add - Cost Plan Charges (#7301)		5,539,297	
Less - Non-Recoverable Liability (#6261)		(24,123)	
Less - Taxes and Assessments (#7121)		<u>(23)</u>	\$ 9,885,346
<b>EXTERNAL OVERHEADS</b>			
Building Depreciation		94,561	
Equipment Depreciation		1,686	
Annual County Audit		<u>1,348</u>	97,595
<b>REVENUES RECEIVED</b>			<u>(496,290)</u>
<b>TOTAL FUNCTIONAL COSTS</b>			<b><u>\$ 9,486,651</u></b>



## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020

Based on Actual Costs for the Year Ended June 30, 2018

AUDITOR-CONTROLLER

### Functional Analysis of Costs

	Department Admin	Internal Audit	SB 90/General Government/ Property Taxes	Disbursements	Budget/Cost Plan/General Accounting	Payroll Division	System Division	Direct Identified	Total Department
<b>ACTUAL EXPENDITURES</b>									
Salaries and Wages	\$ 554,854	\$ 144,620	\$ 302,077	\$ 301,769	\$ 1,001,559	\$ 882,261	\$ 887,181	\$ 1,121,018	\$ 5,195,339
Employee Benefits	368,058	51,050	131,593	100,198	412,087	526,507	513,807	108,253	2,211,554
Services and Supplies	479,974	1,470	2,309	481	31,659	4,043	1,957,027	1,491	2,478,453
Total Direct Costs	<u>\$ 1,402,886</u>	<u>\$ 197,140</u>	<u>\$ 435,978</u>	<u>\$ 402,448</u>	<u>\$ 1,445,304</u>	<u>\$ 1,412,812</u>	<u>\$ 3,358,015</u>	<u>\$ 1,230,762</u>	<u>\$ 9,885,346</u>
<b>EXTERNAL OVERHEADS</b>									
Building Depreciation *	10,099	2,632	5,498	5,493	18,229	16,058	16,148	20,404	94,561
Equipment Depreciation	1,686	-	-	-	-	-	-	-	1,686
Annual Financial Audit	1,348	-	-	-	-	-	-	-	1,348
Total External Overheads	<u>\$ 13,133</u>	<u>\$ 2,632</u>	<u>\$ 5,498</u>	<u>\$ 5,493</u>	<u>\$ 18,229</u>	<u>\$ 16,058</u>	<u>\$ 16,148</u>	<u>\$ 20,404</u>	<u>\$ 97,595</u>
Total Department Costs	1,416,018	199,773	441,477	407,941	1,463,534	1,428,870	3,374,163	1,251,166	9,982,941
<b>REVENUES RECEIVED</b>	(6,328)	-	(390,420)	-	(99,542)	-	-	-	(496,290)
Allocate Administration (2)	<u>(1,409,690)</u>	<u>43,933</u>	<u>91,765</u>	<u>91,672</u>	<u>304,254</u>	<u>268,014</u>	<u>269,508</u>	<u>340,544</u>	<u>-</u>
<b>TOTAL FUNCTIONAL COSTS</b>	-	243,706	142,822	499,612	1,668,246	1,696,884	3,643,671	1,591,710	9,486,651
Eliminate Unallowable Functions	<u>-</u>	<u>(243,706)</u>	<u>(142,822)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(386,528)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 499,612</u>	<u>\$ 1,668,246</u>	<u>\$ 1,696,884</u>	<u>\$ 3,643,671</u>	<u>\$ 1,591,710</u>	<u>\$ 9,100,124</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
AUDITOR-CONTROLLER

**Allocation of Costs I - Disbursements**

	A/P Warrants	Total First Allocation	Less: Direct Charges	Net First Allocation	Service Departments	Other Total Net Allocation
	Allocation Base	Schedule 11-2			*	
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	312	\$ 3,057	\$ -	\$ 3,057		
Contracts & Purchasing	39	382	-	382		
Fleet Administration	1,076	10,544	-	10,544		
Human Resources	211	2,068	-	2,068		
Civil Rights Office	66	647	-	647		
Information Technology Service Departments:						
ITD (Information Technology)	960	9,407	-	9,407		
Facilities Management:						
Facilities & Facilities Maintenance Projects	1,264	12,386	-	12,386		
Service Departments:						
Auditor-Controller	4,470	43,801	-	43,801		
Treasurer-Tax Collector	416	4,076	-	4,076		
Revenue Division	1,526	14,953	-	14,953		
County Counsel	205	2,009	-	2,009		
Risk Management	51	500	-	500		
Total Service Departments	<u>10,596</u>	<u>\$ 103,828</u>	<u>\$ -</u>	<u>\$ 103,828</u>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	497	4,870	-	4,870	\$ 431	\$ 5,301
Office of Emergency Services	99	970	-	970	86	1,056
Office of Community Engagement & Strategic Advocacy	51	500	-	500	44	544
Laguna Seca Track	162	1,587	-	1,587	141	1,728
Auxiliary Services	3	29	-	29	3	32
Economic Development Administration	227	2,224	-	2,224	197	2,421
Assessor	128	1,254	-	1,254	111	1,365
Clerk/Recorder	217	2,126	-	2,126	188	2,315
Grand Jury	240	2,352	-	2,352	208	2,560
Enterprise Risk	13	127	-	127	11	139
Clerk of the Board	68	666	-	666	59	725
Elections	297	2,910	-	2,910	258	3,168
Emergency Communications	265	2,597	-	2,597	230	2,827
District Attorney	614	6,016	-	6,016	533	6,549
Child Support Services	442	4,331	-	4,331	384	4,715
Public Defender	978	9,583	-	9,583	849	10,432
Coroner	146	1,431	-	1,431	127	1,557
Sheriff's Correctional Division	623	6,105	-	6,105	541	6,645
Sheriff	1,315	12,885	-	12,885	1,141	14,027
Juvenile Hall	977	9,573	-	9,573	848	10,422
Probation	3,854	37,765	-	37,765	3,345	41,110
Agricultural Commissioner	591	5,791	-	5,791	513	6,304
Building Services	302	2,959	-	2,959	262	3,221
Planning	294	2,881	-	2,881	255	3,136
Architectural Services	46	451	-	451	40	491
Resource Management Agency	213	2,087	-	2,087	185	2,272
Environmental Services	106	1,039	-	1,039	92	1,131
Primary Health Care	2,515	24,644	-	24,644	2,183	26,827

