

CITY OF MILPITAS
FINANCE DEPARTMENT

FINAL REPORT | JULY 30, 2024

PLAN ITERATION ENCLOSED DATED JULY 12, 2024

Central Services Full Cost Allocation Plan
For Fiscal Year 2024-2025



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July 30, 2024

CITY OF MILPITAS

Finance Department

Attention: Christine Nguyen, Budget Manager
455 East Calaveras Boulevard
Milpitas, California 95035
Via Email: cnguyen@milpitas.gov

Central Services Full Cost Allocation Plan for Fiscal Year 2024-2025

Dear Christine Nguyen:

ClearSource Financial Consulting submits the following report describing the findings of our preparation of a Central Services Full Cost Allocation Plan for the City of Milpitas.

Please refer to the Executive Summary for the key findings that will support your budget management practices in Fiscal Year 2024-2025, while the balance of the report and its appendices provide the necessary documentation for application of those outcomes in the City's various methods of cost recovery.

Thank you for the opportunity to serve the City on this topic. We are happy to continue discussion on this Full Cost Allocation Plan as the need arises or consult with you on additional topics.

Sincerely,

A handwritten signature in blue ink that appears to read "Terry Madson".

TERRY MADSEN, PRESIDENT | CLEARSOURCE FINANCIAL CONSULTING

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EXECUTIVE SUMMARY

PROJECT

The City of Milpitas has completed an update of its **Central Services Full Cost Allocation Plan** for application in **Fiscal Year 2024-2025**. This type of project is focused on the costs of administrative, management, general governmental, and other support services within the municipal organization and how those costs relate to the array of direct services provided to the community. The plan yields overhead rates, charges, and other values that can represent or be applied to cost recovery opportunities for these central services. Currently, all of the central services considered for cost recovery in this plan reside in the General Fund.

FINDINGS

During the course of study, information was generated in detail and is discussed substantively throughout this report and appendices. However, outcomes of particular interest are highlighted below:

Citywide Indirect Rate for Central Services

For Fiscal Year 2024-2025, the **Citywide Indirect Rate for Central Services is 43.4% of salary expense**. This rate is applicable to direct charges of City personnel time to projects or programs for which recovery of Citywide central services is allowed, unrestricted by other agreement, and feasible. Simply put:

- For every dollar in salary charged to a program, 43-cents can be charged to recover Citywide overhead.

For direct services without charges of City personnel, overhead recovery is enabled through an alternate expression of the Citywide Indirect Rate. For Fiscal Year 2024-2025, the **Citywide Indirect Rate for Central Services is 16.6% of direct expenditures**. Simply put:

- For every dollar in direct program expense, 17-cents can be charged to recover Citywide overhead.

Interfund Charges for Central Services

For Fiscal Year 2024-2025, **potential reimbursement to the General Fund from City utility funds** for Central Services is as follows, with comparison to comparable charges calculated in the prior and similarly prepared Cost Allocation Plans prepared in previous fiscal years:

POTENTIAL INTERFUND CHARGES FOR CENTRAL SERVICES									
Fund	Presented Plan for FY 2024-25	Prior Plans							
		2023-24	2022-23	2021-22	2020-21	2019-20	FY 2018-19	FY 2017-18	
280 Solid Waste Services	\$ 170,601	\$ 141,310	\$ 157,997	\$ 138,558	\$ 109,778	\$ 99,456	\$ 99,748	\$ 247,696	
400 Water M & O Fund	\$ 2,956,633	\$ 2,903,311	\$ 2,687,393	\$ 2,571,407	\$ 2,748,779	\$ 2,725,061	\$ 2,705,884	\$ 2,593,705	
450 Sewer M & O Fund	\$ 1,514,574	\$ 1,523,670	\$ 1,444,196	\$ 1,482,966	\$ 1,585,433	\$ 1,568,485	\$ 1,544,274	\$ 1,684,501	

EXECUTIVE SUMMARY

It is critical to emphasize that the above outcomes are potential values only. Contractual arrangements and resource sufficiency in these funds may limit the full application of these outcomes in Fiscal Year 2024-2025. However, these outcomes may inform planning for subsequent fiscal years, including revision of underlying revenue sources and/or agreements to accommodate future recovery of Central Services expenditures in line with this Full Cost Allocation Plan.

Furthermore, as presented subsequently in the following report, this updated Central Services Full Cost Allocation Plan has generated allocated shares of indirect cost to all funds Citywide. **This Plan enables the City to determine whether interfund charges for central service to funds in addition to municipal utilities** is allowed, unrestricted by other agreement, and feasible.

Fully Burdened Hourly Labor Rates

This Full Cost Allocation Plan has generated a listing of fully burdened hourly labor rates by position category across all departments Citywide. These rates reflect costs that may be reimbursed when labor is charged or attributable to projects and requests for service which have mechanisms for cost recovery by resource capacity, agreement, or fee for service. Fully burdened hourly labor rates include costs for salary, benefits, supportive services and supplies, departmental administration and management, and the Citywide central services derived by this Cost Allocation Plan.

A listing of these hourly labor rates by position and department is provided in [**Appendix A, Exhibit 18.**](#)

PROJECT ORIENTATION

SCOPE OF STUDY

The City of Milpitas has completed an update to its **Central Services Full Cost Allocation Plan**. ClearSource Financial Consulting has prepared this analysis at the start of Fiscal Year 2024-2025 and will be available to answer questions as the City proceeds in implementing findings as it chooses.

Key outcomes expected of the Central Services Full Cost Allocation Plan include the following:

- ⌚ Citywide allocations of identified central services/indirect costs (e.g., total annual expenditures by direct service program)
- ⌚ Annual interfund charge (maximum value) applicable to funds which reimburse the General Fund for these services, such as: Solid Waste, Water, and Sewer
- ⌚ Composite Citywide indirect rate applicable to direct labor charges
- ⌚ Composite Citywide indirect rate applicable to direct expenditures (e.g., projects or programs not using direct charges of labor to assign the majority of costs)
- ⌚ A listing of fully burdened hourly rates for departmental staff across the City organization

APPLICATION OF STUDY OUTCOMES

The outcomes of this study are intended for application in the City's Fiscal Year 2024-2025. Update to underlying data used to generate these results is recommended for application in subsequent fiscal years.

The City may use the tools and outcomes of this study in multiple applications:

- ⌚ Budget management for Fiscal Year 2024-2025, particularly to inform the amount of interfund charges for central services or general overhead, thus reimbursement to the General Fund from other funds for service or benefit received.
- ⌚ Direct charges to projects or programs during Fiscal Year 2024-2025, where a Citywide indirect rate and departmental overhead rates may apply to hourly labor rates for personnel reporting time to those projects.
- ⌚ Total allocated Citywide overhead and/or indirect rate for applicability in contracted services, partnerships, and other formal agreements where cost recovery is enabled.
- ⌚ Total allocated Citywide overhead and/or indirect rate for inclusion in cost of service-based fee and rate setting across the organization.

PROJECT ORIENTATION

CONSIDERATIONS FOR IMPLEMENTATION

If the City decides to adopt or otherwise utilize outcomes generated through this study, it should:

- ➡ **Update Systems for Cost Allocation Plan Outcomes** – Ensure that City staff begin using updated Citywide indirect rates and associated outcomes, such as interfund charge amounts and fully burdened hourly labor rates, once the plan becomes effective.
- ➡ **Actively Monitor the Use of Citywide Indirect Rates in Direct Charge Settings** – In order to recover accurate and eligible amounts expected, the City should be diligent about tracking time to projects and ensuring rates are applied in the correct amount and using the correct and intended basis.
- ➡ **Annually Review and Adjust Cost Allocation Methodologies** – As prior year financial records are formally issued as final, the Full Cost Allocation Plan can be updated to reflect most recent, audited data and inform prospective budgeting. The use of historical data enables the update of the Cost Allocation Plan prior to the budget development process to ensure results ready for implementation.

Areas recommended for future consideration as this Full Cost Allocation Plan continues to be updated are noted in relevant sections elsewhere in this document.

PREVAILING GUIDANCE

Federal Conditions

This study is conducted with awareness of the Office of Management and Budget 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

As a “Full Cost” Allocation Plan, it should be noted that while federal guidelines represent an industry perspective, they do not represent current restrictions on the City’s practices for cost recovery that are entirely within its control and discretion. Currently, the City of Milpitas does not apply indirect rates to programs or projects requiring a federally approved indirect cost allocation plan. Therefore, the City’s rationale for allocable expenditures within this Plan rely more heavily on the cost of service ethics embedded in California State code.

Should the City pursue cost recovery from programs from sources requiring a federally approved indirect cost allocation plan, this Full Cost Allocation Plan should be revised and issued as a separate iteration to accommodate federal standards. Methodologies employed, treatment of allocable expenditures for central services, and information summarized and retained should be developed to satisfy the principles and requirements of indirect cost allocation when applied outside local agency discretion.

State Conditions

The objectives of this study, the methodology used to complete the study, and the formulation of outcomes and recommendations for future consideration were significantly influenced by Article 13C of

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the California Constitution and Section 66014 of the California Government Code. While Article 13C does not directly address Cost Allocation Plans, it is acknowledged that outcomes presented here may substantively impact the City's establishment and modification of non-tax revenue sources.

Article 13C states that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity. Additionally, Article 13C identifies the following as items that are not defined as taxes:

- ⌚ A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
- ⌚ A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
- ⌚ A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
- ⌚ A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.
- ⌚ A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.
- ⌚ A charge imposed as a condition of property development.
- ⌚ Assessments and property-related fees imposed in accordance with the provisions of Article XIII D.

CENTRAL SERVICES

CENTRAL SERVICES FULL COST ALLOCATION PLAN

Purpose

The purpose of the Central Services Full Cost Allocation Plan is to provide an analytical basis supported by data and rational decisions to distribute costs associated with centralized, agency-wide support and management services to the operating departments of the City that provide direct service to the community.

The Full Cost Allocation Plan yields the following outcomes:

- ⌚ A single rate applicable to direct charges of labor to recover a share of Citywide indirect costs.
- ⌚ A single rate applicable to direct expenditures (where labor is not a significant component of direct program costs) to recover a share of Citywide indirect costs.
- ⌚ Allocated shares of total annual Citywide indirect costs for every direct service operating department and fund across the City.
- ⌚ A list of potential interfund charges for Citywide indirect costs benefitting funds outside the General Fund.
- ⌚ A list of fully burdened hourly labor rates for all staff positions across the City organization.

The Cost Allocation Plan outcomes described in this document and accompanying appendices are intended for application in Fiscal Year 2024-2025.

Data Source

The primary data source for this Full Cost Allocation Plan is the final budget for Fiscal Year 2024-2025. This means that Citywide indirect rates, cost shares, and interfund charges for the prospective Fiscal Year 2024-2025 are based on financial data linked reasonably with the same time period.

A copy of the raw financial data for Fiscal Year 2024-2025 used by this project is included with this report as Workspace 1 in Attachment A. Though not included in this report, the *2024-2025 Budget & Financial Plan* for the City of Milpitas is archived for public review on the City's website.¹

- Future Consideration** – In subsequent updates of the Full Cost Allocation Plan, the City should continue to monitor this practice and determine whether a link to actual prior year expenditure would produce substantially different outcomes. Alternatively, the City may consider whether a reconciliation and “true-up” process of plan outcomes should be implemented due to the use of budgeted/prospective data as the fundamental basis. As a “Full Cost” Allocation Plan, unencumbered by federal restrictions, the City is bound mostly to the ethics of “cost of service,” which demand primarily reason and proportionality in outcomes.

¹ www.ci.milpitas.ca.gov/milpitas/departments/finance/budget-and-financial-plans/

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Allocated Central Services

This Full Cost Allocation Plan allocates the costs of various central service and executive level support programs to the direct operating programs that benefit from the central services provided. A description of each central service program considered in this plan, sourced from the previously published *Adopted Budget & Financial Plan*, is as follows:

⌚ **City Council (General Fund 100, Organization 100)** – “[This function]:

- Serves as governing body of the City.
- Provides legislative direction to the City.
- Promulgates policies for provision of services and direction for the City.
- Enacts ordinances and resolutions necessary for governing the affairs of the City.
- Adopts the Annual Operating Budget and Capital Improvement Plan.
- Serves as City Representatives at public events and functions.”

⌚ **City Manager (General Fund 100, Organization 111)** – “This function provides the administration of City government in an efficient and effective manner according to the general policy guidelines of the City Council and recommends strategies and solutions to issues for Council consideration. [This function]:

- Provides professional expertise and support to the City Council in formulation, interpretation and application of public policy to achieve community goals and objectives.
- Implements the City Council approved policies.
- Ensures the delivery of services to the Milpitas community in an effective and efficient manner.
- Administers the operations of City government.
- Advances organizational vision, determines organizational accountability, goals, and organizational capacity.
- Provides strong leadership and ensures timely dissemination of critical information to the community during times of emergency.
- Submits for adoption a balanced budget that identifies all the anticipated revenues and expenditures.
- Communicates with the City’s diverse community about services, programs, and policies.
- Responds to inquiries from Milpitas residents and businesses, external agencies, customers, and other interested parties.
- Follows legislative activities of federal, state, regional and local political bodies and keeps Council apprised of the potential impact to the City”

⌚ **Information Technology (General Fund 100, Organization 112)** – “This department provides automation planning, coordination of system procurement and implementation, management of technology projects to fulfill customer-defined functional requirements, development and maintenance of the City’s technical architecture and infrastructure, partnering with key product and service providers, ensuring customer satisfaction, providing automation support and training

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development, support of the City's web site, Cable TV channel, AM radio station and public-access TV studio, implementation and support of security access systems and all automated data systems. Additionally, Information Services is responsible for the City's public information function. [This department provides the following services]:

- Strategic Planning – This service includes maintaining and updating the City's Telecommunications Master Plan in addition to providing the technology planning and support for each department.
- Project Management – [This] includes project management for both large and small technology projects. These services range from small projects to large multi-year efforts.
- Development and support of the technical architecture and infrastructure. This service includes the maintenance and support of the City's telephone systems, mobile phone and data services, metropolitan-area fiber optic network, paging, radio, video, remote communications and the wired and wireless computer networks.
- Development and support of the City's website, cable TV channel and AM radio system.
- Implementation and operation of the City's security access and control systems.
- Management and support of the complex information systems [including] a data network of more than 90 servers, 500 computers, 80 laptops and 120 printers.
- Development and support of the City's Geographic Information System.
- Support of the Public Information function [through] the City's website, cable TV channel and AM radio station.”

⌚ **City Clerk (General Fund 100, Organization 114)** – “The City Clerk serves as the legislative administrator, elections official, and records manager for the City. Serves as Secretary to the Public Financing Authority and Housing Authority. [The City Clerk]:

- Prepares, edits and publishes City Council agenda and meeting minutes for all regular and special City Council meetings.
- Ensures municipal records are readily available and accessible to all and serve as main source point of information for residents, City officials and staff, and other governments.
- Complies with the Ralph M. Brown Act, the Public Records Act and the City's Open Government Ordinance.
- Provides centralized records management, including creating and retention of all meeting agendas and minutes of all City Council and other entity meetings.
- Coordinates outreach and tracking of terms of service and appointments to 12 City Commissions.
- Maintains codification of ordinances, i.e. ensuring publication of Milpitas Municipal Code by vendor Municipal Code Corporation.
- Administers municipal elections, including candidate filing in November of even years, and receives required campaign finance reports on semi-annual basis.
- Receives and files annual FPPC Form 700/Statements of Economic Interest for all designated employees, Commissioners, and elected officials.”

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- ⌚ **Human Resources (General Fund 100, Organization 115)** – “The Human Resources (HR) Department is a centralized full-service department that provides Citywide services related to: recruitment, benefits administration, a self-funded workers' compensation program, labor negotiations, administration of memorandum of understanding with the various employee groups, employee relations, the safety program, compliance with State and Federal employment laws, training and maintenance of personnel systems and files. [Services include]:
 - Recruitment - The HR Department is committed to finding high quality candidates in a timely manner.
 - Benefits Administration - The HR Department provides benefits administration to approximately 350 active employees.
 - Workers' Compensation - The City is self-insured for workers' compensation contracted through a Third Party Administrator (TPA). Staff works closely with our TPA to ensure that all injured employees receive proper care for their work-related injuries.
 - Labor Relations - The HR Department negotiates on behalf of the City and oversees six separate bargaining units by administering, implementing and interpreting labor contracts and assisting in the resolution of grievances.
 - Employee Relations and Customer Service
 - Training - The HR Department coordinates Citywide training on topics such as customer service, employee safety, benefits, harassment prevention, ergonomics, and leadership to provide professional and personal development opportunities for employees.”
- ⌚ **City Attorney (General Fund 100, Organization 120)** – “This department provides general legal advice and services to the City Council, RDA Successor Agency, Housing Authority, City Commissions, City Manager, City departments and other entities as approved by City Council. The City Attorney's department prepares or approves as to form all proposed ordinances, resolutions, agreements and amendments thereto. This department negotiates and drafts complex agreements, including at times development agreements with developers. This department represents the City in litigation and supervises litigation of PLAN JPA appointed counsel. This department also provides guidance in personnel matters. [This department performs the following services]:
 - General legal advice
 - Personnel advice
 - Litigation
 - Employee legal training
 - Compliance advice related to current and forthcoming federal and State regulations
 - Housing Authority and RDA Successor Agency legal services
 - Land use advice and document preparation
 - Conflict of Interest and Open Government guidance”
- ⌚ **Finance Administration (General Fund 100, Organization 300) and Finance Operations (General Fund 100, Organization 310)** – “Finance provides a key service role to all departments, the City Council, and the public and manages the City's financial operations in accordance with industry standards and established fiscal policies. Prudent fiscal stewardship, customer service, compliance,

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strategic planning, transparency and effective financial reporting are key elements of its mission. The department is organized into two divisions, Administration and Operations; each provides essential customer services and support to City departments, the City Council, and the public [as follows]:

- Acts as an adviser to the City Manager, City Council and Departments in the areas of financial planning and fiscal analysis. Provides leadership in the development and implementation of sound financial policies for the City.
- Coordinates the preparation of the Annual Operating Budget that includes projection of revenues and expenditures, organizing and publication of the adopted budget document.
- Prepares the Annual Financial Report in accordance with Generally Accepted Accounting Principles and pronouncements of the Governmental Accounting Standards Board (GASB).
- Prepares and maintains accurate financial records including grants, capital projects, enterprise funds, governmental funds, and fixed assets. Files required grant reports.
- Provides operating departments with timely and clear financial performance reports to assist them in their daily decision making.
- Monitors all the capital projects that have external funding sources to ensure collection.
- Collects and records all City revenues including property tax, sales tax, various service fees, utility payments, business licenses, franchise fees and transient occupancy taxes, among others.
- Provides customer service to the City's utility customers, including billing, new account setups, inquiries and meter readings.
- Provides a full range of procurement services to purchase goods and services at competitive prices and to ensure compliance with Federal and State laws and City ordinances.
- Invests the City's idle cash to ensure that there is sufficient cash flow to meet operating needs while maintaining safety, liquidity and competitive returns on the investment portfolio.
- Manages the City's and Successor Agency's outstanding bonds by ensuring timely payments, performance of arbitrage calculations and filing of required continual disclosure reports.
- Manages all the tort claims against the City and represents the City in the Pooled Liability Assurance Network Joint Powers Authority (PLAN JPA).
- Processes all the payments for goods and services timely and accurately.
- Issues payroll checks and benefits payments bi-weekly. Files all the required Federal and State payroll tax withholding reports.
- Provides internal mail service by processing outgoing mail and distributing incoming mail citywide.”

- ⌚ **Facilities Maintenance (General Fund 100, Organization 427)** – “Maintains City buildings and grounds, including building systems (plumbing, electrical, heating, air conditioning, and ventilation; and backup power). Sets up rooms for rental groups and meetings. Manages custodial and janitorial services.”
- ⌚ **Non-Departmental (General Fund 100, Organization 910)** – “This department funds a variety of activities that are not specific to any one department. Personnel Services include expenditures not budgeted in the individual departments such as vacation and leave cashouts, benefit administration

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fees, retiree medical benefits and self-funded unemployment insurance. Supplies and Contractual Services include centralized copier costs for City Hall, utility payments and citywide tuition reimbursement.”

- ⌚ **Economic Development (General Fund 100, Organization 116)** – “Economic Development Department strategizes, manages and directs programs and activities such as business retention and attraction, workforce development, revitalization, land-use, marketing & branding, and real estate economics.”
- ⌚ **Fiscal Services-Utilities (General Fund 100, Organization 323)** – Provides customer service and processes payments for all goods and services.
- ⌚ **Depreciation on Government Buildings (calculated/sourced)** – Recorded depreciation expense on government buildings occupied by benefitting units provides a means for allocating the costs of providing long-term physical space for the City’s direct services.

Attached as **Appendix B** to this report are departmental and fund organizational charts published in the *City of Milpitas 2024-2025 Adopted Budget & Financial Plan*.

Benefitting Units

This Full Cost Allocation Plan allocates the previously identified central services to the direct operating programs that benefit from the services provided. A list of direct operating programs receiving allocable expenditures in this plan follows:

GENERAL FUND ORGANIZATIONS (Organization Number, Name)

- ⌚ 114, City Clerk / Direct Services Portion
- ⌚ 118, Housing and Neighborhood Services
- ⌚ 161, Recreation Administration
- ⌚ 162, Senior Citizen Services
- ⌚ 164, Youth Program
- ⌚ 167, Special Events
- ⌚ 168, Marketing
- ⌚ 169, Performing Arts
- ⌚ 170, General Classes
- ⌚ 171, Aquatics
- ⌚ 172, Sports and Fitness
- ⌚ 175, Social Services
- ⌚ 400, Public Works Administration
- ⌚ 411, Engineering Administration
- ⌚ 412, Design & Construction
- ⌚ 413, Land Development
- ⌚ 415, Traffic Engineering
- ⌚ 421, Street Maintenance
- ⌚ 423, Utility Maintenance
- ⌚ 424, Park Maintenance
- ⌚ 425, Trees & Landscape Maintenance
- ⌚ 428, Compliance
- ⌚ 430, Solid Waste
- ⌚ 512, Planning
- ⌚ 513, Long Range Planning
- ⌚ 531, Building Inspection Services
- ⌚ 532, Plan Review
- ⌚ 533, Building Safety and Housing
- ⌚ 534, Permit Center
- ⌚ 541, Housing and Neighborhood Services
- ⌚ 700, Police Administration
- ⌚ 711, Records
- ⌚ 712, Personnel & Training
- ⌚ 713, Communications
- ⌚ 714, Community Relations

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- ⌚ 721, Patrol Services
- ⌚ 722, Traffic
- ⌚ 723, Crossing Guards
- ⌚ 724, Investigations
- ⌚ 801, Fire Administration
- ⌚ 812, Operations
- ⌚ 814, EMS Transport Services
- ⌚ 821, Fire Prevention Administration
- ⌚ 822, Fire Prevention
- ⌚ 840, Office of Emergency Management
- ⌚ 910, Non Departmental / Direct Services Portion

OTHER FUNDS (Fund Number, Name)

- ⌚ 103, 1452 S. Main
- ⌚ 105, Abandon Vehicle Abatement
- ⌚ 109, Utilities Rate Assistance
- ⌚ 150, Redevelopment Administration
- ⌚ 211, HETCH-HETCHY Ground Lease
- ⌚ 213, Public Art Fund-Non-restricted
- ⌚ 214, Community Planning Fund
- ⌚ 216, Affordable Housing Community Benefit
- ⌚ 235, 95-1 Light & Landscape Maintenance District
- ⌚ 236, 98-1 Light & Landscape Maintenance District
- ⌚ 237, 2005 Community Facility District
- ⌚ 238, 2008 Community Facility District
- ⌚ 250, HCD Fund
- ⌚ 280, Solid Waste Services
- ⌚ 295, Housing Authority Fund
- ⌚ 350, Transit Area Impact Fee Fund
- ⌚ 400, Water M & O Fund
- ⌚ 450, Sewer M & O Fund

Refer to [Appendix A, Exhibit 2](#) to view a complete listing of City organizations and funds.

Allocable Indirect Cost Pools

Where the organization or functional complexity of a central services department necessitates it, the departmental budget has been broken down into cost pools to better determine allocable central services expenditures. The purpose of this additional step is to enable more reasonable, if not accurate, allocation decisions for different indirect services provided by a single department.

The following central services departments have been broken into indirect cost pools as follows:

- ⌚ City Manager – This department is expressed functionally as General Service and management of specific service areas: Public Safety, Operations and Infrastructure, and Development.
- ⌚ City Clerk – This department is expressed functionally as General Service, Elections, and Legislative Support. A portion of this department is also treated as a direct service, not allocable as central service.
- ⌚ City Attorney – This department is expressed functionally as General Service and Specific Service.
- ⌚ Finance Administration and Finance Operations – These departments are expressed functionally as General Service, Payroll, Accounting, Accounts Payable, Cash Collections, Purchasing, Budget and Forecasting, Risk, and Treasury.

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- ② Non-Departmental – This department is expressed functionally as Personnel Services, Facilities/Utilities, Financial Services, and Contingency.

These indirect cost pools were developed by identifying individual labor positions attributable to each function of service and then allocating departmental expenditures following the resultant distribution of labor, except in cases where the departmental expenditure is clearly attributable to one or more pool unrelated to labor.

Table 1 lists the cost pools allocated in this Full Cost Allocation Plan. Refer to **Appendix A, Exhibit 3** for the identification of indirect cost pools by name, as well as any applicable labor distributions to those cost pools. Refer to **Appendix A, Exhibit 4** for the line-item detail of allocable central services expenditures by organization and distributed to the identified indirect cost pool functions.

(This section continues on the following page.)

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TABLE 1 | ALLOCABLE INDIRECT COST POOLS

ALLOCABLE INDIRECT COST POOLS				
Central Services Department / Indirect Cost Pool	FY 2024-25 Budget Expenditure	less: Unallowable or Adjustment	less: Direct Service	Allocable Indirect Cost Pool
City Council	\$ 631,378	\$ -	\$ -	\$ 631,378
City Manager	\$ 2,196,073	\$ -	\$ -	
General Service				\$ 736,979
Public Safety				\$ 289,479
Operations and Infrastructure				\$ 584,807
Development				\$ 584,807
Information Technology	\$ 5,135,405	\$ -	\$ -	\$ 5,135,405
City Clerk	\$ 634,488	\$ -	\$ (181,346)	
General Service				\$ 185,152
Elections				\$ 30,224
Legislative Support				\$ 237,765
Human Resources	\$ 2,348,798	\$ -	\$ -	\$ 2,348,798
City Attorney	\$ 1,214,142	\$ -	\$ -	
General Service				\$ 940,381
Specific Service				\$ 273,761
Finance Administration	\$ 2,505,450	\$ -	\$ -	
General Service				\$ 777,585
Payroll				\$ 72,500
Accounting				\$ 72,500
Accounts Payable				\$ 43,500
Cash Collections				\$ -
Purchasing				\$ 591,836
Budget and Forecasting				\$ 614,030
Risk				\$ 159,500
Treasury				\$ 174,000
Finance Operations	\$ 2,176,424	\$ -	\$ -	
General Service				\$ 192,871
Payroll				\$ 606,978
Accounting				\$ 738,490
Accounts Payable				\$ 322,204
Cash Collections				\$ 225,341
Purchasing				\$ 90,541
Budget and Forecasting				\$ -
Risk				\$ -
Treasury				\$ -
Facilities Maintenance	\$ 3,762,569	\$ -	\$ -	\$ 3,762,569
Non-Departmental	\$ 5,264,997	\$ (2,384,901)	\$ -	
Personnel Services				\$ (1,814,939)
Facilities / Utilities				\$ 2,576,000
Financial Services				\$ 819,035
Contingency				\$ 1,300,000
Economic Development	\$ 1,229,397	\$ -	\$ -	\$ 1,229,397
Fiscal Services - Utilities	\$ 513,703	\$ -	\$ -	\$ 513,703
Depreciation - Government Buildings	\$ 1,912,892	\$ -	\$ -	\$ 1,912,892
Total Allocable Indirect Cost	\$ 29,525,716	\$ (2,384,901)	\$ (181,346)	\$ 26,959,469

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Allocation Bases

A variety of data sets have been used in this Full Cost Allocation Plan as bases for distributing allocable indirect cost pools to benefitting units. These data sets are used to derive allocation factors which determine the proportionality of expense received by each unit. A description of the data sets follows:

- ⌚ **Modified Operating Expenditures** – Expenditures in each department, excluding debt service, capital outlay, transfers, depreciation, and previous overhead charges. Additionally, certain expenditures either extraordinary or distorting allocations have been excluded. These additional exclusions consist of individually evaluated items, such as large contractual expenses, large utility expenses, and other substantial payments or pass-through expenses related to direct services disproportionately to the benefit received from central services. (Refer to Appendix A, Exhibit 2-Supplemental for this data.)
- ⌚ **Gross Operating Expenditures** – Expenditures in each department, excluding debt service, capital outlay, transfers, and amortization.
- ⌚ **Full Time Equivalent Employees** – The number of employees assigned to each department.
- ⌚ **Assigned Square Footage** – The area of government buildings occupied by each department, including City Hall, Public Works Building, Senior Center, Community Center, Sal Cracolice Building, Corporation Yard, Teen Center, recreation facilities, Police Station and Substation, Fire Stations, and other.
- ⌚ **City Council Agenda Items** – The number of agenda items before City Council over a one-year period.
- ⌚ **City Attorney Workload** – The distribution of billed charges to the City's direct operating departments over a one-year period. (Billed charges to general governmental and central services functions are reflected in the "General Service" indirect cost pool for the City Attorney organization.)
- ⌚ **City Manager Service Areas** – From the *City Manager Office Portfolios*, the areas of emphasis for the City Manager, distributed by gross operating expenditures.
- ⌚ **Assistant City Manager Service Areas** - From the *City Manager Office Portfolios*, the areas of emphasis for the Assistant City Manager, distributed by gross operating expenditures.
- ⌚ **Deputy City Manager Service Areas** - From the *City Manager Office Portfolios*, the areas of emphasis for the Deputy City Manager, distributed by gross operating expenditures.
- ⌚ **Invoices** – The annual average number of invoices processed by Finance over a three-year period for direct operating departments.
- ⌚ **Purchasing Staff Time Analysis** – The estimated distribution of annual staff time by direct operating department, per time analysis/interview conducted as part of the prior year Plan update and reviewed and verified by staff in this project.

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- ⌚ **Claims** – The number of claims by direct operating department over a five-year period, as reported in the *Association of Bay Area Governments* management report.
- ⌚ **Cash and Investments** – Total cash and investments reported by fund, per the *City of Milpitas Annual Comprehensive Financial Report*.
- ⌚ **As Total City Manager Organization** – The calculated weighted average of all City Manager allocation results across all functional indirect cost pools for the organization.

Table 2 lists the selected allocation basis used to distribute each indirect cost pool to benefitting units. Refer to [Appendix A, Exhibit 5](#) to view the complete data sets and accompanying allocation factors used in this Full Cost Allocation Plan. Refer to [Appendix A, Exhibit 6](#) to view a summary of the allocation decisions made in the quantitative analysis.

- Future Consideration** –It is recommended to keep existing allocation bases current to the costs and operations analyzed in future plans. Data sets should be updated as new information is reasonably available and readily tracked. Particularly, estimated data sets, such as those reliant on time estimates, should be specifically revisited and refined as change in the organization or operations occurs or as greater experience with the application of the data set is gained.

(This section continues on the following page.)

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TABLE 2 | SELECTED ALLOCATION BASES

ALLOCATION BASIS BY INDIRECT COST POOL		
Central Services Department / Indirect Cost Pool	Allocable Indirect Costs	Allocation Basis
City Council	\$ 631,378	City Council Agenda Items
City Manager		
General Service	\$ 736,979	Gross Operating Expenses
Public Safety	\$ 289,479	City Manager Service Areas
Operations and Infrastructure	\$ 584,807	Assistant City Manager Service Areas
Development	\$ 584,807	Deputy City Manager Service Areas
Information Services	\$ 5,135,405	Full Time Equivalent Employees
City Clerk		
General Service	\$ 185,152	Gross Operating Expenses
Elections	\$ 30,224	Gross Operating Expenses
Legislative Support	\$ 237,765	City Council Agenda Items
Human Resources	\$ 2,348,798	Full Time Equivalent Employees
City Attorney		
General Service	\$ 940,381	Modified Operating Expenses
Specific Service	\$ 273,761	City Attorney Workload
Finance Administration		
General Service	\$ 777,585	Gross Operating Expenses
Payroll	\$ 72,500	Full Time Equivalent Employees
Accounting	\$ 72,500	Gross Operating Expenses
Accounts Payable	\$ 43,500	Invoices
Cash Collections	\$ -	Gross Operating Expenses
Purchasing	\$ 591,836	Purchasing Time Analysis
Budget and Forecasting	\$ 614,030	Gross Operating Expenses
Risk	\$ 159,500	Claims
Treasury	\$ 174,000	Cash and Investments
Finance Operations		
General Service	\$ 192,871	Gross Operating Expenses
Payroll	\$ 606,978	Full Time Equivalent Employees
Accounting	\$ 738,490	Gross Operating Expenses
Accounts Payable	\$ 322,204	Invoices
Cash Collections	\$ 225,341	Gross Operating Expenses
Purchasing	\$ 90,541	Purchasing Time Analysis
Budget and Forecasting	\$ -	Gross Operating Expenses
Risk	\$ -	Claims
Treasury	\$ -	Cash and Investments
Facilities Maintenance	\$ 3,762,569	Assigned Square Footage
Non-Departmental		
Personnel Services	\$ (1,814,939)	Full Time Equivalent Employees
Facilities / Utilities	\$ 2,576,000	Assigned Square Footage
Financial Services	\$ 819,035	Modified Operating Expenses
Contingency	\$ 1,300,000	Gross Operating Expenses
Economic Development	\$ 1,229,397	Modified Operating Expenses
Fiscal Services - Utilities	\$ 513,703	Gross Operating Expenses
Depreciation - Government Buildings	\$ 1,912,892	Assigned Square Footage

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Resulting Allocated Shares and Potential Interfund Charges

Table 3 summarizes the total costs allocated in this Plan, distributed between organizations in the General Fund and all other funds. Refer to [Appendix A, Exhibit 7](#) to view the allocation results detailed by allocable indirect cost pool to each direct benefitting unit. Refer to [Appendix A, Exhibit 1, Part D](#) to view the grand total result of these allocations by direct benefitting unit.

TABLE 3 | SUMMARY DISTRIBUTION OF CITYWIDE INDIRECT COSTS

ALLOCATED COST SHARES		
Fund Category	Allocated Indirect Costs	Percent of Total
General Fund Departments	\$ 21,350,171	79%
Other Funds Billed for Allocated Central Services	4,641,808	17%
Other Funds Not Billed for Allocated Central Services	967,490	4%
Total Allocable Indirect Cost	\$ 26,959,469	100%

Table 4 summarizes the potential interfund charges informed by the results of this Cost Allocation Plan. Refer to [Appendix A, Exhibit 1, Parts B1 and B2](#) to view additional detail regarding these interfund charge computations.

- Future Consideration** – Allocated cost shares and potential interfund charges may not be immediately applicable depending on current capacity of available resources, sufficiency of prevailing fees/rates, and degree of flexibility of contractual arrangements and program funding. However, these results can and should inform future negotiations, analysis, and processes that seek to modify incoming revenue streams.

TABLE 4 | POTENTIAL INTERFUND CHARGES FOR FISCAL YEAR 2024-2025

POTENTIAL INTERFUND CHARGES FOR CENTRAL SERVICES	
Fund / Department	FY 2024-25 Allocation
280 Solid Waste Services	\$ 170,601
400 Water M & O Fund	2,956,633
450 Sewer M & O Fund	1,514,574
Total Potential Interfund Charges	\$ 4,641,808

Citywide Indirect Rates

For instances where the City charges labor directly to programs or projects, a Citywide Indirect Rate can apply in order to provide cost recovery of Citywide central services. The resulting Citywide Indirect Rate from this Plan is **43.4%**. This rate applies on the salaries of the labor being charged.

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Table 5 summarizes the calculation of this Citywide Indirect Rate. Refer to [Appendix A, Exhibit 8](#) to view additional detail regarding this rate calculation.

TABLE 5 | CITYWIDE INDIRECT RATE ON DIRECT LABOR CHARGES FOR FISCAL YEAR 2024-2025

CITYWIDE INDIRECT RATE ON DIRECT LABOR CHARGES	
Summary Rate Calculation	Amount
Cost Basis: Total Citywide Indirect Costs	\$ 26,959,469
Rate Basis: Salary Expense in Direct Operating Organizations	\$ 62,179,538
Citywide Indirect Rate on Direct Salary Charges	43.4%

For programmatic or project instances where direct charges of City labor are not a significant driver of expenditure, the City may choose to apply an alternative rate to recover Citywide central services costs. This rate applies on direct expenditures of the program or project under consideration. The resulting Citywide Indirect Rate from this Plan is 16.6%.

Table 6 summarizes the calculation of this Citywide Indirect Rate. Refer to [Appendix A, Exhibit 8](#) to view additional detail regarding this rate calculation.

TABLE 6 | CITYWIDE INDIRECT RATE ON DIRECT EXPENDITURES FOR FISCAL YEAR 2024-2025

CITYWIDE INDIRECT RATE ON DIRECT EXPENDITURES	
Summary Rate Calculation	Amount
Cost Basis: Total Citywide Indirect Costs	\$ 26,959,469
Total Expenditures, All Funds	268,623,828
less: Exclusions (Debt Service, Capital, Depreciation, Transfers, Central Services)	(105,824,708)
Net Rate Basis: Direct Expenditures	162,799,120
Citywide Indirect Rate on Direct Expenditures	16.6%

- Future Consideration** – Misapplication of indirect rates is a common error when accessing varied indirect rates. It is recommended that the City create a formal procedure, if not policy, on how and when to apply Citywide Indirect Rates. For example, the City needs to ensure that personnel from central services departments not charge time to projects/programs, as their costs are embedded in the Citywide Indirect Rate that will follow either direct charges of personnel to those projects or the direct expenditures themselves, depending on the rate method chosen for the project/program.

Continuing on that latter point, for each project or program where the City intends to apply an indirect rate, it is recommended that one method be selected: either recover indirect costs on direct charges of City personnel time or recover indirect costs on direct expenditures of the project/program. To avoid easily duplicating cost recovery, the City should not apply both rates in the context of a single project/program. A formal policy delineating how to make that decision for each project could assist. Such a policy would typically set a threshold on the project/program. For example, on projects whose costs are driven substantially by City labor, the indirect rate on

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personnel time should apply. Conversely, for projects driven substantially by external costs, the indirect rate on direct expenditures should apply.

Indirect Rates by Department

If a Citywide indirect rate is not preferred, allocated costs can be expressed as an indirect rate by departmental (or divisional) classification to facilitate cost recovery of Citywide central services in instances where direct charging is available.

Table 7 summarizes resulting indirect rates by department/division, both as a rate on direct salary expense and as a rate on direct expenditure. Refer to [Appendix A, Exhibits 9A and 9B](#) to view the detailed calculations.

TABLE 7 | INDIRECT RATES BY DEPARTMENT FOR FISCAL YEAR 2024-2025

Department (or Division) Classification for Indirect Rates	Allocated Central Services	Indirect Rates	
		of Direct Salary Expense	of Direct Expenditure
Police	\$ 7,098,496	31%	15%
Fire	\$ 4,914,219	34%	16%
Building & Safety	\$ 1,134,105	35%	22%
Planning & Neighborhood Services	\$ 897,285	33%	24%
Public Works	\$ 1,753,705	22%	22%
Engineering	\$ 1,570,629	38%	33%
Recreation	\$ 3,887,878	101%	56%
Water	\$ 2,956,633	101%	9%
Sewer	\$ 1,514,574	72%	11%
Solid Waste	\$ 170,601	30%	15%

Fully Burdened Hourly Labor Rates by Staff Position

This Central Services Full Cost Allocation Plan has also enabled calculation of fully burdened hourly rates for individual staff positions across the municipal organization applicable in Fiscal Year 2024-2025. These fully loaded rates are useful when the City is able to directly charge for staff time incurred on a project, a cost-sharing arrangement, or a request for service for which fee-based cost recovery is possible.

The fully burdened hourly rates are computed by department, and include the following layers of cost, which sum to a total cost per hour by position:

- ⌚ Salary cost for the individual.
- ⌚ Benefits cost for the individual.

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- ⌚ A provision for non-labor operating costs in the department which support labor, such as services and supplies expense categories, excluding contractual services and capital outlay.
- ⌚ Citywide central services, as expressed by the indirect rates listed in Table 7 and generated by this Cost Allocation Plan.
- ⌚ Departmental indirect services, which is calculated in this Cost Allocation Plan by designating administrative and management personnel within the department as indirect service providers and layering their costs into the hourly rate basis for remaining direct service providers. In this way, the function of departmental administration and management is reflected in direct cost recovery when fully burdened hourly rates are imposed.

Fully burdened hourly rates are expressed as a composite for each distinct position (i.e., individuals with the same title have the same hourly rate, regardless of individual salary and benefits). The salary component of the composite hourly rate references the top step approved for each position; benefits, services and supplies, and departmental indirect services reference average values across all individuals within the position; and Citywide central services is a uniform value for all positions within the department.

Tables 8.A through 8.H summarize the fully burdened hourly rates by position for each department in the municipal organization. These calculations by department can be viewed in **Appendix A, Exhibits 10 through 17** and are summarized in **Appendix A, Exhibit 18**.

(This section continues on the following page.)

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TABLE 8.A | POLICE FULLY BURDENED HOURLY RATES FOR FISCAL YEAR 2024-2025

FULLY BURDENED HOURLY RATES BY POSITION		
Class No.	Title	Cost per Hour
Police:		
1401	Police Captain	\$ 473
1402	Chief of Police	\$ 443
1404	Police Support Services Manager	\$ 210
1405	Assistant Chief of Police	\$ 423
2105	Crime Analyst	\$ 220
2128	Management Analyst	\$ 190
2402	Police Lieutenant	\$ 416
4403	Police Officer	\$ 303
4405	Police Sergeant	\$ 365
5807	Community Service Officer	\$ 180
6110	Office Specialist	\$ 117
6117	Executive Assistant	\$ 150
6403	Police Clerk II	\$ 133
6404	Police Clerk Super	\$ 161
6408	Comm Dispatcher	\$ 195
6409	Communications Dispatch Superv	\$ 214
8607	Police Evidence Technician	\$ 168

TABLE 8.B | FIRE FULLY BURDENED HOURLY RATES FOR FISCAL YEAR 2024-2025

FULLY BURDENED HOURLY RATES BY POSITION		
Class No.	Title	Cost per Hour
Fire:		
1502	Fire Chief	\$ 441
1504	Deputy Fire Chief	\$ 425
2102	Administrative Analyst I	\$ 137
2112	Senior Administrative Analyst	\$ 203
2501	Assistant Fire Marshal	\$ 309
2502	Emergency Services Coordinator	\$ 232
2504	Fire Captain	\$ 234
2507	Fire Captain 40	\$ 259
2508	Fire Battalion Chief	\$ 273
2509	Fire Battalion Chief - 40 hr	\$ 255
3501	Fire Prev Inspector	\$ 283
3502	Haz Mat Inspector	\$ 286
3507	Fire Protection Engineer	\$ 281
4501	Fire Engineer/EMT	\$ 207
4502	Firefighter	\$ 189
4503	Firefighter/Paramedic	\$ 204
4504	FF/Paramedic Trainee - 40	\$ 148
4505	Fire Engineer/Paramedic	\$ 220
4510	Entry Firefighter/EMT - 56	\$ 150
4511	Entry Firefighter/Paramedic-56	\$ 163
6117	Executive Assistant	\$ 144

(This section continues on the following page.)

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**TABLE 8.C | PUBLIC WORKS FULLY BURDENED
HOURLY RATES FOR FISCAL YEAR 2024-2025**

FULLY BURDENED HOURLY RATES BY POSITION		
Class No.	Title	Cost per Hour
Public Works:		
1117	Public Works Manager	\$ 197
1204	Public Works Director	\$ 282
1207	Deputy Public Works Director	\$ 252
2102	Administrative Analyst I	\$ 145
2103	Administrative Analyst II	\$ 158
2112	Senior Administrative Analyst	\$ 165
2213	Environmental Inspector	\$ 197
6109	Office Asst II	\$ 90
6110	Office Specialist	\$ 111
8108	Maint Custodian II-40	\$ 139
8203	Maint Worker I-40	\$ 127
8205	Maint Worker II-40	\$ 148
8609	Senior Public Works Lead	\$ 220
8611	Assistant Water Operator - 40	\$ 196
8613	Equip Maint Worker II - 40	\$ 177
8614	Equip Maint Worker III - 40	\$ 205
8616	Fleet Maint Worker II - 40	\$ 173
8617	Fleet Maint Worker III - 40	\$ 206
8618	Maint Custodian II-40	\$ 160
8619	Maintenance Worker III - 40	\$ 168
8622	Water System Operator - 40	\$ 213
8624	Envir & Regulatory Comply Spec	\$ 206
8625	Maintenance Assistant - 40	\$ 92
8627	SCADA Technician	\$ 178

**TABLE 8.D | BUILDING FULLY BURDENED
HOURLY RATES FOR FISCAL YEAR 2024-2025**

FULLY BURDENED HOURLY RATES BY POSITION		
Class No.	Title	Cost per Hour
Building:		
1210	Plan Review Manager	\$ 246
1802	Building & Housing Director	\$ 258
1804	Building Offical	\$ 292
2103	Administrative Analyst II	\$ 151
3801	Building/NP Inspector	\$ 188
3803	Plan Checker	\$ 179
3804	Senior Building Inspector	\$ 217
3806	Senior Plan Check Engineer	\$ 252
3807	Plan Check Engineer	\$ 219
3809	Building Inspection Manager	\$ 221
5801	Build Permit Tech	\$ 142
6109	Office Asst II	\$ 87

(This section continues on the following page.)

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**TABLE 8.E | ENGINEERING FULLY BURDENED
HOURLY RATES FOR FISCAL YEAR 2024-2025**

FULLY BURDENED HOURLY RATES BY POSITION			
Class No.	Title	Cost per Hour	
<i>Engineering:</i>			
1201	Engineering Director/City Eng	\$	257
1202	Transportation & Traffic Mgr	\$	247
2103	Administrative Analyst II	\$	164
2201	Assistant Engineer	\$	182
2202	Assoc Civil Engineer	\$	213
2204	Princ Civil Engineer	\$	232
2211	CIP Manager	\$	250
3201	Engineering Aide	\$	155
3202	Pub Works Insp	\$	178
3203	Senior Public Works Inspector	\$	207
6111	Administrative Assistant	\$	131
8626	Cross Connection Specialist	\$	162

**TABLE 8.G | RECREATION FULLY BURDENED
HOURLY RATES FOR FISCAL YEAR 2024-2025**

FULLY BURDENED HOURLY RATES BY POSITION			
Class No.	Title	Cost per Hour	
<i>Recreation:</i>			
1121	Assistant Dir Recr & Comm Svcs	\$	326
1208	Dir of Recr & Community Svcs	\$	404
2601	Rec Services Super	\$	243
5606	Program Coordinator	\$	228
5615	Sr Public Services Assistant	\$	222
6602	Public Services Assistant II	\$	182
8602	Rec Serv Asst II	\$	141
8603	Rec Serv Asst III	\$	129
8604	Rec Serv Asst IV	\$	161

(This section continues on the following page.)

**TABLE 8.F | PLANNING FULLY BURDENED
HOURLY RATES FOR FISCAL YEAR 2024-2025**

FULLY BURDENED HOURLY RATES BY POSITION			
Class No.	Title	Cost per Hour	
<i>Planning:</i>			
1120	Housing Authority Adminr	\$	285
1803	Planning Director	\$	276
2103	Administrative Analyst II	\$	152
2112	Senior Administrative Anaylst	\$	174
2802	Associate Planner	\$	244
2805	Senior Planner	\$	260
2811	Principal Planner	\$	269
2813	Planning Technician	\$	173
5804	Code Enforcement Officer	\$	195
5806	Sr Code Enforcement Officer	\$	229
6111	Administrative Assistant	\$	136

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**TABLE 8.H | GENERAL GOVERNMENT FULLY BURDENED HOURLY RATES FOR FISCAL YEAR
2024-2025**

FULLY BURDENED HOURLY RATES BY POSITION		
Class No.	Title	Cost per Hour
<i>General Government:</i>		
1101	City Clerk	\$ 157
1102	City Manager	\$ 341
1103	Finance Director	\$ 301
1104	Assistant City Manager	\$ 299
1105	Human Resources Director	\$ 312
1106	Purchasing Agent	\$ 182
1109	Assistant Finance Director	\$ 242
1112	City Attorney	\$ 291
1113	Assistant City Attorney	\$ 249
1115	Budget Manager	\$ 179
1116	Finance Manager	\$ 219
1122	Public Information Officer	\$ 228
1123	Deputy IT Director	\$ 253
1124	Legal Assistant	\$ 111
1206	Economic Development Director	\$ 289
2101	Accountant	\$ 168
2106	Buyer	\$ 148
2107	Human Resources Technician	\$ 114
2108	Human Resources Assistant	\$ 90
2110	Senior Accountant	\$ 168
2112	Senior Administrative Analyst	\$ 182

FULLY BURDENED HOURLY RATES BY POSITION		
Class No.	Title	Cost per Hour
<i>General Government (continued):</i>		
2113	IT Director	\$ 285
2116	IT Manager	\$ 214
2118	Information Technology Analyst	\$ 179
2119	Business Systems Analyst/Dev	\$ 180
2123	Human Resources Analyst II	\$ 151
2124	Human Resources Analyst I	\$ 142
2125	Financial Analyst I	\$ 108
2126	Financial Analyst II	\$ 145
2212	GIS Technician	\$ 151
3101	IT Technician	\$ 136
5102	Payroll Specialist	\$ 134
6102	Deputy City Clerk	\$ 155
6104	Accounting Technician I	\$ 114
6105	Accounting Technician II	\$ 116
6106	Senior Accounting Technician	\$ 111
6109	Office Asst II	\$ 107
6110	Office Specialist	\$ 117
6111	Administrative Assistant	\$ 133
6123	Senior Executive Assistant	\$ 171
8606	Economic Development Spec	\$ 161
8620	Water Meter Technician I - 40	\$ 106
8621	Water Meter Technician II - 40	\$ 120
8623	Administrative Analyst I/II	\$ 167

APPENDIX A

CENTRAL SERVICES FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-2025

Exhibit	Purpose
1	“Management Brief” – Summarizes key outcomes of the Plan, including indirect rates, potential interfund charges, allocable indirect cost pools and corresponding allocation basis, and total allocation to direct benefiting units.
2	Illustrates relevant chart of accounts information and determines expense data used in the development of the Modified Operating Expenditures allocation basis. Demonstrates reconciliation to the financial records data source.
3	Names functional indirect cost pools within central services organizations. Analyzes personnel in central services organizations to develop bases for indirect cost pools developed in Exhibit 4.
4	Determines eligible indirect expenditures for central services departments and apportions expenditures to allocable indirect cost pools where relevant.
5	Lists data sets available as allocation bases and calculates allocation factors applied in Exhibit 7.
6	Summarizes the allocable central services costs by indirect cost pool and assigns the basis for allocating each pool in Exhibit 7.
7	Allocates central services indirect cost pools to direct benefitting units Citywide, according to their share of the chosen allocation metric.
8	Calculates Citywide indirect rates.
9A – 9B	Calculates indirect rates by individual organization
10 – 17	Develops fully burdened hourly rates by individual staff member in selected departments
18	Summarizes fully burdened hourly rates by position title in selected departments
W1	Presents the data source for expenditures processed in the analysis.
W2	Presents the City’s Chart of Accounts.
W3	Presents a listing of all labor positions in the City.
W4	Identifies indirect costs within departmental budgets.
W5	Presents classification codes for all labor positions.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Comparison of Transfers to the General Fund Calculated from FY23-24 to Preliminary FY24-25

Transfers to the General Fund for Allocated Central Services

Fund	FY 2023-24 [Prior CAP]		FY 2024-25 [Updated CAP]		Increase (Decrease)
	Transfer to the General Fund	Distribution of Outcomes	Transfer to the General Fund	Distribution of Outcomes	
280 Solid Waste Services	\$ 141,310	3.1%	\$ 170,601	3.7%	\$ 29,292
400 Water M & O Fund	\$ 2,903,311	63.6%	\$ 2,956,633	63.7%	\$ 53,322
450 Sewer M & O Fund	\$ 1,523,670	33.4%	\$ 1,514,574	32.6%	\$ (9,096)
Total Transfers to the General Fund for Recovery of Central Services	\$ 4,568,291	100.0%	\$ 4,641,808	100.0%	\$ 73,517

These are the budget inputs calculated by this iteration of the CAP. (Iteration date: 7/12/2024.)

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Comparison of Allocated Central Services for FY23-24 CAP to FY22-23

Organization	Central Services Function	Allocation Basis	FY23-24 CAP		FY24-25 CAP		Increase (Decrease)
			Allocated Expense	Allocated Expense	Allocated Expense	Allocated Expense	
City Council	City Council	City Council Agenda Items	\$ 624,450	\$ 631,378	\$ 631,378	\$ 631,378	\$ 6,928
City Manager	General Service	Gross Operating Expenses	\$ 690,127	\$ 736,979	\$ 736,979	\$ 736,979	\$ 46,853
City Manager	Public Safety	City Manager Service Areas	\$ 335,127	\$ 289,479	\$ 289,479	\$ 289,479	\$ (45,647)
City Manager	Operations & Infrastructure	Assistant City Manager Service Areas	\$ 677,024	\$ 584,807	\$ 584,807	\$ 584,807	\$ (92,217)
City Manager	Development	Deputy City Manager Service Areas	\$ 677,024	\$ 584,807	\$ 584,807	\$ 584,807	\$ (92,217)
Information Services	Information Services	Full Time Equivalent Employees	\$ 4,911,129	\$ 5,135,405	\$ 5,135,405	\$ 5,135,405	\$ 224,276
City Clerk	General Service	Gross Operating Expenses	\$ 189,092	\$ 185,152	\$ 185,152	\$ 185,152	\$ (3,940)
City Clerk	Elections	Gross Operating Expenses	\$ 30,992	\$ 30,224	\$ 30,224	\$ 30,224	\$ (768)
City Clerk	Legislative Support	City Council Agenda Items	\$ 243,803	\$ 237,765	\$ 237,765	\$ 237,765	\$ (6,038)
Human Resources	Human Resources	Full Time Equivalent Employees	\$ 2,017,208	\$ 2,348,798	\$ 2,348,798	\$ 2,348,798	\$ 331,590
City Attorney	General Service	Modified Operating Expenses	\$ 921,602	\$ 940,381	\$ 940,381	\$ 940,381	\$ 18,779
City Attorney	Specific Service	City Attorney Workload	\$ 268,294	\$ 273,761	\$ 273,761	\$ 273,761	\$ 5,467
Finance Administration	General Service	Gross Operating Expenses	\$ 935,067	\$ 777,585	\$ 777,585	\$ 777,585	\$ (157,482)
Finance Administration	Payroll	Full Time Equivalent Employees	\$ 65,432	\$ 72,500	\$ 72,500	\$ 72,500	\$ 7,068
Finance Administration	Accounting	Gross Operating Expenses	\$ 65,432	\$ 72,500	\$ 72,500	\$ 72,500	\$ 7,068
Finance Administration	Accounts Payable	Invoices	\$ 39,259	\$ 43,500	\$ 43,500	\$ 43,500	\$ 4,241
Finance Administration	Cash Collections	Gross Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Administration	Purchasing	Purchasing Time Analysis	\$ 534,137	\$ 591,836	\$ 591,836	\$ 591,836	\$ 57,699
Finance Administration	Budget & Forecasting	Gross Operating Expenses	\$ 554,167	\$ 614,030	\$ 614,030	\$ 614,030	\$ 59,863
Finance Administration	Risk	Claims	\$ 143,950	\$ 159,500	\$ 159,500	\$ 159,500	\$ 15,550
Finance Administration	Treasury	Cash and Investments	\$ 157,036	\$ 174,000	\$ 174,000	\$ 174,000	\$ 16,964
Finance Operations	General Service	Gross Operating Expenses	\$ 188,249	\$ 192,871	\$ 192,871	\$ 192,871	\$ 4,622
Finance Operations	Payroll	Full Time Equivalent Employees	\$ 565,555	\$ 606,978	\$ 606,978	\$ 606,978	\$ 41,423
Finance Operations	Accounting	Gross Operating Expenses	\$ 688,092	\$ 738,490	\$ 738,490	\$ 738,490	\$ 50,398
Finance Operations	Accounts Payable	Invoices	\$ 300,215	\$ 322,204	\$ 322,204	\$ 322,204	\$ 21,989
Finance Operations	Cash Collections	Gross Operating Expenses	\$ 209,962	\$ 225,341	\$ 225,341	\$ 225,341	\$ 15,378
Finance Operations	Purchasing	Purchase Orders Created	\$ 84,362	\$ 90,541	\$ 90,541	\$ 90,541	\$ 6,179
Finance Operations	Budget & Forecasting	Gross Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Operations	Risk	Claims	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Operations	Treasury	Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Maintenance	Facilities Maintenance	Assigned Square Footage	\$ 3,174,678	\$ 3,762,569	\$ 3,762,569	\$ 3,762,569	\$ 587,891
Non Departmental	Personnel Services	Full Time Equivalent Employees	\$ (807,543)	\$ (1,814,939)	\$ (1,814,939)	\$ (1,814,939)	\$ (1,007,396)
Non Departmental	Facilities / Utilities	Assigned Square Footage	\$ 3,035,002	\$ 2,576,000	\$ 2,576,000	\$ 2,576,000	\$ (459,002)
Non Departmental	Financial Services	Modified Operating Expenses	\$ 755,066	\$ 819,035	\$ 819,035	\$ 819,035	\$ 63,969
Non Departmental	Contingency	Gross Operating Expenses	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ -
Economic Development	Economic Development	As Total City Manager Organization	\$ 1,049,225	\$ 1,229,397	\$ 1,229,397	\$ 1,229,397	\$ 180,172
Fiscal Services-Utilities	Cash Collections	Gross Operating Expenses	\$ 385,090	\$ 513,703	\$ 513,703	\$ 513,703	\$ 128,613
Depreciation-Govt Buildings	Depreciation-Govt Buildings	Assigned Square Footage	\$ 1,912,892	\$ 1,912,892	\$ 1,912,892	\$ 1,912,892	\$ -
Total Central Services Allocated			\$ 26,921,194	\$ 26,959,469	\$ 26,959,469	\$ 38,274	

Fiscal Year Used as Basis for Allocable Expense:

Prelim Budget

23-24

Final Budget

24-25

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Management Brief

The following key highlights represent maximum recommendations generated by the Cost Allocation Plan.

A. Indirect Rates for Citywide Central Services, Composite

43.4% of direct salary expense

Apply this rate to billed salary expenses as a mark-up for central overhead.

16.6% of direct expenditure

Apply this rate to direct project expenditures as a mark-up for central overhead. Do not apply this rate when the majority of capitalized expenditures are billed labor. In that case, the project should receive overhead based on directly billed labor.

B1. Transfers to the General Fund for Central Services: This Plan

Fund	Transfer to the General Fund	Distribution of Outcomes
280 Solid Waste Services	\$ 170,601	0.6%
400 Water M & O Fund	\$ 2,956,633	11.0%
450 Sewer M & O Fund	\$ 1,514,574	5.6%
Total Transfers to the General Fund for Recovery of Central Services	\$ 4,641,808	17.2%
Remaining Central Services Borne by the General Fund [a]	\$ 22,317,660	82.8%
Total Central Services Allocated in this Plan	\$ 26,959,469	100.0%

[a] This amount may be reduced through application of indirect rates to individual projects.

B2. Transfers to the General Fund for Central Services: Prior Plan

Fund	Transfer to the General Fund	Increase (Decrease) in this Plan, B1-B2
280 Solid Waste Services	\$ 141,310	\$ 29,292
400 Water M & O Fund	\$ 2,903,311	\$ 53,322
450 Sewer M & O Fund	\$ 1,523,670	\$ (9,096)
Total Transfers to the General Fund for Recovery of Central Services	\$ 4,568,291	\$ 73,517
<i>Increase or Decrease in this Plan, % ((B1/B2)-1)</i>		1.6%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Management Brief

The following key highlights represent maximum recommendations generated by the Cost Allocation Plan.

