

# FINAL FY 2024-2026

## GENERAL FUND COST ALLOCATION PLAN

### Full Cost Plan



For Use in Fiscal Years 2024/25 & 2025/26

Prepared 11/15/2023 by the City of Riverside Budget Office

## PURPOSE

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The General Fund Cost Allocation Plan (CAP) is an analytical tool the City uses to allocation General Fund administrative or indirect services costs to individual departments and sections citywide. Most overhead/indirect service costs are expenditures that provide support services or oversight for the city. Some allocated costs may also include services within non-administrative/support services departments that provide a targeted benefit to specific departments.

### *Full Cost Allocation Plan*

Exhibits A and D of this report present the General Fund Full Cost Allocation Plan which allocates all reasonably identifiable administrative overhead costs to receivers of these services within the organization. All costs, whether acceptable for federal reimbursement purposes or not, are considered in the results of this plan. This plan is an internal budgeting tool for establishing overhead support costs.

**Departments should contact the Budget Office before requesting reimbursement for General Fund cost allocations from programs or organizations that must comply with the United States Office of Management and Budget (OMB) "Super Circular" regulations (2 CFR Part 200, previously OMB Circular A-87). Most Federal and State sponsored programs require compliance with this regulation.**

## METHODOLOGY

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The methods for allocating costs within this analysis are described briefly below:

- Step 1. The Budget Office met with personnel from Central Support Departments to discuss operations, costs, and previous cost allocation methodologies. If adjustments to cost pools were needed because of reorganizations, changes were discussed with central support department heads or their designees.
- Step 2. The Budget Office assigned an allocation factor (basis) for each cost pool based on discussions with Central Support Department personnel. An allocation factor is a data set used as the basis for distributing overhead/indirect service costs to budget units receiving support or benefit from the cost pool. For example, the allocation factor (or basis) for distributing Finance Payroll support is the number of FTEs for each department during FY 2022/23.
- Step 3. The Budget Office reviewed funds and sections that are eligible for allocation of costs in the CAP. Funds or sections that were inactive were eliminated while new items were added.
- Step 4. Adjustments were made to allocation factors (basis) for sections that were not expected to significantly benefit from the function.

- Step 5. Baseline FY 2022/23 actuals, final fund and section listing, and allocation factor (basis) data was input into the Allocate software. Direct cost allocations were excluded from the net expenditures allocation basis.
- Step 6. Cost allocations were calculated by the Allocate software. Costs were distributed based on each department's percentage of a cost pool allocation factor (basis). This results in a total share of General Fund overhead/indirect service costs for each budget unit/section.
- Step 7. During the budget development process, information in the Allocate Software was adjusted to reflect the changes to the baseline budget.
- Step 8. After the Biennial budget is adopted by City Council, information in the Allocate Software is updated with final information and any corrections needed.

## **DATA SOURCES**

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The Cost Allocation Plan was developed based on actual costs in FY 2022/23. The some of the data sources that were used to support the development of this Cost Allocation Plan for the City of Riverside are listed below:

### **Systems**

- Questica: A budgeting software use for development of the City operating budget and capital improvement plan.
- OneSolution: The City's financial, payroll, and human resources system which contains actual financial values including expenditures; adopted budget; staffing full-time equivalents (FTE); purchase orders, invoices, and all other data required to track and record the City's financial activity.
- Utilities Work and Asset Management System (UWAM): The system used to track work orders for property services, capital projects, and other asset management activities.

### **Data**

- FY 2022/23 Actuals.
- FY 2022/23 Square Footage data provided by the General Services Department.
- FY 2022/23 FTE Counts and Depreciation data provided by the Finance Department.
- FY 2022/23 Agenda Item and Records Management Invoice data provided by the City Clerk.

- FY 2022/23 City Attorney Working Hours data provided by the Office of the City Attorney.
- FY 2022/23 Property Management Support Hours provided by the General Services Department.
- FY 2022/23 Accounting and Purchase Order transaction data as provided by the Innovation and Technology Department.
- FY 2024/25 & FY 2025/26 Direct Software Charge cost data provided by Innovation and Technology.
- FY 2022/23 Property Services work order hours data provided by Community Economic Development Department.
- Various communication with City staff to support the nature and purposes of line-item expenditures and estimation of labor efforts across various support and administrative service categories.

# HOW TO USE THIS REPORT

The report has various Exhibits and Schedules that will provide you with detail about Citywide General Fund allocations.

## Exhibit A or D – Cost Exhibit: Provides a summary of Citywide allocation for each Receiving Department Fund/Section

**Identifies the Fiscal Year and if the exhibit reflects preliminary or final data.**

Fiscal Year 2018/19 Baseline Budget For Use In Year 2018/19 (Preliminary)

**General Fund Cost Allocation Plan 2018-2019 Full Cost Plan**

**Exhibit A**

Cost Exhibit

Department	Total	280000-2800001 Community Development Administration		281000-2810000 Planning		281025-2810250 Planning Historical Preservation		281510-2815100 Museum Arts and Cultural Affairs		282500-2825000 Building and Safety		284000-2840000 Code Enforcement		285530-2855300 Homeless Services Campus	
		280000-2800001	281000-2810000	281025-2810250	281510-2815100	282500-2825000	284000-2840000	285530-2855300							
000000-0000001 Building	\$522,400	\$36,189	\$87,212	-	-	-	-	-	\$76,672	\$37,554	-	-	-	-	-
010000-0100000 Mayor	\$988,788	\$4,323	\$8,076	\$308	\$1,384	\$4,159	\$5,484	\$5,917	\$314	-	-	-	-	-	-
020000-0200000 City Council	\$1,428,335	\$5,852	\$10,755	\$398	\$1,788	\$5,372	\$7,144	\$7,644	\$405	-	-	-	-	-	-
110000-1100000 City Manager	\$5,543,298	\$13,797	\$33,551	\$1,803	\$8,113	\$24,367	\$29,568	\$34,669	\$1,835	-	-	-	-	-	-
120000-1200000 City Clerk	\$916,373	\$48,579	\$71,600	\$96	\$434	\$1,304	\$12,846	\$4,686	\$98	-	-	-	-	-	-
130000-1300000 City Attorney	\$5,613,357	-	\$394,006	-	-	-	-	\$739,367	-	-	-	-	-	-	-
210000-2100000 Human Resources	\$4,098,048	\$10,722	\$26,075	\$1,402	\$6,305	\$18,937	\$22,979	\$26,942	-	-	-	-	-	-	-
220000-2200000 General Services	\$5,018,590	\$13,939	\$30,529	\$1,641	\$7,382	-	\$26,905	\$38,890	-	-	-	-	-	-	-
230000-2300000 Finance	\$6,875,560	\$15,312	\$32,888	\$2,085	\$12,497	\$19,020	\$25,737	\$30,751	\$9,435	-	-	-	-	-	-
240000-2400000 Innovation and Technology	\$13,025,529	\$121,904	\$138,016	\$3,082	\$23,655	\$32,568	\$123,621	\$98,409	\$3,134	-	-	-	-	-	-
281500-2815001 Citywide Economic Development Supp	\$1,240,194	\$4,012	\$9,757	\$525	\$2,359	-	\$8,599	\$10,083	-	-	-	-	-	-	-
284500-2845000 Citywide Property Services	\$972,350	-	\$394	-	-	-	-	\$99	-	-	-	-	-	-	-
722210-7222100 Non Departmental City Occupancy	\$831,486	\$57,600	\$138,810	-	-	-	\$122,034	\$59,771	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$47,074,317</b>	<b>\$332,230</b>	<b>\$981,668</b>	<b>\$11,340</b>	<b>\$63,918</b>	<b>\$105,726</b>	<b>\$461,590</b>	<b>\$1,094,783</b>	<b>\$15,220</b>	-	-	-	-	-	-

**Receiving Departments (by Fund (if not General fund), Section, Key) and summary of total cost allocated.**

**Central Support Departments and total costs allocated Citywide.**

## Exhibit B or E – Service to Service Allocations: Provides a summary of allocations between Central Support Departments

Fiscal Year 2018/19 Baseline Budget For Use In Year 2018/19 (Preliminary)

**General Fund Cost Allocation Plan 2018-2019 Full Cost Plan**

**Exhibit B**

Service to Service Allocations

Department	Total CSD Allocated	210000-2100000 Human Resources										220000-2200000 General Services
		000000-0000001 Building	010000-0100000 Mayor	020000-0200000 City Council	110000-1100000 City Manager	120000-1200000 City Clerk	130000-1300000 City Attorney	210000-2100000 Human Resources	220000-2200000 General Services			
000000-0000001 Building	\$684,202	-	\$18,652	\$32,859	\$75,796	\$15,272	-	\$116,980	\$56,468	-	-	-
010000-0100000 Mayor	\$121,258	-	\$5,181	\$2,439	\$13,273	\$6,889	\$21,577	\$17,922	\$8,163	-	-	-
020000-0200000 City Council	\$160,640	-	\$7,444	\$2,654	\$17,659	\$9,148	\$29,557	\$23,373	\$10,679	-	-	-
110000-1100000 City Manager	\$522,128	-	\$9,458	\$13,001	\$50,630	\$17,416	\$54,034	\$95,393	\$42,064	-	-	-
120000-1200000 City Clerk	\$761,504	-	\$90,220	\$5,734	\$75,182	\$72,338	\$305,861	\$48,511	\$25,727	-	-	-
130000-1300000 City Attorney	\$1,157,217	-	-	\$78,204	\$8,938	\$82,672	\$165,345	\$282,127	\$63,235	-	-	-
210000-2100000 Human Resources	\$383,686	-	\$6,915	\$6,505	\$37,014	\$11,581	\$35,930	\$63,433	\$32,690	-	-	-
220000-2200000 General Services	\$497,304	-	\$8,680	\$11,932	\$47,723	\$14,537	\$45,103	\$23,113	\$64,066	-	-	-
230000-2300000 Finance	\$551,801	-	\$11,583	\$13,142	\$65,410	\$15,909	\$50,313	\$75,531	\$60,790	-	-	-
240000-2400000 Innovation and Technology	\$1,535,352	-	\$31,976	\$99,784	\$143,292	\$98,753	\$153,830	\$221,449	\$201,344	-	-	-
281500-2815001 Citywide Economic Development Supp	\$105,158	-	\$2,808	\$3,857	\$12,883	\$4,551	-	\$7,472	\$2,513	-	-	-
284500-2845000 Citywide Property Services	\$168,392	-	-	-	\$390	-	-	-	-	-	-	-
722210-7222100 Non Departmental City Occupancy	\$1,079,248	-	\$28,421	\$51,832	\$119,559	\$24,089	-	\$184,521	\$89,072	-	-	-
<b>Totals</b>	<b>\$7,727,960</b>	<b>-</b>	<b>\$222,337</b>	<b>\$284,943</b>	<b>\$667,746</b>	<b>\$372,957</b>	<b>\$961,549</b>	<b>\$1,159,826</b>	<b>\$656,810</b>	-	-	-

**Central Support Departments (by Section and Key) and summary of total cost allocated.**

**Central Support Departments and total costs allocated Citywide.**

# HOW TO USE THIS REPORT (CONTINUED)

**Schedule #.1**  
Narrative about the  
Central Support  
Department

Fiscal Year 2018/19 Baseline Budget For Use In Year 2018/19 (Preliminary)	General Fund Cost Allocation Plan 2018-2019 Full Cost Plan
<b>000000-0000001 Building Schedule 1.1</b>	
<b>Narratives</b>	
<p>A calculation is utilized to charge depreciation to departments that are housed in buildings owned by the General Fund. The City's depreciation schedule was used to identify costs. The cost is allocated to the departments housed in the building. Where there are multiple occupants, the cost is allocated to the departments or divisions housed there based on square footage.</p> <p>100% of the allocable FY 2018/19 operating expenditures for this budget unit have been assigned amongst three different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.</p> <p><b>City Hall Depreciation</b> - Allocates the FY 2016/17 depreciation of City Hall building improvement on square footage of the City Hall building occupied by a department</p> <p><b>Corporate Yard Depreciation</b> - Not further allocated</p> <p><b>Utilities Plaza Depreciation</b> - Not further allocated</p>	

**Schedule #.2**  
Labor Distribution  
Summary – Not used in  
this plan

Fiscal Year 2018/19 Baseline Budget For Use In Year 2018/19 (Preliminary)	General Fund Cost Allocation Plan 2018-2019 Full Cost Plan
<b>000000-0000001 Building Schedule 1.2</b>	
<b>Labor Distribution Summary</b>	
<b>No Labor Distribution</b>	

**Schedule #.3**  
Schedule of cost to be  
distributed by function.

Fiscal Year 2018/19 Baseline Budget For Use In Year 2018/19 (Preliminary)	General Fund Cost Allocation Plan 2018-2019 Full Cost Plan		
<b>010000-0100000 Mayor Schedule 2.3</b>			
<b>Schedule of costs to be allocated (continued)</b>			
Amount	General & Admin	Legislative Support	Citywide Support
423500 Vehicle Usage Reimb Employee	PROP \$309	-	\$15 \$294
425200 Periodicals & Dues	PROP \$330	-	\$17 \$314
425400 General Office Expense	PROP \$2,550	-	\$128 \$2,423
425500 Postage	PROP \$408	-	\$20 \$388
425600 Central Printing Charges	PROP \$2,062	-	\$103 \$1,959
425610 Outside Printing Expense	PROP \$612	-	\$31 \$581
425800 Computer Equip Purc Undr \$5000	PROP \$1,060	-	\$53 \$1,007
426800 Special Department Supplies	PROP \$3,589	-	\$179 \$3,410
427100 Travel & Meeting Expense	PROP \$2,536	-	\$127 \$2,409
427110 Mayor C Mgr D/Head Travel Mlg	PROP \$7,725	-	\$386 \$7,339
428400 Liability Insurance	PROP \$9,491	-	\$475 \$9,016
450006 Sister Cities	PROP \$23,500	-	\$1,175 \$22,325
450008 Model Deaf Community Program	PROP \$2,000	-	\$100 \$1,900
450039 Commission on Aging	PROP \$1,500	-	\$75 \$1,425
450051 Human Relations Commission	PROP \$5,000	-	\$250 \$4,750
450358 Multicultural Forum	PROP \$1,000	-	\$50 \$950
450370 Long Night of Arts/Innov	PROP \$7,500	-	\$375 \$7,125
450502 Connect with the Mayor	PROP \$1,800	-	\$90 \$1,710
453232 Purple City	PROP \$250	-	\$13 \$238
453925 College Council of Riverside	PROP \$3,000	-	\$150 \$2,850
453926 Fit, Fresh and Fun	PROP \$5,000	-	\$250 \$4,750
456022 Comnty Supprt Outrch/Educath	PROP \$2,000	-	\$100 \$1,900
882101 Utilization Chgs from 101 Fund	PROP \$303	-	\$15 \$288
882390 Utilization Chgs from 390 Fund	PROP \$12,571	-	\$629 \$11,942
<b>Budgeted Expenditures Subtotal</b>	<b>\$887,710</b>	<b>-</b>	<b>\$44,386 \$843,325</b>
<b>Cost Adjustments</b>			
<b>Cost Adjustments Subtotal</b>			
<b>Reallocate Admin</b>			
<b>Functional Costs</b>	<b>\$887,710</b>	<b>-</b>	<b>\$44,386 \$843,325</b>

**Name of Central  
Support Department  
detailed**

**Function with  
associated costs**

**Budget Expenditures  
with object codes**

**Total Budgeted Cost  
per function**

## HOW TO USE THIS REPORT (CONTINUED)

**Schedule #.4**  
Schedule of Service to Service Costs. Reflects allocations between Central Support departments.

Central Support Departments and allocations (1<sup>st</sup> and 2<sup>nd</sup>) from other Central support departments

Fiscal Year 2018/19 Baseline Budget For Use In Year 2018/19 (Preliminary)      General Fund Cost Allocation Plan 2018-2019 Full Cost Plan

**010000-0100000 Mayor Schedule 2.4**

Service to Service Costs

Department	First Incoming	Second Incoming	Legislative Support	Citywide Support
000000-0000001 Building	\$18,652	-	\$933	\$17,719
010000-0100000 Mayor	-	\$5,181	\$259	\$4,922
020000-0200000 City Council	-	\$7,444	\$372	\$7,072
110000-1100000 City Manager	-	\$9,458	\$473	\$8,985
120000-1200000 City Clerk	-	\$90,220	\$4,511	\$85,709
210000-2100000 Human Resources	-	\$6,915	\$346	\$6,569
220000-2200000 General Services	-	\$8,680	\$434	\$8,246
230000-2300000 Finance	-	\$11,583	\$579	\$11,004
240000-2400000 Innovation and Technology	-	\$31,976	\$1,599	\$30,377
281500-2815001 Citywide Economic Development Support	-	\$2,806	\$140	\$2,666
722210-7222100 Non Departmental City Occupancy	-	\$29,421	\$1,471	\$27,950
<b>Subtotals</b>	<b>\$18,652</b>	<b>\$203,685</b>	<b>\$11,117</b>	<b>\$211,220</b>
<b>Functional Costs</b>	<b>\$887,710</b>		<b>\$44,386</b>	<b>\$843,325</b>
<b>Total Allocated Costs</b>	<b>\$1,110,047</b>		<b>\$55,502</b>	<b>\$1,054,545</b>

Default Expenditure Distribution

Name of Central Support Department detailed

Function with associated allocation

Total Budgeted Cost per function

Total allocated Cost per function

Name of Department and Function

**Schedule #.5.#**  
Detail Allocation for Each Function. Reflects the functions allocation information for all receiving departments by fund (if not General Fund), section, and key (if applicable).

Function's Allocation Basis

Fiscal Year 2018/19 Baseline Budget For Use In Year 2018/19 (Preliminary)      General Fund Cost Allocation Plan 2018-2019 Full Cost Plan

**010000-0100000 Mayor Schedule 2.5.1**

Detail Allocations - Legislative Support (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
530-224500-2245000 Airport Administration	5	0.484%	\$220	-	\$220	\$54	\$274
550-412510-4125100 Sewer Collection System Maint	18	1.744%	\$790	-	\$790	\$194	\$984
560-520020-5200200 PRCS Adm Special Transit Svs	3	0.291%	\$132	-	\$132	\$32	\$164
570-415000-4150000 Public Works Public Parking	8	0.775%	\$351	-	\$351	\$86	\$437
570-415100-4151000 Public Works Parking Enforcmnt	10	0.969%	\$439	-	\$439	\$108	\$547
650-221500-2215000 Central Garage	16	1.550%	\$703	-	\$703	\$172	\$875
2nd Alloc Remains	-	-	-	-	-	\$1	\$1
<b>Subtotals</b>	<b>1,032</b>	<b>100.000%</b>	<b>\$45,318</b>	<b>-</b>	<b>\$45,318</b>	<b>\$10,184</b>	<b>\$55,502</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$45,318</b>		<b>\$55,502</b>

Allocation Basis: FY 2016/17 Number of Agenda Items

## HOW TO USE THIS REPORT (CONTINUED)

**Schedule #.6**  
 Summary of  
 Allocated Costs.  
 Reflects summary of  
 all allocated costs  
 for a Central  
 Support  
 Department.

Fiscal Year 2018/19 Baseline Budget  
 For Use In Year 2018/19 (Preliminary)

General Fund Cost Allocation Plan 2018-2019 Full Cost Plan

**110000-1100000 City Manager  
 Schedule 4.6**

Summary of Allocated Costs

Department	Total	General Citywide Support	Internal Audit	Public Relations	Intergovernm ental Relations	Community Police Review
010000-0100000 Mayor	\$9,458	\$7,374	\$1,060	\$317	\$707	-
020000-0200000 City Council	\$13,001	\$10,137	\$1,457	\$436	\$972	-
110000-1100000 City Manager	\$50,630	\$39,474	\$5,673	\$1,698	\$3,785	-
120000-1200000 City Clerk	\$17,416	\$13,578	\$1,952	\$584	\$1,302	-
130000-1300000 City Attorney	\$54,034	\$42,126	\$6,055	\$1,812	\$4,040	-
210000-2100000 Human Resources	\$95,393	\$74,373	\$10,689	\$3,200	\$7,131	-
220000-2200000 General Services	\$42,064	\$32,794	\$4,714	\$1,411	\$3,145	-
230000-2300000 Finance	\$89,603	\$69,858	\$10,041	\$3,005	\$6,698	-
240000-2400000 Innovation and Technology	\$124,820	\$97,315	\$13,988	\$4,186	\$9,331	-
281500-2815001 Citywide Economic Development Support	\$7,573	\$5,904	\$849	\$254	\$566	-
284500-2845000 Citywide Property Services	\$7,537	\$5,876	\$844	\$253	\$564	-
722210-7222100 Non Departmental City Occupancy	\$10,597	\$8,262	\$1,187	\$355	\$793	-
<b>Subtotal for CSD</b>	<b>\$522,128</b>	<b>\$407,073</b>	<b>\$58,510</b>	<b>\$17,512</b>	<b>\$39,034</b>	<b>-</b>
280000-2800001 Community Development Administration	\$13,797	\$10,757	\$1,546	\$463	\$1,031	-
281000-2810000 Planning	\$33,551	\$26,158	\$3,760	\$1,125	\$2,508	-
281020-2810200 Planning General Plan	\$1,803	\$1,407	\$202	\$60	\$135	-
281025-2810250 Planning Historical Preservation	\$8,113	\$6,325	\$909	\$272	\$607	-
281510-2815100 Museum Arts and Cultural Affairs	\$24,367	\$18,997	\$2,730	\$817	\$1,822	-
282500-2825000 Building and Safety	\$29,568	\$23,052	\$3,314	\$992	\$2,210	-
284000-2840000 Code Enforcement	\$34,669	\$27,029	\$3,885	\$1,162	\$2,592	-
285530-2855300 Homeless Services Campus	\$1,835	\$1,430	\$206	\$62	\$137	-
285531-2855310 Outreach Homeless Services	\$3,111	\$2,425	\$349	\$104	\$233	-
310000-3100000 Office of the Police Chief	\$52,709	\$41,127	\$5,869	\$1,769	\$3,944	-
310100-3101000 Police Community Services Bureau	\$21,546	\$16,799	\$2,414	\$722	\$1,611	-
310200-3102000 Police Support Service	\$96,786	\$75,459	\$10,845	\$3,246	\$7,236	-
2nd Alloc Remains	\$7	\$2	\$4	\$1	-	-
<b>Totals</b>	<b>\$6,065,427</b>	<b>\$4,792,086</b>	<b>\$646,268</b>	<b>\$193,690</b>	<b>\$433,383</b>	<b>-</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$6,065,427</b>	<b>\$4,792,086</b>	<b>\$646,268</b>	<b>\$193,690</b>	<b>\$433,383</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$522,128)</b>	<b>(\$407,073)</b>	<b>(\$58,510)</b>	<b>(\$17,512)</b>	<b>(\$39,034)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$5,543,299</b>	<b>\$4,385,013</b>	<b>\$587,758</b>	<b>\$176,178</b>	<b>\$394,349</b>	<b>-</b>



## Exhibit C

### **SIGNIFICANT CHANGES FROM PRIOR YEAR (FY 2024/25 & FY 2025/26)**

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Overall, budget costs are expected to increase when compared to the previous fiscal year due to inflationary pressures and labor Memorandums of Understanding. For FY 2024/25 & FY 2025/26, significant changes are as follows:

Data utilized from FY 2022/23 actuals.

**GENERAL FUND COST ALLOCATION PLAN**  
**EXHIBITS AND SCHEDULES**  
**FISCAL YEAR 2024/25**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

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**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

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**City of Riverside 2024/25 Cost Allocation Plan  
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**Cost Plan Expenditure Distribution Index**

- SAL-** Spread Based on Labor Distribution Percentage
- PROP-** Manually Spread Percentage Distribution
- DISA-** Not Further Allocated
- ADJ-** An Adjustment Spread by SAL (ADJS) or PROP (ADJP)

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**City of Riverside 2024/25 Cost Allocation Plan  
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## City of Riverside 2024/25 Cost Allocation Plan Full Cost

### Exhibit A

#### Cost Exhibit

Department	Claimable Totals	2800001- Community Development Administration	2810000-Planning	2810200-Planning General Plan	2810250-Planning Historical Preservation	2850000-Museum Arts and Cultural Affairs	2825000-Building and Safety	2840000-Code Enforcement	2855300- Homeless Services Campus
0000001-Building	\$484,066	\$30,743	\$74,086	-	-	-	\$65,133	\$31,902	-
0100000-Mayor	\$1,074,941	\$10,525	\$5,382	-	\$800	\$3,946	\$5,455	\$5,309	\$53
0200000-City Council	\$1,724,894	\$17,071	\$8,638	-	\$1,283	\$6,329	\$8,750	\$8,516	\$85
1100000-City Manager	\$5,468,778	\$20,957	\$58,218	-	\$9,308	\$14,609	\$51,442	\$62,808	\$12
1200000-City Clerk	\$870,036	\$234,042	\$17,295	-	\$94	\$465	\$1,301	\$1,837	\$6
1300000-City Attorney	\$5,687,211	-	\$359,185	-	-	-	-	\$367,945	-
2100000-Human Resources	\$4,412,434	\$17,338	\$48,162	-	\$7,706	\$11,559	\$42,383	\$52,015	-
2200000-General Services	\$4,950,868	\$7,316	\$20,573	-	\$3,145	\$15,518	\$44,447	\$20,879	\$208
2300000-Finance	\$7,154,169	\$16,319	\$64,335	-	\$7,270	\$22,772	\$100,920	\$46,868	\$1,997
2400000-Innovation and Technology	\$12,286,287	\$48,278	\$134,106	-	\$21,457	\$32,186	\$118,014	\$144,835	-
2845000-Citywide Property Services	\$816,098	-	\$10,271	-	-	-	-	\$37,314	-
7222100-Non Departmental City Occupancy	\$502,043	\$31,676	\$76,335	-	-	-	\$67,109	\$43,202	-
7241300-Non Departmental Employee Parking	\$113,770	\$58,781	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$493,045</b>	<b>\$876,586</b>	<b>-</b>	<b>\$51,062</b>	<b>\$107,383</b>	<b>\$504,954</b>	<b>\$823,429</b>	<b>\$2,362</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	2855310-Outreach Homeless Services	3100000-Office of the Police Chief	3101000-Police Community Services Bureau	3102000-Police Support Service	3105000-Police Administrative Services	3110000-Police Communications	3115000-Police Field Operations	3120000-Police Aviation Unit
000001-Building	\$484,066	-	-	-	-	-	-	-	-
010000-Mayor	\$1,074,941	\$817	\$9,785	\$3,902	\$15,812	\$12,109	\$10,552	\$81,577	\$4,920
020000-City Council	\$1,724,894	\$1,310	\$15,696	\$6,260	\$25,365	\$19,495	\$16,926	\$130,859	\$7,892
110000-City Manager	\$5,468,778	\$11,592	\$34,223	\$28,278	\$163,317	\$45,395	\$143,839	\$605,148	\$21,678
120000-City Clerk	\$870,036	\$96	\$1,153	\$460	\$1,863	\$90,197	\$1,243	\$9,611	\$580
130000-City Attorney	\$5,687,211	-	-	-	-	\$394,227	-	-	-
210000-Human Resources	\$4,412,434	\$9,632	\$26,971	\$23,118	\$134,854	\$36,603	\$119,442	\$495,108	\$17,338
220000-General Services	\$4,950,868	\$3,470	\$38,483	\$205,999	\$92,978	\$34,677	\$41,498	\$320,832	\$19,349
230000-Finance	\$7,154,169	\$9,260	\$50,837	\$25,309	\$130,377	\$77,515	\$87,819	\$481,667	\$32,915
240000-Innovation and Technology	\$12,286,287	\$26,821	\$75,100	\$64,371	\$375,498	\$101,921	\$332,584	\$1,378,613	\$48,278
2845000-Citywide Property Services	\$816,098	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$62,999</b>	<b>\$252,248</b>	<b>\$357,697</b>	<b>\$940,064</b>	<b>\$812,139</b>	<b>\$753,902</b>	<b>\$3,503,415</b>	<b>\$152,951</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	3125000-Police Special Operations	3130000-Police Central Investigations	3135000-Police Special Investigations	3195000-Police Capital	3500000-Fire Administration	3505000-Fire Prevention	3510000-Fire Operations	3510100-Fire Operation Paramedic Program
0000001-Building	\$484,066	-	-	-	-	-	\$13,356	-	-
0100000-Mayor	\$1,074,941	\$34,162	\$19,426	\$12,816	\$75	\$6,033	\$3,295	\$98,444	\$4,457
0200000-City Council	\$1,724,894	\$54,799	\$31,161	\$20,559	\$120	\$9,714	\$5,285	\$157,915	\$7,150
1100000-City Manager	\$5,468,778	\$181,318	\$93,491	\$107,894	\$18	\$16,985	\$30,415	\$520,204	\$1,050
1200000-City Clerk	\$870,036	\$4,025	\$2,289	\$1,510	\$9	\$46,374	\$388	\$11,598	\$525
1300000-City Attorney	\$5,687,211	-	-	-	-	\$154,187	-	-	-
2100000-Human Resources	\$4,412,434	\$146,413	\$75,133	\$88,619	-	\$13,485	\$25,044	\$419,975	-
2200000-General Services	\$4,950,868	\$134,353	\$76,399	\$50,404	\$294	\$20,767	\$13,026	\$387,167	\$17,531
2300000-Finance	\$7,154,169	\$186,853	\$104,288	\$81,471	\$266	\$25,756	\$40,519	\$549,763	\$19,757
2400000-Innovation and Technology	\$12,286,287	\$407,683	\$209,206	\$246,756	-	\$37,550	\$69,735	\$1,169,407	-
2845000-Citywide Property Services	\$816,098	-	-	-	-	\$390	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	-	\$13,762	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	\$8,217	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$1,149,606</b>	<b>\$611,393</b>	<b>\$610,028</b>	<b>\$782</b>	<b>\$339,457</b>	<b>\$214,825</b>	<b>\$3,314,474</b>	<b>\$50,470</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	3515000-Fire Special Services	3520000-Fire Training	3595000-Fire Capital	4100000-Public Works Administration	4100200-Public Works Sundry Gen Govt	4110000-Public Works Streets Admin	4110100-Public Works Streets Maintenance	4110110-Public Works Forestry and Landscape
0000001-Building	\$484,066	-	-	-	\$42,323	-	-	-	-
0100000-Mayor	\$1,074,941	\$1,039	\$970	\$11	\$9,013	\$37	\$1,407	\$6,568	\$13,372
0200000-City Council	\$1,724,894	\$1,667	\$1,556	\$18	\$14,569	\$59	\$2,263	\$10,536	\$21,450
1100000-City Manager	\$5,468,778	\$11,644	\$11,628	\$3	\$21,424	\$9	\$7,108	\$126,941	\$21,389
1200000-City Clerk	\$870,036	\$122	\$114	\$1	\$140,727	\$4	\$7,358	\$774	\$1,575
1300000-City Attorney	\$5,687,211	-	-	-	\$128,781	-	-	-	-
2100000-Human Resources	\$4,412,434	\$9,632	\$9,632	-	\$17,338	-	\$5,779	\$105,957	\$15,412
2200000-General Services	\$4,950,868	\$12,760	\$3,814	\$43	\$15,104	\$144	\$4,478	\$25,832	\$52,589
2300000-Finance	\$7,154,169	\$16,131	\$10,343	\$139	\$23,188	\$559	\$8,010	\$92,012	\$66,954
2400000-Innovation and Technology	\$12,286,287	\$26,821	\$26,821	-	\$48,278	-	\$16,093	\$295,034	\$42,914
2845000-Citywide Property Services	\$816,098	-	-	-	\$247,547	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	\$43,607	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	\$44,876	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$79,818</b>	<b>\$64,879</b>	<b>\$215</b>	<b>\$796,775</b>	<b>\$811</b>	<b>\$52,496</b>	<b>\$663,654</b>	<b>\$235,655</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	4110300-Public	4110400-Public	4115000-Public	4120000-Public	4195000-Public	5130000-Library	5135000-Library	5140000-Library
		Works Storm Drain Maintenance	Signals Maintenance	Works City Engineering Services	Works Traffic Engineering	Works Capital	Administration	Neighborhood Services	Measure I
0000001-Building	\$484,066	-	-	\$96,290	\$14,537	-	-	-	-
0100000-Mayor	\$1,074,941	\$40	\$2,626	\$5,845	\$2,138	\$3	\$4,079	\$6,722	\$2,697
0200000-City Council	\$1,724,894	\$64	\$4,212	\$9,376	\$3,433	\$4	\$6,564	\$10,782	\$4,327
1100000-City Manager	\$5,468,778	\$9,129	\$14,298	\$99,412	\$14,151	\$1	\$16,699	\$122,418	\$635
1200000-City Clerk	\$870,036	\$5	\$309	\$4,631	\$3,848	\$0	\$25,665	\$792	\$318
1300000-City Attorney	\$5,687,211	-	-	\$141,922	-	-	\$61,324	-	-
2100000-Human Resources	\$4,412,434	\$7,706	\$11,559	\$82,839	\$11,559	-	\$13,485	\$102,104	-
2200000-General Services	\$4,950,868	\$156	\$10,326	\$23,198	\$7,882	\$10	\$159,682	\$26,435	\$10,608
2300000-Finance	\$7,154,169	\$7,829	\$30,070	\$66,609	\$14,510	\$410	\$22,202	\$73,145	\$11,746
2400000-Innovation and Technology	\$12,286,287	\$21,457	\$32,186	\$230,663	\$32,186	-	\$37,550	\$284,305	-
2845000-Citywide Property Services	\$816,098	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	\$99,212	\$14,978	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$46,384</b>	<b>\$105,585</b>	<b>\$859,995</b>	<b>\$119,222</b>	<b>\$428</b>	<b>\$347,250</b>	<b>\$626,702</b>	<b>\$30,330</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	5200000-PRCS Administration	5205000-PRCS Recreation	5210000-PRCS Janet Goeske Center	5215000-PRCS Parks	5215400-PRCS Fairmount Park Golf Course	5225000-PRCS Community Services	5300000- Museum Administration	5305000- Museum Facilities and Operations
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,074,941	\$3,135	\$8,291	\$803	\$21,091	\$393	\$1,966	-	\$4,267
0200000-City Council	\$1,724,894	\$5,028	\$13,300	\$1,287	\$33,879	\$630	\$3,153	-	\$6,869
1100000-City Manager	\$5,468,778	\$25,817	\$235,284	\$189	\$103,067	\$8,642	\$463	-	\$31,531
1200000-City Clerk	\$870,036	\$389	\$2,775	\$95	\$60,019	\$46	\$232	-	\$29,270
1300000-City Attorney	\$5,687,211	\$132,110	-	-	-	-	-	-	-
2100000-Human Resources	\$4,412,434	\$21,191	\$197,176	-	\$83,321	\$7,224	-	-	\$26,008
2200000-General Services	\$4,950,868	\$23,804	\$35,450	\$3,156	\$74,495	\$3,414	\$7,731	-	\$12,557
2300000-Finance	\$7,154,169	\$25,970	\$143,968	\$3,339	\$159,178	\$8,352	\$6,979	-	\$55,640
2400000-Innovation and Technology	\$12,286,287	\$59,007	\$549,031	-	\$232,004	\$20,116	-	-	\$72,417
2845000-Citywide Property Services	\$816,098	\$52,266	-	-	-	-	-	-	\$260
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	\$632
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$348,717</b>	<b>\$1,185,275</b>	<b>\$8,868</b>	<b>\$767,052</b>	<b>\$48,818</b>	<b>\$20,524</b>	<b>-</b>	<b>\$239,450</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	2805000-Successor		2875000-Housing	9999991-Public	5200111-PRCS	9999993-PW-	9999994-PW-	6000000-Public
		Agency	2855000-Housing	Authority	Works Capital Improv Storm Drain Project 410	Admin Plan and Design Park Projects	Cap Imp- Street Projects (433)	Cap Imp-Traffic Signal Proj (433)	Utilities Admin Management Service
0000001-Building	\$484,066	\$30,849	-	-	-	-	-	-	-
0100000-Mayor	\$1,074,941	\$1,365	\$1,061	\$1,993	\$1,592	\$4,655	\$527	-	\$15,521
0200000-City Council	\$1,724,894	\$2,193	\$1,701	\$3,197	\$2,553	\$7,467	\$846	-	\$24,941
1100000-City Manager	\$5,468,778	\$7,114	\$9,369	\$18,709	\$375	\$1,096	\$124	-	\$82,977
1200000-City Clerk	\$870,036	\$5,555	\$125	\$235	\$188	\$548	\$62	-	\$56,936
1300000-City Attorney	\$5,687,211	-	-	\$247,049	-	-	-	-	-
2100000-Human Resources	\$4,412,434	\$5,779	\$7,706	\$15,412	-	-	-	-	\$67,427
2200000-General Services	\$4,950,868	\$4,575	\$4,171	\$8,354	\$6,260	\$18,307	\$2,073	-	\$200,454
2300000-Finance	\$7,154,169	\$7,782	\$6,709	\$16,083	\$7,385	\$16,597	\$2,740	-	\$98,365
2400000-Innovation and Technology	\$12,286,287	\$16,093	\$21,457	\$42,914	-	-	-	-	\$187,749
2845000-Citywide Property Services	\$816,098	\$11,181	-	\$129,104	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	\$31,785	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	\$1,264
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$124,271</b>	<b>\$52,300</b>	<b>\$483,048</b>	<b>\$18,352</b>	<b>\$48,670</b>	<b>\$6,372</b>	<b>-</b>	<b>\$735,634</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	6000010-Public Utilities Admin Management Service Building Occupancy	6000030-Public Utilities Admin Mission Square Prop	6002000-Public Utilities Work Force Developmnt	6003000-Public Utilities Office Ops Technology	6004000-Public Utilities Business Support	6005000-Public Utilities Admin CIS Util Bill	6010000-Public Utilities Admin Field Services	6015000-Public Utilities Admn Customer Service
000001-Building	\$484,066	-	-	-	-	-	-	-	\$16,110
0100000-Mayor	\$1,074,941	\$250	\$5,669	\$512	\$4,893	\$1,505	\$1,009	\$5,967	\$9,831
0200000-City Council	\$1,724,894	\$401	\$9,093	\$821	\$7,850	\$2,414	\$1,619	\$9,572	\$15,769
1100000-City Manager	\$5,468,778	\$59	\$1,335	\$120	\$5,712	\$25,433	\$29,876	\$90,321	\$116,310
1200000-City Clerk	\$870,036	\$29	\$668	\$60	\$576	\$177	\$119	\$703	\$1,158
1300000-City Attorney	\$5,687,211	-	-	-	-	-	-	-	-
2100000-Human Resources	\$4,412,434	-	-	-	\$3,853	\$21,191	\$25,044	\$75,133	\$96,325
2200000-General Services	\$4,950,868	\$984	\$22,294	\$2,012	\$19,245	\$5,918	\$3,969	\$23,469	\$38,663
2300000-Finance	\$7,154,169	\$41,603	\$23,581	\$2,399	\$19,746	\$20,795	\$16,484	\$54,444	\$87,101
2400000-Innovation and Technology	\$12,286,287	-	-	-	\$10,729	\$59,007	\$69,735	\$209,206	\$268,213
2845000-Citywide Property Services	\$816,098	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	-	-	-	\$16,599
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$43,326</b>	<b>\$62,639</b>	<b>\$5,924</b>	<b>\$72,605</b>	<b>\$136,441</b>	<b>\$147,857</b>	<b>\$468,816</b>	<b>\$666,079</b>