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
AUDITOR-CONTROLLER

**Allocation of Costs I - Disbursements**

	A/P Warrants	Total First Allocation	Less: Direct Charges	Net First Allocation	Service Departments	Other Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Emergency Medical Services	190	\$ 1,862	\$ -	\$ 1,862	\$ 165	\$ 2,027
Environmental Health	865	8,476	-	8,476	751	9,227
Public Guardian/Administrator	127	1,244	-	1,244	110	1,355
Children's Medical Services	237	2,322	-	2,322	206	2,528
Public Health	1,123	11,004	-	11,004	975	11,979
Health Administration	384	3,763	-	3,763	333	4,096
Animal Services	396	3,880	-	3,880	344	4,224
Military & Veterans' Services	103	1,009	-	1,009	89	1,099
Social Services	2,214	21,695	-	21,695	1,922	23,616
Area Agency on Aging	188	1,842	-	1,842	163	2,005
Agricultural Cooperative Extension	-	-	-	-	-	-
Park Operations	717	7,026	-	7,026	622	7,648
<b>Total Operating Departments</b>	<b>21,827</b>	<b>\$ 213,879</b>	<b>\$ -</b>	<b>\$ 213,879</b>	<b>\$ 18,947</b>	<b>\$ 232,825</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	697	6,830	-	6,830	605	7,435
Roads & Bridges - Maintenance	1,126	11,033	-	11,033	977	12,011
County Library	835	8,182	-	8,182	725	8,907
IHSS PA-Administration	34	333	-	333	30	363
Fish & Game Propagation	8	78	-	78	7	85
Community Action Partnership	62	608	-	608	54	661
Behavioral Health	1,756	17,207	-	17,207	1,524	18,731
Homeland Security Grant	27	265	-	265	23	288
NGEN Operations & Maintenance	77	755	-	755	67	821
Water Resources Agency	1,093	10,710	-	10,710	949	11,659
Capital Projects	276	2,704	-	2,704	240	2,944
Emergency Communication - NGEN Radio Project	5	49	-	49	4	53
Natividad Medical Center	10,784	105,670	-	105,670	9,361	115,031
Parks Lake & Resort Operations	440	4,311	-	4,311	382	4,693
General Liability Insurance (ISF)	115	1,127	-	1,127	100	1,227
Workmens' Compensation (ISF)	141	1,382	-	1,382	122	1,504
Benefits Programs Fund (ISF)	223	2,185	-	2,185	194	2,379
Enterprise Resource Planning (ISF)	31	304	-	304	27	331
Vehicle Replacement Planning (ISF)	26	255	-	255	23	277
All Others	808	7,917	3,000	4,917	701	5,619
<b>Total Non-General Fund</b>	<b>18,564</b>	<b>\$ 181,905</b>	<b>\$ 3,000</b>	<b>\$ 178,905</b>	<b>\$ 16,114</b>	<b>\$ 195,019</b>
<b>Total</b>	<b>50,987</b>	<b>\$ 499,612</b>	<b>\$ 3,000</b>	<b>\$ 496,612</b>	<b>\$ 35,061</b>	<b>\$ 427,845</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
AUDITOR-CONTROLLER

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

	Adjusted Expenditure	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	\$ 4,088,356	\$ 7,229	\$ -	\$ 7,229		
Contracts & Purchasing	997,877	1,764	-	1,764		
Fleet Administration	4,818,493	8,520	-	8,520		
Human Resources	4,898,445	8,661	-	8,661		
Civil Rights Office	853,621	1,509	-	1,509		
Information Technology Service Departments:						
ITD (Information Technology)	20,473,648	36,202	-	36,202		
Facilities Management:						
Facilities & Facilities Maintenance Projects	9,752,955	17,245	-	17,245		
Other Service Departments:						
Auditor-Controller	9,323,194	16,485	-	16,485		
Treasurer-Tax Collector	3,896,847	6,890	-	6,890		
Revenue Division	3,407,462	6,025	-	6,025		
County Counsel	6,331,905	11,196	-	11,196		
Risk Management	1,156,832	2,046	-	2,046		
Total Service Departments	<u>\$ 69,999,635</u>	<u>\$ 123,773</u>	<u>\$ -</u>	<u>\$ 123,773</u>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	3,196,202	5,652	-	5,652	\$ 501	\$ 6,152
Office of Emergency Services	856,676	1,515	-	1,515	134	1,649
Office of Community Engagement & Strategic Advocacy	540,548	956	-	956	85	1,040
Laguna Seca Track	2,568,530	4,542	-	4,542	402	4,944
Auxiliary Services	5,786	10	-	10	1	11
Economic Development Administration	4,287,928	7,582	-	7,582	672	8,254
Assessor	5,208,686	9,210	-	9,210	816	10,026
Clerk/Recorder	2,506,493	4,432	-	4,432	393	4,825
Grand Jury	133,093	235	-	235	21	256
Enterprise Risk	10,257	18	-	18	2	20
Assessment Appeals Board	-	-	-	-	-	-
Clerk of the Board	678,077	1,199	-	1,199	106	1,305
Elections	3,616,547	6,395	-	6,395	566	6,961
Emergency Communications	10,746,353	19,002	-	19,002	1,683	20,685
District Attorney	25,294,960	44,727	-	44,727	3,962	48,689
Child Support Services	10,312,456	18,234	-	18,234	1,615	19,850
Public Defender	11,985,550	21,193	-	21,193	1,877	23,070
Coroner	1,931,146	3,415	-	3,415	302	3,717
Sheriff's Correctional Division	51,351,095	90,799	-	90,799	8,043	98,843
Sheriff	41,590,793	73,541	-	73,541	6,515	80,056
Juvenile Hall	18,907,194	33,432	-	33,432	2,962	36,393
Probation	22,171,680	39,204	-	39,204	3,473	42,677
Agricultural Commissioner	9,040,530	15,985	-	15,985	1,416	17,402
Produce Inspection	902,652	1,596	-	1,596	141	1,737