C1. Allocated Central Services: This Plan

Organization	Central Services Function	Allocation Basis	Allocated Expense
City Council	City Council	City Council Agenda Items	\$ 631,378
City Manager	General Service	Gross Operating Expenses	\$ 736,979
City Manager	Public Safety	City Manager Service Areas	\$ 289,479
City Manager	Operations & Infrastructure	Assistant City Manager Service Areas	\$ 584,807
City Manager	Development	Deputy City Manager Service Areas	\$ 584,807
Information Technology	Information Technology	Full Time Equivalent Employees	\$ 5,135,405
City Clerk	General Service	Gross Operating Expenses	\$ 185,152
City Clerk	Elections	Gross Operating Expenses	\$ 30,224
City Clerk	Legislative Support	City Council Agenda Items	\$ 237,765
Human Resources	Human Resources	Full Time Equivalent Employees	\$ 2,348,798
City Attorney	General Service	Modified Operating Expenses	\$ 940,381
City Attorney	Specific Service	City Attorney Workload	\$ 273,761
Finance Administration	General Service	Gross Operating Expenses	\$ 777,585
Finance Administration	Payroll	Full Time Equivalent Employees	\$ 72,500
Finance Administration	Accounting	Gross Operating Expenses	\$ 72,500
Finance Administration	Accounts Payable	Invoices	\$ 43,500
Finance Administration	Cash Collections	Gross Operating Expenses	\$ -
Finance Administration	Purchasing	Purchasing Time Analysis	\$ 591,836
Finance Administration	Budget & Forecasting	Gross Operating Expenses	\$ 614,030
Finance Administration	Risk	Claims	\$ 159,500
Finance Administration	Treasury	Cash and Investments	\$ 174,000
Finance Operations	General Service	Gross Operating Expenses	\$ 192,871
Finance Operations	Payroll	Full Time Equivalent Employees	\$ 606,978
Finance Operations	Accounting	Gross Operating Expenses	\$ 738,490
Finance Operations	Accounts Payable	Invoices	\$ 322,204
Finance Operations	Cash Collections	Gross Operating Expenses	\$ 225,341
Finance Operations	Purchasing	Purchase Orders Created	\$ 90,541
Finance Operations	Budget & Forecasting	Gross Operating Expenses	\$ -
Finance Operations	Risk	Claims	\$ -
Finance Operations	Treasury	Cash and Investments	\$ -
Facilities Maintenance	Facilities Maintenance	Assigned Square Footage	\$ 3,762,569
Non Departmental	Personnel Services	Full Time Equivalent Employees	\$ (1,814,939)
Non Departmental	Facilities / Utilities	Assigned Square Footage	\$ 2,576,000
Non Departmental	Financial Services	Modified Operating Expenses	\$ 819,035
Non Departmental	Contingency	Gross Operating Expenses	\$ 1,300,000
Economic Development	Economic Development	As Total City Manager Organization	\$ 1,229,397
Fiscal Services-Utilities	Cash Collections	Gross Operating Expenses	\$ 513,703
Depreciation-Govt Buildings	Depreciation-Govt Buildings	Assigned Square Footage	\$ 1,912,892
Total Central Services Allocated in this Plan			\$ 26,959,469

Fiscal Year Used as Basis for Allocable Expense: Final Budget 24-25

C2. Allocated Central Services: Prior Plan

Total Central Services Allocated in the Prior Plan		\$ 26,921,194
Change in This Plan, \$ (C1-C2)		\$ 38,274
Change in This Plan, % ((C1/C2)-1)		0.1%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25**Management Brief***The following key highlights represent maximum recommendations generated by the Cost Allocation Plan.***D. Total Allocation to All Direct Services**

Fund - Organization	Total Allocation	Distribution of Outcomes
<i>Direct Services in the General Fund</i>		
100-100 General - City Council	\$ -	0.0%
100-111 General - City Manager	\$ -	0.0%
100-112 General - Information Technology	\$ -	0.0%
100-114 General - City Clerk	\$ 10,760	0.0%
100-115 General - Human Resources	\$ -	0.0%
100-120 General - City Attorney	\$ -	0.0%
100-300 General - Finance Administration	\$ -	0.0%
100-310 General - Finance Operations	\$ -	0.0%
100-427 General - Facilities Maintenance	\$ -	0.0%
100-910 General - Non Departmental	\$ 83,094	0.3%
100-116 General - Economic Development	\$ -	0.0%
100-323 General - Fiscal Services-Utilities	\$ -	0.0%
100-0 General - Depreciation-Govt Buildings	\$ -	0.0%
100-118 General - Housing and Neighborhood Svcs	\$ 18,795	0.1%
100-161 General - Recreation Administration	\$ 3,396,038	12.6%
100-162 General - Senior Services	\$ 97,116	0.4%
100-164 General - Youth Program	\$ 81,483	0.3%
100-167 General - Special Events	\$ 51,594	0.2%
100-168 General - Marketing	\$ 37,798	0.1%
100-169 General - Performing Arts	\$ 24,802	0.1%
100-170 General - General Classes	\$ 53,580	0.2%
100-171 General - Aquatics	\$ 26,429	0.1%
100-172 General - Sports & Fitness	\$ 91,971	0.3%
100-175 General - Social Services	\$ 27,067	0.1%
100-400 General - Public Works Administration	\$ 951,138	3.5%
100-411 General - Engineering Administration	\$ 664,522	2.5%
100-412 General - Design & Construction	\$ 363,832	1.3%
100-413 General - Land Development	\$ 446,713	1.7%
100-415 General - Traffic Engineering	\$ 95,561	0.4%
100-421 General - Street Maintenance	\$ 242,378	0.9%
100-423 General - Utility Maintenance	\$ 147,272	0.5%
100-424 General - Park Maintenance	\$ 163,318	0.6%
100-425 General - Trees & Landscape Maintenance	\$ 221,001	0.8%
100-428 General - Compliance	\$ 28,124	0.1%
100-430 General - Solid Waste	\$ 475	0.0%
100-512 General - Planning	\$ 797,813	3.0%
100-513 General - Long Range Planning	\$ 5,008	0.0%
100-531 General - Building Inspection	\$ 332,598	1.2%
100-532 General - Plan Review	\$ 192,262	0.7%
100-533 General - Building Safety Administration	\$ 475,348	1.8%
100-534 General - Permit Center	\$ 133,897	0.5%
100-541 General - Housing and Neighborhood Svcs	\$ 75,669	0.3%
100-700 General - Police Administration	\$ 2,413,442	9.0%
100-711 General - Records	\$ 231,833	0.9%
100-712 General - Personnel & Training	\$ 99,631	0.4%
100-713 General - Communications	\$ 565,474	2.1%
100-714 General - Community Relations	\$ 118,198	0.4%
100-721 General - Patrol Services	\$ 2,852,864	10.6%
100-722 General - Traffic	\$ 163,100	0.6%
100-723 General - Crossing Guards	\$ 49,255	0.2%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25**Management Brief***The following key highlights represent maximum recommendations generated by the Cost Allocation Plan.*

100-724 General - Investigations	\$ 604,699	2.2%
100-801 General - Fire Administration	\$ 1,884,228	7.0%
100-812 General - Operations	\$ 2,560,588	9.5%
100-814 General - EMS Transport Services	\$ 3,975	0.0%
100-821 General - Fire Prevention Administration	\$ 120,543	0.4%
100-822 General - Fire Prevention	\$ 310,224	1.2%
100-840 General - Office of Emergency Management	\$ 34,660	0.1%
100-920 General - Debt Service	\$ -	0.0%
100-930 General - Equipment to be Depreciated	\$ -	0.0%
100-991 General - Transfers (Regular)	\$ -	0.0%

Direct Services in Other Funds

-0 - Total Fund	\$ -	0.0%
103-0 1452 S. Main - Total Fund	\$ 461	0.0%
105-0 Abandon Vehicle Abatement - Total Fund	\$ 593	0.0%
109-0 Utility Rate Assistance - Total Fund	\$ 15,231	0.1%
150-0 Redevelopment Administration - Total Fund	\$ 1,853	0.0%
211-0 Hetch Hetchy Ground Lease - Total Fund	\$ 1,539	0.0%
213-0 Public Art Fund-Nonrestricted - Total Fund	\$ 3,405	0.0%
214-0 Community Planning Fund - Total Fund	\$ 45,734	0.2%
216-0 Affordable Housing Community Benefit - Total Fund	\$ 114,221	0.4%
221-0 Gas Tax Fund - Total Fund	\$ -	0.0%
225-0 SB1 Road Maintenance & Rehabilitation - Total Fund	\$ -	0.0%
235-0 95-1 Light & Landscape Maint D - Total Fund	\$ 45,949	0.2%
236-0 98-1 Light & Landscape Maint D - Total Fund	\$ 5,364	0.0%
237-0 2005 Community Facility Dist - Total Fund	\$ 293,537	1.1%
238-0 2008 Community Facility Dist - Total Fund	\$ 4,434	0.0%
250-0 HCD Fund - Total Fund	\$ 38,566	0.1%
-0 - Total Fund	\$ -	0.0%
262-0 State Asset Seizure - Total Fund	\$ -	0.0%
263-0 Federal Asset Seizure - Total Fund	\$ -	0.0%
-0 - Total Fund	\$ -	0.0%
280-0 Solid Waste Services - Total Fund	\$ 170,601	0.6%
295-0 Housing Authority Fund - Total Fund	\$ 64,880	0.2%
310-0 Street Improvement Fund - Total Fund	\$ -	0.0%
311-0 Street CIP - Total Fund	\$ -	0.0%
314-0 Vehicle Registration Fee - Total Fund	\$ -	0.0%
320-0 Park Improvement Fund - Total Fund	\$ -	0.0%
321-0 Park Improvement CIP - Total Fund	\$ -	0.0%
330-0 General Government - Total Fund	\$ -	0.0%
331-0 General Government CIP - Total Fund	\$ -	0.0%
340-0 Storm Drain Development CIP - Total Fund	\$ -	0.0%
341-0 Storm Drain Project Fund - Total Fund	\$ -	0.0%
342-0 Storm Drain General Fund - Total Fund	\$ -	0.0%
350-0 Transit Area Impact Fee Fund - Total Fund	\$ 16,526	0.1%
351-0 Transit Area CIP - Total Fund	\$ -	0.0%
400-0 Water M & O Fund - Total Fund	\$ 2,956,633	11.0%
401-0 Water CIP - Total Fund	\$ -	0.0%
402-0 Water Line Extension Fund - Total Fund	\$ -	0.0%
405-0 Water Infrastructure Rplmnt - Total Fund	\$ 107	0.0%
450-0 Sewer M & O Fund - Total Fund	\$ 1,514,574	5.6%
451-0 Sewer CIP - Total Fund	\$ -	0.0%
452-0 Treatment Plant Construction F - Total Fund	\$ -	0.0%
-0 - Total Fund	\$ -	0.0%

Total Central Services Allocated in this Plan	\$ 26,959,469	100.0%
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CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fund Structure and Expenditure Basis

Fund		Organization		Division or Cost Pool		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Final Budget 24-25	Adjustment	Expense Basis
<i>Central Services in the General Fund</i>								
100	General	100	City Council	Ex. 4	All Central Services	\$ 631,378	\$ -	\$ 631,378
100	General	111	City Manager	Ex. 4	All Central Services	\$ 2,196,073	\$ -	\$ 2,196,073
100	General	112	Information Technology	Ex. 4	All Central Services	\$ 5,135,405	\$ -	\$ 5,135,405
100	General	114	City Clerk	Ex. 4	All Central Services	\$ 634,488	\$ (181,346)	\$ 453,142
100	General	115	Human Resources	Ex. 4	All Central Services	\$ 2,348,798	\$ -	\$ 2,348,798
100	General	120	City Attorney	Ex. 4	All Central Services	\$ 1,214,142	\$ -	\$ 1,214,142
100	General	300	Finance Administration	Ex. 4	All Central Services	\$ 2,505,450	\$ -	\$ 2,505,450
100	General	310	Finance Operations	Ex. 4	All Central Services	\$ 2,176,424	\$ -	\$ 2,176,424
100	General	427	Facilities Maintenance	Ex. 4	All Central Services	\$ 3,762,569	\$ -	\$ 3,762,569
100	General	910	Non Departmental	Ex. 4	All Central Services	\$ 5,264,997	\$ (2,384,901)	\$ 2,880,096
100	General	116	Economic Development	Ex. 4	All Central Services	\$ 1,229,397	\$ -	\$ 1,229,397
100	General	323	Fiscal Services-Utilities	Ex. 4	All Central Services	\$ 513,703	\$ -	\$ 513,703
100	General	0	Depreciation-Govt Buildings	Ex. 4	All Central Services	\$ 1,912,892	\$ -	\$ 1,912,892
<i>Direct Services in the General Fund</i>								
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	112	Information Technology	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	114	City Clerk	Ex. 4	Direct Services	\$ -	\$ 181,346	\$ 181,346
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ 2,384,901	\$ 2,384,901
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	\$ 316,778	\$ -	\$ 316,778
100	General	161	Recreation Administration	0	Total Organization	\$ 2,077,261	\$ -	\$ 2,077,261
100	General	162	Senior Services	0	Total Organization	\$ 776,026	\$ -	\$ 776,026
100	General	164	Youth Program	0	Total Organization	\$ 1,086,396	\$ -	\$ 1,086,396
100	General	167	Special Events	0	Total Organization	\$ 582,645	\$ -	\$ 582,645
100	General	168	Marketing	0	Total Organization	\$ 350,133	\$ -	\$ 350,133
100	General	169	Performing Arts	0	Total Organization	\$ 188,471	\$ -	\$ 188,471
100	General	170	General Classes	0	Total Organization	\$ 616,125	\$ -	\$ 616,125
100	General	171	Aquatics	0	Total Organization	\$ 445,432	\$ -	\$ 445,432

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fund Structure and Expenditure Basis

Fund		Organization		Division or Cost Pool		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Final Budget 24-25	Adjustment	Expense Basis
100	General	172	Sports & Fitness	0	Total Organization	\$ 689,306	\$ -	\$ 689,306
100	General	175	Social Services	0	Total Organization	\$ 169,262	\$ -	\$ 169,262
100	General	400	Public Works Administration	0	Total Organization	\$ 950,283	\$ -	\$ 950,283
100	General	411	Engineering Administration	0	Total Organization	\$ 333,387	\$ -	\$ 333,387
100	General	412	Design & Construction	0	Total Organization	\$ 1,807,610	\$ -	\$ 1,807,610
100	General	413	Land Development	0	Total Organization	\$ 1,830,670	\$ -	\$ 1,830,670
100	General	415	Traffic Engineering	0	Total Organization	\$ 749,811	\$ -	\$ 749,811
100	General	421	Street Maintenance	0	Total Organization	\$ 1,941,722	\$ -	\$ 1,941,722
100	General	423	Utility Maintenance	0	Total Organization	\$ 1,162,276	\$ -	\$ 1,162,276
100	General	424	Park Maintenance	0	Total Organization	\$ 1,591,432	\$ -	\$ 1,591,432
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 1,905,234	\$ -	\$ 1,905,234
100	General	428	Compliance	0	Total Organization	\$ 387,923	\$ -	\$ 387,923
100	General	430	Solid Waste	0	Total Organization	\$ 8,000	\$ -	\$ 8,000
100	General	512	Planning	0	Total Organization	\$ 2,030,145	\$ -	\$ 2,030,145
100	General	513	Long Range Planning	0	Total Organization	\$ 41,361	\$ -	\$ 41,361
100	General	531	Building Inspection	0	Total Organization	\$ 2,449,455	\$ -	\$ 2,449,455
100	General	532	Plan Review	0	Total Organization	\$ 1,561,882	\$ -	\$ 1,561,882
100	General	533	Building Safety Administration	0	Total Organization	\$ 375,915	\$ -	\$ 375,915
100	General	534	Permit Center	0	Total Organization	\$ 822,077	\$ -	\$ 822,077
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	\$ 1,275,347	\$ -	\$ 1,275,347
100	General	700	Police Administration	0	Total Organization	\$ 2,155,534	\$ -	\$ 2,155,534
100	General	711	Records	0	Total Organization	\$ 1,611,930	\$ -	\$ 1,611,930
100	General	712	Personnel & Training	0	Total Organization	\$ 1,105,341	\$ -	\$ 1,105,341
100	General	713	Communications	0	Total Organization	\$ 4,652,805	\$ -	\$ 4,652,805
100	General	714	Community Relations	0	Total Organization	\$ 1,131,336	\$ -	\$ 1,131,336
100	General	721	Patrol Services	0	Total Organization	\$ 27,136,892	\$ -	\$ 27,136,892
100	General	722	Traffic	0	Total Organization	\$ 1,601,202	\$ -	\$ 1,601,202
100	General	723	Crossing Guards	0	Total Organization	\$ 830,147	\$ -	\$ 830,147
100	General	724	Investigations	0	Total Organization	\$ 5,600,852	\$ -	\$ 5,600,852
100	General	801	Fire Administration	0	Total Organization	\$ 2,181,174	\$ -	\$ 2,181,174
100	General	812	Operations	0	Total Organization	\$ 24,793,181	\$ -	\$ 24,793,181
100	General	814	EMS Transport Services	0	Total Organization	\$ 67,000	\$ -	\$ 67,000
100	General	821	Fire Prevention Administration	0	Total Organization	\$ 1,170,867	\$ -	\$ 1,170,867
100	General	822	Fire Prevention	0	Total Organization	\$ 2,933,146	\$ -	\$ 2,933,146
100	General	840	Office of Emergency Management	0	Total Organization	\$ 297,244	\$ -	\$ 297,244
100	General	920	Debt Service	0	Total Organization	\$ 1,257,200	\$ -	\$ 1,257,200
100	General	930	Equipment to be Depreciated	0	Total Organization	\$ 178,709	\$ -	\$ 178,709
100	General	991	Transfers (Regular)	0	Total Organization	\$ 3,345,645	\$ -	\$ 3,345,645

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fund Structure and Expenditure Basis

Fund		Organization		Division or Cost Pool		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Final Budget 24-25	Adjustment	Expense Basis
Direct Services in Other Funds								
	0	Total Fund		0	Total Fund	\$ -	\$ -	\$ -
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ 12,900	\$ -	\$ 12,900
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ 10,000	\$ -	\$ 10,000
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	\$ 256,700	\$ -	\$ 256,700
150	Redevelopment Adminstrat	0	Total Fund	0	Total Fund	\$ 10,703	\$ -	\$ 10,703
211	Hetch Hatchy Ground Leas	0	Total Fund	0	Total Fund	\$ 43,100	\$ -	\$ 43,100
213	Public Art Fund-Nonrestrict	0	Total Fund	0	Total Fund	\$ 50,000	\$ -	\$ 50,000
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ 383,456	\$ -	\$ 383,456
216	Affordable Housing Comm	0	Total Fund	0	Total Fund	\$ 1,070,058	\$ -	\$ 1,070,058
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ 2,730,000	\$ -	\$ 2,730,000
225	SB1 Road Maintenance & I	0	Total Fund	0	Total Fund	\$ 2,000,000	\$ -	\$ 2,000,000
235	95-1 Light & Landscape M	0	Total Fund	0	Total Fund	\$ 495,800	\$ -	\$ 495,800
236	98-1 Light & Landscape M	0	Total Fund	0	Total Fund	\$ 89,413	\$ -	\$ 89,413
237	2005 Community Facility D	0	Total Fund	0	Total Fund	\$ 1,972,596	\$ -	\$ 1,972,596
238	2008 Community Facility D	0	Total Fund	0	Total Fund	\$ 3,749,732	\$ -	\$ 3,749,732
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 650,000	\$ -	\$ 650,000
	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ 30,000	\$ -	\$ 30,000
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ 30,000	\$ -	\$ 30,000
	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 1,320,316	\$ -	\$ 1,320,316
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 324,787	\$ -	\$ 324,787
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ 1,020,000	\$ -	\$ 1,020,000
311	Street CIP	0	Total Fund	0	Total Fund	\$ 6,317,562	\$ -	\$ 6,317,562
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ 500,000	\$ -	\$ 500,000
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ 280,000	\$ -	\$ 280,000
321	Park Improvement CIP	0	Total Fund	0	Total Fund	\$ 130,000	\$ -	\$ 130,000
330	General Government	0	Total Fund	0	Total Fund	\$ 4,692,000	\$ -	\$ 4,692,000
331	General Government CIP	0	Total Fund	0	Total Fund	\$ 13,318,400	\$ -	\$ 13,318,400
340	Storm Drain Development	0	Total Fund	0	Total Fund	\$ 500,000	\$ -	\$ 500,000
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	\$ 950,000	\$ -	\$ 950,000
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	\$ 100,000	\$ -	\$ 100,000
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	\$ 1,031,538	\$ -	\$ 1,031,538
351	Transit Area CIP	0	Total Fund	0	Total Fund	\$ 809,000	\$ -	\$ 809,000
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 37,099,676	\$ -	\$ 37,099,676
401	Water CIP	0	Total Fund	0	Total Fund	\$ 5,260,000	\$ -	\$ 5,260,000
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ 180,000	\$ -	\$ 180,000

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fund Structure and Expenditure Basis

Fund		Organization		Division or Cost Pool		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Final Budget 24-25	Adjustment	Expense Basis
405	Water Infrastructure Rplm	0	Total Fund	0	Total Fund	\$ 6,491,450	\$ -	\$ 6,491,450
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 17,608,657	\$ -	\$ 17,608,657
451	Sewer CIP	0	Total Fund	0	Total Fund	\$ 6,388,000	\$ -	\$ 6,388,000
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	\$ 1,849,000	\$ -	\$ 1,849,000
		0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	\$ 4,901,000	\$ -	\$ 4,901,000
500	Equipment Replacement F	0	Total Fund	0	Total Fund	\$ 3,311,479	\$ -	\$ 3,311,479
505	Information Technology Re	0	Total Fund	0	Total Fund	\$ 2,200,000	\$ -	\$ 2,200,000
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 271,111	\$ -	\$ 271,111
Grand Total Expenditure						\$ 270,536,720	\$ -	\$ 270,536,720
Grand Total Excluding Depreciation on Government Buildings						\$ 268,623,828		
Demonstrate Reconciliation to General Ledger								
Total Expenditure, General Ledger						\$ 268,623,828		
Total Expenditure, Above (Excluding Depreciation)						\$ 268,623,828		
Difference (Should Equal Zero)						\$ -		

Exhibit 2-Supplemental

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Derivation of Allocation Factors: Gross Operating Expenses and Modified Operating Expenses

Fund		Department		Division or Cost Pool		Deductions to Expense Basis to Derive Allocation Factor				Gross Operating Expenses	Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses				
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Financing Uses / Transfers		Central OH Charge	ISF Charge	Large Contractual	Distorting Expense	Extraordinary Expense					
Central Services Departments																				
100	General	100	City Council	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	631,378			
100	General	111	City Manager	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,196,073			
100	General	112	Information Technology	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,135,405			
100	General	114	City Clerk	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	453,142			
100	General	115	Human Resources	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,348,798			
100	General	120	City Attorney	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,214,142			
100	General	300	Finance Administration	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,505,450			
100	General	310	Finance Operations	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,176,424			
100	General	427	Facilities Maintenance	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,762,569			
100	General	910	Non Departmental	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,880,096			
100	General	116	Economic Development	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,229,397			
100	General	323	Fiscal Services-Utilities	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	513,703			
100	General	0	Depreciation-Govt Buildings	Ex. 4	All Central Services	\$	-	\$	-	\$ (1,912,892)	\$	\$	-	\$	-	\$	-			
Direct Services: Departments and Divisions or Cost Pools																				
100	General	100	City Council	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
100	General	111	City Manager	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
100	General	112	Information Technology	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
100	General	114	City Clerk	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	181,346			
100	General	115	Human Resources	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
100	General	120	City Attorney	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
100	General	300	Finance Administration	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
100	General	310	Finance Operations	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ (190,000)	\$	-	\$	-	\$	\$ 2,194,901	\$	-	\$	-	\$ (1,994,901)	\$	-	\$ 200,000
100	General	116	Economic Development	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	\$	-	\$	-	\$	-	\$	\$ 316,778	\$	-	\$	-	\$	-	\$ 316,778
100	General	161	Recreation Administration	0	Total Organization	\$	-	\$	-	\$	-	\$	\$ 2,077,261	\$	-	\$	-	\$	-	\$ 2,077,261
100	General	162	Senior Services	0	Total Organization	\$	-	\$	-	\$	-	\$	\$ 776,026	\$	-	\$	-	\$	-	\$ 776,026
100	General	164	Youth Program	0	Total Organization	\$	-	\$	-	\$	-	\$	\$ 1,086,396	\$	-	\$	-	\$	-	\$ 1,086,396
100	General	167	Special Events	0	Total Organization	\$	-	\$	-	\$	-	\$	\$ 582,645	\$	-	\$	-	\$	-	\$ 582,645
100	General	168	Marketing	0	Total Organization	\$	-	\$	-	\$	-	\$	\$ 350,133	\$	-	\$	-	\$	-	\$ 350,133
100	General	169	Performing Arts	0	Total Organization	\$	-	\$	-	\$	-	\$	\$ 188,471	\$	-	\$	-	\$	-	\$ 188,471
100	General	170	General Classes	0	Total Organization	\$	-	\$	-	\$	-	\$	\$ 616,125	\$	-	\$	-	\$	-	\$ 616,125
100	General	171	Aquatics	0	Total Organization	\$	-	\$	-	\$	-	\$	\$ 445,432	\$	-	\$	-	\$	-	\$ 445,432

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Derivation of Allocation Factors: Gross Operating Expenses and Modified Operating Expenses

Fund		Department		Division or Cost Pool		Deductions to Expense Basis to Derive Allocation Factor				Gross Operating Expenses	Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Financing Uses / Transfers		Central OH Charge	ISF Charge	Large Contractual	Distorting Expense	Extraordinary Expense	
100	General	172	Sports & Fitness	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 689,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 689,306
100	General	175	Social Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 169,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,262
100	General	400	Public Works Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 950,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,283
100	General	411	Engineering Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 333,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333,387
100	General	412	Design & Construction	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,807,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,807,610
100	General	413	Land Development	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,830,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,830,670
100	General	415	Traffic Engineering	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 749,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 749,811
100	General	421	Street Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,941,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,941,722
100	General	423	Utility Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,162,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,162,276
100	General	424	Park Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,591,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,591,432
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ -	\$ -	\$ (100,000)	\$ -	\$ 1,805,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,805,234
100	General	428	Compliance	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 387,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 387,923
100	General	430	Solid Waste	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
100	General	512	Planning	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 2,030,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,030,145
100	General	513	Long Range Planning	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 41,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,361
100	General	531	Building Inspection	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 2,449,455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,449,455
100	General	532	Plan Review	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,561,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,561,882
100	General	533	Building Safety Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 375,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,915
100	General	534	Permit Center	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 822,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 822,077
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,275,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,275,347
100	General	700	Police Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 2,155,534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,155,534
100	General	711	Records	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,611,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,611,930
100	General	712	Personnel & Training	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,105,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,105,341
100	General	713	Communications	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 4,652,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,652,805
100	General	714	Community Relations	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,131,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,131,336
100	General	721	Patrol Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 27,136,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,136,892
100	General	722	Traffic	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,601,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,601,202
100	General	723	Crossing Guards	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 830,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 830,147
100	General	724	Investigations	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 5,600,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,600,852
100	General	801	Fire Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 2,181,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,181,174
100	General	812	Operations	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 24,793,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,793,181
100	General	814	EMS Transport Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 67,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,000
100	General	821	Fire Prevention Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,170,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170,867
100	General	822	Fire Prevention	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 2,933,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,933,146
100	General	840	Office of Emergency Management	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ 297,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,244
100	General	920	Debt Service	0	Total Organization	\$ (1,257,200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	930	Equipment to be Depreciated	0	Total Organization	\$ -	\$ (178,709)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	991	Transfers (Regular)	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ (3,345,645)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Derivation of Allocation Factors: Gross Operating Expenses and Modified Operating Expenses

Fund		Department		Division or Cost Pool		Deductions to Expense Basis to Derive Allocation Factor				Gross Operating Expenses	Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Financing Uses / Transfers	Central OH Charge	ISF Charge	Large Contractual	Distorting Expense	Extraordinary Expense		
Direct Services: Departments and Divisions or Cost Pools																
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,900	\$ -	\$ -	\$ -	\$ -	\$ -
105	Abandon Vehicle Ab	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
109	Utility Rate Assistan	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,700	\$ -	\$ -	\$ -	\$ -	\$ 256,700
150	Redevelopment Adn	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,703	\$ -	\$ -	\$ -	\$ -	\$ 10,703
211	Hetch Hetchy Groun	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,100	\$ -	\$ -	\$ -	\$ -	\$ -
213	Public Art Fund-Non	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ -
214	Community Planning	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383,456	\$ -	\$ -	\$ -	\$ -	\$ 383,456
216	Affordable Housing	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,070,058	\$ -	\$ -	\$ -	\$ -	\$ 1,070,058
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,730,000)	\$ -	\$ -	\$ -	\$ -	\$ -
225	SB1 Road Maintenanc	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -
235	95-1 Light & Landsca	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,000)	\$ 420,800	\$ -	\$ -	\$ -	\$ 420,800
236	98-1 Light & Landsca	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (23,400)	\$ 66,013	\$ -	\$ -	\$ -	\$ 66,013
237	2005 Community Fa	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,972,596	\$ -	\$ -	\$ -	\$ -	\$ 1,972,596
238	2008 Community Fa	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,675,000)	\$ 74,732	\$ -	\$ -	\$ -	\$ 74,732
250	HCD Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ (30,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	Federal Asset Seizur	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ (30,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (182,066)	\$ 1,138,250	\$ -	\$ -	\$ -	\$ 1,138,250
295	Housing Authority Fi	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,787	\$ -	\$ -	\$ -	\$ -	\$ 324,787
310	Street Improvement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,020,000)	\$ -	\$ -	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ (6,317,562)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314	Vehicle Registration	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500,000)	\$ -	\$ -	\$ -	\$ -	\$ -
320	Park Improvement F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (280,000)	\$ -	\$ -	\$ -	\$ -	\$ -
321	Park Improvement C	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ (130,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	General Governmen	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,692,000)	\$ -	\$ -	\$ -	\$ -	\$ -
331	General Governmen	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ (13,318,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Develop	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500,000)	\$ -	\$ -	\$ -	\$ -	\$ -
341	Storm Drain Project	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ (950,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342	Storm Drain General	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (753,000)	\$ 278,538	\$ -	\$ -	\$ -	\$ 278,538
351	Transit Area CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ (809,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ (308,632)	\$ -	\$ -	\$ (3,363,508)	\$ 33,427,536	\$ -	\$ -	\$ -	\$ (25,604,553)
401	Water CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ (5,260,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	Water Line Extensi	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (180,000)	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Derivation of Allocation Factors: Gross Operating Expenses and Modified Operating Expenses

Fund		Department		Division or Cost Pool		Deductions to Expense Basis to Derive Allocation Factor				Gross Operating Expenses	Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Financing Uses / Transfers		Central OH Charge	ISF Charge	Large Contractual	Distorting Expense	Extraordinary Expense	
405	Water Infrastructure	0	Total Fund	0	Total Fund	\$ (1,046,450)	\$ -	\$ -	\$ (5,442,000)	\$ 3,000	\$ -	\$ -	\$ -	\$ (3,000)	\$ -	\$ -
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ (2,427,200)	\$ (45,109)	\$ -	\$ (1,908,148)	\$ 13,228,200	\$ -	\$ -	\$ -	\$ (7,568,416)	\$ -	\$ 5,659,784
451	Sewer CIP	0	Total Fund	0	Total Fund	\$ -	\$ (6,388,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452	Treatment Plant Cor	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ (1,849,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ (4,901,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Replacer	0	Total Fund	0	Total Fund	\$ -	\$ (309,210)	\$ -	\$ -	\$ 3,002,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,002,269
505	Information Technol	0	Total Fund	0	Total Fund	\$ -	\$ (250,000)	\$ -	\$ (1,950,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	Permit Automation	10	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ 271,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 271,111
Grand Total						\$ (4,920,850)	\$ (34,424,622)	\$ (1,912,892)	\$ (39,519,767)	\$ 189,758,589	\$ -	\$ -	\$ -	\$ (35,226,870)	\$ -	\$ 154,531,719

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 100 - City Council

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
City Council	\$ -	-
Not in Use	\$ -	-
Not in Use	\$ -	-
Direct Services	\$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions										Direct Services	Rationale for Allocation
	Title	Total Labor Cost	Full Time Equivalency	City Council	Not in Use	Not in Use								
Not in Use	\$ -	-	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -			0%	0%	0%							0%	
Distribution of FTEs				0%	0%	0%							0%	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 111 - City Manager

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
General Service	\$ -	0.50
Public Safety	\$ -	0.50
Operations & Infrastructure	\$ -	1.00
Development	\$ -	1.00
Direct Services	\$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions								Direct Services	Rationale for Allocation
	Total Labor Cost*	Full Time Equivalency*	General Service	Public Safety	Operations & Infrastructure	Development						
Title												
City Manager	\$ -	0.99	50%	50%	0%	0%					0%	cost pool by position
Assistant City Manager	\$ -	1.00	0%	0%	100%	0%					0%	cost pool by position
Deputy City Manager	\$ -	1.00	0%	0%	0%	100%					0%	cost pool by position
Not in Use	\$ -	-	100%	0%	0%	0%					0%	explain
Not in Use	\$ -	-	100%	0%	0%	0%					0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%	0%					0%	
Distribution of FTEs		2.99	17%	17%	33%	33%					0%	

* Total Labor Cost and Full Time Equivalency listed here references the value budgeted in this organization and excludes portions of the total position that are directly charged to other funds/organizations.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 112 - Information Technology

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
Information Technology	\$ -	-
Not in Use	\$ -	-
Not in Use	\$ -	-
Direct Services	\$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions										Direct Services	Rationale for Allocation
	Total Labor Cost	Full Time Equivalency	Information Technology	Not in Use	Not in Use									
Not in Use	\$ -	-	100%	0%	0%								0%	explain
Not in Use	\$ -	-	100%	0%	0%								0%	explain
Not in Use	\$ -	-	100%	0%	0%								0%	explain
Not in Use	\$ -	-	100%	0%	0%								0%	explain
Not in Use	\$ -	-	100%	0%	0%								0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%								0%	
Distribution of FTEs			0%	0%	0%								0%	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 114 - City Clerk

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
General Service	\$ -	0.77
Elections	\$ -	0.15
Legislative Support	\$ -	1.18
Direct Services	\$ -	0.90 *

Position	Personnel Data		Allocation of Time to Central Services Functions									Direct Services	Rationale for Allocation
	Total Labor Cost	Full Time Equivalency	General Service	Elections	Legislative Support								
[Title]	\$ -	1.00	22%	10%	63%							5%	interview/time analysis
[Title]	\$ -	1.00	20%	0%	5%							75%	interview/time analysis
Deputy City Clerk	\$ -	1.00	35%	5%	50%							10%	interview/time analysis
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -	0%	0%	0%	0%							0%	
Distribution of FTEs		3.00	26%	5%	39%							30%	

* Direct Services in this organization is provision of passport services.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 115 - Human Resources

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
Human Resources	\$ -	-
Not in Use	\$ -	-
Not in Use	\$ -	-
Direct Services	\$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions									Direct Services	Rationale for Allocation
	Total Labor Cost	Full Time Equivalency	Human Resources	Not in Use	Not in Use								
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs			0%	0%	0%							0%	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 120 - City Attorney

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
General Service	\$ -	-
Specific Service	\$ -	-
Not in Use	\$ -	-
Direct Services	\$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions									Direct Services	Rationale for Allocation
	Total Labor Cost	Full Time Equivalency	General Service	Specific Service	Not in Use								
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs			0%	0%	0%							0%	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 300 - Finance Administration

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs	Allocation of Time to Central Services Functions										
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost*	Full Time Equivalency*	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	Direct Services	Rationale for Allocation
Director, Financial Services	\$ -	0.96	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Purchasing Agent	\$ -	1.00	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	interview/time analysis
Assistant Finance Director	\$ -	0.98	10%	25%	25%	15%	0%	0%	25%	0%	0%	0%	interview/time analysis
Budget Manager	\$ -	0.98	0%	0%	0%	0%	0%	0%	85%	5%	10%	0%	time analysis; edit 2022
Buyer	\$ -	1.00	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	interview/time analysis
Financial Analyst	\$ -	1.00	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	interview/time analysis
Accountant Technician	\$ -	0.98	0%	0%	0%	0%	0%	0%	0%	50%	50%	0%	interview/time analysis
Financial Analyst	\$ -	1.00	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Distribution of Labor Cost	\$ -		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Distribution of FTEs		7.90	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	

* Total Labor Cost and Full Time Equivalency listed here references the value budgeted in this organization and excludes portions of the total position that are directly charged to other funds/organizations.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 310 - Finance Operations

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs	Allocation of Time to Central Services Functions										
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost*	Full Time Equivalency*	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	Direct Services	Rationale for Allocation
Unfunded	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Customer Service Supervisor	\$ -	0.20	80%	0%	0%	0%	20%	0%	0%	0%	0%	0%	interview/time analysis
Accountant	\$ -	1.00	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Accountant	\$ -	0.50	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Senior Accountant	\$ -	1.00	0%	0%	20%	60%	0%	20%	0%	0%	0%	0%	interview/time analysis
Senior Accountant	\$ -	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Senior Accountant	\$ -	0.20	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Senior Accountant	\$ -	0.96	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant I	\$ -	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.75	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	interview/time analysis
Unfunded	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant I	\$ -	0.99	0%	0%	0%	75%	0%	25%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.20	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.25	75%	0%	0%	0%	25%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.25	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.99	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant I	\$ -	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.25	75%	0%	0%	0%	25%	0%	0%	0%	0%	0%	interview/time analysis
Unfunded	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Water Meter Reader II	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Water Meter Reader II	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Water Meter Reader II	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Distribution of Labor Cost	\$ -		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Distribution of FTEs		10.54	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	

* Total Labor Cost and Full Time Equivalency listed here references the value budgeted in this organization and excludes portions of the total position that are directly charged to other funds/organizations.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 427 - Facilities Maintenance

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
Facilities Maintenance	\$ -	-
Not in Use	\$ -	-
Not in Use	\$ -	-
Direct Services	\$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions									Direct Services	Rationale for Allocation
	Title	Total Labor Cost	Full Time Equivalency	Facilities Maintenance	Not in Use	Not in Use							
Not in Use	\$ -	-	-	100%	0%	0%						0%	explain
Not in Use	\$ -	-	-	100%	0%	0%						0%	explain
Not in Use	\$ -	-	-	100%	0%	0%						0%	explain
Not in Use	\$ -	-	-	100%	0%	0%						0%	explain
Not in Use	\$ -	-	-	100%	0%	0%						0%	explain
Distribution of Labor Cost	\$ -			0%	0%	0%						0%	
Distribution of FTEs				0%	0%	0%						0%	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 910 - Non Departmental

Central Services Identification											
Cost Pool Name	Distributed Labor Cost	Distributed FTEs	Allocation of Time to Central Services Functions								
Position	Personnel Data		Personnel Services	Facilities / Utilities	Financial Services	Contingency	Direct Services				
Title	Total Labor Cost	Full Time Equivalency									Rationale for Allocation
Not in Use	\$ -	-	100%	0%	0%	0%					0% explain
Not in Use	\$ -	-	100%	0%	0%	0%					0% explain
Not in Use	\$ -	-	100%	0%	0%	0%					0% explain
Not in Use	\$ -	-	100%	0%	0%	0%					0% explain
Not in Use	\$ -	-	100%	0%	0%	0%					0% explain
Distribution of Labor Cost	\$ -		0%	0%	0%	0%					0%
Distribution of FTEs			0%	0%	0%	0%					0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 116 - Economic Development

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
Economic Development	\$ -	-
Not in Use	\$ -	-
Not in Use	\$ -	-
Direct Services	\$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions									Direct Services	Rationale for Allocation
	Total Labor Cost	Full Time Equivalency	Economic Development	Not in Use	Not in Use								
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs			0%	0%	0%							0%	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 323 - Fiscal Services-Utilities

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
Cash Collections	\$ -	-
Not in Use	\$ -	-
Not in Use	\$ -	-
Direct Services	\$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions										Direct Services	Rationale for Allocation
	Total Labor Cost	Full Time Equivalency	Cash Collections	Not in Use	Not in Use									
Not in Use	\$ -	-	100%	0%	0%								0%	explain
Not in Use	\$ -	-	100%	0%	0%								0%	explain
Not in Use	\$ -	-	100%	0%	0%								0%	explain
Not in Use	\$ -	-	100%	0%	0%								0%	explain
Not in Use	\$ -	-	100%	0%	0%								0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%								0%	
Distribution of FTEs			0%	0%	0%								0%	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Distribution of Labor to Central Services Cost Pools | 0 - Depreciation-Govt Buildings

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
Depreciation-Govt Buildings	\$ -	-
Not in Use	\$ -	-
Not in Use	\$ -	-
Direct Services	\$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions									Direct Services	Rationale for Allocation
	Title	Total Labor Cost	Full Time Equivalency	Depreciation-Govt Buildings	Not in Use	Not in Use							
Not in Use	\$ -	-	-	100%	0%	0%						0%	explain
Not in Use	\$ -	-	-	100%	0%	0%						0%	explain
Not in Use	\$ -	-	-	100%	0%	0%						0%	explain
Not in Use	\$ -	-	-	100%	0%	0%						0%	explain
Not in Use	\$ -	-	-	100%	0%	0%						0%	explain
Distribution of Labor Cost	\$ -			0%	0%	0%						0%	
Distribution of FTEs				0%	0%	0%						0%	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 100 - City Council

Expenditure Description and Allocable Amount									Allocation of Expense to Central Services Functions											
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	City Council	Not in Use	Not in Use									Direct Services	Rationale for Allocation
100	100	4111	Permanent	\$ 58,688	\$ -	n/a - "full cost" plan	\$ 58,688	100%	0%	0%									0%	all to single cost pool
100	100	4112	Temporary	\$ 144,728	\$ -	n/a - "full cost" plan	\$ 144,728	100%	0%	0%									0%	all to single cost pool
100	100	4121	Allowances	\$ 37,560	\$ -	n/a - "full cost" plan	\$ 37,560	100%	0%	0%									0%	all to single cost pool
100	100	4131	PERS	\$ 15,656	\$ -	n/a - "full cost" plan	\$ 15,656	100%	0%	0%									0%	all to single cost pool
100	100	4132	Group Insurance	\$ 122,868	\$ -	n/a - "full cost" plan	\$ 122,868	100%	0%	0%									0%	all to single cost pool
100	100	4133	Medicare-Employer's Contributi	\$ 1,396	\$ -	n/a - "full cost" plan	\$ 1,396	100%	0%	0%									0%	all to single cost pool
100	100	4133	Medicare-Employer's Contributi	\$ 2,099	\$ -	n/a - "full cost" plan	\$ 2,099	100%	0%	0%									0%	all to single cost pool
100	100	4135	Worker's Compensation	\$ 294	\$ -	n/a - "full cost" plan	\$ 294	100%	0%	0%									0%	all to single cost pool
100	100	4135	Worker's Compensation	\$ 724	\$ -	n/a - "full cost" plan	\$ 724	100%	0%	0%									0%	all to single cost pool
100	100	4139	PARS	\$ 2,171	\$ -	n/a - "full cost" plan	\$ 2,171	100%	0%	0%									0%	all to single cost pool
100	100	4146	Short Term Disability	\$ 336	\$ -	n/a - "full cost" plan	\$ 336	100%	0%	0%									0%	all to single cost pool
100	100	4161	Retiree Medical Reserve	\$ 458	\$ -	n/a - "full cost" plan	\$ 458	100%	0%	0%									0%	all to single cost pool
100	100	4202	Com Promotions-CC Allocated	\$ 19,500	\$ -	n/a - "full cost" plan	\$ 19,500	100%	0%	0%									0%	all to single cost pool
100	100	4203	Com Prom-CC Unallocated	\$ 25,000	\$ -	n/a - "full cost" plan	\$ 25,000	100%	0%	0%									0%	all to single cost pool
100	100	4221	Office Supplies	\$ 11,000	\$ -	n/a - "full cost" plan	\$ 11,000	100%	0%	0%									0%	all to single cost pool
100	100	4237	Contractual Services	\$ 23,500	\$ -	n/a - "full cost" plan	\$ 23,500	100%	0%	0%									0%	all to single cost pool
100	100	4501	Memberships & Dues	\$ 96,400	\$ -	n/a - "full cost" plan	\$ 96,400	100%	0%	0%									0%	all to single cost pool
100	100	4503	Training and Registration	\$ 50,000	\$ -	n/a - "full cost" plan	\$ 50,000	100%	0%	0%									0%	all to single cost pool
100	100	4506	Meals for Meetings	\$ 7,000	\$ -	n/a - "full cost" plan	\$ 7,000	100%	0%	0%									0%	all to single cost pool
100	100	4522	Non-Conference Expenses	\$ 12,000	\$ -	n/a - "full cost" plan	\$ 12,000	100%	0%	0%									0%	all to single cost pool
Total Expense Basis and Distribution				\$ 631,378	\$ -		\$ 631,378	100%	0%	0%									0%	
Distribution of Allocable Expense									\$ 631,378	\$ 631,378	\$ -	\$ -							\$ -	
Return of Unallowable Deductions to Direct Services																			\$ -	
Cost Pools				\$ 631,378			\$ 631,378	\$ -	\$ -	\$ -									\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 111 - City Manager

Expenditure Description and Allocable Amount							Allocation of Expense to Central Services Functions															
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Service	Public Safety	Operations & Infrastructure	Development										Direct Services	Rationale for Allocation
100	111	4111	Permanent	\$ (243,116)	\$ -	n/a - "full cost" plan	\$ (243,116)	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4111	Permanent	\$ 1,201,953	\$ -	n/a - "full cost" plan	\$ 1,201,953	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4112	Temporary	\$ (18,602)	\$ -	n/a - "full cost" plan	\$ (18,602)	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4112	Temporary	\$ 58,558	\$ -	n/a - "full cost" plan	\$ 58,558	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4112	Temporary	\$ 114,400	\$ -	n/a - "full cost" plan	\$ 114,400	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4121	Allowances	\$ 12,855	\$ -	n/a - "full cost" plan	\$ 12,855	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4131	PERS	\$ (83,491)	\$ -	n/a - "full cost" plan	\$ (83,491)	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4131	PERS	\$ 39,286	\$ -	n/a - "full cost" plan	\$ 39,286	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4131	PERS	\$ 416,308	\$ -	n/a - "full cost" plan	\$ 416,308	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4132	Group Insurance	\$ (34,898)	\$ -	n/a - "full cost" plan	\$ (34,898)	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4132	Group Insurance	\$ 187,215	\$ -	n/a - "full cost" plan	\$ 187,215	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4133	Medicare-Employer's Contributi	\$ (3,538)	\$ -	n/a - "full cost" plan	\$ (3,538)	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4133	Medicare-Employer's Contributi	\$ 849	\$ -	n/a - "full cost" plan	\$ 849	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4133	Medicare-Employer's Contributi	\$ 1,659	\$ -	n/a - "full cost" plan	\$ 1,659	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4133	Medicare-Employer's Contributi	\$ 17,615	\$ -	n/a - "full cost" plan	\$ 17,615	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4135	Worker's Compensation	\$ (1,216)	\$ -	n/a - "full cost" plan	\$ (1,216)	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4135	Worker's Compensation	\$ 293	\$ -	n/a - "full cost" plan	\$ 293	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4135	Worker's Compensation	\$ 572	\$ -	n/a - "full cost" plan	\$ 572	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4135	Worker's Compensation	\$ 5,994	\$ -	n/a - "full cost" plan	\$ 5,994	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4138	Deferred Comp-Employer Contrib	\$ (898)	\$ -	n/a - "full cost" plan	\$ (898)	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4138	Deferred Comp-Employer Contrib	\$ 5,326	\$ -	n/a - "full cost" plan	\$ 5,326	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4139	PARS	\$ 878	\$ -	n/a - "full cost" plan	\$ 878	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4146	Short Term Disability	\$ (85)	\$ -	n/a - "full cost" plan	\$ (85)	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4146	Short Term Disability	\$ 498	\$ -	n/a - "full cost" plan	\$ 498	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4161	Retiree Medical Reserve	\$ (1,896)	\$ -	n/a - "full cost" plan	\$ (1,896)	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4161	Retiree Medical Reserve	\$ 9,754	\$ -	n/a - "full cost" plan	\$ 9,754	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4201	Community Promotions	\$ 55,000	\$ -	n/a - "full cost" plan	\$ 55,000	100%	0%	0%	0%										0%	all to General Service
100	111	4221	Office Supplies	\$ 15,000	\$ -	n/a - "full cost" plan	\$ 15,000	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4237	Contractual Services	\$ 30,000	\$ -	n/a - "full cost" plan	\$ 30,000	100%	0%	0%	0%										0%	all to General Service
100	111	4237	Contractual Services	\$ 50,000	\$ -	n/a - "full cost" plan	\$ 50,000	100%	0%	0%	0%										0%	all to General Service
100	111	4237	Contractual Services	\$ 312,500	\$ -	n/a - "full cost" plan	\$ 312,500	100%	0%	0%	0%										0%	all to General Service
100	111	4501	Memberships & Dues	\$ 9,300	\$ -	n/a - "full cost" plan	\$ 9,300	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4503	Training and Registration	\$ 30,000	\$ -	n/a - "full cost" plan	\$ 30,000	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
100	111	4506	Meals for Meetings	\$ 8,000	\$ -	n/a - "full cost" plan	\$ 8,000	17%	17%	33%	33%										0%	Exhibit 3, FTE allocation
Total Expense Basis and Distribution				\$ 2,196,073	\$ -		\$ 2,196,073	34%	13%	27%	27%										0%	
Distribution of Allocable Expense							\$ 2,196,073	\$ 736,979	\$ 289,479	\$ 584,807	\$ 584,807										\$ -	
Return of Unallowable Deductions to Direct Services																					\$ -	
Cost Pools				\$ 2,196,073			\$ 736,979	\$ 289,479	\$ 584,807	\$ 584,807											\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 112 - Information Technology

Expenditure Description and Allocable Amount									Allocation of Expense to Central Services Functions											
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Information Technology	Not in Use	Not in Use									Direct Services	Rationale for Allocation
100	112	4111	Permanent	\$ 2,089,992	\$ -	n/a - "full cost" plan	\$ 2,089,992	100%	0%	0%									0%	all to single cost pool
100	112	4112	Temporary	\$ 17,500	\$ -	n/a - "full cost" plan	\$ 17,500	100%	0%	0%									0%	all to single cost pool
100	112	4121	Allowances	\$ 6,600	\$ -	n/a - "full cost" plan	\$ 6,600	100%	0%	0%									0%	all to single cost pool
100	112	4131	PERS	\$ 724,805	\$ -	n/a - "full cost" plan	\$ 724,805	100%	0%	0%									0%	all to single cost pool
100	112	4132	Group Insurance	\$ 347,328	\$ -	n/a - "full cost" plan	\$ 347,328	100%	0%	0%									0%	all to single cost pool
100	112	4133	Medicare-Employer's Contributi	\$ 254	\$ -	n/a - "full cost" plan	\$ 254	100%	0%	0%									0%	all to single cost pool
100	112	4133	Medicare-Employer's Contributi	\$ 30,401	\$ -	n/a - "full cost" plan	\$ 30,401	100%	0%	0%									0%	all to single cost pool
100	112	4135	Worker's Compensation	\$ 88	\$ -	n/a - "full cost" plan	\$ 88	100%	0%	0%									0%	all to single cost pool
100	112	4135	Worker's Compensation	\$ 11,879	\$ -	n/a - "full cost" plan	\$ 11,879	100%	0%	0%									0%	all to single cost pool
100	112	4138	Deferred Comp-Employer Contrib	\$ 12,600	\$ -	n/a - "full cost" plan	\$ 12,600	100%	0%	0%									0%	all to single cost pool
100	112	4139	PARS	\$ 263	\$ -	n/a - "full cost" plan	\$ 263	100%	0%	0%									0%	all to single cost pool
100	112	4146	Short Term Disability	\$ 1,176	\$ -	n/a - "full cost" plan	\$ 1,176	100%	0%	0%									0%	all to single cost pool
100	112	4161	Retiree Medical Reserve	\$ 18,852	\$ -	n/a - "full cost" plan	\$ 18,852	100%	0%	0%									0%	all to single cost pool
100	112	4211	Equipment Replacement Amortiza	\$ 2,212	\$ -	n/a - "full cost" plan	\$ 2,212	100%	0%	0%									0%	all to single cost pool
100	112	4223	Departmental Supplies	\$ 11,000	\$ -	n/a - "full cost" plan	\$ 11,000	100%	0%	0%									0%	all to single cost pool
100	112	4237	Contractual Services	\$ 15,000	\$ -	n/a - "full cost" plan	\$ 15,000	100%	0%	0%									0%	all to single cost pool
100	112	4241	Repair & Maintenance	\$ 1,469,955	\$ -	n/a - "full cost" plan	\$ 1,469,955	100%	0%	0%									0%	all to single cost pool
100	112	4411	Phone-Local	\$ 95,000	\$ -	n/a - "full cost" plan	\$ 95,000	100%	0%	0%									0%	all to single cost pool
100	112	4412	Computer Data Lines	\$ 80,000	\$ -	n/a - "full cost" plan	\$ 80,000	100%	0%	0%									0%	all to single cost pool
100	112	4416	Cellular Phones	\$ 127,000	\$ -	n/a - "full cost" plan	\$ 127,000	100%	0%	0%									0%	all to single cost pool
100	112	4501	Memberships & Dues	\$ 2,000	\$ -	n/a - "full cost" plan	\$ 2,000	100%	0%	0%									0%	all to single cost pool
100	112	4503	Training and Registration	\$ 71,000	\$ -	n/a - "full cost" plan	\$ 71,000	100%	0%	0%									0%	all to single cost pool
100	112	4508	Mileage Reimbursement/Parking	\$ 500	\$ -	n/a - "full cost" plan	\$ 500	100%	0%	0%									0%	all to single cost pool
Total Expense Basis and Distribution				\$ 5,135,405	\$ -		\$ 5,135,405	100%	0%	0%									0%	
Distribution of Allocable Expense									\$ 5,135,405	\$ 5,135,405	\$ -	\$ -	\$ -						\$ -	
Return of Unallowable Deductions to Direct Services																			\$ -	
Cost Pools				\$ 5,135,405			\$ 5,135,405		\$ -	\$ -	\$ -								\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 114 - City Clerk

Expenditure Description and Allocable Amount									Allocation of Expense to Central Services Functions											
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Service	Elections	Legislative Support									Direct Services	Rationale for Allocation
100	114	4111	Permanent	\$ 354,642	\$ -	n/a - "full cost" plan	\$ 354,642	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4121	Allowances	\$ 6,600	\$ -	n/a - "full cost" plan	\$ 6,600	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4131	PERS	\$ 123,488	\$ -	n/a - "full cost" plan	\$ 123,488	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4132	Group Insurance	\$ 96,648	\$ -	n/a - "full cost" plan	\$ 96,648	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4133	Medicare-Employer's Contributi	\$ 5,238	\$ -	n/a - "full cost" plan	\$ 5,238	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4135	Worker's Compensation	\$ 1,774	\$ -	n/a - "full cost" plan	\$ 1,774	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4138	Deferred Comp-Employer Contrib	\$ 2,700	\$ -	n/a - "full cost" plan	\$ 2,700	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4146	Short Term Disability	\$ 252	\$ -	n/a - "full cost" plan	\$ 252	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4161	Retiree Medical Reserve	\$ 3,146	\$ -	n/a - "full cost" plan	\$ 3,146	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4221	Office Supplies	\$ 3,000	\$ -	n/a - "full cost" plan	\$ 3,000	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4231	Advertising	\$ 20,000	\$ -	n/a - "full cost" plan	\$ 20,000	100%	0%	0%									0%	all to General Service
100	114	4237	Contractual Services	\$ 10,000	\$ -	n/a - "full cost" plan	\$ 10,000	100%	0%	0%									0%	all to General Service
100	114	4501	Memberships & Dues	\$ 2,000	\$ -	n/a - "full cost" plan	\$ 2,000	26%	5%	39%									30%	Exhibit 3, FTE allocation
100	114	4503	Training and Registration	\$ 5,000	\$ -	n/a - "full cost" plan	\$ 5,000	26%	5%	39%									30%	Exhibit 3, FTE allocation
Total Expense Basis and Distribution				\$ 634,488	\$ -		\$ 634,488	29%	5%	37%									29%	
Distribution of Allocable Expense										\$ 634,488	\$ 185,152	\$ 30,224	\$ 237,765							\$ 181,346
Return of Unallowable Deductions to Direct Services																				\$ -
Cost Pools				\$ 634,488			\$ 185,152	\$ 30,224	\$ 237,765	\$ -									\$ 181,346	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 115 - Human Resources

Expenditure Description and Allocable Amount										Allocation of Expense to Central Services Functions										
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Human Resources	Not in Use	Not in Use									Direct Services	Rationale for Allocation
100	115	4111	Permanent	\$ 117,000	\$ -	n/a - "full cost" plan	\$ 117,000	100%	0%	0%									0%	all to single cost pool
100	115	4111	Permanent	\$ 927,289	\$ -	n/a - "full cost" plan	\$ 927,289	100%	0%	0%									0%	all to single cost pool
100	115	4112	Temporary	\$ (29,528)	\$ -	n/a - "full cost" plan	\$ (29,528)	100%	0%	0%									0%	all to single cost pool
100	115	4112	Temporary	\$ 59,055	\$ -	n/a - "full cost" plan	\$ 59,055	100%	0%	0%									0%	all to single cost pool
100	115	4113	Overtime	\$ 1,500	\$ -	n/a - "full cost" plan	\$ 1,500	100%	0%	0%									0%	all to single cost pool
100	115	4121	Allowances	\$ 6,600	\$ -	n/a - "full cost" plan	\$ 6,600	100%	0%	0%									0%	all to single cost pool
100	115	4131	PERS	\$ 17,056	\$ -	n/a - "full cost" plan	\$ 17,056	100%	0%	0%									0%	all to single cost pool
100	115	4131	PERS	\$ 40,024	\$ -	n/a - "full cost" plan	\$ 40,024	100%	0%	0%									0%	all to single cost pool
100	115	4131	PERS	\$ 320,990	\$ -	n/a - "full cost" plan	\$ 320,990	100%	0%	0%									0%	all to single cost pool
100	115	4132	Group Insurance	\$ 31,539	\$ -	n/a - "full cost" plan	\$ 31,539	100%	0%	0%									0%	all to single cost pool
100	115	4132	Group Insurance	\$ 165,540	\$ -	n/a - "full cost" plan	\$ 165,540	100%	0%	0%									0%	all to single cost pool
100	115	4133	Medicare-Employer's Contributi	\$ 856	\$ -	n/a - "full cost" plan	\$ 856	100%	0%	0%									0%	all to single cost pool
100	115	4133	Medicare-Employer's Contributi	\$ 1,911	\$ -	n/a - "full cost" plan	\$ 1,911	100%	0%	0%									0%	all to single cost pool
100	115	4133	Medicare-Employer's Contributi	\$ 13,542	\$ -	n/a - "full cost" plan	\$ 13,542	100%	0%	0%									0%	all to single cost pool
100	115	4135	Worker's Compensation	\$ 295	\$ -	n/a - "full cost" plan	\$ 295	100%	0%	0%									0%	all to single cost pool
100	115	4135	Worker's Compensation	\$ 654	\$ -	n/a - "full cost" plan	\$ 654	100%	0%	0%									0%	all to single cost pool
100	115	4135	Worker's Compensation	\$ 4,637	\$ -	n/a - "full cost" plan	\$ 4,637	100%	0%	0%									0%	all to single cost pool
100	115	4138	Deferred Comp-Employer Contrib	\$ 900	\$ -	n/a - "full cost" plan	\$ 900	100%	0%	0%									0%	all to single cost pool
100	115	4138	Deferred Comp-Employer Contrib	\$ 6,300	\$ -	n/a - "full cost" plan	\$ 6,300	100%	0%	0%									0%	all to single cost pool
100	115	4139	PARS	\$ 886	\$ -	n/a - "full cost" plan	\$ 886	100%	0%	0%									0%	all to single cost pool
100	115	4141	Adjustments-Benefits	\$ (9,547)	\$ -	n/a - "full cost" plan	\$ (9,547)	100%	0%	0%									0%	all to single cost pool
100	115	4146	Short Term Disability	\$ 84	\$ -	n/a - "full cost" plan	\$ 84	100%	0%	0%									0%	all to single cost pool
100	115	4146	Short Term Disability	\$ 588	\$ -	n/a - "full cost" plan	\$ 588	100%	0%	0%									0%	all to single cost pool
100	115	4161	Retiree Medical Reserve	\$ 1,112	\$ -	n/a - "full cost" plan	\$ 1,112	100%	0%	0%									0%	all to single cost pool
100	115	4161	Retiree Medical Reserve	\$ 7,573	\$ -	n/a - "full cost" plan	\$ 7,573	100%	0%	0%									0%	all to single cost pool
100	115	4201	Community Promotions	\$ 8,755	\$ -	n/a - "full cost" plan	\$ 8,755	100%	0%	0%									0%	all to single cost pool
100	115	4221	Office Supplies	\$ 7,210	\$ -	n/a - "full cost" plan	\$ 7,210	100%	0%	0%									0%	all to single cost pool
100	115	4231	Advertising	\$ 10,735	\$ -	n/a - "full cost" plan	\$ 10,735	100%	0%	0%									0%	all to single cost pool
100	115	4237	Contractual Services	\$ 505,003	\$ -	n/a - "full cost" plan	\$ 505,003	100%	0%	0%									0%	all to single cost pool
100	115	4501	Memberships & Dues	\$ 7,717	\$ -	n/a - "full cost" plan	\$ 7,717	100%	0%	0%									0%	all to single cost pool
100	115	4503	Training and Registration	\$ 25,000	\$ -	n/a - "full cost" plan	\$ 25,000	100%	0%	0%									0%	all to single cost pool
100	115	4503	Training and Registration	\$ 93,402	\$ -	n/a - "full cost" plan	\$ 93,402	100%	0%	0%									0%	all to single cost pool
100	115	4506	Meals for Meetings	\$ 4,120	\$ -	n/a - "full cost" plan	\$ 4,120	100%	0%	0%									0%	all to single cost pool
Total Expense Basis and Distribution				\$ 2,348,798	\$ -		\$ 2,348,798	100%	0%	0%									0%	
Distribution of Allocable Expense										\$ 2,348,798	\$ 2,348,798	\$ -	\$ -						\$ -	
Return of Unallowable Deductions to Direct Services																			\$ -	
Cost Pools				\$ 2,348,798			\$ 2,348,798	\$ -	\$ -										\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 120 - City Attorney

Expenditure Description and Allocable Amount										Allocation of Expense to Central Services Functions										
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Service	Specific Service	Not in Use									Direct Services	Rationale for Allocation
100	120	4111	Permanent	\$ 555,465	\$ -	n/a - "full cost" plan	\$ 555,465	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4112	Temporary	\$ 17,000	\$ -	n/a - "full cost" plan	\$ 17,000	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4131	PERS	\$ 193,374	\$ -	n/a - "full cost" plan	\$ 193,374	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4132	Group Insurance	\$ 49,476	\$ -	n/a - "full cost" plan	\$ 49,476	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4133	Medicare-Employer's Contributi	\$ 247	\$ -	n/a - "full cost" plan	\$ 247	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4133	Medicare-Employer's Contributi	\$ 8,055	\$ -	n/a - "full cost" plan	\$ 8,055	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4135	Worker's Compensation	\$ 85	\$ -	n/a - "full cost" plan	\$ 85	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4138	Deferred Comp-Employer Contrib	\$ 2,700	\$ -	n/a - "full cost" plan	\$ 2,700	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4139	PARS	\$ 255	\$ -	n/a - "full cost" plan	\$ 255	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4146	Short Term Disability	\$ 252	\$ -	n/a - "full cost" plan	\$ 252	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4161	Retiree Medical Reserve	\$ 4,333	\$ -	n/a - "full cost" plan	\$ 4,333	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4221	Office Supplies	\$ 4,000	\$ -	n/a - "full cost" plan	\$ 4,000	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4237	Contractual Services	\$ 248,285	\$ -	n/a - "full cost" plan	\$ 248,285	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4238	Contractual Servs-PJ's Labor	\$ 116,864	\$ -	n/a - "full cost" plan	\$ 116,864	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4501	Memberships & Dues	\$ 515	\$ -	n/a - "full cost" plan	\$ 515	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4502	Professional Licensing	\$ 1,236	\$ -	n/a - "full cost" plan	\$ 1,236	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4505	Lodging/Travel	\$ 8,000	\$ -	n/a - "full cost" plan	\$ 8,000	77%	23%	0%									0%	Invoice detail 20-21*
100	120	4521	Conference Expenses	\$ 4,000	\$ -	n/a - "full cost" plan	\$ 4,000	77%	23%	0%									0%	Invoice detail 20-21*
Total Expense Basis and Distribution				\$ 1,214,142	\$ -		\$ 1,214,142	77%	23%	0%									0%	
Distribution of Allocable Expense											\$ 1,214,142	\$ 940,381	\$ 273,761	\$ -					\$ -	
Return of Unallowable Deductions to Direct Services																			\$ -	
Cost Pools				\$ 1,214,142			\$ 940,381	\$ 273,761	\$ -									\$ -		

* Proportion shown is derived from total billings for Retainer and GC Coverage on the 2020-21 attorney invoice. General Service equals charges to "general" and central services organizations. Specific Service equals charges to direct services organizations. Previous contract activity is used to determine present internal organization workload.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 300 - Finance Administration