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	6020000-Public Utilities Admin		6105000-Electric		6120000-Elec Power		6120110-SONGS	
		Customer Engagement	6025000-Legislative and Regulatory Risk	6100000-Electric Operations	Prod and Oper Field Ops	6110000-Energy Deliv Engineering	Supply Operation	Power and Energy Purch	Power and Energy Purch
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,074,941	\$911	\$844	\$15,320	\$29,565	\$14,031	\$18,976	\$40,019	\$3,226
0200000-City Council	\$1,724,894	\$1,461	\$1,354	\$24,574	\$47,425	\$22,507	\$30,439	\$64,195	\$5,175
1100000-City Manager	\$5,468,778	\$50,372	\$2,479	\$157,501	\$168,836	\$165,177	\$113,904	\$9,426	\$760
1200000-City Clerk	\$870,036	\$107	\$99	\$3,258	\$3,483	\$1,653	\$2,740	\$4,715	\$380
1300000-City Attorney	\$5,687,211	-	-	\$200,618	-	-	-	-	-
2100000-Human Resources	\$4,412,434	\$42,383	\$1,926	\$130,038	\$136,781	\$136,781	\$92,472	-	-
2200000-General Services	\$4,950,868	\$3,583	\$3,319	\$63,092	\$125,753	\$113,329	\$74,629	\$157,389	\$12,689
2300000-Finance	\$7,154,169	\$26,622	\$4,453	\$127,830	\$290,948	\$122,556	\$113,148	\$150,655	\$11,704
2400000-Innovation and Technology	\$12,286,287	\$118,014	\$5,364	\$362,087	\$380,862	\$380,862	\$257,484	-	-
2845000-Citywide Property Services	\$816,098	-	-	\$132,744	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$243,454</b>	<b>\$19,839</b>	<b>\$1,217,062</b>	<b>\$1,183,652</b>	<b>\$956,897</b>	<b>\$703,792</b>	<b>\$426,398</b>	<b>\$33,935</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	6120120-SPRINGS	6120130-RERC	6120140-Clearwater	6130000-Elec	6020100-Public	6200000-Water	6205000-Water	6210000-Wtr
		Power and Energy Purch	Acorn Generating Plant	Generating Plant	Capital Projects	Utilities Adm Market Pub Benefit Prog	Production and Operations	Field Operations	Engineering and Resources
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,074,941	\$536	\$19,677	\$3,392	\$82,783	\$11,532	\$35,701	\$29,101	\$21,233
0200000-City Council	\$1,724,894	\$860	\$31,563	\$5,441	\$132,792	\$18,498	\$57,275	\$46,681	\$34,060
1100000-City Manager	\$5,468,778	\$126	\$43,393	\$12,198	\$19,498	\$2,716	\$100,665	\$205,205	\$89,357
1200000-City Clerk	\$870,036	\$63	\$2,318	\$400	\$9,753	\$1,359	\$13,196	\$6,629	\$2,501
1300000-City Attorney	\$5,687,211	-	-	-	-	-	\$166,452	-	-
2100000-Human Resources	\$4,412,434	-	\$32,750	\$9,632	-	-	\$78,023	\$167,605	\$71,280
2200000-General Services	\$4,950,868	\$2,107	\$77,385	\$13,341	\$325,573	\$45,352	\$150,561	\$114,772	\$83,506
2300000-Finance	\$7,154,169	\$12,142	\$141,861	\$51,609	\$505,300	\$52,357	\$206,961	\$219,797	\$112,240
2400000-Innovation and Technology	\$12,286,287	-	\$91,192	\$26,821	-	-	\$217,252	\$466,690	\$198,477
2845000-Citywide Property Services	\$816,098	-	-	-	-	-	\$185,530	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$15,834</b>	<b>\$440,140</b>	<b>\$122,835</b>	<b>\$1,075,698</b>	<b>\$131,813</b>	<b>\$1,211,617</b>	<b>\$1,256,480</b>	<b>\$612,656</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	4125000-Sewer								
		6230000-Water Capital Projects	6220200-Water Conservation	Systems Admin and Reg Compl	4125001-Sewer Admin Compliance	4125002-Sewer Admin Safety	Admin Emergency Svcs	4125100-Sewer Collection System Maint	4125150-Public Works Storm Drain Maint	
0000001-Building	\$484,066	-	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,074,941	\$36,279	\$1,020	\$11,439	\$694	\$58	\$7	\$12,458	-	-
0200000-City Council	\$1,724,894	\$58,195	\$1,636	\$18,349	\$1,113	\$93	\$12	\$19,983	-	-
1100000-City Manager	\$5,468,778	\$8,545	\$240	\$34,613	\$163	\$14	\$2	\$46,252	-	-
1200000-City Clerk	\$870,036	\$4,274	\$120	\$1,348	\$82	\$7	\$1	\$1,468	-	-
1300000-City Attorney	\$5,687,211	-	-	\$83,226	-	-	-	-	-	-
2100000-Human Resources	\$4,412,434	-	-	\$26,971	-	-	-	\$36,603	-	-
2200000-General Services	\$4,950,868	\$142,680	\$4,011	\$44,987	\$2,728	\$229	\$29	\$56,029	-	-
2300000-Finance	\$7,154,169	\$206,441	\$5,051	\$54,892	\$5,376	\$285	\$348	\$90,765	-	-
2400000-Innovation and Technology	\$12,286,287	-	-	\$75,100	-	-	-	\$101,921	-	-
2845000-Citywide Property Services	\$816,098	-	-	\$5,851	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$456,414</b>	<b>\$12,079</b>	<b>\$356,774</b>	<b>\$10,155</b>	<b>\$686</b>	<b>\$399</b>	<b>\$365,479</b>	<b>-</b>	<b>-</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	4125200-Sewer Systems Treatment	4125300-Sewer Environmental Compl	4125400-Sewer Sys Plant Maintenance	4125410-Sewer Electrical and Instrum	4125420-Sewer SCADA and SPL	4125430-Sewer Warehouse	4125500-Sewer Laboratory Services	4125600-Sewer Systems Debt Service
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,074,941	\$22,444	\$2,387	\$6,101	\$3,183	\$1,234	\$369	\$1,476	-
0200000-City Council	\$1,724,894	\$36,002	\$3,828	\$9,786	\$5,106	\$1,979	\$592	\$2,367	-
1100000-City Manager	\$5,468,778	\$71,403	\$23,361	\$42,475	\$21,269	\$7,130	\$4,647	\$11,747	-
1200000-City Clerk	\$870,036	\$2,644	\$281	\$719	\$375	\$145	\$43	\$174	-
1300000-City Attorney	\$5,687,211	-	-	-	-	-	-	-	-
2100000-Human Resources	\$4,412,434	\$55,868	\$19,265	\$34,677	\$17,338	\$5,779	\$3,853	\$9,632	-
2200000-General Services	\$4,950,868	\$88,268	\$16,381	\$23,993	\$12,518	\$4,853	\$1,451	\$5,804	-
2300000-Finance	\$7,154,169	\$118,307	\$19,598	\$87,251	\$41,197	\$12,292	\$5,203	\$19,812	\$708
2400000-Innovation and Technology	\$12,286,287	\$155,563	\$53,643	\$96,557	\$48,278	\$16,093	\$10,729	\$26,821	-
2845000-Citywide Property Services	\$816,098	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$550,500</b>	<b>\$138,743</b>	<b>\$301,557</b>	<b>\$149,265</b>	<b>\$49,506</b>	<b>\$26,886</b>	<b>\$77,834</b>	<b>\$708</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	9999995-PW-Sewer Capital Projects (550)	4125800-Sewer Sys CoGen Fuel Cell	4125900-Sewer Capital Engrng Svs	4125910-Sewer Plant Construction Support	4150000-Public Works Public Parking	4151000-Public Works Parking Enforcmnt	2115100- Workers Compensation	2320300- Unemployment Trust
0000001-Building	\$484,066	-	-	-	-	\$6,125	-	\$22,331	-
0100000-Mayor	\$1,074,941	\$24,315	-	\$824	\$314	\$8,198	\$1,822	\$11,243	\$269
0200000-City Council	\$1,724,894	\$39,003	-	\$1,322	\$504	\$13,156	\$2,925	\$18,035	\$432
1100000-City Manager	\$5,468,778	\$5,727	-	\$13,874	\$4,634	\$8,707	\$34,596	\$14,048	\$63
1200000-City Clerk	\$870,036	\$2,865	-	\$97	\$37	\$8,157	\$3,810	\$3,401	\$32
1300000-City Attorney	\$5,687,211	-	-	-	-	-	-	\$499,355	-
2100000-Human Resources	\$4,412,434	-	-	\$11,559	\$3,853	\$5,779	\$28,897	\$9,632	-
2200000-General Services	\$4,950,868	\$95,626	-	\$3,242	\$1,236	\$43,469	\$6,636	\$44,217	\$1,059
2300000-Finance	\$7,154,169	\$90,960	-	\$11,190	\$6,111	\$38,794	\$20,301	\$87,426	\$1,171
2400000-Innovation and Technology	\$12,286,287	-	-	\$32,186	\$10,729	\$16,093	\$80,464	\$26,821	-
2845000-Citywide Property Services	\$816,098	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	\$6,311	-	\$23,009	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$258,495</b>	<b>-</b>	<b>\$74,294</b>	<b>\$27,417</b>	<b>\$154,790</b>	<b>\$179,452</b>	<b>\$759,516</b>	<b>\$3,027</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	2320000-Risk Management	2320200-Liability Trust	2315200-Central Store	2215000-Central Garage	5200200-PRCS Adm Special Transit Svs	4130000-Solid Waste Admin	4130100-Solid Waste Collection	4130200-Solid Waste Refuse Disposal
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,074,941	\$2,075	-	\$1,615	\$21,202	\$7,091	\$1,512	\$30,451	\$678
0200000-City Council	\$1,724,894	\$3,329	-	\$2,591	\$34,012	\$11,375	\$2,425	\$48,847	\$1,087
1100000-City Manager	\$5,468,778	\$5,049	-	\$18,620	\$100,734	\$111,675	\$9,476	\$109,768	\$160
1200000-City Clerk	\$870,036	\$244	-	\$190	\$4,296	\$1,458	\$178	\$3,587	\$80
1300000-City Attorney	\$5,687,211	-	\$2,673,737	-	-	-	-	-	-
2100000-Human Resources	\$4,412,434	\$3,853	-	\$15,412	\$80,913	\$92,953	\$7,706	\$86,692	-
2200000-General Services	\$4,950,868	\$8,161	-	\$6,353	\$86,226	\$27,888	\$5,946	\$119,759	\$2,666
2300000-Finance	\$7,154,169	\$12,926	\$14	\$19,655	\$154,757	\$65,063	\$9,956	\$149,458	\$7,809
2400000-Innovation and Technology	\$12,286,287	\$10,729	-	\$42,914	\$225,299	\$258,825	\$21,457	\$241,391	-
2845000-Citywide Property Services	\$816,098	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$46,365</b>	<b>\$2,673,751</b>	<b>\$107,350</b>	<b>\$707,437</b>	<b>\$576,329</b>	<b>\$58,657</b>	<b>\$789,953</b>	<b>\$12,479</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	4130300-Solid	4130400-Solid	4130500-Solid	1310000-City	9999992-PW-Capital	6015311-RPU	6007000-Public	5230000-PRCS -
		Waste Private Hauler	Waste Street Sweeping	Waste Sundry Gen Govt	Attorney-Claim Management	Projects (420)	Customer Service Call Center	Utilities Admin Safety	Youth Innovation Center
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,074,941	\$9,621	\$6,709	\$291	\$6,334	\$4,398	\$45	\$591	-
0200000-City Council	\$1,724,894	\$15,434	\$10,762	\$467	\$10,160	\$7,054	\$73	\$948	-
1100000-City Manager	\$5,468,778	\$2,266	\$31,219	\$69	\$8,332	\$1,036	\$31,929	\$4,699	\$13,223
1200000-City Clerk	\$870,036	\$1,133	\$790	\$34	\$746	\$518	\$5	\$70	-
1300000-City Attorney	\$5,687,211	-	-	-	-	-	-	-	-
2100000-Human Resources	\$4,412,434	-	\$25,044	-	\$5,779	-	\$26,971	\$3,853	\$11,174
2200000-General Services	\$4,950,868	\$37,839	\$26,387	\$1,145	\$24,910	\$17,295	\$179	\$2,324	-
2300000-Finance	\$7,154,169	\$34,532	\$37,653	\$1,119	\$31,226	\$51,739	\$12,743	\$5,692	\$3,973
2400000-Innovation and Technology	\$12,286,287	-	\$69,735	-	\$16,093	-	\$75,100	\$10,729	\$31,113
2845000-Citywide Property Services	\$816,098	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$502,043	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$100,825</b>	<b>\$208,301</b>	<b>\$3,125</b>	<b>\$103,580</b>	<b>\$82,039</b>	<b>\$147,045</b>	<b>\$28,905</b>	<b>\$59,483</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	2815001-Citywide				2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
		Economic Development Support	6213000-Water - Office of Ops Technology	2245000-Airport Administration						
000001-Building	\$484,066	\$40,281	-	-	\$279,016	\$484,066	-	\$279,016	\$763,082	
010000-Mayor	\$1,074,941	\$1,876	\$2,156	\$2,807	-	\$1,074,941	-	-	\$1,074,941	
020000-City Council	\$1,724,894	\$3,010	\$3,458	\$4,502	-	\$1,724,894	-	-	\$1,724,894	
110000-City Manager	\$5,468,778	\$15,261	\$508	\$16,620	\$202,250	\$5,468,778	-	\$202,250	\$5,671,028	
120000-City Clerk	\$870,036	\$221	\$254	\$331	\$279,547	\$870,036	-	\$279,547	\$1,149,583	
130000-City Attorney	\$5,687,211	-	-	\$77,093	-	\$5,687,211	-	-	\$5,687,211	
210000-Human Resources	\$4,412,434	\$12,522	-	\$13,485	-	\$4,412,434	-	-	\$4,412,434	
220000-General Services	\$4,950,868	\$154,716	\$8,478	\$11,038	-	\$4,950,868	-	-	\$4,950,868	
230000-Finance	\$7,154,169	\$13,633	\$7,653	\$26,957	\$1,405,750	\$7,154,169	-	\$1,405,750	\$8,559,920	
240000-Innovation and Technology	\$12,286,287	\$34,868	-	\$37,550	-	\$12,286,287	-	-	\$12,286,287	
2845000-Citywide Property Services	\$816,098	-	-	\$3,640	-	\$816,098	-	-	\$816,098	
7222100-Non Departmental City Occupancy	\$502,043	\$34,459	-	-	-	\$502,043	-	-	\$502,043	
7241300-Non Departmental Employee Parking	\$113,770	-	-	-	-	\$113,770	-	-	\$113,770	
<b>Total Claimable Costs</b>	<b>\$45,545,592</b>	<b>\$310,847</b>	<b>\$22,506</b>	<b>\$194,023</b>	<b>\$2,166,564</b>	<b>\$45,545,592</b>	<b>-</b>	<b>\$2,166,564</b>	<b>\$47,712,156</b>	



## City of Riverside 2024/25 Cost Allocation Plan Full Cost

### Exhibit B

#### Service to Service Allocations

Department	Total CSD Allocated	0000001-Building	0100000-Mayor	0200000-City Council	1100000-City Manager	1200000-City Clerk	1300000-City Attorney	2100000-Human Resources	2200000-General Services
0000001-Building	\$540,946	-	\$15,845	\$27,914	\$58,008	\$12,973	-	\$99,374	\$47,970
0100000-Mayor	\$113,216	-	\$3,382	\$5,807	\$12,404	\$6,139	\$24,492	\$7,453	\$9,997
0200000-City Council	\$180,034	-	\$5,129	\$7,441	\$19,983	\$9,907	\$39,562	\$11,977	\$16,077
1100000-City Manager	\$645,680	-	\$14,686	\$28,235	\$64,066	\$25,876	\$84,855	\$74,475	\$70,309
1200000-City Clerk	\$871,890	-	\$54,865	\$79,541	\$92,966	\$64,344	\$347,641	\$31,268	\$51,526
1300000-City Attorney	\$1,268,265	-	-	\$105,732	\$165,596	\$23,323	\$214,419	\$286,997	\$87,606
2100000-Human Resources	\$517,802	-	\$12,566	\$24,265	\$54,595	\$19,065	\$62,394	\$55,462	\$57,795
2200000-General Services	\$680,093	-	\$20,510	\$9,251	\$121,803	\$12,120	\$106,288	\$24,442	\$160,818
2300000-Finance	\$644,628	-	\$13,603	\$18,967	\$65,956	\$24,844	\$78,075	\$56,130	\$81,835
2400000-Innovation and Technology	\$1,448,632	-	\$37,213	\$71,860	\$161,686	\$56,462	\$184,784	\$164,253	\$153,987
2845000-Citywide Property Services	\$158,291	-	-	-	\$16,960	-	-	-	-
7222100-Non Departmental City Occupancy	\$549,318	-	\$16,185	\$28,514	\$55,996	\$13,252	-	\$101,510	\$49,001
7241300-Non Departmental Employee Parking	\$119,613	-	\$2,518	\$2,518	\$13,220	\$4,407	\$9,443	\$20,145	\$4,407
<b>Totals</b>	<b>\$7,738,409</b>	<b>-</b>	<b>\$196,502</b>	<b>\$410,045</b>	<b>\$903,239</b>	<b>\$272,713</b>	<b>\$1,151,953</b>	<b>\$933,486</b>	<b>\$791,327</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit B**

**Service to Service Allocations (continued)**

Department	Total CSD Allocated	2300000-Finance	2400000-Innovation and Technology	2845000-Citywide Property Services	7222100-Non Departmental City Occupancy	7241300-Non Departmental Employee Parking	Sub Total	Direct Billed	Unallocated
0000001-Building	\$540,946	\$161,104	\$109,253	\$8,507	-	-	\$540,946	-	\$279,016
0100000-Mayor	\$113,216	\$16,543	\$22,192	\$1,021	\$3,402	\$384	\$113,216	-	-
0200000-City Council	\$180,034	\$26,629	\$35,617	\$1,641	\$5,457	\$616	\$180,034	-	-
1100000-City Manager	\$645,680	\$128,294	\$142,385	\$11,608	\$801	\$90	\$645,680	-	\$202,250
1200000-City Clerk	\$871,890	\$118,403	\$25,987	\$4,902	\$401	\$45	\$871,890	-	\$279,547
1300000-City Attorney	\$1,268,265	\$141,046	\$109,157	\$134,388	-	-	\$1,268,265	-	-
2100000-Human Resources	\$517,802	\$105,957	\$116,071	\$9,632	-	-	\$517,802	-	-
2200000-General Services	\$680,093	\$122,399	\$84,086	\$3,487	\$13,378	\$1,511	\$680,093	-	-
2300000-Finance	\$644,628	\$102,031	\$174,855	\$8,639	\$18,108	\$1,585	\$644,628	-	\$1,405,750
2400000-Innovation and Technology	\$1,448,632	\$282,309	\$309,257	\$26,821	-	-	\$1,448,632	-	-
2845000-Citywide Property Services	\$158,291	-	-	\$141,332	-	-	\$158,291	-	-
7222100-Non Departmental City Occupancy	\$549,318	\$164,567	\$111,602	\$8,690	-	-	\$549,318	-	-
7241300-Non Departmental Employee Parking	\$119,613	\$30,218	\$32,736	-	-	-	\$119,613	-	-
<b>Totals</b>	<b>\$7,738,409</b>	<b>\$1,399,500</b>	<b>\$1,273,197</b>	<b>\$360,668</b>	<b>\$41,546</b>	<b>\$4,232</b>	<b>\$7,738,409</b>	<b>-</b>	<b>\$2,166,564</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit B**

**Service to Service Allocations (continued)**

<b>Department</b>	<b>Total CSD Allocated</b>	<b>Total</b>
000001-Building	\$540,946	\$819,962
010000-Mayor	\$113,216	\$113,216
020000-City Council	\$180,034	\$180,034
110000-City Manager	\$645,680	\$847,930
120000-City Clerk	\$871,890	\$1,151,437
130000-City Attorney	\$1,268,265	\$1,268,265
210000-Human Resources	\$517,802	\$517,802
220000-General Services	\$680,093	\$680,093
230000-Finance	\$644,628	\$2,050,379
240000-Innovation and Technology	\$1,448,632	\$1,448,632
2845000-Citywide Property Services	\$158,291	\$158,291
7222100-Non Departmental City Occupancy	\$549,318	\$549,318
7241300-Non Departmental Employee Parking	\$119,613	\$119,613
<b>Totals</b>	<b>\$7,738,409</b>	<b>\$9,904,973</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Exhibit C**

**Significant Changes from Prior Year**

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**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.1**

**Narrative**

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A calculation is utilized to charge depreciation to departments that are housed in buildings owned by the General Fund. The City's depreciation schedule was used to identify costs. The cost is allocated to the departments housed in the building. Where there are multiple occupants, the cost is allocated to the departments or divisions housed there based on square footage.

100% of the allocable FY 2022/23 operating expenditures for this budget unit have been assigned amongst three different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Corporate Yard** Not further allocated

**Depreciation-**

**City Hall Depreciation-** Allocates the depreciation of City Hall building improvement costs based on the square footage of the City Hall building occupied by a department

**Utilities Plaza** Not further allocated

**Depreciation-**

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Corporate Yard Depreciation	City Hall Depreciation	Utilities Plaza Depreciation
<i>Sal Total %</i>		100.000%	0.000%	0.000%	0.000%
<b>Wages and Benefits</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-
<b>Service And Supplies</b>					
	<b>DIST</b>				
Corporate Yard Depreciation	<i>PROP</i> \$217,912.00	-	\$217,912.00	-	-
City Hall Depreciation	<i>PROP</i> \$1,025,012.00	-	-	\$1,025,012.00	-
Utilities Plaza Depreciation	<i>PROP</i> \$61,104.00	-	-	-	\$61,104.00
<b>Services and Supplies Subtotal</b>	\$1,304,028.00	-	\$217,912.00	\$1,025,012.00	\$61,104.00
<b>Cost Adjustments</b>					
<b>Cost Adjustments Subtotal</b>	-	-	-	-	-
<b>Reallocate Admin</b>		-	-	-	-
<b>Functional Costs</b>	\$1,304,028.00	-	\$217,912.00	\$1,025,012.00	\$61,104.00
<i>Exp Total %</i>		0.000%	16.711%	78.604%	4.686%

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Corporate Yard Depreciation</b>	<b>City Hall Depreciation</b>	<b>Utilities Plaza Depreciation</b>
<b>Subtotals</b>	-	-			
<b>Functional Costs</b>	\$1,304,028.00		\$217,912.00	\$1,025,012.00	\$61,104.00
<b>Total Allocated Costs</b>	\$1,304,028.00		\$217,912.00	\$1,025,012.00	\$61,104.00



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.5.1**

**Detail Allocation - City Hall Depreciation**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
010000-Mayor	1,490	1.546%	\$15,844.51	-	\$15,844.51	-	\$15,844.51
020000-City Council	2,625	2.723%	\$27,913.98	-	\$27,913.98	-	\$27,913.98
110000-City Manager	5,455	5.659%	\$58,007.91	-	\$58,007.91	-	\$58,007.91
120000-City Clerk	1,220	1.266%	\$12,973.35	-	\$12,973.35	-	\$12,973.35
210000-Human Resources	9,345	9.695%	\$99,373.77	-	\$99,373.77	-	\$99,373.77
220000-General Services	4,511	4.680%	\$47,969.51	-	\$47,969.51	-	\$47,969.51
230000-Finance	15,150	15.717%	\$161,103.54	-	\$161,103.54	-	\$161,103.54
240000-Innovation and Technology	10,274	10.659%	\$109,252.66	-	\$109,252.66	-	\$109,252.66
2845000-Citywide Property Services	800	0.830%	\$8,507.12	-	\$8,507.12	-	\$8,507.12
2800001-Community Development	2,891	2.999%	\$30,742.60	-	\$30,742.60	-	\$30,742.60
2810000-Planning	6,967	7.228%	\$74,086.36	-	\$74,086.36	-	\$74,086.36
2825000-Building and Safety	6,125	6.354%	\$65,132.62	-	\$65,132.62	-	\$65,132.62
2840000-Code Enforcement	3,000	3.112%	\$31,901.69	-	\$31,901.69	-	\$31,901.69
3505000-Fire Prevention	1,256	1.303%	\$13,356.18	-	\$13,356.18	-	\$13,356.18
4100000-Public Works Administration	3,980	4.129%	\$42,322.91	-	\$42,322.91	-	\$42,322.91
4115000-Public Works City Engineering Services	9,055	9.394%	\$96,289.94	-	\$96,289.94	-	\$96,289.94
4120000-Public Works Traffic Engineering	1,367	1.418%	\$14,536.54	-	\$14,536.54	-	\$14,536.54
2805000-Sucessor Agency	2,901	3.010%	\$30,848.94	-	\$30,848.94	-	\$30,848.94
6015000-Public Utilities Admn Customer Service	1,515	1.572%	\$16,110.35	-	\$16,110.35	-	\$16,110.35
4150000-Public Works Public Parking	576	0.598%	\$6,125.12	-	\$6,125.12	-	\$6,125.12
2115100-Workers Compensation	2,100	2.179%	\$22,331.18	-	\$22,331.18	-	\$22,331.18
2815001-Citywide Economic Development	3,788	3.930%	\$40,281.20	-	\$40,281.20	-	\$40,281.20
<b>Subtotals</b>	<b>96,391</b>	<b>100.000%</b>	<b>\$1,025,012.00</b>	<b>-</b>	<b>\$1,025,012.00</b>	<b>-</b>	<b>\$1,025,012.00</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,025,012.00</b>		<b>\$1,025,012.00</b>

**Allocation Basis: FY City Hall Occupancy**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>City Hall Depreciation</b>	<b>Corporate Yard Depreciation</b>	<b>Utilities Plaza Depreciation</b>
010000-Mayor	\$15,844.51	\$15,844.51	-	-
020000-City Council	\$27,913.98	\$27,913.98	-	-
110000-City Manager	\$58,007.91	\$58,007.91	-	-
120000-City Clerk	\$12,973.35	\$12,973.35	-	-
210000-Human Resources	\$99,373.77	\$99,373.77	-	-
220000-General Services	\$47,969.51	\$47,969.51	-	-
230000-Finance	\$161,103.54	\$161,103.54	-	-
240000-Innovation and Technology	\$109,252.66	\$109,252.66	-	-
2845000-Citywide Property Services	\$8,507.12	\$8,507.12	-	-
<b>Subtotal for CSD</b>	<b>\$540,946.36</b>	<b>\$540,946.36</b>	<b>-</b>	<b>-</b>
2800001-Community Development	\$30,742.60	\$30,742.60	-	-
2810000-Planning	\$74,086.36	\$74,086.36	-	-
2825000-Building and Safety	\$65,132.62	\$65,132.62	-	-
2840000-Code Enforcement	\$31,901.69	\$31,901.69	-	-
3505000-Fire Prevention	\$13,356.18	\$13,356.18	-	-
4100000-Public Works Administration	\$42,322.91	\$42,322.91	-	-
4115000-Public Works City Engineering Services	\$96,289.94	\$96,289.94	-	-
4120000-Public Works Traffic Engineering	\$14,536.54	\$14,536.54	-	-
2805000-Sucessor Agency	\$30,848.94	\$30,848.94	-	-
6015000-Public Utilities Admn Customer Service	\$16,110.35	\$16,110.35	-	-
4150000-Public Works Public Parking	\$6,125.12	\$6,125.12	-	-
2115100-Workers Compensation	\$22,331.18	\$22,331.18	-	-
2815001-Citywide Economic Development	\$40,281.20	\$40,281.20	-	-
Alloc Remains	\$279,016.00	-	\$217,912.00	\$61,104.00
<b>Totals</b>	<b>\$1,304,028.00</b>	<b>\$1,025,012.00</b>	<b>-</b>	<b>-</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$1,304,028.00</b>	<b>\$1,025,012.00</b>	<b>-</b>	<b>-</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>City Hall Depreciation</b>	<b>Corporate Yard Depreciation</b>	<b>Utilities Plaza Depreciation</b>
<b>Less Direct Billed</b>	-	-	-	-
<b>Less CSD Amounts</b>	(\$540,946.36)	(\$540,946.36)	-	-
<b>Total Receiving Department Allocation</b>	\$484,065.64	\$484,065.64	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.1**

**Narrative**

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The Office of the Mayor is the center of diverse requests for assistance from residents, businesses, government agencies, and private nonprofits, as well as the City Council. The Mayor's Office provides leadership and support to residents by representing their interests within the city organization and communicating with them towards the shared vision.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst two different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Legislative Support-** Allocates the cost of Mayor Legislative Support based on the number of agenda items per department

**Citywide Support-** Allocates the cost of Mayor Citywide Support based on the number of agenda items per department

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Legislative Support	Citywide Support
<i>Sal Total %</i>			<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>				
Salaries	-	-	-	-
Benefits	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>				
419989 - Vacancy Provision	PROP	\$83,651.00	-	\$4,183.00	\$79,468.00
411100 - Salaries - Regular	PROP	\$461,786.00	-	\$23,089.00	\$438,697.00
411116 - Salaries-Addtl Pay Non-PERS	PROP	\$58,487.00	-	\$2,924.00	\$55,563.00
411510 - Accrued Payroll	PROP	\$1,818.00	-	\$91.00	\$1,727.00
412210 - Workers Compensation Ins	PROP	\$8,760.00	-	\$438.00	\$8,322.00
412220 - Health Insurance	PROP	\$37,200.00	-	\$1,860.00	\$35,340.00
412222 - Dental Insurance	PROP	\$877.00	-	\$44.00	\$833.00
412230 - Life Insurance	PROP	\$2,337.00	-	\$117.00	\$2,220.00
412240 - Unemployment Insurance	PROP	\$375.00	-	\$19.00	\$356.00
412250 - Disability Insurance	PROP	\$136.00	-	\$7.00	\$129.00
412320 - Medicare OASDI	PROP	\$9,290.00	-	\$465.00	\$8,825.00
412330 - City Retirement Plan	PROP	\$2,161.00	-	\$108.00	\$2,053.00
412400 - Deferred Compensation	PROP	\$4,575.00	-	\$229.00	\$4,346.00
412500 - Automobile/Expense Allowance	PROP	\$5,750.00	-	\$288.00	\$5,462.00
412515 - HA Meeting Compensation	PROP	-	-	-	-
422100 - Telephone	PROP	\$441.00	-	\$22.00	\$419.00
422120 - Telephone - Cellular	PROP	\$3,288.00	-	\$164.00	\$3,124.00
423500 - Vehicle Usage Reimb Employe	PROP	\$2,801.00	-	\$140.00	\$2,661.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 2.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Legislative Support	Citywide Support
425200 - Periodicals & Dues	PROP	\$20,088.00	-	\$1,004.00	\$19,084.00
425400 - General Office Expense	PROP	\$2,992.00	-	\$150.00	\$2,842.00
425500 - Postage	PROP	\$1,885.00	-	\$94.00	\$1,791.00
425600 - Central Printing Charges	PROP	\$100.00	-	\$5.00	\$95.00
425610 - Outside Printing Expense	PROP	\$1,721.00	-	\$86.00	\$1,635.00
425800 - Computer Equip Purc Undr \$50	PROP	\$1,407.00	-	\$70.00	\$1,337.00
426800 - Special Department Supplies	PROP	\$1,756.00	-	\$88.00	\$1,668.00
427100 - Travel & Meeting Expense	PROP	\$9,651.00	-	\$483.00	\$9,168.00
427110 - Mayor C Mgr D/Head Travel Mt	PROP	\$4,609.00	-	\$230.00	\$4,379.00
428400 - Liability Insurance	PROP	\$10,060.00	-	\$503.00	\$9,557.00
450006 - Sister Cities	PROP	\$16,734.00	-	\$837.00	\$15,897.00
450051 - Human Relations Commission	PROP	\$1,705.00	-	\$85.00	\$1,620.00
450358 - Multicultural Forum	PROP	\$763.00	-	\$38.00	\$725.00
450502 - Connect with the Mayor	PROP	-	-	-	-
453927 - Homelessness Part Dev	PROP	\$4,074.00	-	\$204.00	\$3,870.00
884101 - Interfund Services from 101 Fd	PROP	\$2,045.00	-	\$102.00	\$1,943.00
453928 - Big TentTour	PROP	\$1,016.00	-	\$51.00	\$965.00
453931 - Art Project	PROP	\$600.00	-	\$30.00	\$570.00
412317 - PERS Normal - Misc	PROP	-	-	-	-
412318 - PERS UAL - Misc	PROP	\$39,079.00	-	\$1,954.00	\$37,125.00
450370 - Long Night of Arts/Innov	PROP	-	-	-	-
456022 - Commty Supprt Outrch/Educati	PROP	\$8,436.00	-	\$422.00	\$8,014.00
453925 - College Council of Riverside	PROP	\$2,822.00	-	\$141.00	\$2,681.00
411110 - Salaries-Part Time Non-Bene	PROP	\$60,720.00	-	\$3,036.00	\$57,684.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 2.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Legislative Support	Citywide Support
411105 - Salaries - Non-Productive	PROP	-	-	-	-
411115 - Salaries-Additional Pay PERS	PROP	\$242.00	-	\$12.00	\$230.00
411130 - Compensatory Time	PROP	\$58.00	-	\$3.00	\$55.00
411210 - Vacation	PROP	\$11,993.00	-	\$600.00	\$11,393.00
411220 - Holidays & Special Days Off	PROP	\$21,115.00	-	\$1,056.00	\$20,059.00
411240 - Sick Leave	PROP	\$6,840.00	-	\$342.00	\$6,498.00
411248 - COVID-19 SB114 Sick Leave	PROP	\$646.00	-	\$32.00	\$614.00
411292 - Administrative Leave	PROP	\$4,050.00	-	\$203.00	\$3,847.00
411410 - Vacation Payoffs	PROP	\$7,393.00	-	\$370.00	\$7,023.00
412310 - PERS Retirement	PROP	\$64,037.00	-	\$3,202.00	\$60,835.00
413120 - Overtime At 1.5 Rate	PROP	\$26.00	-	\$1.00	\$25.00
421000 - Professional Services	PROP	\$3,339.00	-	\$167.00	\$3,172.00
450008 - Model Deaf Community Program	PROP	\$166.00	-	\$8.00	\$158.00
419997 - Vacancy Factor	PROP	-	-	-	-
421001 - Prof Services/Internal	PROP	\$1,202.00	-	\$60.00	\$1,142.00
423400 - Motor Pool Equipment Rental	PROP	-	-	-	-
411111 - Salaries-Part Time Benefitted	PROP	-	-	-	-
411280 - Jury Duty	PROP	\$323.00	-	\$16.00	\$307.00
411502 - Salaries - Grant Benefits	PROP	(\$286.00)	-	(\$14.00)	(\$272.00)
894215 - Interfund Services to 215 Fund	PROP	(\$5,486.00)	-	(\$274.00)	(\$5,212.00)
<b>Services and Supplies Subtotal</b>		<b>\$991,654.00</b>	<b>-</b>	<b>\$49,585.00</b>	<b>\$942,069.00</b>
<b>Cost Adjustments</b>					
<b>Cost Adjustments Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 2.3**

Schedule of costs to be allocated (continued)

	Amount	General & Admin	Legislative Support	Citywide Support
<b>Reallocate Admin</b>		-	-	-
<b>Functional Costs</b>	\$991,654.00	-	\$49,585.00	\$942,069.00
<i>Exp Total %</i>		0.000%	5.000%	95.000%

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Legislative Support</b>	<b>Citywide Support</b>
0000001-Building	\$15,844.51	-	\$792.26	\$15,052.24
0100000-Mayor	-	\$3,382.34	\$169.12	\$3,213.22
0200000-City Council	-	\$5,128.69	\$256.45	\$4,872.25
1100000-City Manager	-	\$14,686.00	\$734.33	\$13,951.66
1200000-City Clerk	-	\$54,865.43	\$2,743.40	\$52,122.03
2100000-Human Resources	-	\$12,565.56	\$628.31	\$11,937.25
2200000-General Services	-	\$20,510.26	\$1,025.56	\$19,484.70
2300000-Finance	-	\$13,602.86	\$680.17	\$12,922.69
2400000-Innovation and Technology	-	\$37,213.47	\$1,860.76	\$35,352.71
7222100-Non Departmental City Occupancy	-	\$16,185.17	\$809.30	\$15,375.88
7241300-Non Departmental Employee Parking	-	\$2,518.17	\$125.91	\$2,392.26
<b>Subtotals</b>	\$15,844.51	\$180,657.96	\$9,825.58	\$186,676.89
<b>Functional Costs</b>	\$991,654.00		\$49,585.00	\$942,069.00
<b>Total Allocated Costs</b>	\$1,188,156.47		\$59,410.58	\$1,128,745.89

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.5.1**

**Detail Allocation - Legislative Support**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
010000-Mayor	35	3.933%	\$1,981.13	-	\$1,981.13	-	\$1,981.13
020000-City Council	48	5.393%	\$2,716.98	-	\$2,716.98	\$507.13	\$3,224.11
110000-City Manager	59	6.629%	\$3,339.62	-	\$3,339.62	\$623.35	\$3,962.97
120000-City Clerk	41	4.607%	\$2,320.75	-	\$2,320.75	\$433.18	\$2,753.93
130000-City Attorney	189	21.236%	\$10,698.09	-	\$10,698.09	\$1,996.84	\$12,694.93
210000-Human Resources	15	1.685%	\$849.05	-	\$849.05	\$158.48	\$1,007.53
220000-General Services	28	3.146%	\$1,584.90	-	\$1,584.90	\$295.83	\$1,880.73
230000-Finance	63	7.079%	\$3,566.03	-	\$3,566.03	\$665.61	\$4,231.64
240000-Innovation and Technology	13	1.461%	\$735.85	-	\$735.85	\$137.35	\$873.20
2845000-Citywide Property Services	2	0.225%	\$113.21	-	\$113.21	\$21.13	\$134.34
2800001-Community Development	129	14.494%	\$7,301.87	-	\$7,301.87	\$1,362.92	\$8,664.79
2810000-Planning	3	0.337%	\$169.81	-	\$169.81	\$31.70	\$201.51
3105000-Police Administrative Services	49	5.506%	\$2,773.58	-	\$2,773.58	\$517.70	\$3,291.28
3500000-Fire Administration	25	2.809%	\$1,415.09	-	\$1,415.09	\$264.13	\$1,679.22
4100000-Public Works Administration	77	8.652%	\$4,358.48	-	\$4,358.48	\$813.53	\$5,172.01
4110000-Public Works Streets Admin	4	0.449%	\$226.41	-	\$226.41	\$42.26	\$268.68
4120000-Public Works Traffic Engineering	2	0.225%	\$113.21	-	\$113.21	\$21.13	\$134.34
5130000-Library Administration	14	1.573%	\$792.45	-	\$792.45	\$147.91	\$940.37
5205000-PRCS Recreation	1	0.112%	\$56.60	-	\$56.60	\$10.57	\$67.17
5215000-PRCS Parks	32	3.596%	\$1,811.32	-	\$1,811.32	\$338.09	\$2,149.41
5305000-Museum Facilities and Operations	16	1.798%	\$905.66	-	\$905.66	\$169.04	\$1,074.70
2805000-Sucessor Agency	3	0.337%	\$169.81	-	\$169.81	\$31.70	\$201.51
6000000-Public Utilities Admin Management	30	3.371%	\$1,698.11	-	\$1,698.11	\$316.96	\$2,015.07
6200000-Water Production and Operations	5	0.562%	\$283.02	-	\$283.02	\$52.83	\$335.84
4150000-Public Works Public Parking	4	0.449%	\$226.41	-	\$226.41	\$42.26	\$268.68
4151000-Public Works Parking Enforcmnt	2	0.225%	\$113.21	-	\$113.21	\$21.13	\$134.34
2215000-Central Garage	1	0.112%	\$56.60	-	\$56.60	\$10.57	\$67.17