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
AUDITOR-CONTROLLER

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

	Adjusted Expenditure	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Building Services	\$ 6,358,022	\$ 11,242	\$ -	\$ 11,242	\$ 996	\$ 12,238
Planning	4,327,843	7,652	-	7,652	678	8,330
Architectural Services	768,410	1,359	-	1,359	120	1,479
Resource Management Agency	4,035,041	7,135	-	7,135	632	7,767
Environmental Services	1,136,072	2,009	-	2,009	178	2,187
Primary Health Care	40,509,452	71,629	-	71,629	6,345	77,974
Emergency Medical Services	2,045,059	3,616	-	3,616	320	3,936
Environmental Health	8,204,340	14,507	-	14,507	1,285	15,792
Public Guardian/Administrator	1,376,602	2,434	-	2,434	216	2,650
Children's Medical Services	6,109,528	10,803	-	10,803	957	11,760
Public Health	18,211,058	32,201	-	32,201	2,853	35,053
Health Administration	7,207,736	12,745	-	12,745	1,129	13,874
Animal Services	1,647,762	2,914	-	2,914	258	3,172
Military & Veterans' Services	1,005,340	1,778	-	1,778	157	1,935
Social Services	106,605,689	188,500	-	188,500	16,698	205,199
Area Agency on Aging	2,245,606	3,971	-	3,971	352	4,322
Agricultural Cooperative Extension	375,386	664	-	664	59	723
Park Operations	3,757,563	6,644	-	6,644	589	7,233
Total Operating Departments	\$ 443,769,741	\$ 784,674	\$ -	\$ 784,674	\$ 69,511	\$ 854,185
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	9,278,639	16,406	-	16,406	1,453	17,860
Roads & Bridges - Maintenance	11,857,960	20,967	-	20,967	1,857	22,825
County Library	7,740,848	13,687	-	13,687	1,213	14,900
IHSS PA-Administration	908,700	1,607	-	1,607	142	1,749
Fish & Game Propagation	46,535	82	-	82	7	90
Office for Employment Training	2,662,643	4,708	-	4,708	417	5,125
Community Action Partnership	530,782	939	-	939	83	1,022
Workforce Development Board	2,063,363	3,648	-	3,648	323	3,972
Behavioral Health	100,672,566	178,009	-	178,009	15,769	193,778
Homeland Security Grant	410,370	726	-	726	64	790
NGEN Operations & Maintenance	1,001,706	1,771	-	1,771	157	1,928
Water Resources Agency	17,574,169	31,075	-	31,075	2,753	33,827
Capital Projects	1,640,888	2,901	-	2,901	257	3,158
Emergency Communication - NGEN Radio Project	136,475	241	-	241	21	263
Natividad Medical Center	250,116,330	442,256	-	442,256	39,177	481,433
Parks Lake & Resort Operations	2,758,638	4,878	-	4,878	432	5,310
General Liability Insurance (ISF)	4,992,563	8,828	-	8,828	782	9,610
Workmens' Compensation (ISF)	4,184,783	7,400	-	7,400	655	8,055
Benefits Programs Fund (ISF)	5,475,270	9,681	-	9,681	858	10,539
Enterprise Resource Planning (ISF)	1,343,325	2,375	-	2,375	210	2,586
All Others	4,305,213	7,612	-	7,612	674	8,287
Total Non-General Fund	\$ 429,701,763	\$ 759,799	\$ -	\$ 759,799	\$ 67,307	\$ 827,106
<b>Total</b>	\$ 943,471,139	\$ 1,668,246	\$ -	\$ 1,668,246	\$ 136,818	\$ 1,681,291

\* 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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
AUDITOR-CONTROLLER

**Allocation of Costs III - Payroll, System Division & Direct Identified**

	Number of Employees	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	22.00	\$ 25,055	\$ 14,408	\$ 10,647		
Contracts & Purchasing	8.00	9,111	5,894	3,217		
Fleet Administration	21.00	23,916	12,443	11,473		
Human Resources	32.00	36,444	18,665	17,779		
Civil Rights Office	6.00	6,833	3,275	3,559		
Information Technology Service Departments:						
ITD (Information Technology)	94.00	107,053	70,076	36,977		
Facilities Management:						
Facilities & Facilities Maintenance Proj	34.50	39,291	23,904	15,386		
Other Service Departments:						
Auditor-Controller	51.80	58,993	37,985	21,008		
Treasurer-Tax Collector	21.00	23,916	27,506	(3,590)		
Revenue Division	23.00	26,194	2,620	23,574		
County Counsel	33.00	37,582	21,285	16,298		
Risk Management	10.00	11,389	7,204	4,185		
Total Service Departments	356.30	\$ 405,777	\$ 245,266	\$ 160,511		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	20.00	22,777	13,098	9,679	\$ 2,018	\$ 11,697
Office of Emergency Services	5.00	5,694	3,275	2,420	504	2,924
Office of Community Engagement & Strategic Advocacy	2.00	2,278	1,965	313	202	515
Economic Development Administration	8.00	9,111	5,894	3,217	807	4,024
Assessor	44.00	50,110	34,711	15,399	4,439	19,839
Clerk/Recorder	17.00	19,361	11,134	8,227	1,715	9,942
Grand Jury	-	-	327	(327)	-	(327)
Clerk of the Board	4.00	4,555	3,275	1,281	404	1,684
Elections	12.00	13,666	7,859	5,807	1,211	7,018
Emergency Communications	65.00	74,026	49,119	24,907	6,558	31,465
District Attorney	140.00	159,441	96,273	63,168	14,124	77,293
Child Support Services	88.64	100,946	64,182	36,764	8,942	45,707
Public Defender	51.50	58,651	31,436	27,216	5,196	32,411
Coroner	7.00	7,972	4,584	3,388	706	4,094
Sheriff's Correctional Division	232.00	264,216	156,525	107,692	23,406	131,097
Sheriff	199.00	226,634	137,652	88,982	20,076	109,058
Juvenile Hall	124.00	141,219	92,671	48,549	12,510	61,059
Probation	144.00	163,996	99,220	64,777	14,528	79,304
Agricultural Commissioner	62.00	70,610	45,844	24,765	6,255	31,020
Produce Inspection	6.00	6,833	11,134	(4,300)	605	(3,695)

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
AUDITOR-CONTROLLER

**Allocation of Costs III - Payroll, System Division & Direct Identified**

	Number of Employees	Total First Allocation	Less: Direct Charges	Net First Allocation	Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>		Schedule 13-2				
Building Services	49.00	\$ 55,804	\$ 37,330	\$ 18,474	\$ 4,943	\$ 23,418
Planning	21.00	23,916	16,373	7,543	2,119	9,662
Architectural Services	4.00	4,555	3,929	626	404	1,030
Resource Management Agency	28.00	31,888	20,957	10,931	2,825	13,756
Environmental Services	6.00	6,833	4,584	2,249	605	2,854
Primary Health Care	266.33	303,308	219,429	83,878	26,869	110,747
Emergency Medical Services	8.00	9,111	4,704	4,407	807	5,214
Environmental Health	56.80	64,687	38,105	26,582	5,730	32,313
Public Guardian/Administrator	8.00	9,111	6,549	2,562	807	3,369
Children's Medical Services	26.33	29,981	35,365	(5,385)	2,656	(2,729)
Public Health	96.15	109,502	88,086	21,416	9,700	31,116
Health Administration	45.85	52,217	36,140	16,077	4,626	20,702
Animal Services	13.50	15,375	8,678	6,697	1,362	8,059
Military & Veterans' Services	9.00	10,250	5,239	5,010	908	5,918
Social Services	790.00	899,702	575,671	324,032	79,701	403,732
Area Agency on Aging	3.00	3,417	-	3,417	303	3,719
Agricultural Cooperative Extension	2.00	2,278	2,620	(342)	202	(140)
Park Operations	17.00	19,361	15,718	3,643	1,715	5,358
<b>Total Operating Departments</b>	<b>2,681.09</b>	<b>\$ 3,053,393</b>	<b>\$ 1,989,654</b>	<b>\$ 1,063,738</b>	<b>\$ 270,487</b>	<b>\$ 1,334,225</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	18.00	20,500	13,753	6,746	1,816	8,562
Roads & Bridges - Maintenance	61.43	69,960	44,534	25,426	6,197	31,624
County Library	53.50	60,929	44,534	16,395	5,397	21,792
IHSS PA-Administration	7.00	7,972	-	7,972	706	8,678
Office for Employment Training	19.00	21,638	20,302	1,336	1,917	3,253
Community Action Partnership	-	-	-	-	-	-
Workforce Development Board	7.00	7,972	6,549	1,423	706	2,129
Behavioral Health	352.43	401,364	269,454	131,910	35,555	167,465
Water Resources Agency	33.00	37,582	31,436	6,147	3,329	9,476
Natividad Medical Center	1,086.63	1,237,523	754,233	483,290	109,627	592,917
Parks Lake & Resort Operations	-	-	-	-	-	-
Enterprise Resource Planning (ISF)	-	1,591,710	950,423	641,287	141,003	782,289
All Others	14.00	15,944	9,169	6,775	1,412	8,188
<b>Total Non-General Fund</b>	<b>1,651.99</b>	<b>\$ 3,473,095</b>	<b>\$ 2,144,388</b>	<b>\$ 1,328,707</b>	<b>\$ 307,666</b>	<b>\$ 1,636,373</b>
<b>Total</b>	<b>4,689.37</b>	<b>\$ 6,932,265</b>	<b>\$ 4,379,308</b>	<b>\$ 2,552,957</b>	<b>\$ 578,153</b>	<b>\$ 2,970,598</b>
<b>Grand Total</b>		<b>\$ 9,100,124</b>	<b>\$ 4,382,308</b>	<b>\$ 4,717,815</b>	<b>\$ 750,032</b>	<b>\$ 5,079,734</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