Expenditure Description and Allocable Amount										Allocation of Expense to Central Services Functions									
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	Direct Services	Rationale for Allocation	
100	300	4111	Permanent	\$ 103,322	\$ -	n/a - "full cost" plan	\$ 103,322	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4111	Permanent	\$ 1,318,785	\$ -	n/a - "full cost" plan	\$ 1,318,785	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4112	Temporary	\$ (52,975)	\$ -	n/a - "full cost" plan	\$ (52,975)	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4112	Temporary	\$ 151,713	\$ -	n/a - "full cost" plan	\$ 151,713	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4121	Allowances	\$ 6,585	\$ -	n/a - "full cost" plan	\$ 6,585	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4131	PERS	\$ 35,000	\$ -	n/a - "full cost" plan	\$ 35,000	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4131	PERS	\$ 37,000	\$ -	n/a - "full cost" plan	\$ 37,000	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4131	PERS	\$ 453,780	\$ -	n/a - "full cost" plan	\$ 453,780	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4132	Group Insurance	\$ 31,539	\$ -	n/a - "full cost" plan	\$ 31,539	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4132	Group Insurance	\$ 171,289	\$ -	n/a - "full cost" plan	\$ 171,289	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4133	Medicare-Employer's Contributi	\$ 1,511	\$ -	n/a - "full cost" plan	\$ 1,511	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4133	Medicare-Employer's Contributi	\$ 2,200	\$ -	n/a - "full cost" plan	\$ 2,200	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4133	Medicare-Employer's Contributi	\$ 19,218	\$ -	n/a - "full cost" plan	\$ 19,218	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4135	Worker's Compensation	\$ 517	\$ -	n/a - "full cost" plan	\$ 517	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4135	Worker's Compensation	\$ 611	\$ -	n/a - "full cost" plan	\$ 611	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4135	Worker's Compensation	\$ 6,536	\$ -	n/a - "full cost" plan	\$ 6,536	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4138	Deferred Comp-Employer Contrib	\$ 900	\$ -	n/a - "full cost" plan	\$ 900	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4138	Deferred Comp-Employer Contrib	\$ 8,098	\$ -	n/a - "full cost" plan	\$ 8,098	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4141	Adjustments-Benefits	\$ (19,906)	\$ -	n/a - "full cost" plan	\$ (19,906)	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4143	Charged to CIPs	\$ (145,000)	\$ -	n/a - "full cost" plan	\$ (145,000)	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	all to General Service	
100	300	4146	Short Term Disability	\$ 84	\$ -	n/a - "full cost" plan	\$ 84	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4146	Short Term Disability	\$ 756	\$ -	n/a - "full cost" plan	\$ 756	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4161	Retiree Medical Reserve	\$ 878	\$ -	n/a - "full cost" plan	\$ 878	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4161	Retiree Medical Reserve	\$ 10,781	\$ -	n/a - "full cost" plan	\$ 10,781	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4221	Office Supplies	\$ 20,000	\$ -	n/a - "full cost" plan	\$ 20,000	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4231	Advertising	\$ 1,000	\$ -	n/a - "full cost" plan	\$ 1,000	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	all to General Service	
100	300	4237	Contractual Services	\$ 311,698	\$ -	n/a - "full cost" plan	\$ 311,698	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	all to General Service	
100	300	4501	Memberships & Dues	\$ 1,795	\$ -	n/a - "full cost" plan	\$ 1,795	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
100	300	4503	Training and Registration	\$ 27,735	\$ -	n/a - "full cost" plan	\$ 27,735	26%	3%	3%	2%	0%	25%	26%	7%	7%	0%	Exhibit 3, FTE allocation	
Total Expense Basis and Distribution			\$ 2,505,450	\$ -	\$ 2,505,450	31%	3%	3%	2%	0%	24%	25%	6%	7%	0%				
Distribution of Allocable Expense					\$ 2,505,450	\$ 777,585	\$ 72,500	\$ 72,500	\$ 43,500	\$ -	\$ 591,836	\$ 614,030	\$ 159,500	\$ 174,000	\$ -				
Return of Unallowable Deductions to Direct Services																			
Cost Pools			\$ 2,505,450		\$ 777,585	\$ 72,500	\$ 72,500	\$ 43,500	\$ -	\$ 591,836	\$ 614,030	\$ 159,500	\$ 174,000	\$ -					

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 310 - Finance Operations

Expenditure Description and Allocable Amount										Allocation of Expense to Central Services Functions									
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	Direct Services	Rationale for Allocation	
100	310	4111	Permanent	\$ 1,238,579	\$ -	n/a - "full cost" plan	\$ 1,238,579	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4112	Temporary	\$ 89,268	\$ -	n/a - "full cost" plan	\$ 89,268	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4113	Overtime	\$ 10,000	\$ -	n/a - "full cost" plan	\$ 10,000	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4131	PERS	\$ 24,790	\$ -	n/a - "full cost" plan	\$ 24,790	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4131	PERS	\$ 431,277	\$ -	n/a - "full cost" plan	\$ 431,277	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4132	Group Insurance	\$ 266,558	\$ -	n/a - "full cost" plan	\$ 266,558	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4133	Medicare-Employer's Contributi	\$ 1,730	\$ -	n/a - "full cost" plan	\$ 1,730	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4133	Medicare-Employer's Contributi	\$ 17,960	\$ -	n/a - "full cost" plan	\$ 17,960	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4135	Worker's Compensation	\$ 596	\$ -	n/a - "full cost" plan	\$ 596	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4135	Worker's Compensation	\$ 6,193	\$ -	n/a - "full cost" plan	\$ 6,193	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4138	Deferred Comp-Employer Contrib	\$ 9,414	\$ -	n/a - "full cost" plan	\$ 9,414	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4139	PARS	\$ 3,000	\$ -	n/a - "full cost" plan	\$ 3,000	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4146	Short Term Disability	\$ 879	\$ -	n/a - "full cost" plan	\$ 879	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4161	Retiree Medical Reserve	\$ 12,479	\$ -	n/a - "full cost" plan	\$ 12,479	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4221	Office Supplies	\$ 7,605	\$ -	n/a - "full cost" plan	\$ 7,605	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4231	Advertising	\$ 3,000	\$ -	n/a - "full cost" plan	\$ 3,000	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	all to General Service	
100	310	4237	Contractual Services	\$ 41,020	\$ -	n/a - "full cost" plan	\$ 41,020	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	all to General Service	
100	310	4239	Audit Fees	\$ 900	\$ -	n/a - "full cost" plan	\$ 900	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	all to General Service	
100	310	4501	Memberships & Dues	\$ 740	\$ -	n/a - "full cost" plan	\$ 740	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
100	310	4503	Training and Registration	\$ 10,436	\$ -	n/a - "full cost" plan	\$ 10,436	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation	
Total Expense Basis and Distribution				\$ 2,176,424	\$ -		\$ 2,176,424	9%	28%	34%	15%	10%	4%	0%	0%	0%	0%		
Distribution of Allocable Expense							\$ 2,176,424	\$ 192,871	\$ 606,978	\$ 738,490	\$ 322,204	\$ 225,341	\$ 90,541	\$ -	\$ -	\$ -	\$ -		
Return of Unallowable Deductions to Direct Services																		\$ -	
Cost Pools				\$ 2,176,424			\$ 192,871	\$ 606,978	\$ 738,490	\$ 322,204	\$ 225,341	\$ 90,541	\$ -	\$ -	\$ -	\$ -	\$ -		

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 427 - Facilities Maintenance

Expenditure Description and Allocable Amount									Allocation of Expense to Central Services Functions											
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Facilities Maintenance	Not in Use	Not in Use									Direct Services	Rationale for Allocation
100	427	4111	Permanent	\$ 131,072	\$ -	n/a - "full cost" plan	\$ 131,072	100%	0%	0%									0%	all to single cost pool
100	427	4111	Permanent	\$ 1,282,231	\$ -	n/a - "full cost" plan	\$ 1,282,231	100%	0%	0%									0%	all to single cost pool
100	427	4113	Overtime	\$ 40,000	\$ -	n/a - "full cost" plan	\$ 40,000	100%	0%	0%									0%	all to single cost pool
100	427	4121	Allowances	\$ 10,908	\$ -	n/a - "full cost" plan	\$ 10,908	100%	0%	0%									0%	all to single cost pool
100	427	4122	Standby Pay MEA	\$ 20,000	\$ -	n/a - "full cost" plan	\$ 20,000	100%	0%	0%									0%	all to single cost pool
100	427	4131	PERS	\$ 33,127	\$ -	n/a - "full cost" plan	\$ 33,127	100%	0%	0%									0%	all to single cost pool
100	427	4131	PERS	\$ 445,592	\$ -	n/a - "full cost" plan	\$ 445,592	100%	0%	0%									0%	all to single cost pool
100	427	4132	Group Insurance	\$ 34,982	\$ -	n/a - "full cost" plan	\$ 34,982	100%	0%	0%									0%	all to single cost pool
100	427	4132	Group Insurance	\$ 354,528	\$ -	n/a - "full cost" plan	\$ 354,528	100%	0%	0%									0%	all to single cost pool
100	427	4133	Medicare-Employer's Contributi	\$ 1,901	\$ -	n/a - "full cost" plan	\$ 1,901	100%	0%	0%									0%	all to single cost pool
100	427	4133	Medicare-Employer's Contributi	\$ 18,751	\$ -	n/a - "full cost" plan	\$ 18,751	100%	0%	0%									0%	all to single cost pool
100	427	4135	Worker's Compensation	\$ 1,966	\$ -	n/a - "full cost" plan	\$ 1,966	100%	0%	0%									0%	all to single cost pool
100	427	4135	Worker's Compensation	\$ 18,248	\$ -	n/a - "full cost" plan	\$ 18,248	100%	0%	0%									0%	all to single cost pool
100	427	4146	Short Term Disability	\$ 84	\$ -	n/a - "full cost" plan	\$ 84	100%	0%	0%									0%	all to single cost pool
100	427	4146	Short Term Disability	\$ 1,008	\$ -	n/a - "full cost" plan	\$ 1,008	100%	0%	0%									0%	all to single cost pool
100	427	4161	Retiree Medical Reserve	\$ 2,058	\$ -	n/a - "full cost" plan	\$ 2,058	100%	0%	0%									0%	all to single cost pool
100	427	4161	Retiree Medical Reserve	\$ 19,099	\$ -	n/a - "full cost" plan	\$ 19,099	100%	0%	0%									0%	all to single cost pool
100	427	4211	Equipment Replacement Amortiza	\$ 67,565	\$ -	n/a - "full cost" plan	\$ 67,565	100%	0%	0%									0%	all to single cost pool
100	427	4224	Maintenance Supplies	\$ 50,000	\$ -	n/a - "full cost" plan	\$ 50,000	100%	0%	0%									0%	all to single cost pool
100	427	4224	Maintenance Supplies	\$ 159,300	\$ -	n/a - "full cost" plan	\$ 159,300	100%	0%	0%									0%	all to single cost pool
100	427	4225	Health & Safety Supplies	\$ 14,549	\$ -	n/a - "full cost" plan	\$ 14,549	100%	0%	0%									0%	all to single cost pool
100	427	4237	Contractual Services	\$ 1,045,550	\$ -	n/a - "full cost" plan	\$ 1,045,550	100%	0%	0%									0%	all to single cost pool
100	427	4501	Memberships & Dues	\$ 1,250	\$ -	n/a - "full cost" plan	\$ 1,250	100%	0%	0%									0%	all to single cost pool
100	427	4503	Training and Registration	\$ 8,300	\$ -	n/a - "full cost" plan	\$ 8,300	100%	0%	0%									0%	all to single cost pool
100	427	4506	Meals for Meetings	\$ 500	\$ -	n/a - "full cost" plan	\$ 500	100%	0%	0%									0%	all to single cost pool
Total Expense Basis and Distribution				\$ 3,762,569	\$ -		\$ 3,762,569	100%	0%	0%									0%	
Distribution of Allocable Expense							\$ 3,762,569	\$ 3,762,569	\$ 3,762,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Return of Unallowable Deductions to Direct Services																			\$ -	
Cost Pools				\$ 3,762,569			\$ 3,762,569	\$ -	\$ -	\$ -									\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 910 - Non Departmental

Expenditure Description and Allocable Amount										Allocation of Expense to Central Services Functions									
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Personnel Services	Facilities / Utilities	Financial Services	Contingency							Direct Services	Rationale for Allocation
100	910	4124	Leave Cashout	\$ 650,000	\$ -	n/a - "full cost" plan	\$ 650,000	100%	0%	0%	0%							0%	all to Personnel Services
100	910	4131	PERS	\$ 30,000	\$ -	n/a - "full cost" plan	\$ 30,000	100%	0%	0%	0%							0%	all to Personnel Services
100	910	4132	Group Insurance	\$ 27,810	\$ -	n/a - "full cost" plan	\$ 27,810	100%	0%	0%	0%							0%	all to Personnel Services
100	910	4136	Unemployment	\$ 87,000	\$ -	n/a - "full cost" plan	\$ 87,000	100%	0%	0%	0%							0%	all to Personnel Services
100	910	4137	MOU Contractual Agreements	\$ 1,203,883	\$ -	n/a - "full cost" plan	\$ 1,203,883	100%	0%	0%	0%							0%	all to Personnel Services
100	910	4141	Adjustments-Benefits	\$ (4,090,732)	\$ -	n/a - "full cost" plan	\$ (4,090,732)	100%	0%	0%	0%							0%	all to Personnel Services
100	910	4209	Miscellaneous Loans	\$ 190,000	\$ (190,000)	permit assistance prog.	\$ -	0%	0%	0%	0%							100%	all to Direct Services
100	910	4212	Vehicle Lease Charges	\$ 220,000	\$ -	n/a - "full cost" plan	\$ 220,000	100%	0%	0%	0%							0%	all to Personnel Services
100	910	4237	Contractual Services	\$ 33,100	\$ -	n/a - "full cost" plan	\$ 33,100	100%	0%	0%	0%							0%	all to Personnel Services
100	910	4239	Audit Fees	\$ 65,000	\$ -	n/a - "full cost" plan	\$ 65,000	0%	0%	100%	0%							0%	all to Financial Services
100	910	4253	ABAG Attorney's Fees	\$ 80,000	\$ -	n/a - "full cost" plan	\$ 80,000	0%	0%	100%	0%							0%	all to Financial Services
100	910	4254	ABAG Settlements	\$ 76,500	\$ -	n/a - "full cost" plan	\$ 76,500	0%	0%	100%	0%							0%	all to Financial Services
100	910	4280	Elections	\$ 200,000	\$ (200,000)	direct service	\$ -	0%	0%	0%	0%							100%	all to Direct Services
100	910	4421	Utilities-Gas	\$ 206,000	\$ -	n/a - "full cost" plan	\$ 206,000	0%	100%	0%	0%							0%	all to Facilities Services
100	910	4422	Utilities-Electric	\$ 992,000	\$ -	n/a - "full cost" plan	\$ 992,000	0%	100%	0%	0%							0%	all to Facilities Services
100	910	4423	Utilities - Water	\$ 1,378,000	\$ -	n/a - "full cost" plan	\$ 1,378,000	0%	100%	0%	0%							0%	all to Facilities Services
100	910	4509	Tuition Reimbursement	\$ 24,000	\$ -	n/a - "full cost" plan	\$ 24,000	100%	0%	0%	0%							0%	all to Personnel Services
100	910	4602	Liability Insurance	\$ 2,534,936	\$ (1,994,901)	amt. for direct svcs in GF	\$ 540,035	0%	0%	100%	0%							0%	all to Financial Services
100	910	4610	Uncollectible Accounts	\$ 50,000	\$ -	n/a - "full cost" plan	\$ 50,000	0%	0%	100%	0%							0%	all to Financial Services
100	910	4611	Collection Fees	\$ 7,500	\$ -	n/a - "full cost" plan	\$ 7,500	0%	0%	100%	0%							0%	all to Financial Services
100	910	4640	Unanticipated Expenditure Reserve	\$ 1,300,000	\$ -	n/a - "full cost" plan	\$ 1,300,000	0%	0%	0%	100%							0%	all to Contingency
Total Expense Basis and Distribution				\$ 5,264,997	\$ (2,384,901)		\$ 2,880,096	-63%	89%	28%	45%							0%	
Distribution of Allocable Expense										\$ 2,880,096	\$ (1,814,939)	\$ 2,576,000	\$ 819,035	\$ 1,300,000				\$ -	
Return of Unallowable Deductions to Direct Services																		\$ 2,384,901	
Cost Pools				\$ 5,264,997			\$ (1,814,939)	\$ 2,576,000	\$ 819,035	\$ 1,300,000							\$ 2,384,901		

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 116 - Economic Development

Expenditure Description and Allocable Amount									Allocation of Expense to Central Services Functions											
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Economic Development	Not in Use	Not in Use									Direct Services	Rationale for Allocation
100	116	4111	Permanent	\$ (229,359)	\$ -	n/a - "full cost" plan	\$ (229,359)	100%	0%	0%									0%	all to single cost pool
100	116	4111	Permanent	\$ (18,451)	\$ -	n/a - "full cost" plan	\$ (18,451)	100%	0%	0%									0%	all to single cost pool
100	116	4111	Permanent	\$ 21,252	\$ -	n/a - "full cost" plan	\$ 21,252	100%	0%	0%									0%	all to single cost pool
100	116	4111	Permanent	\$ 253,114	\$ -	n/a - "full cost" plan	\$ 253,114	100%	0%	0%									0%	all to single cost pool
100	116	4111	Permanent	\$ 634,182	\$ -	n/a - "full cost" plan	\$ 634,182	100%	0%	0%									0%	all to single cost pool
100	116	4112	Temporary	\$ (17,500)	\$ -	n/a - "full cost" plan	\$ (17,500)	100%	0%	0%									0%	all to single cost pool
100	116	4112	Temporary	\$ 32,136	\$ -	n/a - "full cost" plan	\$ 32,136	100%	0%	0%									0%	all to single cost pool
100	116	4121	Allowances	\$ 6,600	\$ -	n/a - "full cost" plan	\$ 6,600	100%	0%	0%									0%	all to single cost pool
100	116	4131	PERS	\$ (78,769)	\$ -	n/a - "full cost" plan	\$ (78,769)	100%	0%	0%									0%	all to single cost pool
100	116	4131	PERS	\$ (6,337)	\$ -	n/a - "full cost" plan	\$ (6,337)	100%	0%	0%									0%	all to single cost pool
100	116	4131	PERS	\$ 7,299	\$ -	n/a - "full cost" plan	\$ 7,299	100%	0%	0%									0%	all to single cost pool
100	116	4131	PERS	\$ 86,924	\$ -	n/a - "full cost" plan	\$ 86,924	100%	0%	0%									0%	all to single cost pool
100	116	4131	PERS	\$ 217,295	\$ -	n/a - "full cost" plan	\$ 217,295	100%	0%	0%									0%	all to single cost pool
100	116	4132	Group Insurance	\$ (34,982)	\$ -	n/a - "full cost" plan	\$ (34,982)	100%	0%	0%									0%	all to single cost pool
100	116	4132	Group Insurance	\$ (3,498)	\$ -	n/a - "full cost" plan	\$ (3,498)	100%	0%	0%									0%	all to single cost pool
100	116	4132	Group Insurance	\$ 3,498	\$ -	n/a - "full cost" plan	\$ 3,498	100%	0%	0%									0%	all to single cost pool
100	116	4132	Group Insurance	\$ 34,982	\$ -	n/a - "full cost" plan	\$ 34,982	100%	0%	0%									0%	all to single cost pool
100	116	4132	Group Insurance	\$ 117,708	\$ -	n/a - "full cost" plan	\$ 117,708	100%	0%	0%									0%	all to single cost pool
100	116	4133	Medicare-Employer's Contributi	\$ (3,339)	\$ -	n/a - "full cost" plan	\$ (3,339)	100%	0%	0%									0%	all to single cost pool
100	116	4133	Medicare-Employer's Contributi	\$ (269)	\$ -	n/a - "full cost" plan	\$ (269)	100%	0%	0%									0%	all to single cost pool
100	116	4133	Medicare-Employer's Contributi	\$ 309	\$ -	n/a - "full cost" plan	\$ 309	100%	0%	0%									0%	all to single cost pool
100	116	4133	Medicare-Employer's Contributi	\$ 579	\$ -	n/a - "full cost" plan	\$ 579	100%	0%	0%									0%	all to single cost pool
100	116	4133	Medicare-Employer's Contributi	\$ 3,683	\$ -	n/a - "full cost" plan	\$ 3,683	100%	0%	0%									0%	all to single cost pool
100	116	4133	Medicare-Employer's Contributi	\$ 9,292	\$ -	n/a - "full cost" plan	\$ 9,292	100%	0%	0%									0%	all to single cost pool
100	116	4135	Worker's Compensation	\$ (1,147)	\$ -	n/a - "full cost" plan	\$ (1,147)	100%	0%	0%									0%	all to single cost pool
100	116	4135	Worker's Compensation	\$ (92)	\$ -	n/a - "full cost" plan	\$ (92)	100%	0%	0%									0%	all to single cost pool
100	116	4135	Worker's Compensation	\$ 106	\$ -	n/a - "full cost" plan	\$ 106	100%	0%	0%									0%	all to single cost pool
100	116	4135	Worker's Compensation	\$ 200	\$ -	n/a - "full cost" plan	\$ 200	100%	0%	0%									0%	all to single cost pool
100	116	4135	Worker's Compensation	\$ 1,266	\$ -	n/a - "full cost" plan	\$ 1,266	100%	0%	0%									0%	all to single cost pool
100	116	4135	Worker's Compensation	\$ 3,138	\$ -	n/a - "full cost" plan	\$ 3,138	100%	0%	0%									0%	all to single cost pool
100	116	4138	Deferred Comp-Employer Contrib	\$ (900)	\$ -	n/a - "full cost" plan	\$ (900)	100%	0%	0%									0%	all to single cost pool
100	116	4138	Deferred Comp-Employer Contrib	\$ (90)	\$ -	n/a - "full cost" plan	\$ (90)	100%	0%	0%									0%	all to single cost pool
100	116	4138	Deferred Comp-Employer Contrib	\$ 90	\$ -	n/a - "full cost" plan	\$ 90	100%	0%	0%									0%	all to single cost pool
100	116	4138	Deferred Comp-Employer Contrib	\$ 900	\$ -	n/a - "full cost" plan	\$ 900	100%	0%	0%									0%	all to single cost pool
100	116	4138	Deferred Comp-Employer Contrib	\$ 3,600	\$ -	n/a - "full cost" plan	\$ 3,600	100%	0%	0%									0%	all to single cost pool
100	116	4139	PARS	\$ 599	\$ -	n/a - "full cost" plan	\$ 599	100%	0%	0%									0%	all to single cost pool
100	116	4146	Short Term Disability	\$ (84)	\$ -	n/a - "full cost" plan	\$ (84)	100%	0%	0%									0%	all to single cost pool
100	116	4146	Short Term Disability	\$ (8)	\$ -	n/a - "full cost" plan	\$ (8)	100%	0%	0%									0%	all to single cost pool
100	116	4146	Short Term Disability	\$ 8	\$ -	n/a - "full cost" plan	\$ 8	100%	0%	0%									0%	all to single cost pool
100	116	4146	Short Term Disability	\$ 84	\$ -	n/a - "full cost" plan	\$ 84	100%	0%	0%									0%	all to single cost pool
100	116	4146	Short Term Disability	\$ 336	\$ -	n/a - "full cost" plan	\$ 336	100%	0%	0%									0%	all to single cost pool
100	116	4161	Retiree Medical Reserve	\$ (1,789)	\$ -	n/a - "full cost" plan	\$ (1,789)	100%	0%	0%									0%	all to single cost pool
100	116	4161	Retiree Medical Reserve	\$ (157)	\$ -	n/a - "full cost" plan	\$ (157)	100%	0%	0%									0%	all to single cost pool
100	116	4161	Retiree Medical Reserve	\$ 181	\$ -	n/a - "full cost" plan	\$ 181	100%	0%	0%									0%	all to single cost pool
100	116	4161	Retiree Medical Reserve	\$ 1,974	\$ -	n/a - "full cost" plan	\$ 1,974	100%	0%	0%									0%	all to single cost pool

Exhibit 4

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

100 116 4161	Retiree Medical Reserve	\$ 5,169	\$ -	n/a - "full cost" plan	\$ 5,169	100%	0%	0%									0%	all to single cost pool
100 116 4202	Com Promotions-CC Allocated	\$ 6,240	\$ -	n/a - "full cost" plan	\$ 6,240	100%	0%	0%									0%	all to single cost pool
100 116 4221	Office Supplies	\$ 1,650	\$ -	n/a - "full cost" plan	\$ 1,650	100%	0%	0%									0%	all to single cost pool
100 116 4231	Advertising	\$ 50,147	\$ -	n/a - "full cost" plan	\$ 50,147	100%	0%	0%									0%	all to single cost pool
100 116 4237	Contractual Services	\$ 80,000	\$ -	n/a - "full cost" plan	\$ 80,000	100%	0%	0%									0%	all to single cost pool
100 116 4501	Memberships & Dues	\$ 30,377	\$ -	n/a - "full cost" plan	\$ 30,377	100%	0%	0%									0%	all to single cost pool
100 116 4503	Training and Registration	\$ 11,000	\$ -	n/a - "full cost" plan	\$ 11,000	100%	0%	0%									0%	all to single cost pool
100 116 4506	Meals for Meetings	\$ 250	\$ -	n/a - "full cost" plan	\$ 250	100%	0%	0%									0%	all to single cost pool
Total Expense Basis and Distribution		\$ 1,229,397	\$ -		\$ 1,229,397	100%	0%	0%									0%	
Distribution of Allocable Expense									\$ 1,229,397	\$ 1,229,397	\$ -	\$ -					\$ -	
Return of Unallowable Deductions to Direct Services																	\$ -	
Cost Pools		\$ 1,229,397			\$ 1,229,397	\$ -	\$ -	\$ -									\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 323 - Fiscal Services-Utilities

Expenditure Description and Allocable Amount									Allocation of Expense to Central Services Functions											
Fund-Org-Object		Description		Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Cash Collections	Not in Use	Not in Use									Direct Services	Rationale for Allocation
100	323	4111	Permanent	\$ 175,307	\$ -	n/a - "full cost" plan	\$ 175,307	100%	0%	0%									0%	all to single cost pool
100	323	4112	Temporary	\$ 6,113	\$ -	n/a - "full cost" plan	\$ 6,113	100%	0%	0%									0%	all to single cost pool
100	323	4131	PERS	\$ 60,443	\$ -	n/a - "full cost" plan	\$ 60,443	100%	0%	0%									0%	all to single cost pool
100	323	4132	Group Insurance	\$ 36,553	\$ -	n/a - "full cost" plan	\$ 36,553	100%	0%	0%									0%	all to single cost pool
100	323	4133	Medicare-Employer's Contributi	\$ 34	\$ -	n/a - "full cost" plan	\$ 34	100%	0%	0%									0%	all to single cost pool
100	323	4133	Medicare-Employer's Contributi	\$ 2,542	\$ -	n/a - "full cost" plan	\$ 2,542	100%	0%	0%									0%	all to single cost pool
100	323	4135	Worker's Compensation	\$ 12	\$ -	n/a - "full cost" plan	\$ 12	100%	0%	0%									0%	all to single cost pool
100	323	4135	Worker's Compensation	\$ 867	\$ -	n/a - "full cost" plan	\$ 867	100%	0%	0%									0%	all to single cost pool
100	323	4138	Deferred Comp-Employer Contrib	\$ 1,440	\$ -	n/a - "full cost" plan	\$ 1,440	100%	0%	0%									0%	all to single cost pool
100	323	4139	PARS	\$ 36	\$ -	n/a - "full cost" plan	\$ 36	100%	0%	0%									0%	all to single cost pool
100	323	4146	Short Term Disability	\$ 135	\$ -	n/a - "full cost" plan	\$ 135	100%	0%	0%									0%	all to single cost pool
100	323	4161	Retiree Medical Reserve	\$ 1,793	\$ -	n/a - "full cost" plan	\$ 1,793	100%	0%	0%									0%	all to single cost pool
100	323	4221	Office Supplies	\$ 500	\$ -	n/a - "full cost" plan	\$ 500	100%	0%	0%									0%	all to single cost pool
100	323	4223	Departmental Supplies	\$ 48,400	\$ -	n/a - "full cost" plan	\$ 48,400	100%	0%	0%									0%	all to single cost pool
100	323	4237	Contractual Services	\$ 52,150	\$ -	n/a - "full cost" plan	\$ 52,150	100%	0%	0%									0%	all to single cost pool
100	323	4237	Contractual Services	\$ 111,528	\$ -	n/a - "full cost" plan	\$ 111,528	100%	0%	0%									0%	all to single cost pool
100	323	4241	Repair & Maintenance	\$ 7,750	\$ -	n/a - "full cost" plan	\$ 7,750	100%	0%	0%									0%	all to single cost pool
100	323	4501	Memberships & Dues	\$ 100	\$ -	n/a - "full cost" plan	\$ 100	100%	0%	0%									0%	all to single cost pool
100	323	4503	Training and Registration	\$ 8,000	\$ -	n/a - "full cost" plan	\$ 8,000	100%	0%	0%									0%	all to single cost pool
Total Expense Basis and Distribution				\$ 513,703	\$ -		\$ 513,703	100%	0%	0%									0%	
Distribution of Allocable Expense										\$ 513,703	\$ 513,703	\$ -	\$ -	\$ -					\$ -	
Return of Unallowable Deductions to Direct Services																			\$ -	
Cost Pools				\$ 513,703			\$ 513,703	\$ -	\$ -	\$ -								\$ -		

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Determination of Allocable Central Services Expense | 0 - Depreciation-Govt Buildings

Expenditure Description and Allocable Amount							Allocation of Expense to Central Services Functions														
Fund-Org-Object	Description	Total Final Budget 24-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Depreciation-Govt Buildings	Not in Use	Not in Use												Direct Services	Rationale for Allocation
0 0 0	Gen Gov't Bldgs, Improv [a]	\$ 1,912,892	\$ -	n/a - "full cost" plan	\$ 1,912,892	100%	0%	0%												0%	all to single cost pool
			\$ -		\$ -	100%														0%	all to single cost pool
Total Expense Basis and Distribution		\$ 1,912,892	\$ -		\$ 1,912,892	100%	0%	0%												0%	
Distribution of Allocable Expense							\$ 1,912,892	\$ 1,912,892	\$ -	\$ -										\$ -	
Return of Unallowable Deductions to Direct Services																				\$ -	
Cost Pools		\$ 1,912,892			\$ 1,912,892	\$ -	\$ -	\$ -												\$ -	

[a] 2021.06.30 Depreciation General.xlsx; General 1810 and RDA 1890 Depreciation General Fund Buildings and Improvements 810-1620-001

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Modified Operating Expenses			Gross Operating Expenses			Assigned Square Footage		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	General	100	City Council			\$ 631,378	0.4%		\$ 631,378	0.3%		-	0.0%	
100	General	111	City Manager			\$ 2,196,073	1.4%		\$ 2,196,073	1.2%		-	0.0%	
100	General	112	Information Technology			\$ 5,135,405	3.3%		\$ 5,135,405	2.7%		-	0.0%	
100	General	114	City Clerk			\$ 453,142	0.3%		\$ 453,142	0.2%		-	0.0%	
100	General	115	Human Resources			\$ 2,348,798	1.5%		\$ 2,348,798	1.2%		-	0.0%	
100	General	120	City Attorney			\$ 1,214,142	0.8%		\$ 1,214,142	0.6%		-	0.0%	
100	General	300	Finance Administration			\$ 2,505,450	1.6%		\$ 2,505,450	1.3%		-	0.0%	
100	General	310	Finance Operations			\$ 2,176,424	1.4%		\$ 2,176,424	1.1%		-	0.0%	
100	General	427	Facilities Maintenance			\$ 3,762,569	2.4%		\$ 3,762,569	2.0%		-	0.0%	
100	General	910	Non Departmental			\$ 2,880,096	1.9%		\$ 2,880,096	1.5%		-	0.0%	
100	General	116	Economic Development			\$ 1,229,397	0.8%		\$ 1,229,397	0.6%		-	0.0%	
100	General	323	Fiscal Services-Utilities			\$ 513,703	0.3%		\$ 513,703	0.3%		-	0.0%	
100	General	0	Depreciation-Govt Buildings			\$ -	0.0%		\$ -	0.0%		-	0.0%	
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	112	Information Technology	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	114	City Clerk	Ex. 4	Direct Services	\$ 181,346	0.1%	0.1%	\$ 181,346	0.1%	0.1%	-	0.0%	0.0%
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ 200,000	0.1%	0.2%	\$ 2,194,901	1.2%	1.3%	-	0.0%	0.0%
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	\$ 316,778	0.2%	0.2%	\$ 316,778	0.2%	0.2%	-	0.0%	0.0%
100	General	161	Recreation Administration	0	Total Organization	\$ 2,077,261	1.3%	1.6%	\$ 2,077,261	1.1%	1.3%	97,182	35.3%	35.3%
100	General	162	Senior Services	0	Total Organization	\$ 776,026	0.5%	0.6%	\$ 776,026	0.4%	0.5%	-	0.0%	0.0%
100	General	164	Youth Program	0	Total Organization	\$ 1,086,396	0.7%	0.8%	\$ 1,086,396	0.6%	0.7%	-	0.0%	0.0%
100	General	167	Special Events	0	Total Organization	\$ 582,645	0.4%	0.4%	\$ 582,645	0.3%	0.4%	-	0.0%	0.0%
100	General	168	Marketing	0	Total Organization	\$ 350,133	0.2%	0.3%	\$ 350,133	0.2%	0.2%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Modified Operating Expenses			Gross Operating Expenses			Assigned Square Footage		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	169	Performing Arts	0	Total Organization	\$ 188,471	0.1%	0.1%	\$ 188,471	0.1%	0.1%	-	0.0%	0.0%
100	General	170	General Classes	0	Total Organization	\$ 616,125	0.4%	0.5%	\$ 616,125	0.3%	0.4%	-	0.0%	0.0%
100	General	171	Aquatics	0	Total Organization	\$ 445,432	0.3%	0.3%	\$ 445,432	0.2%	0.3%	-	0.0%	0.0%
100	General	172	Sports & Fitness	0	Total Organization	\$ 689,306	0.4%	0.5%	\$ 689,306	0.4%	0.4%	-	0.0%	0.0%
100	General	175	Social Services	0	Total Organization	\$ 169,262	0.1%	0.1%	\$ 169,262	0.1%	0.1%	-	0.0%	0.0%
100	General	400	Public Works Administration	0	Total Organization	\$ 950,283	0.6%	0.7%	\$ 950,283	0.5%	0.6%	23,434	8.5%	8.5%
100	General	411	Engineering Administration	0	Total Organization	\$ 333,387	0.2%	0.3%	\$ 333,387	0.2%	0.2%	7,338	2.7%	2.7%
100	General	412	Design & Construction	0	Total Organization	\$ 1,807,610	1.2%	1.4%	\$ 1,807,610	1.0%	1.1%	-	0.0%	0.0%
100	General	413	Land Development	0	Total Organization	\$ 1,830,670	1.2%	1.4%	\$ 1,830,670	1.0%	1.1%	-	0.0%	0.0%
100	General	415	Traffic Engineering	0	Total Organization	\$ 749,811	0.5%	0.6%	\$ 749,811	0.4%	0.5%	-	0.0%	0.0%
100	General	421	Street Maintenance	0	Total Organization	\$ 1,941,722	1.3%	1.5%	\$ 1,941,722	1.0%	1.2%	-	0.0%	0.0%
100	General	423	Utility Maintenance	0	Total Organization	\$ 1,162,276	0.8%	0.9%	\$ 1,162,276	0.6%	0.7%	-	0.0%	0.0%
100	General	424	Park Maintenance	0	Total Organization	\$ 1,591,432	1.0%	1.2%	\$ 1,591,432	0.8%	1.0%	-	0.0%	0.0%
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 1,805,234	1.2%	1.4%	\$ 1,805,234	1.0%	1.1%	-	0.0%	0.0%
100	General	428	Compliance	0	Total Organization	\$ 387,923	0.3%	0.3%	\$ 387,923	0.2%	0.2%	-	0.0%	0.0%
100	General	430	Solid Waste	0	Total Organization	\$ 8,000	0.0%	0.0%	\$ 8,000	0.0%	0.0%	-	0.0%	0.0%
100	General	512	Planning	0	Total Organization	\$ 2,030,145	1.3%	1.6%	\$ 2,030,145	1.1%	1.2%	4,830	1.8%	1.8%
100	General	513	Long Range Planning	0	Total Organization	\$ 41,361	0.0%	0.0%	\$ 41,361	0.0%	0.0%	-	0.0%	0.0%
100	General	531	Building Inspection	0	Total Organization	\$ 2,449,455	1.6%	1.9%	\$ 2,449,455	1.3%	1.5%	-	0.0%	0.0%
100	General	532	Plan Review	0	Total Organization	\$ 1,561,882	1.0%	1.2%	\$ 1,561,882	0.8%	0.9%	-	0.0%	0.0%
100	General	533	Building Safety Administration	0	Total Organization	\$ 375,915	0.2%	0.3%	\$ 375,915	0.2%	0.2%	3,950	1.4%	1.4%
100	General	534	Permit Center	0	Total Organization	\$ 822,077	0.5%	0.6%	\$ 822,077	0.4%	0.5%	-	0.0%	0.0%
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	\$ 1,275,347	0.8%	1.0%	\$ 1,275,347	0.7%	0.8%	-	0.0%	0.0%
100	General	700	Police Administration	0	Total Organization	\$ 2,155,534	1.4%	1.7%	\$ 2,155,534	1.1%	1.3%	59,636	21.6%	21.6%
100	General	711	Records	0	Total Organization	\$ 1,611,930	1.0%	1.2%	\$ 1,611,930	0.8%	1.0%	-	0.0%	0.0%
100	General	712	Personnel & Training	0	Total Organization	\$ 1,105,341	0.7%	0.9%	\$ 1,105,341	0.6%	0.7%	-	0.0%	0.0%
100	General	713	Communications	0	Total Organization	\$ 4,652,805	3.0%	3.6%	\$ 4,652,805	2.5%	2.8%	-	0.0%	0.0%
100	General	714	Community Relations	0	Total Organization	\$ 1,131,336	0.7%	0.9%	\$ 1,131,336	0.6%	0.7%	-	0.0%	0.0%
100	General	721	Patrol Services	0	Total Organization	\$ 27,136,892	17.6%	21.0%	\$ 27,136,892	14.3%	16.5%	-	0.0%	0.0%
100	General	722	Traffic	0	Total Organization	\$ 1,601,202	1.0%	1.2%	\$ 1,601,202	0.8%	1.0%	-	0.0%	0.0%
100	General	723	Crossing Guards	0	Total Organization	\$ 830,147	0.5%	0.6%	\$ 830,147	0.4%	0.5%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Modified Operating Expenses			Gross Operating Expenses			Assigned Square Footage		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	724	Investigations	0	Total Organization	\$ 5,600,852	3.6%	4.3%	\$ 5,600,852	3.0%	3.4%	-	0.0%	0.0%
100	General	801	Fire Administration	0	Total Organization	\$ 2,181,174	1.4%	1.7%	\$ 2,181,174	1.1%	1.3%	42,181	15.3%	15.3%
100	General	812	Operations	0	Total Organization	\$ 24,793,181	16.0%	19.1%	\$ 24,793,181	13.1%	15.1%	-	0.0%	0.0%
100	General	814	EMS Transport Services	0	Total Organization	\$ 67,000	0.0%	0.1%	\$ 67,000	0.0%	0.0%	-	0.0%	0.0%
100	General	821	Fire Prevention Administration	0	Total Organization	\$ 1,170,867	0.8%	0.9%	\$ 1,170,867	0.6%	0.7%	-	0.0%	0.0%
100	General	822	Fire Prevention	0	Total Organization	\$ 2,933,146	1.9%	2.3%	\$ 2,933,146	1.5%	1.8%	-	0.0%	0.0%
100	General	840	Office of Emergency Management	0	Total Organization	\$ 297,244	0.2%	0.2%	\$ 297,244	0.2%	0.2%	-	0.0%	0.0%
100	General	920	Debt Service	0	Total Organization	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	930	Equipment to be Depreciated	0	Total Organization	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	991	Transfers (Regular)	0	Total Organization	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
Direct Services in Other Funds														
0	0	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ 12,900	0.0%	0.0%	-	0.0%	0.0%
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ 10,000	0.0%	0.0%	\$ 10,000	0.0%	0.0%	-	0.0%	0.0%
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	\$ 256,700	0.2%	0.2%	\$ 256,700	0.1%	0.2%	-	0.0%	0.0%
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ 10,703	0.0%	0.0%	\$ 10,703	0.0%	0.0%	-	0.0%	0.0%
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ 43,100	0.0%	0.0%	-	0.0%	0.0%
213	Public Art Fund-Nonrestrictive	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ 383,456	0.2%	0.3%	\$ 383,456	0.2%	0.2%	-	0.0%	0.0%
216	Affordable Housing Committee	0	Total Fund	0	Total Fund	\$ 1,070,058	0.7%	0.8%	\$ 1,070,058	0.6%	0.6%	-	0.0%	0.0%
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
225	SB1 Road Maintenance & FO	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
235	95-1 Light & Landscape Maintenance	0	Total Fund	0	Total Fund	\$ 420,800	0.3%	0.3%	\$ 420,800	0.2%	0.3%	-	0.0%	0.0%
236	98-1 Light & Landscape Maintenance	0	Total Fund	0	Total Fund	\$ 66,013	0.0%	0.1%	\$ 66,013	0.0%	0.0%	-	0.0%	0.0%
237	2005 Community Facility D	0	Total Fund	0	Total Fund	\$ 1,972,596	1.3%	1.5%	\$ 1,972,596	1.0%	1.2%	-	0.0%	0.0%
238	2008 Community Facility D	0	Total Fund	0	Total Fund	\$ 74,732	0.0%	0.1%	\$ 74,732	0.0%	0.0%	-	0.0%	0.0%
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 650,000	0.4%	0.5%	\$ 650,000	0.3%	0.4%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 1,138,250	0.7%	0.9%	\$ 1,138,250	0.6%	0.7%	432	0.2%	0.2%
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 324,787	0.2%	0.3%	\$ 324,787	0.2%	0.2%	-	0.0%	0.0%
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Modified Operating Expenses			Gross Operating Expenses			Assigned Square Footage		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
321	Park Improvement CIP	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
330	General Government	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
331	General Government CIP	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
340	Storm Drain Development	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	\$ 278,538	0.2%	0.2%	\$ 278,538	0.1%	0.2%	-	0.0%	0.0%
351	Transit Area CIP	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 7,822,983	5.1%	6.0%	\$ 33,427,536	17.6%	20.3%	22,833	8.3%	8.3%
401	Water CIP	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
405	Water Infrastructure Rplmi	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ 3,000	0.0%	0.0%	-	0.0%	0.0%
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 5,659,784	3.7%	4.4%	\$ 13,228,200	7.0%	8.0%	13,869	5.0%	5.0%
451	Sewer CIP	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
500	Equipment Replacement F1	0	Total Fund	0	Total Fund	\$ 3,002,269	1.9%	2.3%	\$ 3,002,269	1.6%	1.8%	-	0.0%	0.0%
505	Information Technology Re	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 271,111	0.2%	0.2%	\$ 271,111	0.1%	0.2%	-	0.0%	0.0%
Grand Total: All Services						\$ 154,531,719	100.0%		\$ 189,758,589	100.0%		275,685	100.0%	
Grand Total: Only Direct Services						\$ 129,485,142		100.0%	\$ 164,712,012		100.0%	275,685		100.0%

Data Source Notes -- Not Printed / See Workbook for Detail

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Council Agenda Items			Full Time Equivalent Employees			City Attorney Workload		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	General	100	City Council			146	11.3%		5.00	1.1%		-	0.0%	
100	General	111	City Manager			76	5.9%		5.92	1.3%		-	0.0%	
100	General	112	Information Technology			25	1.9%		14.00	3.1%		-	0.0%	
100	General	114	City Clerk			107	8.3%		3.00	0.7%		-	0.0%	
100	General	115	Human Resources			40	3.1%		7.00	1.6%		-	0.0%	
100	General	120	City Attorney			36	2.8%		3.00	0.7%		-	0.0%	
100	General	300	Finance Administration			135	10.4%		9.00	2.0%		-	0.0%	
100	General	310	Finance Operations			-	0.0%		10.46	2.3%		-	0.0%	
100	General	427	Facilities Maintenance			-	0.0%		12.00	2.7%		-	0.0%	
100	General	910	Non Departmental			-	0.0%		-	0.0%		-	0.0%	
100	General	116	Economic Development			41	3.2%		4.00	0.9%		-	0.0%	
100	General	323	Fiscal Services-Utilities			-	0.0%		1.60	0.4%		-	0.0%	
100	General	0	Depreciation-Govt Buildings			-	0.0%		-	0.0%		-	0.0%	
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	111	City Manager	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	112	Information Technology	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	114	City Clerk	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	115	Human Resources	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	120	City Attorney	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	300	Finance Administration	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	310	Finance Operations	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	910	Non Departmental	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	116	Economic Development	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	161	Recreation Administration	0	Total Organization	62	4.8%	9.0%	6.00	1.3%	1.6%	19,978	10.4%	10.4%
100	General	162	Senior Services	0	Total Organization	-	0.0%	0.0%	3.00	0.7%	0.8%	-	0.0%	0.0%
100	General	164	Youth Program	0	Total Organization	-	0.0%	0.0%	1.00	0.2%	0.3%	-	0.0%	0.0%
100	General	167	Special Events	0	Total Organization	-	0.0%	0.0%	1.00	0.2%	0.3%	-	0.0%	0.0%
100	General	168	Marketing	0	Total Organization	-	0.0%	0.0%	1.00	0.2%	0.3%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Council Agenda Items			Full Time Equivalent Employees			City Attorney Workload		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	169	Performing Arts	0	Total Organization	-	0.0%	0.0%	0.80	0.2%	0.2%	-	0.0%	0.0%
100	General	170	General Classes	0	Total Organization	-	0.0%	0.0%	1.00	0.2%	0.3%	-	0.0%	0.0%
100	General	171	Aquatics	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	172	Sports & Fitness	0	Total Organization	-	0.0%	0.0%	3.00	0.7%	0.8%	-	0.0%	0.0%
100	General	175	Social Services	0	Total Organization	-	0.0%	0.0%	1.00	0.2%	0.3%	-	0.0%	0.0%
100	General	400	Public Works Administration	0	Total Organization	16	1.2%	2.3%	3.38	0.8%	0.9%	10,775	5.6%	5.6%
100	General	411	Engineering Administration	0	Total Organization	297	23.0%	43.2%	2.00	0.4%	0.5%	10,775	5.6%	5.6%
100	General	412	Design & Construction	0	Total Organization	-	0.0%	0.0%	14.00	3.1%	3.8%	-	0.0%	0.0%
100	General	413	Land Development	0	Total Organization	-	0.0%	0.0%	7.00	1.6%	1.9%	-	0.0%	0.0%
100	General	415	Traffic Engineering	0	Total Organization	-	0.0%	0.0%	3.00	0.7%	0.8%	-	0.0%	0.0%
100	General	421	Street Maintenance	0	Total Organization	-	0.0%	0.0%	7.47	1.7%	2.0%	-	0.0%	0.0%
100	General	423	Utility Maintenance	0	Total Organization	-	0.0%	0.0%	4.60	1.0%	1.2%	-	0.0%	0.0%
100	General	424	Park Maintenance	0	Total Organization	41	3.2%	6.0%	1.00	0.2%	0.3%	-	0.0%	0.0%
100	General	425	Trees & Landscape Maintenance	0	Total Organization	-	0.0%	0.0%	6.69	1.5%	1.8%	-	0.0%	0.0%
100	General	428	Compliance	0	Total Organization	-	0.0%	0.0%	0.30	0.1%	0.1%	-	0.0%	0.0%
100	General	430	Solid Waste	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	512	Planning	0	Total Organization	110	8.5%	16.0%	7.50	1.7%	2.0%	77,989	40.5%	40.5%
100	General	513	Long Range Planning	0	Total Organization	-	0.0%	0.0%	0.15	0.0%	0.0%	-	0.0%	0.0%
100	General	531	Building Inspection	0	Total Organization	-	0.0%	0.0%	11.00	2.5%	2.9%	-	0.0%	0.0%
100	General	532	Plan Review	0	Total Organization	-	0.0%	0.0%	5.85	1.3%	1.6%	-	0.0%	0.0%
100	General	533	Building Safety Administration	0	Total Organization	13	1.0%	1.9%	1.50	0.3%	0.4%	13,489	7.0%	7.0%
100	General	534	Permit Center	0	Total Organization	-	0.0%	0.0%	5.00	1.1%	1.3%	-	0.0%	0.0%
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	700	Police Administration	0	Total Organization	42	3.2%	6.1%	5.00	1.1%	1.3%	48,424	25.1%	25.1%
100	General	711	Records	0	Total Organization	-	0.0%	0.0%	8.00	1.8%	2.1%	-	0.0%	0.0%
100	General	712	Personnel & Training	0	Total Organization	-	0.0%	0.0%	2.00	0.4%	0.5%	-	0.0%	0.0%
100	General	713	Communications	0	Total Organization	-	0.0%	0.0%	17.00	3.8%	4.6%	-	0.0%	0.0%
100	General	714	Community Relations	0	Total Organization	-	0.0%	0.0%	3.00	0.7%	0.8%	-	0.0%	0.0%
100	General	721	Patrol Services	0	Total Organization	-	0.0%	0.0%	73.00	16.3%	19.6%	-	0.0%	0.0%
100	General	722	Traffic	0	Total Organization	-	0.0%	0.0%	4.00	0.9%	1.1%	-	0.0%	0.0%
100	General	723	Crossing Guards	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Council Agenda Items			Full Time Equivalent Employees			City Attorney Workload		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	724	Investigations	0	Total Organization	-	0.0%	0.0%	16.00	3.6%	4.3%	-	0.0%	0.0%
100	General	801	Fire Administration	0	Total Organization	44	3.4%	6.4%	6.00	1.3%	1.6%	8,625	4.5%	4.5%
100	General	812	Operations	0	Total Organization	-	0.0%	0.0%	64.00	14.3%	17.2%	-	0.0%	0.0%
100	General	814	EMS Transport Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	821	Fire Prevention Administration	0	Total Organization	-	0.0%	0.0%	3.00	0.7%	0.8%	-	0.0%	0.0%
100	General	822	Fire Prevention	0	Total Organization	-	0.0%	0.0%	8.00	1.8%	2.1%	-	0.0%	0.0%
100	General	840	Office of Emergency Management	0	Total Organization	-	0.0%	0.0%	1.00	0.2%	0.3%	-	0.0%	0.0%
100	General	920	Debt Service	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	930	Equipment to be Depreciated	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	991	Transfers (Regular)	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Direct Services in Other Funds														
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
103	1452 S. Main	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
150	Redevelopment Administration	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0.05	0.0%	0.0%	284	0.1%	0.1%
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
213	Public Art Fund-Nonrestrictive	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0.20	0.0%	0.1%	-	0.0%	0.0%
214	Community Planning Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	1.35	0.3%	0.4%	-	0.0%	0.0%
216	Affordable Housing Committee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	2.98	0.7%	0.8%	-	0.0%	0.0%
221	Gas Tax Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
225	SB1 Road Maintenance & FO	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
235	95-1 Light & Landscape Maintenance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	1.23	0.3%	0.3%	-	0.0%	0.0%
236	98-1 Light & Landscape Maintenance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0.09	0.0%	0.0%	-	0.0%	0.0%
237	2005 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	10.37	2.3%	2.8%	-	0.0%	0.0%
238	2008 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
250	HCD Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
262	State Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
280	Solid Waste Services	0	Total Fund	0	Total Fund	3	0.2%	0.4%	4.00	0.9%	1.1%	-	0.0%	0.0%
295	Housing Authority Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
310	Street Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Council Agenda Items			Full Time Equivalent Employees			City Attorney Workload		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
311	Street CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
320	Park Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
321	Park Improvement CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
330	General Government	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
331	General Government CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
340	Storm Drain Development	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
351	Transit Area CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
400	Water M & O Fund	0	Total Fund	0	Total Fund	45	3.5%	6.6%	21.75	4.9%	5.8%	1,748	0.9%	0.9%
401	Water CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
405	Water Infrastructure Rplmi	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	14	1.1%	2.0%	15.58	3.5%	4.2%	473	0.2%	0.2%
451	Sewer CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
500	Equipment Replacement F1	0	Total Fund	0	Total Fund	-	0.0%	0.0%	6.95	1.6%	1.9%	-	0.0%	0.0%
505	Information Technology Re	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
506	Permit Automation Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0.15	0.0%	0.0%	-	0.0%	0.0%
Grand Total: All Services						1,293	100.0%		447.90	100.0%		192,560	100.0%	
Grand Total: Only Direct Services						687		100.0%	372.92		100.0%	192,560		100.0%

Data Source Notes -- Not Printed / See Workbook for Detail

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Manager Service Areas			Assistant City Manager Service Areas			Deputy City Manager Service Areas		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	General	100	City Council			-	0.0%		-	0.0%		-	0.0%	
100	General	111	City Manager			-	0.0%		-	0.0%		-	0.0%	
100	General	112	Information Technology			-	0.0%		-	0.0%		-	0.0%	
100	General	114	City Clerk			-	0.0%		-	0.0%		-	0.0%	
100	General	115	Human Resources			-	0.0%		-	0.0%		-	0.0%	
100	General	120	City Attorney			-	0.0%		-	0.0%		-	0.0%	
100	General	300	Finance Administration			-	0.0%		-	0.0%		-	0.0%	
100	General	310	Finance Operations			-	0.0%		-	0.0%		-	0.0%	
100	General	427	Facilities Maintenance			-	0.0%		-	0.0%		-	0.0%	
100	General	910	Non Departmental			-	0.0%		-	0.0%		-	0.0%	
100	General	116	Economic Development			-	0.0%		-	0.0%		-	0.0%	
100	General	323	Fiscal Services-Utilities			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Depreciation-Govt Buildings			-	0.0%		-	0.0%		-	0.0%	
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	111	City Manager	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	112	Information Technology	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	114	City Clerk	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	115	Human Resources	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	120	City Attorney	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	300	Finance Administration	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	310	Finance Operations	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	910	Non Departmental	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	116	Economic Development	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	161	Recreation Administration	0	Total Organization	-	0.0%	0.0%	11	11.0%	11.0%	6	6.0%	6.0%
100	General	162	Senior Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	164	Youth Program	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	167	Special Events	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	168	Marketing	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Manager Service Areas			Assistant City Manager Service Areas			Deputy City Manager Service Areas		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	169	Performing Arts	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	170	General Classes	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	171	Aquatics	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	172	Sports & Fitness	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	175	Social Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	400	Public Works Administration	0	Total Organization	-	0.0%	0.0%	11	11.0%	11.0%	-	0.0%	0.0%
100	General	411	Engineering Administration	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	412	Design & Construction	0	Total Organization	-	0.0%	0.0%	2	2.0%	2.0%	-	0.0%	0.0%
100	General	413	Land Development	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	24	24.0%	24.0%
100	General	415	Traffic Engineering	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	421	Street Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	423	Utility Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	424	Park Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	425	Trees & Landscape Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	428	Compliance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	430	Solid Waste	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	512	Planning	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	17	17.0%	17.0%
100	General	513	Long Range Planning	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	531	Building Inspection	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	532	Plan Review	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	533	Building Safety Administration	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	30	30.0%	30.0%
100	General	534	Permit Center	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	700	Police Administration	0	Total Organization	65	65.0%	65.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	711	Records	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	712	Personnel & Training	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	713	Communications	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	714	Community Relations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	721	Patrol Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	722	Traffic	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	723	Crossing Guards	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Manager Service Areas			Assistant City Manager Service Areas			Deputy City Manager Service Areas		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	724	Investigations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	801	Fire Administration	0	Total Organization	35	35.0%	35.0%	-	0.0%	0.0%	18	18.0%	18.0%
100	General	812	Operations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	814	EMS Transport Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	821	Fire Prevention Administration	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	822	Fire Prevention	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	840	Office of Emergency Management	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	920	Debt Service	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	930	Equipment to be Depreciated	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	991	Transfers (Regular)	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Direct Services in Other Funds														
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
103	1452 S. Main	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
150	Redevelopment Administration	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
213	Public Art Fund-Nonrestrictive	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
214	Community Planning Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
216	Affordable Housing Committee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
221	Gas Tax Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
225	SB1 Road Maintenance & FO	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
235	95-1 Light & Landscape Maintenance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
236	98-1 Light & Landscape Maintenance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
237	2005 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
238	2008 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
250	HCD Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
262	State Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
280	Solid Waste Services	0	Total Fund	0	Total Fund	-	0.0%	0.0%	2	2.0%	2.0%	-	0.0%	0.0%
295	Housing Authority Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	5	5.0%	5.0%
310	Street Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Manager Service Areas			Assistant City Manager Service Areas			Deputy City Manager Service Areas		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
311	Street CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
320	Park Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
321	Park Improvement CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
330	General Government	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
331	General Government CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
340	Storm Drain Development	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
351	Transit Area CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
400	Water M & O Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	51	51.0%	51.0%	-	0.0%	0.0%
401	Water CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
405	Water Infrastructure Rplmi	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	23	23.0%	23.0%	-	0.0%	0.0%
451	Sewer CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
500	Equipment Replacement F1	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
505	Information Technology Re	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
506	Permit Automation Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Grand Total: All Services						100	100.0%		100	100.0%		100	100.0%	
Grand Total: Only Direct Services						100		100.0%	100		100.0%	100		100.0%

Data Source Notes -- Not Printed / See Workbook for Detail

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Invoices			Purchasing Time Analysis			Claims		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	General	100	City Council			-	0.0%		-	0.0%		-	0.0%	
100	General	111	City Manager			-	0.0%		-	0.0%		11	5.9%	
100	General	112	Information Technology			-	0.0%		-	0.0%		-	0.0%	
100	General	114	City Clerk			-	0.0%		-	0.0%		-	0.0%	
100	General	115	Human Resources			-	0.0%		-	0.0%		-	0.0%	
100	General	120	City Attorney			-	0.0%		-	0.0%		-	0.0%	
100	General	300	Finance Administration			2,859	19.9%		-	0.0%		-	0.0%	
100	General	310	Finance Operations			-	0.0%		-	0.0%		-	0.0%	
100	General	427	Facilities Maintenance			-	0.0%		-	0.0%		-	0.0%	
100	General	910	Non Departmental			-	0.0%		-	0.0%		-	0.0%	
100	General	116	Economic Development			-	0.0%		-	0.0%		-	0.0%	
100	General	323	Fiscal Services-Utilities			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Depreciation-Govt Buildings			-	0.0%		-	0.0%		-	0.0%	
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	111	City Manager	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	112	Information Technology	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	114	City Clerk	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	115	Human Resources	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	120	City Attorney	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	300	Finance Administration	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	310	Finance Operations	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	910	Non Departmental	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	116	Economic Development	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	161	Recreation Administration	0	Total Organization	2,560	17.8%	22.2%	15	15.0%	15.0%	1	0.5%	0.6%
100	General	162	Senior Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	164	Youth Program	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	167	Special Events	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	168	Marketing	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Invoices			Purchasing Time Analysis			Claims		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	169	Performing Arts	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	170	General Classes	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	171	Aquatics	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	172	Sports & Fitness	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	175	Social Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	400	Public Works Administration	0	Total Organization	3,326	23.1%	28.8%	-	0.0%	0.0%	7	3.8%	4.0%
100	General	411	Engineering Administration	0	Total Organization	285	2.0%	2.5%	35	35.0%	35.0%	30	16.2%	17.2%
100	General	412	Design & Construction	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	413	Land Development	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	415	Traffic Engineering	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	421	Street Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	47	25.4%	27.0%
100	General	423	Utility Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	424	Park Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	425	Trees & Landscape Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	52	28.1%	29.9%
100	General	428	Compliance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	430	Solid Waste	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	512	Planning	0	Total Organization	331	2.3%	2.9%	10	10.0%	10.0%	1	0.5%	0.6%
100	General	513	Long Range Planning	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	531	Building Inspection	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	532	Plan Review	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	533	Building Safety Administration	0	Total Organization	299	2.1%	2.6%	10	10.0%	10.0%	-	0.0%	0.0%
100	General	534	Permit Center	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	700	Police Administration	0	Total Organization	1,051	7.3%	9.1%	15	15.0%	15.0%	23	12.4%	13.2%
100	General	711	Records	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	712	Personnel & Training	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	713	Communications	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	714	Community Relations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	721	Patrol Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	722	Traffic	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	723	Crossing Guards	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Invoices			Purchasing Time Analysis			Claims		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	724	Investigations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	801	Fire Administration	0	Total Organization	861	6.0%	7.5%	15	15.0%	15.0%	7	3.8%	4.0%
100	General	812	Operations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	814	EMS Transport Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	821	Fire Prevention Administration	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	822	Fire Prevention	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	840	Office of Emergency Management	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	920	Debt Service	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	930	Equipment to be Depreciated	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	991	Transfers (Regular)	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Direct Services in Other Funds														
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
103	1452 S. Main	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
150	Redevelopment Administration	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
213	Public Art Fund-Nonrestrictive	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
214	Community Planning Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
216	Affordable Housing Committee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
221	Gas Tax Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
225	SB1 Road Maintenance & F	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
235	95-1 Light & Landscape Maintenance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
236	98-1 Light & Landscape Maintenance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
237	2005 Community Facility Development	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
238	2008 Community Facility Development	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
250	HCD Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
262	State Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
280	Solid Waste Services	0	Total Fund	0	Total Fund	35	0.2%	0.3%	-	0.0%	0.0%	-	0.0%	0.0%
295	Housing Authority Fund	0	Total Fund	0	Total Fund	966	6.7%	8.4%	-	0.0%	0.0%	-	0.0%	0.0%
310	Street Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Invoices			Purchasing Time Analysis			Claims		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
311	Street CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
320	Park Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
321	Park Improvement CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
330	General Government	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
331	General Government CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
340	Storm Drain Development	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
351	Transit Area CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
400	Water M & O Fund	0	Total Fund	0	Total Fund	1,185	8.2%	10.3%	-	0.0%	0.0%	4	2.2%	2.3%
401	Water CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
405	Water Infrastructure Rplmi	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	634	4.4%	5.5%	-	0.0%	0.0%	2	1.1%	1.1%
451	Sewer CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
500	Equipment Replacement F1	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
505	Information Technology Re	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
506	Permit Automation Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Grand Total: All Services						14,392	100.0%		100	100.0%		185	100.0%	
Grand Total: Only Direct Services						11,533		100.0%	100		100.0%	174		100.0%