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.5.1**

**Detail Allocation - Legislative Support (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<i>Subtotals</i>	<b>890</b>	100.000%	\$50,377.26	-	\$50,377.26	\$9,033.32	\$59,410.58
<i>Direct Billed</i>						-	-
<i>Total Full Functional Cost</i>					\$50,377.26		\$59,410.58

**Allocation Basis: Number of Agenda Items by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.5.2**

**Detail Allocation - Citywide Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	<b>841,057</b>	0.146%	\$1,401.21	-	\$1,401.21	-	\$1,401.21
020000-City Council	<b>1,314,560</b>	0.229%	\$2,190.07	-	\$2,190.07	\$393.29	\$2,583.36
110000-City Manager	<b>4,295,135</b>	0.748%	\$7,155.75	-	\$7,155.75	\$1,285.00	\$8,440.75
120000-City Clerk	<b>1,722,363</b>	0.300%	\$2,869.48	-	\$2,869.48	\$515.29	\$3,384.77
130000-City Attorney	<b>6,002,868</b>	1.045%	\$10,000.85	-	\$10,000.85	\$1,795.92	\$11,796.77
210000-Human Resources	<b>3,279,841</b>	0.571%	\$5,464.26	-	\$5,464.26	\$981.25	\$6,445.51
220000-General Services	<b>4,130,059</b>	0.719%	\$6,880.73	-	\$6,880.73	\$1,235.62	\$8,116.35
230000-Finance	<b>6,264,871</b>	1.090%	\$10,437.35	-	\$10,437.35	\$1,874.30	\$12,311.66
240000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$18,072.94	-	\$18,072.94	\$3,245.47	\$21,318.41
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$751.72	-	\$751.72	\$134.99	\$886.71
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$2,883.81	-	\$2,883.81	\$517.86	\$3,401.68
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$325.62	-	\$325.62	\$58.47	\$384.09
2800001-Community Development	<b>946,589</b>	0.165%	\$1,577.03	-	\$1,577.03	\$283.20	\$1,860.23
2810000-Planning	<b>2,636,143</b>	0.459%	\$4,391.85	-	\$4,391.85	\$788.67	\$5,180.52
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$677.89	-	\$677.89	\$121.73	\$799.63
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$3,345.05	-	\$3,345.05	\$600.69	\$3,945.74
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$4,624.19	-	\$4,624.19	\$830.40	\$5,454.59
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$4,500.60	-	\$4,500.60	\$808.20	\$5,308.80
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$44.88	-	\$44.88	\$8.06	\$52.94
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$692.51	-	\$692.51	\$124.36	\$816.86
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$8,295.42	-	\$8,295.42	\$1,489.66	\$9,785.08
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$3,308.37	-	\$3,308.37	\$594.11	\$3,902.48
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$13,405.19	-	\$13,405.19	\$2,407.25	\$15,812.45
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$7,474.99	-	\$7,474.99	\$1,342.33	\$8,817.32
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$8,945.27	-	\$8,945.27	\$1,606.36	\$10,551.63
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$69,158.28	-	\$69,158.28	\$12,419.19	\$81,577.47
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$4,170.93	-	\$4,170.93	\$749.00	\$4,919.93

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$28,961.06	-	\$28,961.06	\$5,200.72	\$34,161.78
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$16,468.51	-	\$16,468.51	\$2,957.35	\$19,425.87
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$10,865.11	-	\$10,865.11	\$1,951.12	\$12,816.23
3195000-Police Capital	<b>38,090</b>	0.007%	\$63.46	-	\$63.46	\$11.40	\$74.85
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$3,690.80	-	\$3,690.80	\$662.78	\$4,353.59
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$2,793.14	-	\$2,793.14	\$501.58	\$3,294.72
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$83,457.38	-	\$83,457.38	\$14,986.96	\$98,444.34
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$3,778.87	-	\$3,778.87	\$678.59	\$4,457.46
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$881.08	-	\$881.08	\$158.22	\$1,039.30
3520000-Fire Training	<b>493,542</b>	0.086%	\$822.25	-	\$822.25	\$147.66	\$969.90
3595000-Fire Capital	<b>5,585</b>	0.001%	\$9.30	-	\$9.30	\$1.67	\$10.98
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$3,255.85	-	\$3,255.85	\$584.67	\$3,840.53
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$31.02	-	\$31.02	\$5.57	\$36.59
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$965.31	-	\$965.31	\$173.35	\$1,138.66
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$5,568.27	-	\$5,568.27	\$999.93	\$6,568.20
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$11,336.04	-	\$11,336.04	\$2,035.68	\$13,371.72
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$33.59	-	\$33.59	\$6.03	\$39.63
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$2,225.83	-	\$2,225.83	\$399.71	\$2,625.54
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$4,954.97	-	\$4,954.97	\$889.79	\$5,844.76
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$1,699.03	-	\$1,699.03	\$305.10	\$2,004.13
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$2.20	-	\$2.20	\$0.39	\$2.59
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$2,661.06	-	\$2,661.06	\$477.86	\$3,138.92
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$5,698.25	-	\$5,698.25	\$1,023.27	\$6,721.52
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$2,286.62	-	\$2,286.62	\$410.62	\$2,697.25
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$2,657.45	-	\$2,657.45	\$477.21	\$3,134.67
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$6,971.46	-	\$6,971.46	\$1,251.91	\$8,223.36
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$680.34	-	\$680.34	\$122.17	\$802.52

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$16,057.97	-	\$16,057.97	\$2,883.63	\$18,941.60
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$333.18	-	\$333.18	\$59.83	\$393.01
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$1,666.59	-	\$1,666.59	\$299.28	\$1,965.86
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$2,706.71	-	\$2,706.71	\$486.06	\$3,192.77
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$986.09	-	\$986.09	\$177.08	\$1,163.17
2855000-Housing	<b>539,716</b>	0.094%	\$899.17	-	\$899.17	\$161.47	\$1,060.64
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$1,689.40	-	\$1,689.40	\$303.38	\$1,992.78
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$1,349.42	-	\$1,349.42	\$242.32	\$1,591.74
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$3,946.22	-	\$3,946.22	\$708.65	\$4,654.86
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$446.90	-	\$446.90	\$80.25	\$527.15
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$11,449.71	-	\$11,449.71	\$2,056.10	\$13,505.81
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$212.07	-	\$212.07	\$38.08	\$250.15
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$4,805.60	-	\$4,805.60	\$862.97	\$5,668.57
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$433.70	-	\$433.70	\$77.88	\$511.58
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$4,148.43	-	\$4,148.43	\$744.96	\$4,893.39
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$1,275.68	-	\$1,275.68	\$229.08	\$1,504.76
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$855.61	-	\$855.61	\$153.65	\$1,009.26
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$5,059.01	-	\$5,059.01	\$908.48	\$5,967.48
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$8,334.07	-	\$8,334.07	\$1,496.60	\$9,830.67
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$772.36	-	\$772.36	\$138.70	\$911.06
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$715.49	-	\$715.49	\$128.49	\$843.98
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$12,987.35	-	\$12,987.35	\$2,332.22	\$15,319.57
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$25,063.75	-	\$25,063.75	\$4,500.85	\$29,564.60
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$11,895.02	-	\$11,895.02	\$2,136.06	\$14,031.08
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$16,086.94	-	\$16,086.94	\$2,888.83	\$18,975.78
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$33,926.60	-	\$33,926.60	\$6,092.41	\$40,019.02
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$2,735.19	-	\$2,735.19	\$491.18	\$3,226.36

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$454.29	-	\$454.29	\$81.58	\$535.87
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$16,681.12	-	\$16,681.12	\$2,995.53	\$19,676.66
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$2,875.75	-	\$2,875.75	\$516.42	\$3,392.17
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$70,180.14	-	\$70,180.14	\$12,602.69	\$82,782.83
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$9,776.00	-	\$9,776.00	\$1,755.54	\$11,531.54
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$29,981.25	-	\$29,981.25	\$5,383.92	\$35,365.17
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$24,670.69	-	\$24,670.69	\$4,430.27	\$29,100.96
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$18,000.52	-	\$18,000.52	\$3,232.47	\$21,232.99
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$30,755.94	-	\$30,755.94	\$5,523.04	\$36,278.97
6220200-Water Conservation	<b>519,028</b>	0.090%	\$864.71	-	\$864.71	\$155.28	\$1,019.99
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$9,697.35	-	\$9,697.35	\$1,741.41	\$11,438.76
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$588.02	-	\$588.02	\$105.60	\$693.62
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$49.35	-	\$49.35	\$8.86	\$58.21
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$6.24	-	\$6.24	\$1.12	\$7.37
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$10,561.11	-	\$10,561.11	\$1,896.53	\$12,457.64
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$19,027.03	-	\$19,027.03	\$3,416.80	\$22,443.83
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$2,023.20	-	\$2,023.20	\$363.32	\$2,386.52
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$5,171.85	-	\$5,171.85	\$928.74	\$6,100.59
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$2,698.46	-	\$2,698.46	\$484.58	\$3,183.04
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$1,046.09	-	\$1,046.09	\$187.85	\$1,233.95
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$312.68	-	\$312.68	\$56.15	\$368.83
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$1,251.21	-	\$1,251.21	\$224.69	\$1,475.90
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$20,613.11	-	\$20,613.11	\$3,701.63	\$24,314.73
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$698.81	-	\$698.81	\$125.49	\$824.30
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$266.41	-	\$266.41	\$47.84	\$314.25
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$6,721.86	-	\$6,721.86	\$1,207.09	\$7,928.95
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$1,430.52	-	\$1,430.52	\$256.89	\$1,687.41



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$9,531.30	-	\$9,531.30	\$1,711.59	\$11,242.89
2320300-Unemployment Trust	137,081	0.024%	\$228.38	-	\$228.38	\$41.01	\$269.39
2320000-Risk Management	1,055,876	0.184%	\$1,759.10	-	\$1,759.10	\$315.89	\$2,075.00
2315200-Central Store	821,956	0.143%	\$1,369.39	-	\$1,369.39	\$245.91	\$1,615.30
2215000-Central Garage	10,754,690	1.872%	\$17,917.45	-	\$17,917.45	\$3,217.55	\$21,135.00
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$6,011.58	-	\$6,011.58	\$1,079.54	\$7,091.12
4130000-Solid Waste Admin	769,391	0.134%	\$1,281.82	-	\$1,281.82	\$230.18	\$1,512.00
4130100-Solid Waste Collection	15,495,223	2.697%	\$25,815.24	-	\$25,815.24	\$4,635.80	\$30,451.04
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$574.67	-	\$574.67	\$103.20	\$677.87
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$8,156.55	-	\$8,156.55	\$1,464.72	\$9,621.27
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$5,687.93	-	\$5,687.93	\$1,021.42	\$6,709.35
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$246.81	-	\$246.81	\$44.32	\$291.13
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$5,369.60	-	\$5,369.60	\$964.25	\$6,333.86
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$3,728.05	-	\$3,728.05	\$669.47	\$4,397.52
6015311-RPU Customer Service Call Center	23,131	0.004%	\$38.54	-	\$38.54	\$6.92	\$45.46
6007000-Public Utilities Admin Safety	300,701	0.052%	\$500.97	-	\$500.97	\$89.96	\$590.93
2815001-Citywide Economic Development	954,715	0.166%	\$1,590.57	-	\$1,590.57	\$285.63	\$1,876.20
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$1,827.53	-	\$1,827.53	\$328.18	\$2,155.71
2245000-Airport Administration	1,428,143	0.249%	\$2,379.30	-	\$2,379.30	\$427.27	\$2,806.57
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$957,121.24</b>	<b>-</b>	<b>\$957,121.24</b>	<b>\$171,624.64</b>	<b>\$1,128,745.89</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$957,121.24</b>		<b>\$1,128,745.89</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.6**

**Summary of Allocated Costs**

Department	Total	Legislative Support	Citywide Support
010000-Mayor	\$3,382.34	\$1,981.13	\$1,401.21
020000-City Council	\$5,807.47	\$3,224.11	\$2,583.36
110000-City Manager	\$12,403.72	\$3,962.97	\$8,440.75
120000-City Clerk	\$6,138.70	\$2,753.93	\$3,384.77
130000-City Attorney	\$24,491.70	\$12,694.93	\$11,796.77
210000-Human Resources	\$7,453.04	\$1,007.53	\$6,445.51
220000-General Services	\$9,997.08	\$1,880.73	\$8,116.35
230000-Finance	\$16,543.30	\$4,231.64	\$12,311.66
240000-Innovation and Technology	\$22,191.60	\$873.20	\$21,318.41
2845000-Citywide Property Services	\$1,021.05	\$134.34	\$886.71
7222100-Non Departmental City Occupancy	\$3,401.68	-	\$3,401.68
7241300-Non Departmental Employee Parking	\$384.09	-	\$384.09
<b>Subtotal for CSD</b>	<b>\$113,215.77</b>	<b>\$32,744.51</b>	<b>\$80,471.26</b>
2800001-Community Development	\$10,525.02	\$8,664.79	\$1,860.23
2810000-Planning	\$5,382.03	\$201.51	\$5,180.52
2810250-Planning Historical Preservation	\$799.63	-	\$799.63
2850000-Museum Arts and Cultural Affairs	\$3,945.74	-	\$3,945.74
2825000-Building and Safety	\$5,454.59	-	\$5,454.59
2840000-Code Enforcement	\$5,308.80	-	\$5,308.80
2855300-Homeless Services Campus	\$52.94	-	\$52.94
2855310-Outreach Homeless Services	\$816.86	-	\$816.86
3100000-Office of the Police Chief	\$9,785.08	-	\$9,785.08
3101000-Police Community Services Bureau	\$3,902.48	-	\$3,902.48
3102000-Police Support Service	\$15,812.45	-	\$15,812.45
3105000-Police Administrative Services	\$12,108.60	\$3,291.28	\$8,817.32
3110000-Police Communications	\$10,551.63	-	\$10,551.63
3115000-Police Field Operations	\$81,577.47	-	\$81,577.47

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
3120000-Police Aviation Unit	\$4,919.93	-	\$4,919.93
3125000-Police Special Operations	\$34,161.78	-	\$34,161.78
3130000-Police Central Investigations	\$19,425.87	-	\$19,425.87
3135000-Police Special Investigations	\$12,816.23	-	\$12,816.23
3195000-Police Capital	\$74.85	-	\$74.85
3500000-Fire Administration	\$6,032.81	\$1,679.22	\$4,353.59
3505000-Fire Prevention	\$3,294.72	-	\$3,294.72
3510000-Fire Operations	\$98,444.34	-	\$98,444.34
3510100-Fire Operation Paramedic Program	\$4,457.46	-	\$4,457.46
3515000-Fire Special Services	\$1,039.30	-	\$1,039.30
3520000-Fire Training	\$969.90	-	\$969.90
3595000-Fire Capital	\$10.98	-	\$10.98
4100000-Public Works Administration	\$9,012.54	\$5,172.01	\$3,840.53
4100200-Public Works Sundry Gen Govt	\$36.59	-	\$36.59
4110000-Public Works Streets Admin	\$1,407.33	\$268.68	\$1,138.66
4110100-Public Works Streets Maintenance	\$6,568.20	-	\$6,568.20
4110110-Public Works Forestry and Landscape	\$13,371.72	-	\$13,371.72
4110300-Public Works Storm Drain Maintenance	\$39.63	-	\$39.63
4110400-Public Wrk Signals Maintenance	\$2,625.54	-	\$2,625.54
4115000-Public Works City Engineering Services	\$5,844.76	-	\$5,844.76
4120000-Public Works Traffic Engineering	\$2,138.47	\$134.34	\$2,004.13
4195000-Public Works Capital	\$2.59	-	\$2.59
5130000-Library Administration	\$4,079.28	\$940.37	\$3,138.92
5135000-Library Neighborhood Services	\$6,721.52	-	\$6,721.52
5140000-Library Measure I	\$2,697.25	-	\$2,697.25
5200000-PRCS Administration	\$3,134.67	-	\$3,134.67
5205000-PRCS Recreation	\$8,290.53	\$67.17	\$8,223.36
5210000-PRCS Janet Goeske Center	\$802.52	-	\$802.52

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
5215000-PRCS Parks	\$21,091.01	\$2,149.41	\$18,941.60
5215400-PRCS Fairmount Park Golf Course	\$393.01	-	\$393.01
5225000-PRCS Community Services	\$1,965.86	-	\$1,965.86
5305000-Museum Facilities and Operations	\$4,267.47	\$1,074.70	\$3,192.77
2805000-Sucessor Agency	\$1,364.68	\$201.51	\$1,163.17
2855000-Housing	\$1,060.64	-	\$1,060.64
2875000-Housing Authority	\$1,992.78	-	\$1,992.78
9999991-Public Works Capital Improv Storm	\$1,591.74	-	\$1,591.74
5200111-PRCS Admin Plan and Design Park	\$4,654.86	-	\$4,654.86
9999993-PW-Cap Imp-Street Projects (433)	\$527.15	-	\$527.15
6000000-Public Utilities Admin Management	\$15,520.88	\$2,015.07	\$13,505.81
6000010-Public Utilities Admin Management	\$250.15	-	\$250.15
6000030-Public Utilities Admin Mission Square	\$5,668.57	-	\$5,668.57
6002000-Public Utilities Work Force Developmnt	\$511.58	-	\$511.58
6003000-Public Utilities Office Ops Technology	\$4,893.39	-	\$4,893.39
6004000-Public Utilities Business Support	\$1,504.76	-	\$1,504.76
6005000-Public Utilities Admin CIS Util Bill	\$1,009.26	-	\$1,009.26
6010000-Public Utilities Admin Field Services	\$5,967.48	-	\$5,967.48
6015000-Public Utilities Admn Customer Service	\$9,830.67	-	\$9,830.67
6020000-Public Utilities Admin Customer	\$911.06	-	\$911.06
6025000-Legislative and Regulatory Risk	\$843.98	-	\$843.98
6100000-Electric Operations	\$15,319.57	-	\$15,319.57
6105000-Electric Prod and Oper Field Ops	\$29,564.60	-	\$29,564.60
6110000-Energy Deliv Engineering	\$14,031.08	-	\$14,031.08
6120000-Elec Power Supply Operation	\$18,975.78	-	\$18,975.78
6120100-Elec Power and Energy Purch	\$40,019.02	-	\$40,019.02
6120110-SONGS Power and Energy Purch	\$3,226.36	-	\$3,226.36
6120120-SPRINGS Power and Energy Purch	\$535.87	-	\$535.87

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
6120130-RERC Acorn Generating Plant	\$19,676.66	-	\$19,676.66
6120140-Clearwater Generating Plant	\$3,392.17	-	\$3,392.17
6130000-Elec Capital Projects	\$82,782.83	-	\$82,782.83
6020100-Public Utilities Adm Market Pub Benefit	\$11,531.54	-	\$11,531.54
6200000-Water Production and Operations	\$35,701.02	\$335.84	\$35,365.17
6205000-Water Field Operations	\$29,100.96	-	\$29,100.96
6210000-Wtr Engineering and Resources	\$21,232.99	-	\$21,232.99
6230000-Water Capital Projects	\$36,278.97	-	\$36,278.97
6220200-Water Conservation	\$1,019.99	-	\$1,019.99
4125000-Sewer Systems Admin and Reg Compl	\$11,438.76	-	\$11,438.76
4125001-Sewer Admin Compliance	\$693.62	-	\$693.62
4125002-Sewer Admin Safety	\$58.21	-	\$58.21
4125003-Sewer Admin Emergency Svcs	\$7.37	-	\$7.37
4125100-Sewer Collection System Maint	\$12,457.64	-	\$12,457.64
4125200-Sewer Systems Treatment	\$22,443.83	-	\$22,443.83
4125300-Sewer Environmental Compl	\$2,386.52	-	\$2,386.52
4125400-Sewer Sys Plant Maintenance	\$6,100.59	-	\$6,100.59
4125410-Sewer Electrical and Instrum	\$3,183.04	-	\$3,183.04
4125420-Sewer SCADA and SPL	\$1,233.95	-	\$1,233.95
4125430-Sewer Warehouse	\$368.83	-	\$368.83
4125500-Sewer Laboratory Services	\$1,475.90	-	\$1,475.90
9999995-PW-Sewer Capital Projects (550)	\$24,314.73	-	\$24,314.73
4125900-Sewer Capital Engrng Svcs	\$824.30	-	\$824.30
4125910-Sewer Plant Construction Support	\$314.25	-	\$314.25
4150000-Public Works Public Parking	\$8,197.62	\$268.68	\$7,928.95
4151000-Public Works Parking Enforcmnt	\$1,821.75	\$134.34	\$1,687.41
2115100-Workers Compensation	\$11,242.89	-	\$11,242.89
2320300-Unemployment Trust	\$269.39	-	\$269.39

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
232000-Risk Management	\$2,075.00	-	\$2,075.00
2315200-Central Store	\$1,615.30	-	\$1,615.30
2215000-Central Garage	\$21,202.17	\$67.17	\$21,135.00
5200200-PRCS Adm Special Transit Svs	\$7,091.12	-	\$7,091.12
4130000-Solid Waste Admin	\$1,512.00	-	\$1,512.00
4130100-Solid Waste Collection	\$30,451.04	-	\$30,451.04
4130200-Solid Waste Refuse Disposal	\$677.87	-	\$677.87
4130300-Solid Waste Private Hauler	\$9,621.27	-	\$9,621.27
4130400-Solid Waste Street Sweeping	\$6,709.35	-	\$6,709.35
4130500-Solid Waste Sundry Gen Govt	\$291.13	-	\$291.13
1310000-City Attorney-Claim Management	\$6,333.86	-	\$6,333.86
9999992-PW-Capital Projects (420)	\$4,397.52	-	\$4,397.52
6015311-RPU Customer Service Call Center	\$45.46	-	\$45.46
6007000-Public Utilities Admin Safety	\$590.93	-	\$590.93
2815001-Citywide Economic Development	\$1,876.20	-	\$1,876.20
6213000-Water - Office of Ops Technology	\$2,155.71	-	\$2,155.71
2245000-Airport Administration	\$2,806.57	-	\$2,806.57
<b>Totals</b>	\$1,188,156.47	\$59,410.58	\$1,128,745.89
<b>Direct Billed</b>	-	-	-
<b>Total Full Functional Cost</b>	\$1,188,156.47	\$59,410.58	\$1,128,745.89
<b>Less Direct Billed</b>	-	-	-
<b>Less CSD Amounts</b>	(\$113,215.77)	(\$32,744.51)	(\$80,471.26)
<b>Total Receiving Department Allocation</b>	\$1,074,940.70	\$26,666.07	\$1,048,274.63

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.1**

**Narrative**

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The City Council serves as the elected legislative and policy-making body of the City, enacting all laws and directing any actions necessary to provide for the general welfare of the community. As part of the district system of government, each Council member represents a different ward, ensuring that the citizenry receives equal representation.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst two cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Legislative Support-** Allocates the cost of City Council Legislative Support based on the number of Agenda items per department.

**Citywide Support-** Allocates the cost of City Council Citywide Support based on expenditures by Cost Plan Department.

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.2**

**Labor Distribution Summary  
No Labor Distribution**



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Legislative Support	Citywide Support
<i>Sal Total %</i>			<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>				
Salaries	-	-	-	-
Benefits	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>				
419989 - Vacancy Provision	<i>PROP</i>	\$130,963.00	-	\$6,548.00	\$124,415.00
411100 - Salaries - Regular	<i>PROP</i>	\$756,887.00	-	\$37,844.00	\$719,043.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$1,800.00	-	\$90.00	\$1,710.00
411510 - Accrued Payroll	<i>PROP</i>	\$174.00	-	\$9.00	\$165.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$15,830.00	-	\$792.00	\$15,038.00
412220 - Health Insurance	<i>PROP</i>	\$113,942.00	-	\$5,697.00	\$108,245.00
412222 - Dental Insurance	<i>PROP</i>	\$4,019.00	-	\$201.00	\$3,818.00
412230 - Life Insurance	<i>PROP</i>	\$3,705.00	-	\$185.00	\$3,520.00
412240 - Unemployment Insurance	<i>PROP</i>	\$549.00	-	\$27.00	\$522.00
412320 - Medicare OASDI	<i>PROP</i>	\$13,553.00	-	\$678.00	\$12,875.00
412400 - Deferred Compensation	<i>PROP</i>	\$47,212.00	-	\$2,361.00	\$44,851.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$28,175.00	-	\$1,409.00	\$26,766.00
422100 - Telephone	<i>PROP</i>	\$646.00	-	\$32.00	\$614.00
422120 - Telephone - Cellular	<i>PROP</i>	\$141.00	-	\$7.00	\$134.00
425500 - Postage	<i>PROP</i>	\$141.00	-	\$7.00	\$134.00
427102 - Council Ward 2 Travel/Meeting	<i>PROP</i>	\$3,895.00	-	\$195.00	\$3,700.00
427103 - Council Ward 3 Travel/Meeting	<i>PROP</i>	(\$420.00)	-	(\$21.00)	(\$399.00)
427104 - Council Ward 4 Travel/Meeting	<i>PROP</i>	\$1,426.00	-	\$71.00	\$1,355.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 3.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Legislative Support	Citywide Support
427105 - Council Ward 5 Travel/Meeting	PROP	\$432.00	-	\$22.00	\$410.00
427106 - Council Ward 6 Travel/Meeting	PROP	\$138.00	-	\$7.00	\$131.00
427107 - Council Ward 7 Travel/Meeting	PROP	\$845.00	-	\$42.00	\$803.00
428400 - Liability Insurance	PROP	\$18,180.00	-	\$909.00	\$17,271.00
882101 - Utilization Chgs from 101 Fund	PROP	\$41,501.00	-	\$2,075.00	\$39,426.00
884101 - Interfund Services from 101 Fd	PROP	\$8,327.00	-	\$416.00	\$7,911.00
425401 - Council Ward 1 - Office Exp	PROP	\$1,073.00	-	\$54.00	\$1,019.00
425402 - Council Ward 2 - Office Exp	PROP	\$1,556.00	-	\$78.00	\$1,478.00
425403 - Council Ward 3 - Office Exp	PROP	\$1,556.00	-	\$78.00	\$1,478.00
425404 - Council Ward 4 - Office Exp	PROP	\$1,625.00	-	\$81.00	\$1,544.00
425405 - Council Ward 5 - Office Exp	PROP	\$4,257.00	-	\$213.00	\$4,044.00
425406 - Council Ward 6 - Office Exp	PROP	\$1,212.00	-	\$61.00	\$1,151.00
425407 - Council Ward 7 - Office Exp	PROP	\$1,566.00	-	\$78.00	\$1,488.00
427115 - Assorted Council Mtg Expenses	PROP	\$2,672.00	-	\$134.00	\$2,538.00
412318 - PERS UAL - Misc	PROP	\$45,841.00	-	\$2,292.00	\$43,549.00
411210 - Vacation	PROP	\$26,732.00	-	\$1,337.00	\$25,395.00
411220 - Holidays & Special Days Off	PROP	\$17,341.00	-	\$867.00	\$16,474.00
411240 - Sick Leave	PROP	\$6,238.00	-	\$312.00	\$5,926.00
411292 - Administrative Leave	PROP	\$5,331.00	-	\$267.00	\$5,064.00
411410 - Vacation Payoffs	PROP	\$26,629.00	-	\$1,331.00	\$25,298.00
412310 - PERS Retirement	PROP	\$82,555.00	-	\$4,128.00	\$78,427.00
425400 - General Office Expense	PROP	\$2,058.00	-	\$103.00	\$1,955.00
426800 - Special Department Supplies	PROP	\$110.00	-	\$6.00	\$104.00
427100 - Travel & Meeting Expense	PROP	\$125.00	-	\$6.00	\$119.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 3.3**

**Schedule of costs to be allocated (continued)**

	<b>Amount</b>	<b>General &amp; Admin</b>	<b>Legislative Support</b>	<b>Citywide Support</b>
411116 - Salaries-Addtl Pay Non-PERS <i>PROP</i>	\$70,000.00	-	\$3,500.00	\$66,500.00
411260 - Bereavement Leave <i>PROP</i>	\$1,283.00	-	\$64.00	\$1,219.00
421000 - Professional Services <i>PROP</i>	\$27.00	-	\$1.00	\$26.00
450008 - Model Deaf Community Program <i>PROP</i>	\$3,035.00	-	\$152.00	\$2,883.00
<b>Services and Supplies Subtotal</b>	\$1,494,883.00	-	\$74,746.00	\$1,420,137.00
<b>Cost Adjustments</b>				
<b>Cost Adjustments Subtotal</b>	-	-	-	-
<b>Reallocate Admin</b>		-	-	-
<b>Functional Costs</b>	\$1,494,883.00	-	\$74,746.00	\$1,420,137.00
<i>Exp Total %</i>		<i>0.000%</i>	<i>5.000%</i>	<i>95.000%</i>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Legislative Support</b>	<b>Citywide Support</b>
0000001-Building	\$27,913.98	-	\$1,395.73	\$26,518.25
0100000-Mayor	\$4,907.05	\$900.42	\$290.38	\$5,517.09
0200000-City Council	-	\$7,440.64	\$372.04	\$7,068.60
1100000-City Manager	-	\$28,234.64	\$1,411.77	\$26,822.87
1200000-City Clerk	-	\$79,540.70	\$3,977.13	\$75,563.57
1300000-City Attorney	-	\$105,732.46	\$5,286.75	\$100,445.71
2100000-Human Resources	-	\$24,264.53	\$1,213.26	\$23,051.27
2200000-General Services	-	\$9,250.55	\$462.54	\$8,788.01
2300000-Finance	-	\$18,967.23	\$948.38	\$18,018.84
2400000-Innovation and Technology	-	\$71,860.49	\$3,593.11	\$68,267.38
7222100-Non Departmental City Occupancy	-	\$28,514.15	\$1,425.74	\$27,088.40
7241300-Non Departmental Employee Parking	-	\$2,518.17	\$125.91	\$2,392.26
<b>Subtotals</b>	<b>\$32,821.03</b>	<b>\$377,223.97</b>	<b>\$20,502.76</b>	<b>\$389,542.25</b>
<b>Functional Costs</b>	<b>\$1,494,883.00</b>		<b>\$74,746.00</b>	<b>\$1,420,137.00</b>
<b>Total Allocated Costs</b>	<b>\$1,904,928.00</b>		<b>\$95,248.76</b>	<b>\$1,809,679.25</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.5.1**

**Detail Allocation - Legislative Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	35	3.933%	\$3,003.99	-	\$3,003.99	-	\$3,003.99
0200000-City Council	48	5.393%	\$4,119.75	-	\$4,119.75	-	\$4,119.75
1100000-City Manager	59	6.629%	\$5,063.86	-	\$5,063.86	\$1,378.98	\$6,442.85
1200000-City Clerk	41	4.607%	\$3,518.96	-	\$3,518.96	\$958.28	\$4,477.23
1300000-City Attorney	189	21.236%	\$16,221.53	-	\$16,221.53	\$4,417.42	\$20,638.94
2100000-Human Resources	15	1.685%	\$1,287.42	-	\$1,287.42	\$350.59	\$1,638.01
2200000-General Services	28	3.146%	\$2,403.19	-	\$2,403.19	\$654.43	\$3,057.62
2300000-Finance	63	7.079%	\$5,407.18	-	\$5,407.18	\$1,472.47	\$6,879.65
2400000-Innovation and Technology	13	1.461%	\$1,115.77	-	\$1,115.77	\$303.84	\$1,419.61
2845000-Citywide Property Services	2	0.225%	\$171.66	-	\$171.66	\$46.75	\$218.40
2800001-Community Development	129	14.494%	\$11,071.84	-	\$11,071.84	\$3,015.06	\$14,086.90
2810000-Planning	3	0.337%	\$257.48	-	\$257.48	\$70.12	\$327.60
3105000-Police Administrative Services	49	5.506%	\$4,205.58	-	\$4,205.58	\$1,145.26	\$5,350.84
3500000-Fire Administration	25	2.809%	\$2,145.70	-	\$2,145.70	\$584.31	\$2,730.02
4100000-Public Works Administration	77	8.652%	\$6,608.77	-	\$6,608.77	\$1,799.69	\$8,408.46
4110000-Public Works Streets Admin	4	0.449%	\$343.31	-	\$343.31	\$93.49	\$436.80
4120000-Public Works Traffic Engineering	2	0.225%	\$171.66	-	\$171.66	\$46.75	\$218.40
5130000-Library Administration	14	1.573%	\$1,201.59	-	\$1,201.59	\$327.22	\$1,528.81
5205000-PRCS Recreation	1	0.112%	\$85.83	-	\$85.83	\$23.37	\$109.20
5215000-PRCS Parks	32	3.596%	\$2,746.50	-	\$2,746.50	\$747.92	\$3,494.42
5305000-Museum Facilities and Operations	16	1.798%	\$1,373.25	-	\$1,373.25	\$373.96	\$1,747.21
2805000-Sucessor Agency	3	0.337%	\$257.48	-	\$257.48	\$70.12	\$327.60
6000000-Public Utilities Admin Management	30	3.371%	\$2,574.85	-	\$2,574.85	\$701.18	\$3,276.02
6200000-Water Production and Operations	5	0.562%	\$429.14	-	\$429.14	\$116.86	\$546.00
4150000-Public Works Public Parking	4	0.449%	\$343.31	-	\$343.31	\$93.49	\$436.80
4151000-Public Works Parking Enforcmnt	2	0.225%	\$171.66	-	\$171.66	\$46.75	\$218.40
2215000-Central Garage	1	0.112%	\$85.83	-	\$85.83	\$23.37	\$109.20

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.5.1**

**Detail Allocation - Legislative Support (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<b><i>Subtotals</i></b>	<b>890</b>	100.000%	\$76,387.09	-	\$76,387.09	\$18,861.67	\$95,248.76
<b><i>Direct Billed</i></b>						-	-
<b><i>Total Full Functional Cost</i></b>					\$76,387.09		\$95,248.76

**Allocation Basis: Number of Agenda Items by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.5.2**

**Detail Allocation - Citywide Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$2,124.71	-	\$2,124.71	-	\$2,124.71
0200000-City Council	<b>1,314,560</b>	0.229%	\$3,320.89	-	\$3,320.89	-	\$3,320.89
1100000-City Manager	<b>4,295,135</b>	0.748%	\$10,850.52	-	\$10,850.52	\$2,689.32	\$13,539.84
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$4,351.09	-	\$4,351.09	\$1,078.43	\$5,429.52
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$15,164.65	-	\$15,164.65	\$3,758.59	\$18,923.24
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$8,285.65	-	\$8,285.65	\$2,053.62	\$10,339.26
2200000-General Services	<b>4,130,059</b>	0.719%	\$10,433.50	-	\$10,433.50	\$2,585.96	\$13,019.46
2300000-Finance	<b>6,264,871</b>	1.090%	\$15,826.53	-	\$15,826.53	\$3,922.64	\$19,749.17
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$27,404.64	-	\$27,404.64	\$6,792.30	\$34,196.93
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$1,139.86	-	\$1,139.86	\$282.52	\$1,422.38
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$4,372.83	-	\$4,372.83	\$1,083.82	\$5,456.65
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$493.74	-	\$493.74	\$122.38	\$616.12
2800001-Community Development	<b>946,589</b>	0.165%	\$2,391.31	-	\$2,391.31	\$592.69	\$2,984.00
2810000-Planning	<b>2,636,143</b>	0.459%	\$6,659.51	-	\$6,659.51	\$1,650.57	\$8,310.09
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$1,027.91	-	\$1,027.91	\$254.77	\$1,282.68
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$5,072.22	-	\$5,072.22	\$1,257.16	\$6,329.38
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$7,011.83	-	\$7,011.83	\$1,737.90	\$8,749.72
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$6,824.42	-	\$6,824.42	\$1,691.45	\$8,515.86
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$68.06	-	\$68.06	\$16.87	\$84.93
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$1,050.07	-	\$1,050.07	\$260.26	\$1,310.33
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$12,578.64	-	\$12,578.64	\$3,117.64	\$15,696.29
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$5,016.61	-	\$5,016.61	\$1,243.38	\$6,259.98
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$20,326.77	-	\$20,326.77	\$5,038.03	\$25,364.81
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$11,334.59	-	\$11,334.59	\$2,809.30	\$14,143.90
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$13,564.04	-	\$13,564.04	\$3,361.88	\$16,925.91
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$104,867.16	-	\$104,867.16	\$25,991.55	\$130,858.70
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$6,324.52	-	\$6,324.52	\$1,567.55	\$7,892.07

**City of Riverside 2024/25 Cost Allocation Plan  
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**0200000 City Council  
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**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$43,914.69	-	\$43,914.69	\$10,884.35	\$54,799.04
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$24,971.79	-	\$24,971.79	\$6,189.31	\$31,161.11
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$16,475.16	-	\$16,475.16	\$4,083.40	\$20,558.56
3195000-Police Capital	<b>38,090</b>	0.007%	\$96.22	-	\$96.22	\$23.85	\$120.07
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$5,596.50	-	\$5,596.50	\$1,387.10	\$6,983.60
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$4,235.33	-	\$4,235.33	\$1,049.74	\$5,285.07
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$126,549.39	-	\$126,549.39	\$31,365.54	\$157,914.92
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$5,730.03	-	\$5,730.03	\$1,420.20	\$7,150.23
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$1,336.01	-	\$1,336.01	\$331.13	\$1,667.14
3520000-Fire Training	<b>493,542</b>	0.086%	\$1,246.80	-	\$1,246.80	\$309.02	\$1,555.83
3595000-Fire Capital	<b>5,585</b>	0.001%	\$14.11	-	\$14.11	\$3.50	\$17.61
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$4,936.97	-	\$4,936.97	\$1,223.64	\$6,160.60
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$47.04	-	\$47.04	\$11.66	\$58.69
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$1,463.74	-	\$1,463.74	\$362.79	\$1,826.53
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$8,443.36	-	\$8,443.36	\$2,092.71	\$10,536.07
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$17,189.24	-	\$17,189.24	\$4,260.39	\$21,449.63
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$50.94	-	\$50.94	\$12.63	\$63.56
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$3,375.11	-	\$3,375.11	\$836.53	\$4,211.64
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$7,513.39	-	\$7,513.39	\$1,862.21	\$9,375.60
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$2,576.29	-	\$2,576.29	\$638.54	\$3,214.83
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$3.33	-	\$3.33	\$0.83	\$4.16
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$4,035.06	-	\$4,035.06	\$1,000.10	\$5,035.15
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$8,640.46	-	\$8,640.46	\$2,141.56	\$10,782.02
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$3,467.29	-	\$3,467.29	\$859.37	\$4,326.66
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$4,029.59	-	\$4,029.59	\$998.74	\$5,028.33
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$10,571.07	-	\$10,571.07	\$2,620.06	\$13,191.13
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$1,031.63	-	\$1,031.63	\$255.69	\$1,287.32