AUDITOR-CONTROLLER

**Allocation Summary**

	Disbursements	Budget/Cost Plan/General Accounting	Payroll/ Systems	Total
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	\$ 5,301	\$ 6,152	\$ 11,697	\$ 23,150
Office of Emergency Services	1,056	1,649	2,924	5,629
Office of Community Engagement & Strategic Advocacy	544	1,040	515	2,099
Laguna Seca Track	1,728	4,944	-	6,672
Auxiliary Services	32	11	-	43
Economic Development Administration	2,421	8,254	4,024	14,699
Assessor	1,365	10,026	19,839	31,230
Clerk/Recorder	2,315	4,825	9,942	17,081
Grand Jury	2,560	256	(327)	2,489
Enterprise Risk	139	20	-	158
Assessment Appeals Board	-	-	-	-
Clerk of the Board	725	1,305	1,684	3,715
Elections	3,168	6,961	7,018	17,147
Emergency Communications	2,827	20,685	31,465	54,977
District Attorney	6,549	48,689	77,293	132,531
Child Support Services	4,715	19,850	45,707	70,271
Public Defender	10,432	23,070	32,411	65,914
Coroner	1,557	3,717	4,094	9,368
Sheriff's Correctional Division	6,645	98,843	131,097	236,585
Sheriff	14,027	80,056	109,058	203,141
Juvenile Hall	10,422	36,393	61,059	107,873
Probation	41,110	42,677	79,304	163,091
Agricultural Commissioner	6,304	17,402	31,020	54,726
Produce Inspection	-	1,737	(3,695)	(1,958)
Building Services	3,221	12,238	23,418	38,877
Planning	3,136	8,330	9,662	21,128
Architectural Services	491	1,479	1,030	2,999
Resource Management Agency	2,272	7,767	13,756	23,795
Environmental Services	1,131	2,187	2,854	6,172
Primary Health Care	26,827	77,974	110,747	215,548
Emergency Medical Services	2,027	3,936	5,214	11,177
Environmental Health	9,227	15,792	32,313	57,332
Public Guardian/Administrator	1,355	2,650	3,369	7,373
Children's Medical Services	2,528	11,760	(2,729)	11,559
Public Health	11,979	35,053	31,116	78,148
Health Administration	4,096	13,874	20,702	38,672
Animal Services	4,224	3,172	8,059	15,455



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
AUDITOR-CONTROLLER

**Allocation Summary**

	Disbursements	Budget/Cost Plan/General Accounting	Payroll/ Systems	Total
<b>OPERATING DEPARTMENTS (Continued)</b>				
Military & Veterans' Services	\$ 1,099	\$ 1,935	\$ 5,918	\$ 8,952
Social Services	23,616	205,199	403,732	632,547
Area Agency on Aging	2,005	4,322	3,719	10,047
Agricultural Cooperative Extension	-	723	(140)	582
Park Operations	7,648	7,233	5,358	20,239
<b>Total Operating Departments</b>	<b>\$ 232,825</b>	<b>\$ 854,185</b>	<b>\$ 1,334,225</b>	<b>\$ 2,421,235</b>
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	7,435	17,860	8,562	33,857
Roads & Bridges - Maintenance	12,011	22,825	31,624	66,459
County Library	8,907	14,900	21,792	45,599
IHSS PA-Administration	363	1,749	8,678	10,790
Fish & Game Propagation	85	90	-	175
Office for Employment Training	-	5,125	3,253	8,378
Community Action Partnership	661	1,022	-	1,683
Workforce Development Board	-	3,972	2,129	6,101
Behavioral Health	18,731	193,778	167,465	379,974
Homeland Security Grant	288	790	-	1,078
NGEN Operations & Maintenance	821	1,928	-	2,749
Water Resources Agency	11,659	33,827	9,476	54,962
Capital Projects	2,944	3,158	-	6,102
Emergency Communication - NGEN Radio Project	53	263	-	316
Natividad Medical Center	115,031	481,433	592,917	1,189,381
Parks Lake & Resort Operations	4,693	5,310	-	10,003
General Liability Insurance (ISF)	1,227	9,610	-	10,837
Workmens' Compensation (ISF)	1,504	8,055	-	9,559
Benefits Programs Fund (ISF)	2,379	10,539	-	12,918
Enterprise Resource Planning (ISF)	331	2,586	782,289	785,206
Vehicle Replacement Planning (ISF)	277	-	-	277
All Others	5,619	8,287	8,188	22,093
<b>Total Non-General Fund</b>	<b>\$ 195,019</b>	<b>\$ 827,106</b>	<b>\$ 1,636,373</b>	<b>\$ 2,658,499</b>
<b>Total</b>	<b>\$ 427,845</b>	<b>\$ 1,681,291</b>	<b>\$ 2,970,598</b>	<b>\$ 5,079,734</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**  
 Based on Actual Costs for the Year Ended June 30, 2018  
 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. The Treasurer-Tax Collector is responsible for the collection of property taxes and other taxes, fines and fees, and the oversight of banking and investment services.

Treasury Activities

Allowable Treasury costs are based on the analysis of disbursing, receipting, and monthly time study data. Costs are allocated based on the number of checks drawn on the County Treasury using accounts payable warrants.

Investing

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. These investment functions are treated as unallowable.

Property Tax Collection

Property Tax administers and enforces State law and County code providing for the collection of all county property taxes, and unincorporated County Transient Occupancy Taxes (TOT). These activities are excluded from the cost plan.