Data Source Notes -- Not Printed / See Workbook for Detail

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Cash and Investments			As Total City Manager Organization			Purchase Orders Created		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	General	100	City Council			-	0.0%		-	0.0%		-	0.0%	
100	General	111	City Manager			-	0.0%		-	0.0%		16.50	3.9%	
100	General	112	Information Technology			-	0.0%		-	0.0%		31.50	7.5%	
100	General	114	City Clerk			-	0.0%		-	0.0%		-	0.0%	
100	General	115	Human Resources			-	0.0%		-	0.0%		-	0.0%	
100	General	120	City Attorney			-	0.0%		-	0.0%		0.50	0.1%	
100	General	300	Finance Administration			-	0.0%		-	0.0%		38.50	9.2%	
100	General	310	Finance Operations			-	0.0%		-	0.0%		-	0.0%	
100	General	427	Facilities Maintenance			-	0.0%		-	0.0%		-	0.0%	
100	General	910	Non Departmental			-	0.0%		-	0.0%		-	0.0%	
100	General	116	Economic Development			-	0.0%		-	0.0%		-	0.0%	
100	General	323	Fiscal Services-Utilities			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Depreciation-Govt Buildings			-	0.0%		-	0.0%		-	0.0%	
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	111	City Manager	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	112	Information Technology	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	114	City Clerk	Ex. 4	Direct Services	161,281	0.1%	0.1%	0	0.0%	0.0%	-	0.0%	0.0%
100	General	115	Human Resources	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	120	City Attorney	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	300	Finance Administration	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	310	Finance Operations	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	910	Non Departmental	Ex. 4	Direct Services	1,952,048	0.7%	0.7%	0	0.4%	0.4%	-	0.0%	0.0%
100	General	116	Economic Development	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	281,728	0.1%	0.1%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	161	Recreation Administration	0	Total Organization	1,847,424	0.7%	0.7%	5	5.0%	5.0%	35.00	8.4%	10.6%
100	General	162	Senior Services	0	Total Organization	690,163	0.3%	0.3%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	164	Youth Program	0	Total Organization	966,193	0.4%	0.4%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	167	Special Events	0	Total Organization	518,179	0.2%	0.2%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	168	Marketing	0	Total Organization	311,393	0.1%	0.1%	0	0.1%	0.1%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Cash and Investments			As Total City Manager Organization			Purchase Orders Created		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	169	Performing Arts	0	Total Organization	167,618	0.1%	0.1%	0	0.0%	0.0%	-	0.0%	0.0%
100	General	170	General Classes	0	Total Organization	547,954	0.2%	0.2%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	171	Aquatics	0	Total Organization	396,148	0.2%	0.2%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	172	Sports & Fitness	0	Total Organization	613,038	0.2%	0.2%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	175	Social Services	0	Total Organization	150,534	0.1%	0.1%	0	0.0%	0.0%	-	0.0%	0.0%
100	General	400	Public Works Administration	0	Total Organization	845,140	0.3%	0.3%	3	3.1%	3.1%	141.50	33.9%	42.7%
100	General	411	Engineering Administration	0	Total Organization	296,500	0.1%	0.1%	0	0.1%	0.1%	39.50	9.4%	11.9%
100	General	412	Design & Construction	0	Total Organization	1,607,609	0.6%	0.6%	1	0.9%	0.9%	-	0.0%	0.0%
100	General	413	Land Development	0	Total Organization	1,628,117	0.6%	0.6%	7	6.8%	6.8%	-	0.0%	0.0%
100	General	415	Traffic Engineering	0	Total Organization	666,849	0.3%	0.3%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	421	Street Maintenance	0	Total Organization	1,726,882	0.7%	0.7%	0	0.4%	0.4%	-	0.0%	0.0%
100	General	423	Utility Maintenance	0	Total Organization	1,033,677	0.4%	0.4%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	424	Park Maintenance	0	Total Organization	1,415,349	0.5%	0.5%	0	0.3%	0.3%	-	0.0%	0.0%
100	General	425	Trees & Landscape Maintenance	0	Total Organization	1,605,495	0.6%	0.6%	0	0.4%	0.4%	-	0.0%	0.0%
100	General	428	Compliance	0	Total Organization	345,002	0.1%	0.1%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	430	Solid Waste	0	Total Organization	7,115	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
100	General	512	Planning	0	Total Organization	1,805,521	0.7%	0.7%	5	4.9%	4.9%	14.00	3.3%	4.2%
100	General	513	Long Range Planning	0	Total Organization	36,785	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
100	General	531	Building Inspection	0	Total Organization	2,178,437	0.8%	0.8%	0	0.5%	0.5%	-	0.0%	0.0%
100	General	532	Plan Review	0	Total Organization	1,389,069	0.5%	0.5%	0	0.3%	0.3%	-	0.0%	0.0%
100	General	533	Building Safety Administration	0	Total Organization	334,322	0.1%	0.1%	8	8.1%	8.1%	17.00	4.1%	5.1%
100	General	534	Permit Center	0	Total Organization	731,119	0.3%	0.3%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	1,134,237	0.4%	0.4%	0	0.3%	0.3%	-	0.0%	0.0%
100	General	700	Police Administration	0	Total Organization	1,917,037	0.7%	0.7%	9	9.0%	9.0%	56.50	13.5%	17.1%
100	General	711	Records	0	Total Organization	1,433,579	0.5%	0.5%	0	0.3%	0.3%	-	0.0%	0.0%
100	General	712	Personnel & Training	0	Total Organization	983,042	0.4%	0.4%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	713	Communications	0	Total Organization	4,138,000	1.6%	1.6%	1	0.9%	0.9%	-	0.0%	0.0%
100	General	714	Community Relations	0	Total Organization	1,006,160	0.4%	0.4%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	721	Patrol Services	0	Total Organization	24,134,355	9.3%	9.3%	6	5.5%	5.5%	-	0.0%	0.0%
100	General	722	Traffic	0	Total Organization	1,424,038	0.5%	0.5%	0	0.3%	0.3%	-	0.0%	0.0%
100	General	723	Crossing Guards	0	Total Organization	738,296	0.3%	0.3%	0	0.2%	0.2%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Cash and Investments			As Total City Manager Organization			Purchase Orders Created		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	724	Investigations	0	Total Organization	4,981,151	1.9%	1.9%	1	1.1%	1.1%	-	0.0%	0.0%
100	General	801	Fire Administration	0	Total Organization	1,939,840	0.7%	0.7%	10	9.9%	9.9%	27.50	6.6%	8.3%
100	General	812	Operations	0	Total Organization	22,049,962	8.5%	8.5%	5	5.1%	5.1%	-	0.0%	0.0%
100	General	814	EMS Transport Services	0	Total Organization	59,587	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
100	General	821	Fire Prevention Administration	0	Total Organization	1,041,317	0.4%	0.4%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	822	Fire Prevention	0	Total Organization	2,608,611	1.0%	1.0%	1	0.6%	0.6%	-	0.0%	0.0%
100	General	840	Office of Emergency Management	0	Total Organization	264,356	0.1%	0.1%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	920	Debt Service	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	930	Equipment to be Depreciated	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	991	Transfers (Regular)	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Direct Services in Other Funds														
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
103	1452 S. Main	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.1%	0.1%	-	0.0%	0.0%
150	Redevelopment Administration	0	Total Fund	0	Total Fund	9,683,730	3.7%	3.7%	0	0.0%	0.0%	-	0.0%	0.0%
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
213	Public Art Fund-Nonrestrictive	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
214	Community Planning Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.1%	0.1%	-	0.0%	0.0%
216	Affordable Housing Committee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.2%	0.2%	-	0.0%	0.0%
221	Gas Tax Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
225	SB1 Road Maintenance & FO	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
235	95-1 Light & Landscape Maintenance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.1%	0.1%	-	0.0%	0.0%
236	98-1 Light & Landscape Maintenance	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
237	2005 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.4%	0.4%	-	0.0%	0.0%
238	2008 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
250	HCD Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.1%	0.1%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
262	State Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
280	Solid Waste Services	0	Total Fund	0	Total Fund	-	0.0%	0.0%	1	0.8%	0.8%	-	0.0%	0.0%
295	Housing Authority Fund	0	Total Fund	0	Total Fund	8,223,834	3.2%	3.2%	1	1.4%	1.4%	-	0.0%	0.0%
310	Street Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 202

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Cash and Investments			As Total City Manager Organization			Purchase Orders Created		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
311	Street CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
320	Park Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
321	Park Improvement CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
330	General Government	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
331	General Government CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
340	Storm Drain Development	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.1%	0.1%	-	0.0%	0.0%
351	Transit Area CIP	0	Total Fund	0	Total Fund	63,387,298	24.3%	24.3%	-	0.0%	0.0%	-	0.0%	0.0%
400	Water M & O Fund	0	Total Fund	0	Total Fund	43,363,539	16.6%	16.6%	20	20.4%	20.4%	-	0.0%	0.0%
401	Water CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
405	Water Infrastructure Rplmi	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	40,106,215	15.4%	15.4%	9	8.8%	8.8%	-	0.0%	0.0%
451	Sewer CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
0	0	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
500	Equipment Replacement F1	0	Total Fund	0	Total Fund	-	0.0%	0.0%	1	0.6%	0.6%	-	0.0%	0.0%
505	Information Technology Re	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
506	Permit Automation Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.1%	0.1%	-	0.0%	0.0%
Grand Total: All Services						260,874,873	100.0%		100	100.0%		418	100.0%	
Grand Total: Only Direct Services						260,874,873		100.0%	100		100.0%	331		100.0%

Data Source Notes -- Not Printed / See Workbook for Detail

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Summary of Allocation Decisions

Allocable Central Service		Allocation Basis		
Organization	Central Services Function	Allocable Expense	Ref. No.	Allocation Factor
City Council	City Council	\$ 631,378	4	City Council Agenda Items
City Council	Not in Use	\$ -	1	Modified Operating Expenses
City Council	Not in Use	\$ -	1	Modified Operating Expenses
City Manager	General Service	\$ 736,979	2	Gross Operating Expenses
City Manager	Public Safety	\$ 289,479	7	City Manager Service Areas
City Manager	Operations & Infrastructure	\$ 584,807	8	Assistant City Manager Service Areas
City Manager	Development	\$ 584,807	9	Deputy City Manager Service Areas
Information Technology	Information Technology	\$ 5,135,405	5	Full Time Equivalent Employees
Information Technology	Not in Use	\$ -	1	Modified Operating Expenses
Information Technology	Not in Use	\$ -	1	Modified Operating Expenses
City Clerk	General Service	\$ 185,152	2	Gross Operating Expenses
City Clerk	Elections	\$ 30,224	2	Gross Operating Expenses
City Clerk	Legislative Support	\$ 237,765	4	City Council Agenda Items
Human Resources	Human Resources	\$ 2,348,798	5	Full Time Equivalent Employees
Human Resources	Not in Use	\$ -	1	Modified Operating Expenses
Human Resources	Not in Use	\$ -	1	Modified Operating Expenses
City Attorney	General Service	\$ 940,381	1	Modified Operating Expenses
City Attorney	Specific Service	\$ 273,761	6	City Attorney Workload
City Attorney	Not in Use	\$ -	1	Modified Operating Expenses
Finance Administration	General Service	\$ 777,585	2	Gross Operating Expenses
Finance Administration	Payroll	\$ 72,500	5	Full Time Equivalent Employees
Finance Administration	Accounting	\$ 72,500	2	Gross Operating Expenses
Finance Administration	Accounts Payable	\$ 43,500	10	Invoices
Finance Administration	Cash Collections	\$ -	2	Gross Operating Expenses
Finance Administration	Purchasing	\$ 591,836	11	Purchasing Time Analysis
Finance Administration	Budget & Forecasting	\$ 614,030	2	Gross Operating Expenses
Finance Administration	Risk	\$ 159,500	12	Claims
Finance Administration	Treasury	\$ 174,000	13	Cash and Investments
Finance Operations	General Service	\$ 192,871	2	Gross Operating Expenses
Finance Operations	Payroll	\$ 606,978	5	Full Time Equivalent Employees
Finance Operations	Accounting	\$ 738,490	2	Gross Operating Expenses
Finance Operations	Accounts Payable	\$ 322,204	10	Invoices
Finance Operations	Cash Collections	\$ 225,341	2	Gross Operating Expenses
Finance Operations	Purchasing	\$ 90,541	15	Purchase Orders Created
Finance Operations	Budget & Forecasting	\$ -	2	Gross Operating Expenses
Finance Operations	Risk	\$ -	12	Claims
Finance Operations	Treasury	\$ -	13	Cash and Investments
Facilities Maintenance	Facilities Maintenance	\$ 3,762,569	3	Assigned Square Footage
Facilities Maintenance	Not in Use	\$ -	1	Modified Operating Expenses
Facilities Maintenance	Not in Use	\$ -	1	Modified Operating Expenses
Non Departmental	Personnel Services	\$ (1,814,939)	5	Full Time Equivalent Employees
Non Departmental	Facilities / Utilities	\$ 2,576,000	3	Assigned Square Footage
Non Departmental	Financial Services	\$ 819,035	1	Modified Operating Expenses
Non Departmental	Contingency	\$ 1,300,000	2	Gross Operating Expenses
Economic Development	Economic Development	\$ 1,229,397	14	As Total City Manager Organization
Economic Development	Not in Use	\$ -	1	Modified Operating Expenses
Economic Development	Not in Use	\$ -	1	Modified Operating Expenses
Fiscal Services-Utilities	Cash Collections	\$ 513,703	2	Gross Operating Expenses
Fiscal Services-Utilities	Not in Use	\$ -	1	Modified Operating Expenses
Fiscal Services-Utilities	Not in Use	\$ -	1	Modified Operating Expenses
Depreciation-Govt Buildings	Depreciation-Govt Buildings	\$ 1,912,892	3	Assigned Square Footage
Depreciation-Govt Buildings	Not in Use	\$ -	1	Modified Operating Expenses
Depreciation-Govt Buildings	Not in Use	\$ -	1	Modified Operating Expenses
Grand Total for Central Services Allocation		\$ 26,959,469		

Exhibit 7

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Council			City Manager				Information Technology			
No.	Title	No.	Title	No.	Title	City Council	Not in Use	Not in Use	General Service	Public Safety	Operations & Infrastructure	Development	Information Technology	Not in Use	Not in Use	
Central Services in the General Fund																
100	General	100	City Council													
100	General	111	City Manager													
100	General	112	Information Technology													
100	General	114	City Clerk													
100	General	115	Human Resources													
100	General	120	City Attorney													
100	General	300	Finance Administration													
100	General	310	Finance Operations													
100	General	427	Facilities Maintenance													
100	General	910	Non Departmental													
100	General	116	Economic Development													
100	General	323	Fiscal Services-Utilities													
100	General	0	Depreciation-Govt Buildings													
Direct Services in the General Fund																
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	112	Information Technology	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	114	City Clerk	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,417	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	161	Recreation Administration	0	Total Organization	\$ 56,980	\$ -	\$ -	\$ 9,294	\$ -	\$ 64,329	\$ 35,088	\$ 82,624	\$ -	\$ -	\$ -
100	General	162	Senior Services	0	Total Organization	\$ -	\$ -	\$ -	\$ 3,472	\$ -	\$ -	\$ -	\$ 41,312	\$ -	\$ -	\$ -
100	General	164	Youth Program	0	Total Organization	\$ -	\$ -	\$ -	\$ 4,861	\$ -	\$ -	\$ -	\$ 13,771	\$ -	\$ -	\$ -
100	General	167	Special Events	0	Total Organization	\$ -	\$ -	\$ -	\$ 2,607	\$ -	\$ -	\$ -	\$ 13,771	\$ -	\$ -	\$ -
100	General	168	Marketing	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,567	\$ -	\$ -	\$ -	\$ 13,771	\$ -	\$ -	\$ -
100	General	169	Performing Arts	0	Total Organization	\$ -	\$ -	\$ -	\$ 843	\$ -	\$ -	\$ -	\$ 11,016	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Council			City Manager				Information Technology		
No.	Title	No.	Title	No.	Title	City Council	Not in Use	Not in Use	General Service	Public Safety	Operations & Infrastructure	Development	Information Technology	Not in Use	Not in Use
100	General	170	General Classes	0	Total Organization	\$ -	\$ -	\$ -	\$ 2,757	\$ -	\$ -	\$ -	\$ 13,771	\$ -	\$ -
100	General	171	Aquatics	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	172	Sports & Fitness	0	Total Organization	\$ -	\$ -	\$ -	\$ 3,084	\$ -	\$ -	\$ -	\$ 41,312	\$ -	\$ -
100	General	175	Social Services	0	Total Organization	\$ -	\$ -	\$ -	\$ 757	\$ -	\$ -	\$ -	\$ 13,771	\$ -	\$ -
100	General	400	Public Works Administration	0	Total Organization	\$ 14,705	\$ -	\$ -	\$ 4,252	\$ -	\$ 64,329	\$ -	\$ 46,476	\$ -	\$ -
100	General	411	Engineering Administration	0	Total Organization	\$ 272,954	\$ -	\$ -	\$ 1,492	\$ -	\$ -	\$ -	\$ 27,541	\$ -	\$ -
100	General	412	Design & Construction	0	Total Organization	\$ -	\$ -	\$ -	\$ 8,088	\$ -	\$ 11,696	\$ -	\$ 192,789	\$ -	\$ -
100	General	413	Land Development	0	Total Organization	\$ -	\$ -	\$ -	\$ 8,191	\$ -	\$ -	\$ -	\$ 96,394	\$ -	\$ -
100	General	415	Traffic Engineering	0	Total Organization	\$ -	\$ -	\$ -	\$ 3,355	\$ -	\$ -	\$ -	\$ 41,312	\$ -	\$ -
100	General	421	Street Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ 8,688	\$ -	\$ -	\$ -	\$ 102,867	\$ -	\$ -
100	General	423	Utility Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ 5,200	\$ -	\$ -	\$ -	\$ 63,345	\$ -	\$ -
100	General	424	Park Maintenance	0	Total Organization	\$ 37,680	\$ -	\$ -	\$ 7,121	\$ -	\$ -	\$ -	\$ 13,771	\$ -	\$ -
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ 8,077	\$ -	\$ -	\$ -	\$ 92,125	\$ -	\$ -
100	General	428	Compliance	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,736	\$ -	\$ -	\$ -	\$ 4,131	\$ -	\$ -
100	General	430	Solid Waste	0	Total Organization	\$ -	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	512	Planning	0	Total Organization	\$ 101,094	\$ -	\$ -	\$ 9,084	\$ -	\$ -	\$ -	\$ 99,417	\$ 103,280	\$ -
100	General	513	Long Range Planning	0	Total Organization	\$ -	\$ -	\$ -	\$ 185	\$ -	\$ -	\$ -	\$ 2,066	\$ -	\$ -
100	General	531	Building Inspection	0	Total Organization	\$ -	\$ -	\$ -	\$ 10,960	\$ -	\$ -	\$ -	\$ 151,477	\$ -	\$ -
100	General	532	Plan Review	0	Total Organization	\$ -	\$ -	\$ -	\$ 6,988	\$ -	\$ -	\$ -	\$ 80,558	\$ -	\$ -
100	General	533	Building Safety Administration	0	Total Organization	\$ 11,947	\$ -	\$ -	\$ 1,682	\$ -	\$ -	\$ -	\$ 175,442	\$ 20,656	\$ -
100	General	534	Permit Center	0	Total Organization	\$ -	\$ -	\$ -	\$ 3,678	\$ -	\$ -	\$ -	\$ 68,853	\$ -	\$ -
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	\$ -	\$ -	\$ -	\$ 5,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	700	Police Administration	0	Total Organization	\$ 38,600	\$ -	\$ -	\$ 9,645	\$ 188,162	\$ -	\$ -	\$ 68,853	\$ -	\$ -
100	General	711	Records	0	Total Organization	\$ -	\$ -	\$ -	\$ 7,212	\$ -	\$ -	\$ -	\$ 110,165	\$ -	\$ -
100	General	712	Personnel & Training	0	Total Organization	\$ -	\$ -	\$ -	\$ 4,946	\$ -	\$ -	\$ -	\$ 27,541	\$ -	\$ -
100	General	713	Communications	0	Total Organization	\$ -	\$ -	\$ -	\$ 20,818	\$ -	\$ -	\$ -	\$ 234,101	\$ -	\$ -
100	General	714	Community Relations	0	Total Organization	\$ -	\$ -	\$ -	\$ 5,062	\$ -	\$ -	\$ -	\$ 41,312	\$ -	\$ -
100	General	721	Patrol Services	0	Total Organization	\$ -	\$ -	\$ -	\$ 121,420	\$ -	\$ -	\$ -	\$ 1,005,255	\$ -	\$ -
100	General	722	Traffic	0	Total Organization	\$ -	\$ -	\$ -	\$ 7,164	\$ -	\$ -	\$ -	\$ 55,082	\$ -	\$ -
100	General	723	Crossing Guards	0	Total Organization	\$ -	\$ -	\$ -	\$ 3,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Council			City Manager				Information Technology			
No.	Title	No.	Title	No.	Title	City Council	Not in Use	Not in Use	General Service	Public Safety	Operations & Infrastructure	Development	Information Technology	Not in Use	Not in Use	
100	General	724	Investigations	0	Total Organization	\$ -	\$ -	\$ -	\$ 25,060	\$ -	\$ -	\$ -	\$ 220,330	\$ -	\$ -	
100	General	801	Fire Administration	0	Total Organization	\$ 40,438	\$ -	\$ -	\$ 9,759	\$ 101,318	\$ -	\$ 105,265	\$ 82,624	\$ -	\$ -	
100	General	812	Operations	0	Total Organization	\$ -	\$ -	\$ -	\$ 110,933	\$ -	\$ -	\$ -	\$ 881,320	\$ -	\$ -	
100	General	814	EMS Transport Services	0	Total Organization	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	821	Fire Prevention Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ 5,239	\$ -	\$ -	\$ -	\$ 41,312	\$ -	\$ -	
100	General	822	Fire Prevention	0	Total Organization	\$ -	\$ -	\$ -	\$ 13,124	\$ -	\$ -	\$ -	\$ 110,165	\$ -	\$ -	
100	General	840	Office of Emergency Management	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,330	\$ -	\$ -	\$ -	\$ 13,771	\$ -	\$ -	
100	General	920	Debt Service	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	930	Equipment to be Depreciated	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	991	Transfers (Regular)	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Direct Services in Other Funds																
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 1,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ 658	\$ -	\$ -
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,754	\$ -	\$ -
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 1,716	\$ -	\$ -	\$ -	\$ -	\$ 18,590	\$ -	\$ -
216	Affordable Housing Community	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 4,788	\$ -	\$ -	\$ -	\$ -	\$ 41,036	\$ -	\$ -
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225	SB1 Road Maintenance & Rehabi	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235	95-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 1,883	\$ -	\$ -	\$ -	\$ -	\$ 16,972	\$ -	\$ -
236	98-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 295	\$ -	\$ -	\$ -	\$ -	\$ 1,171	\$ -	\$ -
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 8,826	\$ -	\$ -	\$ -	\$ -	\$ 142,767	\$ -	\$ -
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250	HCD Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 2,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 2,757	\$ -	\$ -	\$ 5,093	\$ -	\$ 11,696	\$ -	\$ 55,082	\$ -	\$ -	\$ -
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 1,453	\$ -	\$ -	\$ 29,240	\$ -	\$ -	\$ -	\$ -
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Council			City Manager				Information Technology			
No.	Title	No.	Title	No.	Title	City Council	Not in Use	Not in Use	General Service	Public Safety	Operations & Infrastructure	Development	Information Technology	Not in Use	Not in Use	
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	Park Improvement CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331	General Government CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
351	Transit Area CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 41,357	\$ -	\$ -	\$ 149,567	\$ -	\$ 298,252	\$ -	\$ 299,470	\$ -	\$ -	\$ -
401	Water CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405	Water Infrastructure Rplmnt	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 12,867	\$ -	\$ -	\$ 59,188	\$ -	\$ 134,506	\$ -	\$ 214,546	\$ -	\$ -	\$ -
451	Sewer CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replace	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Replacement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 13,433	\$ -	\$ -	\$ -	\$ 95,706	\$ -	\$ -	\$ -
505	Information Technology Replace	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 1,213	\$ -	\$ -	\$ -	\$ 2,066	\$ -	\$ -	\$ -
Grand Total						\$ 631,378	\$ -	\$ -	\$ 736,979	\$ 289,479	\$ 584,807	\$ 584,807	\$ 5,135,405	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Clerk			Human Resources			City Attorney		
No.	Title	No.	Title	No.	Title	General Service	Elections	Legislative Support	Human Resources	Not in Use	Not in Use	General Service	Specific Service	Not in Use
Central Services in the General Fund														
100	General	100	City Council											
100	General	111	City Manager											
100	General	112	Information Technology											
100	General	114	City Clerk											
100	General	115	Human Resources											
100	General	120	City Attorney											
100	General	300	Finance Administration											
100	General	310	Finance Operations											
100	General	427	Facilities Maintenance											
100	General	910	Non Departmental											
100	General	116	Economic Development											
100	General	323	Fiscal Services-Utilities											
100	General	0	Depreciation-Govt Buildings											
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	112	Information Technology	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	114	City Clerk	Ex. 4	Direct Services	\$ 204	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,317	\$ -
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ 2,467	\$ 403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,452	\$ -
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	\$ 356	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,301	\$ -
100	General	161	Recreation Administration	0	Total Organization	\$ 2,335	\$ 381	\$ 21,458	\$ 37,790	\$ -	\$ -	\$ -	\$ 15,086	\$ 28,402
100	General	162	Senior Services	0	Total Organization	\$ 872	\$ 142	\$ -	\$ 18,895	\$ -	\$ -	\$ -	\$ 5,636	\$ -
100	General	164	Youth Program	0	Total Organization	\$ 1,221	\$ 199	\$ -	\$ 6,298	\$ -	\$ -	\$ -	\$ 7,890	\$ -
100	General	167	Special Events	0	Total Organization	\$ 655	\$ 107	\$ -	\$ 6,298	\$ -	\$ -	\$ -	\$ 4,231	\$ -
100	General	168	Marketing	0	Total Organization	\$ 394	\$ 64	\$ -	\$ 6,298	\$ -	\$ -	\$ -	\$ 2,543	\$ -
100	General	169	Performing Arts	0	Total Organization	\$ 212	\$ 35	\$ -	\$ 5,039	\$ -	\$ -	\$ -	\$ 1,369	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Clerk			Human Resources			City Attorney		
No.	Title	No.	Title	No.	Title	General Service	Elections	Legislative Support	Human Resources	Not in Use	Not in Use	General Service	Specific Service	Not in Use
100	General	170	General Classes	0	Total Organization	\$ 693	\$ 113	\$ -	\$ 6,298	\$ -	\$ -	\$ 4,475	\$ -	\$ -
100	General	171	Aquatics	0	Total Organization	\$ 501	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ 3,235	\$ -	\$ -
100	General	172	Sports & Fitness	0	Total Organization	\$ 775	\$ 126	\$ -	\$ 18,895	\$ -	\$ -	\$ 5,006	\$ -	\$ -
100	General	175	Social Services	0	Total Organization	\$ 190	\$ 31	\$ -	\$ 6,298	\$ -	\$ -	\$ 1,229	\$ -	\$ -
100	General	400	Public Works Administration	0	Total Organization	\$ 1,068	\$ 174	\$ 5,537	\$ 21,257	\$ -	\$ -	\$ 6,901	\$ 15,318	\$ -
100	General	411	Engineering Administration	0	Total Organization	\$ 375	\$ 61	\$ 102,789	\$ 12,597	\$ -	\$ -	\$ 2,421	\$ 15,318	\$ -
100	General	412	Design & Construction	0	Total Organization	\$ 2,032	\$ 332	\$ -	\$ 88,176	\$ -	\$ -	\$ 13,128	\$ -	\$ -
100	General	413	Land Development	0	Total Organization	\$ 2,058	\$ 336	\$ -	\$ 44,088	\$ -	\$ -	\$ 13,295	\$ -	\$ -
100	General	415	Traffic Engineering	0	Total Organization	\$ 843	\$ 138	\$ -	\$ 18,895	\$ -	\$ -	\$ 5,445	\$ -	\$ -
100	General	421	Street Maintenance	0	Total Organization	\$ 2,183	\$ 356	\$ -	\$ 47,048	\$ -	\$ -	\$ 14,102	\$ -	\$ -
100	General	423	Utility Maintenance	0	Total Organization	\$ 1,307	\$ 213	\$ -	\$ 28,972	\$ -	\$ -	\$ 8,441	\$ -	\$ -
100	General	424	Park Maintenance	0	Total Organization	\$ 1,789	\$ 292	\$ 14,190	\$ 6,298	\$ -	\$ -	\$ 11,558	\$ -	\$ -
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 2,029	\$ 331	\$ -	\$ 42,136	\$ -	\$ -	\$ 13,110	\$ -	\$ -
100	General	428	Compliance	0	Total Organization	\$ 436	\$ 71	\$ -	\$ 1,889	\$ -	\$ -	\$ 2,817	\$ -	\$ -
100	General	430	Solid Waste	0	Total Organization	\$ 9	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ -	\$ -
100	General	512	Planning	0	Total Organization	\$ 2,282	\$ 373	\$ 38,070	\$ 47,237	\$ -	\$ -	\$ 14,744	\$ 110,876	\$ -
100	General	513	Long Range Planning	0	Total Organization	\$ 46	\$ 8	\$ -	\$ 945	\$ -	\$ -	\$ 300	\$ -	\$ -
100	General	531	Building Inspection	0	Total Organization	\$ 2,753	\$ 449	\$ -	\$ 69,281	\$ -	\$ -	\$ 17,789	\$ -	\$ -
100	General	532	Plan Review	0	Total Organization	\$ 1,756	\$ 287	\$ -	\$ 36,845	\$ -	\$ -	\$ 11,343	\$ -	\$ -
100	General	533	Building Safety Administration	0	Total Organization	\$ 423	\$ 69	\$ 4,499	\$ 9,447	\$ -	\$ -	\$ 2,730	\$ 19,178	\$ -
100	General	534	Permit Center	0	Total Organization	\$ 924	\$ 151	\$ -	\$ 31,492	\$ -	\$ -	\$ 5,970	\$ -	\$ -
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	\$ 1,434	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ 9,262	\$ -	\$ -
100	General	700	Police Administration	0	Total Organization	\$ 2,423	\$ 396	\$ 14,536	\$ 31,492	\$ -	\$ -	\$ 15,654	\$ 68,844	\$ -
100	General	711	Records	0	Total Organization	\$ 1,812	\$ 296	\$ -	\$ 50,387	\$ -	\$ -	\$ 11,707	\$ -	\$ -
100	General	712	Personnel & Training	0	Total Organization	\$ 1,243	\$ 203	\$ -	\$ 12,597	\$ -	\$ -	\$ 8,027	\$ -	\$ -
100	General	713	Communications	0	Total Organization	\$ 5,230	\$ 854	\$ -	\$ 107,071	\$ -	\$ -	\$ 33,791	\$ -	\$ -
100	General	714	Community Relations	0	Total Organization	\$ 1,272	\$ 208	\$ -	\$ 18,895	\$ -	\$ -	\$ 8,216	\$ -	\$ -
100	General	721	Patrol Services	0	Total Organization	\$ 30,504	\$ 4,980	\$ -	\$ 459,777	\$ -	\$ -	\$ 197,081	\$ -	\$ -
100	General	722	Traffic	0	Total Organization	\$ 1,800	\$ 294	\$ -	\$ 25,193	\$ -	\$ -	\$ 11,629	\$ -	\$ -
100	General	723	Crossing Guards	0	Total Organization	\$ 933	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ 6,029	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Clerk			Human Resources			City Attorney		
No.	Title	No.	Title	No.	Title	General Service	Elections	Legislative Support	Human Resources	Not in Use	Not in Use	General Service	Specific Service	Not in Use
100	General	724	Investigations	0	Total Organization	\$ 6,296	\$ 1,028	\$ -	\$ 100,773	\$ -	\$ -	\$ 40,676	\$ -	\$ -
100	General	801	Fire Administration	0	Total Organization	\$ 2,452	\$ 400	\$ 15,228	\$ 37,790	\$ -	\$ -	\$ 15,841	\$ 12,262	\$ -
100	General	812	Operations	0	Total Organization	\$ 27,870	\$ 4,550	\$ -	\$ 403,092	\$ -	\$ -	\$ 180,060	\$ -	\$ -
100	General	814	EMS Transport Services	0	Total Organization	\$ 75	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 487	\$ -	\$ -
100	General	821	Fire Prevention Administration	0	Total Organization	\$ 1,316	\$ 215	\$ -	\$ 18,895	\$ -	\$ -	\$ 8,503	\$ -	\$ -
100	General	822	Fire Prevention	0	Total Organization	\$ 3,297	\$ 538	\$ -	\$ 50,387	\$ -	\$ -	\$ 21,302	\$ -	\$ -
100	General	840	Office of Emergency Management	0	Total Organization	\$ 334	\$ 55	\$ -	\$ 6,298	\$ -	\$ -	\$ 2,159	\$ -	\$ -
100	General	920	Debt Service	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	930	Equipment to be Depreciated	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	991	Transfers (Regular)	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Services in Other Funds														
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ 15	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ 11	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 73	\$ -	\$ -
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	\$ 289	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ 1,864	\$ -	\$ -
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ 12	\$ 2	\$ -	\$ 301	\$ -	\$ -	\$ 78	\$ 404	\$ -
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	\$ 48	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 1,260	\$ -	\$ -	\$ -	\$ -	\$ -
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ 431	\$ 70	\$ -	\$ 8,503	\$ -	\$ -	\$ 2,785	\$ -	\$ -
216	Affordable Housing Community	0	Total Fund	0	Total Fund	\$ 1,203	\$ 196	\$ -	\$ 18,769	\$ -	\$ -	\$ 7,771	\$ -	\$ -
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225	SB1 Road Maintenance & Rehabi	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235	95-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ 473	\$ 77	\$ -	\$ 7,763	\$ -	\$ -	\$ 3,056	\$ -	\$ -
236	98-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ 74	\$ 12	\$ -	\$ 535	\$ -	\$ -	\$ 479	\$ -	\$ -
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 2,217	\$ 362	\$ -	\$ 65,298	\$ -	\$ -	\$ 14,326	\$ -	\$ -
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 84	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ 543	\$ -	\$ -
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 731	\$ 119	\$ -	\$ -	\$ -	\$ -	\$ 4,721	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 1,280	\$ 209	\$ 1,038	\$ 25,193	\$ -	\$ -	\$ 8,266	\$ -	\$ -
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 365	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ 2,359	\$ -	\$ -
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Clerk			Human Resources			City Attorney		
No.	Title	No.	Title	No.	Title	General Service	Elections	Legislative Support	Human Resources	Not in Use	Not in Use	General Service	Specific Service	Not in Use
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	Park Improvement CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331	General Government CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ 313	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ 2,023	\$ -	\$ -
351	Transit Area CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 37,576	\$ 6,134	\$ 15,574	\$ 136,969	\$ -	\$ -	\$ 56,814	\$ 2,486	\$ -
401	Water CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405	Water Infrastructure Rplmnt	0	Total Fund	0	Total Fund	\$ -	\$ 3	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 14,870	\$ 2,427	\$ 4,845	\$ 98,128	\$ -	\$ -	\$ 41,104	\$ 673	\$ -
451	Sewer CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Replacement Fund	0	Total Fund	0	Total Fund	\$ 3,375	\$ 551	\$ -	\$ 43,773	\$ -	\$ -	\$ 21,804	\$ -	\$ -
505	Information Technology Replace	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 305	\$ 50	\$ -	\$ 945	\$ -	\$ -	\$ 1,969	\$ -	\$ -
Grand Total						\$ 185,152	\$ 30,224	\$ 237,765	\$ 2,348,798	\$ -	\$ -	\$ 940,381	\$ 273,761	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Administration										
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury		
Central Services in the General Fund																
100	General	100	City Council													
100	General	111	City Manager													
100	General	112	Information Technology													
100	General	114	City Clerk													
100	General	115	Human Resources													
100	General	120	City Attorney													
100	General	300	Finance Administration													
100	General	310	Finance Operations													
100	General	427	Facilities Maintenance													
100	General	910	Non Departmental													
100	General	116	Economic Development													
100	General	323	Fiscal Services-Utilities													
100	General	0	Depreciation-Govt Buildings													
Direct Services in the General Fund																
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100	General	112	Information Technology	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100	General	114	City Clerk	Ex. 4	Direct Services	\$ 856	\$ -	\$ -	\$ 80	\$ -	\$ 48	\$ -	\$ 652	\$ 676	\$ 176	\$ 192
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ 10,362	\$ -	\$ -	\$ 966	\$ -	\$ 580	\$ -	\$ 7,887	\$ 8,182	\$ 2,125	\$ 2,319
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	\$ 1,495	\$ -	\$ -	\$ 139	\$ -	\$ 84	\$ -	\$ 1,138	\$ 1,181	\$ 307	\$ 335
100	General	161	Recreation Administration	0	Total Organization	\$ 9,806	\$ 1,166	\$ 914	\$ 549	\$ -	\$ 7,464	\$ 7,744	\$ 2,012	\$ 2,194		
100	General	162	Senior Services	0	Total Organization	\$ 3,664	\$ 583	\$ 342	\$ 205	\$ -	\$ 2,788	\$ 2,893	\$ 751	\$ 820		
100	General	164	Youth Program	0	Total Organization	\$ 5,129	\$ 194	\$ 478	\$ 287	\$ -	\$ 3,904	\$ 4,050	\$ 1,052	\$ 1,148		
100	General	167	Special Events	0	Total Organization	\$ 2,751	\$ 194	\$ 256	\$ 154	\$ -	\$ 2,094	\$ 2,172	\$ 564	\$ 615		
100	General	168	Marketing	0	Total Organization	\$ 1,653	\$ 194	\$ 154	\$ 92	\$ -	\$ 1,258	\$ 1,305	\$ 339	\$ 370		
100	General	169	Performing Arts	0	Total Organization	\$ 890	\$ 156	\$ 83	\$ 50	\$ -	\$ 677	\$ 703	\$ 183	\$ 199		

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Administration											
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury			
100	General	170	General Classes	0	Total Organization	\$ 2,909	\$ 194	\$ 271	\$ 163	\$ -	\$ 2,214	\$ 2,297	\$ 597	\$ 651			
100	General	171	Aquatics	0	Total Organization	\$ 2,103	\$ -	\$ 196	\$ 118	\$ -	\$ 1,601	\$ 1,661	\$ 431	\$ 471			
100	General	172	Sports & Fitness	0	Total Organization	\$ 3,254	\$ 583	\$ 303	\$ 182	\$ -	\$ 2,477	\$ 2,570	\$ 667	\$ 728			
100	General	175	Social Services	0	Total Organization	\$ 799	\$ 194	\$ 75	\$ 45	\$ -	\$ 608	\$ 631	\$ 164	\$ 179			
100	General	400	Public Works Administration	0	Total Organization	\$ 4,486	\$ 656	\$ 418	\$ 251	\$ -	\$ 3,415	\$ 3,543	\$ 920	\$ 1,004			
100	General	411	Engineering Administration	0	Total Organization	\$ 1,574	\$ 389	\$ 147	\$ 88	\$ -	\$ 1,198	\$ 1,243	\$ 323	\$ 352			
100	General	412	Design & Construction	0	Total Organization	\$ 8,534	\$ 2,722	\$ 796	\$ 477	\$ -	\$ 6,495	\$ 6,739	\$ 1,750	\$ 1,910			
100	General	413	Land Development	0	Total Organization	\$ 8,642	\$ 1,361	\$ 806	\$ 483	\$ -	\$ 6,578	\$ 6,825	\$ 1,773	\$ 1,934			
100	General	415	Traffic Engineering	0	Total Organization	\$ 3,540	\$ 583	\$ 330	\$ 198	\$ -	\$ 2,694	\$ 2,795	\$ 726	\$ 792			
100	General	421	Street Maintenance	0	Total Organization	\$ 9,167	\$ 1,452	\$ 855	\$ 513	\$ -	\$ 6,977	\$ 7,239	\$ 1,880	\$ 2,051			
100	General	423	Utility Maintenance	0	Total Organization	\$ 5,487	\$ 894	\$ 512	\$ 307	\$ -	\$ 4,176	\$ 4,333	\$ 1,125	\$ 1,228			
100	General	424	Park Maintenance	0	Total Organization	\$ 7,513	\$ 194	\$ 700	\$ 420	\$ -	\$ 5,718	\$ 5,933	\$ 1,541	\$ 1,681			
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 8,522	\$ 1,301	\$ 795	\$ 477	\$ -	\$ 6,486	\$ 6,730	\$ 1,748	\$ 1,907			
100	General	428	Compliance	0	Total Organization	\$ 1,831	\$ 58	\$ 171	\$ 102	\$ -	\$ 1,394	\$ 1,446	\$ 376	\$ 410			
100	General	430	Solid Waste	0	Total Organization	\$ 38	\$ -	\$ 4	\$ 2	\$ -	\$ 29	\$ 30	\$ 8	\$ 8			
100	General	512	Planning	0	Total Organization	\$ 9,584	\$ 1,458	\$ 894	\$ 536	\$ -	\$ 7,295	\$ 7,568	\$ 1,966	\$ 2,145			
100	General	513	Long Range Planning	0	Total Organization	\$ 195	\$ 29	\$ 18	\$ 11	\$ -	\$ 149	\$ 154	\$ 40	\$ 44			
100	General	531	Building Inspection	0	Total Organization	\$ 11,564	\$ 2,138	\$ 1,078	\$ 647	\$ -	\$ 8,801	\$ 9,131	\$ 2,372	\$ 2,588			
100	General	532	Plan Review	0	Total Organization	\$ 7,373	\$ 1,137	\$ 687	\$ 412	\$ -	\$ 5,612	\$ 5,823	\$ 1,512	\$ 1,650			
100	General	533	Building Safety Administration	0	Total Organization	\$ 1,775	\$ 292	\$ 165	\$ 99	\$ -	\$ 1,351	\$ 1,401	\$ 364	\$ 397			
100	General	534	Permit Center	0	Total Organization	\$ 3,881	\$ 972	\$ 362	\$ 217	\$ -	\$ 2,954	\$ 3,065	\$ 796	\$ 868			
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	\$ 6,021	\$ -	\$ 561	\$ 337	\$ -	\$ 4,583	\$ 4,754	\$ 1,235	\$ 1,347			
100	General	700	Police Administration	0	Total Organization	\$ 10,176	\$ 972	\$ 949	\$ 569	\$ -	\$ 7,745	\$ 8,036	\$ 2,087	\$ 2,277			
100	General	711	Records	0	Total Organization	\$ 7,610	\$ 1,555	\$ 710	\$ 426	\$ -	\$ 5,792	\$ 6,009	\$ 1,561	\$ 1,703			
100	General	712	Personnel & Training	0	Total Organization	\$ 5,218	\$ 389	\$ 487	\$ 292	\$ -	\$ 3,972	\$ 4,121	\$ 1,070	\$ 1,168			
100	General	713	Communications	0	Total Organization	\$ 21,965	\$ 3,305	\$ 2,048	\$ 1,229	\$ -	\$ 16,718	\$ 17,345	\$ 4,506	\$ 4,915			
100	General	714	Community Relations	0	Total Organization	\$ 5,341	\$ 583	\$ 498	\$ 299	\$ -	\$ 4,065	\$ 4,218	\$ 1,096	\$ 1,195			
100	General	721	Patrol Services	0	Total Organization	\$ 128,110	\$ 14,192	\$ 11,945	\$ 7,167	\$ -	\$ 97,507	\$ 101,164	\$ 26,278	\$ 28,667			
100	General	722	Traffic	0	Total Organization	\$ 7,559	\$ 778	\$ 705	\$ 423	\$ -	\$ 5,753	\$ 5,969	\$ 1,551	\$ 1,691			
100	General	723	Crossing Guards	0	Total Organization	\$ 3,919	\$ -	\$ 365	\$ 219	\$ -	\$ 2,983	\$ 3,095	\$ 804	\$ 877			

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Administration											
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury			
100	General	724	Investigations	0	Total Organization	\$ 26,441	\$ 3,111	\$ 2,465	\$ 1,479	\$ -	\$ 20,125	\$ 20,879	\$ 5,424	\$ 5,917			
100	General	801	Fire Administration	0	Total Organization	\$ 10,297	\$ 1,166	\$ 960	\$ 576	\$ -	\$ 7,837	\$ 8,131	\$ 2,112	\$ 2,304			
100	General	812	Operations	0	Total Organization	\$ 117,046	\$ 12,442	\$ 10,913	\$ 6,548	\$ -	\$ 89,086	\$ 92,426	\$ 24,009	\$ 26,191			
100	General	814	EMS Transport Services	0	Total Organization	\$ 316	\$ -	\$ 29	\$ 18	\$ -	\$ 241	\$ 250	\$ 65	\$ 71			
100	General	821	Fire Prevention Administration	0	Total Organization	\$ 5,528	\$ 583	\$ 515	\$ 309	\$ -	\$ 4,207	\$ 4,365	\$ 1,134	\$ 1,237			
100	General	822	Fire Prevention	0	Total Organization	\$ 13,847	\$ 1,555	\$ 1,291	\$ 775	\$ -	\$ 10,539	\$ 10,934	\$ 2,840	\$ 3,099			
100	General	840	Office of Emergency Management	0	Total Organization	\$ 1,403	\$ 194	\$ 131	\$ 79	\$ -	\$ 1,068	\$ 1,108	\$ 288	\$ 314			
100	General	920	Debt Service	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
100	General	930	Equipment to be Depreciated	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
100	General	991	Transfers (Regular)	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Direct Services in Other Funds																	
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ 61	\$ -	\$ 6	\$ 3	\$ -	\$ 46	\$ 48	\$ 12	\$ 14			
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ 47	\$ -	\$ 4	\$ 3	\$ -	\$ 36	\$ 37	\$ 10	\$ 11			
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	\$ 1,212	\$ -	\$ 113	\$ 68	\$ -	\$ 922	\$ 957	\$ 249	\$ 271			
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ 51	\$ 9	\$ 5	\$ 3	\$ -	\$ 38	\$ 40	\$ 10	\$ 11			
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	\$ 203	\$ -	\$ 19	\$ 11	\$ -	\$ 155	\$ 161	\$ 42	\$ 46			
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ 1,810	\$ 262	\$ 169	\$ 101	\$ -	\$ 1,378	\$ 1,429	\$ 371	\$ 405			
216	Affordable Housing Community	0	Total Fund	0	Total Fund	\$ 5,052	\$ 579	\$ 471	\$ 283	\$ -	\$ 3,845	\$ 3,989	\$ 1,036	\$ 1,130			
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
225	SB1 Road Maintenance & Rehabi	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
235	95-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ 1,987	\$ 240	\$ 185	\$ 111	\$ -	\$ 1,512	\$ 1,569	\$ 407	\$ 445			
236	98-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ 312	\$ 17	\$ 29	\$ 17	\$ -	\$ 237	\$ 246	\$ 64	\$ 70			
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 9,312	\$ 2,016	\$ 868	\$ 521	\$ -	\$ 7,088	\$ 7,354	\$ 1,910	\$ 2,084			
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 353	\$ -	\$ 33	\$ 20	\$ -	\$ 269	\$ 279	\$ 72	\$ 79			
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 3,069	\$ -	\$ 286	\$ 172	\$ -	\$ 2,336	\$ 2,423	\$ 629	\$ 687			
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 5,374	\$ 778	\$ 501	\$ 301	\$ -	\$ 4,090	\$ 4,243	\$ 1,102	\$ 1,202			
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 1,533	\$ -	\$ 143	\$ 86	\$ -	\$ 1,167	\$ 1,211	\$ 315	\$ 343			
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Administration									
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	Park Improvement CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331	General Government CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ 1,315	\$ -	\$ 123	\$ 74	\$ -	\$ 1,001	\$ 1,038	\$ 270	\$ 294	
351	Transit Area CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 157,807	\$ 4,228	\$ 14,714	\$ 8,828	\$ -	\$ 120,110	\$ 124,614	\$ 32,370	\$ 35,312	
401	Water CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405	Water Infrastructure Rplmnt	0	Total Fund	0	Total Fund	\$ 14	\$ -	\$ 1	\$ 1	\$ -	\$ 11	\$ 11	\$ 3	\$ 3	
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 62,449	\$ 3,029	\$ 5,823	\$ 3,494	\$ -	\$ 47,531	\$ 49,313	\$ 12,810	\$ 13,974	
451	Sewer CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replace	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Replacement Fund	0	Total Fund	0	Total Fund	\$ 14,173	\$ 1,351	\$ 1,321	\$ 793	\$ -	\$ 10,788	\$ 11,192	\$ 2,907	\$ 3,172	
505	Information Technology Replace	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 1,280	\$ 29	\$ 119	\$ 72	\$ -	\$ 974	\$ 1,011	\$ 263	\$ 286	
Grand Total						\$ 777,585	\$ 72,500	\$ 72,500	\$ 43,500	\$ -	\$ 591,836	\$ 614,030	\$ 159,500	\$ 174,000	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Operations								
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury
Central Services in the General Fund														
100	General	100	City Council											
100	General	111	City Manager											
100	General	112	Information Technology											
100	General	114	City Clerk											
100	General	115	Human Resources											
100	General	120	City Attorney											
100	General	300	Finance Administration											
100	General	310	Finance Operations											
100	General	427	Facilities Maintenance											
100	General	910	Non Departmental											
100	General	116	Economic Development											
100	General	323	Fiscal Services-Utilities											
100	General	0	Depreciation-Govt Buildings											
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	112	Information Technology	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	114	City Clerk	Ex. 4	Direct Services	\$ 212	\$ -	\$ 813	\$ 355	\$ 248	\$ 100	\$ -	\$ -	\$ -
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ 2,570	\$ -	\$ 9,841	\$ 4,294	\$ 3,003	\$ 1,207	\$ -	\$ -	\$ -
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	\$ 371	\$ -	\$ 1,420	\$ 620	\$ 433	\$ 174	\$ -	\$ -	\$ -
100	General	161	Recreation Administration	0	Total Organization	\$ 2,432	\$ 9,766	\$ 9,313	\$ 4,063	\$ 2,842	\$ 1,142	\$ -	\$ -	\$ -
100	General	162	Senior Services	0	Total Organization	\$ 909	\$ 4,883	\$ 3,479	\$ 1,518	\$ 1,062	\$ 427	\$ -	\$ -	\$ -
100	General	164	Youth Program	0	Total Organization	\$ 1,272	\$ 1,628	\$ 4,871	\$ 2,125	\$ 1,486	\$ 597	\$ -	\$ -	\$ -
100	General	167	Special Events	0	Total Organization	\$ 682	\$ 1,628	\$ 2,612	\$ 1,140	\$ 797	\$ 320	\$ -	\$ -	\$ -
100	General	168	Marketing	0	Total Organization	\$ 410	\$ 1,628	\$ 1,570	\$ 685	\$ 479	\$ 192	\$ -	\$ -	\$ -
100	General	169	Performing Arts	0	Total Organization	\$ 221	\$ 1,302	\$ 845	\$ 369	\$ 258	\$ 104	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Operations												
No.	Title	No.	Title	No.	Title	General Service	Payroll		Accounting		Accounts Payable	Cash Collections		Purchasing	Budget & Forecasting		Risk	Treasury
100	General	170	General Classes	0	Total Organization	\$ 721	\$ 1,628	\$ 2,762	\$ 1,205	\$ 843	\$ 339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	171	Aquatics	0	Total Organization	\$ 522	\$ -	\$ 1,997	\$ 871	\$ 609	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	172	Sports & Fitness	0	Total Organization	\$ 807	\$ 4,883	\$ 3,091	\$ 1,348	\$ 943	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	175	Social Services	0	Total Organization	\$ 198	\$ 1,628	\$ 759	\$ 331	\$ 232	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	400	Public Works Administration	0	Total Organization	\$ 1,113	\$ 5,493	\$ 4,261	\$ 1,859	\$ 1,300	\$ 522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	411	Engineering Administration	0	Total Organization	\$ 390	\$ 3,255	\$ 1,495	\$ 652	\$ 456	\$ 183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	412	Design & Construction	0	Total Organization	\$ 2,117	\$ 22,787	\$ 8,104	\$ 3,536	\$ 2,473	\$ 994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	413	Land Development	0	Total Organization	\$ 2,144	\$ 11,393	\$ 8,208	\$ 3,581	\$ 2,505	\$ 1,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	415	Traffic Engineering	0	Total Organization	\$ 878	\$ 4,883	\$ 3,362	\$ 1,467	\$ 1,026	\$ 412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	421	Street Maintenance	0	Total Organization	\$ 2,274	\$ 12,158	\$ 8,706	\$ 3,798	\$ 2,656	\$ 1,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	423	Utility Maintenance	0	Total Organization	\$ 1,361	\$ 7,487	\$ 5,211	\$ 2,274	\$ 1,590	\$ 639	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	424	Park Maintenance	0	Total Organization	\$ 1,864	\$ 1,628	\$ 7,135	\$ 3,113	\$ 2,177	\$ 875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 2,114	\$ 10,889	\$ 8,094	\$ 3,531	\$ 2,470	\$ 992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	428	Compliance	0	Total Organization	\$ 454	\$ 488	\$ 1,739	\$ 759	\$ 531	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	430	Solid Waste	0	Total Organization	\$ 9	\$ -	\$ 36	\$ 16	\$ 11	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	512	Planning	0	Total Organization	\$ 2,377	\$ 12,207	\$ 9,102	\$ 3,971	\$ 2,777	\$ 1,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	513	Long Range Planning	0	Total Organization	\$ 48	\$ 244	\$ 185	\$ 81	\$ 57	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	531	Building Inspection	0	Total Organization	\$ 2,868	\$ 17,904	\$ 10,982	\$ 4,792	\$ 3,351	\$ 1,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	532	Plan Review	0	Total Organization	\$ 1,829	\$ 9,522	\$ 7,003	\$ 3,055	\$ 2,137	\$ 859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	533	Building Safety Administration	0	Total Organization	\$ 440	\$ 2,441	\$ 1,685	\$ 735	\$ 514	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	534	Permit Center	0	Total Organization	\$ 963	\$ 8,138	\$ 3,686	\$ 1,608	\$ 1,125	\$ 452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	\$ 1,493	\$ -	\$ 5,718	\$ 2,495	\$ 1,745	\$ 701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	700	Police Administration	0	Total Organization	\$ 2,524	\$ 8,138	\$ 9,664	\$ 4,217	\$ 2,949	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	711	Records	0	Total Organization	\$ 1,888	\$ 13,021	\$ 7,227	\$ 3,153	\$ 2,205	\$ 886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	712	Personnel & Training	0	Total Organization	\$ 1,294	\$ 3,255	\$ 4,956	\$ 2,162	\$ 1,512	\$ 608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	713	Communications	0	Total Organization	\$ 5,448	\$ 27,669	\$ 20,861	\$ 9,102	\$ 6,365	\$ 2,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	714	Community Relations	0	Total Organization	\$ 1,325	\$ 4,883	\$ 5,072	\$ 2,213	\$ 1,548	\$ 622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	721	Patrol Services	0	Total Organization	\$ 31,776	\$ 118,816	\$ 121,669	\$ 53,084	\$ 37,126	\$ 14,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	722	Traffic	0	Total Organization	\$ 1,875	\$ 6,510	\$ 7,179	\$ 3,132	\$ 2,191	\$ 880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	723	Crossing Guards	0	Total Organization	\$ 972	\$ -	\$ 3,722	\$ 1,624	\$ 1,136	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Operations											
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury			
100	General	724	Investigations	0	Total Organization	\$ 6,558	\$ 26,042	\$ 25,112	\$ 10,956	\$ 7,662	\$ 3,079	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	801	Fire Administration	0	Total Organization	\$ 2,554	\$ 9,766	\$ 9,779	\$ 4,267	\$ 2,984	\$ 1,199	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	812	Operations	0	Total Organization	\$ 29,032	\$ 104,167	\$ 111,161	\$ 48,500	\$ 33,919	\$ 13,629	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	814	EMS Transport Services	0	Total Organization	\$ 78	\$ -	\$ 300	\$ 131	\$ 92	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	821	Fire Prevention Administration	0	Total Organization	\$ 1,371	\$ 4,883	\$ 5,250	\$ 2,290	\$ 1,602	\$ 644	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	822	Fire Prevention	0	Total Organization	\$ 3,435	\$ 13,021	\$ 13,151	\$ 5,738	\$ 4,013	\$ 1,612	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	840	Office of Emergency Management	0	Total Organization	\$ 348	\$ 1,628	\$ 1,333	\$ 581	\$ 407	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	920	Debt Service	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	930	Equipment to be Depreciated	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	991	Transfers (Regular)	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Direct Services in Other Funds																	
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ 15	\$ -	\$ 58	\$ 25	\$ 18	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ 12	\$ -	\$ 45	\$ 20	\$ 14	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	\$ 301	\$ -	\$ 1,151	\$ 502	\$ 351	\$ 141	\$ -	\$ -	\$ -	\$ -	\$ -	
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ 13	\$ 78	\$ 48	\$ 21	\$ 15	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	\$ 50	\$ -	\$ 193	\$ 84	\$ 59	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ -	\$ 326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ 449	\$ 2,197	\$ 1,719	\$ 750	\$ 525	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -	
216	Affordable Housing Community	0	Total Fund	0	Total Fund	\$ 1,253	\$ 4,850	\$ 4,798	\$ 2,093	\$ 1,464	\$ 588	\$ -	\$ -	\$ -	\$ -	\$ -	
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
225	SB1 Road Maintenance & Rehabi	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
235	95-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ 493	\$ 2,006	\$ 1,887	\$ 823	\$ 576	\$ 231	\$ -	\$ -	\$ -	\$ -	\$ -	
236	98-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ 77	\$ 138	\$ 296	\$ 129	\$ 90	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 2,310	\$ 16,874	\$ 8,844	\$ 3,859	\$ 2,699	\$ 1,084	\$ -	\$ -	\$ -	\$ -	\$ -	
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 88	\$ -	\$ 335	\$ 146	\$ 102	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 761	\$ -	\$ 2,914	\$ 1,272	\$ 889	\$ 357	\$ -	\$ -	\$ -	\$ -	\$ -	
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 1,333	\$ 6,510	\$ 5,103	\$ 2,227	\$ 1,557	\$ 626	\$ -	\$ -	\$ -	\$ -	\$ -	
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 380	\$ -	\$ 1,456	\$ 635	\$ 444	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Operations									
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	Park Improvement CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331	General Government CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ 326	\$ -	\$ 1,249	\$ 545	\$ 381	\$ 153	\$ -	\$ -	\$ -	\$ -
351	Transit Area CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 39,142	\$ 35,396	\$ 149,873	\$ 65,390	\$ 45,732	\$ 18,375	\$ -	\$ -	\$ -	\$ -
401	Water CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405	Water Infrastructure Rplmnt	0	Total Fund	0	Total Fund	\$ 4	\$ -	\$ 13	\$ 6	\$ 4	\$ 2	\$ -	\$ -	\$ -	\$ -
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 15,490	\$ 25,358	\$ 59,309	\$ 25,877	\$ 18,097	\$ 7,271	\$ -	\$ -	\$ -	\$ -
451	Sewer CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Replacement Fund	0	Total Fund	0	Total Fund	\$ 3,516	\$ 11,312	\$ 13,461	\$ 5,873	\$ 4,107	\$ 1,650	\$ -	\$ -	\$ -	\$ -
505	Information Technology Replace	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 317	\$ 244	\$ 1,216	\$ 530	\$ 371	\$ 149	\$ -	\$ -	\$ -	\$ -
Grand Total						\$ 192,871	\$ 606,978	\$ 738,490	\$ 322,204	\$ 225,341	\$ 90,541	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Facilities Maintenance			Non Departmental				Economic Development			
No.	Title	No.	Title	No.	Title	Facilities Maintenance	Not in Use	Not in Use	Personnel Services	Facilities / Utilities	Financial Services	Contingency	Economic Development	Not in Use	Not in Use	
Central Services in the General Fund																
100	General	100	City Council													
100	General	111	City Manager													
100	General	112	Information Technology													
100	General	114	City Clerk													
100	General	115	Human Resources													
100	General	120	City Attorney													
100	General	300	Finance Administration													
100	General	310	Finance Operations													
100	General	427	Facilities Maintenance													
100	General	910	Non Departmental													
100	General	116	Economic Development													
100	General	323	Fiscal Services-Utilities													
100	General	0	Depreciation-Govt Buildings													
Direct Services in the General Fund																
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	112	Information Technology	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	114	City Clerk	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,147	\$ 1,821	\$ 454
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,265	\$ 2,008	\$ 5,498
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,004	\$ 3,180	\$ 793
100	General	161	Recreation Administration	0	Total Organization	\$ 1,326,347	\$ -	\$ -	\$ (29,201)	\$ 908,068	\$ 13,139	\$ 20,855	\$ 60,858	\$ -	\$ -	\$ -
100	General	162	Senior Services	0	Total Organization	\$ -	\$ -	\$ -	\$ (14,600)	\$ -	\$ 4,909	\$ 7,791	\$ 1,944	\$ -	\$ -	\$ -
100	General	164	Youth Program	0	Total Organization	\$ -	\$ -	\$ -	\$ (4,867)	\$ -	\$ 6,872	\$ 10,907	\$ 2,721	\$ -	\$ -	\$ -
100	General	167	Special Events	0	Total Organization	\$ -	\$ -	\$ -	\$ (4,867)	\$ -	\$ 3,685	\$ 5,850	\$ 1,459	\$ -	\$ -	\$ -
100	General	168	Marketing	0	Total Organization	\$ -	\$ -	\$ -	\$ (4,867)	\$ -	\$ 2,215	\$ 3,515	\$ 877	\$ -	\$ -	\$ -
100	General	169	Performing Arts	0	Total Organization	\$ -	\$ -	\$ -	\$ (3,893)	\$ -	\$ 1,192	\$ 1,892	\$ 472	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Facilities Maintenance			Non Departmental				Economic Development		
No.	Title	No.	Title	No.	Title	Facilities Maintenance	Not in Use	Not in Use	Personnel Services	Facilities / Utilities	Financial Services	Contingency	Economic Development	Not in Use	Not in Use
100	General	170	General Classes	0	Total Organization	\$ -	\$ -	\$ -	\$ (4,867)	\$ -	\$ 3,897	\$ 6,186	\$ 1,543	\$ -	\$ -
100	General	171	Aquatics	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,818	\$ 4,472	\$ 1,116	\$ -	\$ -
100	General	172	Sports & Fitness	0	Total Organization	\$ -	\$ -	\$ -	\$ (14,600)	\$ -	\$ 4,360	\$ 6,920	\$ 1,727	\$ -	\$ -
100	General	175	Social Services	0	Total Organization	\$ -	\$ -	\$ -	\$ (4,867)	\$ -	\$ 1,071	\$ 1,699	\$ 424	\$ -	\$ -
100	General	400	Public Works Administration	0	Total Organization	\$ 319,829	\$ -	\$ -	\$ (16,425)	\$ 218,967	\$ 6,011	\$ 9,541	\$ 38,393	\$ -	\$ -
100	General	411	Engineering Administration	0	Total Organization	\$ 100,150	\$ -	\$ -	\$ (9,734)	\$ 68,566	\$ 2,109	\$ 3,347	\$ 835	\$ -	\$ -
100	General	412	Design & Construction	0	Total Organization	\$ -	\$ -	\$ -	\$ (68,135)	\$ -	\$ 11,434	\$ 18,148	\$ 11,075	\$ -	\$ -
100	General	413	Land Development	0	Total Organization	\$ -	\$ -	\$ -	\$ (34,067)	\$ -	\$ 11,580	\$ 18,379	\$ 83,158	\$ -	\$ -
100	General	415	Traffic Engineering	0	Total Organization	\$ -	\$ -	\$ -	\$ (14,600)	\$ -	\$ 4,743	\$ 7,528	\$ 1,878	\$ -	\$ -
100	General	421	Street Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ (36,355)	\$ -	\$ 12,282	\$ 19,494	\$ 4,864	\$ -	\$ -
100	General	423	Utility Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ (22,387)	\$ -	\$ 7,352	\$ 11,669	\$ 2,911	\$ -	\$ -
100	General	424	Park Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ (4,867)	\$ -	\$ 10,066	\$ 15,978	\$ 3,986	\$ -	\$ -
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ (32,559)	\$ -	\$ 11,419	\$ 18,124	\$ 4,522	\$ -	\$ -
100	General	428	Compliance	0	Total Organization	\$ -	\$ -	\$ -	\$ (1,460)	\$ -	\$ 2,454	\$ 3,895	\$ 972	\$ -	\$ -
100	General	430	Solid Waste	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51	\$ 80	\$ 20	\$ -	\$ -
100	General	512	Planning	0	Total Organization	\$ 65,920	\$ -	\$ -	\$ (36,501)	\$ 45,132	\$ 12,841	\$ 20,382	\$ 60,740	\$ -	\$ -
100	General	513	Long Range Planning	0	Total Organization	\$ -	\$ -	\$ -	\$ (730)	\$ -	\$ 262	\$ 415	\$ 104	\$ -	\$ -
100	General	531	Building Inspection	0	Total Organization	\$ -	\$ -	\$ -	\$ (53,534)	\$ -	\$ 15,494	\$ 24,592	\$ 6,135	\$ -	\$ -
100	General	532	Plan Review	0	Total Organization	\$ -	\$ -	\$ -	\$ (28,471)	\$ -	\$ 9,879	\$ 15,681	\$ 3,912	\$ -	\$ -
100	General	533	Building Safety Administration	0	Total Organization	\$ 53,910	\$ -	\$ -	\$ (7,300)	\$ 36,909	\$ 2,378	\$ 3,774	\$ 99,157	\$ -	\$ -
100	General	534	Permit Center	0	Total Organization	\$ -	\$ -	\$ -	\$ (24,334)	\$ -	\$ 5,200	\$ 8,253	\$ 2,059	\$ -	\$ -
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,067	\$ 12,804	\$ 3,195	\$ -	\$ -
100	General	700	Police Administration	0	Total Organization	\$ 813,916	\$ -	\$ -	\$ (24,334)	\$ 557,239	\$ 13,634	\$ 21,641	\$ 110,735	\$ -	\$ -
100	General	711	Records	0	Total Organization	\$ -	\$ -	\$ -	\$ (38,934)	\$ -	\$ 10,196	\$ 16,183	\$ 4,038	\$ -	\$ -
100	General	712	Personnel & Training	0	Total Organization	\$ -	\$ -	\$ -	\$ (9,734)	\$ -	\$ 6,992	\$ 11,097	\$ 2,769	\$ -	\$ -
100	General	713	Communications	0	Total Organization	\$ -	\$ -	\$ -	\$ (82,735)	\$ -	\$ 29,430	\$ 46,713	\$ 11,654	\$ -	\$ -
100	General	714	Community Relations	0	Total Organization	\$ -	\$ -	\$ -	\$ (14,600)	\$ -	\$ 7,156	\$ 11,358	\$ 2,834	\$ -	\$ -
100	General	721	Patrol Services	0	Total Organization	\$ -	\$ -	\$ -	\$ (355,274)	\$ -	\$ 171,650	\$ 272,448	\$ 67,973	\$ -	\$ -
100	General	722	Traffic	0	Total Organization	\$ -	\$ -	\$ -	\$ (19,467)	\$ -	\$ 10,128	\$ 16,076	\$ 4,011	\$ -	\$ -
100	General	723	Crossing Guards	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,251	\$ 8,334	\$ 2,079	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Facilities Maintenance			Non Departmental				Economic Development			
No.	Title	No.	Title	No.	Title	Facilities Maintenance	Not in Use	Not in Use	Personnel Services	Facilities / Utilities	Financial Services	Contingency	Economic Development	Not in Use	Not in Use	
100	General	724	Investigations	0	Total Organization	\$ -	\$ -	\$ -	\$ (77,868)	\$ -	\$ 35,427	\$ 56,231	\$ 14,029	\$ -	\$ -	
100	General	801	Fire Administration	0	Total Organization	\$ 575,689	\$ -	\$ -	\$ (29,201)	\$ 394,139	\$ 13,797	\$ 21,898	\$ 121,112	\$ -	\$ -	
100	General	812	Operations	0	Total Organization	\$ -	\$ -	\$ -	\$ (311,473)	\$ -	\$ 156,825	\$ 248,918	\$ 62,102	\$ -	\$ -	
100	General	814	EMS Transport Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424	\$ 673	\$ 168	\$ -	\$ -	
100	General	821	Fire Prevention Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ (14,600)	\$ -	\$ 7,406	\$ 11,755	\$ 2,933	\$ -	\$ -	
100	General	822	Fire Prevention	0	Total Organization	\$ -	\$ -	\$ -	\$ (38,934)	\$ -	\$ 18,553	\$ 29,448	\$ 7,347	\$ -	\$ -	
100	General	840	Office of Emergency Management	0	Total Organization	\$ -	\$ -	\$ -	\$ (4,867)	\$ -	\$ 1,880	\$ 2,984	\$ 745	\$ -	\$ -	
100	General	920	Debt Service	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	930	Equipment to be Depreciated	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	991	Transfers (Regular)	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Direct Services in Other Funds																
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ -
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63	\$ 100	\$ 25	\$ -	\$ -
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,624	\$ 2,577	\$ 643	\$ -	\$ -	
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ (233)	\$ -	\$ 68	\$ 107	\$ 27	\$ -	\$ -	
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108	\$ -	\$ -	
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ (973)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ (6,570)	\$ -	\$ 2,425	\$ 3,850	\$ 960	\$ -	\$ -	
216	Affordable Housing Community	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ (14,503)	\$ -	\$ 6,768	\$ 10,743	\$ 2,680	\$ -	\$ -	
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
225	SB1 Road Maintenance & Rehabi	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
235	95-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ (5,998)	\$ -	\$ 2,662	\$ 4,225	\$ 1,054	\$ -	\$ -	
236	98-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ (414)	\$ -	\$ 418	\$ 663	\$ 165	\$ -	\$ -	
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ (50,456)	\$ -	\$ 12,477	\$ 19,804	\$ 4,941	\$ -	\$ -	
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473	\$ 750	\$ 187	\$ -	\$ -	
250	HCD Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,111	\$ 6,526	\$ 1,628	\$ -	\$ -	
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 5,896	\$ -	\$ -	\$ (19,467)	\$ 4,037	\$ 7,200	\$ 11,428	\$ 9,399	\$ -	\$ -	
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,054	\$ 3,261	\$ 17,183	\$ -	\$ -	
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Facilities Maintenance			Non Departmental				Economic Development					
No.	Title	No.	Title	No.	Title	Facilities Maintenance	Not in Use	Not in Use	Personnel Services	Facilities / Utilities	Financial Services	Contingency	Economic Development	Not in Use	Not in Use			
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
321	Park Improvement CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
331	General Government CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,762	\$ 2,796	\$ 698	\$ -	\$ -	
351	Transit Area CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 311,626	\$ -	\$ -	\$ (105,838)	\$ 213,351	\$ 49,483	\$ 78,541	\$ 250,696	\$ -	\$ -	\$ -	\$ -	
401	Water CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
405	Water Infrastructure Rplmnt	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 189,285	\$ -	\$ -	\$ (75,824)	\$ 129,592	\$ 35,800	\$ 56,823	\$ 108,433	\$ -	\$ -	\$ -	\$ -	
451	Sewer CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
455	Sewer Infrastructure Replace	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
500	Equipment Replacement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ (33,824)	\$ -	\$ 18,990	\$ 30,142	\$ 7,520	\$ -	\$ -	\$ -	\$ -	
505	Information Technology Replace	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ (730)	\$ -	\$ 1,715	\$ 2,722	\$ 679	\$ -	\$ -	\$ -	\$ -
Grand Total						\$ 3,762,569	\$ -	\$ -	\$ (1,814,939)	\$ 2,576,000	\$ 819,035	\$ 1,300,000	\$ 1,229,397	\$ -	\$ -	\$ -	\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Fiscal Services-Utilities			Depreciation-Govt Buildings			Grand Total Allocation
No.	Title	No.	Title	No.	Title	Cash Collections	Not in Use	Not in Use	Depreciation-Govt Buildings	Not in Use	Not in Use	
Central Services in the General Fund												
100	General	100	City Council									\$ -
100	General	111	City Manager									\$ -
100	General	112	Information Technology									\$ -
100	General	114	City Clerk									\$ -
100	General	115	Human Resources									\$ -
100	General	120	City Attorney									\$ -
100	General	300	Finance Administration									\$ -
100	General	310	Finance Operations									\$ -
100	General	427	Facilities Maintenance									\$ -
100	General	910	Non Departmental									\$ -
100	General	116	Economic Development									\$ -
100	General	323	Fiscal Services-Utilities									\$ -
100	General	0	Depreciation-Govt Buildings									\$ -
Direct Services in the General Fund												
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	112	Information Technology	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	114	City Clerk	Ex. 4	Direct Services	\$ 566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,760
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ 6,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,094
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	323	Fiscal Services-Utilities	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	118	Housing and Neighborhood Svcs	0	Total Organization	\$ 988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,795
100	General	161	Recreation Administration	0	Total Organization	\$ 6,479	\$ -	\$ -	\$ 674,316	\$ -	\$ -	\$ 3,396,038
100	General	162	Senior Services	0	Total Organization	\$ 2,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,116
100	General	164	Youth Program	0	Total Organization	\$ 3,388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,483
100	General	167	Special Events	0	Total Organization	\$ 1,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,594
100	General	168	Marketing	0	Total Organization	\$ 1,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,798
100	General	169	Performing Arts	0	Total Organization	\$ 588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,802