**City of Riverside 2024/25 Cost Allocation Plan  
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**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$24,349.27	-	\$24,349.27	\$6,035.02	\$30,384.29
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$505.21	-	\$505.21	\$125.22	\$630.43
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$2,527.10	-	\$2,527.10	\$626.35	\$3,153.45
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$4,104.28	-	\$4,104.28	\$1,017.25	\$5,121.54
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$1,495.25	-	\$1,495.25	\$370.60	\$1,865.84
2855000-Housing	<b>539,716</b>	0.094%	\$1,363.45	-	\$1,363.45	\$337.93	\$1,701.38
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$2,561.70	-	\$2,561.70	\$634.92	\$3,196.62
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$2,046.17	-	\$2,046.17	\$507.15	\$2,553.32
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$5,983.79	-	\$5,983.79	\$1,483.10	\$7,466.88
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$677.65	-	\$677.65	\$167.96	\$845.60
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$17,361.60	-	\$17,361.60	\$4,303.11	\$21,664.72
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$321.57	-	\$321.57	\$79.70	\$401.27
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$7,286.90	-	\$7,286.90	\$1,806.07	\$9,092.97
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$657.63	-	\$657.63	\$163.00	\$820.63
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$6,290.41	-	\$6,290.41	\$1,559.09	\$7,849.50
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$1,934.36	-	\$1,934.36	\$479.43	\$2,413.79
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$1,297.39	-	\$1,297.39	\$321.56	\$1,618.95
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$7,671.15	-	\$7,671.15	\$1,901.31	\$9,572.46
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$12,637.25	-	\$12,637.25	\$3,132.17	\$15,769.42
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$1,171.15	-	\$1,171.15	\$290.27	\$1,461.43
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$1,084.93	-	\$1,084.93	\$268.90	\$1,353.83
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$19,693.18	-	\$19,693.18	\$4,881.00	\$24,574.18
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$38,005.05	-	\$38,005.05	\$9,419.63	\$47,424.68
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$18,036.84	-	\$18,036.84	\$4,470.47	\$22,507.31
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$24,393.20	-	\$24,393.20	\$6,045.91	\$30,439.11
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$51,444.11	-	\$51,444.11	\$12,750.53	\$64,194.65
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$4,147.47	-	\$4,147.47	\$1,027.96	\$5,175.42

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$688.86	-	\$688.86	\$170.73	\$859.59
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$25,294.18	-	\$25,294.18	\$6,269.22	\$31,563.40
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$4,360.61	-	\$4,360.61	\$1,080.79	\$5,441.39
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$106,416.64	-	\$106,416.64	\$26,375.59	\$132,792.23
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$14,823.69	-	\$14,823.69	\$3,674.08	\$18,497.78
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$45,461.64	-	\$45,461.64	\$11,267.76	\$56,729.40
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$37,409.04	-	\$37,409.04	\$9,271.91	\$46,680.95
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$27,294.83	-	\$27,294.83	\$6,765.08	\$34,059.91
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$46,636.32	-	\$46,636.32	\$11,558.91	\$58,195.23
6220200-Water Conservation	<b>519,028</b>	0.090%	\$1,311.19	-	\$1,311.19	\$324.98	\$1,636.17
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$14,704.43	-	\$14,704.43	\$3,644.52	\$18,348.96
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$891.64	-	\$891.64	\$221.00	\$1,112.64
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$74.83	-	\$74.83	\$18.55	\$93.37
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$9.47	-	\$9.47	\$2.35	\$11.82
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$16,014.19	-	\$16,014.19	\$3,969.15	\$19,983.34
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$28,851.36	-	\$28,851.36	\$7,150.87	\$36,002.23
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$3,067.86	-	\$3,067.86	\$760.37	\$3,828.23
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$7,842.26	-	\$7,842.26	\$1,943.72	\$9,785.98
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$4,091.77	-	\$4,091.77	\$1,014.15	\$5,105.93
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$1,586.23	-	\$1,586.23	\$393.15	\$1,979.38
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$474.13	-	\$474.13	\$117.51	\$591.64
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$1,897.26	-	\$1,897.26	\$470.24	\$2,367.50
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$31,256.39	-	\$31,256.39	\$7,746.96	\$39,003.35
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$1,059.63	-	\$1,059.63	\$262.63	\$1,322.26
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$403.96	-	\$403.96	\$100.12	\$504.08
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$10,192.60	-	\$10,192.60	\$2,526.26	\$12,718.85
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$2,169.15	-	\$2,169.15	\$537.63	\$2,706.78

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
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**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	<b>5,721,024</b>	0.996%	\$14,452.65	-	\$14,452.65	\$3,582.12	\$18,034.77
2320300-Unemployment Trust	<b>137,081</b>	0.024%	\$346.30	-	\$346.30	\$85.83	\$432.13
2320000-Risk Management	<b>1,055,876</b>	0.184%	\$2,667.39	-	\$2,667.39	\$661.12	\$3,328.51
2315200-Central Store	<b>821,956</b>	0.143%	\$2,076.45	-	\$2,076.45	\$514.65	\$2,591.11
2215000-Central Garage	<b>10,754,690</b>	1.872%	\$27,168.86	-	\$27,168.86	\$6,733.86	\$33,902.73
5200200-PRCS Adm Special Transit Svs	<b>3,608,366</b>	0.628%	\$9,115.58	-	\$9,115.58	\$2,259.32	\$11,374.89
4130000-Solid Waste Admin	<b>769,391</b>	0.134%	\$1,943.66	-	\$1,943.66	\$481.74	\$2,425.40
4130100-Solid Waste Collection	<b>15,495,223</b>	2.697%	\$39,144.56	-	\$39,144.56	\$9,702.06	\$48,846.62
4130200-Solid Waste Refuse Disposal	<b>344,937</b>	0.060%	\$871.39	-	\$871.39	\$215.98	\$1,087.37
4130300-Solid Waste Private Hauler	<b>4,895,849</b>	0.852%	\$12,368.06	-	\$12,368.06	\$3,065.45	\$15,433.51
4130400-Solid Waste Street Sweeping	<b>3,414,100</b>	0.594%	\$8,624.82	-	\$8,624.82	\$2,137.68	\$10,762.49
4130500-Solid Waste Sundry Gen Govt	<b>148,146</b>	0.026%	\$374.25	-	\$374.25	\$92.76	\$467.01
1310000-City Attorney-Claim Management	<b>3,223,026</b>	0.561%	\$8,142.12	-	\$8,142.12	\$2,018.04	\$10,160.16
9999992-PW-Capital Projects (420)	<b>2,237,709</b>	0.390%	\$5,652.98	-	\$5,652.98	\$1,401.10	\$7,054.08
6015311-RPU Customer Service Call Center	<b>23,131</b>	0.004%	\$58.43	-	\$58.43	\$14.48	\$72.92
6007000-Public Utilities Admin Safety	<b>300,701</b>	0.052%	\$759.64	-	\$759.64	\$188.28	\$947.92
2815001-Citywide Economic Development	<b>954,715</b>	0.166%	\$2,411.83	-	\$2,411.83	\$597.78	\$3,009.61
6213000-Water - Office of Ops Technology	<b>1,096,950</b>	0.191%	\$2,771.15	-	\$2,771.15	\$686.84	\$3,457.99
2245000-Airport Administration	<b>1,428,143</b>	0.249%	\$3,607.82	-	\$3,607.82	\$894.21	\$4,502.03
<b>Subtotals</b>	<b>574,498,199</b>	100.000%	\$1,451,316.94	-	\$1,451,316.94	\$358,362.31	\$1,809,679.25
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$1,451,316.94		\$1,809,679.25

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.6**

**Summary of Allocated Costs**

Department	Total	Legislative Support	Citywide Support
0100000-Mayor	\$5,128.69	\$3,003.99	\$2,124.71
0200000-City Council	\$7,440.64	\$4,119.75	\$3,320.89
1100000-City Manager	\$19,982.69	\$6,442.85	\$13,539.84
1200000-City Clerk	\$9,906.75	\$4,477.23	\$5,429.52
1300000-City Attorney	\$39,562.19	\$20,638.94	\$18,923.24
2100000-Human Resources	\$11,977.27	\$1,638.01	\$10,339.26
2200000-General Services	\$16,077.08	\$3,057.62	\$13,019.46
2300000-Finance	\$26,628.82	\$6,879.65	\$19,749.17
2400000-Innovation and Technology	\$35,616.54	\$1,419.61	\$34,196.93
2845000-Citywide Property Services	\$1,640.78	\$218.40	\$1,422.38
7222100-Non Departmental City Occupancy	\$5,456.65	-	\$5,456.65
7241300-Non Departmental Employee Parking	\$616.12	-	\$616.12
<b>Subtotal for CSD</b>	<b>\$180,034.22</b>	<b>\$51,896.05</b>	<b>\$128,138.16</b>
2800001-Community Development	\$17,070.89	\$14,086.90	\$2,984.00
2810000-Planning	\$8,637.69	\$327.60	\$8,310.09
2810250-Planning Historical Preservation	\$1,282.68	-	\$1,282.68
2850000-Museum Arts and Cultural Affairs	\$6,329.38	-	\$6,329.38
2825000-Building and Safety	\$8,749.72	-	\$8,749.72
2840000-Code Enforcement	\$8,515.86	-	\$8,515.86
2855300-Homeless Services Campus	\$84.93	-	\$84.93
2855310-Outreach Homeless Services	\$1,310.33	-	\$1,310.33
3100000-Office of the Police Chief	\$15,696.29	-	\$15,696.29
3101000-Police Community Services Bureau	\$6,259.98	-	\$6,259.98
3102000-Police Support Service	\$25,364.81	-	\$25,364.81
3105000-Police Administrative Services	\$19,494.73	\$5,350.84	\$14,143.90
3110000-Police Communications	\$16,925.91	-	\$16,925.91
3115000-Police Field Operations	\$130,858.70	-	\$130,858.70

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
3120000-Police Aviation Unit	\$7,892.07	-	\$7,892.07
3125000-Police Special Operations	\$54,799.04	-	\$54,799.04
3130000-Police Central Investigations	\$31,161.11	-	\$31,161.11
3135000-Police Special Investigations	\$20,558.56	-	\$20,558.56
3195000-Police Capital	\$120.07	-	\$120.07
3500000-Fire Administration	\$9,713.62	\$2,730.02	\$6,983.60
3505000-Fire Prevention	\$5,285.07	-	\$5,285.07
3510000-Fire Operations	\$157,914.92	-	\$157,914.92
3510100-Fire Operation Paramedic Program	\$7,150.23	-	\$7,150.23
3515000-Fire Special Services	\$1,667.14	-	\$1,667.14
3520000-Fire Training	\$1,555.83	-	\$1,555.83
3595000-Fire Capital	\$17.61	-	\$17.61
4100000-Public Works Administration	\$14,569.06	\$8,408.46	\$6,160.60
4100200-Public Works Sundry Gen Govt	\$58.69	-	\$58.69
4110000-Public Works Streets Admin	\$2,263.33	\$436.80	\$1,826.53
4110100-Public Works Streets Maintenance	\$10,536.07	-	\$10,536.07
4110110-Public Works Forestry and Landscape	\$21,449.63	-	\$21,449.63
4110300-Public Works Storm Drain Maintenance	\$63.56	-	\$63.56
4110400-Public Wrk Signals Maintenance	\$4,211.64	-	\$4,211.64
4115000-Public Works City Engineering Services	\$9,375.60	-	\$9,375.60
4120000-Public Works Traffic Engineering	\$3,433.24	\$218.40	\$3,214.83
4195000-Public Works Capital	\$4.16	-	\$4.16
5130000-Library Administration	\$6,563.96	\$1,528.81	\$5,035.15
5135000-Library Neighborhood Services	\$10,782.02	-	\$10,782.02
5140000-Library Measure I	\$4,326.66	-	\$4,326.66
5200000-PRCS Administration	\$5,028.33	-	\$5,028.33
5205000-PRCS Recreation	\$13,300.33	\$109.20	\$13,191.13
5210000-PRCS Janet Goeske Center	\$1,287.32	-	\$1,287.32

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
5215000-PRCS Parks	\$33,878.71	\$3,494.42	\$30,384.29
5215400-PRCS Fairmount Park Golf Course	\$630.43	-	\$630.43
5225000-PRCS Community Services	\$3,153.45	-	\$3,153.45
5305000-Museum Facilities and Operations	\$6,868.75	\$1,747.21	\$5,121.54
2805000-Successor Agency	\$2,193.45	\$327.60	\$1,865.84
2855000-Housing	\$1,701.38	-	\$1,701.38
2875000-Housing Authority	\$3,196.62	-	\$3,196.62
9999991-Public Works Capital Improv Storm	\$2,553.32	-	\$2,553.32
5200111-PRCS Admin Plan and Design Park	\$7,466.88	-	\$7,466.88
9999993-PW-Cap Imp-Street Projects (433)	\$845.60	-	\$845.60
6000000-Public Utilities Admin Management	\$24,940.74	\$3,276.02	\$21,664.72
6000010-Public Utilities Admin Management	\$401.27	-	\$401.27
6000030-Public Utilities Admin Mission Square	\$9,092.97	-	\$9,092.97
6002000-Public Utilities Work Force Developmnt	\$820.63	-	\$820.63
6003000-Public Utilities Office Ops Technology	\$7,849.50	-	\$7,849.50
6004000-Public Utilities Business Support	\$2,413.79	-	\$2,413.79
6005000-Public Utilities Admin CIS Util Bill	\$1,618.95	-	\$1,618.95
6010000-Public Utilities Admin Field Services	\$9,572.46	-	\$9,572.46
6015000-Public Utilities Admn Customer Service	\$15,769.42	-	\$15,769.42
6020000-Public Utilities Admin Customer	\$1,461.43	-	\$1,461.43
6025000-Legislative and Regulatory Risk	\$1,353.83	-	\$1,353.83
6100000-Electric Operations	\$24,574.18	-	\$24,574.18
6105000-Electric Prod and Oper Field Ops	\$47,424.68	-	\$47,424.68
6110000-Energy Deliv Engineering	\$22,507.31	-	\$22,507.31
6120000-Elec Power Supply Operation	\$30,439.11	-	\$30,439.11
6120100-Elec Power and Energy Purch	\$64,194.65	-	\$64,194.65
6120110-SONGS Power and Energy Purch	\$5,175.42	-	\$5,175.42
6120120-SPRINGS Power and Energy Purch	\$859.59	-	\$859.59

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
6120130-RERC Acorn Generating Plant	\$31,563.40	-	\$31,563.40
6120140-Clearwater Generating Plant	\$5,441.39	-	\$5,441.39
6130000-Elec Capital Projects	\$132,792.23	-	\$132,792.23
6020100-Public Utilities Adm Market Pub Benefit	\$18,497.78	-	\$18,497.78
6200000-Water Production and Operations	\$57,275.41	\$546.00	\$56,729.40
6205000-Water Field Operations	\$46,680.95	-	\$46,680.95
6210000-Wtr Engineering and Resources	\$34,059.91	-	\$34,059.91
6230000-Water Capital Projects	\$58,195.23	-	\$58,195.23
6220200-Water Conservation	\$1,636.17	-	\$1,636.17
4125000-Sewer Systems Admin and Reg Compl	\$18,348.96	-	\$18,348.96
4125001-Sewer Admin Compliance	\$1,112.64	-	\$1,112.64
4125002-Sewer Admin Safety	\$93.37	-	\$93.37
4125003-Sewer Admin Emergency Svcs	\$11.82	-	\$11.82
4125100-Sewer Collection System Maint	\$19,983.34	-	\$19,983.34
4125200-Sewer Systems Treatment	\$36,002.23	-	\$36,002.23
4125300-Sewer Environmental Compl	\$3,828.23	-	\$3,828.23
4125400-Sewer Sys Plant Maintenance	\$9,785.98	-	\$9,785.98
4125410-Sewer Electrical and Instrum	\$5,105.93	-	\$5,105.93
4125420-Sewer SCADA and SPL	\$1,979.38	-	\$1,979.38
4125430-Sewer Warehouse	\$591.64	-	\$591.64
4125500-Sewer Laboratory Services	\$2,367.50	-	\$2,367.50
9999995-PW-Sewer Capital Projects (550)	\$39,003.35	-	\$39,003.35
4125900-Sewer Capital Engrng Svcs	\$1,322.26	-	\$1,322.26
4125910-Sewer Plant Construction Support	\$504.08	-	\$504.08
4150000-Public Works Public Parking	\$13,155.66	\$436.80	\$12,718.85
4151000-Public Works Parking Enforcmnt	\$2,925.18	\$218.40	\$2,706.78
2115100-Workers Compensation	\$18,034.77	-	\$18,034.77
2320300-Unemployment Trust	\$432.13	-	\$432.13

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
232000-Risk Management	\$3,328.51	-	\$3,328.51
2315200-Central Store	\$2,591.11	-	\$2,591.11
2215000-Central Garage	\$34,011.93	\$109.20	\$33,902.73
5200200-PRCS Adm Special Transit Svs	\$11,374.89	-	\$11,374.89
4130000-Solid Waste Admin	\$2,425.40	-	\$2,425.40
4130100-Solid Waste Collection	\$48,846.62	-	\$48,846.62
4130200-Solid Waste Refuse Disposal	\$1,087.37	-	\$1,087.37
4130300-Solid Waste Private Hauler	\$15,433.51	-	\$15,433.51
4130400-Solid Waste Street Sweeping	\$10,762.49	-	\$10,762.49
4130500-Solid Waste Sundry Gen Govt	\$467.01	-	\$467.01
1310000-City Attorney-Claim Management	\$10,160.16	-	\$10,160.16
9999992-PW-Capital Projects (420)	\$7,054.08	-	\$7,054.08
6015311-RPU Customer Service Call Center	\$72.92	-	\$72.92
6007000-Public Utilities Admin Safety	\$947.92	-	\$947.92
2815001-Citywide Economic Development	\$3,009.61	-	\$3,009.61
6213000-Water - Office of Ops Technology	\$3,457.99	-	\$3,457.99
2245000-Airport Administration	\$4,502.03	-	\$4,502.03
<b>Totals</b>	\$1,904,928.00	\$95,248.76	\$1,809,679.25
<b>Direct Billed</b>	-	-	-
<b>Total Full Functional Cost</b>	\$1,904,928.00	\$95,248.76	\$1,809,679.25
<b>Less Direct Billed</b>	-	-	-
<b>Less CSD Amounts</b>	(\$180,034.22)	(\$51,896.05)	(\$128,138.16)
<b>Total Receiving Department Allocation</b>	\$1,724,893.79	\$43,352.70	\$1,681,541.08



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.1**

**Narrative**

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The City Manager's Office is responsible for carrying out the policies and goals formulated by the City Council and the City Charter; providing administrative leadership of the City organization; producing alternative solutions to community problems for City Council consideration; preparing the annual budget and capital improvement program; and providing timely and accurate information regarding the City and its services to the public.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst five different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool, except for the Community Police Review Commission. That section is not allocated.

**Internal Audit-** Allocates the cost of City Manager Internal Audit Support based on expenditures by Cost Plan Department.

**Public Relations-** Allocates the cost of City Manager Internal Audit Support based on expenditures by Cost Plan Department.

**General Citywide Support-** Allocates the cost of City Manager General Citywide Support based on expenditures by Cost Plan Department.

**Community Police Review-** Not further allocated

**Office of Sustainability-** Allocates the cost of City Manager Internal Audit Support based on expenditures by Cost Plan Department.

**Intergovernmental Relations-** Allocates the cost of the City Manager Intergovernmental Relations by Agenda Items

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability
<i>Sal Total %</i>			<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-	-
<b>Service And Supplies</b>	<b>DIST</b>						
419989 - Vacancy Provision	<i>PROP</i>	\$443,907.00	-	-	\$443,907.00	-	-
411100 - Salaries - Regular	<i>PROP</i>	\$2,308,515.00	-	\$136,741.00	\$2,133,355.00	\$38,419.00	-
411110 - Salaries-Part Time Non-Bene	<i>PROP</i>	\$136,914.00	-	-	\$136,914.00	-	-
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$6,579.00	-	-	\$5,956.00	\$623.00	-
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$265,849.00	-	\$10,000.00	\$245,849.00	\$10,000.00	-
411510 - Accrued Payroll	<i>PROP</i>	\$2,119.00	-	\$768.00	\$1,351.00	-	-
412210 - Workers Compensation Ins	<i>PROP</i>	\$34,540.00	\$1,130.00	\$1,130.00	\$31,150.00	\$1,130.00	-
412220 - Health Insurance	<i>PROP</i>	\$222,467.00	-	\$2,000.00	\$214,336.00	\$6,131.00	-
412222 - Dental Insurance	<i>PROP</i>	\$9,863.00	-	-	\$9,458.00	\$405.00	-
412230 - Life Insurance	<i>PROP</i>	\$11,354.00	-	\$692.00	\$10,455.00	\$207.00	-
412240 - Unemployment Insurance	<i>PROP</i>	\$2,015.00	\$73.00	\$106.00	\$1,799.00	\$37.00	-
412250 - Disability Insurance	<i>PROP</i>	\$952.00	-	-	\$952.00	-	-
412318 - PERS UAL - Misc	<i>PROP</i>	\$209,820.00	\$7,624.00	\$11,032.00	\$187,317.00	\$3,847.00	-
412320 - Medicare OASDI	<i>PROP</i>	\$49,406.00	-	\$2,521.00	\$46,077.00	\$808.00	-
412330 - City Retirement Plan	<i>PROP</i>	\$5,127.00	-	-	\$5,127.00	-	-
412400 - Deferred Compensation	<i>PROP</i>	\$33,402.00	-	\$1,075.00	\$31,577.00	\$750.00	-
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$14,900.00	-	-	\$14,900.00	-	-
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$34,587.00	-	-	\$33,918.00	\$669.00	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability
421000 - Professional Services	PROP	\$668,828.00	-	-	-	\$585,183.00	\$83,645.00	-
422100 - Telephone	PROP	\$4,455.00	-	-	\$2.00	\$4,453.00	-	-
422120 - Telephone - Cellular	PROP	\$14,761.00	-	-	-	\$13,882.00	\$879.00	-
422300 - Gas	PROP	\$1,206.00	-	-	-	\$1,206.00	-	-
422700 - Refuse/Disposal Fees	PROP	\$790.00	-	-	-	\$790.00	-	-
423400 - Motor Pool Equipment Rental	PROP	\$9,910.00	-	-	-	\$9,910.00	-	-
425100 - Advertising Expense	PROP	\$63,511.00	-	-	-	\$63,511.00	-	-
425200 - Periodicals & Dues	PROP	\$293,543.00	-	\$279.00	\$345.00	\$292,311.00	\$608.00	-
425400 - General Office Expense	PROP	\$35,264.00	-	-	-	\$34,085.00	\$1,179.00	-
425500 - Postage	PROP	\$219.00	-	-	-	\$173.00	\$46.00	-
425600 - Central Printing Charges	PROP	\$16,298.00	-	-	-	\$16,298.00	-	-
425610 - Outside Printing Expense	PROP	\$1,302.00	-	-	-	\$1,302.00	-	-
425700 - Software Purchase/Licensing	PROP	\$382.00	-	-	-	\$382.00	-	-
425800 - Computer Equip Purc Undr \$50	PROP	\$875.00	-	-	-	\$875.00	-	-
426800 - Special Department Supplies	PROP	\$10,130.00	-	-	-	\$10,130.00	-	-
427100 - Travel & Meeting Expense	PROP	\$57,256.00	-	-	\$2,973.00	\$45,103.00	\$9,180.00	-
427200 - Training	PROP	\$3,645.00	-	-	\$1,699.00	\$1,946.00	-	-
428400 - Liability Insurance	PROP	\$39,680.00	-	\$1,300.00	\$1,300.00	\$35,780.00	\$1,300.00	-
450050 - CATV Public Access Programn	PROP	\$18,439.00	-	-	-	\$18,439.00	-	-
453051 - Outlook	PROP	\$91,165.00	-	-	-	\$91,165.00	-	-
882510 - Utilization Chgs from 510 Fund	PROP	\$54,194.00	-	-	-	\$54,194.00	-	-
884101 - Interfund Services from 101 Fd	PROP	\$7,402.00	-	-	-	\$7,402.00	-	-
892510 - Utilization Chgs to 510 Fund	PROP	(\$700,816.00)	-	-	-	(\$700,816.00)	-	-
411210 - Vacation	PROP	\$167,068.00	-	-	\$2,779.00	\$164,025.00	\$264.00	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability
411220 - Holidays & Special Days Off	PROP	\$147,240.00	-	-	\$8,420.00	\$135,934.00	\$2,886.00	-
411240 - Sick Leave	PROP	\$63,765.00	-	-	\$1,212.00	\$61,265.00	\$1,288.00	-
411245 - Family Illness Sick Leave	PROP	\$524.00	-	-	-	\$524.00	-	-
411292 - Administrative Leave	PROP	\$49,421.00	-	-	\$2,669.00	\$46,635.00	\$117.00	-
411410 - Vacation Payoffs	PROP	\$147,836.00	-	-	\$8,775.00	\$139,061.00	-	-
412310 - PERS Retirement	PROP	\$355,263.00	-	-	\$19,203.00	\$330,335.00	\$5,725.00	-
427110 - Mayor C Mgr D/Head Travel Mt	PROP	\$570.00	-	-	-	\$570.00	-	-
463300 - Off Furn & Equip Cap Lease	PROP	\$1,767.00	-	-	-	\$884.00	\$883.00	-
894101 - Interfund Services to 101 Fund	PROP	(\$9,472.00)	-	-	-	(\$9,472.00)	-	-
421001 - Prof Services/Internal	PROP	\$2,503.00	-	-	\$1,710.00	\$158.00	\$635.00	-
411111 - Salaries-Part Time Benefitted	PROP	\$9,086.00	-	-	-	\$9,086.00	-	-
411130 - Compensatory Time	PROP	\$1,561.00	-	-	-	\$1,561.00	-	-
411260 - Bereavement Leave	PROP	\$1,872.00	-	-	-	\$1,872.00	-	-
413130 - Overtime At Double Time Rate	PROP	\$1,865.00	-	-	-	\$1,865.00	-	-
424230 - Central Garage Charges	PROP	\$341.00	-	-	-	\$341.00	-	-
411420 - Sick Leave Payoff	PROP	\$234.00	-	-	-	\$234.00	-	-
411502 - Salaries - Grant Benefits	PROP	(\$3,350.00)	-	-	-	(\$3,350.00)	-	-
426200 - Clothing/Linen/Safety Supplies	PROP	\$1,102.00	-	-	-	\$1,102.00	-	-
894215 - Interfund Services to 215 Fund	PROP	(\$14,863.00)	-	-	-	(\$14,863.00)	-	-
411248 - COVID-19 SB114 Sick Leave	PROP	\$4,890.00	-	-	-	\$3,221.00	\$1,669.00	-
413110 - Overtime At Straight Rate	PROP	\$230.00	-	-	-	\$230.00	-	-
413210 - Holiday O/T-Straight/Non-Sche	PROP	\$712.00	-	-	-	\$712.00	-	-
413220 - Holiday O/T-1.5 Rate/Non-Sche	PROP	\$324.00	-	-	-	\$324.00	-	-
413230 - Holiday O/T-Strt/Subj To Retir	PROP	\$306.00	-	-	-	\$306.00	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

Schedule of costs to be allocated (continued)

	Amount	General & Admin	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability
894110 - Interfund Services to 110 Fund <i>PROP</i>	(\$271.00)	-	-	-	(\$271.00)	-	-
894510 - Interfund Services to 510 Fund <i>PROP</i>	(\$826.00)	-	-	-	(\$826.00)	-	-
894530 - Interfund Services to 530 Fund <i>PROP</i>	(\$382.00)	-	-	-	(\$382.00)	-	-
894540 - Interfund Services to 540 Fund <i>PROP</i>	(\$602.00)	-	-	-	(\$602.00)	-	-
<b>Services and Supplies Subtotal</b>	\$5,413,469.00	-	\$10,406.00	\$217,152.00	\$5,012,581.00	\$173,330.00	-
<b>Cost Adjustments</b>							
<b>Cost Adjustments Subtotal</b>	-	-	-	-	-	-	-
<b>Reallocate Admin</b>		-	-	-	-	-	-
<b>Functional Costs</b>	\$5,413,469.00	-	\$10,406.00	\$217,152.00	\$5,012,581.00	\$173,330.00	-
<i>Exp Total %</i>		0.000%	0.192%	4.011%	92.595%	3.202%	0.000%

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.3**

Schedule of costs to be allocated (continued)

	Amount	Intergovernmental Relations
	<i>Sal Total %</i>	<i>0.000%</i>
<b>Wages and Benefits</b>		
Salaries	-	-
Benefits	-	-
<b>Wages and Benefits Subtotal</b>	-	-

<b>Service And Supplies</b>	<b>DIST</b>		
419989 - Vacancy Provision	<i>PROP</i>	\$443,907.00	-
411100 - Salaries - Regular	<i>PROP</i>	\$2,308,515.00	-
411110 - Salaries-Part Time Non-Bene	<i>PROP</i>	\$136,914.00	-
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$6,579.00	-
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$265,849.00	-
411510 - Accrued Payroll	<i>PROP</i>	\$2,119.00	-
412210 - Workers Compensation Ins	<i>PROP</i>	\$34,540.00	-
412220 - Health Insurance	<i>PROP</i>	\$222,467.00	-
412222 - Dental Insurance	<i>PROP</i>	\$9,863.00	-
412230 - Life Insurance	<i>PROP</i>	\$11,354.00	-
412240 - Unemployment Insurance	<i>PROP</i>	\$2,015.00	-
412250 - Disability Insurance	<i>PROP</i>	\$952.00	-
412318 - PERS UAL - Misc	<i>PROP</i>	\$209,820.00	-
412320 - Medicare OASDI	<i>PROP</i>	\$49,406.00	-
412330 - City Retirement Plan	<i>PROP</i>	\$5,127.00	-
412400 - Deferred Compensation	<i>PROP</i>	\$33,402.00	-
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$14,900.00	-
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$34,587.00	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

**Schedule of costs to be allocated (continued)**

		Amount	Intergovernmental Relations
421000 - Professional Services	<i>PROP</i>	\$668,828.00	-
422100 - Telephone	<i>PROP</i>	\$4,455.00	-
422120 - Telephone - Cellular	<i>PROP</i>	\$14,761.00	-
422300 - Gas	<i>PROP</i>	\$1,206.00	-
422700 - Refuse/Disposal Fees	<i>PROP</i>	\$790.00	-
423400 - Motor Pool Equipment Rental	<i>PROP</i>	\$9,910.00	-
425100 - Advertising Expense	<i>PROP</i>	\$63,511.00	-
425200 - Periodicals & Dues	<i>PROP</i>	\$293,543.00	-
425400 - General Office Expense	<i>PROP</i>	\$35,264.00	-
425500 - Postage	<i>PROP</i>	\$219.00	-
425600 - Central Printing Charges	<i>PROP</i>	\$16,298.00	-
425610 - Outside Printing Expense	<i>PROP</i>	\$1,302.00	-
425700 - Software Purchase/Licensing	<i>PROP</i>	\$382.00	-
425800 - Computer Equip Purc Undr \$50	<i>PROP</i>	\$875.00	-
426800 - Special Department Supplies	<i>PROP</i>	\$10,130.00	-
427100 - Travel & Meeting Expense	<i>PROP</i>	\$57,256.00	-
427200 - Training	<i>PROP</i>	\$3,645.00	-
428400 - Liability Insurance	<i>PROP</i>	\$39,680.00	-
450050 - CATV Public Access Program	<i>PROP</i>	\$18,439.00	-
453051 - Outlook	<i>PROP</i>	\$91,165.00	-
882510 - Utilization Chgs from 510 Fund	<i>PROP</i>	\$54,194.00	-
884101 - Interfund Services from 101 Fd	<i>PROP</i>	\$7,402.00	-
892510 - Utilization Chgs to 510 Fund	<i>PROP</i>	(\$700,816.00)	-
411210 - Vacation	<i>PROP</i>	\$167,068.00	-



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

**Schedule of costs to be allocated (continued)**

		Amount	Intergovernmental Relations
411220 - Holidays & Special Days Off	PROP	\$147,240.00	-
411240 - Sick Leave	PROP	\$63,765.00	-
411245 - Family Illness Sick Leave	PROP	\$524.00	-
411292 - Administrative Leave	PROP	\$49,421.00	-
411410 - Vacation Payoffs	PROP	\$147,836.00	-
412310 - PERS Retirement	PROP	\$355,263.00	-
427110 - Mayor C Mgr D/Head Travel Mt	PROP	\$570.00	-
463300 - Off Furn & Equip Cap Lease	PROP	\$1,767.00	-
894101 - Interfund Services to 101 Fund	PROP	(\$9,472.00)	-
421001 - Prof Services/Internal	PROP	\$2,503.00	-
411111 - Salaries-Part Time Benefitted	PROP	\$9,086.00	-
411130 - Compensatory Time	PROP	\$1,561.00	-
411260 - Bereavement Leave	PROP	\$1,872.00	-
413130 - Overtime At Double Time Rate	PROP	\$1,865.00	-
424230 - Central Garage Charges	PROP	\$341.00	-
411420 - Sick Leave Payoff	PROP	\$234.00	-
411502 - Salaries - Grant Benefits	PROP	(\$3,350.00)	-
426200 - Clothing/Linen/Safety Supplies	PROP	\$1,102.00	-
894215 - Interfund Services to 215 Fund	PROP	(\$14,863.00)	-
411248 - COVID-19 SB114 Sick Leave	PROP	\$4,890.00	-
413110 - Overtime At Straight Rate	PROP	\$230.00	-
413210 - Holiday O/T-Straight/Non-Sche	PROP	\$712.00	-
413220 - Holiday O/T-1.5 Rate/Non-Sche	PROP	\$324.00	-
413230 - Holiday O/T-Strt/Subj To Retir	PROP	\$306.00	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

Schedule of costs to be allocated (continued)

	<b>Amount</b>	<b>Intergovernmental Relations</b>
894110 - Interfund Services to 110 Fund <i>PROP</i>	(\$271.00)	-
894510 - Interfund Services to 510 Fund <i>PROP</i>	(\$826.00)	-
894530 - Interfund Services to 530 Fund <i>PROP</i>	(\$382.00)	-
894540 - Interfund Services to 540 Fund <i>PROP</i>	(\$602.00)	-
<b>Services and Supplies Subtotal</b>	\$5,413,469.00	-
<b>Cost Adjustments</b>		
<b>Cost Adjustments Subtotal</b>	-	-
<b>Reallocate Admin</b>		-
<b>Functional Costs</b>	\$5,413,469.00	-
<i>Exp Total %</i>		<i>0.000%</i>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>General Citywide Support</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>
0000001-Building	\$58,007.91	-	\$111.51	\$2,326.89	\$53,712.20	\$1,857.31	-
0100000-Mayor	\$10,495.37	\$1,908.35	\$23.84	\$497.55	\$11,485.18	\$397.15	-
0200000-City Council	\$15,914.38	\$4,068.31	\$38.41	\$801.57	\$18,502.89	\$639.81	-
1100000-City Manager	-	\$64,065.93	\$123.15	\$2,569.89	\$59,321.60	\$2,051.28	-
1200000-City Clerk	-	\$92,966.04	\$178.70	\$3,729.17	\$86,081.55	\$2,976.61	-
1300000-City Attorney	-	\$165,595.70	\$318.32	\$6,642.59	\$153,332.70	\$5,302.09	-
2100000-Human Resources	-	\$54,595.19	\$104.95	\$2,189.99	\$50,552.21	\$1,748.04	-
2200000-General Services	-	\$121,803.44	\$234.14	\$4,885.94	\$112,783.43	\$3,899.94	-
2300000-Finance	-	\$65,955.83	\$126.78	\$2,645.70	\$61,071.55	\$2,111.79	-
2400000-Innovation and Technology	-	\$161,686.11	\$310.80	\$6,485.76	\$149,712.63	\$5,176.91	-
2845000-Citywide Property Services	-	\$16,959.78	\$32.60	\$680.31	\$15,703.85	\$543.02	-
7222100-Non Departmental City Occupancy	-	\$55,996.35	\$107.64	\$2,246.20	\$51,849.61	\$1,792.91	-
7241300-Non Departmental Employee Parking	-	\$13,220.40	\$25.41	\$530.31	\$12,241.38	\$423.29	-
<b>Subtotals</b>	<b>\$84,417.66</b>	<b>\$818,821.43</b>	<b>\$1,736.24</b>	<b>\$36,231.88</b>	<b>\$836,350.79</b>	<b>\$28,920.17</b>	<b>-</b>
<b>Functional Costs</b>	<b>\$5,413,469.00</b>		<b>\$10,406.00</b>	<b>\$217,152.00</b>	<b>\$5,012,581.00</b>	<b>\$173,330.00</b>	
<b>Total Allocated Costs</b>	<b>\$6,316,708.09</b>		<b>\$12,142.24</b>	<b>\$253,383.88</b>	<b>\$5,848,931.79</b>	<b>\$202,250.17</b>	

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.4**

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Intergovernmental Relations</b>
000001-Building	\$58,007.91	-	-
010000-Mayor	\$10,495.37	\$1,908.35	-
020000-City Council	\$15,914.38	\$4,068.31	-
110000-City Manager	-	\$64,065.93	-
120000-City Clerk	-	\$92,966.04	-
130000-City Attorney	-	\$165,595.70	-
210000-Human Resources	-	\$54,595.19	-
220000-General Services	-	\$121,803.44	-
230000-Finance	-	\$65,955.83	-
240000-Innovation and Technology	-	\$161,686.11	-
284500-Citywide Property Services	-	\$16,959.78	-
7222100-Non Departmental City Occupancy	-	\$55,996.35	-
7241300-Non Departmental Employee Parking	-	\$13,220.40	-
<b>Subtotals</b>	<b>\$84,417.66</b>	<b>\$818,821.43</b>	<b>-</b>
<b>Functional Costs</b>	<b>\$5,413,469.00</b>		
<b>Total Allocated Costs</b>	<b>\$6,316,708.09</b>		

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.1**

**Detail Allocation - Internal Audit**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	841,057	0.146%	\$15.47	-	\$15.47	-	\$15.47
0200000-City Council	1,314,560	0.229%	\$24.18	-	\$24.18	-	\$24.18
1100000-City Manager	4,295,135	0.748%	\$79.01	-	\$79.01	-	\$79.01
1200000-City Clerk	1,722,363	0.300%	\$31.68	-	\$31.68	\$4.77	\$36.46
1300000-City Attorney	6,002,868	1.045%	\$110.43	-	\$110.43	\$16.63	\$127.06
2100000-Human Resources	3,279,841	0.571%	\$60.33	-	\$60.33	\$9.09	\$69.42
2200000-General Services	4,130,059	0.719%	\$75.98	-	\$75.98	\$11.44	\$87.42
2300000-Finance	6,264,871	1.090%	\$115.25	-	\$115.25	\$17.36	\$132.61
2400000-Innovation and Technology	10,848,019	1.888%	\$199.56	-	\$199.56	\$30.06	\$229.61
2845000-Citywide Property Services	451,211	0.079%	\$8.30	-	\$8.30	\$1.25	\$9.55
7222100-Non Departmental City Occupancy	1,730,968	0.301%	\$31.84	-	\$31.84	\$4.80	\$36.64
7241300-Non Departmental Employee Parking	195,446	0.034%	\$3.60	-	\$3.60	\$0.54	\$4.14
2800001-Community Development	946,589	0.165%	\$17.41	-	\$17.41	\$2.62	\$20.04
2810000-Planning	2,636,143	0.459%	\$48.49	-	\$48.49	\$7.30	\$55.80
2810250-Planning Historical Preservation	406,895	0.071%	\$7.49	-	\$7.49	\$1.13	\$8.61
2850000-Museum Arts and Cultural Affairs	2,007,819	0.349%	\$36.94	-	\$36.94	\$5.56	\$42.50
2825000-Building and Safety	2,775,605	0.483%	\$51.06	-	\$51.06	\$7.69	\$58.75
2840000-Code Enforcement	2,701,419	0.470%	\$49.69	-	\$49.69	\$7.49	\$57.18
2855300-Homeless Services Campus	26,941	0.005%	\$0.50	-	\$0.50	\$0.07	\$0.57
2855310-Outreach Homeless Services	415,667	0.072%	\$7.65	-	\$7.65	\$1.15	\$8.80
3100000-Office of the Police Chief	4,979,207	0.867%	\$91.60	-	\$91.60	\$13.80	\$105.39
3101000-Police Community Services Bureau	1,985,804	0.346%	\$36.53	-	\$36.53	\$5.50	\$42.03
3102000-Police Support Service	8,046,274	1.401%	\$148.02	-	\$148.02	\$22.30	\$170.31
3105000-Police Administrative Services	4,486,755	0.781%	\$82.54	-	\$82.54	\$12.43	\$94.97
3110000-Police Communications	5,369,272	0.935%	\$98.77	-	\$98.77	\$14.88	\$113.65
3115000-Police Field Operations	41,511,258	7.226%	\$763.63	-	\$763.63	\$115.02	\$878.65
3120000-Police Aviation Unit	2,503,538	0.436%	\$46.05	-	\$46.05	\$6.94	\$52.99