Cannabis Activities

Effective April 1, 2017, the Property Tax unit is also responsible for administration of the County's Business License Ordinance, including initial issuance, annual review, and renewal of Business Licenses for all cannabis related operations permitted in unincorporated areas of the County. These cannabis related activities are deemed unallowable and consequently excluded from the cost plan.

**Costs for Allocation**

<b>2017-18 ACTUAL EXPENDITURES</b>		
Budget Unit 001-1170-8263 - Tax Collector	\$ 2,407,545	
Budget Unit 001-1170-8266 - Treasurer	1,209,691	
Intra & Inter-fund Reimbursement Added Back	501,466	
Add - Cost Plan Charges (#7301)	297,188	
Less - Non-Recoverable Liability (#6261)	<u>(9,156)</u>	\$ 4,406,733
<b>EXTERNAL OVERHEADS</b>		
Building Depreciation	97,713	
Equipment Depreciation	52,864	
Annual County Audit	<u>563</u>	151,141
<b>REVENUES RECEIVED</b>		<u>(1,893,285)</u>
<b>TOTAL FUNCTIONAL COSTS</b>		<b><u>\$ 2,664,589</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**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	\$ 358,140	\$ 221,497	\$ 138,967	\$ 988,978	\$ 99,411	\$ 1,806,992
Employee Benefits *	185,655	114,821	72,039	512,672	51,533	936,720
Services and Supplies	-	627,541	400,789	634,692	-	1,663,021
Total Direct Costs	<u>\$ 543,795</u>	<u>\$ 963,858</u>	<u>\$ 611,795</u>	<u>\$ 2,136,342</u>	<u>\$ 150,944</u>	<u>\$ 4,406,733</u>
<b>EXTERNAL OVERHEADS</b>						
Building Depreciation *	19,366	11,977	7,515	53,479	5,376	97,713
Equipment Depreciation *	10,478	6,480	4,066	28,933	2,908	52,864
Annual Financial Audit *	112	69	43	308	31	563
Total External Overheads	<u>\$ 29,956</u>	<u>\$ 18,526</u>	<u>\$ 11,623</u>	<u>\$ 82,720</u>	<u>\$ 8,315</u>	<u>\$ 151,141</u>
<b>REVENUES RECEIVED</b>						
Allocate Department Administration*	(16,228)	-	(904,913)	(972,143)	-	(1,893,285)
	<u>(557,522)</u>	<u>85,232</u>	<u>53,475</u>	<u>380,561</u>	<u>38,254</u>	<u>-</u>
TOTAL FUNCTIONAL COSTS	-	1,067,617	(228,020)	1,627,480	197,513	2,664,589
Eliminate Unallowable Functions	-	-	228,020	(1,627,480)	(197,513)	(1,596,972)
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>	<u>\$ -</u>	<u>\$ 1,067,617</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,067,617</u>

\* Allocated on the basis of salaries and wages.

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**TREASURER-TAX COLLECTOR**

**Allocation of Costs - Treasury Activities**

	A/P Warrants	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	Allocation Base				*	
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	312	\$ 6,533	\$ -	\$ 6,533		
Contracts & Purchasing	39	817	-	817		
Fleet Administration	1,076	22,530	-	22,530		
Human Resources	211	4,418	-	4,418		
Civil Rights Office	66	1,382	-	1,382		
Information Technology Service Departments:						
ITD (Information Technology)	960	20,101	-	20,101		
Facilities Management:						
Facilities & Facilities Maintenance Projects	1,264	26,467	-	26,467		
Other Service Departments:						
Auditor-Controller	4,470	93,597	-	93,597		
Treasurer-Tax Collector	416	8,711	-	8,711		
Revenue Division	1,526	31,953	764	31,189		
County Counsel	205	4,292	-	4,292		
Risk Management	51	1,068	-	1,068		
<b>Total Service Departments</b>	<b>10,596</b>	<b>221,870</b>	<b>\$ 764</b>	<b>\$ 221,106</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	497	10,407	-	10,407	\$ 567	\$ 10,974
Office of Emergency Services	99	2,073	-	2,073	113	2,186
Office of Community Engagement & Strategic Advocacy	51	1,068	-	1,068	58	1,126
Laguna Seca Track	162	3,392	-	3,392	185	3,577
Auxiliary Services	3	63	-	63	3	66
Economic Development Administration	227	4,753	-	4,753	259	5,012
Assessor	128	2,680	-	2,680	146	2,826
Clerk/Recorder	217	4,544	520	4,024	248	4,271
Grand Jury	240	5,025	-	5,025	274	5,299
Enterprise Risk	13	272	-	272	15	287
Clerk of the Board	68	1,424	-	1,424	78	1,501
Elections	297	6,219	-	6,219	339	6,558
Emergency Communications	265	5,549	-	5,549	302	5,851
District Attorney	614	12,857	-	12,857	701	13,557
Child Support Services	442	9,255	-	9,255	505	9,760
Public Defender	978	20,478	-	20,478	1,116	21,595
Coroner	146	3,057	-	3,057	167	3,224
Sheriff's Correctional Division	623	13,045	18	13,027	711	13,738
Sheriff	1,315	27,535	226	27,309	1,501	28,810
Juvenile Hall	977	20,457	-	20,457	1,115	21,573
Probation	3,854	80,699	-	80,699	4,399	85,098
Agricultural Commissioner	591	12,375	38	12,337	675	13,012
Building Services	302	6,324	-	6,324	345	6,668
Planning	294	6,156	204	5,952	336	6,288
Architectural Services	46	963	-	963	53	1,016
Resource Management Agency	213	4,460	-	4,460	243	4,703
Environmental Services	106	2,220	-	2,220	121	2,341

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**  
Based on Actual Costs for the Year Ended June 30, 2018  
**TREASURER-TAX COLLECTOR**