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Fiscal Services-Utilities			Depreciation-Govt Buildings			Grand Total Allocation	
No.	Title	No.	Title	No.	Title	Cash Collections	Not in Use	Not in Use	Depreciation-Govt Buildings	Not in Use	Not in Use		
100	General	170	General Classes	0	Total Organization	\$ 1,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,580	
100	General	171	Aquatics	0	Total Organization	\$ 1,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,429	
100	General	172	Sports & Fitness	0	Total Organization	\$ 2,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,971	
100	General	175	Social Services	0	Total Organization	\$ 528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,067	
100	General	400	Public Works Administration	0	Total Organization	\$ 2,964	\$ -	\$ -	\$ 162,601	\$ -	\$ -	\$ 951,138	
100	General	411	Engineering Administration	0	Total Organization	\$ 1,040	\$ -	\$ -	\$ 50,916	\$ -	\$ -	\$ 664,522	
100	General	412	Design & Construction	0	Total Organization	\$ 5,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 363,832	
100	General	413	Land Development	0	Total Organization	\$ 5,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446,713	
100	General	415	Traffic Engineering	0	Total Organization	\$ 2,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,561	
100	General	421	Street Maintenance	0	Total Organization	\$ 6,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,378	
100	General	423	Utility Maintenance	0	Total Organization	\$ 3,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,272	
100	General	424	Park Maintenance	0	Total Organization	\$ 4,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,318	
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 5,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 221,001	
100	General	428	Compliance	0	Total Organization	\$ 1,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,124	
100	General	430	Solid Waste	0	Total Organization	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475	
100	General	512	Planning	0	Total Organization	\$ 6,332	\$ -	\$ -	\$ 33,514	\$ -	\$ -	\$ 797,813	
100	General	513	Long Range Planning	0	Total Organization	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,008	
100	General	531	Building Inspection	0	Total Organization	\$ 7,639	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,598	
100	General	532	Plan Review	0	Total Organization	\$ 4,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,262	
100	General	533	Building Safety Administration	0	Total Organization	\$ 1,172	\$ -	\$ -	\$ 27,408	\$ -	\$ -	\$ 475,348	
100	General	534	Permit Center	0	Total Organization	\$ 2,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,897	
100	General	541	Housing and Neighborhood Svcs	0	Total Organization	\$ 3,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,669	
100	General	700	Police Administration	0	Total Organization	\$ 6,723	\$ -	\$ -	\$ 413,796	\$ -	\$ -	\$ 2,413,442	
100	General	711	Records	0	Total Organization	\$ 5,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,833	
100	General	712	Personnel & Training	0	Total Organization	\$ 3,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,631	
100	General	713	Communications	0	Total Organization	\$ 14,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565,474	
100	General	714	Community Relations	0	Total Organization	\$ 3,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,198	
100	General	721	Patrol Services	0	Total Organization	\$ 84,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,852,864	
100	General	722	Traffic	0	Total Organization	\$ 4,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,100	
100	General	723	Crossing Guards	0	Total Organization	\$ 2,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,255	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Fiscal Services-Utilities			Depreciation-Govt Buildings			Grand Total Allocation
No.	Title	No.	Title	No.	Title	Cash Collections	Not in Use	Not in Use	Depreciation-Govt Buildings	Not in Use	Not in Use	
100	General	724	Investigations	0	Total Organization	\$ 17,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604,699
100	General	801	Fire Administration	0	Total Organization	\$ 6,803	\$ -	\$ -	\$ 292,681	\$ -	\$ -	\$ 1,884,228
100	General	812	Operations	0	Total Organization	\$ 77,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,560,588
100	General	814	EMS Transport Services	0	Total Organization	\$ 209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,975
100	General	821	Fire Prevention Administration	0	Total Organization	\$ 3,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,543
100	General	822	Fire Prevention	0	Total Organization	\$ 9,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,224
100	General	840	Office of Emergency Management	0	Total Organization	\$ 927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,660
100	General	920	Debt Service	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	930	Equipment to be Depreciated	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	991	Transfers (Regular)	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Services in Other Funds												
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 461
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593
109	Utility Rate Assistance	0	Total Fund	0	Total Fund	\$ 801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,231
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,853
211	Hetch Hetchy Ground Lease	0	Total Fund	0	Total Fund	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,539
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,405
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ 1,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,734
216	Affordable Housing Community	0	Total Fund	0	Total Fund	\$ 3,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,221
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225	SB1 Road Maintenance & Rehabi	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235	95-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ 1,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,949
236	98-1 Light & Landscape Maint	0	Total Fund	0	Total Fund	\$ 206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,364
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 6,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,537
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,434
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 2,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,566
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 3,550	\$ -	\$ -	\$ 2,998	\$ -	\$ -	\$ 170,601
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 1,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,880
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Fiscal Services-Utilities			Depreciation-Govt Buildings			Grand Total Allocation
No.	Title	No.	Title	No.	Title	Cash Collections	Not in Use	Not in Use	Depreciation-Govt Buildings	Not in Use	Not in Use	
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	Park Improvement CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331	General Government CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	Storm Drain Project Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342	Storm Drain General Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ 869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,526
351	Transit Area CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 104,254	\$ -	\$ -	\$ 158,431	\$ -	\$ -	\$ 2,956,633
401	Water CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405	Water Infrastructure Rplmnt	0	Total Fund	0	Total Fund	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 41,256	\$ -	\$ -	\$ 96,233	\$ -	\$ -	\$ 1,514,574
451	Sewer CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Replacement Fund	0	Total Fund	0	Total Fund	\$ 9,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,450
505	Information Technology Replace	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,639
Grand Total						\$ 513,703	\$ -	\$ -	\$ 1,912,892	\$ -	\$ -	\$ 26,959,469

Reconciles to Total on Exhibit 6? Yes

Exhibit 8**CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25****Central Services Indirect Rate on Direct Salary Expense**

Cost Basis	
Allocable Central Services Expense	\$ 26,959,469
less: Functions Not Appropriate for Citywide Indirect Rate	
Not in Use / All Functions Applicable	\$ -
Not in Use / All Functions Applicable	\$ -
Net Cost Basis	\$ 26,959,469
Rate Basis	
Citywide Expense Used as Rate Basis from Final Budget 24-25:	
4111 Permanent Salaries	\$ 69,050,113
4112 Temporary Salaries	\$ 3,310,398
less: Rate Basis Included in Allocable Central Services	
City Council	\$ (203,416)
City Manager	\$ (1,113,193)
Information Technology	\$ (2,107,492)
City Clerk	\$ (354,642)
Human Resources	\$ (1,073,816)
City Attorney	\$ (572,465)
Finance Administration	\$ (1,520,845)
Finance Operations	\$ (1,327,847)
Facilities Maintenance	\$ (1,413,303)
Non Departmental	\$ -
Economic Development	\$ (675,374)
Fiscal Services-Utilities	\$ 181,420
Depreciation-Govt Buildings	\$ -
Net Rate Basis	\$ 62,179,538
Citywide Indirect for Central Services	43.4%
Indirect Rate on Direct Expenditure	
Cost Basis	
Allocable Central Services Expense (Net Cost Basis Above)	\$ 26,959,469
plus: Additional Adjustments	
Not in Use / All Functions Applicable	\$ -
Not in Use / All Functions Applicable	\$ -
Net Cost Basis	\$ 26,959,469
Rate Basis	
Total Expenditures, All Funds Final Budget 24-25	\$ 268,623,828
less: Exclusions	
Debt Service	\$ (4,920,850)
Capital	\$ (34,424,622)
Depreciation	\$ -
Financing Uses/Transfers	\$ (39,519,767)
Allocated Citywide Indirect Services (Net Cost Basis from Above)	\$ (26,959,469)
Other / Not in Use	\$ -
Net Rate Basis	\$ 162,799,120
Citywide Indirect for Central Services	16.6%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Central Services Indirect Rate on Direct Salary Expense by Organization

Fund		Organization		Sum	Cost Basis	Rate Basis		
No.	Title	No.	Title	Ref. No.	Allocated Central Services	Permanent Salaries	Temporary Salaries	Total Basis
<i>Direct Services in the General Fund</i>								
100	General	100	City Council	0	\$ -	\$ 58,688	\$ 144,728	\$ 203,416
100	General	111	City Manager	0	\$ -	\$ 979,777	\$ 154,356	\$ 1,134,133
100	General	112	Information Technology	0	\$ -	\$ 2,089,992	\$ 35,000	\$ 2,124,992
100	General	114	City Clerk	0	\$ 10,760	\$ 354,642	\$ -	\$ 354,642
100	General	115	Human Resources	0	\$ -	\$ 1,044,289	\$ 29,527	\$ 1,073,816
100	General	120	City Attorney	0	\$ -	\$ 555,465	\$ 17,000	\$ 572,465
100	General	300	Finance Administration	0	\$ -	\$ 1,422,727	\$ 123,738	\$ 1,546,465
100	General	310	Finance Operations	0	\$ -	\$ 1,309,583	\$ 89,268	\$ 1,398,851
100	General	427	Facilities Maintenance	0	\$ -	\$ 1,413,303	\$ -	\$ 1,413,303
100	General	910	Non Departmental	0	\$ 83,094	\$ -	\$ -	\$ -
100	General	116	Economic Development	0	\$ -	\$ 685,949	\$ 14,636	\$ 700,585
100	General	323	Fiscal Services-Utilities	0	\$ -	\$ 950,422	\$ 104,605	\$ 1,055,027
100	General	0	Depreciation-Govt Buildings	0	\$ -	\$ -	\$ -	\$ -
100	General	118	Housing and Neighborhood Svcs	4	\$ 18,795	\$ 598,643	\$ 17,850	\$ 616,493
100	General	161	Recreation Administration	7	\$ 3,396,038	\$ 946,381	\$ 447,600	\$ 1,393,981
100	General	162	Senior Services	7	\$ 97,116	\$ 253,524	\$ 26,000	\$ 279,524
100	General	164	Youth Program	7	\$ 81,483	\$ 94,130	\$ 689,239	\$ 783,369
100	General	167	Special Events	7	\$ 51,594	\$ 105,220	\$ 48,000	\$ 153,220
100	General	168	Marketing	7	\$ 37,798	\$ 111,873	\$ 35,981	\$ 147,854
100	General	169	Performing Arts	7	\$ 24,802	\$ 52,660	\$ 16,663	\$ 69,323
100	General	170	General Classes	7	\$ 53,580	\$ 74,166	\$ -	\$ 74,166
100	General	171	Aquatics	7	\$ 26,429	\$ -	\$ 403,000	\$ 403,000
100	General	172	Sports & Fitness	7	\$ 91,971	\$ 302,598	\$ 145,250	\$ 447,848
100	General	175	Social Services	7	\$ 27,067	\$ 96,903	\$ -	\$ 96,903
100	General	400	Public Works Administration	5	\$ 951,138	\$ 1,763,544	\$ 90,000	\$ 1,853,544
100	General	411	Engineering Administration	6	\$ 664,522	\$ 455,043	\$ -	\$ 455,043
100	General	412	Design & Construction	6	\$ 363,832	\$ 2,043,672	\$ 104,770	\$ 2,148,442
100	General	413	Land Development	6	\$ 446,713	\$ 1,029,539	\$ -	\$ 1,029,539
100	General	415	Traffic Engineering	6	\$ 95,561	\$ 481,547	\$ -	\$ 481,547
100	General	421	Street Maintenance	5	\$ 242,378	\$ 1,092,832	\$ (34,046)	\$ 1,058,786
100	General	423	Utility Maintenance	5	\$ 147,272	\$ 2,514,442	\$ -	\$ 2,514,442
100	General	424	Park Maintenance	5	\$ 163,318	\$ 247,888	\$ -	\$ 247,888
100	General	425	Trees & Landscape Maintenance	5	\$ 221,001	\$ 1,258,332	\$ 150,000	\$ 1,408,332
100	General	428	Compliance	5	\$ 28,124	\$ 245,490	\$ -	\$ 245,490
100	General	430	Solid Waste	5	\$ 475	\$ 548,094	\$ 25,000	\$ 573,094
100	General	512	Planning	4	\$ 797,813	\$ 1,248,338	\$ 270,065	\$ 1,518,403
100	General	513	Long Range Planning	4	\$ 5,008	\$ 170,119	\$ -	\$ 170,119
100	General	531	Building Inspection	3	\$ 332,598	\$ 1,487,822	\$ -	\$ 1,487,822
100	General	532	Plan Review	3	\$ 192,262	\$ 1,006,299	\$ -	\$ 1,006,299

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Central Services Indirect Rate on Direct Salary Expense by Organization

Fund		Organization		Sum	Cost Basis		Rate Basis		
No.	Title	No.	Title	Ref. No.	Allocated Central Services	Permanent Salaries	Temporary Salaries	Total Basis	
100	General	533	Building Safety Administration	3	\$ 475,348	\$ 253,731	\$ -	\$ 253,731	
100	General	534	Permit Center	3	\$ 133,897	\$ 490,835	\$ -	\$ 490,835	
100	General	541	Housing and Neighborhood Svcs	4	\$ 75,669	\$ 408,740	\$ -	\$ 408,740	
100	General	700	Police Administration	1	\$ 2,413,442	\$ 1,170,890	\$ 53,886	\$ 1,224,776	
100	General	711	Records	1	\$ 231,833	\$ 843,847	\$ -	\$ 843,847	
100	General	712	Personnel & Training	1	\$ 99,631	\$ 440,525	\$ -	\$ 440,525	
100	General	713	Communications	1	\$ 565,474	\$ 2,603,754	\$ 46,304	\$ 2,650,058	
100	General	714	Community Relations	1	\$ 118,198	\$ 551,644	\$ -	\$ 551,644	
100	General	721	Patrol Services	1	\$ 2,852,864	\$ 13,691,015	\$ -	\$ 13,691,015	
100	General	722	Traffic	1	\$ 163,100	\$ 741,093	\$ -	\$ 741,093	
100	General	723	Crossing Guards	1	\$ 49,255	\$ -	\$ -	\$ -	
100	General	724	Investigations	1	\$ 604,699	\$ 2,727,779	\$ -	\$ 2,727,779	
100	General	801	Fire Administration	2	\$ 1,884,228	\$ 1,193,814	\$ 15,000	\$ 1,208,814	
100	General	812	Operations	2	\$ 2,560,588	\$ 11,050,082	\$ -	\$ 11,050,082	
100	General	814	EMS Transport Services	2	\$ 3,975	\$ -	\$ -	\$ -	
100	General	821	Fire Prevention Administration	2	\$ 120,543	\$ 603,505	\$ 21,978	\$ 625,483	
100	General	822	Fire Prevention	2	\$ 310,224	\$ 1,391,348	\$ -	\$ 1,391,348	
100	General	840	Office of Emergency Managemen	2	\$ 34,660	\$ 156,819	\$ -	\$ 156,819	
100	General	920	Debt Service	0	\$ -	\$ -	\$ -	\$ -	
100	General	930	Equipment to be Depreciated	0	\$ -	\$ -	\$ -	\$ -	
100	General	991	Transfers (Regular)	0	\$ -	\$ -	\$ -	\$ -	

Direct Services in Other Funds

0	0	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -	
103	1452 S. Main	0	Total Fund	0	\$ 461	\$ -	\$ -	\$ -	
105	Abandon Vehicle Abatement	0	Total Fund	0	\$ 593	\$ -	\$ -	\$ -	
109	Utility Rate Assistance	0	Total Fund	0	\$ 15,231	\$ -	\$ -	\$ -	
150	Redevelopment Administration	0	Total Fund	0	\$ 1,853	\$ 6,518	\$ -	\$ 6,518	
211	Hetch Hetchy Ground Lease	0	Total Fund	0	\$ 1,539	\$ -	\$ -	\$ -	
213	Public Art Fund-Nonrestricted	0	Total Fund	0	\$ 3,405	\$ -	\$ -	\$ -	
214	Community Planning Fund	0	Total Fund	0	\$ 45,734	\$ 238,895	\$ -	\$ 238,895	
216	Affordable Housing Community B	0	Total Fund	0	\$ 114,221	\$ 574,224	\$ 86,070	\$ 660,294	
221	Gas Tax Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -	
225	SB1 Road Maintenance & Rehabil	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -	
235	95-1 Light & Landscape Maint	0	Total Fund	0	\$ 45,949	\$ 130,768	\$ -	\$ 130,768	
236	98-1 Light & Landscape Maint	0	Total Fund	0	\$ 5,364	\$ 26,203	\$ -	\$ 26,203	
237	2005 Community Facility Dist	0	Total Fund	0	\$ 293,537	\$ 935,667	\$ 105,000	\$ 1,040,667	
238	2008 Community Facility Dist	0	Total Fund	0	\$ 4,434	\$ -	\$ -	\$ -	
250	HCD Fund	0	Total Fund	0	\$ 38,566	\$ -	\$ -	\$ -	
0	0	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -	
262	State Asset Seizure	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Central Services Indirect Rate on Direct Salary Expense by Organization

Fund		Organization		Sum	Cost Basis	Rate Basis		
No.	Title	No.	Title	Ref. No.	Allocated Central Services	Permanent Salaries	Temporary Salaries	Total Basis
263	Federal Asset Seizure	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	10	\$ 170,601	\$ 548,094	\$ 25,000	\$ 573,094
295	Housing Authority Fund	0	Total Fund	0	\$ 64,880	\$ -	\$ -	\$ -
310	Street Improvement Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
314	Vehicle Registration Fee	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
321	Park Improvement CIP	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
331	General Government CIP	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
341	Storm Drain Project Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
342	Storm Drain General Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	\$ 16,526	\$ 143,252	\$ 25,000	\$ 168,252
351	Transit Area CIP	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
400	Water M & O Fund	0	Total Fund	8	\$ 2,956,633	\$ 2,843,378	\$ 91,746	\$ 2,935,124
401	Water CIP	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
402	Water Line Extension Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
405	Water Infrastructure Rplmnt	0	Total Fund	0	\$ 107	\$ -	\$ -	\$ -
450	Sewer M & O Fund	0	Total Fund	9	\$ 1,514,574	\$ 2,018,397	\$ 91,746	\$ 2,110,143
451	Sewer CIP	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
452	Treatment Plant Construction F	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
0	0	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
500	Equipment Replacement Fund	0	Total Fund	0	\$ 296,450	\$ 928,836	\$ -	\$ 928,836
505	Information Technology Replacer	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	\$ 18,639	\$ 29,734	\$ 17,500	\$ 47,234

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Central Services Indirect Rate on Direct Expenditure by Organization

Fund		Organization		Cost Basis	Rate Basis		
No.	Title	No.	Title	Allocated Central Services	Total Expenditures	less: Exclusions	Total Basis
<i>Direct Services in the General Fund</i>							
100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
112	Information Technology	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
114	City Clerk	Ex. 4	Direct Services	\$ 10,760	\$ 181,346	\$ -	\$ 181,346
115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
910	Non Departmental	Ex. 4	Direct Services	\$ 83,094	\$ 2,384,901	\$ (190,000)	\$ 2,194,901
116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
323	Fiscal Services-Utilities	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
118	Housing and Neighborhood Svcs	0	Total Organization	\$ 18,795	\$ 316,778	\$ -	\$ 316,778
161	Recreation Administration	0	Total Organization	\$ 3,396,038	\$ 2,077,261	\$ -	\$ 2,077,261
162	Senior Services	0	Total Organization	\$ 97,116	\$ 776,026	\$ -	\$ 776,026
164	Youth Program	0	Total Organization	\$ 81,483	\$ 1,086,396	\$ -	\$ 1,086,396
167	Special Events	0	Total Organization	\$ 51,594	\$ 582,645	\$ -	\$ 582,645
168	Marketing	0	Total Organization	\$ 37,798	\$ 350,133	\$ -	\$ 350,133
169	Performing Arts	0	Total Organization	\$ 24,802	\$ 188,471	\$ -	\$ 188,471
170	General Classes	0	Total Organization	\$ 53,580	\$ 616,125	\$ -	\$ 616,125
171	Aquatics	0	Total Organization	\$ 26,429	\$ 445,432	\$ -	\$ 445,432
172	Sports & Fitness	0	Total Organization	\$ 91,971	\$ 689,306	\$ -	\$ 689,306
175	Social Services	0	Total Organization	\$ 27,067	\$ 169,262	\$ -	\$ 169,262
400	Public Works Administration	0	Total Organization	\$ 951,138	\$ 950,283	\$ -	\$ 950,283
411	Engineering Administration	0	Total Organization	\$ 664,522	\$ 333,387	\$ -	\$ 333,387
412	Design & Construction	0	Total Organization	\$ 363,832	\$ 1,807,610	\$ -	\$ 1,807,610
413	Land Development	0	Total Organization	\$ 446,713	\$ 1,830,670	\$ -	\$ 1,830,670
415	Traffic Engineering	0	Total Organization	\$ 95,561	\$ 749,811	\$ -	\$ 749,811
421	Street Maintenance	0	Total Organization	\$ 242,378	\$ 1,941,722	\$ -	\$ 1,941,722
423	Utility Maintenance	0	Total Organization	\$ 147,272	\$ 1,162,276	\$ -	\$ 1,162,276
424	Park Maintenance	0	Total Organization	\$ 163,318	\$ 1,591,432	\$ -	\$ 1,591,432
425	Trees & Landscape Maintenance	0	Total Organization	\$ 221,001	\$ 1,905,234	\$ (100,000)	\$ 1,805,234
428	Compliance	0	Total Organization	\$ 28,124	\$ 387,923	\$ -	\$ 387,923
430	Solid Waste	0	Total Organization	\$ 475	\$ 8,000	\$ -	\$ 8,000
512	Planning	0	Total Organization	\$ 797,813	\$ 2,030,145	\$ -	\$ 2,030,145
513	Long Range Planning	0	Total Organization	\$ 5,008	\$ 41,361	\$ -	\$ 41,361
531	Building Inspection	0	Total Organization	\$ 332,598	\$ 2,449,455	\$ -	\$ 2,449,455
532	Plan Review	0	Total Organization	\$ 192,262	\$ 1,561,882	\$ -	\$ 1,561,882

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Central Services Indirect Rate on Direct Expenditure by Organization

Fund		Organization		Cost Basis	Rate Basis		
No.	Title	No.	Title	Allocated Central Services	Total Expenditures	less: Exclusions	Total Basis
533	Building Safety Administration	0	Total Organization	\$ 475,348	\$ 375,915	\$ -	\$ 375,915
534	Permit Center	0	Total Organization	\$ 133,897	\$ 822,077	\$ -	\$ 822,077
541	Housing and Neighborhood Svcs	0	Total Organization	\$ 75,669	\$ 1,275,347	\$ -	\$ 1,275,347
700	Police Administration	0	Total Organization	\$ 2,413,442	\$ 2,155,534	\$ -	\$ 2,155,534
711	Records	0	Total Organization	\$ 231,833	\$ 1,611,930	\$ -	\$ 1,611,930
712	Personnel & Training	0	Total Organization	\$ 99,631	\$ 1,105,341	\$ -	\$ 1,105,341
713	Communications	0	Total Organization	\$ 565,474	\$ 4,652,805	\$ -	\$ 4,652,805
714	Community Relations	0	Total Organization	\$ 118,198	\$ 1,131,336	\$ -	\$ 1,131,336
721	Patrol Services	0	Total Organization	\$ 2,852,864	\$ 27,136,892	\$ -	\$ 27,136,892
722	Traffic	0	Total Organization	\$ 163,100	\$ 1,601,202	\$ -	\$ 1,601,202
723	Crossing Guards	0	Total Organization	\$ 49,255	\$ 830,147	\$ -	\$ 830,147
724	Investigations	0	Total Organization	\$ 604,699	\$ 5,600,852	\$ -	\$ 5,600,852
801	Fire Administration	0	Total Organization	\$ 1,884,228	\$ 2,181,174	\$ -	\$ 2,181,174
812	Operations	0	Total Organization	\$ 2,560,588	\$ 24,793,181	\$ -	\$ 24,793,181
814	EMS Transport Services	0	Total Organization	\$ 3,975	\$ 67,000	\$ -	\$ 67,000
821	Fire Prevention Administration	0	Total Organization	\$ 120,543	\$ 1,170,867	\$ -	\$ 1,170,867
822	Fire Prevention	0	Total Organization	\$ 310,224	\$ 2,933,146	\$ -	\$ 2,933,146
840	Office of Emergency Managemen	0	Total Organization	\$ 34,660	\$ 297,244	\$ -	\$ 297,244
920	Debt Service	0	Total Organization	\$ -	\$ 1,257,200	\$ (1,257,200)	\$ -
930	Equipment to be Depreciated	0	Total Organization	\$ -	\$ 178,709	\$ (178,709)	\$ -
991	Transfers (Regular)	0	Total Organization	\$ -	\$ 3,345,645	\$ (3,345,645)	\$ -

Direct Services in Other Funds

0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ 461	\$ 12,900	\$ -	\$ 12,900
0	Total Fund	0	Total Fund	\$ 593	\$ 10,000	\$ -	\$ 10,000
0	Total Fund	0	Total Fund	\$ 15,231	\$ 256,700	\$ -	\$ 256,700
0	Total Fund	0	Total Fund	\$ 1,853	\$ 10,703	\$ -	\$ 10,703
0	Total Fund	0	Total Fund	\$ 1,539	\$ 43,100	\$ -	\$ 43,100
0	Total Fund	0	Total Fund	\$ 3,405	\$ 50,000	\$ (50,000)	\$ -
0	Total Fund	0	Total Fund	\$ 45,734	\$ 383,456	\$ -	\$ 383,456
0	Total Fund	0	Total Fund	\$ 114,221	\$ 1,070,058	\$ -	\$ 1,070,058
0	Total Fund	0	Total Fund	\$ -	\$ 2,730,000	\$ (2,730,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 2,000,000	\$ (2,000,000)	\$ -
0	Total Fund	0	Total Fund	\$ 45,949	\$ 495,800	\$ (75,000)	\$ 420,800
0	Total Fund	0	Total Fund	\$ 5,364	\$ 89,413	\$ (23,400)	\$ 66,013
0	Total Fund	0	Total Fund	\$ 293,537	\$ 1,972,596	\$ -	\$ 1,972,596
0	Total Fund	0	Total Fund	\$ 4,434	\$ 3,749,732	\$ (3,675,000)	\$ 74,732
0	Total Fund	0	Total Fund	\$ 38,566	\$ 650,000	\$ -	\$ 650,000
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 30,000	\$ (30,000)	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Central Services Indirect Rate on Direct Expenditure by Organization

Fund		Organization		Cost Basis	Rate Basis		
No.	Title	No.	Title		Allocated Central Services	Total Expenditures	less: Exclusions
0	Total Fund	0	Total Fund	\$ -	\$ 30,000	\$ (30,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ 170,601	\$ 1,320,316	\$ (182,066)	\$ 1,138,250
0	Total Fund	0	Total Fund	\$ 64,880	\$ 324,787	\$ -	\$ 324,787
0	Total Fund	0	Total Fund	\$ -	\$ 1,020,000	\$ (1,020,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 6,317,562	\$ (6,317,562)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 500,000	\$ (500,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 280,000	\$ (280,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 130,000	\$ (130,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 4,692,000	\$ (4,692,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 13,318,400	\$ (13,318,400)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 500,000	\$ (500,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 950,000	\$ (950,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 100,000	\$ (100,000)	\$ -
0	Total Fund	0	Total Fund	\$ 16,526	\$ 1,031,538	\$ (753,000)	\$ 278,538
0	Total Fund	0	Total Fund	\$ -	\$ 809,000	\$ (809,000)	\$ -
0	Total Fund	0	Total Fund	\$ 2,956,633	\$ 37,099,676	\$ (3,672,140)	\$ 33,427,536
0	Total Fund	0	Total Fund	\$ -	\$ 5,260,000	\$ (5,260,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 180,000	\$ (180,000)	\$ -
0	Total Fund	0	Total Fund	\$ 107	\$ 6,491,450	\$ (6,488,450)	\$ 3,000
0	Total Fund	0	Total Fund	\$ 1,514,574	\$ 17,608,657	\$ (4,380,457)	\$ 13,228,200
0	Total Fund	0	Total Fund	\$ -	\$ 6,388,000	\$ (6,388,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 1,849,000	\$ (1,849,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 4,901,000	\$ (4,901,000)	\$ -
0	Total Fund	0	Total Fund	\$ 296,450	\$ 3,311,479	\$ (309,210)	\$ 3,002,269
0	Total Fund	0	Total Fund	\$ -	\$ 2,200,000	\$ (2,200,000)	\$ -
0	Total Fund	0	Total Fund	\$ 18,639	\$ 271,111	\$ -	\$ 271,111

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Central Services Indirect Rate - Departmental Summary

Ref. No.	Department	Department (or Division) Classification		Indirect Rates	
		Allocated Central Services	of Direct Salary Expense	of Direct Expenditure	
1	Police	\$ 7,098,496	31%	15%	
2	Fire	\$ 4,914,219	34%	16%	
3	Building & Safety	\$ 1,134,105	35%	22%	
4	Planning & Neighborhood Services	\$ 897,285	33%	24%	
5	Public Works	\$ 1,753,705	22%	22%	
6	Engineering	\$ 1,570,629	38%	33%	
7	Recreation	\$ 3,887,878	101%	56%	
8	Water	\$ 2,956,633	101%	9%	
9	Sewer	\$ 1,514,574	72%	11%	
10	Solid Waste	\$ 170,601	30%	15%	
11	Not in Use	\$ -	0%	0%	
12	Not in Use	\$ -	0%	0%	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Police

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
Direct Services Personnel:																			
714	Community Relations	4403	Police Officer		1.00	1,620	100%	0%	\$ 183,820	\$ 113.47	\$ 169,103	\$ 104.38	\$ 11,095	\$ 6.85	31.0%	\$ 35.22	52.9%	\$ 59.98	\$ 319.90
714	Community Relations	4403	Police Officer		1.00	1,620	100%	0%	\$ 150,258	\$ 92.75	\$ 146,662	\$ 90.53	\$ 11,095	\$ 6.85	31.0%	\$ 28.79	52.9%	\$ 49.03	\$ 267.95
714	Community Relations	4405	Police Sergeant		1.00	1,620	100%	0%	\$ 218,921	\$ 135.14	\$ 193,169	\$ 119.24	\$ 11,095	\$ 6.85	31.0%	\$ 41.94	52.9%	\$ 71.43	\$ 374.60
721	Patrol Services	1401	Police Captain		1.00	1,620	100%	0%	\$ 291,200	\$ 179.75	\$ 245,706	\$ 151.67	\$ 11,095	\$ 6.85	31.0%	\$ 55.79	52.9%	\$ 95.01	\$ 489.08
721	Patrol Services	2402	Police Lieutenant		1.00	1,620	100%	0%	\$ 262,328	\$ 161.93	\$ 223,761	\$ 138.12	\$ 11,095	\$ 6.85	31.0%	\$ 50.26	52.9%	\$ 85.59	\$ 442.76
721	Patrol Services	2402	Police Lieutenant		1.00	1,620	100%	0%	\$ 239,960	\$ 148.12	\$ 208,462	\$ 128.68	\$ 11,095	\$ 6.85	31.0%	\$ 45.97	52.9%	\$ 78.30	\$ 407.92
721	Patrol Services	2402	Police Lieutenant		1.00	1,620	100%	0%	\$ 239,894	\$ 148.08	\$ 208,728	\$ 128.84	\$ 11,095	\$ 6.85	31.0%	\$ 45.96	52.9%	\$ 78.27	\$ 408.01
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 157,773	\$ 97.39	\$ 152,368	\$ 94.05	\$ 11,095	\$ 6.85	31.0%	\$ 30.23	52.9%	\$ 51.48	\$ 280.00
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 152,976	\$ 94.43	\$ 148,257	\$ 91.52	\$ 11,095	\$ 6.85	31.0%	\$ 29.31	52.9%	\$ 49.91	\$ 272.02
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 180,711	\$ 111.55	\$ 165,730	\$ 102.30	\$ 11,095	\$ 6.85	31.0%	\$ 34.62	52.9%	\$ 58.96	\$ 314.29
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 153,389	\$ 94.68	\$ 127,889	\$ 78.94	\$ 11,095	\$ 6.85	31.0%	\$ 29.39	52.9%	\$ 50.05	\$ 259.91
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 179,967	\$ 111.09	\$ 165,252	\$ 102.01	\$ 11,095	\$ 6.85	31.0%	\$ 34.48	52.9%	\$ 58.72	\$ 313.15
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 169,904	\$ 104.88	\$ 151,138	\$ 93.29	\$ 11,095	\$ 6.85	31.0%	\$ 32.55	52.9%	\$ 55.44	\$ 293.01
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 183,688	\$ 113.39	\$ 167,643	\$ 103.48	\$ 11,095	\$ 6.85	31.0%	\$ 35.19	52.9%	\$ 59.93	\$ 318.85
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 181,455	\$ 112.01	\$ 144,932	\$ 89.46	\$ 11,095	\$ 6.85	31.0%	\$ 34.76	52.9%	\$ 59.21	\$ 302.29
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 148,071	\$ 91.40	\$ 123,417	\$ 76.18	\$ 11,095	\$ 6.85	31.0%	\$ 28.37	52.9%	\$ 48.31	\$ 251.12
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 161,680	\$ 99.80	\$ 133,602	\$ 82.47	\$ 11,095	\$ 6.85	31.0%	\$ 30.98	52.9%	\$ 52.75	\$ 272.85
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 166,454	\$ 102.75	\$ 136,228	\$ 84.09	\$ 11,095	\$ 6.85	31.0%	\$ 31.89	52.9%	\$ 54.31	\$ 279.89
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 175,634	\$ 108.42	\$ 142,568	\$ 88.00	\$ 11,095	\$ 6.85	31.0%	\$ 33.65	52.9%	\$ 57.31	\$ 294.23
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 161,680	\$ 99.80	\$ 133,602	\$ 82.47	\$ 11,095	\$ 6.85	31.0%	\$ 30.98	52.9%	\$ 52.75	\$ 272.85
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 142,153	\$ 87.75	\$ 119,117	\$ 73.53	\$ 11,095	\$ 6.85	31.0%	\$ 27.23	52.9%	\$ 46.38	\$ 241.74
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 145,692	\$ 89.93	\$ 120,597	\$ 74.44	\$ 11,095	\$ 6.85	31.0%	\$ 27.91	52.9%	\$ 47.54	\$ 246.68
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 147,700	\$ 91.17	\$ 123,434	\$ 76.19	\$ 11,095	\$ 6.85	31.0%	\$ 28.30	52.9%	\$ 48.19	\$ 250.71
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 157,773	\$ 97.39	\$ 144,976	\$ 89.49	\$ 11,095	\$ 6.85	31.0%	\$ 30.23	52.9%	\$ 51.48	\$ 275.44
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 168,192	\$ 103.82	\$ 137,786	\$ 85.05	\$ 11,095	\$ 6.85	31.0%	\$ 32.22	52.9%	\$ 54.88	\$ 282.83
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 169,122	\$ 104.40	\$ 159,660	\$ 98.56	\$ 11,095	\$ 6.85	31.0%	\$ 32.40	52.9%	\$ 55.18	\$ 297.38
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 157,773	\$ 97.39	\$ 152,368	\$ 94.05	\$ 11,095	\$ 6.85	31.0%	\$ 30.23	52.9%	\$ 51.48	\$ 280.00
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 165,215	\$ 101.98	\$ 157,149	\$ 97.01	\$ 11,095	\$ 6.85	31.0%	\$ 31.65	52.9%	\$ 53.91	\$ 291.40
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 172,657	\$ 106.58	\$ 161,931	\$ 99.96	\$ 11,095	\$ 6.85	31.0%	\$ 33.08	52.9%	\$ 56.34	\$ 302.80
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 157,773	\$ 97.39	\$ 131,092	\$ 80.92	\$ 11,095	\$ 6.85	31.0%	\$ 30.23	52.9%	\$ 51.48	\$ 266.87
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 151,511	\$ 93.53	\$ 147,793	\$ 91.23	\$ 11,095	\$ 6.85	31.0%	\$ 29.03	52.9%	\$ 49.44	\$ 270.07
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 151,103	\$ 93.27	\$ 139,504	\$ 86.11	\$ 11,095	\$ 6.85	31.0%	\$ 28.95	52.9%	\$ 49.30	\$ 264.49

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Police

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 135,208	\$ 83.46	\$ 114,608	\$ 70.75	\$ 11,095	\$ 6.85	31.0%	\$ 25.90	52.9%	\$ 44.12	\$ 231.08
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 153,389	\$ 94.68	\$ 141,773	\$ 87.51	\$ 11,095	\$ 6.85	31.0%	\$ 29.39	52.9%	\$ 50.05	\$ 268.48
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 150,258	\$ 92.75	\$ 146,662	\$ 90.53	\$ 11,095	\$ 6.85	31.0%	\$ 28.79	52.9%	\$ 49.03	\$ 267.95
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 157,773	\$ 97.39	\$ 131,092	\$ 80.92	\$ 11,095	\$ 6.85	31.0%	\$ 30.23	52.9%	\$ 51.48	\$ 266.87
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 181,455	\$ 112.01	\$ 166,208	\$ 102.60	\$ 11,095	\$ 6.85	31.0%	\$ 34.76	52.9%	\$ 59.21	\$ 315.43
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 154,016	\$ 95.07	\$ 128,347	\$ 79.23	\$ 11,095	\$ 6.85	31.0%	\$ 29.51	52.9%	\$ 50.25	\$ 260.91
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 172,657	\$ 106.58	\$ 161,931	\$ 99.96	\$ 11,095	\$ 6.85	31.0%	\$ 33.08	52.9%	\$ 56.34	\$ 302.80
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 150,258	\$ 92.75	\$ 146,662	\$ 90.53	\$ 11,095	\$ 6.85	31.0%	\$ 28.79	52.9%	\$ 49.03	\$ 267.95
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 187,541	\$ 115.77	\$ 151,886	\$ 93.76	\$ 11,095	\$ 6.85	31.0%	\$ 35.93	52.9%	\$ 61.19	\$ 313.49
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 180,711	\$ 111.55	\$ 165,730	\$ 102.30	\$ 11,095	\$ 6.85	31.0%	\$ 34.62	52.9%	\$ 58.96	\$ 314.29
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 161,680	\$ 99.80	\$ 133,602	\$ 82.47	\$ 11,095	\$ 6.85	31.0%	\$ 30.98	52.9%	\$ 52.75	\$ 272.85
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 179,967	\$ 111.09	\$ 165,252	\$ 102.01	\$ 11,095	\$ 6.85	31.0%	\$ 34.48	52.9%	\$ 58.72	\$ 313.15
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 183,076	\$ 113.01	\$ 168,625	\$ 104.09	\$ 11,095	\$ 6.85	31.0%	\$ 35.08	52.9%	\$ 59.73	\$ 318.76
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 172,657	\$ 106.58	\$ 161,931	\$ 99.96	\$ 11,095	\$ 6.85	31.0%	\$ 33.08	52.9%	\$ 56.34	\$ 302.80
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 172,657	\$ 106.58	\$ 161,931	\$ 99.96	\$ 11,095	\$ 6.85	31.0%	\$ 33.08	52.9%	\$ 56.34	\$ 302.80
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 158,657	\$ 97.94	\$ 131,109	\$ 80.93	\$ 11,095	\$ 6.85	31.0%	\$ 30.40	52.9%	\$ 51.77	\$ 267.88
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 180,099	\$ 111.17	\$ 145,436	\$ 89.78	\$ 11,095	\$ 6.85	31.0%	\$ 34.51	52.9%	\$ 58.76	\$ 301.07
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 165,215	\$ 101.98	\$ 135,873	\$ 83.87	\$ 11,095	\$ 6.85	31.0%	\$ 31.65	52.9%	\$ 53.91	\$ 278.27
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 169,122	\$ 104.40	\$ 150,636	\$ 92.98	\$ 11,095	\$ 6.85	31.0%	\$ 32.40	52.9%	\$ 55.18	\$ 291.81
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 154,016	\$ 95.07	\$ 146,263	\$ 90.29	\$ 11,095	\$ 6.85	31.0%	\$ 29.51	52.9%	\$ 50.25	\$ 271.97
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 165,215	\$ 101.98	\$ 135,873	\$ 83.87	\$ 11,095	\$ 6.85	31.0%	\$ 31.65	52.9%	\$ 53.91	\$ 278.27
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 161,680	\$ 99.80	\$ 154,878	\$ 95.60	\$ 11,095	\$ 6.85	31.0%	\$ 30.98	52.9%	\$ 52.75	\$ 285.98
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 150,258	\$ 92.75	\$ 146,662	\$ 90.53	\$ 11,095	\$ 6.85	31.0%	\$ 28.79	52.9%	\$ 49.03	\$ 267.95
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 165,215	\$ 101.98	\$ 135,873	\$ 83.87	\$ 11,095	\$ 6.85	31.0%	\$ 31.65	52.9%	\$ 53.91	\$ 278.27
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 157,773	\$ 97.39	\$ 144,976	\$ 89.49	\$ 11,095	\$ 6.85	31.0%	\$ 30.23	52.9%	\$ 51.48	\$ 275.44
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 165,587	\$ 102.21	\$ 157,388	\$ 97.15	\$ 11,095	\$ 6.85	31.0%	\$ 31.72	52.9%	\$ 54.03	\$ 291.97
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 165,215	\$ 101.98	\$ 157,149	\$ 97.01	\$ 11,095	\$ 6.85	31.0%	\$ 31.65	52.9%	\$ 53.91	\$ 291.40
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 139,130	\$ 85.88	\$ 117,472	\$ 72.51	\$ 11,095	\$ 6.85	31.0%	\$ 26.66	52.9%	\$ 45.40	\$ 237.30
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 157,188	\$ 97.03	\$ 130,330	\$ 80.45	\$ 11,095	\$ 6.85	31.0%	\$ 30.12	52.9%	\$ 51.29	\$ 265.73
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 153,389	\$ 94.68	\$ 127,889	\$ 78.94	\$ 11,095	\$ 6.85	31.0%	\$ 29.39	52.9%	\$ 50.05	\$ 259.91
721	Patrol Services	4403	Police Officer		1.00	1,620	100%	0%	\$ 179,355	\$ 110.71	\$ 144,958	\$ 89.48	\$ 11,095	\$ 6.85	31.0%	\$ 34.36	52.9%	\$ 58.52	\$ 299.93
721	Patrol Services	4405	Police Sergeant		1.00	1,620	100%	0%	\$ 209,931	\$ 129.59	\$ 187,392	\$ 115.67	\$ 11,095	\$ 6.85	31.0%	\$ 40.22	52.9%	\$ 68.50	\$ 360.83
721	Patrol Services	4405	Police Sergeant		1.00	1,620	100%	0%	\$ 215,496	\$ 133.02	\$ 169,160	\$ 104.42	\$ 11,095	\$ 6.85	31.0%	\$ 41.29	52.9%	\$ 70.31	\$ 355.89
721	Patrol Services	4405	Police Sergeant		1.00	1,620	100%	0%	\$ 219,281	\$ 135.36	\$ 193,400	\$ 119.38	\$ 11,095	\$ 6.85	31.0%	\$ 42.01	52.9%	\$ 71.55	\$ 375.15

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Police

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
721	Patrol Services	4405	Police Sergeant	Police Sergeant	1.00	1,620	100%	0%	\$ 213,527	\$ 131.81	\$ 189,703	\$ 117.10	\$ 11,095	\$ 6.85	31.0%	\$ 40.91	52.9%	\$ 69.67	\$ 366.34
721	Patrol Services	4405	Police Sergeant	Police Sergeant	1.00	1,620	100%	0%	\$ 216,267	\$ 133.50	\$ 190,664	\$ 117.69	\$ 11,095	\$ 6.85	31.0%	\$ 41.43	52.9%	\$ 70.56	\$ 370.04
721	Patrol Services	4405	Police Sergeant	Police Sergeant	1.00	1,620	100%	0%	\$ 217,123	\$ 134.03	\$ 192,013	\$ 118.53	\$ 11,095	\$ 6.85	31.0%	\$ 41.60	52.9%	\$ 70.84	\$ 371.84
721	Patrol Services	4405	Police Sergeant	Police Sergeant	1.00	1,620	100%	0%	\$ 221,618	\$ 136.80	\$ 173,625	\$ 107.18	\$ 11,095	\$ 6.85	31.0%	\$ 42.46	52.9%	\$ 72.31	\$ 365.60
721	Patrol Services	4405	Police Sergeant	Police Sergeant	1.00	1,620	100%	0%	\$ 213,527	\$ 131.81	\$ 189,703	\$ 117.10	\$ 11,095	\$ 6.85	31.0%	\$ 40.91	52.9%	\$ 69.67	\$ 366.34
721	Patrol Services	5807	Community Service Officer	Community Service Officer	1.00	1,620	100%	0%	\$ 110,826	\$ 68.41	\$ 65,550	\$ 40.46	\$ 11,095	\$ 6.85	31.0%	\$ 21.23	52.9%	\$ 36.16	\$ 173.12
721	Patrol Services	5807	Community Service Officer	Community Service Officer	1.00	1,620	100%	0%	\$ 110,826	\$ 68.41	\$ 79,434	\$ 49.03	\$ 11,095	\$ 6.85	31.0%	\$ 21.23	52.9%	\$ 36.16	\$ 181.69
721	Patrol Services	5807	Community Service Officer	Community Service Officer	1.00	1,620	100%	0%	\$ 110,826	\$ 68.41	\$ 56,238	\$ 34.71	\$ 11,095	\$ 6.85	31.0%	\$ 21.23	52.9%	\$ 36.16	\$ 167.37
721	Patrol Services	5807	Community Service Officer	Community Service Officer	1.00	1,620	100%	0%	\$ 113,596	\$ 70.12	\$ 87,830	\$ 54.22	\$ 11,095	\$ 6.85	31.0%	\$ 21.76	52.9%	\$ 37.06	\$ 190.01
722	Traffic	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 157,346	\$ 97.13	\$ 151,216	\$ 93.34	\$ 11,095	\$ 6.85	31.0%	\$ 30.15	52.9%	\$ 51.34	\$ 278.80
722	Traffic	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 187,409	\$ 115.68	\$ 170,033	\$ 104.96	\$ 11,095	\$ 6.85	31.0%	\$ 35.91	52.9%	\$ 61.15	\$ 324.55
722	Traffic	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 175,634	\$ 108.42	\$ 142,568	\$ 88.00	\$ 11,095	\$ 6.85	31.0%	\$ 33.65	52.9%	\$ 57.31	\$ 294.23
722	Traffic	4405	Police Sergeant	Police Sergeant	1.00	1,620	100%	0%	\$ 223,416	\$ 137.91	\$ 196,057	\$ 121.02	\$ 11,095	\$ 6.85	31.0%	\$ 42.80	52.9%	\$ 72.90	\$ 381.48
724	Investigations	1401	Police Captain	Police Captain	1.00	1,620	100%	0%	\$ 291,200	\$ 179.75	\$ 245,706	\$ 151.67	\$ 11,095	\$ 6.85	31.0%	\$ 55.79	52.9%	\$ 95.01	\$ 489.08
724	Investigations	2105	Crime Analyst	Crime Analyst	1.00	1,620	100%	0%	\$ 135,471	\$ 83.62	\$ 95,395	\$ 58.89	\$ 11,095	\$ 6.85	31.0%	\$ 25.95	52.9%	\$ 44.20	\$ 219.52
724	Investigations	2402	Police Lieutenant	Police Lieutenant	1.00	1,620	100%	0%	\$ 251,890	\$ 155.49	\$ 217,054	\$ 133.98	\$ 11,095	\$ 6.85	31.0%	\$ 48.26	52.9%	\$ 82.19	\$ 426.77
724	Investigations	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 180,099	\$ 111.17	\$ 166,712	\$ 102.91	\$ 11,095	\$ 6.85	31.0%	\$ 34.51	52.9%	\$ 58.76	\$ 314.20
724	Investigations	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 158,219	\$ 97.67	\$ 145,263	\$ 89.67	\$ 11,095	\$ 6.85	31.0%	\$ 30.31	52.9%	\$ 51.62	\$ 276.12
724	Investigations	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 176,378	\$ 108.88	\$ 164,322	\$ 101.43	\$ 11,095	\$ 6.85	31.0%	\$ 33.79	52.9%	\$ 57.55	\$ 308.50
724	Investigations	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 162,127	\$ 100.08	\$ 133,889	\$ 82.65	\$ 11,095	\$ 6.85	31.0%	\$ 31.06	52.9%	\$ 52.90	\$ 273.54
724	Investigations	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 150,258	\$ 92.75	\$ 146,662	\$ 90.53	\$ 11,095	\$ 6.85	31.0%	\$ 28.79	52.9%	\$ 49.03	\$ 267.95
724	Investigations	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 172,657	\$ 106.58	\$ 161,931	\$ 99.96	\$ 11,095	\$ 6.85	31.0%	\$ 33.08	52.9%	\$ 56.34	\$ 302.80
724	Investigations	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 175,634	\$ 108.42	\$ 142,568	\$ 88.00	\$ 11,095	\$ 6.85	31.0%	\$ 33.65	52.9%	\$ 57.31	\$ 294.23
724	Investigations	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 181,455	\$ 112.01	\$ 158,816	\$ 98.03	\$ 11,095	\$ 6.85	31.0%	\$ 34.76	52.9%	\$ 59.21	\$ 310.86
724	Investigations	4403	Police Officer	Police Officer	1.00	1,620	100%	0%	\$ 171,913	\$ 106.12	\$ 161,453	\$ 99.66	\$ 11,095	\$ 6.85	31.0%	\$ 32.94	52.9%	\$ 56.09	\$ 301.66
724	Investigations	4405	Police Sergeant	Police Sergeant	1.00	1,620	100%	0%	\$ 213,527	\$ 131.81	\$ 159,331	\$ 98.35	\$ 11,095	\$ 6.85	31.0%	\$ 40.91	52.9%	\$ 69.67	\$ 347.59
724	Investigations	8607	Police Evidence Technician	Police Evidence Technician	1.00	1,620	100%	0%	\$ 106,782	\$ 65.91	\$ 46,322	\$ 28.59	\$ 11,095	\$ 6.85	31.0%	\$ 20.46	52.9%	\$ 34.84	\$ 156.66
724	Investigations	8607	Police Evidence Technician	Police Evidence Technician	1.00	1,620	100%	0%	\$ 111,392	\$ 68.76	\$ 79,752	\$ 49.23	\$ 11,095	\$ 6.85	31.0%	\$ 21.34	52.9%	\$ 36.35	\$ 182.53
724	Investigations	8607	Police Evidence Technician	Police Evidence Technician	1.00	1,620	100%	0%	\$ 94,978	\$ 58.63	\$ 52,153	\$ 32.19	\$ 11,095	\$ 6.85	31.0%	\$ 18.20	52.9%	\$ 30.99	\$ 146.86
Indirect Services Personnel:																			
700	Police Administration	1402	Chief of Police	Chief of Police	1.00	1,620	0%	100%	\$ 330,296	\$ 203.89	\$ 273,867	\$ 169.05	\$ 11,095	\$ 6.85	31.0%	\$ 63.28	52.9%	\$ -	\$ 443.07
700	Police Administration	1405	Assistant Chief of Police	Assistant Chief of Police	1.00	1,620	0%	100%	\$ 314,640	\$ 194.22	\$ 262,590	\$ 162.09	\$ 11,095	\$ 6.85	31.0%	\$ 60.28	52.9%	\$ -	\$ 423.45
700	Police Administration	2128	Management Analyst	Management Analyst	1.00	1,620	0%	100%	\$ 167,141	\$ 103.17	\$ 77,969	\$ 48.13	\$ 11,095	\$ 6.85	31.0%	\$ 32.02	52.9%	\$ -	\$ 190.17
700	Police Administration	2402	Police Lieutenant	Police Lieutenant	1.00	1,620	0%	100%	\$ 245,759	\$ 151.70	\$ 212,960	\$ 131.46	\$ 11,095	\$ 6.85	31.0%	\$ 47.08	52.9%	\$ -	\$ 337.09

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Police

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
700	Police Administration	6117	Executive Assistant		1.00	1,620	0%	100%	\$ 117,121	\$ 72.30	\$ 79,109	\$ 48.83	\$ 11,095	\$ 6.85	31.0%	\$ 22.44	52.9%	\$ -	\$ 150.42
711	Records	6110	Office Specialist		1.00	1,620	0%	100%	\$ 96,675	\$ 59.68	\$ 52,089	\$ 32.15	\$ 11,095	\$ 6.85	31.0%	\$ 18.52	52.9%	\$ -	\$ 117.20
711	Records	6403	Police Clerk II		1.00	1,620	0%	100%	\$ 104,526	\$ 64.52	\$ 46,716	\$ 28.84	\$ 11,095	\$ 6.85	31.0%	\$ 20.03	52.9%	\$ -	\$ 120.23
711	Records	6403	Police Clerk II		1.00	1,620	0%	100%	\$ 111,118	\$ 68.59	\$ 78,131	\$ 48.23	\$ 11,095	\$ 6.85	31.0%	\$ 21.29	52.9%	\$ -	\$ 144.96
711	Records	6403	Police Clerk II		1.00	1,620	0%	100%	\$ 101,976	\$ 62.95	\$ 54,888	\$ 33.88	\$ 11,095	\$ 6.85	31.0%	\$ 19.54	52.9%	\$ -	\$ 123.22
711	Records	6403	Police Clerk II		1.00	1,620	0%	100%	\$ 101,976	\$ 62.95	\$ 45,792	\$ 28.27	\$ 11,095	\$ 6.85	31.0%	\$ 19.54	52.9%	\$ -	\$ 117.60
711	Records	6403	Police Clerk II		1.00	1,620	0%	100%	\$ 112,444	\$ 69.41	\$ 78,605	\$ 48.52	\$ 11,095	\$ 6.85	31.0%	\$ 21.54	52.9%	\$ -	\$ 146.32
711	Records	6403	Police Clerk II		1.00	1,620	0%	100%	\$ 90,662	\$ 55.96	\$ 39,702	\$ 24.51	\$ 11,095	\$ 6.85	31.0%	\$ 17.37	52.9%	\$ -	\$ 104.69
711	Records	6404	Police Clerk Super		1.00	1,620	0%	100%	\$ 126,809	\$ 78.28	\$ 84,187	\$ 51.97	\$ 11,095	\$ 6.85	31.0%	\$ 24.30	52.9%	\$ -	\$ 161.39
712	Personnel & Training	4405	Police Sergeant		1.00	1,620	0%	100%	\$ 226,113	\$ 139.58	\$ 197,790	\$ 122.09	\$ 11,095	\$ 6.85	31.0%	\$ 43.32	52.9%	\$ -	\$ 311.84
712	Personnel & Training	4405	Police Sergeant		1.00	1,620	0%	100%	\$ 217,123	\$ 134.03	\$ 192,013	\$ 118.53	\$ 11,095	\$ 6.85	31.0%	\$ 41.60	52.9%	\$ -	\$ 301.00
713	Communications	1401	Police Captain		1.00	1,620	24%	76%	\$ 299,710	\$ 185.01	\$ 251,836	\$ 155.45	\$ 11,095	\$ 6.85	31.0%	\$ 57.42	52.9%	\$ 23.47	\$ 428.20
713	Communications	1404	Police Support Services Manager		1.00	1,620	24%	76%	\$ 172,666	\$ 106.58	\$ 80,836	\$ 49.90	\$ 11,095	\$ 6.85	31.0%	\$ 33.08	52.9%	\$ 13.52	\$ 209.93
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 141,309	\$ 87.23	\$ 69,862	\$ 43.12	\$ 11,095	\$ 6.85	31.0%	\$ 27.07	52.9%	\$ 11.07	\$ 175.34
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 161,312	\$ 99.58	\$ 75,516	\$ 46.61	\$ 11,095	\$ 6.85	31.0%	\$ 30.91	52.9%	\$ 12.63	\$ 196.58
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 128,517	\$ 79.33	\$ 86,114	\$ 53.16	\$ 11,095	\$ 6.85	31.0%	\$ 24.62	52.9%	\$ 10.06	\$ 174.02
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 134,943	\$ 83.30	\$ 56,791	\$ 35.06	\$ 11,095	\$ 6.85	31.0%	\$ 25.85	52.9%	\$ 10.57	\$ 161.62
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 128,517	\$ 79.33	\$ 86,114	\$ 53.16	\$ 11,095	\$ 6.85	31.0%	\$ 24.62	52.9%	\$ 10.06	\$ 174.02
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 135,723	\$ 83.78	\$ 66,368	\$ 40.97	\$ 11,095	\$ 6.85	31.0%	\$ 26.00	52.9%	\$ 10.63	\$ 168.23
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 142,725	\$ 88.10	\$ 59,775	\$ 36.90	\$ 11,095	\$ 6.85	31.0%	\$ 27.34	52.9%	\$ 11.18	\$ 170.37
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 151,000	\$ 93.21	\$ 85,713	\$ 52.91	\$ 11,095	\$ 6.85	31.0%	\$ 28.93	52.9%	\$ 11.82	\$ 193.72
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 145,908	\$ 90.07	\$ 91,249	\$ 56.33	\$ 11,095	\$ 6.85	31.0%	\$ 27.95	52.9%	\$ 11.43	\$ 192.62
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 142,089	\$ 87.71	\$ 89,919	\$ 55.51	\$ 11,095	\$ 6.85	31.0%	\$ 27.22	52.9%	\$ 11.13	\$ 188.41
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 121,427	\$ 74.96	\$ 62,295	\$ 38.45	\$ 11,095	\$ 6.85	31.0%	\$ 23.26	52.9%	\$ 9.51	\$ 153.03
713	Communications	6408	Comm Dispatcher		1.00	1,620	24%	76%	\$ 116,570	\$ 71.96	\$ 74,288	\$ 45.86	\$ 11,095	\$ 6.85	31.0%	\$ 22.33	52.9%	\$ 9.13	\$ 156.12
713	Communications	6409	Communications Dispatch Superv		1.00	1,620	24%	76%	\$ 166,928	\$ 103.04	\$ 91,966	\$ 56.77	\$ 11,095	\$ 6.85	31.0%	\$ 31.98	52.9%	\$ 13.07	\$ 211.71
713	Communications	6409	Communications Dispatch Superv		1.00	1,620	24%	76%	\$ 166,928	\$ 103.04	\$ 99,358	\$ 61.33	\$ 11,095	\$ 6.85	31.0%	\$ 31.98	52.9%	\$ 13.07	\$ 216.28
713	Communications	6409	Communications Dispatch Superv		1.00	1,620	24%	76%	\$ 156,636	\$ 96.69	\$ 95,678	\$ 59.06	\$ 11,095	\$ 6.85	31.0%	\$ 30.01	52.9%	\$ 12.27	\$ 204.87

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Police

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]

[a] Refer to Workspace 3.