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.1**

**Detail Allocation - Internal Audit (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$319.78	-	\$319.78	\$48.17	\$367.95
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$181.84	-	\$181.84	\$27.39	\$209.23
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$119.97	-	\$119.97	\$18.07	\$138.04
3195000-Police Capital	<b>38,090</b>	0.007%	\$0.70	-	\$0.70	\$0.11	\$0.81
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$40.75	-	\$40.75	\$6.14	\$46.89
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$30.84	-	\$30.84	\$4.65	\$35.49
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$921.51	-	\$921.51	\$138.80	\$1,060.32
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$41.73	-	\$41.73	\$6.28	\$48.01
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$9.73	-	\$9.73	\$1.47	\$11.19
3520000-Fire Training	<b>493,542</b>	0.086%	\$9.08	-	\$9.08	\$1.37	\$10.45
3595000-Fire Capital	<b>5,585</b>	0.001%	\$0.10	-	\$0.10	\$0.02	\$0.12
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$35.95	-	\$35.95	\$5.42	\$41.37
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$0.34	-	\$0.34	\$0.05	\$0.39
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$10.66	-	\$10.66	\$1.61	\$12.26
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$61.48	-	\$61.48	\$9.26	\$70.74
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$125.17	-	\$125.17	\$18.85	\$144.02
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$0.37	-	\$0.37	\$0.06	\$0.43
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$24.58	-	\$24.58	\$3.70	\$28.28
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$54.71	-	\$54.71	\$8.24	\$62.95
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$18.76	-	\$18.76	\$2.83	\$21.59
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$0.02	-	\$0.02	\$0.00	\$0.03
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$29.38	-	\$29.38	\$4.43	\$33.81
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$62.92	-	\$62.92	\$9.48	\$72.40
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$25.25	-	\$25.25	\$3.80	\$29.05
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$29.34	-	\$29.34	\$4.42	\$33.76
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$76.98	-	\$76.98	\$11.59	\$88.57
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$7.51	-	\$7.51	\$1.13	\$8.64

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.1**

**Detail Allocation - Internal Audit (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$177.31	-	\$177.31	\$26.71	\$204.01
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$3.68	-	\$3.68	\$0.55	\$4.23
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$18.40	-	\$18.40	\$2.77	\$21.17
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$29.89	-	\$29.89	\$4.50	\$34.39
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$10.89	-	\$10.89	\$1.64	\$12.53
2855000-Housing	<b>539,716</b>	0.094%	\$9.93	-	\$9.93	\$1.50	\$11.42
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$18.65	-	\$18.65	\$2.81	\$21.46
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$14.90	-	\$14.90	\$2.24	\$17.14
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$43.57	-	\$43.57	\$6.56	\$50.14
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$4.93	-	\$4.93	\$0.74	\$5.68
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$126.42	-	\$126.42	\$19.04	\$145.47
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$2.34	-	\$2.34	\$0.35	\$2.69
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$53.06	-	\$53.06	\$7.99	\$61.05
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$4.79	-	\$4.79	\$0.72	\$5.51
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$45.81	-	\$45.81	\$6.90	\$52.71
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$14.09	-	\$14.09	\$2.12	\$16.21
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$9.45	-	\$9.45	\$1.42	\$10.87
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$55.86	-	\$55.86	\$8.41	\$64.27
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$92.02	-	\$92.02	\$13.86	\$105.88
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$8.53	-	\$8.53	\$1.28	\$9.81
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$7.90	-	\$7.90	\$1.19	\$9.09
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$143.40	-	\$143.40	\$21.60	\$165.00
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$276.75	-	\$276.75	\$41.69	\$318.43
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$131.34	-	\$131.34	\$19.78	\$151.12
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$177.63	-	\$177.63	\$26.76	\$204.38
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$374.61	-	\$374.61	\$56.43	\$431.03
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$30.20	-	\$30.20	\$4.55	\$34.75

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.1**

**Detail Allocation - Internal Audit (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$5.02	-	\$5.02	\$0.76	\$5.77
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$184.19	-	\$184.19	\$27.74	\$211.93
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$31.75	-	\$31.75	\$4.78	\$36.54
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$774.91	-	\$774.91	\$116.72	\$891.63
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$107.94	-	\$107.94	\$16.26	\$124.20
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$331.04	-	\$331.04	\$49.86	\$380.91
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$272.41	-	\$272.41	\$41.03	\$313.44
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$198.76	-	\$198.76	\$29.94	\$228.69
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$339.60	-	\$339.60	\$51.15	\$390.75
6220200-Water Conservation	<b>519,028</b>	0.090%	\$9.55	-	\$9.55	\$1.44	\$10.99
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$107.08	-	\$107.08	\$16.13	\$123.20
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$6.49	-	\$6.49	\$0.98	\$7.47
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$0.54	-	\$0.54	\$0.08	\$0.63
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$0.07	-	\$0.07	\$0.01	\$0.08
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$116.61	-	\$116.61	\$17.56	\$134.18
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$210.09	-	\$210.09	\$31.65	\$241.74
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$22.34	-	\$22.34	\$3.36	\$25.70
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$57.11	-	\$57.11	\$8.60	\$65.71
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$29.80	-	\$29.80	\$4.49	\$34.28
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$11.55	-	\$11.55	\$1.74	\$13.29
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$3.45	-	\$3.45	\$0.52	\$3.97
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$13.82	-	\$13.82	\$2.08	\$15.90
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$227.60	-	\$227.60	\$34.28	\$261.89
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$7.72	-	\$7.72	\$1.16	\$8.88
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$2.94	-	\$2.94	\$0.44	\$3.38
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$74.22	-	\$74.22	\$11.18	\$85.40
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$15.80	-	\$15.80	\$2.38	\$18.17



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.1**

**Detail Allocation - Internal Audit (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$105.24	-	\$105.24	\$15.85	\$121.09
2320300-Unemployment Trust	137,081	0.024%	\$2.52	-	\$2.52	\$0.38	\$2.90
2320000-Risk Management	1,055,876	0.184%	\$19.42	-	\$19.42	\$2.93	\$22.35
2315200-Central Store	821,956	0.143%	\$15.12	-	\$15.12	\$2.28	\$17.40
2215000-Central Garage	10,754,690	1.872%	\$197.84	-	\$197.84	\$29.80	\$227.64
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$66.38	-	\$66.38	\$10.00	\$76.38
4130000-Solid Waste Admin	769,391	0.134%	\$14.15	-	\$14.15	\$2.13	\$16.29
4130100-Solid Waste Collection	15,495,223	2.697%	\$285.04	-	\$285.04	\$42.93	\$327.98
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$6.35	-	\$6.35	\$0.96	\$7.30
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$90.06	-	\$90.06	\$13.57	\$103.63
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$62.80	-	\$62.80	\$9.46	\$72.26
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$2.73	-	\$2.73	\$0.41	\$3.14
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$59.29	-	\$59.29	\$8.93	\$68.22
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$41.16	-	\$41.16	\$6.20	\$47.36
6015311-RPU Customer Service Call Center	23,131	0.004%	\$0.43	-	\$0.43	\$0.06	\$0.49
6007000-Public Utilities Admin Safety	300,701	0.052%	\$5.53	-	\$5.53	\$0.83	\$6.36
2815001-Citywide Economic Development	954,715	0.166%	\$17.56	-	\$17.56	\$2.65	\$20.21
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$20.18	-	\$20.18	\$3.04	\$23.22
2245000-Airport Administration	1,428,143	0.249%	\$26.27	-	\$26.27	\$3.96	\$30.23
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$10,568.27</b>	<b>-</b>	<b>\$10,568.27</b>	<b>\$1,573.97</b>	<b>\$12,142.24</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$10,568.27</b>		<b>\$12,142.24</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.2**

**Detail Allocation - Public Relations**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$322.86	-	\$322.86	-	\$322.86
0200000-City Council	<b>1,314,560</b>	0.229%	\$504.63	-	\$504.63	-	\$504.63
1100000-City Manager	<b>4,295,135</b>	0.748%	\$1,648.82	-	\$1,648.82	-	\$1,648.82
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$661.18	-	\$661.18	\$99.59	\$760.77
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$2,304.38	-	\$2,304.38	\$347.10	\$2,651.48
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$1,259.06	-	\$1,259.06	\$189.65	\$1,448.71
2200000-General Services	<b>4,130,059</b>	0.719%	\$1,585.45	-	\$1,585.45	\$238.81	\$1,824.25
2300000-Finance	<b>6,264,871</b>	1.090%	\$2,404.96	-	\$2,404.96	\$362.25	\$2,767.20
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$4,164.34	-	\$4,164.34	\$627.25	\$4,791.59
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$173.21	-	\$173.21	\$26.09	\$199.30
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$664.48	-	\$664.48	\$100.09	\$764.57
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$75.03	-	\$75.03	\$11.30	\$86.33
2800001-Community Development	<b>946,589</b>	0.165%	\$363.38	-	\$363.38	\$54.73	\$418.11
2810000-Planning	<b>2,636,143</b>	0.459%	\$1,011.96	-	\$1,011.96	\$152.43	\$1,164.39
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$156.20	-	\$156.20	\$23.53	\$179.73
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$770.76	-	\$770.76	\$116.10	\$886.86
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$1,065.50	-	\$1,065.50	\$160.49	\$1,225.99
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$1,037.02	-	\$1,037.02	\$156.20	\$1,193.22
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$10.34	-	\$10.34	\$1.56	\$11.90
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$159.57	-	\$159.57	\$24.03	\$183.60
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$1,911.42	-	\$1,911.42	\$287.91	\$2,199.32
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$762.31	-	\$762.31	\$114.82	\$877.13
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$3,088.80	-	\$3,088.80	\$465.25	\$3,554.05
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$1,722.37	-	\$1,722.37	\$259.43	\$1,981.81
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$2,061.16	-	\$2,061.16	\$310.46	\$2,371.62
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$15,935.33	-	\$15,935.33	\$2,400.26	\$18,335.60
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$961.06	-	\$961.06	\$144.76	\$1,105.82

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.2**

**Detail Allocation - Public Relations (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$6,673.16	-	\$6,673.16	\$1,005.15	\$7,678.30
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$3,794.65	-	\$3,794.65	\$571.57	\$4,366.22
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$2,503.52	-	\$2,503.52	\$377.09	\$2,880.61
3195000-Police Capital	<b>38,090</b>	0.007%	\$14.62	-	\$14.62	\$2.20	\$16.82
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$850.43	-	\$850.43	\$128.10	\$978.52
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$643.59	-	\$643.59	\$96.94	\$740.53
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$19,230.11	-	\$19,230.11	\$2,896.54	\$22,126.65
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$870.72	-	\$870.72	\$131.15	\$1,001.87
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$203.02	-	\$203.02	\$30.58	\$233.60
3520000-Fire Training	<b>493,542</b>	0.086%	\$189.46	-	\$189.46	\$28.54	\$218.00
3595000-Fire Capital	<b>5,585</b>	0.001%	\$2.14	-	\$2.14	\$0.32	\$2.47
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$750.21	-	\$750.21	\$113.00	\$863.21
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$7.15	-	\$7.15	\$1.08	\$8.22
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$222.43	-	\$222.43	\$33.50	\$255.93
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$1,283.03	-	\$1,283.03	\$193.26	\$1,476.29
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$2,612.03	-	\$2,612.03	\$393.44	\$3,005.47
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$7.74	-	\$7.74	\$1.17	\$8.91
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$512.87	-	\$512.87	\$77.25	\$590.12
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$1,141.72	-	\$1,141.72	\$171.97	\$1,313.69
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$391.49	-	\$391.49	\$58.97	\$450.45
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$0.51	-	\$0.51	\$0.08	\$0.58
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$613.16	-	\$613.16	\$92.36	\$705.51
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$1,312.98	-	\$1,312.98	\$197.77	\$1,510.75
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$526.88	-	\$526.88	\$79.36	\$606.24
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$612.33	-	\$612.33	\$92.23	\$704.56
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$1,606.35	-	\$1,606.35	\$241.96	\$1,848.31
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$156.76	-	\$156.76	\$23.61	\$180.38

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.2**

**Detail Allocation - Public Relations (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$3,700.05	-	\$3,700.05	\$557.32	\$4,257.37
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$76.77	-	\$76.77	\$11.56	\$88.33
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$384.01	-	\$384.01	\$57.84	\$441.85
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$623.68	-	\$623.68	\$93.94	\$717.62
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$227.21	-	\$227.21	\$34.22	\$261.44
2855000-Housing	<b>539,716</b>	0.094%	\$207.19	-	\$207.19	\$31.21	\$238.39
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$389.27	-	\$389.27	\$58.63	\$447.90
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$310.93	-	\$310.93	\$46.83	\$357.77
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$909.28	-	\$909.28	\$136.96	\$1,046.24
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$102.97	-	\$102.97	\$15.51	\$118.48
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$2,638.22	-	\$2,638.22	\$397.38	\$3,035.61
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$48.86	-	\$48.86	\$7.36	\$56.22
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$1,107.30	-	\$1,107.30	\$166.79	\$1,274.08
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$99.93	-	\$99.93	\$15.05	\$114.98
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$955.87	-	\$955.87	\$143.98	\$1,099.85
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$293.94	-	\$293.94	\$44.27	\$338.21
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$197.15	-	\$197.15	\$29.70	\$226.84
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$1,165.69	-	\$1,165.69	\$175.58	\$1,341.27
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$1,920.32	-	\$1,920.32	\$289.25	\$2,209.57
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$177.97	-	\$177.97	\$26.81	\$204.77
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$164.86	-	\$164.86	\$24.83	\$189.70
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$2,992.52	-	\$2,992.52	\$450.75	\$3,443.27
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$5,775.15	-	\$5,775.15	\$869.88	\$6,645.03
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$2,740.83	-	\$2,740.83	\$412.84	\$3,153.67
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$3,706.73	-	\$3,706.73	\$558.33	\$4,265.05
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$7,817.31	-	\$7,817.31	\$1,177.48	\$8,994.79
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$630.24	-	\$630.24	\$94.93	\$725.17

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.2**

**Detail Allocation - Public Relations (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$104.68	-	\$104.68	\$15.77	\$120.44
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$3,843.64	-	\$3,843.64	\$578.95	\$4,422.58
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$662.63	-	\$662.63	\$99.81	\$762.43
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$16,170.79	-	\$16,170.79	\$2,435.73	\$18,606.52
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$2,252.57	-	\$2,252.57	\$339.29	\$2,591.86
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$6,908.23	-	\$6,908.23	\$1,040.55	\$7,948.78
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$5,684.58	-	\$5,684.58	\$856.24	\$6,540.82
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$4,147.65	-	\$4,147.65	\$624.74	\$4,772.39
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$7,086.73	-	\$7,086.73	\$1,067.44	\$8,154.17
6220200-Water Conservation	<b>519,028</b>	0.090%	\$199.24	-	\$199.24	\$30.01	\$229.26
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$2,234.45	-	\$2,234.45	\$336.56	\$2,571.01
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$135.49	-	\$135.49	\$20.41	\$155.90
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$11.37	-	\$11.37	\$1.71	\$13.08
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$1.44	-	\$1.44	\$0.22	\$1.66
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$2,433.47	-	\$2,433.47	\$366.54	\$2,800.02
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$4,384.18	-	\$4,384.18	\$660.37	\$5,044.54
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$466.18	-	\$466.18	\$70.22	\$536.40
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$1,191.69	-	\$1,191.69	\$179.50	\$1,371.19
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$621.77	-	\$621.77	\$93.65	\$715.43
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$241.04	-	\$241.04	\$36.31	\$277.35
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$72.05	-	\$72.05	\$10.85	\$82.90
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$288.30	-	\$288.30	\$43.43	\$331.73
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$4,749.64	-	\$4,749.64	\$715.41	\$5,465.05
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$161.02	-	\$161.02	\$24.25	\$185.27
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$61.38	-	\$61.38	\$9.25	\$70.63
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$1,548.84	-	\$1,548.84	\$233.29	\$1,782.13
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$329.62	-	\$329.62	\$49.65	\$379.27

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.2**

**Detail Allocation - Public Relations (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$2,196.19	-	\$2,196.19	\$330.80	\$2,526.99
2320300-Unemployment Trust	137,081	0.024%	\$52.62	-	\$52.62	\$7.93	\$60.55
2320000-Risk Management	1,055,876	0.184%	\$405.33	-	\$405.33	\$61.05	\$466.38
2315200-Central Store	821,956	0.143%	\$315.53	-	\$315.53	\$47.53	\$363.06
2215000-Central Garage	10,754,690	1.872%	\$4,128.51	-	\$4,128.51	\$621.86	\$4,750.37
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$1,385.18	-	\$1,385.18	\$208.64	\$1,593.82
4130000-Solid Waste Admin	769,391	0.134%	\$295.35	-	\$295.35	\$44.49	\$339.84
4130100-Solid Waste Collection	15,495,223	2.697%	\$5,948.30	-	\$5,948.30	\$895.96	\$6,844.27
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$132.41	-	\$132.41	\$19.94	\$152.36
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$1,879.42	-	\$1,879.42	\$283.09	\$2,162.51
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$1,310.60	-	\$1,310.60	\$197.41	\$1,508.01
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$56.87	-	\$56.87	\$8.57	\$65.44
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$1,237.25	-	\$1,237.25	\$186.36	\$1,423.62
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$859.01	-	\$859.01	\$129.39	\$988.40
6015311-RPU Customer Service Call Center	23,131	0.004%	\$8.88	-	\$8.88	\$1.34	\$10.22
6007000-Public Utilities Admin Safety	300,701	0.052%	\$115.43	-	\$115.43	\$17.39	\$132.82
2815001-Citywide Economic Development	954,715	0.166%	\$366.50	-	\$366.50	\$55.20	\$421.70
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$421.10	-	\$421.10	\$63.43	\$484.52
2245000-Airport Administration	1,428,143	0.249%	\$548.24	-	\$548.24	\$82.58	\$630.81
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$220,538.27</b>	<b>-</b>	<b>\$220,538.27</b>	<b>\$32,845.61</b>	<b>\$253,383.88</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$220,538.27</b>		<b>\$253,383.88</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.3**

**Detail Allocation - General Citywide Support**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	7	0.282%	\$14,347.66	-	\$14,347.66	-	\$14,347.66
0200000-City Council	14	0.544%	\$27,705.82	-	\$27,705.82	-	\$27,705.82
1100000-City Manager	32	1.225%	\$62,338.10	-	\$62,338.10	-	\$62,338.10
1200000-City Clerk	11	0.428%	\$21,768.86	-	\$21,768.86	\$3,310.00	\$25,078.86
1300000-City Attorney	36	1.399%	\$71,243.55	-	\$71,243.55	\$10,832.71	\$82,076.26
2100000-Human Resources	32	1.244%	\$63,327.60	-	\$63,327.60	\$9,629.08	\$72,956.68
2200000-General Services	30	1.166%	\$59,369.62	-	\$59,369.62	\$9,027.26	\$68,396.88
2300000-Finance	55	2.138%	\$108,844.31	-	\$108,844.31	\$16,549.98	\$125,394.29
2400000-Innovation and Technology	60	2.342%	\$119,233.99	-	\$119,233.99	\$18,129.75	\$137,363.74
2845000-Citywide Property Services	5	0.194%	\$9,894.94	-	\$9,894.94	\$1,504.54	\$11,399.48
2800001-Community Development	9	0.350%	\$17,810.89	-	\$17,810.89	\$2,708.18	\$20,519.06
2810000-Planning	25	0.972%	\$49,474.69	-	\$49,474.69	\$7,522.72	\$56,997.40
2810250-Planning Historical Preservation	4	0.155%	\$7,915.95	-	\$7,915.95	\$1,203.63	\$9,119.58
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$11,873.92	-	\$11,873.92	\$1,805.45	\$13,679.38
2825000-Building and Safety	22	0.855%	\$43,537.72	-	\$43,537.72	\$6,619.99	\$50,157.71
2840000-Code Enforcement	27	1.050%	\$53,432.66	-	\$53,432.66	\$8,124.53	\$61,557.19
2855310-Outreach Homeless Services	5	0.194%	\$9,894.94	-	\$9,894.94	\$1,504.54	\$11,399.48
3100000-Office of the Police Chief	14	0.544%	\$27,705.82	-	\$27,705.82	\$4,212.72	\$31,918.55
3101000-Police Community Services Bureau	12	0.466%	\$23,747.85	-	\$23,747.85	\$3,610.90	\$27,358.75
3102000-Police Support Service	70	2.721%	\$138,529.12	-	\$138,529.12	\$21,063.61	\$159,592.73
3105000-Police Administrative Services	19	0.739%	\$37,600.76	-	\$37,600.76	\$5,717.27	\$43,318.03
3110000-Police Communications	62	2.410%	\$122,697.22	-	\$122,697.22	\$18,656.34	\$141,353.56
3115000-Police Field Operations	257	9.991%	\$508,599.76	-	\$508,599.76	\$77,333.53	\$585,933.30
3120000-Police Aviation Unit	9	0.350%	\$17,810.89	-	\$17,810.89	\$2,708.18	\$20,519.06
3125000-Police Special Operations	76	2.954%	\$150,403.04	-	\$150,403.04	\$22,869.06	\$173,272.10
3130000-Police Central Investigations	39	1.516%	\$77,180.51	-	\$77,180.51	\$11,735.44	\$88,915.95
3135000-Police Special Investigations	46	1.788%	\$91,033.42	-	\$91,033.42	\$13,841.80	\$104,875.22

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.3**

**Detail Allocation - General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$13,852.91	-	\$13,852.91	\$2,106.36	\$15,959.27
3505000-Fire Prevention	13	0.505%	\$25,726.84	-	\$25,726.84	\$3,911.81	\$29,638.65
3510000-Fire Operations	218	8.475%	\$431,419.25	-	\$431,419.25	\$65,598.09	\$497,017.35
3515000-Fire Special Services	5	0.194%	\$9,894.94	-	\$9,894.94	\$1,504.54	\$11,399.48
3520000-Fire Training	5	0.194%	\$9,894.94	-	\$9,894.94	\$1,504.54	\$11,399.48
4100000-Public Works Administration	9	0.350%	\$17,810.89	-	\$17,810.89	\$2,708.18	\$20,519.06
4110000-Public Works Streets Admin	3	0.117%	\$5,936.96	-	\$5,936.96	\$902.73	\$6,839.69
4110100-Public Works Streets Maintenance	55	2.138%	\$108,844.31	-	\$108,844.31	\$16,549.98	\$125,394.29
4110110-Public Works Forestry and Landscape	8	0.311%	\$15,831.90	-	\$15,831.90	\$2,407.27	\$18,239.17
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$7,915.95	-	\$7,915.95	\$1,203.63	\$9,119.58
4110400-Public Wrk Signals Maintenance	6	0.233%	\$11,873.92	-	\$11,873.92	\$1,805.45	\$13,679.38
4115000-Public Works City Engineering Services	43	1.672%	\$85,096.46	-	\$85,096.46	\$12,939.07	\$98,035.53
4120000-Public Works Traffic Engineering	6	0.233%	\$11,873.92	-	\$11,873.92	\$1,805.45	\$13,679.38
5130000-Library Administration	7	0.272%	\$13,852.91	-	\$13,852.91	\$2,106.36	\$15,959.27
5135000-Library Neighborhood Services	53	2.060%	\$104,886.33	-	\$104,886.33	\$15,948.16	\$120,834.49
5200000-PRCS Administration	11	0.428%	\$21,768.86	-	\$21,768.86	\$3,310.00	\$25,078.86
5205000-PRCS Recreation	102	3.979%	\$202,549.36	-	\$202,549.36	\$30,798.00	\$233,347.37
5215000-PRCS Parks	43	1.681%	\$85,591.21	-	\$85,591.21	\$13,014.30	\$98,605.51
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$7,421.20	-	\$7,421.20	\$1,128.41	\$8,549.61
5305000-Museum Facilities and Operations	14	0.525%	\$26,716.33	-	\$26,716.33	\$4,062.27	\$30,778.60
2805000-Sucessor Agency	3	0.117%	\$5,936.96	-	\$5,936.96	\$902.73	\$6,839.69
2855000-Housing	4	0.155%	\$7,915.95	-	\$7,915.95	\$1,203.63	\$9,119.58
2875000-Housing Authority	8	0.311%	\$15,831.90	-	\$15,831.90	\$2,407.27	\$18,239.17
6000000-Public Utilities Admin Management	35	1.361%	\$69,264.56	-	\$69,264.56	\$10,531.80	\$79,796.36
6003000-Public Utilities Office Ops Technology	2	0.078%	\$3,957.97	-	\$3,957.97	\$601.82	\$4,559.79
6004000-Public Utilities Business Support	11	0.428%	\$21,768.86	-	\$21,768.86	\$3,310.00	\$25,078.86
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$25,726.84	-	\$25,726.84	\$3,911.81	\$29,638.65



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.3**

**Detail Allocation - General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$77,180.51	-	\$77,180.51	\$11,735.44	\$88,915.95
6015000-Public Utilities Admn Customer Service	50	1.944%	\$98,949.37	-	\$98,949.37	\$15,045.43	\$113,994.80
6020000-Public Utilities Admin Customer	22	0.855%	\$43,537.72	-	\$43,537.72	\$6,619.99	\$50,157.71
6025000-Legislative and Regulatory Risk	1	0.039%	\$1,978.99	-	\$1,978.99	\$300.91	\$2,279.90
6100000-Electric Operations	68	2.624%	\$133,581.65	-	\$133,581.65	\$20,311.34	\$153,892.99
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$140,508.11	-	\$140,508.11	\$21,364.52	\$161,872.62
6110000-Energy Deliv Engineering	71	2.760%	\$140,508.11	-	\$140,508.11	\$21,364.52	\$161,872.62
6120000-Elec Power Supply Operation	48	1.866%	\$94,991.40	-	\$94,991.40	\$14,443.62	\$109,435.01
6120130-RERC Acorn Generating Plant	17	0.661%	\$33,642.79	-	\$33,642.79	\$5,115.45	\$38,758.23
6120140-Clearwater Generating Plant	5	0.194%	\$9,894.94	-	\$9,894.94	\$1,504.54	\$11,399.48
6200000-Water Production and Operations	41	1.574%	\$80,148.99	-	\$80,148.99	\$12,186.80	\$92,335.79
6205000-Water Field Operations	87	3.382%	\$172,171.90	-	\$172,171.90	\$26,179.06	\$198,350.96
6210000-Wtr Engineering and Resources	37	1.438%	\$73,222.53	-	\$73,222.53	\$11,133.62	\$84,356.16
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$27,705.82	-	\$27,705.82	\$4,212.72	\$31,918.55
4125100-Sewer Collection System Maint	19	0.739%	\$37,600.76	-	\$37,600.76	\$5,717.27	\$43,318.03
4125200-Sewer Systems Treatment	29	1.127%	\$57,390.63	-	\$57,390.63	\$8,726.35	\$66,116.99
4125300-Sewer Environmental Compl	10	0.389%	\$19,789.87	-	\$19,789.87	\$3,009.09	\$22,798.96
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$35,621.77	-	\$35,621.77	\$5,416.36	\$41,038.13
4125410-Sewer Electrical and Instrum	9	0.350%	\$17,810.89	-	\$17,810.89	\$2,708.18	\$20,519.06
4125420-Sewer SCADA and SPL	3	0.117%	\$5,936.96	-	\$5,936.96	\$902.73	\$6,839.69
4125430-Sewer Warehouse	2	0.078%	\$3,957.97	-	\$3,957.97	\$601.82	\$4,559.79
4125500-Sewer Laboratory Services	5	0.194%	\$9,894.94	-	\$9,894.94	\$1,504.54	\$11,399.48
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$11,873.92	-	\$11,873.92	\$1,805.45	\$13,679.38
4125910-Sewer Plant Construction Support	2	0.078%	\$3,957.97	-	\$3,957.97	\$601.82	\$4,559.79
4150000-Public Works Public Parking	3	0.117%	\$5,936.96	-	\$5,936.96	\$902.73	\$6,839.69
4151000-Public Works Parking Enforcmnt	15	0.583%	\$29,684.81	-	\$29,684.81	\$4,513.63	\$34,198.44
2115100-Workers Compensation	5	0.194%	\$9,894.94	-	\$9,894.94	\$1,504.54	\$11,399.48

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.3**

**Detail Allocation - General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$3,957.97	-	\$3,957.97	\$601.82	\$4,559.79
2315200-Central Store	8	0.311%	\$15,831.90	-	\$15,831.90	\$2,407.27	\$18,239.17
2215000-Central Garage	42	1.633%	\$83,117.47	-	\$83,117.47	\$12,638.17	\$95,755.64
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$95,486.14	-	\$95,486.14	\$14,518.84	\$110,004.99
4130000-Solid Waste Admin	4	0.155%	\$7,915.95	-	\$7,915.95	\$1,203.63	\$9,119.58
4130100-Solid Waste Collection	45	1.749%	\$89,054.43	-	\$89,054.43	\$13,540.89	\$102,595.32
4130400-Solid Waste Street Sweeping	13	0.505%	\$25,726.84	-	\$25,726.84	\$3,911.81	\$29,638.65
1310000-City Attorney-Claim Management	3	0.117%	\$5,936.96	-	\$5,936.96	\$902.73	\$6,839.69
6015311-RPU Customer Service Call Center	14	0.544%	\$27,705.82	-	\$27,705.82	\$4,212.72	\$31,918.55
6007000-Public Utilities Admin Safety	2	0.078%	\$3,957.97	-	\$3,957.97	\$601.82	\$4,559.79
5230000-PRCS - Youth Innovation Center	6	0.225%	\$11,478.13	-	\$11,478.13	\$1,745.27	\$13,223.40
2815001-Citywide Economic Development	7	0.253%	\$12,863.42	-	\$12,863.42	\$1,955.91	\$14,819.32
2245000-Airport Administration	7	0.272%	\$13,852.91	-	\$13,852.91	\$2,106.36	\$15,959.27
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$5,090,747.21</b>	<b>-</b>	<b>\$5,090,747.21</b>	<b>\$758,184.58</b>	<b>\$5,848,931.79</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$5,090,747.21</b>		<b>\$5,848,931.79</b>

**Allocation Basis: Number of FTEs per Department**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.4**

**Detail Allocation - Office of Sustainability**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	841,057	0.146%	-	-	-	-	-
0200000-City Council	1,314,560	0.229%	-	-	-	-	-
1100000-City Manager	4,295,135	0.748%	-	-	-	-	-
1200000-City Clerk	1,722,363	0.300%	-	-	-	-	-
1300000-City Attorney	6,002,868	1.045%	-	-	-	-	-
2100000-Human Resources	3,279,841	0.571%	-	-	-	-	-
2200000-General Services	4,130,059	0.719%	-	-	-	-	-
2300000-Finance	6,264,871	1.090%	-	-	-	-	-
2400000-Innovation and Technology	10,848,019	1.888%	-	-	-	-	-
2845000-Citywide Property Services	451,211	0.079%	-	-	-	-	-
7222100-Non Departmental City Occupancy	1,730,968	0.301%	-	-	-	-	-
7241300-Non Departmental Employee Parking	195,446	0.034%	-	-	-	-	-
2800001-Community Development	946,589	0.165%	-	-	-	-	-
2810000-Planning	2,636,143	0.459%	-	-	-	-	-
2810250-Planning Historical Preservation	406,895	0.071%	-	-	-	-	-
2850000-Museum Arts and Cultural Affairs	2,007,819	0.349%	-	-	-	-	-
2825000-Building and Safety	2,775,605	0.483%	-	-	-	-	-
2840000-Code Enforcement	2,701,419	0.470%	-	-	-	-	-
2855300-Homeless Services Campus	26,941	0.005%	-	-	-	-	-
2855310-Outreach Homeless Services	415,667	0.072%	-	-	-	-	-
3100000-Office of the Police Chief	4,979,207	0.867%	-	-	-	-	-
3101000-Police Community Services Bureau	1,985,804	0.346%	-	-	-	-	-
3102000-Police Support Service	8,046,274	1.401%	-	-	-	-	-
3105000-Police Administrative Services	4,486,755	0.781%	-	-	-	-	-
3110000-Police Communications	5,369,272	0.935%	-	-	-	-	-
3115000-Police Field Operations	41,511,258	7.226%	-	-	-	-	-
3120000-Police Aviation Unit	2,503,538	0.436%	-	-	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.4**

**Detail Allocation - Office of Sustainability (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	17,383,459	3.026%	-	-	-	-	-
3130000-Police Central Investigations	9,884,988	1.721%	-	-	-	-	-
3135000-Police Special Investigations	6,521,628	1.135%	-	-	-	-	-
3195000-Police Capital	38,090	0.007%	-	-	-	-	-
3500000-Fire Administration	2,215,352	0.386%	-	-	-	-	-
3505000-Fire Prevention	1,676,539	0.292%	-	-	-	-	-
3510000-Fire Operations	50,094,085	8.720%	-	-	-	-	-
3510100-Fire Operation Paramedic Program	2,268,210	0.395%	-	-	-	-	-
3515000-Fire Special Services	528,854	0.092%	-	-	-	-	-
3520000-Fire Training	493,542	0.086%	-	-	-	-	-
3595000-Fire Capital	5,585	0.001%	-	-	-	-	-
4100000-Public Works Administration	1,954,279	0.340%	-	-	-	-	-
4100200-Public Works Sundry Gen Govt	18,619	0.003%	-	-	-	-	-
4110000-Public Works Streets Admin	579,414	0.101%	-	-	-	-	-
4110100-Public Works Streets Maintenance	3,342,273	0.582%	-	-	-	-	-
4110110-Public Works Forestry and Landscape	6,804,294	1.184%	-	-	-	-	-
4110300-Public Works Storm Drain Maintenance	20,164	0.004%	-	-	-	-	-
4110400-Public Wrk Signals Maintenance	1,336,025	0.233%	-	-	-	-	-
4115000-Public Works City Engineering Services	2,974,147	0.518%	-	-	-	-	-
4120000-Public Works Traffic Engineering	1,019,816	0.178%	-	-	-	-	-
4195000-Public Works Capital	1,319	0.000%	-	-	-	-	-
5130000-Library Administration	1,597,261	0.278%	-	-	-	-	-
5135000-Library Neighborhood Services	3,420,294	0.595%	-	-	-	-	-
5140000-Library Measure I	1,372,512	0.239%	-	-	-	-	-
5200000-PRCS Administration	1,595,096	0.278%	-	-	-	-	-
5205000-PRCS Recreation	4,184,516	0.728%	-	-	-	-	-
5210000-PRCS Janet Goeske Center	408,367	0.071%	-	-	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.4**

**Detail Allocation - Office of Sustainability (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	-	-	-	-	-
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	-	-	-	-	-
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	-	-	-	-	-
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	-	-	-	-	-
2805000-Sucessor Agency	<b>591,887</b>	0.103%	-	-	-	-	-
2855000-Housing	<b>539,716</b>	0.094%	-	-	-	-	-
2875000-Housing Authority	<b>1,014,038</b>	0.177%	-	-	-	-	-
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	-	-	-	-	-
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	-	-	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	-	-	-	-	-
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	-	-	-	-	-
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	-	-	-	-	-
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	-	-	-	-	-
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	-	-	-	-	-
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	-	-	-	-	-
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	-	-	-	-	-
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	-	-	-	-	-
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	-	-	-	-	-
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	-	-	-	-	-
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	-	-	-	-	-
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	-	-	-	-	-
6100000-Electric Operations	<b>7,795,471</b>	1.357%	-	-	-	-	-
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	-	-	-	-	-
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	-	-	-	-	-
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	-	-	-	-	-
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	-	-	-	-	-
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	-	-	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
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**Detail Allocation - Office of Sustainability (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	272,681	0.047%	-	-	-	-	-
6120130-RERC Acorn Generating Plant	10,012,603	1.743%	-	-	-	-	-
6120140-Clearwater Generating Plant	1,726,130	0.300%	-	-	-	-	-
6130000-Elec Capital Projects	42,124,616	7.332%	-	-	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	5,867,902	1.021%	-	-	-	-	-
6200000-Water Production and Operations	17,995,814	3.132%	-	-	-	-	-
6205000-Water Field Operations	14,808,225	2.578%	-	-	-	-	-
6210000-Wtr Engineering and Resources	10,804,552	1.881%	-	-	-	-	-
6230000-Water Capital Projects	18,460,806	3.213%	-	-	-	-	-
6220200-Water Conservation	519,028	0.090%	-	-	-	-	-
4125000-Sewer Systems Admin and Reg Compl	5,820,692	1.013%	-	-	-	-	-
4125001-Sewer Admin Compliance	352,953	0.061%	-	-	-	-	-
4125002-Sewer Admin Safety	29,620	0.005%	-	-	-	-	-
4125003-Sewer Admin Emergency Svcs	3,748	0.001%	-	-	-	-	-
4125100-Sewer Collection System Maint	6,339,155	1.103%	-	-	-	-	-
4125200-Sewer Systems Treatment	11,420,699	1.988%	-	-	-	-	-
4125300-Sewer Environmental Compl	1,214,399	0.211%	-	-	-	-	-
4125400-Sewer Sys Plant Maintenance	3,104,328	0.540%	-	-	-	-	-
4125410-Sewer Electrical and Instrum	1,619,712	0.282%	-	-	-	-	-
4125420-Sewer SCADA and SPL	627,903	0.109%	-	-	-	-	-
4125430-Sewer Warehouse	187,682	0.033%	-	-	-	-	-
4125500-Sewer Laboratory Services	751,022	0.131%	-	-	-	-	-
9999995-PW-Sewer Capital Projects (550)	12,372,721	2.154%	-	-	-	-	-
4125900-Sewer Capital Engrng Svcs	419,450	0.073%	-	-	-	-	-
4125910-Sewer Plant Construction Support	159,906	0.028%	-	-	-	-	-
4150000-Public Works Public Parking	4,034,700	0.702%	-	-	-	-	-
4151000-Public Works Parking Enforcmnt	858,650	0.149%	-	-	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.4**

**Detail Allocation - Office of Sustainability (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	-	-	-	-	-
2320300-Unemployment Trust	137,081	0.024%	-	-	-	-	-
2320000-Risk Management	1,055,876	0.184%	-	-	-	-	-
2315200-Central Store	821,956	0.143%	-	-	-	-	-
2215000-Central Garage	10,754,690	1.872%	-	-	-	-	-
5200200-PRCS Adm Special Transit Svcs	3,608,366	0.628%	-	-	-	-	-
4130000-Solid Waste Admin	769,391	0.134%	-	-	-	-	-
4130100-Solid Waste Collection	15,495,223	2.697%	-	-	-	-	-
4130200-Solid Waste Refuse Disposal	344,937	0.060%	-	-	-	-	-
4130300-Solid Waste Private Hauler	4,895,849	0.852%	-	-	-	-	-
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	-	-	-	-	-
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	-	-	-	-	-
1310000-City Attorney-Claim Management	3,223,026	0.561%	-	-	-	-	-
9999992-PW-Capital Projects (420)	2,237,709	0.390%	-	-	-	-	-
6015311-RPU Customer Service Call Center	23,131	0.004%	-	-	-	-	-
6007000-Public Utilities Admin Safety	300,701	0.052%	-	-	-	-	-
2815001-Citywide Economic Development	954,715	0.166%	-	-	-	-	-
6213000-Water - Office of Ops Technology	1,096,950	0.191%	-	-	-	-	-
2245000-Airport Administration	1,428,143	0.249%	-	-	-	-	-
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	-	-	-	-	-
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>							