**Allocation of Costs - Treasury Activities**

	Base #4 A/P Warrants	Allocation Base	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Primary Health Care	2,515	\$ 52,662	\$ 114	\$ 52,548	\$ 2,871	\$ 55,418
Emergency Medical Services	190	3,978	-	3,978	217	4,195
Environmental Health	865	18,112	256	17,856	987	18,844
Public Guardian/Administrator	127	2,659	-	2,659	145	2,804
Children's Medical Services	237	4,963	-	4,963	271	5,233
Public Health	1,123	23,515	54	23,461	1,282	24,742
Health Administration	384	8,041	-	8,041	438	8,479
Animal Services	396	8,292	56	8,236	452	8,688
Military & Veterans' Services	103	2,157	-	2,157	118	2,274
Social Services	2,214	46,359	168	46,191	2,527	48,718
Area Agency on Aging	188	3,937	-	3,937	215	4,151
Agricultural Cooperative Extension	-	-	-	-	-	-
Park Operations	717	15,013	-	15,013	818	15,832
<b>Total Operating Departments</b>	<b>21,827</b>	<b>457,036</b>	<b>\$ 1,654</b>	<b>\$ 455,382</b>	<b>\$ 11,437</b>	<b>\$ 480,296</b>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction Projects	697	14,594	-	14,594	796	15,390
Roads & Bridges - Maintenance	1,126	23,577	-	23,577	1,285	24,863
County Library	835	17,484	74	17,410	953	18,363
IHSS PA-Administration	34	712	-	712	39	751
Fish & Game Propagation	8	168	-	168	9	177
Office for Employment Training/WIB	-	-	-	-	-	-
Community Action Partnership	62	1,298	-	1,298	71	1,369
Workforce Development Board	-	-	-	-	-	-
Behavioral Health	1,756	36,769	-	36,769	2,004	38,773
Homeland Security Grant	27	565	-	565	31	596
NGEN Operations & Maintenance	77	1,612	-	1,612	88	1,700
Water Resources Agency	1,093	22,886	18	22,868	1,248	24,116
Capital Projects	276	5,779	-	5,779	315	6,094
Emergency Communication - NGEN Radio Project	5	105	-	105	6	110
Natividad Medical Center	10,784	225,806	504	225,302	12,309	237,612
Parks Lake & Resort Operations	440	9,213	-	9,213	502	9,715
General Liability Insurance (ISF)	115	2,408	-	2,408	131	2,539
Workmens' Compensation (ISF)	141	2,952	-	2,952	161	3,113
Benefits Programs Fund (ISF)	223	4,669	170	4,499	255	4,754
Enterprise Resource Planning (ISF)	31	649	-	649	35	684
Vehicle Replacement Planning (ISF)	26	544	-	544	30	574
All Others	808	16,919	18	16,901	922	17,823
<b>Total Non-General Fund</b>	<b>18,564</b>	<b>388,712</b>	<b>\$ 784</b>	<b>\$ 387,928</b>	<b>\$ 21,190</b>	<b>\$ 409,117</b>
<b>Total</b>	<b>50,987</b>	<b>1,067,617</b>	<b>\$ 3,202</b>	<b>\$ 1,064,415</b>	<b>\$ 46,104</b>	<b>\$ 889,413</b>

\* 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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
**REVENUE DIVISION**

**Explanatory Narrative**

The Revenue Division of the Treasurer-Tax Collector Department provides centralized account collection services to County Departments and Superior Court of California – 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**

<b>2017-18 ACTUAL EXPENDITURES</b>		
Budget Unit 1170-8264 - Revenue Division	\$	3,379,977
Intra & Inter-fund Reimbursement Added Back		114,619
Less - Cost Plan Charges		(56,965)
Less - Non-Recoverable Liability (#6261)		(9,485)
Less - Cannabis Activities		(413)
		\$ 3,427,733
<b>EXTERNAL OVERHEADS</b>		
Building Depreciation		17,862
Annual Financial Audit		493
		18,354
<b>REVENUES RECEIVED</b>		<b>(344,565)</b>
<b>NET COSTS FOR FIRST ALLOCATION</b>		<b>\$ 3,101,522</b>

**Functional Analysis of Costs**

		<u>Total Department</u>
<b>ACTUAL EXPENDITURES</b>		
Salaries and Wages	\$	1,403,057
Employee Benefits		736,657
Services and Supplies		1,288,018
Total Direct Costs	\$	3,427,733
<b>EXTERNAL OVERHEADS</b>		
Building Depreciation		17,862
Annual Financial Audit		493
Total External Overheads	\$	18,354
Total Department Costs		3,446,087
<b>REVENUE RECEIVED</b>		<b>(344,565)</b>
<b>NET COSTS FOR FIRST ALLOCATION</b>	\$	<b>3,101,522</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
 REVENUE DIVISION

**Allocation of Costs**

	Dollars Collected	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	Allocation Base				(*)	
<b>SERVICE DEPARTMENTS</b>						
Other Service Department:						
Treasurer-Tax Collector	0.14%	\$ 4,342	\$ 114,619	\$ (110,277)		
Total Service Departments		<u>\$ 4,342</u>	<u>\$ 114,619</u>	<u>\$ (110,277)</u>		
<b>OPERATING DEPARTMENTS</b>						
Sheriff	0.45%	13,957	14,004	(47)	\$ 1,200	\$ 1,153
Probation	9.19%	285,030	285,998	(968)	24,510	23,542
Public Defender	0.01%	310	311	(1)	27	26
Park Operations	0.07%	2,171	2,178	(7)	187	179
Total Operating Departments		<u>\$ 301,468</u>	<u>\$ 302,492</u>	<u>\$ (1,024)</u>	<u>\$ 25,924</u>	<u>\$ 24,900</u>
<b>NON-GENERAL COUNTY</b>						
Superior Court of CA - Mo Co	89.26%	2,768,419	2,777,822	(9,403)	238,064	228,660
All Others	0.88%	27,293	27,386	(93)	2,347	2,254
Total Non-General Fund		<u>\$ 2,795,712</u>	<u>\$ 2,805,208</u>	<u>\$ (9,496)</u>	<u>\$ 240,411</u>	<u>\$ 230,915</u>
<b>Total</b>	<b>100.00%</b>	<b><u>\$ 3,101,522</u></b>	<b><u>\$ 3,222,319</u></b>	<b><u>\$ (120,797)</u></b>	<b><u>\$ 266,335</u></b>	<b><u>\$ 255,815</u></b>

\* 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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
 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**

<b>2017-18 ACTUAL EXPENDITURES</b>		
Budget Unit 001-1210-8057 - County Counsel	\$	(873,768)
Intra & Inter-fund Reimbursement Added Back		2,477,151
Add - Cost Plan Charges (#7301)		4,747,485
Less - Non-Recoverable Liability (#6261)		(24,199)
Less - Taxes and Assessments (#7121)		(678)
	\$	<u>6,325,991</u>
<b>EXTERNAL OVERHEADS</b>		
Building Depreciation		94,561
Equipment Depreciation		1,650
Annual Financial Audit		915
		<u>97,126</u>
<b>REVENUES RECEIVED</b>		<u>(72)</u>
<b>TOTAL COSTS FOR FIRST ALLOCATION</b>		<u><b>\$ 6,423,046</b></u>

**Functional Analysis of Costs**

	Total Department
<b>ACTUAL EXPENDITURES</b>	
Salaries and Wages	\$ 4,280,950
Employee Benefits	1,643,894
Services and Supplies	401,147
Total Direct Costs	<u>\$ 6,325,991</u>
<b>EXTERNAL OVERHEADS</b>	
Building Depreciation	94,561
Equipment Depreciation	1,650
Annual Financial Audit	915
Total External Overheads	<u>\$ 97,126</u>
Total Department Costs	6,423,118
<b>REVENUE RECEIVED</b>	<u>(72)</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<u><b>\$ 6,423,046</b></u>