[b] Generalized productive hours assumptions. This may be imposed by individual depending on system capabilities.

80 hours, holiday (10 days)

120 hours, paid leave (15 days)

260 hours, general administrative and/or break (1 hour per day)

22% reduction to FTE hours to derive productive hours

[c] Refer to Workspace 4 for line-item categorization. Expenses include non-labor services and supplies, excluding contractual services and capital outlay.

100 Police Administration	700	700	\$	16,371
100 Records	711	711		40,246
100 Personnel & Training	712	712		154,400
100 Communications	713	713		38,989
100 Community Relation	714	714		34,400
100 Patrol Services	721	721		910,541
100 Traffic	722	722		91,743
100 Investigations	724	724		<u>133,497</u>
Total Non-Labor Oper				1,420,187
Total FTEs				128.00
Cost per FTE				11,095

[d] Refer to Exhibit 9B. The rate is expressed a percent of salary expense and is applied to the salary cost per hour.

[e] As derived from that portion of individual positions designated as Indirect Service in the data listed above, totaling as follows:

\$ 4,450,192	Total Salary Cost Designated as Indirect Service
2,934,403	Total Benefits Cost Designated as Indirect Service
309,778	Total Non-Labor Operating Cost Designated as Indirect Service
<u>1,381,226</u>	Total Citywide Central Services Cost Designated as Indirect Service
9,075,599	Total Departmental Indirect Service Cost
17,169,791	Direct Services Personnel Salary Cost
52.9%	Departmental Indirect Service Rate

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Fire

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	Fully Burdened Hourly Rate
Direct Services Personnel:																			
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 207,252	\$ 91.38	\$ 173,822	\$ 76.64	\$ 35,392	\$ 15.61	34.0%	\$ 31.11	24.7%	\$ 22.53	\$ 237.27
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 193,387	\$ 85.27	\$ 165,329	\$ 72.90	\$ 35,392	\$ 15.61	34.0%	\$ 29.03	24.7%	\$ 21.02	\$ 223.82
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 211,585	\$ 93.29	\$ 176,476	\$ 77.81	\$ 35,392	\$ 15.61	34.0%	\$ 31.77	24.7%	\$ 23.00	\$ 241.47
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 193,387	\$ 85.27	\$ 165,329	\$ 72.90	\$ 35,392	\$ 15.61	34.0%	\$ 29.03	24.7%	\$ 21.02	\$ 223.82
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 184,721	\$ 81.45	\$ 160,022	\$ 70.56	\$ 35,392	\$ 15.61	34.0%	\$ 27.73	24.7%	\$ 20.08	\$ 215.42
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 184,721	\$ 81.45	\$ 160,022	\$ 70.56	\$ 35,392	\$ 15.61	34.0%	\$ 27.73	24.7%	\$ 20.08	\$ 215.42
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 196,853	\$ 86.80	\$ 167,453	\$ 73.83	\$ 35,392	\$ 15.61	34.0%	\$ 29.55	24.7%	\$ 21.40	\$ 227.18
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 189,920	\$ 83.74	\$ 163,206	\$ 71.96	\$ 35,392	\$ 15.61	34.0%	\$ 28.51	24.7%	\$ 20.64	\$ 220.46
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 193,387	\$ 85.27	\$ 165,329	\$ 72.90	\$ 35,392	\$ 15.61	34.0%	\$ 29.03	24.7%	\$ 21.02	\$ 223.82
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 184,721	\$ 81.45	\$ 156,698	\$ 69.09	\$ 35,392	\$ 15.61	34.0%	\$ 27.73	24.7%	\$ 20.08	\$ 213.95
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 189,920	\$ 83.74	\$ 163,206	\$ 71.96	\$ 35,392	\$ 15.61	34.0%	\$ 28.51	24.7%	\$ 20.64	\$ 220.46
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 189,920	\$ 83.74	\$ 143,478	\$ 63.26	\$ 35,392	\$ 15.61	34.0%	\$ 28.51	24.7%	\$ 20.64	\$ 211.76
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 188,452	\$ 83.09	\$ 162,219	\$ 71.53	\$ 35,392	\$ 15.61	34.0%	\$ 28.29	24.7%	\$ 20.48	\$ 219.00
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 189,920	\$ 83.74	\$ 163,206	\$ 71.96	\$ 35,392	\$ 15.61	34.0%	\$ 28.51	24.7%	\$ 20.64	\$ 220.46
812	Operations	2504	Fire Captain		1.40	2,268	100%	0%	\$ 196,853	\$ 86.80	\$ 160,061	\$ 70.57	\$ 35,392	\$ 15.61	34.0%	\$ 29.55	24.7%	\$ 21.40	\$ 223.92
812	Operations	2508	Fire Battalion Chief		1.40	2,268	100%	0%	\$ 244,722	\$ 107.90	\$ 199,788	\$ 88.09	\$ 35,392	\$ 15.61	34.0%	\$ 36.74	24.7%	\$ 26.60	\$ 274.94
812	Operations	2508	Fire Battalion Chief		1.40	2,268	100%	0%	\$ 238,845	\$ 105.31	\$ 196,099	\$ 86.46	\$ 35,392	\$ 15.61	34.0%	\$ 35.86	24.7%	\$ 25.96	\$ 269.20
812	Operations	2508	Fire Battalion Chief		1.40	2,268	100%	0%	\$ 234,126	\$ 103.23	\$ 192,675	\$ 84.95	\$ 35,392	\$ 15.61	34.0%	\$ 35.15	24.7%	\$ 25.45	\$ 264.39
812	Operations	2509	Fire Battalion Chief - 40 hr		1.40	2,268	100%	0%	\$ 224,348	\$ 98.92	\$ 187,131	\$ 82.51	\$ 35,392	\$ 15.61	34.0%	\$ 33.68	24.7%	\$ 24.38	\$ 255.10
812	Operations	4501	Fire Engineer/EMT		1.40	2,268	100%	0%	\$ 178,945	\$ 78.90	\$ 147,750	\$ 65.15	\$ 35,392	\$ 15.61	34.0%	\$ 26.87	24.7%	\$ 19.45	\$ 205.97
812	Operations	4501	Fire Engineer/EMT		1.40	2,268	100%	0%	\$ 176,654	\$ 77.89	\$ 153,739	\$ 67.79	\$ 35,392	\$ 15.61	34.0%	\$ 26.52	24.7%	\$ 19.20	\$ 207.00
812	Operations	4501	Fire Engineer/EMT		1.40	2,268	100%	0%	\$ 162,908	\$ 71.83	\$ 145,319	\$ 64.07	\$ 35,392	\$ 15.61	34.0%	\$ 24.46	24.7%	\$ 17.71	\$ 193.67
812	Operations	4501	Fire Engineer/EMT		1.40	2,268	100%	0%	\$ 153,177	\$ 67.54	\$ 139,845	\$ 61.66	\$ 35,392	\$ 15.61	34.0%	\$ 23.00	24.7%	\$ 16.65	\$ 184.45
812	Operations	4501	Fire Engineer/EMT		1.40	2,268	100%	0%	\$ 182,764	\$ 80.58	\$ 157,481	\$ 69.44	\$ 35,392	\$ 15.61	34.0%	\$ 27.44	24.7%	\$ 19.87	\$ 212.93
812	Operations	4501	Fire Engineer/EMT		1.40	2,268	100%	0%	\$ 161,900	\$ 71.38	\$ 145,725	\$ 64.25	\$ 35,392	\$ 15.61	34.0%	\$ 24.31	24.7%	\$ 17.60	\$ 193.15
812	Operations	4501	Fire Engineer/EMT		1.40	2,268	100%	0%	\$ 162,908	\$ 71.83	\$ 145,319	\$ 64.07	\$ 35,392	\$ 15.61	34.0%	\$ 24.46	24.7%	\$ 17.71	\$ 193.67
812	Operations	4502	Firefighter		1.40	2,268	100%	0%	\$ 144,237	\$ 63.60	\$ 133,820	\$ 59.00	\$ 35,392	\$ 15.61	34.0%	\$ 21.65	24.7%	\$ 15.68	\$ 175.54
812	Operations	4502	Firefighter/EMT		1.40	2,268	100%	0%	\$ 170,814	\$ 75.31	\$ 142,115	\$ 62.66	\$ 35,392	\$ 15.61	34.0%	\$ 25.64	24.7%	\$ 18.57	\$ 197.79
812	Operations	4502	Firefighter/EMT		1.40	2,268	100%	0%	\$ 165,106	\$ 72.80	\$ 146,011	\$ 64.38	\$ 35,392	\$ 15.61	34.0%	\$ 24.79	24.7%	\$ 17.95	\$ 195.52
812	Operations	4502	Firefighter/EMT		1.40	2,268	100%	0%	\$ 138,663	\$ 61.14	\$ 130,063	\$ 57.35	\$ 35,392	\$ 15.61	34.0%	\$ 20.82	24.7%	\$ 15.07	\$ 169.98
812	Operations	4502	Firefighter/EMT		1.40	2,268	100%	0%	\$ 144,822	\$ 63.85	\$ 114,486	\$ 50.48	\$ 35,392	\$ 15.61	34.0%	\$ 21.74	24.7%	\$ 15.74	\$ 167.42
812	Operations	4502	Firefighter/EMT		1.40	2,268	100%	0%	\$ 143,573	\$ 63.30	\$ 128,963	\$ 56.86	\$ 35,392	\$ 15.61	34.0%	\$ 21.55	24.7%	\$ 15.61	\$ 172.93
812	Operations	4502	Firefighter/EMT		1.40	2,268	100%	0%	\$ 144,822	\$ 63.85	\$ 114,486	\$ 50.48	\$ 35,392	\$ 15.61	34.0%	\$ 21.74	24.7%	\$ 15.74	\$ 167.42

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Fire

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
812	Operations	4502	Firefighter/EMT	1.40	2,268	100%	0%	\$ 167,960	\$ 74.06	\$ 147,759	\$ 65.15	\$ 35,392	\$ 15.61	34.0%	\$ 25.22	24.7%	\$ 18.26	\$ 198.28	
812	Operations	4502	Firefighter/EMT	1.40	2,268	100%	0%	\$ 148,169	\$ 65.33	\$ 105,014	\$ 46.30	\$ 35,392	\$ 15.61	34.0%	\$ 22.24	24.7%	\$ 16.10	\$ 165.59	
812	Operations	4502	Firefighter/EMT	1.40	2,268	100%	0%	\$ 144,822	\$ 63.85	\$ 114,486	\$ 50.48	\$ 35,392	\$ 15.61	34.0%	\$ 21.74	24.7%	\$ 15.74	\$ 167.42	
812	Operations	4502	Firefighter/EMT	1.40	2,268	100%	0%	\$ 142,565	\$ 62.86	\$ 125,301	\$ 55.25	\$ 35,392	\$ 15.61	34.0%	\$ 21.40	24.7%	\$ 15.50	\$ 170.61	
812	Operations	4503	Firefighter/Paramedic	1.40	2,268	100%	0%	\$ 178,405	\$ 78.66	\$ 155,273	\$ 68.46	\$ 35,392	\$ 15.61	34.0%	\$ 26.78	24.7%	\$ 19.39	\$ 208.91	
812	Operations	4503	Firefighter/Paramedic	1.40	2,268	100%	0%	\$ 162,200	\$ 71.52	\$ 126,199	\$ 55.64	\$ 35,392	\$ 15.61	34.0%	\$ 24.35	24.7%	\$ 17.63	\$ 184.75	
812	Operations	4503	Firefighter/Paramedic	1.40	2,268	100%	0%	\$ 164,716	\$ 72.63	\$ 127,662	\$ 56.29	\$ 35,392	\$ 15.61	34.0%	\$ 24.73	24.7%	\$ 17.90	\$ 187.15	
812	Operations	4503	Firefighter/Paramedic	1.40	2,268	100%	0%	\$ 181,602	\$ 80.07	\$ 157,231	\$ 69.33	\$ 35,392	\$ 15.61	34.0%	\$ 27.26	24.7%	\$ 19.74	\$ 212.01	
812	Operations	4503	Firefighter/Paramedic	1.40	2,268	100%	0%	\$ 173,402	\$ 76.46	\$ 153,231	\$ 67.56	\$ 35,392	\$ 15.61	34.0%	\$ 26.03	24.7%	\$ 18.85	\$ 204.50	
812	Operations	4503	Firefighter/Paramedic	1.40	2,268	100%	0%	\$ 170,415	\$ 75.14	\$ 150,379	\$ 66.30	\$ 35,392	\$ 15.61	34.0%	\$ 25.58	24.7%	\$ 18.52	\$ 201.16	
812	Operations	4503	Firefighter/Paramedic	1.40	2,268	100%	0%	\$ 154,679	\$ 68.20	\$ 133,382	\$ 58.81	\$ 35,392	\$ 15.61	34.0%	\$ 23.22	24.7%	\$ 16.81	\$ 182.65	
812	Operations	4503	Firefighter/Paramedic	1.40	2,268	100%	0%	\$ 155,303	\$ 68.48	\$ 121,550	\$ 53.59	\$ 35,392	\$ 15.61	34.0%	\$ 23.32	24.7%	\$ 16.88	\$ 177.87	
812	Operations	4503	Firefighter/Paramedic	1.40	2,268	100%	0%	\$ 169,407	\$ 74.69	\$ 150,784	\$ 66.48	\$ 35,392	\$ 15.61	34.0%	\$ 25.43	24.7%	\$ 18.41	\$ 200.63	
812	Operations	4504	FF/Paramedic Trainee - 40	1.40	2,268	100%	0%	\$ 116,522	\$ 51.38	\$ 115,569	\$ 50.96	\$ 35,392	\$ 15.61	34.0%	\$ 17.49	24.7%	\$ 12.67	\$ 148.10	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 182,336	\$ 80.39	\$ 158,414	\$ 69.85	\$ 35,392	\$ 15.61	34.0%	\$ 27.37	24.7%	\$ 19.82	\$ 213.04	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 173,599	\$ 76.54	\$ 153,610	\$ 67.73	\$ 35,392	\$ 15.61	34.0%	\$ 26.06	24.7%	\$ 18.87	\$ 204.81	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 182,336	\$ 80.39	\$ 138,686	\$ 61.15	\$ 35,392	\$ 15.61	34.0%	\$ 27.37	24.7%	\$ 19.82	\$ 204.34	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 194,310	\$ 85.67	\$ 165,748	\$ 73.08	\$ 35,392	\$ 15.61	34.0%	\$ 29.17	24.7%	\$ 21.12	\$ 224.65	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 169,440	\$ 74.71	\$ 150,566	\$ 66.39	\$ 35,392	\$ 15.61	34.0%	\$ 25.44	24.7%	\$ 18.42	\$ 200.56	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 194,310	\$ 85.67	\$ 165,748	\$ 73.08	\$ 35,392	\$ 15.61	34.0%	\$ 29.17	24.7%	\$ 21.12	\$ 224.65	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 194,310	\$ 85.67	\$ 165,748	\$ 73.08	\$ 35,392	\$ 15.61	34.0%	\$ 29.17	24.7%	\$ 21.12	\$ 224.65	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 187,468	\$ 82.66	\$ 158,233	\$ 69.77	\$ 35,392	\$ 15.61	34.0%	\$ 28.14	24.7%	\$ 20.38	\$ 216.55	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 190,889	\$ 84.17	\$ 156,261	\$ 68.90	\$ 35,392	\$ 15.61	34.0%	\$ 28.66	24.7%	\$ 20.75	\$ 218.08	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 187,468	\$ 82.66	\$ 161,557	\$ 71.23	\$ 35,392	\$ 15.61	34.0%	\$ 28.14	24.7%	\$ 20.38	\$ 218.02	
812	Operations	4505	Fire Engineer/Paramedic	1.40	2,268	100%	0%	\$ 187,468	\$ 82.66	\$ 161,557	\$ 71.23	\$ 35,392	\$ 15.61	34.0%	\$ 28.14	24.7%	\$ 20.38	\$ 218.02	
812	Operations	4510	Entry Firefighter/EMT - 56	1.40	2,268	100%	0%	\$ 119,278	\$ 52.59	\$ 109,605	\$ 48.33	\$ 35,392	\$ 15.61	34.0%	\$ 17.91	24.7%	\$ 12.96	\$ 147.40	
812	Operations	4510	Entry Firefighter/EMT - 56	1.40	2,268	100%	0%	\$ 119,278	\$ 52.59	\$ 97,269	\$ 42.89	\$ 35,392	\$ 15.61	34.0%	\$ 17.91	24.7%	\$ 12.96	\$ 141.96	
812	Operations	4510	Entry Firefighter/EMT - 56	1.40	2,268	100%	0%	\$ 122,091	\$ 53.83	\$ 118,720	\$ 52.35	\$ 35,392	\$ 15.61	34.0%	\$ 18.33	24.7%	\$ 13.27	\$ 153.38	
812	Operations	4510	Entry Firefighter/EMT - 56	1.40	2,268	100%	0%	\$ 119,278	\$ 52.59	\$ 116,961	\$ 51.57	\$ 35,392	\$ 15.61	34.0%	\$ 17.91	24.7%	\$ 12.96	\$ 150.64	
812	Operations	4511	Entry Firefighter/Paramedic-56	1.40	2,268	100%	0%	\$ 132,307	\$ 58.34	\$ 125,779	\$ 55.46	\$ 35,392	\$ 15.61	34.0%	\$ 19.86	24.7%	\$ 14.38	\$ 163.64	
812	Operations	4511	Entry Firefighter/PARAMEDIC	1.40	2,268	100%	0%	\$ 136,743	\$ 60.29	\$ 108,847	\$ 47.99	\$ 35,392	\$ 15.61	34.0%	\$ 20.53	24.7%	\$ 14.86	\$ 159.28	
821	Fire Prevention Adminstrat	1504	Deputy Fire Chief	1.00	1,620	0%	100%	\$ 308,625	\$ 190.51	\$ 249,459	\$ 153.99	\$ 25,280	\$ 15.61	34.0%	\$ 64.87	24.7%	\$ -	\$ 424.97	
821	Fire Prevention Adminstrat	2501	Assistant Fire Marshal	1.00	1,620	100%	0%	\$ 200,030	\$ 123.48	\$ 157,064	\$ 96.95	\$ 25,280	\$ 15.61	34.0%	\$ 42.04	24.7%	\$ 30.44	\$ 308.51	
821	Fire Prevention Adminstrat	6110	Office Specialist	1.00	1,620	100%	0%	\$ 96,206	\$ 59.39	\$ 76,354	\$ 47.13	\$ 25,280	\$ 15.61	34.0%	\$ 20.22	24.7%	\$ 14.64	\$ 156.98	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Fire

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
822	Fire Prevention	3501	Fire Prev Inspector		1.00	1,620	100%	0%	\$ 176,019	\$ 108.65	\$ 154,802	\$ 95.56	\$ 25,280	\$ 15.61	34.0%	\$ 37.00	24.7%	\$ 26.78	\$ 283.60
822	Fire Prevention	3501	Fire Prev Inspector		1.00	1,620	100%	0%	\$ 180,261	\$ 111.27	\$ 158,423	\$ 97.79	\$ 25,280	\$ 15.61	34.0%	\$ 37.89	24.7%	\$ 27.43	\$ 289.99
822	Fire Prevention	3501	Fire Prev Inspector		1.00	1,620	100%	0%	\$ 166,848	\$ 102.99	\$ 149,676	\$ 92.39	\$ 25,280	\$ 15.61	34.0%	\$ 35.07	24.7%	\$ 25.39	\$ 271.45
822	Fire Prevention	3501	Fire Prev Inspector		1.00	1,620	100%	0%	\$ 172,970	\$ 106.77	\$ 134,097	\$ 82.78	\$ 25,280	\$ 15.61	34.0%	\$ 36.36	24.7%	\$ 26.32	\$ 267.83
822	Fire Prevention	3502	Haz Mat Inspector		1.00	1,620	100%	0%	\$ 180,394	\$ 111.35	\$ 157,482	\$ 97.21	\$ 25,280	\$ 15.61	34.0%	\$ 37.92	24.7%	\$ 27.45	\$ 289.54
822	Fire Prevention	3502	Haz Mat Inspector		1.00	1,620	100%	0%	\$ 166,848	\$ 102.99	\$ 149,676	\$ 92.39	\$ 25,280	\$ 15.61	34.0%	\$ 35.07	24.7%	\$ 25.39	\$ 271.45
822	Fire Prevention	3507	Fire Protection Engineer		1.00	1,620	100%	0%	\$ 176,019	\$ 108.65	\$ 147,410	\$ 90.99	\$ 25,280	\$ 15.61	34.0%	\$ 37.00	24.7%	\$ 26.78	\$ 279.03
822	Fire Prevention	3507	Fire Protection Engineer		1.00	1,620	100%	0%	\$ 175,011	\$ 108.03	\$ 155,208	\$ 95.81	\$ 25,280	\$ 15.61	34.0%	\$ 36.78	24.7%	\$ 26.63	\$ 282.86
840	Office of Emergency Manag	2502	Emergency Services Coordinator		1.00	1,620	100%	0%	\$ 156,818	\$ 96.80	\$ 100,924	\$ 62.30	\$ 25,280	\$ 15.61	34.0%	\$ 32.96	24.7%	\$ 23.86	\$ 231.53
Indirect Services Personnel:																			
801	Fire Administration	1502	Fire Chief		1.00	1,620	0%	100%	\$ 338,768	\$ 209.12	\$ 235,702	\$ 145.49	\$ 25,280	\$ 15.61	34.0%	\$ 71.20	24.7%	\$ -	\$ 441.42
801	Fire Administration	1504	Deputy Fire Chief		1.00	1,620	0%	100%	\$ 308,625	\$ 190.51	\$ 249,459	\$ 153.99	\$ 25,280	\$ 15.61	34.0%	\$ 64.87	24.7%	\$ -	\$ 424.97
801	Fire Administration	2102	Administrative Analyst I		1.00	1,620	0%	100%	\$ 102,493	\$ 63.27	\$ 59,110	\$ 36.49	\$ 25,280	\$ 15.61	34.0%	\$ 21.54	24.7%	\$ -	\$ 136.90
801	Fire Administration	2112	Senior Administrative Analyst		1.00	1,620	0%	100%	\$ 151,946	\$ 93.79	\$ 99,657	\$ 61.52	\$ 25,280	\$ 15.61	34.0%	\$ 31.94	24.7%	\$ -	\$ 202.85
801	Fire Administration	2507	Fire Captain 40		1.00	1,620	0%	100%	\$ 179,522	\$ 110.82	\$ 153,513	\$ 94.76	\$ 25,280	\$ 15.61	34.0%	\$ 37.73	24.7%	\$ -	\$ 258.91
801	Fire Administration	6117	Executive Assistant		1.00	1,620	0%	100%	\$ 114,824	\$ 70.88	\$ 53,657	\$ 33.12	\$ 25,280	\$ 15.61	34.0%	\$ 24.13	24.7%	\$ -	\$ 143.74

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Fire

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]

[a] Refer to Workspace 3. Exception: Fire Suppression personnel assigned a 56-hour average work week show a higher FTE than personnel working a standard 40-hour week on which a 1.0 FTE value is based.

[b] Generalized productive hours assumptions. This may be imposed by individual depending on system capabilities.

80 hours, holiday (10 days)

120 hours, paid leave (15 days)

260 hours, general administrative and/or break (1 hour per day)

22% reduction to FTE hours to derive productive hours

[c] Refer to Workspace 4 for line-item categorization. Expenses include non-labor services and supplies, excluding contractual services and capital outlay.

100	Fire Administration	801	801	\$	84,878
100	Operations	812	812		2,510,698
100	Fire Prevention Adm	821	821		57,091
100	Fire Prevention	822	822		31,998
100	Office Of Emergency	840	840		35,500
100	org name	0	0		<hr/> -
Total Non-Labor Oper					2,720,165
Total FTEs					107.60
Cost per FTE					25,280

[d] Refer to Exhibit 9B. The rate is expressed a percent of salary expense and is applied to the salary cost per hour.

[e] As derived from that portion of individual positions designated as Indirect Service in the data listed above, totaling as follows:

\$	1,504,802	Total Salary Cost Designated as Indirect Service
	1,100,557	Total Benefits Cost Designated as Indirect Service
	176,962	Total Non-Labor Operating Cost Designated as Indirect Service
<hr/>	407,293	Total Citywide Central Services Cost Designated as Indirect Service
	3,189,615	Total Departmental Indirect Service Cost
	12,938,835	Direct Services Personnel Salary Cost
	24.7%	Departmental Indirect Service Rate

[f] The rate is expressed as a percent of salary expense and is applied to the salary cost per hour, adjusted only for that portion designated as Direct Service.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Public Works

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
Direct Services Personnel:																			
421	Street Maintenance	8203	Maint Worker I-40		0.85	1,377	100%	0%	\$ 66,404	\$ 48.22	\$ 49,396	\$ 35.87	\$ 9,424	\$ 6.84	22.2%	\$ 10.70	41.0%	\$ 19.79	\$ 121.43
421	Street Maintenance	8203	Maint Worker I-40		0.15	243	100%	0%	\$ 11,718	\$ 48.22	\$ 8,717	\$ 35.87	\$ 1,663	\$ 6.84	22.2%	\$ 10.70	41.0%	\$ 19.79	\$ 121.43
421	Street Maintenance	8205	Maint Worker II-40		0.85	1,377	100%	0%	\$ 81,167	\$ 58.94	\$ 61,485	\$ 44.65	\$ 9,424	\$ 6.84	22.2%	\$ 13.08	41.0%	\$ 24.19	\$ 147.71
421	Street Maintenance	8205	Maint Worker II-40		0.15	243	100%	0%	\$ 14,324	\$ 58.94	\$ 10,850	\$ 44.65	\$ 1,663	\$ 6.84	22.2%	\$ 13.08	41.0%	\$ 24.19	\$ 147.71
421	Street Maintenance	8205	Maint Worker II-40		0.85	1,377	100%	0%	\$ 84,413	\$ 61.30	\$ 62,661	\$ 45.51	\$ 9,424	\$ 6.84	22.2%	\$ 13.61	41.0%	\$ 25.16	\$ 152.41
421	Street Maintenance	8205	Maint Worker II-40		0.15	243	100%	0%	\$ 14,896	\$ 61.30	\$ 11,058	\$ 45.51	\$ 1,663	\$ 6.84	22.2%	\$ 13.61	41.0%	\$ 25.16	\$ 152.41
421	Street Maintenance	8205	Maint Worker II-40		0.85	1,377	100%	0%	\$ 72,051	\$ 52.32	\$ 51,532	\$ 37.42	\$ 9,424	\$ 6.84	22.2%	\$ 11.61	41.0%	\$ 21.47	\$ 129.68
421	Street Maintenance	8205	Maint Worker II-40		0.15	243	100%	0%	\$ 12,715	\$ 52.32	\$ 9,094	\$ 37.42	\$ 1,663	\$ 6.84	22.2%	\$ 11.61	41.0%	\$ 21.47	\$ 129.68
421	Street Maintenance	8609	Senior Public Works Lead		0.85	1,377	100%	0%	\$ 114,512	\$ 83.16	\$ 71,032	\$ 51.58	\$ 9,424	\$ 6.84	22.2%	\$ 18.46	41.0%	\$ 34.13	\$ 194.17
421	Street Maintenance	8609	Senior Public Works Lead		0.15	243	100%	0%	\$ 20,208	\$ 83.16	\$ 12,535	\$ 51.58	\$ 1,663	\$ 6.84	22.2%	\$ 18.46	41.0%	\$ 34.13	\$ 194.17
421	Street Maintenance	8613	Equip Maint Worker II - 40		0.65	1,053	100%	0%	\$ 71,724	\$ 68.11	\$ 50,729	\$ 48.18	\$ 7,207	\$ 6.84	22.2%	\$ 15.12	41.0%	\$ 27.95	\$ 166.20
421	Street Maintenance	8613	Equip Maint Worker II - 40		0.26	417	100%	0%	\$ 28,414	\$ 68.11	\$ 20,097	\$ 48.18	\$ 2,855	\$ 6.84	22.2%	\$ 15.12	41.0%	\$ 27.95	\$ 166.20
421	Street Maintenance	8613	Equip Maint Worker II - 40		0.09	146	100%	0%	\$ 9,931	\$ 68.11	\$ 7,024	\$ 48.18	\$ 998	\$ 6.84	22.2%	\$ 15.12	41.0%	\$ 27.95	\$ 166.20
421	Street Maintenance	8613	Equip Maint Worker II - 40		0.00	4	100%	0%	\$ 276	\$ 68.11	\$ 195	\$ 48.18	\$ 28	\$ 6.84	22.2%	\$ 15.12	41.0%	\$ 27.95	\$ 166.20
421	Street Maintenance	8614	Equip Maint Worker III - 40		0.65	1,053	100%	0%	\$ 94,554	\$ 89.79	\$ 54,251	\$ 51.52	\$ 7,207	\$ 6.84	22.2%	\$ 19.93	41.0%	\$ 36.85	\$ 204.94
421	Street Maintenance	8614	Equip Maint Worker III - 40		0.25	405	100%	0%	\$ 36,367	\$ 89.79	\$ 20,866	\$ 51.52	\$ 2,772	\$ 6.84	22.2%	\$ 19.93	41.0%	\$ 36.85	\$ 204.94
421	Street Maintenance	8614	Equip Maint Worker III - 40		0.10	162	100%	0%	\$ 14,547	\$ 89.79	\$ 8,346	\$ 51.52	\$ 1,109	\$ 6.84	22.2%	\$ 19.93	41.0%	\$ 36.85	\$ 204.94
421	Street Maintenance	8619	Maintenance Worker III - 40		0.85	1,377	100%	0%	\$ 97,082	\$ 70.50	\$ 41,709	\$ 30.29	\$ 9,424	\$ 6.84	22.2%	\$ 15.65	41.0%	\$ 28.93	\$ 152.22
421	Street Maintenance	8619	Maintenance Worker III - 40		0.15	243	100%	0%	\$ 17,132	\$ 70.50	\$ 7,360	\$ 30.29	\$ 1,663	\$ 6.84	22.2%	\$ 15.65	41.0%	\$ 28.93	\$ 152.22
421	Street Maintenance	8619	Maintenance Worker III - 40		0.85	1,377	100%	0%	\$ 97,082	\$ 70.50	\$ 67,628	\$ 49.11	\$ 9,424	\$ 6.84	22.2%	\$ 15.65	41.0%	\$ 28.93	\$ 171.04
421	Street Maintenance	8619	Maintenance Worker III - 40		0.15	243	100%	0%	\$ 17,132	\$ 70.50	\$ 11,934	\$ 49.11	\$ 1,663	\$ 6.84	22.2%	\$ 15.65	41.0%	\$ 28.93	\$ 171.04
421	Street Maintenance	8619	Maintenance Worker III - 40		0.42	680	100%	0%	\$ 49,815	\$ 73.21	\$ 34,085	\$ 50.10	\$ 4,657	\$ 6.84	22.2%	\$ 16.25	41.0%	\$ 30.04	\$ 176.45
421	Street Maintenance	8619	Maintenance Worker III - 40		0.36	583	100%	0%	\$ 42,698	\$ 73.21	\$ 29,216	\$ 50.10	\$ 3,991	\$ 6.84	22.2%	\$ 16.25	41.0%	\$ 30.04	\$ 176.45
421	Street Maintenance	8619	Maintenance Worker III - 40		0.22	356	100%	0%	\$ 26,093	\$ 73.21	\$ 17,854	\$ 50.10	\$ 2,439	\$ 6.84	22.2%	\$ 16.25	41.0%	\$ 30.04	\$ 176.45
423	Utility Maintenance	8203	Maint Worker I-40		0.94	1,523	100%	0%	\$ 75,145	\$ 49.35	\$ 43,615	\$ 28.64	\$ 10,422	\$ 6.84	22.2%	\$ 10.95	41.0%	\$ 20.25	\$ 116.03
423	Utility Maintenance	8203	Maint Worker I-40		0.03	49	100%	0%	\$ 2,398	\$ 49.35	\$ 1,392	\$ 28.64	\$ 333	\$ 6.84	22.2%	\$ 10.95	41.0%	\$ 20.25	\$ 116.03
423	Utility Maintenance	8203	Maint Worker I-40		0.03	49	100%	0%	\$ 2,398	\$ 49.35	\$ 1,392	\$ 28.64	\$ 333	\$ 6.84	22.2%	\$ 10.95	41.0%	\$ 20.25	\$ 116.03
423	Utility Maintenance	8203	Maint Worker I-40		0.80	1,296	100%	0%	\$ 64,997	\$ 50.15	\$ 53,311	\$ 41.13	\$ 8,870	\$ 6.84	22.2%	\$ 11.13	41.0%	\$ 20.58	\$ 129.84
423	Utility Maintenance	8203	Maint Worker I-40		0.15	243	100%	0%	\$ 12,187	\$ 50.15	\$ 9,996	\$ 41.13	\$ 1,663	\$ 6.84	22.2%	\$ 11.13	41.0%	\$ 20.58	\$ 129.84
423	Utility Maintenance	8203	Maint Worker I-40		0.05	81	100%	0%	\$ 4,062	\$ 50.15	\$ 3,332	\$ 41.13	\$ 554	\$ 6.84	22.2%	\$ 11.13	41.0%	\$ 20.58	\$ 129.84
423	Utility Maintenance	8203	Maint Worker I-40		0.80	1,296	100%	0%	\$ 61,995	\$ 47.84	\$ 52,207	\$ 40.28	\$ 8,870	\$ 6.84	22.2%	\$ 10.62	41.0%	\$ 19.63	\$ 125.21
423	Utility Maintenance	8203	Maint Worker I-40		0.20	324	100%	0%	\$ 15,499	\$ 47.84	\$ 13,052	\$ 40.28	\$ 2,217	\$ 6.84	22.2%	\$ 10.62	41.0%	\$ 19.63	\$ 125.21
423	Utility Maintenance	8205	Maint Worker II-40		0.80	1,296	100%	0%	\$ 82,504	\$ 63.66	\$ 60,054	\$ 46.34	\$ 8,870	\$ 6.84	22.2%	\$ 14.13	41.0%	\$ 26.12	\$ 157.10

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Public Works

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
423	Utility Maintenance	8205	Maint Worker II-40		0.15	243	100%	0%	\$ 15,469	\$ 63.66	\$ 11,260	\$ 46.34	\$ 1,663	\$ 6.84	22.2%	\$ 14.13	41.0%	\$ 26.12	\$ 157.10
423	Utility Maintenance	8205	Maint Worker II-40		0.05	81	100%	0%	\$ 5,156	\$ 63.66	\$ 3,753	\$ 46.34	\$ 554	\$ 6.84	22.2%	\$ 14.13	41.0%	\$ 26.12	\$ 157.10
423	Utility Maintenance	8205	Maint Worker II-40		0.80	1,296	100%	0%	\$ 77,555	\$ 59.84	\$ 58,233	\$ 44.93	\$ 8,870	\$ 6.84	22.2%	\$ 13.28	41.0%	\$ 24.56	\$ 149.46
423	Utility Maintenance	8205	Maint Worker II-40		0.15	243	100%	0%	\$ 14,542	\$ 59.84	\$ 10,919	\$ 44.93	\$ 1,663	\$ 6.84	22.2%	\$ 13.28	41.0%	\$ 24.56	\$ 149.46
423	Utility Maintenance	8205	Maint Worker II-40		0.05	81	100%	0%	\$ 4,847	\$ 59.84	\$ 3,640	\$ 44.93	\$ 554	\$ 6.84	22.2%	\$ 13.28	41.0%	\$ 24.56	\$ 149.46
423	Utility Maintenance	8205	Maint Worker II-40		0.75	1,215	100%	0%	\$ 77,540	\$ 63.82	\$ 50,466	\$ 41.54	\$ 8,316	\$ 6.84	22.2%	\$ 14.16	41.0%	\$ 26.19	\$ 152.55
423	Utility Maintenance	8205	Maint Worker II-40		0.20	324	100%	0%	\$ 20,677	\$ 63.82	\$ 13,458	\$ 41.54	\$ 2,217	\$ 6.84	22.2%	\$ 14.16	41.0%	\$ 26.19	\$ 152.55
423	Utility Maintenance	8205	Maint Worker II-40		0.05	81	100%	0%	\$ 5,169	\$ 63.82	\$ 3,364	\$ 41.54	\$ 554	\$ 6.84	22.2%	\$ 14.16	41.0%	\$ 26.19	\$ 152.55
423	Utility Maintenance	8205	Maint Worker II-40		0.80	1,296	100%	0%	\$ 76,392	\$ 58.94	\$ 51,954	\$ 40.09	\$ 8,870	\$ 6.84	22.2%	\$ 13.08	41.0%	\$ 24.19	\$ 143.15
423	Utility Maintenance	8205	Maint Worker II-40		0.15	243	100%	0%	\$ 14,324	\$ 58.94	\$ 9,741	\$ 40.09	\$ 1,663	\$ 6.84	22.2%	\$ 13.08	41.0%	\$ 24.19	\$ 143.15
423	Utility Maintenance	8205	Maint Worker II-40		0.05	81	100%	0%	\$ 4,775	\$ 58.94	\$ 3,247	\$ 40.09	\$ 554	\$ 6.84	22.2%	\$ 13.08	41.0%	\$ 24.19	\$ 143.15
423	Utility Maintenance	8609	Senior Public Works Lead		0.45	729	100%	0%	\$ 73,262	\$ 100.50	\$ 43,857	\$ 60.16	\$ 4,989	\$ 6.84	22.2%	\$ 22.30	41.0%	\$ 41.24	\$ 231.05
423	Utility Maintenance	8609	Senior Public Works Lead		0.45	729	100%	0%	\$ 73,262	\$ 100.50	\$ 43,857	\$ 60.16	\$ 4,989	\$ 6.84	22.2%	\$ 22.30	41.0%	\$ 41.24	\$ 231.05
423	Utility Maintenance	8609	Senior Public Works Lead		0.10	162	100%	0%	\$ 16,280	\$ 100.50	\$ 9,746	\$ 60.16	\$ 1,109	\$ 6.84	22.2%	\$ 22.30	41.0%	\$ 41.24	\$ 231.05
423	Utility Maintenance	8611	Assistant Water Operator - 40		0.94	1,523	100%	0%	\$ 126,459	\$ 83.04	\$ 81,300	\$ 53.39	\$ 10,422	\$ 6.84	22.2%	\$ 18.43	41.0%	\$ 34.08	\$ 195.79
423	Utility Maintenance	8611	Assistant Water Operator - 40		0.03	49	100%	0%	\$ 4,036	\$ 83.04	\$ 2,595	\$ 53.39	\$ 333	\$ 6.84	22.2%	\$ 18.43	41.0%	\$ 34.08	\$ 195.79
423	Utility Maintenance	8611	Assistant Water Operator - 40		0.03	49	100%	0%	\$ 4,036	\$ 83.04	\$ 2,595	\$ 53.39	\$ 333	\$ 6.84	22.2%	\$ 18.43	41.0%	\$ 34.08	\$ 195.79
423	Utility Maintenance	8613	Equip Maint Worker II - 40		0.90	1,458	100%	0%	\$ 114,173	\$ 78.31	\$ 58,187	\$ 39.91	\$ 9,979	\$ 6.84	22.2%	\$ 17.38	41.0%	\$ 32.14	\$ 174.58
423	Utility Maintenance	8613	Equip Maint Worker II - 40		0.05	81	100%	0%	\$ 6,343	\$ 78.31	\$ 3,233	\$ 39.91	\$ 554	\$ 6.84	22.2%	\$ 17.38	41.0%	\$ 32.14	\$ 174.58
423	Utility Maintenance	8613	Equip Maint Worker II - 40		0.05	81	100%	0%	\$ 6,343	\$ 78.31	\$ 3,233	\$ 39.91	\$ 554	\$ 6.84	22.2%	\$ 17.38	41.0%	\$ 32.14	\$ 174.58
423	Utility Maintenance	8613	Equip Maint Worker II - 40		0.05	81	100%	0%	\$ 115,264	\$ 79.06	\$ 58,006	\$ 39.78	\$ 9,979	\$ 6.84	22.2%	\$ 17.55	41.0%	\$ 32.44	\$ 175.67
423	Utility Maintenance	8613	Equip Maint Worker II - 40		0.10	162	100%	0%	\$ 12,807	\$ 79.06	\$ 6,445	\$ 39.78	\$ 1,109	\$ 6.84	22.2%	\$ 17.55	41.0%	\$ 32.44	\$ 175.67
423	Utility Maintenance	8614	Equip Maint Worker III - 40		0.90	1,458	100%	0%	\$ 132,111	\$ 90.61	\$ 75,543	\$ 51.81	\$ 9,979	\$ 6.84	22.2%	\$ 20.11	41.0%	\$ 37.18	\$ 206.56
423	Utility Maintenance	8614	Equip Maint Worker III - 40		0.05	81	100%	0%	\$ 7,340	\$ 90.61	\$ 4,197	\$ 51.81	\$ 554	\$ 6.84	22.2%	\$ 20.11	41.0%	\$ 37.18	\$ 206.56
423	Utility Maintenance	8614	Equip Maint Worker III - 40		0.05	81	100%	0%	\$ 7,340	\$ 90.61	\$ 4,197	\$ 51.81	\$ 554	\$ 6.84	22.2%	\$ 20.11	41.0%	\$ 37.18	\$ 206.56
423	Utility Maintenance	8614	Equip Maint Worker III - 40		0.90	1,458	100%	0%	\$ 124,965	\$ 85.71	\$ 52,306	\$ 35.88	\$ 9,979	\$ 6.84	22.2%	\$ 19.02	41.0%	\$ 35.17	\$ 182.62
423	Utility Maintenance	8614	Equip Maint Worker III - 40		0.10	162	100%	0%	\$ 13,885	\$ 85.71	\$ 5,812	\$ 35.88	\$ 1,109	\$ 6.84	22.2%	\$ 19.02	41.0%	\$ 35.17	\$ 182.62
423	Utility Maintenance	8614	Equip Maint Worker III - 40		0.90	1,458	100%	0%	\$ 130,920	\$ 89.79	\$ 75,117	\$ 51.52	\$ 9,979	\$ 6.84	22.2%	\$ 19.93	41.0%	\$ 36.85	\$ 204.94
423	Utility Maintenance	8614	Equip Maint Worker III - 40		0.05	81	100%	0%	\$ 7,273	\$ 89.79	\$ 4,173	\$ 51.52	\$ 554	\$ 6.84	22.2%	\$ 19.93	41.0%	\$ 36.85	\$ 204.94
423	Utility Maintenance	8614	Equip Maint Worker III - 40		0.05	81	100%	0%	\$ 7,273	\$ 89.79	\$ 4,173	\$ 51.52	\$ 554	\$ 6.84	22.2%	\$ 19.93	41.0%	\$ 36.85	\$ 204.94
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.80	1,296	100%	0%	\$ 89,196	\$ 68.82	\$ 47,015	\$ 36.28	\$ 8,870	\$ 6.84	22.2%	\$ 15.28	41.0%	\$ 28.24	\$ 155.46
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.15	243	100%	0%	\$ 16,724	\$ 68.82	\$ 8,815	\$ 36.28	\$ 1,663	\$ 6.84	22.2%	\$ 15.28	41.0%	\$ 28.24	\$ 155.46
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.05	81	100%	0%	\$ 5,575	\$ 68.82	\$ 2,938	\$ 36.28	\$ 554	\$ 6.84	22.2%	\$ 15.28	41.0%	\$ 28.24	\$ 155.46
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.94	1,523	100%	0%	\$ 94,803	\$ 62.26	\$ 63,063	\$ 41.41	\$ 10,422	\$ 6.84	22.2%	\$ 13.82	41.0%	\$ 25.55	\$ 149.88

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Public Works

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.03	49	100%	0%	\$ 3,026	\$ 62.26	\$ 2,013	\$ 41.41	\$ 333	\$ 6.84	22.2%	\$ 13.82	41.0%	\$ 25.55	\$ 149.88
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.03	49	100%	0%	\$ 3,026	\$ 62.26	\$ 2,013	\$ 41.41	\$ 333	\$ 6.84	22.2%	\$ 13.82	41.0%	\$ 25.55	\$ 149.88
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.90	1,458	100%	0%	\$ 89,535	\$ 61.41	\$ 66,409	\$ 45.55	\$ 9,979	\$ 6.84	22.2%	\$ 13.63	41.0%	\$ 25.20	\$ 152.63
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.10	162	100%	0%	\$ 9,948	\$ 61.41	\$ 7,379	\$ 45.55	\$ 1,109	\$ 6.84	22.2%	\$ 13.63	41.0%	\$ 25.20	\$ 152.63
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.35	567	100%	0%	\$ 39,023	\$ 68.82	\$ 27,474	\$ 48.45	\$ 3,881	\$ 6.84	22.2%	\$ 15.28	41.0%	\$ 28.24	\$ 167.64
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.35	567	100%	0%	\$ 39,023	\$ 68.82	\$ 27,474	\$ 48.45	\$ 3,881	\$ 6.84	22.2%	\$ 15.28	41.0%	\$ 28.24	\$ 167.64
423	Utility Maintenance	8619	Maintenance Worker III - 40		0.30	486	100%	0%	\$ 33,448	\$ 68.82	\$ 23,549	\$ 48.45	\$ 3,326	\$ 6.84	22.2%	\$ 15.28	41.0%	\$ 28.24	\$ 167.64
423	Utility Maintenance	8622	Water System Operator - 40		0.94	1,523	100%	0%	\$ 139,227	\$ 91.43	\$ 86,294	\$ 56.67	\$ 10,422	\$ 6.84	22.2%	\$ 20.29	41.0%	\$ 37.52	\$ 212.75
423	Utility Maintenance	8622	Water System Operator - 40		0.03	49	100%	0%	\$ 4,443	\$ 91.43	\$ 2,754	\$ 56.67	\$ 333	\$ 6.84	22.2%	\$ 20.29	41.0%	\$ 37.52	\$ 212.75
423	Utility Maintenance	8622	Water System Operator - 40		0.03	49	100%	0%	\$ 4,443	\$ 91.43	\$ 2,754	\$ 56.67	\$ 333	\$ 6.84	22.2%	\$ 20.29	41.0%	\$ 37.52	\$ 212.75
423	Utility Maintenance	8627	SCADA Technician		0.34	551	100%	0%	\$ 40,775	\$ 74.03	\$ 27,644	\$ 50.19	\$ 3,770	\$ 6.84	22.2%	\$ 16.43	41.0%	\$ 30.38	\$ 177.87
423	Utility Maintenance	8627	SCADA Technician		0.33	535	100%	0%	\$ 39,576	\$ 74.03	\$ 26,831	\$ 50.19	\$ 3,659	\$ 6.84	22.2%	\$ 16.43	41.0%	\$ 30.38	\$ 177.87
423	Utility Maintenance	8627	SCADA Technician		0.33	535	100%	0%	\$ 39,576	\$ 74.03	\$ 26,831	\$ 50.19	\$ 3,659	\$ 6.84	22.2%	\$ 16.43	41.0%	\$ 30.38	\$ 177.87
424	Park Maintenance	8203	Maint Worker I-40		0.75	1,215	100%	0%	\$ 56,238	\$ 46.29	\$ 48,204	\$ 39.67	\$ 8,316	\$ 6.84	22.2%	\$ 10.27	41.0%	\$ 18.99	\$ 122.07
424	Park Maintenance	8203	Maint Worker I-40		0.25	405	100%	0%	\$ 18,746	\$ 46.29	\$ 16,068	\$ 39.67	\$ 2,772	\$ 6.84	22.2%	\$ 10.27	41.0%	\$ 18.99	\$ 122.07
424	Park Maintenance	8625	Maintenance Assistant - 40		0.75	1,215	100%	0%	\$ 43,112	\$ 35.48	\$ 43,042	\$ 35.43	\$ 8,316	\$ 6.84	22.2%	\$ 7.88	41.0%	\$ 14.56	\$ 100.19
424	Park Maintenance	8625	Maintenance Assistant - 40		0.25	405	100%	0%	\$ 14,371	\$ 35.48	\$ 14,347	\$ 35.43	\$ 2,772	\$ 6.84	22.2%	\$ 7.88	41.0%	\$ 14.56	\$ 100.19
424	Park Maintenance	8625	Maintenance Assistant - 40		0.75	1,215	100%	0%	\$ 42,785	\$ 35.21	\$ 28,118	\$ 23.14	\$ 8,316	\$ 6.84	22.2%	\$ 7.82	41.0%	\$ 14.45	\$ 87.47
424	Park Maintenance	8625	Maintenance Assistant - 40		0.25	405	100%	0%	\$ 14,262	\$ 35.21	\$ 9,373	\$ 23.14	\$ 2,772	\$ 6.84	22.2%	\$ 7.82	41.0%	\$ 14.45	\$ 87.47
424	Park Maintenance	8625	Maintenance Assistant - 40		0.75	1,215	100%	0%	\$ 43,781	\$ 36.03	\$ 28,510	\$ 23.46	\$ 8,316	\$ 6.84	22.2%	\$ 8.00	41.0%	\$ 14.79	\$ 89.13
424	Park Maintenance	8625	Maintenance Assistant - 40		0.25	405	100%	0%	\$ 14,594	\$ 36.03	\$ 9,503	\$ 23.46	\$ 2,772	\$ 6.84	22.2%	\$ 8.00	41.0%	\$ 14.79	\$ 89.13
425	Trees & Landscape Mainten	8203	Maint Worker I-40		0.54	875	100%	0%	\$ 42,111	\$ 48.14	\$ 31,257	\$ 35.73	\$ 5,987	\$ 6.84	22.2%	\$ 10.68	41.0%	\$ 19.75	\$ 121.15
425	Trees & Landscape Mainten	8203	Maint Worker I-40		0.36	583	100%	0%	\$ 28,074	\$ 48.14	\$ 20,838	\$ 35.73	\$ 3,991	\$ 6.84	22.2%	\$ 10.68	41.0%	\$ 19.75	\$ 121.15
425	Trees & Landscape Mainten	8203	Maint Worker I-40		0.09	150	100%	0%	\$ 7,213	\$ 48.14	\$ 5,354	\$ 35.73	\$ 1,026	\$ 6.84	22.2%	\$ 10.68	41.0%	\$ 19.75	\$ 121.15
425	Trees & Landscape Mainten	8203	Maint Worker I-40		0.01	12	100%	0%	\$ 585	\$ 48.14	\$ 434	\$ 35.73	\$ 83	\$ 6.84	22.2%	\$ 10.68	41.0%	\$ 19.75	\$ 121.15
425	Trees & Landscape Mainten	8203	Maint Worker I-40		0.54	875	100%	0%	\$ 44,646	\$ 51.04	\$ 36,340	\$ 41.54	\$ 5,987	\$ 6.84	22.2%	\$ 11.33	41.0%	\$ 20.94	\$ 131.69
425	Trees & Landscape Mainten	8203	Maint Worker I-40		0.36	583	100%	0%	\$ 29,764	\$ 51.04	\$ 24,227	\$ 41.54	\$ 3,991	\$ 6.84	22.2%	\$ 11.33	41.0%	\$ 20.94	\$ 131.69
425	Trees & Landscape Mainten	8203	Maint Worker I-40		0.09	150	100%	0%	\$ 7,648	\$ 51.04	\$ 6,225	\$ 41.54	\$ 1,026	\$ 6.84	22.2%	\$ 11.33	41.0%	\$ 20.94	\$ 131.69
425	Trees & Landscape Mainten	8203	Maint Worker I-40		0.01	12	100%	0%	\$ 620	\$ 51.04	\$ 505	\$ 41.54	\$ 83	\$ 6.84	22.2%	\$ 11.33	41.0%	\$ 20.94	\$ 131.69
425	Trees & Landscape Mainten	8205	Maint Worker II-40		0.54	875	100%	0%	\$ 53,430	\$ 61.08	\$ 37,650	\$ 43.04	\$ 5,987	\$ 6.84	22.2%	\$ 13.56	41.0%	\$ 25.06	\$ 149.58
425	Trees & Landscape Mainten	8205	Maint Worker II-40		0.36	583	100%	0%	\$ 35,620	\$ 61.08	\$ 25,100	\$ 43.04	\$ 3,991	\$ 6.84	22.2%	\$ 13.56	41.0%	\$ 25.06	\$ 149.58
425	Trees & Landscape Mainten	8205	Maint Worker II-40		0.09	150	100%	0%	\$ 9,152	\$ 61.08	\$ 6,449	\$ 43.04	\$ 1,026	\$ 6.84	22.2%	\$ 13.56	41.0%	\$ 25.06	\$ 149.58
425	Trees & Landscape Mainten	8205	Maint Worker II-40		0.01	12	100%	0%	\$ 742	\$ 61.08	\$ 523	\$ 43.04	\$ 83	\$ 6.84	22.2%	\$ 13.56	41.0%	\$ 25.06	\$ 149.58
425	Trees & Landscape Mainten	8205	Maint Worker II-40		0.54	875	100%	0%	\$ 46,141	\$ 52.74	\$ 20,473	\$ 23.40	\$ 5,987	\$ 6.84	22.2%	\$ 11.71	41.0%	\$ 21.64	\$ 116.34

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Public Works

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.36	583	100%	0%	\$ 30,761	\$ 52.74	\$ 13,649	\$ 23.40	\$ 3,991	\$ 6.84	22.2%	\$ 11.71	41.0%	\$ 21.64	\$ 116.34
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.09	150	100%	0%	\$ 7,904	\$ 52.74	\$ 3,507	\$ 23.40	\$ 1,026	\$ 6.84	22.2%	\$ 11.71	41.0%	\$ 21.64	\$ 116.34
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.01	12	100%	0%	\$ 641	\$ 52.74	\$ 284	\$ 23.40	\$ 83	\$ 6.84	22.2%	\$ 11.71	41.0%	\$ 21.64	\$ 116.34
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.50	810	100%	0%	\$ 42,723	\$ 52.74	\$ 24,278	\$ 29.97	\$ 5,544	\$ 6.84	22.2%	\$ 11.71	41.0%	\$ 21.64	\$ 122.91
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.50	810	100%	0%	\$ 42,723	\$ 52.74	\$ 24,278	\$ 29.97	\$ 5,544	\$ 6.84	22.2%	\$ 11.71	41.0%	\$ 21.64	\$ 122.91
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.54	875	100%	0%	\$ 45,957	\$ 52.53	\$ 32,810	\$ 37.51	\$ 5,987	\$ 6.84	22.2%	\$ 11.66	41.0%	\$ 21.56	\$ 130.10
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.36	583	100%	0%	\$ 30,638	\$ 52.53	\$ 21,873	\$ 37.51	\$ 3,991	\$ 6.84	22.2%	\$ 11.66	41.0%	\$ 21.56	\$ 130.10
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.09	150	100%	0%	\$ 7,872	\$ 52.53	\$ 5,620	\$ 37.51	\$ 1,026	\$ 6.84	22.2%	\$ 11.66	41.0%	\$ 21.56	\$ 130.10
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.01	12	100%	0%	\$ 638	\$ 52.53	\$ 456	\$ 37.51	\$ 83	\$ 6.84	22.2%	\$ 11.66	41.0%	\$ 21.56	\$ 130.10
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.54	875	100%	0%	\$ 45,957	\$ 52.53	\$ 36,802	\$ 42.07	\$ 5,987	\$ 6.84	22.2%	\$ 11.66	41.0%	\$ 21.56	\$ 134.67
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.36	583	100%	0%	\$ 30,638	\$ 52.53	\$ 24,534	\$ 42.07	\$ 3,991	\$ 6.84	22.2%	\$ 11.66	41.0%	\$ 21.56	\$ 134.67
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.09	150	100%	0%	\$ 7,872	\$ 52.53	\$ 6,304	\$ 42.07	\$ 1,026	\$ 6.84	22.2%	\$ 11.66	41.0%	\$ 21.56	\$ 134.67
425	Trees & Landscape Mainten 8205	Maint Worker II-40			0.01	12	100%	0%	\$ 638	\$ 52.53	\$ 511	\$ 42.07	\$ 83	\$ 6.84	22.2%	\$ 11.66	41.0%	\$ 21.56	\$ 134.67
425	Trees & Landscape Mainten 8609	Senior Public Works Lead			0.54	875	100%	0%	\$ 77,393	\$ 88.47	\$ 48,697	\$ 55.67	\$ 5,987	\$ 6.84	22.2%	\$ 19.64	41.0%	\$ 36.31	\$ 206.92
425	Trees & Landscape Mainten 8609	Senior Public Works Lead			0.36	583	100%	0%	\$ 51,596	\$ 88.47	\$ 32,465	\$ 55.67	\$ 3,991	\$ 6.84	22.2%	\$ 19.64	41.0%	\$ 36.31	\$ 206.92
425	Trees & Landscape Mainten 8609	Senior Public Works Lead			0.09	150	100%	0%	\$ 13,257	\$ 88.47	\$ 8,342	\$ 55.67	\$ 1,026	\$ 6.84	22.2%	\$ 19.64	41.0%	\$ 36.31	\$ 206.92
425	Trees & Landscape Mainten 8609	Senior Public Works Lead			0.01	12	100%	0%	\$ 1,075	\$ 88.47	\$ 676	\$ 55.67	\$ 83	\$ 6.84	22.2%	\$ 19.64	41.0%	\$ 36.31	\$ 206.92
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.54	875	100%	0%	\$ 56,480	\$ 64.56	\$ 40,993	\$ 46.86	\$ 5,987	\$ 6.84	22.2%	\$ 14.33	41.0%	\$ 26.49	\$ 159.09
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.36	583	100%	0%	\$ 37,653	\$ 64.56	\$ 27,329	\$ 46.86	\$ 3,991	\$ 6.84	22.2%	\$ 14.33	41.0%	\$ 26.49	\$ 159.09
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.09	150	100%	0%	\$ 9,675	\$ 64.56	\$ 7,022	\$ 46.86	\$ 1,026	\$ 6.84	22.2%	\$ 14.33	41.0%	\$ 26.49	\$ 159.09
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.01	12	100%	0%	\$ 784	\$ 64.56	\$ 569	\$ 46.86	\$ 83	\$ 6.84	22.2%	\$ 14.33	41.0%	\$ 26.49	\$ 159.09
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.54	875	100%	0%	\$ 59,303	\$ 67.79	\$ 42,104	\$ 48.13	\$ 5,987	\$ 6.84	22.2%	\$ 15.05	41.0%	\$ 27.82	\$ 165.63
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.36	583	100%	0%	\$ 39,536	\$ 67.79	\$ 28,069	\$ 48.13	\$ 3,991	\$ 6.84	22.2%	\$ 15.05	41.0%	\$ 27.82	\$ 165.63
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.09	150	100%	0%	\$ 10,158	\$ 67.79	\$ 7,212	\$ 48.13	\$ 1,026	\$ 6.84	22.2%	\$ 15.05	41.0%	\$ 27.82	\$ 165.63
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.01	12	100%	0%	\$ 824	\$ 67.79	\$ 585	\$ 48.13	\$ 83	\$ 6.84	22.2%	\$ 15.05	41.0%	\$ 27.82	\$ 165.63
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.54	875	100%	0%	\$ 61,431	\$ 70.22	\$ 32,214	\$ 36.82	\$ 5,987	\$ 6.84	22.2%	\$ 15.59	41.0%	\$ 28.82	\$ 158.29
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.36	583	100%	0%	\$ 40,954	\$ 70.22	\$ 21,476	\$ 36.82	\$ 3,991	\$ 6.84	22.2%	\$ 15.59	41.0%	\$ 28.82	\$ 158.29
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.09	150	100%	0%	\$ 10,523	\$ 70.22	\$ 5,518	\$ 36.82	\$ 1,026	\$ 6.84	22.2%	\$ 15.59	41.0%	\$ 28.82	\$ 158.29
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.01	12	100%	0%	\$ 853	\$ 70.22	\$ 447	\$ 36.82	\$ 83	\$ 6.84	22.2%	\$ 15.59	41.0%	\$ 28.82	\$ 158.29
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.54	875	100%	0%	\$ 62,330	\$ 71.25	\$ 42,889	\$ 49.03	\$ 5,987	\$ 6.84	22.2%	\$ 15.81	41.0%	\$ 29.24	\$ 172.17
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.36	583	100%	0%	\$ 41,553	\$ 71.25	\$ 28,593	\$ 49.03	\$ 3,991	\$ 6.84	22.2%	\$ 15.81	41.0%	\$ 29.24	\$ 172.17
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.09	150	100%	0%	\$ 10,677	\$ 71.25	\$ 7,347	\$ 49.03	\$ 1,026	\$ 6.84	22.2%	\$ 15.81	41.0%	\$ 29.24	\$ 172.17
425	Trees & Landscape Mainten 8619	Maintenance Worker III - 40			0.01	12	100%	0%	\$ 866	\$ 71.25	\$ 596	\$ 49.03	\$ 83	\$ 6.84	22.2%	\$ 15.81	41.0%	\$ 29.24	\$ 172.17
425	Trees & Landscape Mainten 8625	Maintenance Assistant - 40			0.75	1,215	100%	0%	\$ 42,785	\$ 35.21	\$ 28,118	\$ 23.14	\$ 8,316	\$ 6.84	22.2%	\$ 7.82	41.0%	\$ 14.45	\$ 87.47