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.5**

**Detail Allocation - Intergovernmental Relations**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	35	3.933%	-	-	-	-	-
0200000-City Council	48	5.393%	-	-	-	-	-
1100000-City Manager	59	6.629%	-	-	-	-	-
1200000-City Clerk	41	4.607%	-	-	-	-	-
1300000-City Attorney	189	21.236%	-	-	-	-	-
2100000-Human Resources	15	1.685%	-	-	-	-	-
2200000-General Services	28	3.146%	-	-	-	-	-
2300000-Finance	63	7.079%	-	-	-	-	-
2400000-Innovation and Technology	13	1.461%	-	-	-	-	-
2845000-Citywide Property Services	2	0.225%	-	-	-	-	-
2800001-Community Development	129	14.494%	-	-	-	-	-
2810000-Planning	3	0.337%	-	-	-	-	-
3105000-Police Administrative Services	49	5.506%	-	-	-	-	-
3500000-Fire Administration	25	2.809%	-	-	-	-	-
4100000-Public Works Administration	77	8.652%	-	-	-	-	-
4110000-Public Works Streets Admin	4	0.449%	-	-	-	-	-
4120000-Public Works Traffic Engineering	2	0.225%	-	-	-	-	-
5130000-Library Administration	14	1.573%	-	-	-	-	-
5205000-PRCS Recreation	1	0.112%	-	-	-	-	-
5215000-PRCS Parks	32	3.596%	-	-	-	-	-
5305000-Museum Facilities and Operations	16	1.798%	-	-	-	-	-
2805000-Successor Agency	3	0.337%	-	-	-	-	-
6000000-Public Utilities Admin Management	30	3.371%	-	-	-	-	-
6200000-Water Production and Operations	5	0.562%	-	-	-	-	-
4150000-Public Works Public Parking	4	0.449%	-	-	-	-	-
4151000-Public Works Parking Enforcmnt	2	0.225%	-	-	-	-	-
2215000-Central Garage	1	0.112%	-	-	-	-	-



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.5**

**Detail Allocation - Intergovernmental Relations (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<i>Subtotals</i>	<b>890</b>	100.000%	-	-	-	-	-
<i>Direct Billed</i>							-
<i>Total Full Functional Cost</i>							-

**Allocation Basis: Number of Agenda Items by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.6**

**Summary of Allocated Costs**

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
0100000-Mayor	\$14,686.00	\$14,347.66	\$15.47	\$322.86	-	-	-
0200000-City Council	\$28,234.64	\$27,705.82	\$24.18	\$504.63	-	-	-
1100000-City Manager	\$64,065.93	\$62,338.10	\$79.01	\$1,648.82	-	-	-
1200000-City Clerk	\$25,876.08	\$25,078.86	\$36.46	\$760.77	-	-	-
1300000-City Attorney	\$84,854.80	\$82,076.26	\$127.06	\$2,651.48	-	-	-
2100000-Human Resources	\$74,474.81	\$72,956.68	\$69.42	\$1,448.71	-	-	-
2200000-General Services	\$70,308.56	\$68,396.88	\$87.42	\$1,824.25	-	-	-
2300000-Finance	\$128,294.10	\$125,394.29	\$132.61	\$2,767.20	-	-	-
2400000-Innovation and Technology	\$142,384.94	\$137,363.74	\$229.61	\$4,791.59	-	-	-
2845000-Citywide Property Services	\$11,608.33	\$11,399.48	\$9.55	\$199.30	-	-	-
7222100-Non Departmental City Occupancy	\$801.21	-	\$36.64	\$764.57	-	-	-
7241300-Non Departmental Employee Parking	\$90.47	-	\$4.14	\$86.33	-	-	-
<b>Subtotal for CSD</b>	<b>\$645,679.86</b>	<b>\$627,057.77</b>	<b>\$851.57</b>	<b>\$17,770.52</b>	<b>-</b>	<b>-</b>	<b>-</b>
2800001-Community Development	\$20,957.21	\$20,519.06	\$20.04	\$418.11	-	-	-
2810000-Planning	\$58,217.59	\$56,997.40	\$55.80	\$1,164.39	-	-	-
2810250-Planning Historical Preservation	\$9,307.92	\$9,119.58	\$8.61	\$179.73	-	-	-
2850000-Museum Arts and Cultural Affairs	\$14,608.73	\$13,679.38	\$42.50	\$886.86	-	-	-
2825000-Building and Safety	\$51,442.45	\$50,157.71	\$58.75	\$1,225.99	-	-	-
2840000-Code Enforcement	\$62,807.60	\$61,557.19	\$57.18	\$1,193.22	-	-	-
2855300-Homeless Services Campus	\$12.47	-	\$0.57	\$11.90	-	-	-
2855310-Outreach Homeless Services	\$11,591.88	\$11,399.48	\$8.80	\$183.60	-	-	-
3100000-Office of the Police Chief	\$34,223.26	\$31,918.55	\$105.39	\$2,199.32	-	-	-
3101000-Police Community Services Bureau	\$28,277.92	\$27,358.75	\$42.03	\$877.13	-	-	-
3102000-Police Support Service	\$163,317.09	\$159,592.73	\$170.31	\$3,554.05	-	-	-
3105000-Police Administrative Services	\$45,394.80	\$43,318.03	\$94.97	\$1,981.81	-	-	-
3110000-Police Communications	\$143,838.82	\$141,353.56	\$113.65	\$2,371.62	-	-	-
3115000-Police Field Operations	\$605,147.54	\$585,933.30	\$878.65	\$18,335.60	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>General Citywide Support</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>	<b>Intergovernmental Relations</b>
3120000-Police Aviation Unit	\$21,677.87	\$20,519.06	\$52.99	\$1,105.82	-	-	-
3125000-Police Special Operations	\$181,318.36	\$173,272.10	\$367.95	\$7,678.30	-	-	-
3130000-Police Central Investigations	\$93,491.40	\$88,915.95	\$209.23	\$4,366.22	-	-	-
3135000-Police Special Investigations	\$107,893.88	\$104,875.22	\$138.04	\$2,880.61	-	-	-
3195000-Police Capital	\$17.63	-	\$0.81	\$16.82	-	-	-
3500000-Fire Administration	\$16,984.69	\$15,959.27	\$46.89	\$978.52	-	-	-
3505000-Fire Prevention	\$30,414.67	\$29,638.65	\$35.49	\$740.53	-	-	-
3510000-Fire Operations	\$520,204.31	\$497,017.35	\$1,060.32	\$22,126.65	-	-	-
3510100-Fire Operation Paramedic Program	\$1,049.88	-	\$48.01	\$1,001.87	-	-	-
3515000-Fire Special Services	\$11,644.27	\$11,399.48	\$11.19	\$233.60	-	-	-
3520000-Fire Training	\$11,627.93	\$11,399.48	\$10.45	\$218.00	-	-	-
3595000-Fire Capital	\$2.59	-	\$0.12	\$2.47	-	-	-
4100000-Public Works Administration	\$21,423.64	\$20,519.06	\$41.37	\$863.21	-	-	-
4100200-Public Works Sundry Gen Govt	\$8.62	-	\$0.39	\$8.22	-	-	-
4110000-Public Works Streets Admin	\$7,107.88	\$6,839.69	\$12.26	\$255.93	-	-	-
4110100-Public Works Streets Maintenance	\$126,941.32	\$125,394.29	\$70.74	\$1,476.29	-	-	-
4110110-Public Works Forestry and Landscape	\$21,388.66	\$18,239.17	\$144.02	\$3,005.47	-	-	-
4110300-Public Works Storm Drain Maintenance	\$9,128.92	\$9,119.58	\$0.43	\$8.91	-	-	-
4110400-Public Wrk Signals Maintenance	\$14,297.78	\$13,679.38	\$28.28	\$590.12	-	-	-
4115000-Public Works City Engineering Services	\$99,412.17	\$98,035.53	\$62.95	\$1,313.69	-	-	-
4120000-Public Works Traffic Engineering	\$14,151.42	\$13,679.38	\$21.59	\$450.45	-	-	-
4195000-Public Works Capital	\$0.61	-	\$0.03	\$0.58	-	-	-
5130000-Library Administration	\$16,698.59	\$15,959.27	\$33.81	\$705.51	-	-	-
5135000-Library Neighborhood Services	\$122,417.64	\$120,834.49	\$72.40	\$1,510.75	-	-	-
5140000-Library Measure I	\$635.29	-	\$29.05	\$606.24	-	-	-
5200000-PRCS Administration	\$25,817.18	\$25,078.86	\$33.76	\$704.56	-	-	-
5205000-PRCS Recreation	\$235,284.25	\$233,347.37	\$88.57	\$1,848.31	-	-	-
5210000-PRCS Janet Goeske Center	\$189.02	-	\$8.64	\$180.38	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>General Citywide Support</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>	<b>Intergovernmental Relations</b>
5215000-PRCS Parks	\$103,066.89	\$98,605.51	\$204.01	\$4,257.37	-	-	-
5215400-PRCS Fairmount Park Golf Course	\$8,642.18	\$8,549.61	\$4.23	\$88.33	-	-	-
5225000-PRCS Community Services	\$463.03	-	\$21.17	\$441.85	-	-	-
5305000-Museum Facilities and Operations	\$31,530.60	\$30,778.60	\$34.39	\$717.62	-	-	-
2805000-Successor Agency	\$7,113.65	\$6,839.69	\$12.53	\$261.44	-	-	-
2855000-Housing	\$9,369.40	\$9,119.58	\$11.42	\$238.39	-	-	-
2875000-Housing Authority	\$18,708.53	\$18,239.17	\$21.46	\$447.90	-	-	-
9999991-Public Works Capital Improv Storm	\$374.91	-	\$17.14	\$357.77	-	-	-
5200111-PRCS Admin Plan and Design Park	\$1,096.38	-	\$50.14	\$1,046.24	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	\$124.16	-	\$5.68	\$118.48	-	-	-
6000000-Public Utilities Admin Management	\$82,977.44	\$79,796.36	\$145.47	\$3,035.61	-	-	-
6000010-Public Utilities Admin Management	\$58.92	-	\$2.69	\$56.22	-	-	-
6000030-Public Utilities Admin Mission Square	\$1,335.14	-	\$61.05	\$1,274.08	-	-	-
6002000-Public Utilities Work Force Developmnt	\$120.49	-	\$5.51	\$114.98	-	-	-
6003000-Public Utilities Office Ops Technology	\$5,712.35	\$4,559.79	\$52.71	\$1,099.85	-	-	-
6004000-Public Utilities Business Support	\$25,433.28	\$25,078.86	\$16.21	\$338.21	-	-	-
6005000-Public Utilities Admin CIS Util Bill	\$29,876.36	\$29,638.65	\$10.87	\$226.84	-	-	-
6010000-Public Utilities Admin Field Services	\$90,321.49	\$88,915.95	\$64.27	\$1,341.27	-	-	-
6015000-Public Utilities Admn Customer Service	\$116,310.26	\$113,994.80	\$105.88	\$2,209.57	-	-	-
6020000-Public Utilities Admin Customer	\$50,372.30	\$50,157.71	\$9.81	\$204.77	-	-	-
6025000-Legislative and Regulatory Risk	\$2,478.68	\$2,279.90	\$9.09	\$189.70	-	-	-
6100000-Electric Operations	\$157,501.26	\$153,892.99	\$165.00	\$3,443.27	-	-	-
6105000-Electric Prod and Oper Field Ops	\$168,836.08	\$161,872.62	\$318.43	\$6,645.03	-	-	-
6110000-Energy Deliv Engineering	\$165,177.42	\$161,872.62	\$151.12	\$3,153.67	-	-	-
6120000-Elec Power Supply Operation	\$113,904.45	\$109,435.01	\$204.38	\$4,265.05	-	-	-
6120100-Elec Power and Energy Purch	\$9,425.83	-	\$431.03	\$8,994.79	-	-	-
6120110-SONGS Power and Energy Purch	\$759.92	-	\$34.75	\$725.17	-	-	-
6120120-SPRINGS Power and Energy Purch	\$126.22	-	\$5.77	\$120.44	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
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**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>General Citywide Support</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>	<b>Intergovernmental Relations</b>
6120130-RERC Acorn Generating Plant	\$43,392.75	\$38,758.23	\$211.93	\$4,422.58	-	-	-
6120140-Clearwater Generating Plant	\$12,198.45	\$11,399.48	\$36.54	\$762.43	-	-	-
6130000-Elec Capital Projects	\$19,498.15	-	\$891.63	\$18,606.52	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	\$2,716.07	-	\$124.20	\$2,591.86	-	-	-
6200000-Water Production and Operations	\$100,665.48	\$92,335.79	\$380.91	\$7,948.78	-	-	-
6205000-Water Field Operations	\$205,205.22	\$198,350.96	\$313.44	\$6,540.82	-	-	-
6210000-Wtr Engineering and Resources	\$89,357.24	\$84,356.16	\$228.69	\$4,772.39	-	-	-
6230000-Water Capital Projects	\$8,544.92	-	\$390.75	\$8,154.17	-	-	-
6220200-Water Conservation	\$240.24	-	\$10.99	\$229.26	-	-	-
4125000-Sewer Systems Admin and Reg Compl	\$34,612.76	\$31,918.55	\$123.20	\$2,571.01	-	-	-
4125001-Sewer Admin Compliance	\$163.37	-	\$7.47	\$155.90	-	-	-
4125002-Sewer Admin Safety	\$13.71	-	\$0.63	\$13.08	-	-	-
4125003-Sewer Admin Emergency Svcs	\$1.73	-	\$0.08	\$1.66	-	-	-
4125100-Sewer Collection System Maint	\$46,252.22	\$43,318.03	\$134.18	\$2,800.02	-	-	-
4125200-Sewer Systems Treatment	\$71,403.27	\$66,116.99	\$241.74	\$5,044.54	-	-	-
4125300-Sewer Environmental Compl	\$23,361.07	\$22,798.96	\$25.70	\$536.40	-	-	-
4125400-Sewer Sys Plant Maintenance	\$42,475.02	\$41,038.13	\$65.71	\$1,371.19	-	-	-
4125410-Sewer Electrical and Instrum	\$21,268.78	\$20,519.06	\$34.28	\$715.43	-	-	-
4125420-Sewer SCADA and SPL	\$7,130.32	\$6,839.69	\$13.29	\$277.35	-	-	-
4125430-Sewer Warehouse	\$4,646.66	\$4,559.79	\$3.97	\$82.90	-	-	-
4125500-Sewer Laboratory Services	\$11,747.10	\$11,399.48	\$15.90	\$331.73	-	-	-
9999995-PW-Sewer Capital Projects (550)	\$5,726.94	-	\$261.89	\$5,465.05	-	-	-
4125900-Sewer Capital Engrng Svcs	\$13,873.53	\$13,679.38	\$8.88	\$185.27	-	-	-
4125910-Sewer Plant Construction Support	\$4,633.81	\$4,559.79	\$3.38	\$70.63	-	-	-
4150000-Public Works Public Parking	\$8,707.22	\$6,839.69	\$85.40	\$1,782.13	-	-	-
4151000-Public Works Parking Enforcmnt	\$34,595.88	\$34,198.44	\$18.17	\$379.27	-	-	-
2115100-Workers Compensation	\$14,047.56	\$11,399.48	\$121.09	\$2,526.99	-	-	-
2320300-Unemployment Trust	\$63.45	-	\$2.90	\$60.55	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>General Citywide Support</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>	<b>Intergovernmental Relations</b>
232000-Risk Management	\$5,048.52	\$4,559.79	\$22.35	\$466.38	-	-	-
2315200-Central Store	\$18,619.63	\$18,239.17	\$17.40	\$363.06	-	-	-
2215000-Central Garage	\$100,733.64	\$95,755.64	\$227.64	\$4,750.37	-	-	-
5200200-PRCS Adm Special Transit Svs	\$111,675.18	\$110,004.99	\$76.38	\$1,593.82	-	-	-
4130000-Solid Waste Admin	\$9,475.71	\$9,119.58	\$16.29	\$339.84	-	-	-
4130100-Solid Waste Collection	\$109,767.57	\$102,595.32	\$327.98	\$6,844.27	-	-	-
4130200-Solid Waste Refuse Disposal	\$159.66	-	\$7.30	\$152.36	-	-	-
4130300-Solid Waste Private Hauler	\$2,266.13	-	\$103.63	\$2,162.51	-	-	-
4130400-Solid Waste Street Sweeping	\$31,218.93	\$29,638.65	\$72.26	\$1,508.01	-	-	-
4130500-Solid Waste Sundry Gen Govt	\$68.57	-	\$3.14	\$65.44	-	-	-
1310000-City Attorney-Claim Management	\$8,331.52	\$6,839.69	\$68.22	\$1,423.62	-	-	-
9999992-PW-Capital Projects (420)	\$1,035.76	-	\$47.36	\$988.40	-	-	-
6015311-RPU Customer Service Call Center	\$31,929.25	\$31,918.55	\$0.49	\$10.22	-	-	-
6007000-Public Utilities Admin Safety	\$4,698.98	\$4,559.79	\$6.36	\$132.82	-	-	-
5230000-PRCS - Youth Innovation Center	\$13,223.40	\$13,223.40	-	-	-	-	-
2815001-Citywide Economic Development	\$15,261.23	\$14,819.32	\$20.21	\$421.70	-	-	-
6213000-Water - Office of Ops Technology	\$507.74	-	\$23.22	\$484.52	-	-	-
2245000-Airport Administration	\$16,620.31	\$15,959.27	\$30.23	\$630.81	-	-	-
Alloc Remains	\$202,250.17	-	-	-	\$202,250.17	-	-
<b>Totals</b>	<b>\$6,316,708.09</b>	<b>\$5,848,931.79</b>	<b>\$12,142.24</b>	<b>\$253,383.88</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$6,316,708.09</b>	<b>\$5,848,931.79</b>	<b>\$12,142.24</b>	<b>\$253,383.88</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$645,679.86)</b>	<b>(\$627,057.77)</b>	<b>(\$851.57)</b>	<b>(\$17,770.52)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$5,468,778.06</b>	<b>\$5,221,874.02</b>	<b>\$11,290.67</b>	<b>\$235,613.36</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.1**

**Narrative**

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The City Clerk's Office is organized around Legislative Services, Elections, Records Management, and Passport Services. Legislative Services is charged with the responsibility of recording the proceedings of the City Council, Redevelopment Agency and City Council standing committees. In addition the City Clerk is responsible for providing publication of public hearing notices, maintaining the official records of the City and Agency and the Municipal Code. Passport Services is not allocated.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst four different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Records Management-** Allocates the cost of City Clerk Records Management function based on the total DocuTrust invoiced amount per department

**Elections-** Allocates the cost of City Clerk Elections function based on Expenditures by Cost Plan Department

**Legislative Support-** Allocates the cost of City Clerk Legislative Support based on the number of Agenda items per department.

**Passport Services-** Not further allocated

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.2**

**Labor Distribution Summary  
No Labor Distribution**



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Records Management	Elections	Legislative Support	Passport Services
<i>Sal Total %</i>			0.000%	0.000%	0.000%	0.000%
<b>Wages and Benefits</b>						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>					
419989 - Vacancy Provision	PROP	\$135,621.00	-	-	-	\$135,621.00
411100 - Salaries - Regular	PROP	\$713,701.00	-	-	-	\$624,109.00
411115 - Salaries-Additional Pay PERS	PROP	\$10,052.00	-	-	-	\$7,855.00
411510 - Accrued Payroll	PROP	\$4,126.00	-	-	-	\$3,907.00
412210 - Workers Compensation Ins	PROP	\$12,440.00	-	-	-	\$10,180.00
412220 - Health Insurance	PROP	\$105,428.00	-	-	-	\$79,806.00
412222 - Dental Insurance	PROP	\$3,965.00	-	-	-	\$3,225.00
412230 - Life Insurance	PROP	\$3,765.00	-	-	-	\$3,317.00
412240 - Unemployment Insurance	PROP	\$552.00	-	-	-	\$490.00
412250 - Disability Insurance	PROP	\$272.00	-	-	-	\$272.00
412320 - Medicare OASDI	PROP	\$14,105.00	-	-	-	\$12,327.00
412400 - Deferred Compensation	PROP	\$10,263.00	-	-	-	\$9,188.00
412500 - Automobile/Expense Allowance	PROP	\$5,750.00	-	-	-	\$5,750.00
421000 - Professional Services	PROP	\$190,004.00	-	\$40,473.00	\$107,488.00	\$42,043.00
422100 - Telephone	PROP	\$1,201.00	-	-	-	\$726.00
422120 - Telephone - Cellular	PROP	\$2,076.00	-	-	-	\$2,076.00
425100 - Advertising Expense	PROP	\$43,373.00	-	-	\$3,122.00	\$40,251.00
425200 - Periodicals & Dues	PROP	\$2,975.00	-	-	-	\$2,975.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 5.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Records Management	Elections	Legislative Support	Passport Services
425300 - Photo & Recording Supplies	PROP	\$4,071.00	-	-	-	-	\$4,071.00
425400 - General Office Expense	PROP	\$6,752.00	-	-	-	\$6,398.00	\$354.00
425500 - Postage	PROP	\$19,800.00	-	-	-	\$3,124.00	\$16,676.00
425600 - Central Printing Charges	PROP	\$4,234.00	-	-	-	\$2,180.00	\$2,054.00
425610 - Outside Printing Expense	PROP	\$3,585.00	-	-	\$650.00	\$2,935.00	-
426800 - Special Department Supplies	PROP	\$1,880.00	-	-	-	\$1,791.00	\$89.00
427100 - Travel & Meeting Expense	PROP	\$3,769.00	-	-	-	\$3,769.00	-
427200 - Training	PROP	\$6,219.00	-	-	-	\$6,219.00	-
428400 - Liability Insurance	PROP	\$14,290.00	-	-	-	\$11,690.00	\$2,600.00
450327 - Board/Comm Recognition Recog	PROP	\$11,475.00	-	-	-	\$11,475.00	-
882510 - Utilization Chgs from 510 Fund	PROP	\$44,587.00	-	-	-	\$6,318.00	\$38,269.00
884101 - Interfund Services from 101 Fd	PROP	\$44,958.00	-	-	-	\$44,958.00	-
892101 - Utilization Chgs to 101 Fund	PROP	(\$41,501.00)	-	-	-	(\$41,501.00)	-
892110 - Utilization Chgs to 110 Fund	PROP	(\$7,043.00)	-	-	-	(\$7,043.00)	-
892510 - Utilization Chgs to 510 Fund	PROP	(\$53,210.00)	-	-	-	(\$53,210.00)	-
892530 - Utilization Chgs to 530 Fund	PROP	(\$3,913.00)	-	-	-	(\$3,913.00)	-
412318 - PERS UAL - Misc	PROP	\$57,975.00	-	-	-	\$51,321.00	\$6,654.00
411130 - Compensatory Time	PROP	\$11,029.00	-	-	-	\$11,029.00	-
411210 - Vacation	PROP	\$39,359.00	-	-	-	\$34,420.00	\$4,939.00
411220 - Holidays & Special Days Off	PROP	\$41,276.00	-	-	-	\$35,984.00	\$5,292.00
411240 - Sick Leave	PROP	\$16,649.00	-	-	-	\$15,371.00	\$1,278.00
411245 - Family Illness Sick Leave	PROP	\$3,463.00	-	-	-	\$1,984.00	\$1,479.00
411260 - Bereavement Leave	PROP	\$26.00	-	-	-	\$26.00	-
411280 - Jury Duty	PROP	\$2,151.00	-	-	-	\$1,935.00	\$216.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 5.3**

Schedule of costs to be allocated (continued)

		Amount	General & Admin	Records Management	Elections	Legislative Support	Passport Services
411292 - Administrative Leave	PROP	\$6,480.00	-	-	-	\$6,378.00	\$102.00
411410 - Vacation Payoffs	PROP	\$21,965.00	-	-	-	\$21,965.00	-
412310 - PERS Retirement	PROP	\$107,617.00	-	-	-	\$94,324.00	\$13,293.00
413120 - Overtime At 1.5 Rate	PROP	\$3,857.00	-	-	\$3,620.00	\$237.00	-
421001 - Prof Services/Internal	PROP	\$564.00	-	-	-	\$564.00	-
423500 - Vehicle Usage Reimb Employe	PROP	\$106.00	-	-	-	\$106.00	-
411116 - Salaries-Addtl Pay Non-PERS	PROP	\$110,000.00	-	-	-	\$90,000.00	\$20,000.00
411248 - COVID-19 SB114 Sick Leave	PROP	\$6,612.00	-	-	-	\$6,612.00	-
411430 - Compensatory Time Payoff	PROP	\$9.00	-	-	-	\$9.00	-
<b>Services and Supplies Subtotal</b>		<b>\$1,748,760.00</b>	-	\$40,473.00	\$114,880.00	\$1,351,573.00	\$241,834.00
<b>Cost Adjustments</b>							
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-	-
<b>Reallocate Admin</b>			-	-	-	-	-
<b>Functional Costs</b>		<b>\$1,748,760.00</b>	-	\$40,473.00	\$114,880.00	\$1,351,573.00	\$241,834.00
<i>Exp Total %</i>			<i>0.000%</i>	<i>2.314%</i>	<i>6.569%</i>	<i>77.288%</i>	<i>13.829%</i>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Records Management</b>	<b>Elections</b>	<b>Legislative Support</b>	<b>Passport Services</b>
0000001-Building	\$12,973.35	-	\$300.25	\$852.25	\$10,026.78	\$1,794.07
0100000-Mayor	\$5,190.23	\$948.47	\$142.07	\$403.26	\$4,744.44	\$848.91
0200000-City Council	\$7,870.05	\$2,036.70	\$229.28	\$650.80	\$7,656.68	\$1,369.99
1100000-City Manager	\$22,461.73	\$3,414.36	\$598.87	\$1,699.86	\$19,998.98	\$3,578.37
1200000-City Clerk	-	\$64,344.09	\$1,489.17	\$4,226.91	\$49,729.94	\$8,898.07
1300000-City Attorney	-	\$23,323.34	\$539.79	\$1,532.16	\$18,026.03	\$3,225.36
2100000-Human Resources	-	\$19,064.99	\$441.24	\$1,252.42	\$14,734.85	\$2,636.47
2200000-General Services	-	\$12,120.25	\$280.51	\$796.21	\$9,367.44	\$1,676.10
2300000-Finance	-	\$24,844.23	\$574.99	\$1,632.07	\$19,201.49	\$3,435.68
2400000-Innovation and Technology	-	\$56,461.81	\$1,306.74	\$3,709.10	\$43,637.93	\$7,808.04
7222100-Non Departmental City Occupancy	-	\$13,252.29	\$306.71	\$870.57	\$10,242.36	\$1,832.64
7241300-Non Departmental Employee Parking	-	\$4,406.80	\$101.99	\$289.49	\$3,405.91	\$609.41
<b>Subtotals</b>	<b>\$48,495.36</b>	<b>\$224,217.33</b>	<b>\$6,311.62</b>	<b>\$17,915.11</b>	<b>\$210,772.84</b>	<b>\$37,713.12</b>
<b>Functional Costs</b>	<b>\$1,748,760.00</b>		<b>\$40,473.00</b>	<b>\$114,880.00</b>	<b>\$1,351,573.00</b>	<b>\$241,834.00</b>
<b>Total Allocated Costs</b>	<b>\$2,021,472.69</b>		<b>\$46,784.62</b>	<b>\$132,795.11</b>	<b>\$1,562,345.84</b>	<b>\$279,547.12</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.5.1**

**Detail Allocation - Records Management**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
010000-Mayor	70	0.161%	\$66.87	-	\$66.87	-	\$66.87
020000-City Council	4,559	10.471%	\$4,355.28	-	\$4,355.28	-	\$4,355.28
130000-City Attorney	4,544	10.436%	\$4,340.95	-	\$4,340.95	\$605.98	\$4,946.93
210000-Human Resources	3,142	7.216%	\$3,001.60	-	\$3,001.60	\$419.01	\$3,420.61
220000-General Services	6	0.014%	\$5.73	-	\$5.73	\$0.80	\$6.53
230000-Finance	2,925	6.718%	\$2,794.30	-	\$2,794.30	\$390.07	\$3,184.37
2845000-Citywide Property Services	1,089	2.501%	\$1,040.34	-	\$1,040.34	\$145.23	\$1,185.57
2800001-Community Development	798	1.833%	\$762.34	-	\$762.34	\$106.42	\$868.76
2810000-Planning	10,349	23.768%	\$9,886.55	-	\$9,886.55	\$1,380.13	\$11,266.68
2825000-Building and Safety	605	1.389%	\$577.97	-	\$577.97	\$80.68	\$658.65
2840000-Code Enforcement	1,113	2.556%	\$1,063.27	-	\$1,063.27	\$148.43	\$1,211.69
3105000-Police Administrative Services	617	1.417%	\$589.43	-	\$589.43	\$82.28	\$671.71
3500000-Fire Administration	657	1.509%	\$627.64	-	\$627.64	\$87.62	\$715.26
4100000-Public Works Administration	1,125	2.584%	\$1,074.73	-	\$1,074.73	\$150.03	\$1,224.76
4115000-Public Works City Engineering Services	3,621	8.316%	\$3,459.20	-	\$3,459.20	\$482.89	\$3,942.09
5130000-Library Administration	12	0.028%	\$11.46	-	\$11.46	\$1.60	\$13.06
5200000-PRCS Administration	18	0.041%	\$17.20	-	\$17.20	\$2.40	\$19.60
6000000-Public Utilities Admin Management	1,074	2.467%	\$1,026.01	-	\$1,026.01	\$143.23	\$1,169.24
6100000-Electric Operations	1,335	3.066%	\$1,275.35	-	\$1,275.35	\$178.03	\$1,453.38
6120000-Elec Power Supply Operation	463	1.063%	\$442.31	-	\$442.31	\$61.75	\$504.06
6205000-Water Field Operations	2,940	6.752%	\$2,808.63	-	\$2,808.63	\$392.07	\$3,200.70
2115100-Workers Compensation	1,907	4.380%	\$1,821.79	-	\$1,821.79	\$254.31	\$2,076.10
5200200-PRCS Adm Special Transit Svs	572	1.314%	\$546.44	-	\$546.44	\$76.28	\$622.72
<b>Subtotals</b>	<b>43,541</b>	<b>100.000%</b>	<b>\$41,595.37</b>	<b>-</b>	<b>\$41,595.37</b>	<b>\$5,189.25</b>	<b>\$46,784.62</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$41,595.37</b>		<b>\$46,784.62</b>

**Allocation Basis: Invoices by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.5.2**

**Detail Allocation - Elections**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$172.85	-	\$172.85	-	\$172.85
0200000-City Council	<b>1,314,560</b>	0.229%	\$270.16	-	\$270.16	-	\$270.16
1100000-City Manager	<b>4,295,135</b>	0.748%	\$882.70	-	\$882.70	-	\$882.70
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$353.96	-	\$353.96	-	\$353.96
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$1,233.66	-	\$1,233.66	\$156.13	\$1,389.78
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$674.04	-	\$674.04	\$85.30	\$759.35
2200000-General Services	<b>4,130,059</b>	0.719%	\$848.77	-	\$848.77	\$107.42	\$956.19
2300000-Finance	<b>6,264,871</b>	1.090%	\$1,287.50	-	\$1,287.50	\$162.94	\$1,450.44
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$2,229.39	-	\$2,229.39	\$282.14	\$2,511.53
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$92.73	-	\$92.73	\$11.74	\$104.46
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$355.73	-	\$355.73	\$45.02	\$400.75
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$40.17	-	\$40.17	\$5.08	\$45.25
2800001-Community Development	<b>946,589</b>	0.165%	\$194.53	-	\$194.53	\$24.62	\$219.15
2810000-Planning	<b>2,636,143</b>	0.459%	\$541.76	-	\$541.76	\$68.56	\$610.32
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$83.62	-	\$83.62	\$10.58	\$94.20
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$412.63	-	\$412.63	\$52.22	\$464.85
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$570.42	-	\$570.42	\$72.19	\$642.61
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$555.17	-	\$555.17	\$70.26	\$625.43
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$5.54	-	\$5.54	\$0.70	\$6.24
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$85.42	-	\$85.42	\$10.81	\$96.24
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$1,023.28	-	\$1,023.28	\$129.50	\$1,152.78
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$408.10	-	\$408.10	\$51.65	\$459.75
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$1,653.60	-	\$1,653.60	\$209.27	\$1,862.87
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$922.08	-	\$922.08	\$116.69	\$1,038.77
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$1,103.45	-	\$1,103.45	\$139.65	\$1,243.09
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$8,531.03	-	\$8,531.03	\$1,079.65	\$9,610.68
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$514.50	-	\$514.50	\$65.11	\$579.62

**City of Riverside 2024/25 Cost Allocation Plan  
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**Detail Allocation - Elections (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$3,572.49	-	\$3,572.49	\$452.12	\$4,024.61
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$2,031.47	-	\$2,031.47	\$257.10	\$2,288.57
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$1,340.27	-	\$1,340.27	\$169.62	\$1,509.89
3195000-Police Capital	<b>38,090</b>	0.007%	\$7.83	-	\$7.83	\$0.99	\$8.82
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$455.28	-	\$455.28	\$57.62	\$512.90
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$344.55	-	\$344.55	\$43.60	\$388.15
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$10,294.89	-	\$10,294.89	\$1,302.88	\$11,597.77
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$466.14	-	\$466.14	\$58.99	\$525.14
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$108.69	-	\$108.69	\$13.75	\$122.44
3520000-Fire Training	<b>493,542</b>	0.086%	\$101.43	-	\$101.43	\$12.84	\$114.26
3595000-Fire Capital	<b>5,585</b>	0.001%	\$1.15	-	\$1.15	\$0.15	\$1.29
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$401.63	-	\$401.63	\$50.83	\$452.45
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$3.83	-	\$3.83	\$0.48	\$4.31
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$119.08	-	\$119.08	\$15.07	\$134.15
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$686.87	-	\$686.87	\$86.93	\$773.80
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$1,398.36	-	\$1,398.36	\$176.97	\$1,575.33
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$4.14	-	\$4.14	\$0.52	\$4.67
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$274.57	-	\$274.57	\$34.75	\$309.32
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$611.22	-	\$611.22	\$77.35	\$688.57
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$209.58	-	\$209.58	\$26.52	\$236.11
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$0.27	-	\$0.27	\$0.03	\$0.31
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$328.25	-	\$328.25	\$41.54	\$369.80
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$702.91	-	\$702.91	\$88.96	\$791.87
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$282.07	-	\$282.07	\$35.70	\$317.76
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$327.81	-	\$327.81	\$41.49	\$369.30
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$859.96	-	\$859.96	\$108.83	\$968.80
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$83.92	-	\$83.92	\$10.62	\$94.55

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.5.2**

**Detail Allocation - Elections (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$1,980.83	-	\$1,980.83	\$250.69	\$2,231.52
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$41.10	-	\$41.10	\$5.20	\$46.30
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$205.58	-	\$205.58	\$26.02	\$231.60
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$333.89	-	\$333.89	\$42.26	\$376.14
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$121.64	-	\$121.64	\$15.39	\$137.03
2855000-Housing	<b>539,716</b>	0.094%	\$110.92	-	\$110.92	\$14.04	\$124.95
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$208.40	-	\$208.40	\$26.37	\$234.77
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$166.46	-	\$166.46	\$21.07	\$187.52
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$486.79	-	\$486.79	\$61.61	\$548.39
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$55.13	-	\$55.13	\$6.98	\$62.10
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$1,412.38	-	\$1,412.38	\$178.74	\$1,591.13
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$26.16	-	\$26.16	\$3.31	\$29.47
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$592.79	-	\$592.79	\$75.02	\$667.82
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$53.50	-	\$53.50	\$6.77	\$60.27
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$511.73	-	\$511.73	\$64.76	\$576.49
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$157.36	-	\$157.36	\$19.91	\$177.28
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$105.54	-	\$105.54	\$13.36	\$118.90
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$624.05	-	\$624.05	\$78.98	\$703.03
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$1,028.05	-	\$1,028.05	\$130.11	\$1,158.16
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$95.27	-	\$95.27	\$12.06	\$107.33
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$88.26	-	\$88.26	\$11.17	\$99.43
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$1,602.06	-	\$1,602.06	\$202.75	\$1,804.81
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$3,091.74	-	\$3,091.74	\$391.28	\$3,483.02
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$1,467.31	-	\$1,467.31	\$185.70	\$1,653.01
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$1,984.41	-	\$1,984.41	\$251.14	\$2,235.54
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$4,185.02	-	\$4,185.02	\$529.64	\$4,714.66
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$337.40	-	\$337.40	\$42.70	\$380.10



**City of Riverside 2024/25 Cost Allocation Plan  
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**Detail Allocation - Elections (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$56.04	-	\$56.04	\$7.09	\$63.13
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$2,057.70	-	\$2,057.70	\$260.41	\$2,318.12
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$354.74	-	\$354.74	\$44.89	\$399.63
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$8,657.08	-	\$8,657.08	\$1,095.60	\$9,752.68
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$1,205.92	-	\$1,205.92	\$152.62	\$1,358.54
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$3,698.34	-	\$3,698.34	\$468.05	\$4,166.39
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$3,043.25	-	\$3,043.25	\$385.14	\$3,428.40
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$2,220.46	-	\$2,220.46	\$281.01	\$2,501.47
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$3,793.90	-	\$3,793.90	\$480.14	\$4,274.04
6220200-Water Conservation	<b>519,028</b>	0.090%	\$106.67	-	\$106.67	\$13.50	\$120.17
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$1,196.22	-	\$1,196.22	\$151.39	\$1,347.61
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$72.54	-	\$72.54	\$9.18	\$81.72
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$6.09	-	\$6.09	\$0.77	\$6.86
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$0.77	-	\$0.77	\$0.10	\$0.87
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$1,302.77	-	\$1,302.77	\$164.87	\$1,467.64
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$2,347.08	-	\$2,347.08	\$297.04	\$2,644.12
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$249.57	-	\$249.57	\$31.58	\$281.16
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$637.97	-	\$637.97	\$80.74	\$718.71
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$332.87	-	\$332.87	\$42.13	\$375.00
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$129.04	-	\$129.04	\$16.33	\$145.37
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$38.57	-	\$38.57	\$4.88	\$43.45
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$154.34	-	\$154.34	\$19.53	\$173.88
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$2,542.73	-	\$2,542.73	\$321.80	\$2,864.53
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$86.20	-	\$86.20	\$10.91	\$97.11
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$32.86	-	\$32.86	\$4.16	\$37.02
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$829.18	-	\$829.18	\$104.94	\$934.11
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$176.46	-	\$176.46	\$22.33	\$198.79