**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**COUNTY COUNSEL**

**Allocation of Costs**

	Total Attorney Hours Amount	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	Allocation Base				*	
<b>SERVICE DEPARTMENTS</b>						
Administrative Management:						
County Administrative Office & ILA	\$ 200,361	\$ 204,976	\$ -	\$ 204,976		
Contracts and Purchasing	55,735	57,019	-	57,019		
Fleet Administration	4,926	5,039	-	5,039		
Human Resources	26,673	27,287	-	27,287		
Civil Rights Office	29,982	30,672	-	30,672		
Information Technology Service Department:						
ITD (Information Technology)	99,095	101,377	-	101,377		
Facilities Management:						
Facilities & Facilities Maintenance Projects	2,416	2,471	-	2,471		
Other Service Departments:						
Auditor-Controller	33,247	34,013	-	34,013		
Treasurer-Tax Collector	57,190	58,507	75	58,432		
Revenue Division	1,735	1,775	-	1,775		
Risk Management	-	-	-	-		
<b>Total Service Departments</b>	<b>\$ 511,359</b>	<b>\$ 523,137</b>	<b>\$ 75</b>	<b>\$ 523,062</b>		
<b>OPERATING DEPARTMENTS</b>						
Board of Supervisors	54,384	55,637	-	55,637	\$ 4,406	\$ 60,043
Office of Emergency Services	18,969	19,405	-	19,405	1,537	20,942
Economic Development Administration	68,510	70,088	57,922	12,166	5,551	17,717
Assessor	30,276	30,974	-	30,974	2,453	33,427
Clerk/Recorder	26,993	27,615	-	27,615	2,187	29,802
Grand Jury	1,870	1,914	1,950	(36)	152	116
Assessment Appeals Board	10,012	10,243	-	10,243	811	11,054
Clerk of the Board	27,600	28,235	9,431	18,805	2,236	21,041
Elections	48,646	49,767	-	49,767	3,942	53,708
Emergency Communications	35,095	35,904	-	35,904	2,844	38,747
District Attorney	8,267	8,457	-	8,457	670	9,127
Child Support Services	19,751	20,206	-	20,206	1,600	21,806
Public Defender	17,122	17,516	-	17,516	1,387	18,903
Sheriff's Correctional Division	-	-	-	-	-	-
Sheriff	137,406	140,571	-	140,571	11,133	151,704
Probation	28,875	29,540	-	29,540	2,340	31,880
Agricultural Commissioner	27,453	28,085	-	28,085	2,224	30,309
Building Services	1,890	1,933	23	1,911	153	2,064

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018  
COUNTY COUNSEL

**Allocation of Costs**

	Total Attorney Hours Amount	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
<b>OPERATING DEPARTMENTS (Continued)</b>						
Planning	\$ 262,213	\$ 268,253	\$ 125,413	142,840	\$ 21,246	\$ 164,086
Architectural Services	13,721	14,038	-	14,038	1,112	15,149
Resource Management Agency	303,060	310,040	-	310,040	24,556	334,596
Primary Health Care	23,019	23,549	-	23,549	1,865	25,415
Emergency Medical Services	34,419	35,212	-	35,212	2,789	38,001
Environmental Health	71,266	72,908	-	72,908	5,774	78,682
Public Guardian/Administrator	384,280	393,131	-	393,131	31,136	424,268
Public Health	-	-	-	-	-	-
Health Administration	219,192	224,241	-	224,241	17,760	242,001
Animal Services	40,834	41,774	-	41,774	3,309	45,083
Military & Veterans' Services	-	-	-	-	-	-
Social Services	870,014	890,053	80	889,973	70,493	960,466
Park Operations	46,000	47,060	-	47,060	3,727	50,787
Total Operating Departments	<u>\$ 2,831,140</u>	<u>\$ 2,896,348</u>	<u>\$ 194,817</u>	<u>\$ 2,701,530</u>	<u>\$ 229,394</u>	<u>\$ 2,930,925</u>
<b>NON-GENERAL FUND</b>						
Roads & Bridges - Construction	96,305	98,524	-	98,524	7,803	106,327
County Library	37,792	38,662	-	38,662	3,062	41,725
Office for Employment Training	738	755	-	755	60	815
Workforce Investment Board	66,023	67,544	68,095	(551)	5,350	4,798
Behavioral Health	86,074	88,057	-	88,057	6,974	95,031
Water Resources Agency	256,384	262,289	230,187	32,102	20,774	52,875
Natividad Medical Center	319,927	327,295	335,842	(8,547)	25,922	17,375
General Liability Insurance (ISF)	1,816,934	1,858,782	1,772,883	85,899	147,218	233,117
Enterprise Resource Planning (ISF)	90	92	-	92	7	99
LAFCO	3,363	3,441	418	3,023	273	3,296
Superior Court of CA - Mo Co	8,855	9,059	66,545	(57,486)	717	(56,769)
Successor Agency	44,775	45,807	4,726	41,081	3,628	44,709
All Other	198,679	203,255	159,179	44,077	16,098	60,175
Total Non-General Fund	<u>\$ 2,935,940</u>	<u>\$ 3,003,561</u>	<u>\$ 2,637,874</u>	<u>\$ 365,687</u>	<u>\$ 237,886</u>	<u>\$ 603,573</u>
<b>Total</b>	<u><b>\$ 6,278,439</b></u>	<u><b>\$ 6,423,046</b></u>	<u><b>\$ 2,832,766</b></u>	<u><b>\$ 3,590,280</b></u>	<u><b>\$ 467,280</b></u>	<u><b>\$ 3,534,498</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**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**

<b>2016-17 ACTUAL EXPENDITURES</b>		
Budget Unit 001-1210-8407 - Risk Management	\$	-
Intra & Inter-fund Reimbursement Added Back		1,178,360
Add - Cost Plan Charges (#7301)		-
Less - Non-Recoverable Liability (#6261)		(3,449)
	\$	<u>1,174,911</u>
<b>EXTERNAL OVERHEADS</b>		
Building Depreciation		-
Annual Financial Audit		167
		<u>167</u>
<b>REVENUE RECEIVED</b>		<u>-</u>
<b>NET COSTS FOR ALLOCATION</b>	<b>\$</b>	<b><u>1,175,078</u></b>

**Functional Analysis of Costs**

		<u>Total Department</u>
<b>ACTUAL EXPENDITURES</b>		
Salaries and Wages	\$	735,597
Employee Benefits		332,370
Services and Supplies		106,945
Total Direct Costs	\$	<u>1,174,911</u>
<b>EXTERNAL OVERHEADS</b>		
Building Depreciation		-
Annual Financial Audit		167
Total External Overheads	\$	<u>167</u>
Total Department Costs		1,175,078
<b>REVENUE RECEIVED</b>		<u>-</u>
<b>NET COSTS FOR FIRST ALLOCATION</b>	<b>\$</b>	<b><u>1,175,078</u></b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