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Public Works

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
425	Trees & Landscape Mainten	8625	Maintenance Assistant - 40		0.25	405	100%	0%	\$ 14,262	\$ 35.21	\$ 9,373	\$ 23.14	\$ 2,772	\$ 6.84	22.2%	\$ 7.82	41.0%	\$ 14.45	\$ 87.47
426	Fleet Maintenance	8609	Senior Public Works Lead		1.00	1,620	100%	0%	\$ 162,805	\$ 100.50	\$ 90,068	\$ 55.60	\$ 11,087	\$ 6.84	22.2%	\$ 22.30	41.0%	\$ 41.24	\$ 226.48
426	Fleet Maintenance	8616	Fleet Maint Worker II - 40		1.00	1,620	100%	0%	\$ 111,532	\$ 68.85	\$ 58,783	\$ 36.29	\$ 11,087	\$ 6.84	22.2%	\$ 15.28	41.0%	\$ 28.25	\$ 155.51
426	Fleet Maintenance	8616	Fleet Maint Worker II - 40		1.00	1,620	100%	0%	\$ 121,196	\$ 74.81	\$ 81,558	\$ 50.34	\$ 11,087	\$ 6.84	22.2%	\$ 16.60	41.0%	\$ 30.70	\$ 179.31
426	Fleet Maintenance	8616	Fleet Maint Worker II - 40		1.00	1,620	100%	0%	\$ 113,845	\$ 70.27	\$ 79,417	\$ 49.02	\$ 11,087	\$ 6.84	22.2%	\$ 15.60	41.0%	\$ 28.84	\$ 170.58
426	Fleet Maintenance	8617	Fleet Maint Worker III - 40		1.00	1,620	100%	0%	\$ 133,845	\$ 82.62	\$ 86,408	\$ 53.34	\$ 11,087	\$ 6.84	22.2%	\$ 18.34	41.0%	\$ 33.90	\$ 195.04
426	Fleet Maintenance	8617	Fleet Maint Worker III - 40		1.00	1,620	100%	0%	\$ 144,374	\$ 89.12	\$ 90,361	\$ 55.78	\$ 11,087	\$ 6.84	22.2%	\$ 19.78	41.0%	\$ 36.57	\$ 208.09
427	Facilities Maintenance	8108	Maint Custodian II-40		1.00	1,620	100%	0%	\$ 87,257	\$ 53.86	\$ 48,896	\$ 30.18	\$ 11,087	\$ 6.84	22.2%	\$ 11.95	41.0%	\$ 22.10	\$ 124.95
427	Facilities Maintenance	8108	Maint Custodian II-40		1.00	1,620	100%	0%	\$ 91,559	\$ 56.52	\$ 70,162	\$ 43.31	\$ 11,087	\$ 6.84	22.2%	\$ 12.54	41.0%	\$ 23.19	\$ 142.41
427	Facilities Maintenance	8108	Maint Custodian II-40		1.00	1,620	100%	0%	\$ 94,140	\$ 58.11	\$ 63,693	\$ 39.32	\$ 11,087	\$ 6.84	22.2%	\$ 12.90	41.0%	\$ 23.85	\$ 141.02
427	Facilities Maintenance	8108	Maint Custodian II-40		1.00	1,620	100%	0%	\$ 83,995	\$ 51.85	\$ 67,692	\$ 41.79	\$ 11,087	\$ 6.84	22.2%	\$ 11.51	41.0%	\$ 21.28	\$ 133.26
427	Facilities Maintenance	8205	Maint Worker II-40		1.00	1,620	100%	0%	\$ 99,567	\$ 61.46	\$ 73,315	\$ 45.26	\$ 11,087	\$ 6.84	22.2%	\$ 13.64	41.0%	\$ 25.22	\$ 152.42
427	Facilities Maintenance	8205	Maint Worker II-40		1.00	1,620	100%	0%	\$ 103,387	\$ 63.82	\$ 74,680	\$ 46.10	\$ 11,087	\$ 6.84	22.2%	\$ 14.16	41.0%	\$ 26.19	\$ 157.12
427	Facilities Maintenance	8205	Maint Worker II-40		1.00	1,620	100%	0%	\$ 100,522	\$ 62.05	\$ 66,264	\$ 40.90	\$ 11,087	\$ 6.84	22.2%	\$ 13.77	41.0%	\$ 25.46	\$ 149.03
427	Facilities Maintenance	8609	Senior Public Works Lead		1.00	1,620	100%	0%	\$ 151,402	\$ 93.46	\$ 94,141	\$ 58.11	\$ 11,087	\$ 6.84	22.2%	\$ 20.74	41.0%	\$ 38.35	\$ 217.51
427	Facilities Maintenance	8613	Equip Maint Worker II - 40		1.00	1,620	100%	0%	\$ 116,064	\$ 71.64	\$ 73,032	\$ 45.08	\$ 11,087	\$ 6.84	22.2%	\$ 15.90	41.0%	\$ 29.40	\$ 168.87
427	Facilities Maintenance	8614	Equip Maint Worker III - 40		1.00	1,620	100%	0%	\$ 148,114	\$ 91.43	\$ 91,802	\$ 56.67	\$ 11,087	\$ 6.84	22.2%	\$ 20.29	41.0%	\$ 37.52	\$ 212.75
427	Facilities Maintenance	8618	Maint Custodian II-40		1.00	1,620	100%	0%	\$ 112,029	\$ 69.15	\$ 58,148	\$ 35.89	\$ 11,087	\$ 6.84	22.2%	\$ 15.35	41.0%	\$ 28.38	\$ 155.62
427	Facilities Maintenance	8618	Maintenance Custodian III - 40		1.00	1,620	100%	0%	\$ 105,103	\$ 64.88	\$ 75,400	\$ 46.54	\$ 11,087	\$ 6.84	22.2%	\$ 14.40	41.0%	\$ 26.62	\$ 159.29
428	Compliance	2102	Administrative Analyst I		0.50	810	100%	0%	\$ 51,543	\$ 63.63	\$ 27,876	\$ 34.41	\$ 5,544	\$ 6.84	22.2%	\$ 14.12	41.0%	\$ 26.11	\$ 145.13
428	Compliance	2102	Administrative Analyst I		0.50	810	100%	0%	\$ 51,543	\$ 63.63	\$ 27,876	\$ 34.41	\$ 5,544	\$ 6.84	22.2%	\$ 14.12	41.0%	\$ 26.11	\$ 145.13
428	Compliance	8624	Envir & Regulatory Comply Spec		0.50	810	100%	0%	\$ 71,201	\$ 87.90	\$ 45,328	\$ 55.96	\$ 5,544	\$ 6.84	22.2%	\$ 19.51	41.0%	\$ 36.07	\$ 206.29
428	Compliance	8624	Envir & Regulatory Comply Spec		0.30	486	100%	0%	\$ 42,721	\$ 87.90	\$ 27,197	\$ 55.96	\$ 3,326	\$ 6.84	22.2%	\$ 19.51	41.0%	\$ 36.07	\$ 206.29
428	Compliance	8624	Envir & Regulatory Comply Spec		0.20	324	100%	0%	\$ 28,480	\$ 87.90	\$ 18,131	\$ 55.96	\$ 2,217	\$ 6.84	22.2%	\$ 19.51	41.0%	\$ 36.07	\$ 206.29
430	Solid Waste	2103	Administrative Analyst II		1.00	1,620	100%	0%	\$ 124,973	\$ 77.14	\$ 64,200	\$ 39.63	\$ 11,087	\$ 6.84	22.2%	\$ 17.12	41.0%	\$ 31.66	\$ 172.40
430	Solid Waste	2112	Senior Administrative Analyst		1.00	1,620	100%	0%	\$ 151,946	\$ 93.79	\$ 63,207	\$ 39.02	\$ 11,087	\$ 6.84	22.2%	\$ 20.82	41.0%	\$ 38.49	\$ 198.96
430	Solid Waste	2213	Environmental Inspector		1.00	1,620	100%	0%	\$ 137,774	\$ 85.05	\$ 89,310	\$ 55.13	\$ 11,087	\$ 6.84	22.2%	\$ 18.88	41.0%	\$ 34.90	\$ 200.79
430	Solid Waste	2213	Environmental Inspector		1.00	1,620	100%	0%	\$ 133,400	\$ 82.35	\$ 80,131	\$ 49.46	\$ 11,087	\$ 6.84	22.2%	\$ 18.28	41.0%	\$ 33.79	\$ 190.72
Indirect Services Personnel:																			
400	Public Works Administratior	1117	Public Works Manager		0.40	648	0%	100%	\$ 58,135	\$ 89.71	\$ 36,674	\$ 56.60	\$ 4,435	\$ 6.84	22.2%	\$ 19.91	41.0%	\$ -	\$ 173.07
400	Public Works Administratior	1117	Public Works Manager		0.40	648	0%	100%	\$ 58,135	\$ 89.71	\$ 36,674	\$ 56.60	\$ 4,435	\$ 6.84	22.2%	\$ 19.91	41.0%	\$ -	\$ 173.07
400	Public Works Administratior	1117	Public Works Manager		0.20	324	0%	100%	\$ 29,067	\$ 89.71	\$ 18,337	\$ 56.60	\$ 2,217	\$ 6.84	22.2%	\$ 19.91	41.0%	\$ -	\$ 173.07
400	Public Works Administratior	1117	Public Works Manager		0.63	1,013	0%	100%	\$ 109,854	\$ 108.50	\$ 64,082	\$ 63.29	\$ 6,930	\$ 6.84	22.2%	\$ 24.08	41.0%	\$ -	\$ 202.71
400	Public Works Administratior	1117	Public Works Manager		0.35	567	0%	100%	\$ 61,518	\$ 108.50	\$ 35,886	\$ 63.29	\$ 3,881	\$ 6.84	22.2%	\$ 24.08	41.0%	\$ -	\$ 202.71

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Public Works

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
400	Public Works Administrator	1117		Public Works Manager	0.03	41	0%	100%	\$ 4,394	\$ 108.50	\$ 2,563	\$ 63.29	\$ 277	\$ 6.84	22.2%	\$ 24.08	41.0%	\$ -	\$ 202.71
400	Public Works Administrator	1117		Public Works Manager	0.50	810	0%	100%	\$ 87,883	\$ 108.50	\$ 41,402	\$ 51.11	\$ 5,544	\$ 6.84	22.2%	\$ 24.08	41.0%	\$ -	\$ 190.54
400	Public Works Administrator	1117		Public Works Manager	0.50	810	0%	100%	\$ 87,883	\$ 108.50	\$ 41,402	\$ 51.11	\$ 5,544	\$ 6.84	22.2%	\$ 24.08	41.0%	\$ -	\$ 190.54
400	Public Works Administrator	1204		Public Works Director	0.40	648	0%	100%	\$ 105,633	\$ 163.01	\$ 49,249	\$ 76.00	\$ 4,435	\$ 6.84	22.2%	\$ 36.18	41.0%	\$ -	\$ 282.04
400	Public Works Administrator	1204		Public Works Director	0.30	486	0%	100%	\$ 79,225	\$ 163.01	\$ 36,937	\$ 76.00	\$ 3,326	\$ 6.84	22.2%	\$ 36.18	41.0%	\$ -	\$ 282.04
400	Public Works Administrator	1204		Public Works Director	0.30	486	0%	100%	\$ 79,225	\$ 163.01	\$ 36,937	\$ 76.00	\$ 3,326	\$ 6.84	22.2%	\$ 36.18	41.0%	\$ -	\$ 282.04
400	Public Works Administrator	1207		Deputy Public Works Director	0.40	648	0%	100%	\$ 91,121	\$ 140.62	\$ 47,599	\$ 73.46	\$ 4,435	\$ 6.84	22.2%	\$ 31.21	41.0%	\$ -	\$ 252.13
400	Public Works Administrator	1207		Deputy Public Works Director	0.30	486	0%	100%	\$ 68,341	\$ 140.62	\$ 35,699	\$ 73.46	\$ 3,326	\$ 6.84	22.2%	\$ 31.21	41.0%	\$ -	\$ 252.13
400	Public Works Administrator	1207		Deputy Public Works Director	0.25	405	0%	100%	\$ 56,951	\$ 140.62	\$ 29,749	\$ 73.46	\$ 2,772	\$ 6.84	22.2%	\$ 31.21	41.0%	\$ -	\$ 252.13
400	Public Works Administrator	1207		Deputy Public Works Director	0.05	81	0%	100%	\$ 11,390	\$ 140.62	\$ 5,950	\$ 73.46	\$ 554	\$ 6.84	22.2%	\$ 31.21	41.0%	\$ -	\$ 252.13
400	Public Works Administrator	2103		Administrative Analyst II	0.35	567	0%	100%	\$ 45,804	\$ 80.78	\$ 27,355	\$ 48.25	\$ 3,881	\$ 6.84	22.2%	\$ 17.93	41.0%	\$ -	\$ 153.80
400	Public Works Administrator	2103		Administrative Analyst II	0.35	567	0%	100%	\$ 45,804	\$ 80.78	\$ 27,355	\$ 48.25	\$ 3,881	\$ 6.84	22.2%	\$ 17.93	41.0%	\$ -	\$ 153.80
400	Public Works Administrator	2103		Administrative Analyst II	0.15	243	0%	100%	\$ 19,630	\$ 80.78	\$ 11,724	\$ 48.25	\$ 1,663	\$ 6.84	22.2%	\$ 17.93	41.0%	\$ -	\$ 153.80
400	Public Works Administrator	2103		Administrative Analyst II	0.10	162	0%	100%	\$ 13,087	\$ 80.78	\$ 7,816	\$ 48.25	\$ 1,109	\$ 6.84	22.2%	\$ 17.93	41.0%	\$ -	\$ 153.80
400	Public Works Administrator	2103		Administrative Analyst II	0.05	81	0%	100%	\$ 6,543	\$ 80.78	\$ 3,908	\$ 48.25	\$ 554	\$ 6.84	22.2%	\$ 17.93	41.0%	\$ -	\$ 153.80
400	Public Works Administrator	2112		Senior Administrative Analyst	0.30	486	0%	100%	\$ 45,584	\$ 93.79	\$ 19,190	\$ 39.49	\$ 3,326	\$ 6.84	22.2%	\$ 20.82	41.0%	\$ -	\$ 160.94
400	Public Works Administrator	2112		Senior Administrative Analyst	0.25	405	0%	100%	\$ 37,986	\$ 93.79	\$ 15,992	\$ 39.49	\$ 2,772	\$ 6.84	22.2%	\$ 20.82	41.0%	\$ -	\$ 160.94
400	Public Works Administrator	2112		Senior Administrative Analyst	0.25	405	0%	100%	\$ 37,986	\$ 93.79	\$ 15,992	\$ 39.49	\$ 2,772	\$ 6.84	22.2%	\$ 20.82	41.0%	\$ -	\$ 160.94
400	Public Works Administrator	2112		Senior Administrative Analyst	0.10	162	0%	100%	\$ 15,195	\$ 93.79	\$ 6,397	\$ 39.49	\$ 1,109	\$ 6.84	22.2%	\$ 20.82	41.0%	\$ -	\$ 160.94
400	Public Works Administrator	2112		Senior Administrative Analyst	0.10	162	0%	100%	\$ 15,195	\$ 93.79	\$ 6,397	\$ 39.49	\$ 1,109	\$ 6.84	22.2%	\$ 20.82	41.0%	\$ -	\$ 160.94
400	Public Works Administrator	2112		Senior Administrative Analyst	0.50	810	0%	100%	\$ 75,973	\$ 93.79	\$ 31,604	\$ 39.02	\$ 5,544	\$ 6.84	22.2%	\$ 20.82	41.0%	\$ -	\$ 160.47
400	Public Works Administrator	2112		Senior Administrative Analyst	0.35	567	0%	100%	\$ 53,181	\$ 93.79	\$ 22,123	\$ 39.02	\$ 3,881	\$ 6.84	22.2%	\$ 20.82	41.0%	\$ -	\$ 160.47
400	Public Works Administrator	2112		Senior Administrative Analyst	0.10	162	0%	100%	\$ 15,195	\$ 93.79	\$ 6,321	\$ 39.02	\$ 1,109	\$ 6.84	22.2%	\$ 20.82	41.0%	\$ -	\$ 160.47
400	Public Works Administrator	2112		Senior Administrative Analyst	0.05	81	0%	100%	\$ 7,597	\$ 93.79	\$ 3,160	\$ 39.02	\$ 554	\$ 6.84	22.2%	\$ 20.82	41.0%	\$ -	\$ 160.47
400	Public Works Administrator	6109		Office Asst II	0.40	648	0%	100%	\$ 31,999	\$ 49.38	\$ 14,580	\$ 22.50	\$ 4,435	\$ 6.84	22.2%	\$ 10.96	41.0%	\$ -	\$ 89.68
400	Public Works Administrator	6109		Office Asst II	0.25	405	0%	100%	\$ 19,999	\$ 49.38	\$ 9,113	\$ 22.50	\$ 2,772	\$ 6.84	22.2%	\$ 10.96	41.0%	\$ -	\$ 89.68
400	Public Works Administrator	6109		Office Asst II	0.25	405	0%	100%	\$ 19,999	\$ 49.38	\$ 9,113	\$ 22.50	\$ 2,772	\$ 6.84	22.2%	\$ 10.96	41.0%	\$ -	\$ 89.68
400	Public Works Administrator	6109		Office Asst II	0.10	162	0%	100%	\$ 8,000	\$ 49.38	\$ 3,645	\$ 22.50	\$ 1,109	\$ 6.84	22.2%	\$ 10.96	41.0%	\$ -	\$ 89.68
400	Public Works Administrator	6110		Office Specialist	0.40	648	0%	100%	\$ 37,919	\$ 58.52	\$ 20,943	\$ 32.32	\$ 4,435	\$ 6.84	22.2%	\$ 12.99	41.0%	\$ -	\$ 110.67
400	Public Works Administrator	6110		Office Specialist	0.25	405	0%	100%	\$ 23,699	\$ 58.52	\$ 13,089	\$ 32.32	\$ 2,772	\$ 6.84	22.2%	\$ 12.99	41.0%	\$ -	\$ 110.67
400	Public Works Administrator	6110		Office Specialist	0.25	405	0%	100%	\$ 23,699	\$ 58.52	\$ 13,089	\$ 32.32	\$ 2,772	\$ 6.84	22.2%	\$ 12.99	41.0%	\$ -	\$ 110.67
400	Public Works Administrator	6110		Office Specialist	0.10	162	0%	100%	\$ 9,480	\$ 58.52	\$ 5,236	\$ 32.32	\$ 1,109	\$ 6.84	22.2%	\$ 12.99	41.0%	\$ -	\$ 110.67
400	Public Works Administrator	8609		Senior Public Works Lead	0.40	648	0%	100%	\$ 66,578	\$ 102.74	\$ 39,504	\$ 60.96	\$ 4,435	\$ 6.84	22.2%	\$ 22.80	41.0%	\$ -	\$ 193.35
400	Public Works Administrator	8609		Senior Public Works Lead	0.40	648	0%	100%	\$ 66,578	\$ 102.74	\$ 39,504	\$ 60.96	\$ 4,435	\$ 6.84	22.2%	\$ 22.80	41.0%	\$ -	\$ 193.35

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Public Works

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
400	Public Works Administration	8609		Senior Public Works Lead	0.20	324	0%	100%	\$ 33,289	\$ 102.74	\$ 19,752	\$ 60.96	\$ 2,217	\$ 6.84	22.2%	\$ 22.80	41.0%	\$ -	\$ 193.35

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Public Works

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]

[a] Refer to Workspace 3.

[b] Generalized productive hours assumptions. This may be imposed by individual depending on system capabilities.

80 hours, holiday (10 days)

120 hours, paid leave (15 days)

260 hours, general administrative and/or break (1 hour per day)

22% reduction to FTE hours to derive productive hours

[c] Refer to Workspace 4 for line-item categorization. Expenses include non-labor services and supplies, excluding contractual services, maintenance supplies, and capital outlay.

100	Maintenance Admin	400	400	\$	54,218
100	Street Maintenance	421	421		437,264
100	Utility Maintenance	423	423		69,090
100	Public Works	424	424		109,521
100	Trees & Landscape	425	425		239,078
100	Compliance	428	428		-
100	Solid Waste	430	430		-
0	org name	0	0		-
Total Non-Labor Oper					909,171
Total FTEs					82.00
Cost per FTE					11,087

[d] Refer to Exhibit 9B. The rate is expressed a percent of salary expense and is applied to the salary cost per hour.

[e] As derived from that portion of individual positions designated as Indirect Service in the data listed above, totaling as follows:

\$	1,764,754	Total Salary Cost Designated as Indirect Service
912,042		Total Benefits Cost Designated as Indirect Service
121,962		Total Non-Labor Operating Cost Designated as Indirect Service
<u>391,676</u>		Total Citywide Central Services Cost Designated as Indirect Service
3,190,433		Total Departmental Indirect Service Cost
7,774,509		Direct Services Personnel Salary Cost
41.0%		Departmental Indirect Service Rate

[f] The rate is expressed as a percent of salary expense and is applied to the salary cost per hour, adjusted only for that portion designated as Direct Service.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Building & Safety

Recommend departmental review of indirect ratios for all staff, depending on end use for this information.

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	Fully Burdened Hourly Rate
Direct Services Personnel:																			
531	Building Inspection	3801	Building/NP Inspector		1.00	1,620	100%	0%	\$ 139,151	\$ 85.90	\$ 72,147	\$ 44.54	\$ 3,483	\$ 2.15	35.0%	\$ 30.08	21.0%	\$ 18.08	\$ 180.74
531	Building Inspection	3801	Building/NP Inspector		1.00	1,620	100%	0%	\$ 132,525	\$ 81.81	\$ 89,200	\$ 55.06	\$ 3,483	\$ 2.15	35.0%	\$ 28.65	21.0%	\$ 17.22	\$ 184.88
531	Building Inspection	3801	Building/NP Inspector		1.00	1,620	100%	0%	\$ 132,525	\$ 81.81	\$ 69,472	\$ 42.88	\$ 3,483	\$ 2.15	35.0%	\$ 28.65	21.0%	\$ 17.22	\$ 172.70
531	Building Inspection	3801	Building/NP Inspector		1.00	1,620	100%	0%	\$ 141,920	\$ 87.60	\$ 73,151	\$ 45.15	\$ 3,483	\$ 2.15	35.0%	\$ 30.68	21.0%	\$ 18.44	\$ 184.02
531	Building Inspection	3801	Building/NP Inspector		1.00	1,620	100%	0%	\$ 138,599	\$ 85.55	\$ 81,704	\$ 50.43	\$ 3,483	\$ 2.15	35.0%	\$ 29.96	21.0%	\$ 18.01	\$ 186.11
531	Building Inspection	3801	Building/NP Inspector		1.00	1,620	100%	0%	\$ 138,599	\$ 85.55	\$ 91,616	\$ 56.55	\$ 3,483	\$ 2.15	35.0%	\$ 29.96	21.0%	\$ 18.01	\$ 192.22
531	Building Inspection	3801	Building/NP Inspector		1.00	1,620	100%	0%	\$ 139,151	\$ 85.90	\$ 84,483	\$ 52.15	\$ 3,483	\$ 2.15	35.0%	\$ 30.08	21.0%	\$ 18.08	\$ 188.35
531	Building Inspection	3804	Senior Building Inspector		1.00	1,620	100%	0%	\$ 162,310	\$ 100.19	\$ 80,705	\$ 49.82	\$ 3,483	\$ 2.15	35.0%	\$ 35.08	21.0%	\$ 21.09	\$ 208.33
531	Building Inspection	3804	Senior Building Inspector		1.00	1,620	100%	0%	\$ 162,310	\$ 100.19	\$ 101,161	\$ 62.45	\$ 3,483	\$ 2.15	35.0%	\$ 35.08	21.0%	\$ 21.09	\$ 220.96
531	Building Inspection	3804	Senior Building Inspector		1.00	1,620	100%	0%	\$ 160,719	\$ 99.21	\$ 100,584	\$ 62.09	\$ 3,483	\$ 2.15	35.0%	\$ 34.74	21.0%	\$ 20.88	\$ 219.07
531	Building Inspection	3809	Building Inspection Manager		1.00	1,620	100%	0%	\$ 166,181	\$ 102.58	\$ 94,935	\$ 58.60	\$ 3,483	\$ 2.15	35.0%	\$ 35.92	21.0%	\$ 21.59	\$ 220.84
532	Plan Review	1210	Plan Review Manager		0.85	1,377	100%	0%	\$ 168,492	\$ 122.36	\$ 72,296	\$ 52.50	\$ 2,961	\$ 2.15	35.0%	\$ 42.85	21.0%	\$ 25.75	\$ 245.62
532	Plan Review	1210	Plan Review Manager		0.15	243	100%	0%	\$ 29,734	\$ 122.36	\$ 12,758	\$ 52.50	\$ 523	\$ 2.15	35.0%	\$ 42.85	21.0%	\$ 25.75	\$ 245.62
532	Plan Review	3803	Plan Checker		1.00	1,620	100%	0%	\$ 127,681	\$ 78.82	\$ 87,297	\$ 53.89	\$ 3,483	\$ 2.15	35.0%	\$ 27.60	21.0%	\$ 16.59	\$ 179.04
532	Plan Review	3806	Senior Plan Check Engineer		1.00	1,620	100%	0%	\$ 188,349	\$ 116.26	\$ 110,685	\$ 68.32	\$ 3,483	\$ 2.15	35.0%	\$ 40.71	21.0%	\$ 24.47	\$ 251.92
532	Plan Review	3807	Plan Check Engineer		1.00	1,620	100%	0%	\$ 165,134	\$ 101.93	\$ 95,043	\$ 58.67	\$ 3,483	\$ 2.15	35.0%	\$ 35.69	21.0%	\$ 21.45	\$ 219.90
532	Plan Review	3807	Plan Check Engineer		1.00	1,620	100%	0%	\$ 167,148	\$ 103.18	\$ 95,857	\$ 59.17	\$ 3,483	\$ 2.15	35.0%	\$ 36.13	21.0%	\$ 21.72	\$ 222.35
532	Plan Review	3807	Plan Check Engineer		1.00	1,620	100%	0%	\$ 159,761	\$ 98.62	\$ 80,535	\$ 49.71	\$ 3,483	\$ 2.15	35.0%	\$ 34.53	21.0%	\$ 20.76	\$ 205.77
533	Building Safety Administrati	1802	Building & Housing Director		0.50	810	0%	100%	\$ 106,181	\$ 131.09	\$ 63,696	\$ 78.64	\$ 1,742	\$ 2.15	35.0%	\$ 45.90	21.0%	\$ -	\$ 257.78
533	Building Safety Administrati	1802	Building & Housing Director		0.50	810	0%	100%	\$ 106,181	\$ 131.09	\$ 63,696	\$ 78.64	\$ 1,742	\$ 2.15	35.0%	\$ 45.90	21.0%	\$ -	\$ 257.78
533	Building Safety Administrati	1804	Building Offical		1.00	1,620	100%	0%	\$ 225,907	\$ 139.45	\$ 117,597	\$ 72.59	\$ 3,483	\$ 2.15	35.0%	\$ 48.83	21.0%	\$ 29.35	\$ 292.37
534	Permit Center	2103	Administrative Analyst II		1.00	1,620	0%	100%	\$ 128,904	\$ 79.57	\$ 67,650	\$ 41.76	\$ 3,483	\$ 2.15	35.0%	\$ 27.86	21.0%	\$ -	\$ 151.34
534	Permit Center	5801	Build Permit Tech		1.00	1,620	100%	0%	\$ 102,300	\$ 63.15	\$ 77,038	\$ 47.55	\$ 3,483	\$ 2.15	35.0%	\$ 22.11	21.0%	\$ 13.29	\$ 148.26
534	Permit Center	5801	Build Permit Tech		1.00	1,620	100%	0%	\$ 90,552	\$ 55.90	\$ 52,561	\$ 32.45	\$ 3,483	\$ 2.15	35.0%	\$ 19.57	21.0%	\$ 11.76	\$ 121.83
534	Permit Center	5801	Build Permit Tech		1.00	1,620	100%	0%	\$ 99,416	\$ 61.37	\$ 75,872	\$ 46.83	\$ 3,483	\$ 2.15	35.0%	\$ 21.49	21.0%	\$ 12.92	\$ 144.76
534		6109	Office Asst II		1.00	1,620	0%	100%	\$ 69,663	\$ 43.00	\$ 44,118	\$ 27.23	\$ 3,483	\$ 2.15	35.0%	\$ 15.06	21.0%	\$ -	\$ 87.44

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Building & Safety

Recommend departmental review of indirect ratios for all staff, depending on end use for this information.

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
Indirect Services Personnel:																			
							-	0%	100%	\$ -	\$ -	\$ -	\$ -	35.0%	\$ -	21.0%	\$ -	\$ -	
							-	0%	100%	\$ -	\$ -	\$ -	\$ -	35.0%	\$ -	21.0%	\$ -	\$ -	

[a] Refer to Workspace 3.

[b] Generalized productive hours assumptions. This may be imposed by individual depending on system capabilities.

80 hours, holiday (10 days)

120 hours, paid leave (15 days)

260 hours, general administrative and/or break (1 hour per day)

22% reduction to FTE hours to derive productive hours

[c] Refer to Workspace 4 for line-item categorization. Expenses include non-labor services and supplies, excluding contractual services and capital outlay.

100 Building Inspection	531	531	\$ 49,003
100 Plan Checking	532	532	13,600
100 Building Safety Admi	533	533	7,000
100 Permit Center	534	534	14,000
0 org name	0	0	-
Total Non-Labor Oper			83,603
Total FTEs			24.00
Cost per FTE			3,483

[d] Refer to Exhibit 9B. The rate is expressed a percent of salary expense and is applied to the salary cost per hour.

[e] As derived from that portion of individual positions designated as Indirect Service in the data listed above, totaling as follows:

\$ 410,929	Total Salary Cost Designated as Indirect Service
239,160	Total Benefits Cost Designated as Indirect Service
10,450	Total Non-Labor Operating Cost Designated as Indirect Service
-	Total Citywide Central Services Cost Designated as Indirect Service
660,540	Total Departmental Indirect Service Cost
3,138,461	Direct Services Personnel Salary Cost
21.0%	Departmental Indirect Service Rate

[f] The rate is expressed as a percent of salary expense and is applied to the salary cost per hour, adjusted only for that portion designated as Direct Service.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Engineering

Recommend departmental review of indirect ratios for all staff, depending on end use for this information.

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
Direct Services Personnel:																			
411	Engineering Administration	1201		Engineering Director/City Eng	1.00	1,620	0%	100%	\$ 212,362	\$ 131.09	\$ 122,083	\$ 75.36	\$ 1,236	\$ 0.76	38.2%	\$ 50.04	17.0%	\$ -	\$ 257.25
411	Engineering Administration	6111		Administrative Assistant	1.00	1,620	0%	100%	\$ 99,429	\$ 61.38	\$ 73,073	\$ 45.11	\$ 1,236	\$ 0.76	38.2%	\$ 23.43	17.0%	\$ -	\$ 130.67
412	Design & Construction	2201		Assistant Engineer	1.00	1,620	100%	0%	\$ 139,706	\$ 86.24	\$ 68,936	\$ 42.55	\$ 1,236	\$ 0.76	38.2%	\$ 32.92	17.0%	\$ 14.63	\$ 177.11
412	Design & Construction	2201		Assistant Engineer	1.00	1,620	100%	0%	\$ 135,198	\$ 83.46	\$ 86,955	\$ 53.68	\$ 1,236	\$ 0.76	38.2%	\$ 31.86	17.0%	\$ 14.16	\$ 183.91
412	Design & Construction	2201		Assistant Engineer	1.00	1,620	100%	0%	\$ 134,125	\$ 82.79	\$ 66,820	\$ 41.25	\$ 1,236	\$ 0.76	38.2%	\$ 31.60	17.0%	\$ 14.05	\$ 170.46
412	Design & Construction	2201		Assistant Engineer	1.00	1,620	100%	0%	\$ 134,125	\$ 82.79	\$ 56,140	\$ 34.65	\$ 1,236	\$ 0.76	38.2%	\$ 31.60	17.0%	\$ 14.05	\$ 163.86
412	Design & Construction	2202		Assoc Civil Engineer	1.00	1,620	100%	0%	\$ 146,312	\$ 90.32	\$ 91,169	\$ 56.28	\$ 1,236	\$ 0.76	38.2%	\$ 34.48	17.0%	\$ 15.33	\$ 197.16
412	Design & Construction	2202		Assoc Civil Engineer	1.00	1,620	100%	0%	\$ 157,422	\$ 97.17	\$ 95,382	\$ 58.88	\$ 1,236	\$ 0.76	38.2%	\$ 37.09	17.0%	\$ 16.49	\$ 210.40
412	Design & Construction	2202		Assoc Civil Engineer	1.00	1,620	100%	0%	\$ 156,126	\$ 96.37	\$ 87,499	\$ 54.01	\$ 1,236	\$ 0.76	38.2%	\$ 36.79	17.0%	\$ 16.35	\$ 204.29
412	Design & Construction	2204		Princ Civil Engineer	1.00	1,620	100%	0%	\$ 184,366	\$ 113.81	\$ 74,637	\$ 46.07	\$ 1,236	\$ 0.76	38.2%	\$ 43.44	17.0%	\$ 19.31	\$ 223.40
412	Design & Construction	2211		CIP Manager	1.00	1,620	100%	0%	\$ 195,168	\$ 120.47	\$ 101,542	\$ 62.68	\$ 1,236	\$ 0.76	38.2%	\$ 45.99	17.0%	\$ 20.44	\$ 250.35
412	Design & Construction	3201		Engineering Aide	1.00	1,620	100%	0%	\$ 116,279	\$ 71.78	\$ 79,143	\$ 48.85	\$ 1,236	\$ 0.76	38.2%	\$ 27.40	17.0%	\$ 12.18	\$ 160.97
412	Design & Construction	3202		Pub Works Insp	1.00	1,620	100%	0%	\$ 137,773	\$ 85.04	\$ 87,931	\$ 54.28	\$ 1,236	\$ 0.76	38.2%	\$ 32.46	17.0%	\$ 14.43	\$ 186.98
412	Design & Construction	3202		Pub Works Insp	1.00	1,620	100%	0%	\$ 122,981	\$ 75.91	\$ 74,930	\$ 46.25	\$ 1,236	\$ 0.76	38.2%	\$ 28.98	17.0%	\$ 12.88	\$ 164.79
412	Design & Construction	3202		Pub Works Insp	1.00	1,620	100%	0%	\$ 124,964	\$ 77.14	\$ 63,346	\$ 39.10	\$ 1,236	\$ 0.76	38.2%	\$ 29.45	17.0%	\$ 13.09	\$ 159.54
412	Design & Construction	3203		Senior Public Works Inspector	1.00	1,620	100%	0%	\$ 159,127	\$ 98.23	\$ 87,841	\$ 54.22	\$ 1,236	\$ 0.76	38.2%	\$ 37.50	17.0%	\$ 16.67	\$ 207.38
413	Land Development	2103		Administrative Analyst II	1.00	1,620	0%	100%	\$ 130,869	\$ 80.78	\$ 84,240	\$ 52.00	\$ 1,236	\$ 0.76	38.2%	\$ 30.84	17.0%	\$ -	\$ 164.38
413	Land Development	2201		Assistant Engineer	1.00	1,620	100%	0%	\$ 141,959	\$ 87.63	\$ 89,519	\$ 55.26	\$ 1,236	\$ 0.76	38.2%	\$ 33.45	17.0%	\$ 14.87	\$ 191.97
413	Land Development	2201		Assistant Engineer	1.00	1,620	100%	0%	\$ 141,959	\$ 87.63	\$ 82,127	\$ 50.70	\$ 1,236	\$ 0.76	38.2%	\$ 33.45	17.0%	\$ 14.87	\$ 187.41
413	Land Development	2202		Assoc Civil Engineer	1.00	1,620	100%	0%	\$ 163,253	\$ 100.77	\$ 94,269	\$ 58.19	\$ 1,236	\$ 0.76	38.2%	\$ 38.47	17.0%	\$ 17.10	\$ 215.29
413	Land Development	2202		Assoc Civil Engineer	1.00	1,620	100%	0%	\$ 163,253	\$ 100.77	\$ 97,593	\$ 60.24	\$ 1,236	\$ 0.76	38.2%	\$ 38.47	17.0%	\$ 17.10	\$ 217.35
413	Land Development	2204		Princ Civil Engineer	1.00	1,620	100%	0%	\$ 174,553	\$ 107.75	\$ 101,320	\$ 62.54	\$ 1,236	\$ 0.76	38.2%	\$ 41.13	17.0%	\$ 18.28	\$ 230.47
413	Land Development	3201		Engineering Aide	1.00	1,620	100%	0%	\$ 112,892	\$ 69.69	\$ 78,461	\$ 48.43	\$ 1,236	\$ 0.76	38.2%	\$ 26.60	17.0%	\$ 11.82	\$ 157.31
415	Traffic Engineering	1202		Transporation & Traffic Mgr	1.00	1,620	100%	0%	\$ 188,403	\$ 116.30	\$ 106,396	\$ 65.68	\$ 1,236	\$ 0.76	38.2%	\$ 44.39	17.0%	\$ 19.73	\$ 246.87
415	Traffic Engineering	2202		Assoc Civil Engineer	1.00	1,620	100%	0%	\$ 155,478	\$ 95.97	\$ 94,645	\$ 58.42	\$ 1,236	\$ 0.76	38.2%	\$ 36.64	17.0%	\$ 16.29	\$ 208.08
415	Traffic Engineering	2202		Assoc Civil Engineer	1.00	1,620	100%	0%	\$ 137,665	\$ 84.98	\$ 68,163	\$ 42.08	\$ 1,236	\$ 0.76	38.2%	\$ 32.44	17.0%	\$ 14.42	\$ 174.68
422	Utility Engineering	2201		Assistant Engineer	0.70	1,134	100%	0%	\$ 99,371	\$ 87.63	\$ 49,847	\$ 43.96	\$ 866	\$ 0.76	38.2%	\$ 33.45	17.0%	\$ 14.87	\$ 180.67
422	Utility Engineering	2201		Assistant Engineer	0.30	486	100%	0%	\$ 42,588	\$ 87.63	\$ 21,363	\$ 43.96	\$ 371	\$ 0.76	38.2%	\$ 33.45	17.0%	\$ 14.87	\$ 180.67
422	Utility Engineering	2201		Assistant Engineer	0.70	1,134	100%	0%	\$ 99,371	\$ 87.63	\$ 49,847	\$ 43.96	\$ 866	\$ 0.76	38.2%	\$ 33.45	17.0%	\$ 14.87	\$ 180.67
422	Utility Engineering	2202		Assistant Civil Engineer	0.70	1,134	100%	0%	\$ 108,835	\$ 95.97	\$ 67,340	\$ 59.38	\$ 866	\$ 0.76	38.2%	\$ 36.64	17.0%	\$ 16.29	\$ 209.04
422	Utility Engineering	2202		Assistant Civil Engineer	0.30	486	100%	0%	\$ 46,643	\$ 95.97	\$ 28,860	\$ 59.38	\$ 371	\$ 0.76	38.2%	\$ 36.64	17.0%	\$ 16.29	\$ 209.04
422	Utility Engineering	2204		Princ Civil Engineer	0.50	810	100%	0%	\$ 92,629	\$ 114.36	\$ 43,272	\$ 53.42	\$ 618	\$ 0.76	38.2%	\$ 43.65	17.0%	\$ 19.40	\$ 231.60

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Engineering

Recommend departmental review of indirect ratios for all staff, depending on end use for this information.

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
422	Utility Engineering	2204	Princ Civil Engineer		0.50	810	100%	0%	\$ 92,629	\$ 114.36	\$ 43,272	\$ 53.42	\$ 618	\$ 0.76	38.2%	\$ 43.65	17.0%	\$ 19.40	\$ 231.60
422	Utility Engineering	3201	Engineering Aide		0.70	1,134	100%	0%	\$ 79,024	\$ 69.69	\$ 41,928	\$ 36.97	\$ 866	\$ 0.76	38.2%	\$ 26.60	17.0%	\$ 11.82	\$ 145.85
422	Utility Engineering	3201	Engineering Aide		0.30	486	100%	0%	\$ 33,868	\$ 69.69	\$ 17,969	\$ 36.97	\$ 371	\$ 0.76	38.2%	\$ 26.60	17.0%	\$ 11.82	\$ 145.85
422	Utility Engineering	8626	Cross Connection Specialist		1.00	1,620	100%	0%	\$ 116,461	\$ 71.89	\$ 80,580	\$ 49.74	\$ 1,236	\$ 0.76	38.2%	\$ 27.44	17.0%	\$ 12.20	\$ 162.03

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Engineering

Recommend departmental review of indirect ratios for all staff, depending on end use for this information.

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
Indirect Services Personnel:																			
							-	0%	100%	\$ -	\$ -	\$ -	\$ -	38.2%	\$ -	17.0%	\$ -	\$ -	
							-	0%	100%	\$ -	\$ -	\$ -	\$ -	38.2%	\$ -	17.0%	\$ -	\$ -	

[a] Refer to Workspace 3.

[b] Generalized productive hours assumptions. This may be imposed by individual depending on system capabilities.

80 hours, holiday (10 days)

120 hours, paid leave (15 days)

260 hours, general administrative and/or break (1 hour per day)

22% reduction to FTE hours to derive productive hours

[c] Refer to Workspace 4 for line-item categorization. Expenses include non-labor services and supplies, excluding contractual services and capital outlay.

100	Engineering Adminis	411	\$	19,910
100	Design & Constructic	412		10,621
100	Land Development	413		6,400
100	Traffic Engineering	415		2,635
100	Utility Engineering	422		-
0	org name	0	0	-
Total Non-Labor Oper				39,566
Total FTEs				32.00
Cost per FTE				1,236

[d] Refer to Exhibit 9B. The rate is expressed a percent of salary expense and is applied to the salary cost per hour.

[e] As derived from that portion of individual positions designated as Indirect Service in the data listed above, totaling as follows:

\$ 442,660	Total Salary Cost Designated as Indirect Service
279,397	Total Benefits Cost Designated as Indirect Service
3,709	Total Non-Labor Operating Cost Designated as Indirect Service
-	Total Citywide Central Services Cost Designated as Indirect Service
725,766	Total Departmental Indirect Service Cost
4,277,094	Direct Services Personnel Salary Cost
17.0%	Departmental Indirect Service Rate

[f] The rate is expressed as a percent of salary expense and is applied to the salary cost per hour, adjusted only for that portion designated as Direct Service.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Planning

Recommend departmental review of indirect ratios for all staff, depending on end use for this information.

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
Direct Services Personnel:																			
512	Planning	1803	Planning Director		0.80	1,296	0%	100%	\$ 185,074	\$ 142.80	\$ 108,917	\$ 84.04	\$ 2,675	\$ 2.06	33.1%	\$ 47.22	59.3%	\$ -	\$ 276.13
512	Planning	1803	Planning Director		0.20	324	0%	100%	\$ 46,268	\$ 142.80	\$ 27,229	\$ 84.04	\$ 669	\$ 2.06	33.1%	\$ 47.22	59.3%	\$ -	\$ 276.13
512	Planning	2802	Associate Planner		1.00	1,620	100%	0%	\$ 157,885	\$ 97.46	\$ 93,493	\$ 57.71	\$ 3,343	\$ 2.06	33.1%	\$ 32.22	59.3%	\$ 57.77	\$ 247.23
512	Planning	2802	Associate Planner		1.00	1,620	100%	0%	\$ 156,518	\$ 96.62	\$ 101,065	\$ 62.39	\$ 3,343	\$ 2.06	33.1%	\$ 31.95	59.3%	\$ 57.27	\$ 250.28
512	Planning	2802	Associate Planner		0.85	1,377	100%	0%	\$ 133,040	\$ 96.62	\$ 68,671	\$ 49.87	\$ 2,842	\$ 2.06	33.1%	\$ 31.95	59.3%	\$ 57.27	\$ 237.76
512	Planning	2802	Associate Planner		0.15	243	100%	0%	\$ 23,478	\$ 96.62	\$ 12,118	\$ 49.87	\$ 502	\$ 2.06	33.1%	\$ 31.95	59.3%	\$ 57.27	\$ 237.76
512	Planning	2805	Senior Planner		0.85	1,377	100%	0%	\$ 139,103	\$ 101.02	\$ 87,506	\$ 63.55	\$ 2,842	\$ 2.06	33.1%	\$ 33.40	59.3%	\$ 59.88	\$ 259.91
512	Planning	2805	Senior Planner		0.15	243	100%	0%	\$ 24,548	\$ 101.02	\$ 15,442	\$ 63.55	\$ 502	\$ 2.06	33.1%	\$ 33.40	59.3%	\$ 59.88	\$ 259.91
512	Planning	2805	Senior Planner		1.00	1,620	100%	0%	\$ 163,651	\$ 101.02	\$ 102,130	\$ 63.04	\$ 3,343	\$ 2.06	33.1%	\$ 33.40	59.3%	\$ 59.88	\$ 259.40
512	Planning	2813	Planning Technician		1.00	1,620	100%	0%	\$ 106,547	\$ 65.77	\$ 72,294	\$ 44.63	\$ 3,343	\$ 2.06	33.1%	\$ 21.75	59.3%	\$ 38.98	\$ 173.19
512	Planning	6111	Administrative Assistant		1.00	1,620	0%	100%	\$ 104,400	\$ 64.44	\$ 78,596	\$ 48.52	\$ 3,343	\$ 2.06	33.1%	\$ 21.31	59.3%	\$ -	\$ 136.33
513	Long Range Planning	2811	Principal Planner		0.85	1,377	100%	0%	\$ 144,600	\$ 105.01	\$ 89,765	\$ 65.19	\$ 2,842	\$ 2.06	33.1%	\$ 34.72	59.3%	\$ 62.24	\$ 269.23
513	Long Range Planning	2811	Principal Planner		0.15	243	100%	0%	\$ 25,518	\$ 105.01	\$ 15,841	\$ 65.19	\$ 502	\$ 2.06	33.1%	\$ 34.72	59.3%	\$ 62.24	\$ 269.23
536	Housing and Neighborhood	1120	Housing Authority Adminr		0.90	1,458	100%	0%	\$ 171,036	\$ 117.31	\$ 82,830	\$ 56.81	\$ 3,009	\$ 2.06	33.1%	\$ 38.79	59.3%	\$ 69.53	\$ 284.50
536	Housing and Neighborhood	1120	Housing Authority Adminr		0.10	162	100%	0%	\$ 19,004	\$ 117.31	\$ 9,203	\$ 56.81	\$ 334	\$ 2.06	33.1%	\$ 38.79	59.3%	\$ 69.53	\$ 284.50
536	Housing and Neighborhood	2103	Administrative Analyst II		1.00	1,620	0%	100%	\$ 130,869	\$ 80.78	\$ 68,438	\$ 42.25	\$ 3,343	\$ 2.06	33.1%	\$ 26.71	59.3%	\$ -	\$ 151.80
536	Housing and Neighborhood	2112	Senior Administrative Anaylst		1.00	1,620	0%	100%	\$ 151,946	\$ 93.79	\$ 76,890	\$ 47.46	\$ 3,343	\$ 2.06	33.1%	\$ 31.01	59.3%	\$ -	\$ 174.33
536	Housing and Neighborhood	5804	Code Enforcement Officer		1.00	1,620	100%	0%	\$ 120,487	\$ 74.37	\$ 81,065	\$ 50.04	\$ 3,343	\$ 2.06	33.1%	\$ 24.59	59.3%	\$ 44.08	\$ 195.15
536	Housing and Neighborhood	5806	Sr Code Enforcement Officer		1.00	1,620	100%	0%	\$ 149,134	\$ 92.06	\$ 94,778	\$ 58.50	\$ 3,343	\$ 2.06	33.1%	\$ 30.44	59.3%	\$ 54.56	\$ 237.63
536	Housing and Neighborhood	5806	Sr Code Enforcement Officer		1.00	1,620	100%	0%	\$ 139,119	\$ 85.88	\$ 72,192	\$ 44.56	\$ 3,343	\$ 2.06	33.1%	\$ 28.39	59.3%	\$ 50.90	\$ 211.80
Indirect Services Personnel:																			
					-	0%	100%		\$ -		\$ -	\$ -	\$ -	\$ -	33.1%	\$ -	59.3%	\$ -	\$ -
					-	0%	100%		\$ -		\$ -	\$ -	\$ -	\$ -	33.1%	\$ -	59.3%	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Planning

Recommend departmental review of indirect ratios for all staff, depending on end use for this information.

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]

[a] Refer to Workspace 3.

[b] Generalized productive hours assumptions. This may be imposed by individual depending on system capabilities.

80 hours, holiday (10 days)

120 hours, paid leave (15 days)

260 hours, general administrative and/or break (1 hour per day)

22% reduction to FTE hours to derive productive hours

[c] Refer to Workspace 4 for line-item categorization. Expenses include non-labor services and supplies, excluding contractual services and capital outlay.

100 Planning	512	512	\$	50,150
100 Long Range Planning	513	513		-
100 Housing & Neighbor	536	536		-
				-
0 org name	0	0		-
Total Non-Labor Oper				50,150
Total FTEs				15.00
Cost per FTE				3,343

[d] Refer to Exhibit 9B. The rate is expressed a percent of salary expense and is applied to the salary cost per hour.

[e] As derived from that portion of individual positions designated as Indirect Service in the data listed above, totaling as follows:

\$ 618,557	Total Salary Cost Designated as Indirect Service
360,072	Total Benefits Cost Designated as Indirect Service
13,373	Total Non-Labor Operating Cost Designated as Indirect Service
-	Total Citywide Central Services Cost Designated as Indirect Service
992,002	Total Departmental Indirect Service Cost
1,673,667	Direct Services Personnel Salary Cost
59.3%	Departmental Indirect Service Rate

[f] The rate is expressed as a percent of salary expense and is applied to the salary cost per hour, adjusted only for that portion designated as Direct Service.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Recreation

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	Fully Burdened Hourly Rate
Direct Services Personnel:																			
162	Senior Services	5606	Program Coordinator		1.00	1,620	100%	0%	\$ 110,765	\$ 68.37	\$ 77,690	\$ 47.96	\$ 13,002	\$ 8.03	101.0%	\$ 69.06	74.2%	\$ 50.71	\$ 244.13
162	Senior Services	6602	Public Services Assistant II		1.00	1,620	100%	0%	\$ 85,489	\$ 52.77	\$ 48,377	\$ 29.86	\$ 13,002	\$ 8.03	101.0%	\$ 53.30	74.2%	\$ 39.14	\$ 183.10
162	Senior Services	8602	Rec Serv Asst II		1.00	1,620	100%	0%	\$ 57,270	\$ 35.35	\$ 57,405	\$ 35.43	\$ 13,002	\$ 8.03	101.0%	\$ 35.71	74.2%	\$ 26.22	\$ 140.74
164	Youth Program	5606	Program Coordinator		1.00	1,620	100%	0%	\$ 94,130	\$ 58.10	\$ 51,654	\$ 31.89	\$ 13,002	\$ 8.03	101.0%	\$ 58.69	74.2%	\$ 43.10	\$ 199.80
167	Special Events	5606	Program Coordinator		1.00	1,620	100%	0%	\$ 105,220	\$ 64.95	\$ 55,859	\$ 34.48	\$ 13,002	\$ 8.03	101.0%	\$ 65.60	74.2%	\$ 48.17	\$ 221.23
169	Performing Arts	8603	Rec Serv Asst III		0.80	1,296	100%	0%	\$ 52,660	\$ 40.63	\$ 22,109	\$ 17.06	\$ 10,402	\$ 8.03	101.0%	\$ 41.04	74.2%	\$ 30.14	\$ 136.90
169	Performing Arts	8603	Rec Serv Asst III		0.20	324	100%	0%	\$ 13,165	\$ 40.63	\$ 5,527	\$ 17.06	\$ 2,600	\$ 8.03	101.0%	\$ 41.04	74.2%	\$ 30.14	\$ 136.90
170	General Classes	8604	Rec Serv Asst IV		1.00	1,620	100%	0%	\$ 74,166	\$ 45.78	\$ 44,084	\$ 27.21	\$ 13,002	\$ 8.03	101.0%	\$ 46.24	74.2%	\$ 33.96	\$ 161.22
172	Sports & Fitness	5606	Program Coordinator		1.00	1,620	100%	0%	\$ 114,088	\$ 70.42	\$ 75,000	\$ 46.30	\$ 13,002	\$ 8.03	101.0%	\$ 71.13	74.2%	\$ 52.23	\$ 248.11
172	Sports & Fitness	5615	Sr Public Services Assistant		1.00	1,620	100%	0%	\$ 105,741	\$ 65.27	\$ 55,511	\$ 34.27	\$ 13,002	\$ 8.03	101.0%	\$ 65.93	74.2%	\$ 48.41	\$ 221.90
172	Sports & Fitness	6602	Public Services Assistant II		1.00	1,620	100%	0%	\$ 82,769	\$ 51.09	\$ 47,346	\$ 29.23	\$ 13,002	\$ 8.03	101.0%	\$ 51.61	74.2%	\$ 37.89	\$ 177.84
175	Social Services	5606	Program Coordinator		1.00	1,620	100%	0%	\$ 96,902	\$ 59.82	\$ 41,857	\$ 25.84	\$ 13,002	\$ 8.03	101.0%	\$ 60.42	74.2%	\$ 44.37	\$ 198.46
Indirect Services Personnel:																			
161	Recreation Administration	1121	Assistant Dir Recr & Comm Svcs		1.00	1,620	0%	100%	\$ 201,509	\$ 124.39	\$ 110,307	\$ 68.09	\$ 13,002	\$ 8.03	101.0%	\$ 125.64	74.2%	\$ -	\$ 326.14
161	Recreation Administration	1208	Dir of Recr & Community Svcs		1.00	1,620	0%	100%	\$ 251,997	\$ 155.55	\$ 135,698	\$ 83.76	\$ 13,002	\$ 8.03	101.0%	\$ 157.12	74.2%	\$ -	\$ 404.46
161	Recreation Administration	2601	Rec Services Super		1.00	1,620	0%	100%	\$ 146,363	\$ 90.35	\$ 90,721	\$ 56.00	\$ 13,002	\$ 8.03	101.0%	\$ 91.26	74.2%	\$ -	\$ 245.63
161	Recreation Administration	2601	Rec Services Super		1.00	1,620	0%	100%	\$ 147,843	\$ 91.26	\$ 71,549	\$ 44.17	\$ 13,002	\$ 8.03	101.0%	\$ 92.18	74.2%	\$ -	\$ 235.63
161	Recreation Administration	2601	Rec Services Super		1.00	1,620	0%	100%	\$ 138,965	\$ 85.78	\$ 87,939	\$ 54.28	\$ 13,002	\$ 8.03	101.0%	\$ 86.64	74.2%	\$ -	\$ 234.73
161	Recreation Administration	8603	Rec Serv Asst III		1.00	1,620	0%	100%	\$ 59,704	\$ 36.85	\$ 38,600	\$ 23.83	\$ 13,002	\$ 8.03	101.0%	\$ 37.22	74.2%	\$ -	\$ 105.93
168	Marketing	5606	Program Coordinator		1.00	1,620	0%	100%	\$ 111,872	\$ 69.06	\$ 77,532	\$ 47.86	\$ 13,002	\$ 8.03	101.0%	\$ 69.75	74.2%	\$ -	\$ 194.69

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Recreation

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]

[a] Refer to Workspace 3.

[b] Generalized productive hours assumptions. This may be imposed by individual depending on system capabilities.

80 hours, holiday (10 days)

120 hours, paid leave (15 days)

260 hours, general administrative and/or break (1 hour per day)

22% reduction to FTE hours to derive productive hours

[c] Refer to Workspace 4 for line-item categorization. Expenses include non-labor services and supplies, excluding program costs, contractual services, and capital outlay.