**City of Riverside 2024/25 Cost Allocation Plan  
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**1200000 City Clerk  
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**Detail Allocation - Elections (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$1,175.73	-	\$1,175.73	\$148.80	\$1,324.53
2320300-Unemployment Trust	137,081	0.024%	\$28.17	-	\$28.17	\$3.57	\$31.74
2320000-Risk Management	1,055,876	0.184%	\$216.99	-	\$216.99	\$27.46	\$244.46
2315200-Central Store	821,956	0.143%	\$168.92	-	\$168.92	\$21.38	\$190.30
2215000-Central Garage	10,754,690	1.872%	\$2,210.21	-	\$2,210.21	\$279.71	\$2,489.92
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$741.56	-	\$741.56	\$93.85	\$835.41
4130000-Solid Waste Admin	769,391	0.134%	\$158.12	-	\$158.12	\$20.01	\$178.13
4130100-Solid Waste Collection	15,495,223	2.697%	\$3,184.44	-	\$3,184.44	\$403.01	\$3,587.45
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$70.89	-	\$70.89	\$8.97	\$79.86
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$1,006.15	-	\$1,006.15	\$127.33	\$1,133.49
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$701.64	-	\$701.64	\$88.80	\$790.43
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$30.45	-	\$30.45	\$3.85	\$34.30
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$662.37	-	\$662.37	\$83.83	\$746.19
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$459.87	-	\$459.87	\$58.20	\$518.07
6015311-RPU Customer Service Call Center	23,131	0.004%	\$4.75	-	\$4.75	\$0.60	\$5.36
6007000-Public Utilities Admin Safety	300,701	0.052%	\$61.80	-	\$61.80	\$7.82	\$69.62
2815001-Citywide Economic Development	954,715	0.166%	\$196.20	-	\$196.20	\$24.83	\$221.04
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$225.44	-	\$225.44	\$28.53	\$253.97
2245000-Airport Administration	1,428,143	0.249%	\$293.50	-	\$293.50	\$37.14	\$330.64
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$118,065.77</b>	<b>-</b>	<b>\$118,065.77</b>	<b>\$14,729.34</b>	<b>\$132,795.11</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$118,065.77</b>		<b>\$132,795.11</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.5.3**

**Detail Allocation - Legislative Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	35	3.933%	\$54,625.71	-	\$54,625.71	-	\$54,625.71
0200000-City Council	48	5.393%	\$74,915.26	-	\$74,915.26	-	\$74,915.26
1100000-City Manager	59	6.629%	\$92,083.35	-	\$92,083.35	-	\$92,083.35
1200000-City Clerk	41	4.607%	\$63,990.12	-	\$63,990.12	-	\$63,990.12
1300000-City Attorney	189	21.236%	\$294,978.85	-	\$294,978.85	\$46,325.58	\$341,304.43
2100000-Human Resources	15	1.685%	\$23,411.02	-	\$23,411.02	\$3,676.63	\$27,087.65
2200000-General Services	28	3.146%	\$43,700.57	-	\$43,700.57	\$6,863.05	\$50,563.62
2300000-Finance	63	7.079%	\$98,326.28	-	\$98,326.28	\$15,441.86	\$113,768.14
2400000-Innovation and Technology	13	1.461%	\$20,289.55	-	\$20,289.55	\$3,186.42	\$23,475.97
2845000-Citywide Property Services	2	0.225%	\$3,121.47	-	\$3,121.47	\$490.22	\$3,611.69
2800001-Community Development	129	14.494%	\$201,334.77	-	\$201,334.77	\$31,619.05	\$232,953.82
2810000-Planning	3	0.337%	\$4,682.20	-	\$4,682.20	\$735.33	\$5,417.53
3105000-Police Administrative Services	49	5.506%	\$76,476.00	-	\$76,476.00	\$12,010.34	\$88,486.33
3500000-Fire Administration	25	2.809%	\$39,018.37	-	\$39,018.37	\$6,127.72	\$45,146.09
4100000-Public Works Administration	77	8.652%	\$120,176.57	-	\$120,176.57	\$18,873.38	\$139,049.95
4110000-Public Works Streets Admin	4	0.449%	\$6,242.94	-	\$6,242.94	\$980.44	\$7,223.37
4120000-Public Works Traffic Engineering	2	0.225%	\$3,121.47	-	\$3,121.47	\$490.22	\$3,611.69
5130000-Library Administration	14	1.573%	\$21,850.29	-	\$21,850.29	\$3,431.52	\$25,281.81
5205000-PRCS Recreation	1	0.112%	\$1,560.73	-	\$1,560.73	\$245.11	\$1,805.84
5215000-PRCS Parks	32	3.596%	\$49,943.51	-	\$49,943.51	\$7,843.48	\$57,786.99
5305000-Museum Facilities and Operations	16	1.798%	\$24,971.75	-	\$24,971.75	\$3,921.74	\$28,893.50
2805000-Sucessor Agency	3	0.337%	\$4,682.20	-	\$4,682.20	\$735.33	\$5,417.53
6000000-Public Utilities Admin Management	30	3.371%	\$46,822.04	-	\$46,822.04	\$7,353.27	\$54,175.31
6200000-Water Production and Operations	5	0.562%	\$7,803.67	-	\$7,803.67	\$1,225.54	\$9,029.22
4150000-Public Works Public Parking	4	0.449%	\$6,242.94	-	\$6,242.94	\$980.44	\$7,223.37
4151000-Public Works Parking Enforcmnt	2	0.225%	\$3,121.47	-	\$3,121.47	\$490.22	\$3,611.69
2215000-Central Garage	1	0.112%	\$1,560.73	-	\$1,560.73	\$245.11	\$1,805.84

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
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**Detail Allocation - Legislative Support (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<b>Subtotals</b>	<b>890</b>	100.000%	\$1,389,053.85	-	\$1,389,053.85	\$173,291.98	\$1,562,345.84
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$1,389,053.85		\$1,562,345.84

**Allocation Basis: Number of Agenda Items by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>Legislative Support</b>	<b>Records Management</b>	<b>Elections</b>	<b>Passport Services</b>
0100000-Mayor	\$54,865.43	\$54,625.71	\$66.87	\$172.85	-
0200000-City Council	\$79,540.70	\$74,915.26	\$4,355.28	\$270.16	-
1100000-City Manager	\$92,966.04	\$92,083.35	-	\$882.70	-
1200000-City Clerk	\$64,344.09	\$63,990.12	-	\$353.96	-
1300000-City Attorney	\$347,641.15	\$341,304.43	\$4,946.93	\$1,389.78	-
2100000-Human Resources	\$31,267.61	\$27,087.65	\$3,420.61	\$759.35	-
2200000-General Services	\$51,526.34	\$50,563.62	\$6.53	\$956.19	-
2300000-Finance	\$118,402.96	\$113,768.14	\$3,184.37	\$1,450.44	-
2400000-Innovation and Technology	\$25,987.50	\$23,475.97	-	\$2,511.53	-
2845000-Citywide Property Services	\$4,901.72	\$3,611.69	\$1,185.57	\$104.46	-
7222100-Non Departmental City Occupancy	\$400.75	-	-	\$400.75	-
7241300-Non Departmental Employee Parking	\$45.25	-	-	\$45.25	-
<b>Subtotal for CSD</b>	<b>\$871,889.54</b>	<b>\$845,425.95</b>	<b>\$17,166.16</b>	<b>\$9,297.43</b>	<b>-</b>
2800001-Community Development	\$234,041.73	\$232,953.82	\$868.76	\$219.15	-
2810000-Planning	\$17,294.53	\$5,417.53	\$11,266.68	\$610.32	-
2810250-Planning Historical Preservation	\$94.20	-	-	\$94.20	-
2850000-Museum Arts and Cultural Affairs	\$464.85	-	-	\$464.85	-
2825000-Building and Safety	\$1,301.25	-	\$658.65	\$642.61	-
2840000-Code Enforcement	\$1,837.13	-	\$1,211.69	\$625.43	-
2855300-Homeless Services Campus	\$6.24	-	-	\$6.24	-
2855310-Outreach Homeless Services	\$96.24	-	-	\$96.24	-
3100000-Office of the Police Chief	\$1,152.78	-	-	\$1,152.78	-
3101000-Police Community Services Bureau	\$459.75	-	-	\$459.75	-
3102000-Police Support Service	\$1,862.87	-	-	\$1,862.87	-
3105000-Police Administrative Services	\$90,196.82	\$88,486.33	\$671.71	\$1,038.77	-
3110000-Police Communications	\$1,243.09	-	-	\$1,243.09	-
3115000-Police Field Operations	\$9,610.68	-	-	\$9,610.68	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Legislative Support</b>	<b>Records Management</b>	<b>Elections</b>	<b>Passport Services</b>
3120000-Police Aviation Unit	\$579.62	-	-	\$579.62	-
3125000-Police Special Operations	\$4,024.61	-	-	\$4,024.61	-
3130000-Police Central Investigations	\$2,288.57	-	-	\$2,288.57	-
3135000-Police Special Investigations	\$1,509.89	-	-	\$1,509.89	-
3195000-Police Capital	\$8.82	-	-	\$8.82	-
3500000-Fire Administration	\$46,374.25	\$45,146.09	\$715.26	\$512.90	-
3505000-Fire Prevention	\$388.15	-	-	\$388.15	-
3510000-Fire Operations	\$11,597.77	-	-	\$11,597.77	-
3510100-Fire Operation Paramedic Program	\$525.14	-	-	\$525.14	-
3515000-Fire Special Services	\$122.44	-	-	\$122.44	-
3520000-Fire Training	\$114.26	-	-	\$114.26	-
3595000-Fire Capital	\$1.29	-	-	\$1.29	-
4100000-Public Works Administration	\$140,727.17	\$139,049.95	\$1,224.76	\$452.45	-
4100200-Public Works Sundry Gen Govt	\$4.31	-	-	\$4.31	-
4110000-Public Works Streets Admin	\$7,357.52	\$7,223.37	-	\$134.15	-
4110100-Public Works Streets Maintenance	\$773.80	-	-	\$773.80	-
4110110-Public Works Forestry and Landscape	\$1,575.33	-	-	\$1,575.33	-
4110300-Public Works Storm Drain Maintenance	\$4.67	-	-	\$4.67	-
4110400-Public Wrk Signals Maintenance	\$309.32	-	-	\$309.32	-
4115000-Public Works City Engineering Services	\$4,630.66	-	\$3,942.09	\$688.57	-
4120000-Public Works Traffic Engineering	\$3,847.79	\$3,611.69	-	\$236.11	-
4195000-Public Works Capital	\$0.31	-	-	\$0.31	-
5130000-Library Administration	\$25,664.67	\$25,281.81	\$13.06	\$369.80	-
5135000-Library Neighborhood Services	\$791.87	-	-	\$791.87	-
5140000-Library Measure I	\$317.76	-	-	\$317.76	-
5200000-PRCS Administration	\$388.89	-	\$19.60	\$369.30	-
5205000-PRCS Recreation	\$2,774.64	\$1,805.84	-	\$968.80	-
5210000-PRCS Janet Goeske Center	\$94.55	-	-	\$94.55	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Legislative Support</b>	<b>Records Management</b>	<b>Elections</b>	<b>Passport Services</b>
5215000-PRCS Parks	\$60,018.51	\$57,786.99	-	\$2,231.52	-
5215400-PRCS Fairmount Park Golf Course	\$46.30	-	-	\$46.30	-
5225000-PRCS Community Services	\$231.60	-	-	\$231.60	-
5305000-Museum Facilities and Operations	\$29,269.64	\$28,893.50	-	\$376.14	-
2805000-Sucessor Agency	\$5,554.56	\$5,417.53	-	\$137.03	-
2855000-Housing	\$124.95	-	-	\$124.95	-
2875000-Housing Authority	\$234.77	-	-	\$234.77	-
9999991-Public Works Capital Improv Storm	\$187.52	-	-	\$187.52	-
5200111-PRCS Admin Plan and Design Park	\$548.39	-	-	\$548.39	-
9999993-PW-Cap Imp-Street Projects (433)	\$62.10	-	-	\$62.10	-
6000000-Public Utilities Admin Management	\$56,935.67	\$54,175.31	\$1,169.24	\$1,591.13	-
6000010-Public Utilities Admin Management	\$29.47	-	-	\$29.47	-
6000030-Public Utilities Admin Mission Square	\$667.82	-	-	\$667.82	-
6002000-Public Utilities Work Force Developmnt	\$60.27	-	-	\$60.27	-
6003000-Public Utilities Office Ops Technology	\$576.49	-	-	\$576.49	-
6004000-Public Utilities Business Support	\$177.28	-	-	\$177.28	-
6005000-Public Utilities Admin CIS Util Bill	\$118.90	-	-	\$118.90	-
6010000-Public Utilities Admin Field Services	\$703.03	-	-	\$703.03	-
6015000-Public Utilities Admn Customer Service	\$1,158.16	-	-	\$1,158.16	-
6020000-Public Utilities Admin Customer	\$107.33	-	-	\$107.33	-
6025000-Legislative and Regulatory Risk	\$99.43	-	-	\$99.43	-
6100000-Electric Operations	\$3,258.18	-	\$1,453.38	\$1,804.81	-
6105000-Electric Prod and Oper Field Ops	\$3,483.02	-	-	\$3,483.02	-
6110000-Energy Deliv Engineering	\$1,653.01	-	-	\$1,653.01	-
6120000-Elec Power Supply Operation	\$2,739.60	-	\$504.06	\$2,235.54	-
6120100-Elec Power and Energy Purch	\$4,714.66	-	-	\$4,714.66	-
6120110-SONGS Power and Energy Purch	\$380.10	-	-	\$380.10	-
6120120-SPRINGS Power and Energy Purch	\$63.13	-	-	\$63.13	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Legislative Support</b>	<b>Records Management</b>	<b>Elections</b>	<b>Passport Services</b>
6120130-RERC Acorn Generating Plant	\$2,318.12	-	-	\$2,318.12	-
6120140-Clearwater Generating Plant	\$399.63	-	-	\$399.63	-
6130000-Elec Capital Projects	\$9,752.68	-	-	\$9,752.68	-
6020100-Public Utilities Adm Market Pub Benefit	\$1,358.54	-	-	\$1,358.54	-
6200000-Water Production and Operations	\$13,195.60	\$9,029.22	-	\$4,166.39	-
6205000-Water Field Operations	\$6,629.10	-	\$3,200.70	\$3,428.40	-
6210000-Wtr Engineering and Resources	\$2,501.47	-	-	\$2,501.47	-
6230000-Water Capital Projects	\$4,274.04	-	-	\$4,274.04	-
6220200-Water Conservation	\$120.17	-	-	\$120.17	-
4125000-Sewer Systems Admin and Reg Compl	\$1,347.61	-	-	\$1,347.61	-
4125001-Sewer Admin Compliance	\$81.72	-	-	\$81.72	-
4125002-Sewer Admin Safety	\$6.86	-	-	\$6.86	-
4125003-Sewer Admin Emergency Svcs	\$0.87	-	-	\$0.87	-
4125100-Sewer Collection System Maint	\$1,467.64	-	-	\$1,467.64	-
4125200-Sewer Systems Treatment	\$2,644.12	-	-	\$2,644.12	-
4125300-Sewer Environmental Compl	\$281.16	-	-	\$281.16	-
4125400-Sewer Sys Plant Maintenance	\$718.71	-	-	\$718.71	-
4125410-Sewer Electrical and Instrum	\$375.00	-	-	\$375.00	-
4125420-Sewer SCADA and SPL	\$145.37	-	-	\$145.37	-
4125430-Sewer Warehouse	\$43.45	-	-	\$43.45	-
4125500-Sewer Laboratory Services	\$173.88	-	-	\$173.88	-
9999995-PW-Sewer Capital Projects (550)	\$2,864.53	-	-	\$2,864.53	-
4125900-Sewer Capital Engrng Svcs	\$97.11	-	-	\$97.11	-
4125910-Sewer Plant Construction Support	\$37.02	-	-	\$37.02	-
4150000-Public Works Public Parking	\$8,157.49	\$7,223.37	-	\$934.11	-
4151000-Public Works Parking Enforcmnt	\$3,810.48	\$3,611.69	-	\$198.79	-
2115100-Workers Compensation	\$3,400.63	-	\$2,076.10	\$1,324.53	-
2320300-Unemployment Trust	\$31.74	-	-	\$31.74	-



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Records Management	Elections	Passport Services
232000-Risk Management	\$244.46	-	-	\$244.46	-
2315200-Central Store	\$190.30	-	-	\$190.30	-
2215000-Central Garage	\$4,295.77	\$1,805.84	-	\$2,489.92	-
5200200-PRCS Adm Special Transit Svs	\$1,458.13	-	\$622.72	\$835.41	-
4130000-Solid Waste Admin	\$178.13	-	-	\$178.13	-
4130100-Solid Waste Collection	\$3,587.45	-	-	\$3,587.45	-
4130200-Solid Waste Refuse Disposal	\$79.86	-	-	\$79.86	-
4130300-Solid Waste Private Hauler	\$1,133.49	-	-	\$1,133.49	-
4130400-Solid Waste Street Sweeping	\$790.43	-	-	\$790.43	-
4130500-Solid Waste Sundry Gen Govt	\$34.30	-	-	\$34.30	-
1310000-City Attorney-Claim Management	\$746.19	-	-	\$746.19	-
9999992-PW-Capital Projects (420)	\$518.07	-	-	\$518.07	-
6015311-RPU Customer Service Call Center	\$5.36	-	-	\$5.36	-
6007000-Public Utilities Admin Safety	\$69.62	-	-	\$69.62	-
2815001-Citywide Economic Development	\$221.04	-	-	\$221.04	-
6213000-Water - Office of Ops Technology	\$253.97	-	-	\$253.97	-
2245000-Airport Administration	\$330.64	-	-	\$330.64	-
Alloc Remains	\$279,547.12	-	-	-	\$279,547.12
<b>Totals</b>	\$2,021,472.69	\$1,562,345.84	\$46,784.62	\$132,795.11	-
<b>Direct Billed</b>	-	-	-	-	-
<b>Total Full Functional Cost</b>	\$2,021,472.69	\$1,562,345.84	\$46,784.62	\$132,795.11	-
<b>Less Direct Billed</b>	-	-	-	-	-
<b>Less CSD Amounts</b>	(\$871,889.54)	(\$845,425.95)	(\$17,166.16)	(\$9,297.43)	-
<b>Total Receiving Department Allocation</b>	\$870,036.03	\$716,919.89	\$29,618.45	\$123,497.69	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.1**

**Narrative**

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The Office of the City Attorney represents and advises the City Council and all City officers in matters of law pertaining to their offices; represents and appears for the City in actions or proceedings in which the City is concerned or is a party; represents and appears for any City officer or employee, or former City officer or employee, in actions and proceedings in which such officer or employee is concerned or is a party for acts arising out of his/her employment or by reason of his/her official capacity.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst one cost pool and allocated to the budget unit presumed to benefit from the services provided by the cost pool.

**Direct Support-** Allocates the cost of City Attorney Direct Support based on the total assignment by Cost Plan Departments

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Direct Support
<i>Sal Total %</i>			<i>0.000%</i>
<b>Wages and Benefits</b>			
Salaries	-	-	-
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>			
419989 - Vacancy Provision	<i>PROP</i>	\$619,079.00	-	\$619,079.00
411100 - Salaries - Regular	<i>PROP</i>	\$3,224,330.00	-	\$3,224,330.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$2,631.00	-	\$2,631.00
411410 - Vacation Payoffs	<i>PROP</i>	\$265,208.00	-	\$265,208.00
411510 - Accrued Payroll	<i>PROP</i>	\$18,755.00	-	\$18,755.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$48,510.00	-	\$48,510.00
412220 - Health Insurance	<i>PROP</i>	\$386,639.00	-	\$386,639.00
412222 - Dental Insurance	<i>PROP</i>	\$13,841.00	-	\$13,841.00
412230 - Life Insurance	<i>PROP</i>	\$17,342.00	-	\$17,342.00
412240 - Unemployment Insurance	<i>PROP</i>	\$2,988.00	-	\$2,988.00
412320 - Medicare OASDI	<i>PROP</i>	\$65,686.00	-	\$65,686.00
412330 - City Retirement Plan	<i>PROP</i>	\$158.00	-	\$158.00
412400 - Deferred Compensation	<i>PROP</i>	\$27,825.00	-	\$27,825.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$5,750.00	-	\$5,750.00
421000 - Professional Services	<i>PROP</i>	\$7,813.00	-	\$7,813.00
422100 - Telephone	<i>PROP</i>	\$3,393.00	-	\$3,393.00
422120 - Telephone - Cellular	<i>PROP</i>	\$2,769.00	-	\$2,769.00
423200 - Land and Building Rental	<i>PROP</i>	\$526,056.00	-	\$526,056.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 6.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Direct Support
423201 - Parking Space Rental	<i>PROP</i>	\$24,210.00	-	\$24,210.00
424220 - All Other Equip Maint/Repair	<i>PROP</i>	\$15,502.00	-	\$15,502.00
425200 - Periodicals & Dues	<i>PROP</i>	\$13,305.00	-	\$13,305.00
425400 - General Office Expense	<i>PROP</i>	\$33,696.00	-	\$33,696.00
425500 - Postage	<i>PROP</i>	\$6,249.00	-	\$6,249.00
425600 - Central Printing Charges	<i>PROP</i>	\$12,842.00	-	\$12,842.00
425700 - Software Purchase/Licensing	<i>PROP</i>	\$4,289.00	-	\$4,289.00
425800 - Computer Equip Purc Undr \$50	<i>PROP</i>	\$19,014.00	-	\$19,014.00
426800 - Special Department Supplies	<i>PROP</i>	\$22,754.00	-	\$22,754.00
427100 - Travel & Meeting Expense	<i>PROP</i>	\$14,728.00	-	\$14,728.00
427200 - Training	<i>PROP</i>	\$17,915.00	-	\$17,915.00
428200 - Legal Fees	<i>PROP</i>	\$1,689.00	-	\$1,689.00
428400 - Liability Insurance	<i>PROP</i>	\$44,210.00	-	\$44,210.00
450209 - Unspecfd Outside Counsel Cos	<i>PROP</i>	\$11,091.00	-	\$11,091.00
450239 - General Litigation Costs	<i>PROP</i>	\$2,986.00	-	\$2,986.00
884101 - Interfund Services from 101 Fd	<i>PROP</i>	\$2,568.00	-	\$2,568.00
892610 - Utilization Chgs to 610 Fund	<i>PROP</i>	(\$319,628.00)	-	(\$319,628.00)
892630 - Utilization Chgs to 630 Fund	<i>PROP</i>	(\$1,226,763.00)	-	(\$1,226,763.00)
894170 - Interfund Services to 170 Fund	<i>PROP</i>	(\$50,000.00)	-	(\$50,000.00)
411111 - Salaries-Part Time Benefitted	<i>PROP</i>	\$1,811.00	-	\$1,811.00
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$347,577.00	-	\$347,577.00
412318 - PERS UAL - Misc	<i>PROP</i>	\$309,557.00	-	\$309,557.00
411210 - Vacation	<i>PROP</i>	\$216,153.00	-	\$216,153.00
411220 - Holidays & Special Days Off	<i>PROP</i>	\$211,737.00	-	\$211,737.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 6.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Direct Support
411240 - Sick Leave	<i>PROP</i>	\$82,340.00	-	\$82,340.00
411245 - Family Illness Sick Leave	<i>PROP</i>	\$37,530.00	-	\$37,530.00
411248 - COVID-19 SB114 Sick Leave	<i>PROP</i>	\$15,143.00	-	\$15,143.00
411260 - Bereavement Leave	<i>PROP</i>	\$5,282.00	-	\$5,282.00
411292 - Administrative Leave	<i>PROP</i>	\$59,254.00	-	\$59,254.00
411420 - Sick Leave Payoff	<i>PROP</i>	\$72,052.00	-	\$72,052.00
412310 - PERS Retirement	<i>PROP</i>	\$482,864.00	-	\$482,864.00
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$18,574.00	-	\$18,574.00
418000 - Temporary Services	<i>PROP</i>	\$46,609.00	-	\$46,609.00
425610 - Outside Printing Expense	<i>PROP</i>	\$170.00	-	\$170.00
450248 - Community Livability Advocacy	<i>PROP</i>	(\$50.00)	-	(\$50.00)
411110 - Salaries-Part Time Non-Bene	<i>PROP</i>	\$4,205.00	-	\$4,205.00
411280 - Jury Duty	<i>PROP</i>	\$2,667.00	-	\$2,667.00
423500 - Vehicle Usage Reimb Employe	<i>PROP</i>	\$9.00	-	\$9.00
421200 - Regulatory/Market Compliance	<i>PROP</i>	\$608.00	-	\$608.00
<b>Services and Supplies Subtotal</b>		\$5,803,522.00	-	\$5,803,522.00
<b>Cost Adjustments</b>				
<b>Cost Adjustments Subtotal</b>		-	-	-
<b>Reallocate Admin</b>			-	-
<b>Functional Costs</b>		\$5,803,522.00	-	\$5,803,522.00
<i>Exp Total %</i>			<i>0.000%</i>	<i>100.000%</i>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Direct Support</b>
0100000-Mayor	\$20,698.95	\$3,792.75	\$24,491.70
0200000-City Council	\$31,386.18	\$8,176.01	\$39,562.19
1100000-City Manager	\$73,658.35	\$11,196.44	\$84,854.80
1200000-City Clerk	\$300,553.46	\$47,087.69	\$347,641.15
1300000-City Attorney	-	\$214,419.22	\$214,419.22
2100000-Human Resources	-	\$62,394.50	\$62,394.50
2200000-General Services	-	\$106,287.77	\$106,287.77
2300000-Finance	-	\$78,074.80	\$78,074.80
2400000-Innovation and Technology	-	\$184,784.12	\$184,784.12
7241300-Non Departmental Employee Parking	-	\$9,443.15	\$9,443.15
<b>Subtotals</b>	<b>\$426,296.94</b>	<b>\$725,656.44</b>	<b>\$1,151,953.38</b>
<b>Functional Costs</b>	<b>\$5,803,522.00</b>		<b>\$5,803,522.00</b>
<b>Total Allocated Costs</b>	<b>\$6,955,475.38</b>		<b>\$6,955,475.38</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.5.1**

**Detail Allocation - Direct Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0200000-City Council	<b>680</b>	1.697%	\$105,732.46	-	\$105,732.46	-	\$105,732.46
1100000-City Manager	<b>1,065</b>	2.658%	\$165,595.70	-	\$165,595.70	-	\$165,595.70
1200000-City Clerk	<b>150</b>	0.374%	\$23,323.34	-	\$23,323.34	-	\$23,323.34
1300000-City Attorney	<b>1,379</b>	3.442%	\$214,419.22	-	\$214,419.22	-	\$214,419.22
2100000-Human Resources	<b>1,638</b>	4.088%	\$254,690.85	-	\$254,690.85	\$32,306.62	\$286,997.47
2200000-General Services	<b>500</b>	1.248%	\$77,744.46	-	\$77,744.46	\$9,861.61	\$87,606.06
2300000-Finance	<b>805</b>	2.009%	\$125,168.58	-	\$125,168.58	\$15,877.19	\$141,045.76
2400000-Innovation and Technology	<b>623</b>	1.555%	\$96,869.60	-	\$96,869.60	\$12,287.56	\$109,157.16
2845000-Citywide Property Services	<b>767</b>	1.914%	\$119,260.00	-	\$119,260.00	\$15,127.70	\$134,387.70
2810000-Planning	<b>2,050</b>	5.117%	\$318,752.28	-	\$318,752.28	\$40,432.59	\$359,184.87
2840000-Code Enforcement	<b>2,100</b>	5.241%	\$326,526.73	-	\$326,526.73	\$41,418.75	\$367,945.47
3105000-Police Administrative Services	<b>2,250</b>	5.616%	\$349,850.06	-	\$349,850.06	\$44,377.23	\$394,227.29
3500000-Fire Administration	<b>880</b>	2.196%	\$136,830.25	-	\$136,830.25	\$17,356.43	\$154,186.67
4100000-Public Works Administration	<b>735</b>	1.834%	\$114,284.35	-	\$114,284.35	\$14,496.56	\$128,780.92
4115000-Public Works City Engineering Services	<b>810</b>	2.022%	\$125,946.02	-	\$125,946.02	\$15,975.80	\$141,921.82
5130000-Library Administration	<b>350</b>	0.874%	\$54,421.12	-	\$54,421.12	\$6,903.12	\$61,324.25
5200000-PRCS Administration	<b>754</b>	1.882%	\$117,238.64	-	\$117,238.64	\$14,871.30	\$132,109.95
2875000-Housing Authority	<b>1,410</b>	3.519%	\$219,239.37	-	\$219,239.37	\$27,809.73	\$247,049.10
6100000-Electric Operations	<b>1,145</b>	2.858%	\$178,034.81	-	\$178,034.81	\$22,583.08	\$200,617.89
6200000-Water Production and Operations	<b>950</b>	2.371%	\$147,714.47	-	\$147,714.47	\$18,737.05	\$166,451.52
4125000-Sewer Systems Admin and Reg Compl	<b>475</b>	1.186%	\$73,857.24	-	\$73,857.24	\$9,368.53	\$83,225.76
2115100-Workers Compensation	<b>2,850</b>	7.113%	\$443,143.41	-	\$443,143.41	\$56,211.16	\$499,354.57
2320200-Liability Trust	<b>15,260</b>	38.087%	\$2,372,760.87	-	\$2,372,760.87	\$300,976.23	\$2,673,737.10
2245000-Airport Administration	<b>440</b>	1.098%	\$68,415.12	-	\$68,415.12	\$8,678.21	\$77,093.34



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.5.1**

**Detail Allocation - Direct Support (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<b>Subtotals</b>	<b>40,066</b>	100.000%	\$6,229,818.94	-	\$6,229,818.94	\$725,656.44	\$6,955,475.38
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$6,229,818.94		\$6,955,475.38

**Allocation Basis: Attorney Working Hours by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>Direct Support</b>
0200000-City Council	\$105,732.46	\$105,732.46
1100000-City Manager	\$165,595.70	\$165,595.70
1200000-City Clerk	\$23,323.34	\$23,323.34
1300000-City Attorney	\$214,419.22	\$214,419.22
2100000-Human Resources	\$286,997.47	\$286,997.47
2200000-General Services	\$87,606.06	\$87,606.06
2300000-Finance	\$141,045.76	\$141,045.76
2400000-Innovation and Technology	\$109,157.16	\$109,157.16
2845000-Citywide Property Services	\$134,387.70	\$134,387.70
<b>Subtotal for CSD</b>	<b>\$1,268,264.87</b>	<b>\$1,268,264.87</b>
2810000-Planning	\$359,184.87	\$359,184.87
2840000-Code Enforcement	\$367,945.47	\$367,945.47
3105000-Police Administrative Services	\$394,227.29	\$394,227.29
3500000-Fire Administration	\$154,186.67	\$154,186.67
4100000-Public Works Administration	\$128,780.92	\$128,780.92
4115000-Public Works City Engineering Services	\$141,921.82	\$141,921.82
5130000-Library Administration	\$61,324.25	\$61,324.25
5200000-PRCS Administration	\$132,109.95	\$132,109.95
2875000-Housing Authority	\$247,049.10	\$247,049.10
6100000-Electric Operations	\$200,617.89	\$200,617.89
6200000-Water Production and Operations	\$166,451.52	\$166,451.52
4125000-Sewer Systems Admin and Reg Compl	\$83,225.76	\$83,225.76
2115100-Workers Compensation	\$499,354.57	\$499,354.57
2320200-Liability Trust	\$2,673,737.10	\$2,673,737.10
2245000-Airport Administration	\$77,093.34	\$77,093.34
<b>Totals</b>	<b>\$6,955,475.38</b>	<b>\$6,955,475.38</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Direct Support</b>
<b>Total Full Functional Cost</b>	\$6,955,475.38	\$6,955,475.38
<b>Less Direct Billed</b>	-	-
<b>Less CSD Amounts</b>	(\$1,268,264.87)	(\$1,268,264.87)
<b>Total Receiving Department Allocation</b>	\$5,687,210.51	\$5,687,210.51

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.1**

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**Narrative**

The Human Resources Department balances service and regulatory requirements with responsibility for the selection, advancement, retention, and separation of employees; the recognition of exemplary employee service; and the provision of a safe working environment within each city department and division.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst one cost pool and allocated to the budget unit presumed to benefit from the services provided by the cost pool.

**HR Citywide-** Allocates the cost of Human Resources Citywide Support based on Full Time Equivalents

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	HR Citywide
<i>Sal Total %</i>			<i>0.000%</i>
<b>Wages and Benefits</b>			
Salaries	-	-	-
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>			
419989 - Vacancy Provision	<i>PROP</i>	\$394,858.00	-	\$394,858.00
411100 - Salaries - Regular	<i>PROP</i>	\$2,102,881.00	-	\$2,102,881.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$16,056.00	-	\$16,056.00
411510 - Accrued Payroll	<i>PROP</i>	\$14,623.00	-	\$14,623.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$46,910.00	-	\$46,910.00
412220 - Health Insurance	<i>PROP</i>	\$262,035.00	-	\$262,035.00
412222 - Dental Insurance	<i>PROP</i>	\$10,429.00	-	\$10,429.00
412230 - Life Insurance	<i>PROP</i>	\$11,477.00	-	\$11,477.00
412240 - Unemployment Insurance	<i>PROP</i>	\$1,892.00	-	\$1,892.00
412320 - Medicare OASDI	<i>PROP</i>	\$41,303.00	-	\$41,303.00
412330 - City Retirement Plan	<i>PROP</i>	\$996.00	-	\$996.00
412400 - Deferred Compensation	<i>PROP</i>	\$26,759.00	-	\$26,759.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$4,025.00	-	\$4,025.00
421000 - Professional Services	<i>PROP</i>	\$112,303.00	-	\$112,303.00
421100 - Outside Legal Services	<i>PROP</i>	\$41,328.00	-	\$41,328.00
422100 - Telephone	<i>PROP</i>	\$3,796.00	-	\$3,796.00
422120 - Telephone - Cellular	<i>PROP</i>	\$4,401.00	-	\$4,401.00
423500 - Vehicle Usage Reimb Employe	<i>PROP</i>	\$131.00	-	\$131.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 7.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	HR Citywide
425100 - Advertising Expense	<i>PROP</i>	\$12,329.00	-	\$12,329.00
425200 - Periodicals & Dues	<i>PROP</i>	\$6,883.00	-	\$6,883.00
425400 - General Office Expense	<i>PROP</i>	\$2,970.00	-	\$2,970.00
425500 - Postage	<i>PROP</i>	\$717.00	-	\$717.00
425610 - Outside Printing Expense	<i>PROP</i>	\$6,584.00	-	\$6,584.00
425700 - Software Purchase/Licensing	<i>PROP</i>	\$7,983.00	-	\$7,983.00
425800 - Computer Equip Purc Undr \$50	<i>PROP</i>	\$9,384.00	-	\$9,384.00
426800 - Special Department Supplies	<i>PROP</i>	\$8,207.00	-	\$8,207.00
427100 - Travel & Meeting Expense	<i>PROP</i>	\$3,462.00	-	\$3,462.00
428400 - Liability Insurance	<i>PROP</i>	\$40,250.00	-	\$40,250.00
450338 - Drug & Alcohol Testing Prog	<i>PROP</i>	\$18,366.00	-	\$18,366.00
452004 - City-Wide Employee Training	<i>PROP</i>	\$154,599.00	-	\$154,599.00
452005 - Education Reimbursement Prog	<i>PROP</i>	\$26,171.00	-	\$26,171.00
452011 - Employee Recognition Program	<i>PROP</i>	\$22,091.00	-	\$22,091.00
884101 - Interfund Services from 101 Fd	<i>PROP</i>	\$2,568.00	-	\$2,568.00
892510 - Utilization Chgs to 510 Fund	<i>PROP</i>	(\$706,425.00)	-	(\$706,425.00)
412318 - PERS UAL - Misc	<i>PROP</i>	\$195,088.00	-	\$195,088.00
411110 - Salaries-Part Time Non-Bene	<i>PROP</i>	\$26,555.00	-	\$26,555.00
411210 - Vacation	<i>PROP</i>	\$202,606.00	-	\$202,606.00
411220 - Holidays & Special Days Off	<i>PROP</i>	\$139,495.00	-	\$139,495.00
411240 - Sick Leave	<i>PROP</i>	\$48,382.00	-	\$48,382.00
411245 - Family Illness Sick Leave	<i>PROP</i>	\$14,291.00	-	\$14,291.00
411248 - COVID-19 SB114 Sick Leave	<i>PROP</i>	\$6,235.00	-	\$6,235.00
411260 - Bereavement Leave	<i>PROP</i>	\$1,393.00	-	\$1,393.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 7.3**

Schedule of costs to be allocated (continued)

		Amount	General & Admin	HR Citywide
411280 - Jury Duty	<i>PROP</i>	\$2,188.00	-	\$2,188.00
411292 - Administrative Leave	<i>PROP</i>	\$32,284.00	-	\$32,284.00
411410 - Vacation Payoffs	<i>PROP</i>	\$39,489.00	-	\$39,489.00
412310 - PERS Retirement	<i>PROP</i>	\$324,482.00	-	\$324,482.00
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$129.00	-	\$129.00
425600 - Central Printing Charges	<i>PROP</i>	\$48.00	-	\$48.00
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$250,441.00	-	\$250,441.00
421001 - Prof Services/Internal	<i>PROP</i>	\$53.00	-	\$53.00
427200 - Training	<i>PROP</i>	\$366.00	-	\$366.00
882510 - Utilization Chgs from 510 Fund	<i>PROP</i>	\$882.00	-	\$882.00
<b>Services and Supplies Subtotal</b>		\$3,996,749.00	-	\$3,996,749.00
<b>Cost Adjustments</b>				
<b>Cost Adjustments Subtotal</b>		-	-	-
<b>Reallocate Admin</b>			-	-
<b>Functional Costs</b>		\$3,996,749.00	-	\$3,996,749.00
	<i>Exp Total %</i>		0.000%	100.000%



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>HR Citywide</b>
000001-Building	\$99,373.77	-	\$99,373.77
010000-Mayor	\$6,313.31	\$1,139.73	\$7,453.04
020000-City Council	\$9,573.07	\$2,404.20	\$11,977.27
110000-City Manager	\$64,647.00	\$9,827.81	\$74,474.81
120000-City Clerk	\$27,086.66	\$4,180.95	\$31,267.61
130000-City Attorney	\$254,690.85	\$32,306.62	\$286,997.47
210000-Human Resources	-	\$55,461.78	\$55,461.78
220000-General Services	-	\$24,441.76	\$24,441.76
230000-Finance	-	\$56,130.50	\$56,130.50
240000-Innovation and Technology	-	\$164,252.55	\$164,252.55
7222100-Non Departmental City Occupancy	-	\$101,510.36	\$101,510.36
7241300-Non Departmental Employee Parking	-	\$20,145.38	\$20,145.38
<b>Subtotals</b>	<b>\$461,684.66</b>	<b>\$471,801.64</b>	<b>\$933,486.30</b>
<b>Functional Costs</b>	<b>\$3,996,749.00</b>		<b>\$3,996,749.00</b>
<b>Total Allocated Costs</b>	<b>\$4,930,235.30</b>		<b>\$4,930,235.30</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.5.1**