**RISK MANAGEMENT**

**Allocation of Costs**

	<u>Direct Charges</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>OPERATING DEPARTMENTS</b>						
Enterprise Risk	\$ 10,257	\$ 10,229	\$ 10,257	\$ (29)	\$ 537	\$ 508
Total Operating Departments	<u>\$ 10,257</u>	<u>\$ 10,229</u>	<u>\$ 10,257</u>	<u>\$ (29)</u>	<u>\$ 537</u>	<u>\$ 508</u>
<b>NON-GENERAL FUND</b>						
General Liability Insurance (ISF)	477,095	475,766	477,095	(1,329)	24,966	23,637
Workmens' Compensation (ISF)	691,008	689,084	691,008	(1,924)	36,160	34,235
Total Non-General Fund	<u>\$ 1,168,103</u>	<u>\$ 1,164,850</u>	<u>\$ 1,168,103</u>	<u>\$ (3,253)</u>	<u>\$ 61,125</u>	<u>\$ 57,872</u>
<b>Total</b>	<u><b>\$ 1,178,360</b></u>	<u><b>\$ 1,175,078</b></u>	<u><b>\$ 1,178,360</b></u>	<u><b>\$ (3,282)</b></u>	<u><b>\$ 61,662</b></u>	<u><b>\$ 58,381</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, 2020**

Based on Actual Costs for the Year Ended June 30, 2018

	<b>Base #1</b>	<b>Base #2</b>	<b>Base #3</b>	<b>Base #4</b>
	Number of	Adjusted	A/P	Number of
	<u>Employees</u>	<u>Expenditure</u>	<u>Warrants</u>	<u>Purchase Orders</u>
<b>SERVICE DEPARTMENTS</b>				
Administrative Management:				
County Administrative Office & ILA	22.00	\$ 4,088,356	312	37
Contracts and Purchasing	8.00	997,877	39	3
Fleet Administration	21.00	4,818,493	1,076	77
Human Resources	32.00	4,898,445	211	27
Civil Rights Office	6.00	853,621	66	9
Information Technology Service Departments:				
ITD (Information Technology)	94.00	20,473,648	960	272
Facilities Management:				
Facilities & Facilities Maintenance Projects	34.50	9,752,955	1,264	239
Other Service Departments:				
Auditor-Controller	51.80	9,323,194	4,470	28
Treasurer - Tax Collector	21.00	3,896,847	416	56
Revenue Division	23.00	3,407,462	1,526	21
County Counsel	33.00	6,331,905	205	21
Risk Management	10.00	1,156,832	51	5
Total Service Departments	<u>356.30</u>	<u>\$ 69,999,635</u>	<u>10,596</u>	<u>795</u>
<b>OPERATING DEPARTMENTS</b>				
Board of Supervisors	20.00	3,196,202	497	30
Office of Emergency Services	5.00	856,676	99	12
Office of Community Engagement & Strategic Advocacy	2.00	540,548	51	3
Laguna Seca Track	-	2,568,530	162	24
Auxiliary Services	-	5,786	3	3
Economic Development Administration	8.00	4,287,928	227	38
Assessor	44.00	5,208,686	128	20
Clerk/Recorder	17.00	2,506,493	217	43
Grand Jury	-	133,093	240	2
Enterprise Risk	-	10,257	13	2
Assessment Appeals Board	-	-	-	-
Clerk of the Board	4.00	678,077	68	6
Elections	12.00	3,616,547	297	51
Emergency Communications	65.00	10,746,353	265	48
District Attorney	140.00	25,294,960	614	37
Child Support Services	88.64	10,312,456	442	43
Public Defender	51.50	11,985,550	978	38
Coroner	7.00	1,931,146	146	17
Sheriff's Correctional Division	232.00	51,351,095	623	89
Sheriff	199.00	41,590,793	1,315	190
Juvenile Hall	124.00	18,907,194	977	100
Probation	144.00	22,171,680	3,854	155
Agricultural Commissioner	62.00	9,040,530	591	77
Produce Inspection	6.00	902,652	-	-

## COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020

Based on Actual Costs for the Year Ended June 30, 2018

	Base #1 Number of Employees	Base #2 Adjusted Expenditure	Base #3 A/P Warrants	Base #4 Number of Purchase Orders
<b>OPERATING DEPARTMENTS (Continued)</b>				
Building Services	49.00	\$ 6,358,022	302	40
Planning	21.00	4,327,843	294	33
Architectural Services	4.00	768,410	46	7
Resource Management Agency	28.00	4,035,041	213	31
Environmental Services	6.00	1,136,072	106	14
Primary Health Care	266.33	40,509,452	2,515	339
Emergency Medical Services	8.00	2,045,059	190	28
Environmental Health	56.80	8,204,340	865	108
Public Guardian/Administrator	8.00	1,376,602	127	9
Children's Medical Services	26.33	6,109,528	237	24
Public Health	96.15	18,211,058	1,123	200
Health Administration	45.85	7,207,736	384	71
Animal Services	13.50	1,647,762	396	48
Military & Veterans' Services	9.00	1,005,340	103	10
Social Services	790.00	106,605,689	2,214	232
Area Agency on Aging	3.00	2,245,606	188	18
Agricultural Cooperative Extension	2.00	375,386	-	2
Park Operations	17.00	3,757,563	717	89
Total Operating Departments	<u>2,681.09</u>	<u>\$ 443,769,741</u>	<u>\$ 21,827</u>	<u>\$ 2,331</u>
<b>NON-GENERAL FUND</b>				
Roads & Bridges - Construction Projects	18.00	9,278,639	697	121
Roads & Bridges - Maintenance	61.43	11,857,960	1,126	131
County Library	53.50	7,740,848	835	65
IHSS PA-Administration	7.00	908,700	34	4
Fish & Game Propagation	-	46,535	8	-
Office for Employment Training	19.00	2,662,643	-	8
Community Action Partnership	-	530,782	62	16
Workforce Development Board	7.00	2,063,363	-	3
Behavioral Health	352.43	100,672,566	1,756	236
Homeland Security Grant	-	410,370	27	2
NGEN Operations & Maintenance	-	1,001,706	77	5
Water Resources Agency	33.00	17,574,169	1,093	159
Capital Projects	-	1,640,888	276	15
Facilities Master Plan Projects	-	-	-	75
Emergency Communication - NGEN Radio Project	-	136,475	5	4
Natividad Medical Center	1,086.63	250,116,330	10,784	1,275
Parks Lake & Resort Operations	-	2,758,638	440	56
General Liability Insurance (ISF)	-	4,992,563	115	9
Workmens' Compensation (ISF)	-	4,184,783	141	14
Benefits Programs Fund (ISF)	-	5,475,270	223	10
Enterprise Resource Planning (ISF)	-	1,343,325	31	5
Vehicle Replacement Planning (ISF)	-	-	26	28
All Others	14.00	4,305,213	808	101
Total Non-General Fund	<u>1,651.99</u>	<u>\$ 429,701,763</u>	<u>18,564</u>	<u>2,342</u>
<b>TOTAL</b>	<u><b>4,689.37</b></u>	<u><b>\$ 943,471,139</b></u>	<u><b>50,987</b></u>	<u><b>5,468</b></u>