100	Recreation Administ	161	161	\$	62,905
100	Senior Citizen Servic	162	162		43,529
100	Pre-K Enrichment	163	163		-
100	Youth Program	164	164		1,000
100	Special Events	167	167		43,518
100	Marketing	168	168		47,802
100	Performing Arts	169	169		2,930
100	General Classes	170	170		1,500
100	Aquatics	171	171		1,090
100	Sports and Fitness	172	172		29,765
100	Adult Sports	173	173		-
100	Recreation	174	174		-
					234,039
Total Non-Labor Oper					234,039
Total FTEs					18.00
Cost per FTE					13,002

[d] Refer to Exhibit 9B. The rate is expressed a percent of salary expense and is applied to the salary cost per hour.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Recreation

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]

[e] As derived from that portion of individual positions designated as Indirect Service in the data listed above, totaling as follows:

\$	1,058,253	Total Salary Cost Designated as Indirect Service
	612,345	Total Benefits Cost Designated as Indirect Service
	91,015	Total Non-Labor Operating Cost Designated as Indirect Service
<u>1,068,890</u>		Total Citywide Central Services Cost Designated as Indirect Service
	2,830,502	Total Departmental Indirect Service Cost
\$	2,823,914	Direct Services Temporary Salaries, Contractual Services, and Other Direct Costs of Programs (Workspace 4)
	<u>992,363</u>	Direct Services Personnel Salary Cost
	3,816,277	Total Direct Services (Labor and Non-Labor)
	74.2%	Departmental Indirect Service Rate

[f] The rate is expressed as a percent of salary expense and is applied to the salary cost per hour, adjusted only for that portion designated as Direct Service.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - General Government

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
Direct Services Personnel:																			
111	City Manager	1102	City Manager		0.97	1,571	100%	0%	\$ 278,749	\$ 177.39	\$ 136,008	\$ 86.55	\$ -	\$ -	43.4%	\$ 76.91	0.0%	\$ -	\$ 340.85
111	City Manager	1102	City Manager		0.03	49	100%	0%	\$ 8,621	\$ 177.39	\$ 4,206	\$ 86.55	\$ -	\$ -	43.4%	\$ 76.91	0.0%	\$ -	\$ 340.85
111	City Manager	1104	Assistant City Manager		0.95	1,539	100%	0%	\$ 231,967	\$ 150.73	\$ 127,322	\$ 82.73	\$ -	\$ -	43.4%	\$ 65.35	0.0%	\$ -	\$ 298.81
111	City Manager	1104	Assistant City Manager		0.05	81	100%	0%	\$ 12,209	\$ 150.73	\$ 6,701	\$ 82.73	\$ -	\$ -	43.4%	\$ 65.35	0.0%	\$ -	\$ 298.81
111	City Manager	1119	Deputy City Manager		1.00	1,616	100%	0%	\$ 288,579	\$ 178.56	\$ 149,143	\$ 92.28	\$ -	\$ -	43.4%	\$ 77.42	0.0%	\$ -	\$ 348.27
111	City Manager	1119	Deputy City Manager		0.00	4	100%	0%	\$ 694	\$ 178.56	\$ 359	\$ 92.28	\$ -	\$ -	43.4%	\$ 77.42	0.0%	\$ -	\$ 348.27
111	City Manager	1122	Public Information Officer		1.00	1,620	100%	0%	\$ 188,403	\$ 116.30	\$ 99,004	\$ 61.11	\$ -	\$ -	43.4%	\$ 50.42	0.0%	\$ -	\$ 227.84
111	City Manager	6110	Office Specialist		1.00	1,620	100%	0%	\$ 80,114	\$ 49.45	\$ 58,675	\$ 36.22	\$ -	\$ -	43.4%	\$ 21.44	0.0%	\$ -	\$ 107.11
111	City Manager	6123	Senior Executive Assistant		1.00	1,620	100%	0%	\$ 134,140	\$ 82.80	\$ 85,410	\$ 52.72	\$ -	\$ -	43.4%	\$ 35.90	0.0%	\$ -	\$ 171.43
112	Information Technology	1123	Deputy IT Director		1.00	1,620	100%	0%	\$ 206,987	\$ 127.77	\$ 113,370	\$ 69.98	\$ -	\$ -	43.4%	\$ 55.40	0.0%	\$ -	\$ 253.15
112	Information Technology	2112	Senior Administrative Analyst		1.00	1,620	100%	0%	\$ 142,817	\$ 88.16	\$ 90,101	\$ 55.62	\$ -	\$ -	43.4%	\$ 38.22	0.0%	\$ -	\$ 182.00
112	Information Technology	2113	IT Director		1.00	1,620	100%	0%	\$ 248,602	\$ 153.46	\$ 105,533	\$ 65.14	\$ -	\$ -	43.4%	\$ 66.54	0.0%	\$ -	\$ 285.14
112	Information Technology	2116	IT Manager		1.00	1,620	100%	0%	\$ 170,374	\$ 105.17	\$ 99,749	\$ 61.57	\$ -	\$ -	43.4%	\$ 45.60	0.0%	\$ -	\$ 212.34
112	Information Technology	2116	IT Manager		1.00	1,620	100%	0%	\$ 178,413	\$ 110.13	\$ 82,271	\$ 50.78	\$ -	\$ -	43.4%	\$ 47.75	0.0%	\$ -	\$ 208.67
112	Information Technology	2118	Information Technology Analyst		1.00	1,620	100%	0%	\$ 122,278	\$ 75.48	\$ 81,665	\$ 50.41	\$ -	\$ -	43.4%	\$ 32.73	0.0%	\$ -	\$ 158.62
112	Information Technology	2118	Information System Analyst		1.00	1,620	100%	0%	\$ 141,061	\$ 87.07	\$ 88,727	\$ 54.77	\$ -	\$ -	43.4%	\$ 37.75	0.0%	\$ -	\$ 179.60
112	Information Technology	2118	Information System Analyst		1.00	1,620	100%	0%	\$ 141,061	\$ 87.07	\$ 88,727	\$ 54.77	\$ -	\$ -	43.4%	\$ 37.75	0.0%	\$ -	\$ 179.60
112	Information Technology	2118	Information System Analyst		1.00	1,620	100%	0%	\$ 141,061	\$ 87.07	\$ 88,727	\$ 54.77	\$ -	\$ -	43.4%	\$ 37.75	0.0%	\$ -	\$ 179.60
112	Information Technology	2119	Business Systems Analyst/Dev		1.00	1,620	100%	0%	\$ 157,977	\$ 97.52	\$ 64,595	\$ 39.87	\$ -	\$ -	43.4%	\$ 42.28	0.0%	\$ -	\$ 179.67
112	Information Technology	2212	GIS Technician		1.00	1,620	100%	0%	\$ 126,205	\$ 77.90	\$ 63,817	\$ 39.39	\$ -	\$ -	43.4%	\$ 33.78	0.0%	\$ -	\$ 151.08
112	Information Technology	3101	IT Technician		1.00	1,620	100%	0%	\$ 112,946	\$ 69.72	\$ 58,789	\$ 36.29	\$ -	\$ -	43.4%	\$ 30.23	0.0%	\$ -	\$ 136.24
112	Information Technology	3101	IT Technician		1.00	1,620	100%	0%	\$ 112,946	\$ 69.72	\$ 58,789	\$ 36.29	\$ -	\$ -	43.4%	\$ 30.23	0.0%	\$ -	\$ 136.24
112	Information Technology	6110	Office Specialist		1.00	1,620	100%	0%	\$ 87,263	\$ 53.87	\$ 68,778	\$ 42.46	\$ -	\$ -	43.4%	\$ 23.35	0.0%	\$ -	\$ 119.68
114	City Clerk	1101	City Clerk		1.00	1,620	100%	0%	\$ 159,551	\$ 98.49	\$ 94,871	\$ 58.56	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ 157.05
114	City Clerk	6102	Deputy City Clerk		1.00	1,620	100%	0%	\$ 119,211	\$ 73.59	\$ 80,511	\$ 49.70	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ 123.29
114	City Clerk	6109	Office Asst II		1.00	1,620	100%	0%	\$ 75,880	\$ 46.84	\$ 64,462	\$ 39.79	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ 86.63
115	Human Resources	1105	Human Resources Director		1.00	1,620	100%	0%	\$ 256,490	\$ 158.33	\$ 137,362	\$ 84.79	\$ -	\$ -	43.4%	\$ 68.65	0.0%	\$ -	\$ 311.76
115	Human Resources	1209	Human Resources Manager		1.00	1,620	100%	0%	\$ 185,879	\$ 114.74	\$ 105,449	\$ 65.09	\$ -	\$ -	43.4%	\$ 49.75	0.0%	\$ -	\$ 229.58
115	Human Resources	2107	Human Resources Technician		1.00	1,620	100%	0%	\$ 88,985	\$ 54.93	\$ 69,146	\$ 42.68	\$ -	\$ -	43.4%	\$ 23.82	0.0%	\$ -	\$ 121.43
115	Human Resources	2107	Human Resources Technician		1.00	1,620	100%	0%	\$ 80,388	\$ 49.62	\$ 46,186	\$ 28.51	\$ -	\$ -	43.4%	\$ 21.51	0.0%	\$ -	\$ 99.65
115	Human Resources	2108	Human Resources Assistant		1.00	1,620	100%	0%	\$ 77,950	\$ 48.12	\$ 34,589	\$ 21.35	\$ -	\$ -	43.4%	\$ 20.86	0.0%	\$ -	\$ 90.33
115	Human Resources	2123	Human Resources Analyst II		1.00	1,620	100%	0%	\$ 119,078	\$ 73.50	\$ 73,105	\$ 45.13	\$ -	\$ -	43.4%	\$ 31.87	0.0%	\$ -	\$ 150.50
115	Human Resources	2124	Human Resources Analyst I		1.00	1,620	100%	0%	\$ 118,518	\$ 73.16	\$ 59,930	\$ 36.99	\$ -	\$ -	43.4%	\$ 31.72	0.0%	\$ -	\$ 141.87

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - General Government

Organization			Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
116	Economic Development	1206	Economic Development Director	Economic Development Director	1.00	1,620	100%	0%	\$ 236,240	\$ 145.83	\$ 129,863	\$ 80.16	\$ -	\$ -	43.4%	\$ 63.23	0.0%	\$ -	\$ 289.22
116	Economic Development	8606	Economic Development Spec	Economic Development Spec	1.00	1,620	100%	0%	\$ 124,596	\$ 76.91	\$ 82,536	\$ 50.95	\$ -	\$ -	43.4%	\$ 33.35	0.0%	\$ -	\$ 161.21
116	Economic Development	8623	Administrative Analyst I/II	Administrative Analyst I/II	1.00	1,620	100%	0%	\$ 133,630	\$ 82.49	\$ 85,933	\$ 53.04	\$ -	\$ -	43.4%	\$ 35.76	0.0%	\$ -	\$ 171.30
116	Economic Development	8623	Economic Development Coord	Economic Development Coord	1.00	1,620	100%	0%	\$ 133,064	\$ 82.14	\$ 71,458	\$ 44.11	\$ -	\$ -	43.4%	\$ 35.61	0.0%	\$ -	\$ 161.86
120	City Attorney	1112	City Attorney	City Attorney	1.00	1,620	100%	0%	\$ 243,704	\$ 150.43	\$ 122,608	\$ 75.68	\$ -	\$ -	43.4%	\$ 65.22	0.0%	\$ -	\$ 291.34
120	City Attorney	1113	Assistant City Attorney	Assistant City Attorney	1.00	1,620	100%	0%	\$ 220,918	\$ 136.37	\$ 85,982	\$ 53.08	\$ -	\$ -	43.4%	\$ 59.13	0.0%	\$ -	\$ 248.57
120	City Attorney	1124	Legal Assistant	Legal Assistant	1.00	1,620	100%	0%	\$ 90,842	\$ 56.08	\$ 49,599	\$ 30.62	\$ -	\$ -	43.4%	\$ 24.31	0.0%	\$ -	\$ 111.00
300	Finance Administration	1103	Finance Director	Finance Director	1.00	1,616	100%	0%	\$ 257,301	\$ 159.21	\$ 117,880	\$ 72.94	\$ -	\$ -	43.4%	\$ 69.03	0.0%	\$ -	\$ 301.18
300	Finance Administration	1103	Finance Director	Finance Director	0.00	4	100%	0%	\$ 619	\$ 159.21	\$ 284	\$ 72.94	\$ -	\$ -	43.4%	\$ 69.03	0.0%	\$ -	\$ 301.18
300	Finance Administration	1106	Purchasing Agent	Purchasing Agent	1.00	1,620	100%	0%	\$ 143,144	\$ 88.36	\$ 89,510	\$ 55.25	\$ -	\$ -	43.4%	\$ 38.31	0.0%	\$ -	\$ 181.92
300	Finance Administration	1109	Assistant Finance Director	Assistant Finance Director	1.00	1,620	100%	0%	\$ 212,518	\$ 131.18	\$ 86,574	\$ 53.44	\$ -	\$ -	43.4%	\$ 56.88	0.0%	\$ -	\$ 241.50
300	Finance Administration	1115	Budget Manager	Budget Manager	1.00	1,620	100%	0%	\$ 151,125	\$ 93.29	\$ 72,783	\$ 44.93	\$ -	\$ -	43.4%	\$ 40.45	0.0%	\$ -	\$ 178.66
300	Finance Administration	2106	Buyer	Buyer	1.00	1,620	100%	0%	\$ 117,432	\$ 72.49	\$ 72,028	\$ 44.46	\$ -	\$ -	43.4%	\$ 31.43	0.0%	\$ -	\$ 148.38
300	Finance Administration	2125	Financial Analyst I	Financial Analyst I	1.00	1,620	100%	0%	\$ 95,141	\$ 58.73	\$ 38,449	\$ 23.73	\$ -	\$ -	43.4%	\$ 25.46	0.0%	\$ -	\$ 107.93
300	Finance Administration	2126	Financial Analyst II	Financial Analyst II	1.00	1,620	100%	0%	\$ 114,864	\$ 70.90	\$ 78,877	\$ 48.69	\$ -	\$ -	43.4%	\$ 30.74	0.0%	\$ -	\$ 150.34
300	Finance Administration	2126	Financial Analyst II	Financial Analyst II	1.00	1,620	100%	0%	\$ 116,088	\$ 71.66	\$ 59,609	\$ 36.80	\$ -	\$ -	43.4%	\$ 31.07	0.0%	\$ -	\$ 139.52
300	Finance Administration	6111	Administrative Assistant	Administrative Assistant	1.00	1,620	100%	0%	\$ 99,429	\$ 61.38	\$ 73,073	\$ 45.11	\$ -	\$ -	43.4%	\$ 26.61	0.0%	\$ -	\$ 133.09
310	Finance Operations	1116	Finance Manager	Finance Manager	1.00	1,620	100%	0%	\$ 182,044	\$ 112.37	\$ 96,617	\$ 59.64	\$ -	\$ -	43.4%	\$ 48.72	0.0%	\$ -	\$ 220.73
310	Finance Operations	2101	Accountant	Accountant	0.50	810	100%	0%	\$ 65,500	\$ 80.86	\$ 42,682	\$ 52.69	\$ -	\$ -	43.4%	\$ 35.06	0.0%	\$ -	\$ 168.62
310	Finance Operations	2101	Accountant	Accountant	0.50	810	100%	0%	\$ 65,500	\$ 80.86	\$ 42,682	\$ 52.69	\$ -	\$ -	43.4%	\$ 35.06	0.0%	\$ -	\$ 168.62
310	Finance Operations	2101	Accountant	Accountant	1.00	1,620	100%	0%	\$ 126,856	\$ 78.31	\$ 83,792	\$ 51.72	\$ -	\$ -	43.4%	\$ 33.95	0.0%	\$ -	\$ 163.98
310	Finance Operations	2110	Senior Accountant	Senior Accountant	1.00	1,620	100%	0%	\$ 137,552	\$ 84.91	\$ 67,679	\$ 41.78	\$ -	\$ -	43.4%	\$ 36.81	0.0%	\$ -	\$ 163.50
310	Finance Operations	2110	Senior Accountant	Senior Accountant	1.00	1,620	100%	0%	\$ 137,552	\$ 84.91	\$ 87,407	\$ 53.96	\$ -	\$ -	43.4%	\$ 36.81	0.0%	\$ -	\$ 175.68
310	Finance Operations	2110	Senior Accountant	Senior Accountant	0.96	1,555	100%	0%	\$ 132,050	\$ 84.91	\$ 64,972	\$ 41.78	\$ -	\$ -	43.4%	\$ 36.81	0.0%	\$ -	\$ 163.50
310	Finance Operations	2110	Senior Accountant	Senior Accountant	0.04	65	100%	0%	\$ 5,502	\$ 84.91	\$ 2,707	\$ 41.78	\$ -	\$ -	43.4%	\$ 36.81	0.0%	\$ -	\$ 163.50
310	Finance Operations	5102	Payroll Specialist	Payroll Specialist	1.00	1,620	100%	0%	\$ 100,242	\$ 61.88	\$ 73,700	\$ 45.49	\$ -	\$ -	43.4%	\$ 26.83	0.0%	\$ -	\$ 134.20
310	Finance Operations	5102	Payroll Specialist	Payroll Specialist	1.00	1,620	100%	0%	\$ 95,091	\$ 58.70	\$ 71,746	\$ 44.29	\$ -	\$ -	43.4%	\$ 25.45	0.0%	\$ -	\$ 128.44
310	Finance Operations	6104	Accounting Technician I	Accounting Technician I	1.00	1,620	100%	0%	\$ 83,973	\$ 51.84	\$ 47,803	\$ 29.51	\$ -	\$ -	43.4%	\$ 22.47	0.0%	\$ -	\$ 103.82
310	Finance Operations	6105	Accounting Technician II	Accounting Technician II	1.00	1,620	100%	0%	\$ 88,682	\$ 54.74	\$ 69,316	\$ 42.79	\$ -	\$ -	43.4%	\$ 23.73	0.0%	\$ -	\$ 121.26
310	Finance Operations	6105	Accounting Technician II	Accounting Technician II	1.00	1,620	100%	0%	\$ 89,037	\$ 54.96	\$ 39,043	\$ 24.10	\$ -	\$ -	43.4%	\$ 23.83	0.0%	\$ -	\$ 102.89
323	Fiscal Services-Utilities	1116	Finance Manager	Finance Manager	0.38	616	100%	0%	\$ 57,200	\$ 92.92	\$ 35,029	\$ 56.90	\$ -	\$ -	43.4%	\$ 40.29	0.0%	\$ -	\$ 190.11
323	Fiscal Services-Utilities	1116	Finance Manager	Finance Manager	0.37	599	100%	0%	\$ 55,695	\$ 92.92	\$ 34,107	\$ 56.90	\$ -	\$ -	43.4%	\$ 40.29	0.0%	\$ -	\$ 190.11
323	Fiscal Services-Utilities	1116	Finance Manager	Finance Manager	0.25	405	100%	0%	\$ 37,632	\$ 92.92	\$ 23,045	\$ 56.90	\$ -	\$ -	43.4%	\$ 40.29	0.0%	\$ -	\$ 190.11
323	Fiscal Services-Utilities	2110	Senior Accountant	Senior Accountant	0.60	972	100%	0%	\$ 82,531	\$ 84.91	\$ 47,597	\$ 48.97	\$ -	\$ -	43.4%	\$ 36.81	0.0%	\$ -	\$ 170.69

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - General Government

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate	
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]	
323	Fiscal Services-Utilities	2110	Senior Accountant		0.20	324	100%	0%	\$ 27,510	\$ 84.91	\$ 15,866	\$ 48.97	\$ -	\$ -	43.4%	\$ 36.81	0.0%	\$ -	\$ 170.69
323	Fiscal Services-Utilities	2110	Senior Accountant		0.20	324	100%	0%	\$ 27,510	\$ 84.91	\$ 15,866	\$ 48.97	\$ -	\$ -	43.4%	\$ 36.81	0.0%	\$ -	\$ 170.69
323	Fiscal Services-Utilities	6104	Accounting Technician I		0.60	972	100%	0%	\$ 51,197	\$ 52.67	\$ 40,827	\$ 42.00	\$ -	\$ -	43.4%	\$ 22.84	0.0%	\$ -	\$ 117.51
323	Fiscal Services-Utilities	6104	Accounting Technician I		0.20	324	100%	0%	\$ 17,066	\$ 52.67	\$ 13,609	\$ 42.00	\$ -	\$ -	43.4%	\$ 22.84	0.0%	\$ -	\$ 117.51
323	Fiscal Services-Utilities	6104	Accounting Technician I		0.20	324	100%	0%	\$ 17,066	\$ 52.67	\$ 13,609	\$ 42.00	\$ -	\$ -	43.4%	\$ 22.84	0.0%	\$ -	\$ 117.51
323	Fiscal Services-Utilities	6105	Accounting Technician II		0.38	616	100%	0%	\$ 36,737	\$ 59.68	\$ 19,794	\$ 32.15	\$ -	\$ -	43.4%	\$ 25.87	0.0%	\$ -	\$ 117.70
323	Fiscal Services-Utilities	6105	Accounting Technician II		0.37	599	100%	0%	\$ 35,770	\$ 59.68	\$ 19,273	\$ 32.15	\$ -	\$ -	43.4%	\$ 25.87	0.0%	\$ -	\$ 117.70
323	Fiscal Services-Utilities	6105	Accounting Technician II		0.25	405	100%	0%	\$ 24,169	\$ 59.68	\$ 13,022	\$ 32.15	\$ -	\$ -	43.4%	\$ 25.87	0.0%	\$ -	\$ 117.70
323	Fiscal Services-Utilities	6105	Accounting Technician II		0.38	616	100%	0%	\$ 36,737	\$ 59.68	\$ 19,794	\$ 32.15	\$ -	\$ -	43.4%	\$ 25.87	0.0%	\$ -	\$ 117.70
323	Fiscal Services-Utilities	6105	Accounting Technician II		0.37	599	100%	0%	\$ 35,770	\$ 59.68	\$ 19,273	\$ 32.15	\$ -	\$ -	43.4%	\$ 25.87	0.0%	\$ -	\$ 117.70
323	Fiscal Services-Utilities	6105	Accounting Technician II		0.25	405	100%	0%	\$ 24,169	\$ 59.68	\$ 13,022	\$ 32.15	\$ -	\$ -	43.4%	\$ 25.87	0.0%	\$ -	\$ 117.70
323	Fiscal Services-Utilities	6105	Accounting Technician II		0.38	616	100%	0%	\$ 36,023	\$ 58.52	\$ 15,494	\$ 25.17	\$ -	\$ -	43.4%	\$ 25.37	0.0%	\$ -	\$ 109.06
323	Fiscal Services-Utilities	6105	Accounting Technician II		0.37	595	100%	0%	\$ 34,791	\$ 58.52	\$ 14,964	\$ 25.17	\$ -	\$ -	43.4%	\$ 25.37	0.0%	\$ -	\$ 109.06
323	Fiscal Services-Utilities	6105	Accounting Technician II		0.25	405	100%	0%	\$ 23,699	\$ 58.52	\$ 10,193	\$ 25.17	\$ -	\$ -	43.4%	\$ 25.37	0.0%	\$ -	\$ 109.06
323	Fiscal Services-Utilities	6105	Accounting Technician II		0.00	5	100%	0%	\$ 284	\$ 58.52	\$ 122	\$ 25.17	\$ -	\$ -	43.4%	\$ 25.37	0.0%	\$ -	\$ 109.06
323	Fiscal Services-Utilities	6106	Senior Accounting Technician		0.60	972	100%	0%	\$ 63,186	\$ 65.01	\$ 45,036	\$ 46.33	\$ -	\$ -	43.4%	\$ 28.19	0.0%	\$ -	\$ 139.53
323	Fiscal Services-Utilities	6106	Senior Accounting Technician		0.20	324	100%	0%	\$ 21,062	\$ 65.01	\$ 15,012	\$ 46.33	\$ -	\$ -	43.4%	\$ 28.19	0.0%	\$ -	\$ 139.53
323	Fiscal Services-Utilities	6106	Senior Accounting Technician		0.20	324	100%	0%	\$ 21,062	\$ 65.01	\$ 15,012	\$ 46.33	\$ -	\$ -	43.4%	\$ 28.19	0.0%	\$ -	\$ 139.53
323	Fiscal Services-Utilities	8620	Water Meter Technician I - 40		0.80	1,296	100%	0%	\$ 68,846	\$ 53.12	\$ 38,430	\$ 29.65	\$ -	\$ -	43.4%	\$ 23.03	0.0%	\$ -	\$ 105.81
323	Fiscal Services-Utilities	8620	Water Meter Technician I - 40		0.20	324	100%	0%	\$ 17,212	\$ 53.12	\$ 9,607	\$ 29.65	\$ -	\$ -	43.4%	\$ 23.03	0.0%	\$ -	\$ 105.81
323	Fiscal Services-Utilities	8621	Water Meter Technician II - 40		0.80	1,296	100%	0%	\$ 78,967	\$ 60.93	\$ 41,846	\$ 32.29	\$ -	\$ -	43.4%	\$ 26.42	0.0%	\$ -	\$ 119.64
323	Fiscal Services-Utilities	8621	Water Meter Technician II - 40		0.20	324	100%	0%	\$ 19,742	\$ 60.93	\$ 10,462	\$ 32.29	\$ -	\$ -	43.4%	\$ 26.42	0.0%	\$ -	\$ 119.64
Indirect Services Personnel:																			
							-	0%	100%	\$ -	\$ -	\$ -	\$ -	\$ -	43.4%	\$ -	0.0%	\$ -	\$ -
							-	0%	100%	\$ -	\$ -	\$ -	\$ -	\$ -	43.4%	\$ -	0.0%	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - General Government

Organization		Position Data				Designation		Salary		Benefits		Non-Labor Operations		Citywide Central Services		Dept. Indirect Services		Fully Burdened Hourly Rate
No.	Title	ID	Class No.	Title	FTE [a]	Productive Hours [b]	Direct Service	Indirect Service	Salary [a]	Cost per Hour	Benefits [a]	Cost per Hour	Services & Supplies [c]	Cost per Hour	Citywide Central Services [d]	Cost per Hour	Department Indirect Services [e]	Cost per Hour [f]

[a] Refer to Workspace 3.

[b] Generalized productive hours assumptions. This may be imposed by individual depending on system capabilities.

80 hours, holiday (10 days)

120 hours, paid leave (15 days)

260 hours, general administrative and/or break (1 hour per day)

22% reduction to FTE hours to derive productive hours

[c] Refer to Workspace 4 for line-item categorization. Expenses include non-labor services and supplies, excluding contractual services and capital outlay.

(For functions included in the Citywide indirect cost rate, services and supplies are excluded in this calculation.)

0 org name	0	0	\$	-
0 org name	0	0		-
0 org name	0	0		-
0 org name	0	0		-
0 org name	0	0		-
0 org name	0	0		-
0 org name	0	0		-
0 org name	0	0		-
0 org name	0	0		-
0 org name	0	0		-
Total Non-Labor Oper				-
Total FTEs				66.00
Cost per FTE				-

[d] Refer to Exhibit 8, the composite Citywide rate. The rate is expressed a percent of salary expense and is applied to the salary cost per hour.

[e] As derived from that portion of individual positions designated as Indirect Service in the data listed above, totaling as follows:

\$	-	Total Salary Cost Designated as Indirect Service
	-	Total Benefits Cost Designated as Indirect Service
	-	Total Non-Labor Operating Cost Designated as Indirect Service
	-	Total Citywide Central Services Cost Designated as Indirect Service
	-	Total Departmental Indirect Service Cost
9,347,265		Direct Services Personnel Salary Cost
0.0%		Departmental Indirect Service Rate

[f] The rate is expressed as a percent of salary expense and is applied to the salary cost per hour, adjusted only for that portion designated as Direct Service.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Summary

Position (Class) by Department		Cost Per Hour by Component [a]							Fully Burdened Hourly Rate
Class No.	Title	Salary [b]	Benefits [c]	Services & Supplies [d]	Citywide Central Services [e]	Department Indirect Services [d]			
Police:									
1401	Police Captain	\$ 185.01	\$ 152.93	\$ 6.85	\$ 57.42	\$ 71.17	\$	473	
1402	Chief of Police	\$ 203.89	\$ 169.05	\$ 6.85	\$ 63.28	\$ -	\$	443	
1404	Police Support Services Manager	\$ 106.58	\$ 49.90	\$ 6.85	\$ 33.08	\$ 13.52	\$	210	
1405	Assistant Chief of Police	\$ 194.22	\$ 162.09	\$ 6.85	\$ 60.28	\$ -	\$	423	
2105	Crime Analyst	\$ 83.62	\$ 58.89	\$ 6.85	\$ 25.95	\$ 44.20	\$	220	
2128	Management Analyst	\$ 103.17	\$ 48.13	\$ 6.85	\$ 32.02	\$ -	\$	190	
2402	Police Lieutenant	\$ 161.93	\$ 132.22	\$ 6.85	\$ 50.26	\$ 64.87	\$	416	
4403	Police Officer	\$ 115.77	\$ 90.37	\$ 6.85	\$ 35.93	\$ 53.72	\$	303	
4405	Police Sergeant	\$ 139.58	\$ 115.10	\$ 6.85	\$ 43.32	\$ 59.80	\$	365	
5807	Community Service Officer	\$ 70.12	\$ 44.61	\$ 6.85	\$ 21.76	\$ 36.39	\$	180	
6110	Office Specialist	\$ 59.68	\$ 32.15	\$ 6.85	\$ 18.52	\$ -	\$	117	
6117	Executive Assistant	\$ 72.30	\$ 48.83	\$ 6.85	\$ 22.44	\$ -	\$	150	
6403	Police Clerk II	\$ 69.41	\$ 35.37	\$ 6.85	\$ 21.54	\$ -	\$	133	
6404	Police Clerk Super	\$ 78.28	\$ 51.97	\$ 6.85	\$ 24.30	\$ -	\$	161	
6408	Comm Dispatcher	\$ 99.58	\$ 46.50	\$ 6.85	\$ 30.91	\$ 10.77	\$	195	
6409	Communications Dispatch Superv	\$ 103.04	\$ 59.05	\$ 6.85	\$ 31.98	\$ 12.80	\$	214	
8607	Police Evidence Technician	\$ 68.76	\$ 36.67	\$ 6.85	\$ 21.34	\$ 34.06	\$	168	
Fire:									
1502	Fire Chief	\$ 209.12	\$ 145.49	\$ 15.61	\$ 71.20	\$ -	\$	441	
1504	Deputy Fire Chief	\$ 190.51	\$ 153.99	\$ 15.61	\$ 64.87	\$ -	\$	425	
2102	Administrative Analyst I	\$ 63.27	\$ 36.49	\$ 15.61	\$ 21.54	\$ -	\$	137	
2112	Senior Administrative Analyst	\$ 93.79	\$ 61.52	\$ 15.61	\$ 31.94	\$ -	\$	203	
2501	Assistant Fire Marshal	\$ 123.48	\$ 96.95	\$ 15.61	\$ 42.04	\$ 30.44	\$	309	
2502	Emergency Services Coordinator	\$ 96.80	\$ 62.30	\$ 15.61	\$ 32.96	\$ 23.86	\$	232	
2504	Fire Captain	\$ 93.29	\$ 71.89	\$ 15.61	\$ 31.77	\$ 20.98	\$	234	
2507	Fire Captain 40	\$ 110.82	\$ 94.76	\$ 15.61	\$ 37.73	\$ -	\$	259	
2508	Fire Battalion Chief	\$ 107.90	\$ 86.50	\$ 15.61	\$ 36.74	\$ 26.00	\$	273	
2509	Fire Battalion Chief - 40 hr	\$ 98.92	\$ 82.51	\$ 15.61	\$ 33.68	\$ 24.38	\$	255	
3501	Fire Prev Inspector	\$ 111.27	\$ 92.13	\$ 15.61	\$ 37.89	\$ 26.48	\$	283	
3502	Haz Mat Inspector	\$ 111.35	\$ 94.80	\$ 15.61	\$ 37.92	\$ 26.42	\$	286	
3507	Fire Protection Engineer	\$ 108.65	\$ 93.40	\$ 15.61	\$ 37.00	\$ 26.71	\$	281	
4501	Fire Engineer/EMT	\$ 80.58	\$ 65.20	\$ 15.61	\$ 27.44	\$ 18.31	\$	207	
4502	Firefighter	\$ 75.31	\$ 56.22	\$ 15.61	\$ 25.64	\$ 16.36	\$	189	
4503	Firefighter/Paramedic	\$ 80.07	\$ 62.50	\$ 15.61	\$ 27.26	\$ 18.24	\$	204	
4504	FF/Paramedic Trainee - 40	\$ 51.38	\$ 50.96	\$ 15.61	\$ 17.49	\$ 12.67	\$	148	
4505	Fire Engineer/Paramedic	\$ 85.67	\$ 69.59	\$ 15.61	\$ 29.17	\$ 20.20	\$	220	
4510	Entry Firefighter/EMT - 56	\$ 53.83	\$ 48.78	\$ 15.61	\$ 18.33	\$ 13.04	\$	150	
4511	Entry Firefighter/Paramedic-56	\$ 60.29	\$ 51.73	\$ 15.61	\$ 20.53	\$ 14.62	\$	163	
6117	Executive Assistant	\$ 70.88	\$ 33.12	\$ 15.61	\$ 24.13	\$ -	\$	144	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Summary

Position (Class) by Department		Cost Per Hour by Component [a]						Fully Burdened Hourly Rate	
Class No.	Title	Salary [b]	Benefits [c]	Services & Supplies [d]	Citywide Central Services [e]	Department Indirect Services [d]			
Public Works:									
1117	Public Works Manager	\$ 108.50	\$ 57.74	\$ 6.84	\$ 24.08	\$ -	\$ 197		
1204	Public Works Director	\$ 163.01	\$ 76.00	\$ 6.84	\$ 36.18	\$ -	\$ 282		
1207	Deputy Public Works Director	\$ 140.62	\$ 73.46	\$ 6.84	\$ 31.21	\$ -	\$ 252		
2102	Administrative Analyst I	\$ 63.63	\$ 34.41	\$ 6.84	\$ 14.12	\$ 26.11	\$ 145		
2103	Administrative Analyst II	\$ 80.78	\$ 46.81	\$ 6.84	\$ 17.93	\$ 5.28	\$ 158		
2112	Senior Administrative Analyst	\$ 93.79	\$ 39.25	\$ 6.84	\$ 20.82	\$ 3.85	\$ 165		
2213	Environmental Inspector	\$ 85.05	\$ 52.30	\$ 6.84	\$ 18.88	\$ 34.35	\$ 197		
6109	Office Asst II	\$ 49.38	\$ 22.50	\$ 6.84	\$ 10.96	\$ -	\$ 90		
6110	Office Specialist	\$ 58.52	\$ 32.32	\$ 6.84	\$ 12.99	\$ -	\$ 111		
8108	Maint Custodian II-40	\$ 58.11	\$ 38.65	\$ 6.84	\$ 12.90	\$ 22.61	\$ 139		
8203	Maint Worker I-40	\$ 51.04	\$ 37.50	\$ 6.84	\$ 11.33	\$ 20.11	\$ 127		
8205	Maint Worker II-40	\$ 63.82	\$ 39.75	\$ 6.84	\$ 14.16	\$ 23.70	\$ 148		
8609	Senior Public Works Lead	\$ 102.74	\$ 57.35	\$ 6.84	\$ 22.80	\$ 29.77	\$ 220		
8611	Assistant Water Operator - 40	\$ 83.04	\$ 53.39	\$ 6.84	\$ 18.43	\$ 34.08	\$ 196		
8613	Equip Maint Worker II - 40	\$ 79.06	\$ 43.71	\$ 6.84	\$ 17.55	\$ 30.25	\$ 177		
8614	Equip Maint Worker III - 40	\$ 91.43	\$ 49.42	\$ 6.84	\$ 20.29	\$ 36.71	\$ 205		
8616	Fleet Maint Worker II - 40	\$ 74.81	\$ 45.22	\$ 6.84	\$ 16.60	\$ 29.26	\$ 173		
8617	Fleet Maint Worker III - 40	\$ 89.12	\$ 54.56	\$ 6.84	\$ 19.78	\$ 35.24	\$ 206		
8618	Maint Custodian II-40	\$ 69.15	\$ 41.22	\$ 6.84	\$ 15.35	\$ 27.50	\$ 160		
8619	Maintenance Worker III - 40	\$ 73.21	\$ 44.18	\$ 6.84	\$ 16.25	\$ 28.00	\$ 168		
8622	Water System Operator - 40	\$ 91.43	\$ 56.67	\$ 6.84	\$ 20.29	\$ 37.52	\$ 213		
8624	Envir & Regulatory Comply Spec	\$ 87.90	\$ 55.96	\$ 6.84	\$ 19.51	\$ 36.07	\$ 206		
8625	Maintenance Assistant - 40	\$ 36.03	\$ 26.29	\$ 6.84	\$ 8.00	\$ 14.56	\$ 92		
8627	SCADA Technician	\$ 74.03	\$ 50.19	\$ 6.84	\$ 16.43	\$ 30.38	\$ 178		
Building:									
1210	Plan Review Manager	\$ 122.36	\$ 52.50	\$ 2.15	\$ 42.85	\$ 25.75	\$ 246		
1802	Building & Housing Director	\$ 131.09	\$ 78.64	\$ 2.15	\$ 45.90	\$ -	\$ 258		
1804	Building Offical	\$ 139.45	\$ 72.59	\$ 2.15	\$ 48.83	\$ 29.35	\$ 292		
2103	Administrative Analyst II	\$ 79.57	\$ 41.76	\$ 2.15	\$ 27.86	\$ -	\$ 151		
3801	Building/NP Inspector	\$ 87.60	\$ 49.54	\$ 2.15	\$ 30.68	\$ 17.86	\$ 188		
3803	Plan Checker	\$ 78.82	\$ 53.89	\$ 2.15	\$ 27.60	\$ 16.59	\$ 179		
3804	Senior Building Inspector	\$ 100.19	\$ 58.12	\$ 2.15	\$ 35.08	\$ 21.02	\$ 217		
3806	Senior Plan Check Engineer	\$ 116.26	\$ 68.32	\$ 2.15	\$ 40.71	\$ 24.47	\$ 252		
3807	Plan Check Engineer	\$ 103.18	\$ 55.85	\$ 2.15	\$ 36.13	\$ 21.31	\$ 219		
3809	Building Inspection Manager	\$ 102.58	\$ 58.60	\$ 2.15	\$ 35.92	\$ 21.59	\$ 221		
5801	Build Permit Tech	\$ 63.15	\$ 42.28	\$ 2.15	\$ 22.11	\$ 12.66	\$ 142		
6109	Office Asst II	\$ 43.00	\$ 27.23	\$ 2.15	\$ 15.06	\$ -	\$ 87		
Engineering:									
1201	Engineering Director/City Eng	\$ 131.09	\$ 75.36	\$ 0.76	\$ 50.04	\$ -	\$ 257		
1202	Transporation & Traffic Mgr	\$ 116.30	\$ 65.68	\$ 0.76	\$ 44.39	\$ 19.73	\$ 247		
2103	Administrative Analyst II	\$ 80.78	\$ 52.00	\$ 0.76	\$ 30.84	\$ -	\$ 164		
2201	Assistant Engineer	\$ 87.63	\$ 45.39	\$ 0.76	\$ 33.45	\$ 14.61	\$ 182		
2202	Assoc Civil Engineer	\$ 100.77	\$ 56.32	\$ 0.76	\$ 38.47	\$ 16.18	\$ 213		
2204	Princ Civil Engineer	\$ 114.36	\$ 53.86	\$ 0.76	\$ 43.65	\$ 19.10	\$ 232		
2211	CIP Manager	\$ 120.47	\$ 62.68	\$ 0.76	\$ 45.99	\$ 20.44	\$ 250		
3201	Engineering Aide	\$ 71.78	\$ 42.81	\$ 0.76	\$ 27.40	\$ 11.91	\$ 155		
3202	Pub Works Insp	\$ 85.04	\$ 46.54	\$ 0.76	\$ 32.46	\$ 13.47	\$ 178		
3203	Senior Public Works Inspector	\$ 98.23	\$ 54.22	\$ 0.76	\$ 37.50	\$ 16.67	\$ 207		
6111	Administrative Assistant	\$ 61.38	\$ 45.11	\$ 0.76	\$ 23.43	\$ -	\$ 131		
8626	Cross Connection Specialist	\$ 71.89	\$ 49.74	\$ 0.76	\$ 27.44	\$ 12.20	\$ 162		

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Summary

Position (Class) by Department		Cost Per Hour by Component [a]							Fully Burdened Hourly Rate
Class No.	Title	Salary [b]	Benefits [c]	Services & Supplies [d]	Citywide Central Services [e]	Department Indirect Services [d]			
Planning:									
1120	Housing Authority Adminnr	\$ 117.31	\$ 56.81	\$ 2.06	\$ 38.79	\$ 69.53	\$ 285		
1803	Planning Director	\$ 142.80	\$ 84.04	\$ 2.06	\$ 47.22	\$ -	\$ 276		
2103	Administrative Analyst II	\$ 80.78	\$ 42.25	\$ 2.06	\$ 26.71	\$ -	\$ 152		
2112	Senior Administrative Anaylst	\$ 93.79	\$ 47.46	\$ 2.06	\$ 31.01	\$ -	\$ 174		
2802	Associate Planner	\$ 97.46	\$ 54.96	\$ 2.06	\$ 32.22	\$ 57.39	\$ 244		
2805	Senior Planner	\$ 101.02	\$ 63.38	\$ 2.06	\$ 33.40	\$ 59.88	\$ 260		
2811	Principal Planner	\$ 105.01	\$ 65.19	\$ 2.06	\$ 34.72	\$ 62.24	\$ 269		
2813	Planning Technician	\$ 65.77	\$ 44.63	\$ 2.06	\$ 21.75	\$ 38.98	\$ 173		
5804	Code Enforcement Officer	\$ 74.37	\$ 50.04	\$ 2.06	\$ 24.59	\$ 44.08	\$ 195		
5806	Sr Code Enforcement Officer	\$ 92.06	\$ 51.53	\$ 2.06	\$ 30.44	\$ 52.73	\$ 229		
6111	Administrative Assistant	\$ 64.44	\$ 48.52	\$ 2.06	\$ 21.31	\$ -	\$ 136		
Recreation:									
1121	Assistant Dir Recr & Comm Svcs	\$ 124.39	\$ 68.09	\$ 8.03	\$ 125.64	\$ -	\$ 326		
1208	Dir of Recr & Community Svcs	\$ 155.55	\$ 83.76	\$ 8.03	\$ 157.12	\$ -	\$ 404		
2601	Rec Services Super	\$ 91.26	\$ 51.48	\$ 8.03	\$ 92.18	\$ -	\$ 243		
5606	Program Coordinator	\$ 70.42	\$ 39.05	\$ 8.03	\$ 71.13	\$ 39.76	\$ 228		
5615	Sr Public Services Assistant	\$ 65.27	\$ 34.27	\$ 8.03	\$ 65.93	\$ 48.41	\$ 222		
6602	Public Services Assistant II	\$ 52.77	\$ 29.54	\$ 8.03	\$ 53.30	\$ 38.52	\$ 182		
8602	Rec Serv Asst II	\$ 35.35	\$ 35.43	\$ 8.03	\$ 35.71	\$ 26.22	\$ 141		
8603	Rec Serv Asst III	\$ 40.63	\$ 19.32	\$ 8.03	\$ 41.04	\$ 20.09	\$ 129		
8604	Rec Serv Asst IV	\$ 45.78	\$ 27.21	\$ 8.03	\$ 46.24	\$ 33.96	\$ 161		

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Summary

Position (Class) by Department		Cost Per Hour by Component [a]						Fully Burdened Hourly Rate	
Class No.	Title	Salary [b]	Benefits [c]	Services & Supplies [d]	Citywide Central Services [e]	Department Indirect Services [d]			
General Government:									
1101	City Clerk	\$ 98.49	\$ 58.56	\$ -	\$ -	\$ -	\$ -	\$ 157	
1102	City Manager	\$ 177.39	\$ 86.55	\$ -	\$ 76.91	\$ -	\$ -	\$ 341	
1103	Finance Director	\$ 159.21	\$ 72.94	\$ -	\$ 69.03	\$ -	\$ -	\$ 301	
1104	Assistant City Manager	\$ 150.73	\$ 82.73	\$ -	\$ 65.35	\$ -	\$ -	\$ 299	
1105	Human Resources Director	\$ 158.33	\$ 84.79	\$ -	\$ 68.65	\$ -	\$ -	\$ 312	
1106	Purchasing Agent	\$ 88.36	\$ 55.25	\$ -	\$ 38.31	\$ -	\$ -	\$ 182	
1109	Assistant Finance Director	\$ 131.18	\$ 53.44	\$ -	\$ 56.88	\$ -	\$ -	\$ 242	
1112	City Attorney	\$ 150.43	\$ 75.68	\$ -	\$ 65.22	\$ -	\$ -	\$ 291	
1113	Assistant City Attorney	\$ 136.37	\$ 53.08	\$ -	\$ 59.13	\$ -	\$ -	\$ 249	
1115	Budget Manager	\$ 93.29	\$ 44.93	\$ -	\$ 40.45	\$ -	\$ -	\$ 179	
1116	Finance Manager	\$ 112.37	\$ 57.59	\$ -	\$ 48.72	\$ -	\$ -	\$ 219	
1122	Public Information Officer	\$ 116.30	\$ 61.11	\$ -	\$ 50.42	\$ -	\$ -	\$ 228	
1123	Deputy IT Director	\$ 127.77	\$ 69.98	\$ -	\$ 55.40	\$ -	\$ -	\$ 253	
1124	Legal Assistant	\$ 56.08	\$ 30.62	\$ -	\$ 24.31	\$ -	\$ -	\$ 111	
1206	Economic Development Director	\$ 145.83	\$ 80.16	\$ -	\$ 63.23	\$ -	\$ -	\$ 289	
2101	Accountant	\$ 80.86	\$ 52.37	\$ -	\$ 35.06	\$ -	\$ -	\$ 168	
2106	Buyer	\$ 72.49	\$ 44.46	\$ -	\$ 31.43	\$ -	\$ -	\$ 148	
2107	Human Resources Technician	\$ 54.93	\$ 35.60	\$ -	\$ 23.82	\$ -	\$ -	\$ 114	
2108	Human Resources Assistant	\$ 48.12	\$ 21.35	\$ -	\$ 20.86	\$ -	\$ -	\$ 90	
2110	Senior Accountant	\$ 84.91	\$ 46.60	\$ -	\$ 36.81	\$ -	\$ -	\$ 168	
2112	Senior Administrative Analyst	\$ 88.16	\$ 55.62	\$ -	\$ 38.22	\$ -	\$ -	\$ 182	
2113	IT Director	\$ 153.46	\$ 65.14	\$ -	\$ 66.54	\$ -	\$ -	\$ 285	
2116	IT Manager	\$ 110.13	\$ 56.18	\$ -	\$ 47.75	\$ -	\$ -	\$ 214	
2118	Information Technology Analyst	\$ 87.07	\$ 53.68	\$ -	\$ 37.75	\$ -	\$ -	\$ 179	
2119	Business Systems Analyst/Dev	\$ 97.52	\$ 39.87	\$ -	\$ 42.28	\$ -	\$ -	\$ 180	
2123	Human Resources Analyst II	\$ 73.50	\$ 45.13	\$ -	\$ 31.87	\$ -	\$ -	\$ 151	
2124	Human Resources Analyst I	\$ 73.16	\$ 36.99	\$ -	\$ 31.72	\$ -	\$ -	\$ 142	
2125	Financial Analyst I	\$ 58.73	\$ 23.73	\$ -	\$ 25.46	\$ -	\$ -	\$ 108	
2126	Financial Analyst II	\$ 71.66	\$ 42.74	\$ -	\$ 31.07	\$ -	\$ -	\$ 145	
2212	GIS Technician	\$ 77.90	\$ 39.39	\$ -	\$ 33.78	\$ -	\$ -	\$ 151	
3101	IT Technician	\$ 69.72	\$ 36.29	\$ -	\$ 30.23	\$ -	\$ -	\$ 136	
5102	Payroll Specialist	\$ 61.88	\$ 44.89	\$ -	\$ 26.83	\$ -	\$ -	\$ 134	
6102	Deputy City Clerk	\$ 73.59	\$ 49.70	\$ -	\$ 31.91	\$ -	\$ -	\$ 155	
6104	Accounting Technician I	\$ 52.67	\$ 38.88	\$ -	\$ 22.84	\$ -	\$ -	\$ 114	
6105	Accounting Technician II	\$ 59.68	\$ 30.04	\$ -	\$ 25.87	\$ -	\$ -	\$ 116	
6106	Senior Accounting Technician	\$ 65.01	\$ 46.33	\$ -	\$ -	\$ -	\$ -	\$ 111	
6109	Office Asst II	\$ 46.84	\$ 39.79	\$ -	\$ 20.31	\$ -	\$ -	\$ 107	
6110	Office Specialist	\$ 53.87	\$ 39.34	\$ -	\$ 23.35	\$ -	\$ -	\$ 117	
6111	Administrative Assistant	\$ 61.38	\$ 45.11	\$ -	\$ 26.61	\$ -	\$ -	\$ 133	
6123	Senior Executive Assistant	\$ 82.80	\$ 52.72	\$ -	\$ 35.90	\$ -	\$ -	\$ 171	
8606	Economic Development Spec	\$ 76.91	\$ 50.95	\$ -	\$ 33.35	\$ -	\$ -	\$ 161	
8620	Water Meter Technician I - 40	\$ 53.12	\$ 29.65	\$ -	\$ 23.03	\$ -	\$ -	\$ 106	
8621	Water Meter Technician II - 40	\$ 60.93	\$ 32.29	\$ -	\$ 26.42	\$ -	\$ -	\$ 120	
8623	Administrative Analyst I/II	\$ 82.49	\$ 48.58	\$ -	\$ 35.76	\$ -	\$ -	\$ 167	

[a] Refer to Worksheets 10-17 for individual department calculations, data, and assumptions.

[b] Salary rate equals the top step reflected in the position category within the current staffing structure and fiscal year basis.

[c] Benefits rate equals the average for all positions in the category within the current staffing structure and fiscal year basis.

[d] Services & Supplies and Departmental Indirect Services rate equals the average for all positions in the category as presented on Worksheets 10-17.

[e] Citywide Central Services equals the composite rate for the department, applicable to all positions based on the Salary rate presented in this summary.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Summary

OVERTIME SCHEDULE - USE ONLY FOR ELIGIBLE OVERTIME APPLICATIONS

Position (Class) by Department		Cost Per Hour by Component [a]						Fully Burdened Hourly Rate - Overtime
Class No.	Title	Salary [b,f]	Benefits [c]	Services & Supplies [d]	Citywide Central Services [e]	Department Indirect Services [d]	Fully Burdened Hourly Rate - Overtime	
Police:								
1401	Police Captain							
1402	Chief of Police							
1404	Police Support Services Manager							
1405	Assistant Chief of Police							
2105	Crime Analyst							
2128	Management Analyst							
2402	Police Lieutenant	\$ 242.90	\$ 132.22	\$ 6.85	\$ 50.26	\$ 64.87	\$ 497	
4403	Police Officer	\$ 173.65	\$ 90.37	\$ 6.85	\$ 35.93	\$ 53.72	\$ 361	
4405	Police Sergeant	\$ 209.36	\$ 115.10	\$ 6.85	\$ 43.32	\$ 59.80	\$ 434	
5807	Community Service Officer	\$ 105.18	\$ 44.61	\$ 6.85	\$ 21.76	\$ 36.39	\$ 215	
6110	Office Specialist							
6117	Executive Assistant							
6403	Police Clerk II							
6404	Police Clerk Super							
6408	Comm Dispatcher							
6409	Communications Dispatch Superv							
8607	Police Evidence Technician							
Fire:								
1502	Fire Chief							
1504	Deputy Fire Chief							
2102	Administrative Analyst I							
2112	Senior Administrative Analyst							
2501	Assistant Fire Marshal							
2502	Emergency Services Coordinator							
2504	Fire Captain							
2507	Fire Captain 40							
2508	Fire Battalion Chief							
2509	Fire Battalion Chief - 40 hr							
3501	Fire Prev Inspector							
3502	Haz Mat Inspector							
3507	Fire Protection Engineer							
4501	Fire Engineer/EMT							
4502	Firefighter							
4503	Firefighter/Paramedic							
4504	FF/Paramedic Trainee - 40							
4505	Fire Engineer/Paramedic							
4510	Entry Firefighter/EMT - 56							
4511	Entry Firefighter/Paramedic-56							
6117	Executive Assistant							

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Summary

OVERTIME SCHEDULE - USE ONLY FOR ELIGIBLE OVERTIME APPLICATIONS

Position (Class) by Department		Cost Per Hour by Component [a]					Fully Burdened Hourly Rate - Overtime
Class No.	Title	Salary [b,f]	Benefits [c]	Services & Supplies [d]	Citywide Central Services [e]	Department Indirect Services [d]	
Public Works:							
1117	Public Works Manager						
1204	Public Works Director						
1207	Deputy Public Works Director						
2102	Administrative Analyst I						
2103	Administrative Analyst II						
2112	Senior Administrative Analyst						
2213	Environmental Inspector						
6109	Office Asst II						
6110	Office Specialist						
8108	Maint Custodian II-40						
8203	Maint Worker I-40						
8205	Maint Worker II-40						
8609	Senior Public Works Lead						
8611	Assistant Water Operator - 40						
8613	Equip Maint Worker II - 40						
8614	Equip Maint Worker III - 40						
8616	Fleet Maint Worker II - 40						
8617	Fleet Maint Worker III - 40						
8618	Maint Custodian II-40						
8619	Maintenance Worker III - 40						
8622	Water System Operator - 40						
8624	Envir & Regulatory Comply Spec						
8625	Maintenance Assistant - 40						
8627	SCADA Technician						
Building:							
1210	Plan Review Manager						
1802	Building & Housing Director						
1804	Building Offical						
2103	Administrative Analyst II						
3801	Building/NP Inspector						
3803	Plan Checker						
3804	Senior Building Inspector						
3806	Senior Plan Check Engineer						
3807	Plan Check Engineer						
3809	Building Inspection Manager						
6109	Office Asst II						
Engineering:							
1201	Engineering Director/City Eng						
1202	Transporation & Traffic Mgr						
2103	Administrative Analyst II						
2201	Assistant Engineer						
2202	Assoc Civil Engineer						
2204	Princ Civil Engineer						
2211	CIP Manager						
3201	Engineering Aide						
3202	Pub Works Insp						
3203	Senior Public Works Inspector						
6111	Administrative Assistant						
8626	Cross Connection Specialist						

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Summary

OVERTIME SCHEDULE - USE ONLY FOR ELIGIBLE OVERTIME APPLICATIONS

Position (Class) by Department		Cost Per Hour by Component [a]					Fully Burdened Hourly Rate - Overtime
Class No.	Title	Salary [b,f]	Benefits [c]	Services & Supplies [d]	Citywide Central Services [e]	Department Indirect Services [d]	
Planning:							
1120	Housing Authority Adminnr						
1803	Planning Director						
2103	Administrative Analyst II						
2112	Senior Administrative Analyst						
2802	Associate Planner						
2805	Senior Planner						
2811	Principal Planner						
2813	Planning Technician						
5804	Code Enforcement Officer						
5806	Sr Code Enforcement Officer						
6111	Administrative Assistant						
Recreation:							
1121	Assistant Dir Recr & Comm Svcs						
1208	Dir of Recr & Community Svcs						
2601	Rec Services Super						
5606	Program Coordinator						
5615	Sr Public Services Assistant						
6602	Public Services Assistant II						
8602	Rec Serv Asst II						
8603	Rec Serv Asst III						
8604	Rec Serv Asst IV						

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Fully Burdened Hourly Rates by Position - Summary

OVERTIME SCHEDULE - USE ONLY FOR ELIGIBLE OVERTIME APPLICATIONS

Position (Class) by Department		Cost Per Hour by Component [a]					Fully Burdened Hourly Rate - Overtime
Class No.	Title	Salary [b,f]	Benefits [c]	Services & Supplies [d]	Citywide Central Services [e]	Department Indirect Services [d]	
General Government:							
1101	City Clerk						
1102	City Manager						
1103	Finance Director						
1104	Assistant City Manager						
1105	Human Resources Director						
1106	Purchasing Agent						
1109	Assistant Finance Director						
1112	City Attorney						
1113	Assistant City Attorney						
1115	Budget Manager						
1116	Finance Manager						
1122	Public Information Officer						
1123	Deputy IT Director						
1124	Legal Assistant						
1206	Economic Development Director						
2101	Accountant						
2106	Buyer						
2107	Human Resources Technician						
2108	Human Resources Assistant						
2110	Senior Accountant						
2112	Senior Administrative Analyst						
2113	IT Director						
2116	IT Manager						
2118	Information Technology Analyst						
2119	Business Systems Analyst/Dev						
2123	Human Resources Analyst II						
2124	Human Resources Analyst I						
2125	Financial Analyst I						
2126	Financial Analyst II						
2212	GIS Technician						
3101	IT Technician						
5102	Payroll Specialist						
6102	Deputy City Clerk						
6104	Accounting Technician I						
6105	Accounting Technician II						
6106	Senior Accounting Technician						
6109	Office Asst II						
6110	Office Specialist						
6111	Administrative Assistant						
6123	Senior Executive Assistant						
8606	Economic Development Spec						
8620	Water Meter Technician I - 40						
8621	Water Meter Technician II - 40						
8623	Administrative Analyst I/II						

[a] Refer to Worksheets 10-17 for individual department calculations, data, and assumptions.

[b] Salary rate equals the top step reflected in the position category within the current staffing structure and fiscal year basis.

[c] Benefits rate equals the average for all positions in the category within the current staffing structure and fiscal year basis.

[d] Services & Supplies and Departmental Indirect Services rate equals the average for all positions in the category as presented on Worksheets 10-17.

[e] Citywide Central Services equals the composite rate for the department, applicable to all positions based on the Salary rate presented in this summary.

[f] Salary component is 1.5 times regular time schedule in Exhibit 18a. All other components are fixed to regular time schedule in Exhibit 18a. This may be updated by individual MOU or other agreements for overtime.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

General Ledger, Expenditures Only, for Final Budget 24-25

Data Source Dated: 07/09/2024

\$ 268,623,828 \$ 268,623,828 \$ 34,424,622 \$ 4,730,850 \$ 40,819,767 \$ -

Fund		Organization		Object		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	Final Budget 24-25	All Expenditure Values	Capital	Debt Service	Financing Uses / Transfers	Depreciation / Amortization

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Chart of Accounts

Funds		Organizations (e.g., Department/Program)		Objects		Object Identification Codes	
No.	Title	No.	Title	No.	Title	No.	Description

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Labor Detail (Final as of 05/17/2024)

Positional figures below do not include approved MPOA MOU adjustments enacted in final budget amounts: \$1,204,872 salaries and \$989,408 benefits.

Fund		Organization		Position		Totals:	452.00	67,620,817	48,361,682
No.	Title	No.	Title	Class No.	Job Title	FTE (or % Allocation) to Fund and Org.	Salary Expense to Fund and Org.	Benefits Expense to Fund and Org.	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Expenditure Categorization for Departmental Administration & Other Indirect Costs

Fund		Organization		Object		Expenditure	Indirect Categorization		
No.	Title	No.	Title	No.	Title	Final Budget 24-25	Non-Labor Oper. (Services & Supplies)	Recreation: Direct Costs Except Permanent Labor	Not in Use

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2024-25

Personnel Classification Codes

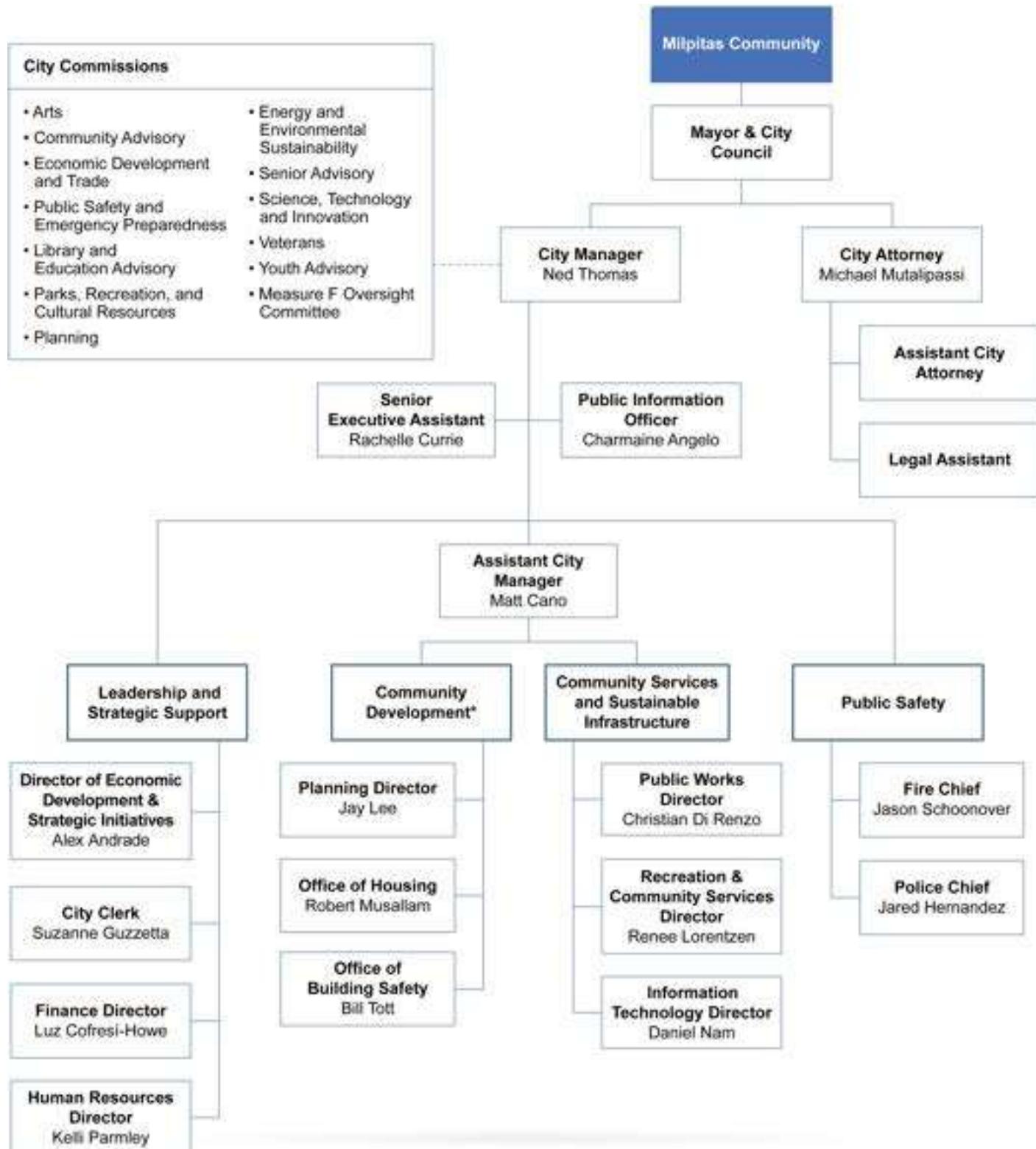
Personnel Classification Codes	
No.	Description

APPENDIX B

CITY ORGANIZATION CHARTS

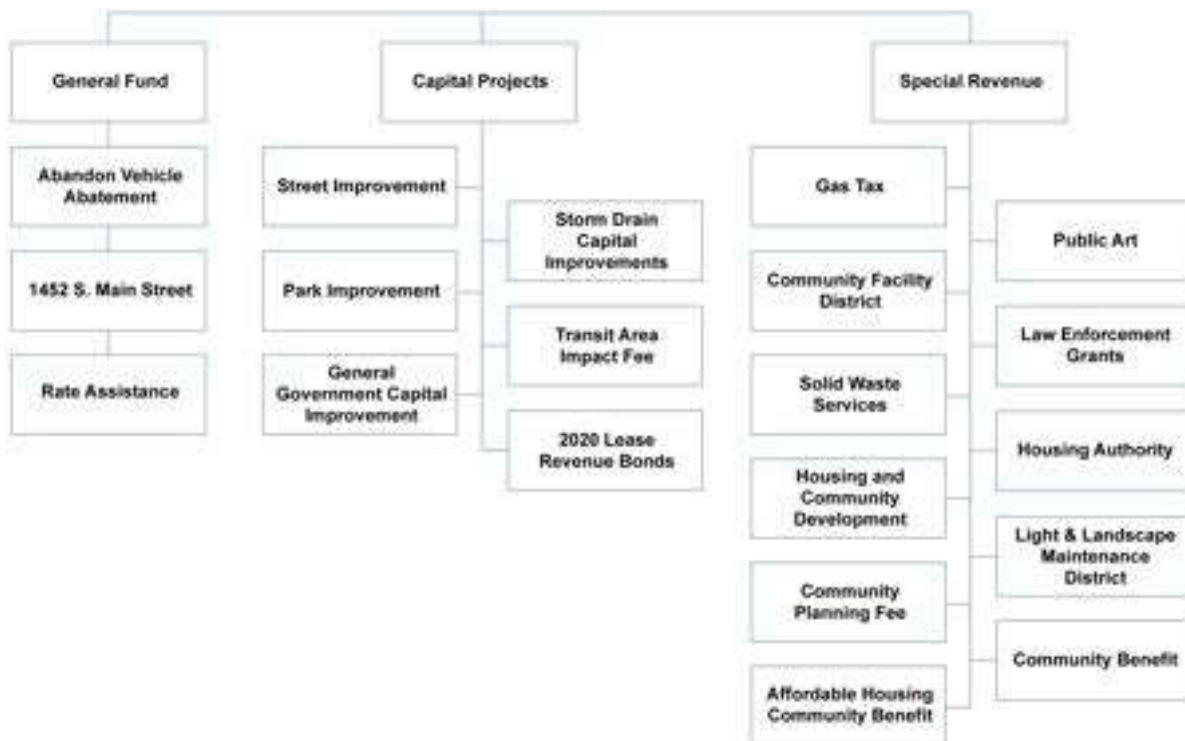
As Presented in the *City of Milpitas 2024-2025 Adopted Budget & Financial Plan*

Organization Chart

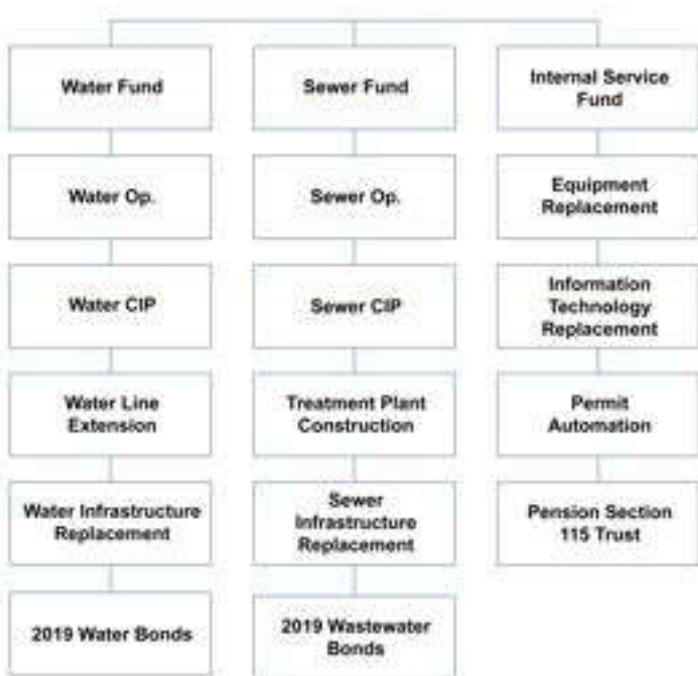


*Community Development includes Fire Prevention (Fire Dept.), Land Development (Public Works Dept.), and Office of Economic Development & Strategic Initiatives (City Manager's Office).
FY2024-25 Proposed Organization Department changes

Fund Structure



Accrual Basis of Budgeting



Basis of Budgeting

City budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are considered budgetary expenditures in the year of the commitment to purchase, and capital project expenditures are budgeted on a project length basis rather than a fiscal year. For all governmental funds, revenues and expenditures are budgeted on a modified accrual basis for all proprietary funds, revenues and expenditures are budgeted on an accrual basis.

Accrual Basis is a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received and spent.

Modified Accrual Basis is a basis of accounting in which revenues are recognized when measurable and available and expenditures are recorded when the related fund liability is incurred.