**Detail Allocation - HR Citywide**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	7	0.282%	\$12,565.56	-	\$12,565.56	-	\$12,565.56
0200000-City Council	14	0.544%	\$24,264.53	-	\$24,264.53	-	\$24,264.53
1100000-City Manager	32	1.225%	\$54,595.19	-	\$54,595.19	-	\$54,595.19
1200000-City Clerk	11	0.428%	\$19,064.99	-	\$19,064.99	-	\$19,064.99
1300000-City Attorney	36	1.399%	\$62,394.50	-	\$62,394.50	-	\$62,394.50
2100000-Human Resources	32	1.244%	\$55,461.78	-	\$55,461.78	-	\$55,461.78
2200000-General Services	30	1.166%	\$51,995.42	-	\$51,995.42	\$5,799.29	\$57,794.71
2300000-Finance	55	2.138%	\$95,324.93	-	\$95,324.93	\$10,632.04	\$105,956.97
2400000-Innovation and Technology	60	2.342%	\$104,424.13	-	\$104,424.13	\$11,646.92	\$116,071.05
2845000-Citywide Property Services	5	0.194%	\$8,665.90	-	\$8,665.90	\$966.55	\$9,632.45
2800001-Community Development	9	0.350%	\$15,598.62	-	\$15,598.62	\$1,739.79	\$17,338.41
2810000-Planning	25	0.972%	\$43,329.51	-	\$43,329.51	\$4,832.75	\$48,162.26
2810250-Planning Historical Preservation	4	0.155%	\$6,932.72	-	\$6,932.72	\$773.24	\$7,705.96
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$10,399.08	-	\$10,399.08	\$1,159.86	\$11,558.94
2825000-Building and Safety	22	0.855%	\$38,129.97	-	\$38,129.97	\$4,252.82	\$42,382.79
2840000-Code Enforcement	27	1.050%	\$46,795.87	-	\$46,795.87	\$5,219.37	\$52,015.24
2855310-Outreach Homeless Services	5	0.194%	\$8,665.90	-	\$8,665.90	\$966.55	\$9,632.45
3100000-Office of the Police Chief	14	0.544%	\$24,264.53	-	\$24,264.53	\$2,706.34	\$26,970.87
3101000-Police Community Services Bureau	12	0.466%	\$20,798.17	-	\$20,798.17	\$2,319.72	\$23,117.88
3102000-Police Support Service	70	2.721%	\$121,322.64	-	\$121,322.64	\$13,531.69	\$134,854.33
3105000-Police Administrative Services	19	0.739%	\$32,930.43	-	\$32,930.43	\$3,672.89	\$36,603.32
3110000-Police Communications	62	2.410%	\$107,457.19	-	\$107,457.19	\$11,985.21	\$119,442.40
3115000-Police Field Operations	257	9.991%	\$445,427.40	-	\$445,427.40	\$49,680.63	\$495,108.03
3120000-Police Aviation Unit	9	0.350%	\$15,598.62	-	\$15,598.62	\$1,739.79	\$17,338.41
3125000-Police Special Operations	76	2.954%	\$131,721.72	-	\$131,721.72	\$14,691.55	\$146,413.27
3130000-Police Central Investigations	39	1.516%	\$67,594.04	-	\$67,594.04	\$7,539.08	\$75,133.13
3135000-Police Special Investigations	46	1.788%	\$79,726.31	-	\$79,726.31	\$8,892.25	\$88,618.56

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.5.1**

**Detail Allocation - HR Citywide (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$12,132.26	-	\$12,132.26	\$1,353.17	\$13,485.43
3505000-Fire Prevention	13	0.505%	\$22,531.35	-	\$22,531.35	\$2,513.03	\$25,044.38
3510000-Fire Operations	218	8.475%	\$377,833.36	-	\$377,833.36	\$42,141.54	\$419,974.90
3515000-Fire Special Services	5	0.194%	\$8,665.90	-	\$8,665.90	\$966.55	\$9,632.45
3520000-Fire Training	5	0.194%	\$8,665.90	-	\$8,665.90	\$966.55	\$9,632.45
4100000-Public Works Administration	9	0.350%	\$15,598.62	-	\$15,598.62	\$1,739.79	\$17,338.41
4110000-Public Works Streets Admin	3	0.117%	\$5,199.54	-	\$5,199.54	\$579.93	\$5,779.47
4110100-Public Works Streets Maintenance	55	2.138%	\$95,324.93	-	\$95,324.93	\$10,632.04	\$105,956.97
4110110-Public Works Forestry and Landscape	8	0.311%	\$13,865.44	-	\$13,865.44	\$1,546.48	\$15,411.92
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$6,932.72	-	\$6,932.72	\$773.24	\$7,705.96
4110400-Public Wrk Signals Maintenance	6	0.233%	\$10,399.08	-	\$10,399.08	\$1,159.86	\$11,558.94
4115000-Public Works City Engineering Services	43	1.672%	\$74,526.76	-	\$74,526.76	\$8,312.32	\$82,839.09
4120000-Public Works Traffic Engineering	6	0.233%	\$10,399.08	-	\$10,399.08	\$1,159.86	\$11,558.94
5130000-Library Administration	7	0.272%	\$12,132.26	-	\$12,132.26	\$1,353.17	\$13,485.43
5135000-Library Neighborhood Services	53	2.060%	\$91,858.57	-	\$91,858.57	\$10,245.42	\$102,103.99
5200000-PRCS Administration	11	0.428%	\$19,064.99	-	\$19,064.99	\$2,126.41	\$21,191.39
5205000-PRCS Recreation	102	3.979%	\$177,391.03	-	\$177,391.03	\$19,785.26	\$197,176.29
5215000-PRCS Parks	43	1.681%	\$74,960.06	-	\$74,960.06	\$8,360.65	\$83,320.71
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$6,499.43	-	\$6,499.43	\$724.91	\$7,224.34
5305000-Museum Facilities and Operations	14	0.525%	\$23,397.94	-	\$23,397.94	\$2,609.68	\$26,007.62
2805000-Sucessor Agency	3	0.117%	\$5,199.54	-	\$5,199.54	\$579.93	\$5,779.47
2855000-Housing	4	0.155%	\$6,932.72	-	\$6,932.72	\$773.24	\$7,705.96
2875000-Housing Authority	8	0.311%	\$13,865.44	-	\$13,865.44	\$1,546.48	\$15,411.92
6000000-Public Utilities Admin Management	35	1.361%	\$60,661.32	-	\$60,661.32	\$6,765.84	\$67,427.16
6003000-Public Utilities Office Ops Technology	2	0.078%	\$3,466.36	-	\$3,466.36	\$386.62	\$3,852.98
6004000-Public Utilities Business Support	11	0.428%	\$19,064.99	-	\$19,064.99	\$2,126.41	\$21,191.39
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$22,531.35	-	\$22,531.35	\$2,513.03	\$25,044.38

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.5.1**

**Detail Allocation - HR Citywide (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$67,594.04	-	\$67,594.04	\$7,539.08	\$75,133.13
6015000-Public Utilities Admn Customer Service	50	1.944%	\$86,659.03	-	\$86,659.03	\$9,665.49	\$96,324.52
6020000-Public Utilities Admin Customer	22	0.855%	\$38,129.97	-	\$38,129.97	\$4,252.82	\$42,382.79
6025000-Legislative and Regulatory Risk	1	0.039%	\$1,733.18	-	\$1,733.18	\$193.31	\$1,926.49
6100000-Electric Operations	68	2.624%	\$116,989.69	-	\$116,989.69	\$13,048.41	\$130,038.10
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$123,055.82	-	\$123,055.82	\$13,725.00	\$136,780.82
6110000-Energy Deliv Engineering	71	2.760%	\$123,055.82	-	\$123,055.82	\$13,725.00	\$136,780.82
6120000-Elec Power Supply Operation	48	1.866%	\$83,192.67	-	\$83,192.67	\$9,278.87	\$92,471.54
6120130-RERC Acorn Generating Plant	17	0.661%	\$29,464.07	-	\$29,464.07	\$3,286.27	\$32,750.34
6120140-Clearwater Generating Plant	5	0.194%	\$8,665.90	-	\$8,665.90	\$966.55	\$9,632.45
6200000-Water Production and Operations	41	1.574%	\$70,193.81	-	\$70,193.81	\$7,829.05	\$78,022.86
6205000-Water Field Operations	87	3.382%	\$150,786.71	-	\$150,786.71	\$16,817.96	\$167,604.66
6210000-Wtr Engineering and Resources	37	1.438%	\$64,127.68	-	\$64,127.68	\$7,152.46	\$71,280.14
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$24,264.53	-	\$24,264.53	\$2,706.34	\$26,970.87
4125100-Sewer Collection System Maint	19	0.739%	\$32,930.43	-	\$32,930.43	\$3,672.89	\$36,603.32
4125200-Sewer Systems Treatment	29	1.127%	\$50,262.24	-	\$50,262.24	\$5,605.99	\$55,868.22
4125300-Sewer Environmental Compl	10	0.389%	\$17,331.81	-	\$17,331.81	\$1,933.10	\$19,264.90
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$31,197.25	-	\$31,197.25	\$3,479.58	\$34,676.83
4125410-Sewer Electrical and Instrum	9	0.350%	\$15,598.62	-	\$15,598.62	\$1,739.79	\$17,338.41
4125420-Sewer SCADA and SPL	3	0.117%	\$5,199.54	-	\$5,199.54	\$579.93	\$5,779.47
4125430-Sewer Warehouse	2	0.078%	\$3,466.36	-	\$3,466.36	\$386.62	\$3,852.98
4125500-Sewer Laboratory Services	5	0.194%	\$8,665.90	-	\$8,665.90	\$966.55	\$9,632.45
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$10,399.08	-	\$10,399.08	\$1,159.86	\$11,558.94
4125910-Sewer Plant Construction Support	2	0.078%	\$3,466.36	-	\$3,466.36	\$386.62	\$3,852.98
4150000-Public Works Public Parking	3	0.117%	\$5,199.54	-	\$5,199.54	\$579.93	\$5,779.47
4151000-Public Works Parking Enforcmnt	15	0.583%	\$25,997.71	-	\$25,997.71	\$2,899.65	\$28,897.36
2115100-Workers Compensation	5	0.194%	\$8,665.90	-	\$8,665.90	\$966.55	\$9,632.45

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.5.1**

**Detail Allocation - HR Citywide (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$3,466.36	-	\$3,466.36	\$386.62	\$3,852.98
2315200-Central Store	8	0.311%	\$13,865.44	-	\$13,865.44	\$1,546.48	\$15,411.92
2215000-Central Garage	42	1.633%	\$72,793.58	-	\$72,793.58	\$8,119.01	\$80,912.60
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$83,625.96	-	\$83,625.96	\$9,327.20	\$92,953.16
4130000-Solid Waste Admin	4	0.155%	\$6,932.72	-	\$6,932.72	\$773.24	\$7,705.96
4130100-Solid Waste Collection	45	1.749%	\$77,993.12	-	\$77,993.12	\$8,698.94	\$86,692.07
4130400-Solid Waste Street Sweeping	13	0.505%	\$22,531.35	-	\$22,531.35	\$2,513.03	\$25,044.38
1310000-City Attorney-Claim Management	3	0.117%	\$5,199.54	-	\$5,199.54	\$579.93	\$5,779.47
6015311-RPU Customer Service Call Center	14	0.544%	\$24,264.53	-	\$24,264.53	\$2,706.34	\$26,970.87
6007000-Public Utilities Admin Safety	2	0.078%	\$3,466.36	-	\$3,466.36	\$386.62	\$3,852.98
5230000-PRCS - Youth Innovation Center	6	0.225%	\$10,052.45	-	\$10,052.45	\$1,121.20	\$11,173.64
2815001-Citywide Economic Development	7	0.253%	\$11,265.67	-	\$11,265.67	\$1,256.51	\$12,522.19
2245000-Airport Administration	7	0.272%	\$12,132.26	-	\$12,132.26	\$1,353.17	\$13,485.43
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$4,458,433.66</b>	<b>-</b>	<b>\$4,458,433.66</b>	<b>\$471,801.64</b>	<b>\$4,930,235.30</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$4,458,433.66</b>		<b>\$4,930,235.30</b>

**Allocation Basis: Number of FTEs per Department**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>HR Citywide</b>
0100000-Mayor	\$12,565.56	\$12,565.56
0200000-City Council	\$24,264.53	\$24,264.53
1100000-City Manager	\$54,595.19	\$54,595.19
1200000-City Clerk	\$19,064.99	\$19,064.99
1300000-City Attorney	\$62,394.50	\$62,394.50
2100000-Human Resources	\$55,461.78	\$55,461.78
2200000-General Services	\$57,794.71	\$57,794.71
2300000-Finance	\$105,956.97	\$105,956.97
2400000-Innovation and Technology	\$116,071.05	\$116,071.05
2845000-Citywide Property Services	\$9,632.45	\$9,632.45
<b>Subtotal for CSD</b>	<b>\$517,801.72</b>	<b>\$517,801.72</b>
2800001-Community Development	\$17,338.41	\$17,338.41
2810000-Planning	\$48,162.26	\$48,162.26
2810250-Planning Historical Preservation	\$7,705.96	\$7,705.96
2850000-Museum Arts and Cultural Affairs	\$11,558.94	\$11,558.94
2825000-Building and Safety	\$42,382.79	\$42,382.79
2840000-Code Enforcement	\$52,015.24	\$52,015.24
2855310-Outreach Homeless Services	\$9,632.45	\$9,632.45
3100000-Office of the Police Chief	\$26,970.87	\$26,970.87
3101000-Police Community Services Bureau	\$23,117.88	\$23,117.88
3102000-Police Support Service	\$134,854.33	\$134,854.33
3105000-Police Administrative Services	\$36,603.32	\$36,603.32
3110000-Police Communications	\$119,442.40	\$119,442.40
3115000-Police Field Operations	\$495,108.03	\$495,108.03
3120000-Police Aviation Unit	\$17,338.41	\$17,338.41
3125000-Police Special Operations	\$146,413.27	\$146,413.27
3130000-Police Central Investigations	\$75,133.13	\$75,133.13

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>HR Citywide</b>
3135000-Police Special Investigations	\$88,618.56	\$88,618.56
3500000-Fire Administration	\$13,485.43	\$13,485.43
3505000-Fire Prevention	\$25,044.38	\$25,044.38
3510000-Fire Operations	\$419,974.90	\$419,974.90
3515000-Fire Special Services	\$9,632.45	\$9,632.45
3520000-Fire Training	\$9,632.45	\$9,632.45
4100000-Public Works Administration	\$17,338.41	\$17,338.41
4110000-Public Works Streets Admin	\$5,779.47	\$5,779.47
4110100-Public Works Streets Maintenance	\$105,956.97	\$105,956.97
4110110-Public Works Forestry and Landscape	\$15,411.92	\$15,411.92
4110300-Public Works Storm Drain Maintenance	\$7,705.96	\$7,705.96
4110400-Public Wrk Signals Maintenance	\$11,558.94	\$11,558.94
4115000-Public Works City Engineering Services	\$82,839.09	\$82,839.09
4120000-Public Works Traffic Engineering	\$11,558.94	\$11,558.94
5130000-Library Administration	\$13,485.43	\$13,485.43
5135000-Library Neighborhood Services	\$102,103.99	\$102,103.99
5200000-PRCS Administration	\$21,191.39	\$21,191.39
5205000-PRCS Recreation	\$197,176.29	\$197,176.29
5215000-PRCS Parks	\$83,320.71	\$83,320.71
5215400-PRCS Fairmount Park Golf Course	\$7,224.34	\$7,224.34
5305000-Museum Facilities and Operations	\$26,007.62	\$26,007.62
2805000-Successor Agency	\$5,779.47	\$5,779.47
2855000-Housing	\$7,705.96	\$7,705.96
2875000-Housing Authority	\$15,411.92	\$15,411.92
6000000-Public Utilities Admin Management	\$67,427.16	\$67,427.16
6003000-Public Utilities Office Ops Technology	\$3,852.98	\$3,852.98
6004000-Public Utilities Business Support	\$21,191.39	\$21,191.39
6005000-Public Utilities Admin CIS Util Bill	\$25,044.38	\$25,044.38

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>HR Citywide</b>
6010000-Public Utilities Admin Field Services	\$75,133.13	\$75,133.13
6015000-Public Utilities Admn Customer Service	\$96,324.52	\$96,324.52
6020000-Public Utilities Admin Customer	\$42,382.79	\$42,382.79
6025000-Legislative and Regulatory Risk	\$1,926.49	\$1,926.49
6100000-Electric Operations	\$130,038.10	\$130,038.10
6105000-Electric Prod and Oper Field Ops	\$136,780.82	\$136,780.82
6110000-Energy Deliv Engineering	\$136,780.82	\$136,780.82
6120000-Elec Power Supply Operation	\$92,471.54	\$92,471.54
6120130-RERC Acorn Generating Plant	\$32,750.34	\$32,750.34
6120140-Clearwater Generating Plant	\$9,632.45	\$9,632.45
6200000-Water Production and Operations	\$78,022.86	\$78,022.86
6205000-Water Field Operations	\$167,604.66	\$167,604.66
6210000-Wtr Engineering and Resources	\$71,280.14	\$71,280.14
4125000-Sewer Systems Admin and Reg Compl	\$26,970.87	\$26,970.87
4125100-Sewer Collection System Maint	\$36,603.32	\$36,603.32
4125200-Sewer Systems Treatment	\$55,868.22	\$55,868.22
4125300-Sewer Environmental Compl	\$19,264.90	\$19,264.90
4125400-Sewer Sys Plant Maintenance	\$34,676.83	\$34,676.83
4125410-Sewer Electrical and Instrum	\$17,338.41	\$17,338.41
4125420-Sewer SCADA and SPL	\$5,779.47	\$5,779.47
4125430-Sewer Warehouse	\$3,852.98	\$3,852.98
4125500-Sewer Laboratory Services	\$9,632.45	\$9,632.45
4125900-Sewer Capital Engnrng Svs	\$11,558.94	\$11,558.94
4125910-Sewer Plant Construction Support	\$3,852.98	\$3,852.98
4150000-Public Works Public Parking	\$5,779.47	\$5,779.47
4151000-Public Works Parking Enforcmnt	\$28,897.36	\$28,897.36
2115100-Workers Compensation	\$9,632.45	\$9,632.45
2320000-Risk Management	\$3,852.98	\$3,852.98



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>HR Citywide</b>
2315200-Central Store	\$15,411.92	\$15,411.92
2215000-Central Garage	\$80,912.60	\$80,912.60
5200200-PRCS Adm Special Transit Svs	\$92,953.16	\$92,953.16
4130000-Solid Waste Admin	\$7,705.96	\$7,705.96
4130100-Solid Waste Collection	\$86,692.07	\$86,692.07
4130400-Solid Waste Street Sweeping	\$25,044.38	\$25,044.38
1310000-City Attorney-Claim Management	\$5,779.47	\$5,779.47
6015311-RPU Customer Service Call Center	\$26,970.87	\$26,970.87
6007000-Public Utilities Admin Safety	\$3,852.98	\$3,852.98
5230000-PRCS - Youth Innovation Center	\$11,173.64	\$11,173.64
2815001-Citywide Economic Development	\$12,522.19	\$12,522.19
2245000-Airport Administration	\$13,485.43	\$13,485.43
<b>Totals</b>	<b>\$4,930,235.30</b>	<b>\$4,930,235.30</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$4,930,235.30</b>	<b>\$4,930,235.30</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$517,801.72)</b>	<b>(\$517,801.72)</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,412,433.58</b>	<b>\$4,412,433.58</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.1**

**Narrative**

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The General Services Department is responsible for providing support services to all City departments. It includes the functions of Property Management Support, Building Services, Publishing, Capital Projects and Fleet Management. Fleet Management is not included in the Cost Allocation Plan, as it is an Internal Service Fund and is currently allocated internally by the City.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst four different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Building Maintenance-** Allocates the cost of Building Services Maintenance Support based on expenditures by Cost Plan Department

**Publishing-** Allocates the cost of General Services Publishing Support based on based on expenditures by Cost Plan Department.

**Property Management-** Allocates the cost of General Services Citywide Property Management Support based on property support hours provided to Cost Plan Department

**Citywide Capital Projects-** Allocates the cost of General Services Citywide Capital Projects Support based on expenditures by Cost Plan Department

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
<i>Sal Total %</i>			<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>						
419989 - Vacancy Provision	PROP	\$359,784.00	\$359,784.00	-	-	-	-
411100 - Salaries - Regular	PROP	\$1,863,329.00	\$437,687.00	\$1,007,801.00	\$119,074.00	\$32,885.00	\$265,882.00
411115 - Salaries-Additional Pay PERS	PROP	\$22,728.00	\$9,237.00	\$12,591.00	-	-	\$900.00
411116 - Salaries-Addtl Pay Non-PERS	PROP	\$234,420.00	\$30,000.00	\$164,420.00	\$20,000.00	-	\$20,000.00
411510 - Accrued Payroll	PROP	\$10,081.00	\$4,244.00	\$461.00	\$1,687.00	\$2,497.00	\$1,192.00
412210 - Workers Compensation Ins	PROP	\$54,570.00	\$4,520.00	\$43,270.00	\$3,390.00	\$1,130.00	\$2,260.00
412220 - Health Insurance	PROP	\$218,931.00	\$33,382.00	\$141,611.00	\$16,448.00	-	\$27,490.00
412222 - Dental Insurance	PROP	\$12,909.00	\$1,620.00	\$8,330.00	\$1,924.00	-	\$1,035.00
412230 - Life Insurance	PROP	\$8,282.00	\$2,388.00	\$3,815.00	\$385.00	\$161.00	\$1,533.00
412240 - Unemployment Insurance	PROP	\$1,715.00	\$378.00	\$955.00	\$111.00	\$54.00	\$217.00
412250 - Disability Insurance	PROP	\$1,621.00	-	\$1,271.00	\$350.00	-	-
412320 - Medicare OASDI	PROP	\$36,319.00	\$8,723.00	\$19,525.00	\$2,433.00	\$479.00	\$5,159.00
412400 - Deferred Compensation	PROP	\$11,263.00	\$3,375.00	\$5,313.00	\$425.00	-	\$2,150.00
412500 - Automobile/Expense Allowance	PROP	\$4,025.00	\$4,025.00	-	-	-	-
413110 - Overtime At Straight Rate	PROP	\$31,404.00	-	\$31,404.00	-	-	-
413120 - Overtime At 1.5 Rate	PROP	\$59,339.00	-	\$58,961.00	\$378.00	-	-
413130 - Overtime At Double Time Rate	PROP	\$14,948.00	-	\$13,771.00	\$1,177.00	-	-
421000 - Professional Services	PROP	\$240,269.00	-	\$214,516.00	\$15,083.00	\$10,670.00	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 8.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
422100 - Telephone	PROP	\$946.00	\$252.00	\$529.00	\$62.00	\$6.00	\$97.00
422120 - Telephone - Cellular	PROP	\$15,753.00	\$3,461.00	\$11,110.00	-	\$319.00	\$863.00
422200 - Electric	PROP	\$118,003.00	-	\$118,003.00	-	-	-
422300 - Gas	PROP	\$96,376.00	-	\$96,376.00	-	-	-
422500 - Water	PROP	\$12,110.00	-	\$12,110.00	-	-	-
422600 - Other Utilities	PROP	\$12,854.00	-	\$12,854.00	-	-	-
422700 - Refuse/Disposal Fees	PROP	\$99.00	-	\$99.00	-	-	-
423400 - Motor Pool Equipment Rental	PROP	\$114,950.00	\$2,132.00	\$102,356.00	\$10,444.00	-	\$18.00
424130 - Maint/Repair of Bldgs & Improv	PROP	\$588,077.00	-	\$588,077.00	-	-	-
424220 - All Other Equip Maint/Repair	PROP	\$1,782.00	-	\$1,782.00	-	-	-
424230 - Central Garage Charges	PROP	\$11,135.00	-	\$8,710.00	\$2,425.00	-	-
425200 - Periodicals & Dues	PROP	\$275.00	-	\$275.00	-	-	-
425400 - General Office Expense	PROP	\$13,334.00	-	\$7,597.00	\$5,620.00	\$117.00	-
425500 - Postage	PROP	\$79.00	\$1.00	\$78.00	-	-	-
425700 - Software Purchase/Licensing	PROP	\$929.00	-	\$180.00	\$749.00	-	-
426100 - Janitorial Supplies	PROP	\$2,164.00	-	\$2,164.00	-	-	-
426200 - Clothing/Linen/Safety Supplies	PROP	\$10,536.00	-	\$10,536.00	-	-	-
426300 - Motor Fuels & Lubricants	PROP	\$3,625.00	-	\$1,692.00	\$1,933.00	-	-
426700 - Maintenance Tools/Supplies	PROP	\$4,894.00	-	\$4,894.00	-	-	-
426710 - Work Boot Reimbursement	PROP	\$3,750.00	-	\$3,250.00	\$500.00	-	-
426800 - Special Department Supplies	PROP	\$9,683.00	\$198.00	\$519.00	\$7,325.00	\$672.00	\$969.00
427200 - Training	PROP	\$1,688.00	\$185.00	\$1,503.00	-	-	-
428400 - Liability Insurance	PROP	\$38,960.00	\$5,190.00	\$25,970.00	\$3,900.00	\$1,300.00	\$2,600.00
428420 - Insurance Charges - Direct	PROP	\$27,491.00	-	\$27,491.00	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 8.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
450052 - Commission of Disabilities	PROP	\$958.00	\$958.00	-	-	-	-
463300 - Off Furn & Equip Cap Lease	PROP	\$39,990.00	-	-	\$39,990.00	-	-
470020 - Bldgs & Structures Improvmnts	PROP	\$23,059.00	-	\$23,059.00	-	-	-
470050 - Air Conditioning & Heating	PROP	\$8,870.00	-	\$8,870.00	-	-	-
882101 - Utilization Chgs from 101 Fund	PROP	\$4,277.00	-	\$4,277.00	-	-	-
882510 - Utilization Chgs from 510 Fund	PROP	\$768.00	-	\$768.00	-	-	-
882530 - Utilization Chgs from 530 Fund	PROP	\$6,202.00	\$6,202.00	-	-	-	-
884101 - Interfund Services from 101 Fd	PROP	\$17,059.00	\$17,059.00	-	-	-	-
892510 - Utilization Chgs to 510 Fund	PROP	(\$220,249.00)	-	(\$188,273.00)	(\$31,976.00)	-	-
892650 - Utilization Chgs to 650 Fund	PROP	(\$162,382.00)	-	(\$162,382.00)	-	-	-
421001 - Prof Services/Internal	PROP	\$32,083.00	\$137.00	\$31,946.00	-	-	-
412318 - PERS UAL - Misc	PROP	\$180,668.00	\$40,848.00	\$99,984.00	\$11,456.00	\$5,686.00	\$22,694.00
411210 - Vacation	PROP	\$144,594.00	\$36,031.00	\$60,175.00	\$9,746.00	-	\$38,642.00
411220 - Holidays & Special Days Off	PROP	\$104,162.00	\$28,901.00	\$58,429.00	\$7,417.00	-	\$9,415.00
411240 - Sick Leave	PROP	\$76,898.00	\$6,096.00	\$55,306.00	\$6,495.00	-	\$9,001.00
411292 - Administrative Leave	PROP	\$21,349.00	\$9,231.00	\$6,918.00	\$116.00	-	\$5,084.00
411410 - Vacation Payoffs	PROP	\$26,492.00	\$18,606.00	\$7,886.00	-	-	-
412310 - PERS Retirement	PROP	\$289,119.00	\$69,070.00	\$154,509.00	\$18,656.00	\$4,159.00	\$42,725.00
425610 - Outside Printing Expense	PROP	\$10.00	-	-	\$10.00	-	-
427100 - Travel & Meeting Expense	PROP	\$946.00	\$946.00	-	-	-	-
882650 - Utilization Chgs from 650 Fund	PROP	\$18,637.00	\$18,637.00	-	-	-	-
447100 - Taxes And Assessments	PROP	\$3,984.00	-	-	-	\$3,984.00	-
411130 - Compensatory Time	PROP	\$8,088.00	-	\$8,088.00	-	-	-
411245 - Family Illness Sick Leave	PROP	\$17,003.00	\$10,249.00	\$6,445.00	\$309.00	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 8.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
411248 - COVID-19 SB114 Sick Leave	PROP	\$8,466.00	-	\$2,264.00	\$1,092.00	-	\$5,110.00
411260 - Bereavement Leave	PROP	\$14,152.00	\$11,970.00	\$791.00	\$1,391.00	-	-
411280 - Jury Duty	PROP	\$6,025.00	-	\$696.00	\$1,855.00	-	\$3,474.00
425100 - Advertising Expense	PROP	\$1,120.00	-	\$1,120.00	-	-	-
894101 - Interfund Services to 101 Fund	PROP	(\$39,422.00)	-	(\$7,779.00)	(\$31,643.00)	-	-
894215 - Interfund Services to 215 Fund	PROP	(\$84.00)	-	(\$84.00)	-	-	-
894420 - Interfund Services to 420 Fund	PROP	(\$73,777.00)	-	(\$73,777.00)	-	-	-
894520 - Interfund Services to 520 Fund	PROP	(\$306.00)	-	(\$306.00)	-	-	-
894530 - Interfund Services to 530 Fund	PROP	(\$4,593.00)	(\$4,593.00)	-	-	-	-
894550 - Interfund Services to 550 Fund	PROP	(\$395.00)	-	(\$395.00)	-	-	-
411310 - Night Shift Premium	PROP	\$7.00	-	\$7.00	-	-	-
424210 - Non Stock Inventory	PROP	\$10,426.00	-	\$10,426.00	-	-	-
<b>Services and Supplies Subtotal</b>		<b>\$4,839,634.00</b>	<b>\$1,181,130.00</b>	<b>\$2,875,138.00</b>	<b>\$250,737.00</b>	<b>\$64,119.00</b>	<b>\$468,510.00</b>
<b>Cost Adjustments</b>							
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-	-
<b>Reallocate Admin</b>			(\$1,181,130.00)	\$928,224.14	\$80,949.21	\$20,700.50	\$151,256.15
<b>Functional Costs</b>		<b>\$4,839,634.00</b>	-	\$3,803,362.14	\$331,686.21	\$84,819.50	\$619,766.15
<i>Exp Total %</i>			<i>0.000%</i>	<i>78.588%</i>	<i>6.854%</i>	<i>1.753%</i>	<i>12.806%</i>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Property Management</b>	<b>Citywide Capital Projects</b>
0000001-Building	\$47,969.51	-	\$37,698.19	\$3,287.61	\$840.71	\$6,143.00
0100000-Mayor	\$8,465.63	\$1,531.44	\$7,856.48	\$685.15	\$175.21	\$1,280.23
0200000-City Council	\$12,836.69	\$3,240.40	\$12,634.63	\$1,101.85	\$281.77	\$2,058.84
1100000-City Manager	\$61,031.04	\$9,277.51	\$55,253.95	\$4,818.62	\$1,232.23	\$9,003.75
1200000-City Clerk	\$44,555.08	\$6,971.27	\$40,493.42	\$3,531.38	\$903.05	\$6,598.49
1300000-City Attorney	\$77,744.46	\$9,861.61	\$68,847.68	\$6,004.12	\$1,535.39	\$11,218.88
2100000-Human Resources	\$51,995.42	\$5,799.29	\$45,419.60	\$3,960.98	\$1,012.91	\$7,401.22
2200000-General Services	-	\$160,817.81	\$126,383.19	\$11,021.71	\$2,818.50	\$20,594.42
2300000-Finance	-	\$81,835.31	\$64,312.58	\$5,608.62	\$1,434.25	\$10,479.87
2400000-Innovation and Technology	-	\$153,986.77	\$121,014.82	\$10,553.54	\$2,698.77	\$19,719.63
7222100-Non Departmental City Occupancy	-	\$49,000.88	\$38,508.72	\$3,358.29	\$858.79	\$6,275.08
7241300-Non Departmental Employee Parking	-	\$4,406.80	\$3,463.21	\$302.02	\$77.23	\$564.34
<b>Subtotals</b>	<b>\$304,597.82</b>	<b>\$486,729.09</b>	<b>\$621,886.46</b>	<b>\$54,233.90</b>	<b>\$13,868.81</b>	<b>\$101,337.75</b>
<b>Functional Costs</b>	<b>\$4,839,634.00</b>		<b>\$3,803,362.14</b>	<b>\$331,686.21</b>	<b>\$84,819.50</b>	<b>\$619,766.15</b>
<b>Total Allocated Costs</b>	<b>\$5,630,960.92</b>		<b>\$4,425,248.60</b>	<b>\$385,920.10</b>	<b>\$98,688.31</b>	<b>\$721,103.90</b>



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.1**

**Detail Allocation - Building Maintenance**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$5,918.51	-	\$5,918.51	-	\$5,918.51
0200000-City Council	<b>1,314,560</b>	0.229%	\$9,250.55	-	\$9,250.55	-	\$9,250.55
1100000-City Manager	<b>4,295,135</b>	0.748%	\$30,224.83	-	\$30,224.83	-	\$30,224.83
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$12,120.25	-	\$12,120.25	-	\$12,120.25
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$42,242.13	-	\$42,242.13	-	\$42,242.13
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$23,080.21	-	\$23,080.21	-	\$23,080.21
2200000-General Services	<b>4,130,059</b>	0.719%	\$29,063.19	-	\$29,063.19	-	\$29,063.19
2300000-Finance	<b>6,264,871</b>	1.090%	\$44,085.84	-	\$44,085.84	\$4,334.09	\$48,419.94
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$76,337.42	-	\$76,337.42	\$7,504.76	\$83,842.17
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$3,175.17	-	\$3,175.17	\$312.15	\$3,487.32
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$12,180.81	-	\$12,180.81	\$1,197.50	\$13,378.31
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$1,375.35	-	\$1,375.35	\$135.21	\$1,510.56
2800001-Community Development	<b>946,589</b>	0.165%	\$6,661.14	-	\$6,661.14	\$654.86	\$7,316.00
2810000-Planning	<b>2,636,143</b>	0.459%	\$18,550.52	-	\$18,550.52	\$1,823.71	\$20,374.22
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$2,863.32	-	\$2,863.32	\$281.49	\$3,144.81
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$14,129.01	-	\$14,129.01	\$1,389.03	\$15,518.03
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$19,531.91	-	\$19,531.91	\$1,920.19	\$21,452.10
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$19,009.86	-	\$19,009.86	\$1,868.87	\$20,878.73
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$189.58	-	\$189.58	\$18.64	\$208.22
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$2,925.05	-	\$2,925.05	\$287.56	\$3,212.61
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$35,038.64	-	\$35,038.64	\$3,444.66	\$38,483.30
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$13,974.09	-	\$13,974.09	\$1,373.80	\$15,347.88
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$56,621.56	-	\$56,621.56	\$5,566.48	\$62,188.05
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$31,573.26	-	\$31,573.26	\$3,103.98	\$34,677.23
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$37,783.52	-	\$37,783.52	\$3,714.51	\$41,498.03
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$292,114.37	-	\$292,114.37	\$28,717.86	\$320,832.23
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$17,617.38	-	\$17,617.38	\$1,731.97	\$19,349.35

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.1**

**Detail Allocation - Building Maintenance (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$122,327.25	-	\$122,327.25	\$12,026.03	\$134,353.28
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$69,560.58	-	\$69,560.58	\$6,838.52	\$76,399.10
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$45,892.64	-	\$45,892.64	\$4,511.72	\$50,404.36
3195000-Police Capital	<b>38,090</b>	0.007%	\$268.04	-	\$268.04	\$26.35	\$294.39
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$15,589.41	-	\$15,589.41	\$1,532.60	\$17,122.01
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$11,797.79	-	\$11,797.79	\$1,159.84	\$12,957.64
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$352,511.65	-	\$352,511.65	\$34,655.54	\$387,167.18
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$15,961.37	-	\$15,961.37	\$1,569.17	\$17,530.54
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$3,721.54	-	\$3,721.54	\$365.87	\$4,087.41
3520000-Fire Training	<b>493,542</b>	0.086%	\$3,473.05	-	\$3,473.05	\$341.44	\$3,814.49
3595000-Fire Capital	<b>5,585</b>	0.001%	\$39.30	-	\$39.30	\$3.86	\$43.17
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$13,752.24	-	\$13,752.24	\$1,351.99	\$15,104.23
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$131.02	-	\$131.02	\$12.88	\$143.90
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$4,077.33	-	\$4,077.33	\$400.84	\$4,478.18
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$23,519.55	-	\$23,519.55	\$2,312.21	\$25,831.76
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$47,881.76	-	\$47,881.76	\$4,707.27	\$52,589.03
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$141.89	-	\$141.89	\$13.95	\$155.84
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$9,401.60	-	\$9,401.60	\$924.27	\$10,325.87
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$20,929.05	-	\$20,929.05	\$2,057.54	\$22,986.59
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$7,176.44	-	\$7,176.44	\$705.52	\$7,881.95
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$9.28	-	\$9.28	\$0.91	\$10.19
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$11,239.91	-	\$11,239.91	\$1,105.00	\$12,344.91
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$24,068.58	-	\$24,068.58	\$2,366.19	\$26,434.77
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$9,658.36	-	\$9,658.36	\$949.52	\$10,607.87
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$11,224.68	-	\$11,224.68	\$1,103.50	\$12,328.18
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$29,446.40	-	\$29,446.40	\$2,894.89	\$32,341.29
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$2,873.68	-	\$2,873.68	\$282.51	\$3,156.19

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.1**

**Detail Allocation - Building Maintenance (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$67,826.49	-	\$67,826.49	\$6,668.05	\$74,494.54
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$1,407.31	-	\$1,407.31	\$138.35	\$1,545.66
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$7,039.41	-	\$7,039.41	\$692.05	\$7,731.46
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$11,432.75	-	\$11,432.75	\$1,123.96	\$12,556.70
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$4,165.10	-	\$4,165.10	\$409.47	\$4,574.58
2855000-Housing	<b>539,716</b>	0.094%	\$3,797.98	-	\$3,797.98	\$373.38	\$4,171.36
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$7,135.78	-	\$7,135.78	\$701.52	\$7,837.30
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$5,699.75	-	\$5,699.75	\$560.34	\$6,260.10
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$16,668.24	-	\$16,668.24	\$1,638.66	\$18,306.90
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$1,887.63	-	\$1,887.63	\$185.57	\$2,073.20
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$48,361.89	-	\$48,361.89	\$4,754.47	\$53,116.37
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$895.75	-	\$895.75	\$88.06	\$983.81
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$20,298.14	-	\$20,298.14	\$1,995.52	\$22,293.66
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$1,831.88	-	\$1,831.88	\$180.09	\$2,011.97
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$17,522.35	-	\$17,522.35	\$1,722.63	\$19,244.98
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$5,388.27	-	\$5,388.27	\$529.72	\$5,918.00
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$3,613.97	-	\$3,613.97	\$355.29	\$3,969.26
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$21,368.50	-	\$21,368.50	\$2,100.74	\$23,469.24
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$35,201.90	-	\$35,201.90	\$3,460.71	\$38,662.61
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$3,262.33	-	\$3,262.33	\$320.72	\$3,583.05
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$3,022.13	-	\$3,022.13	\$297.11	\$3,319.24
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$54,856.66	-	\$54,856.66	\$5,392.98	\$60,249.64
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$105,865.57	-	\$105,865.57	\$10,407.68	\$116,273.25
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$50,242.81	-	\$50,242.81	\$4,939.39	\$55,182.20
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$67,948.87	-	\$67,948.87	\$6,680.08	\$74,628.95
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$143,300.96	-	\$143,300.96	\$14,087.97	\$157,388.93
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$11,553.04	-	\$11,553.04	\$1,135.78	\$12,688.82

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.1**

**Detail Allocation - Building Maintenance (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$1,918.85	-	\$1,918.85	\$188.64	\$2,107.50
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$70,458.60	-	\$70,458.60	\$6,926.81	\$77,385.41
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$12,146.76	-	\$12,146.76	\$1,194.15	\$13,340.91
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$296,430.56	-	\$296,430.56	\$29,142.19	\$325,572.75
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$41,292.38	-	\$41,292.38	\$4,059.47	\$45,351.84
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$126,636.39	-	\$126,636.39	\$12,449.67	\$139,086.05
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$104,205.35	-	\$104,205.35	\$10,244.46	\$114,449.82
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$76,031.54	-	\$76,031.54	\$7,474.69	\$83,506.23
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$129,908.53	-	\$129,908.53	\$12,771.35	\$142,679.88
6220200-Water Conservation	<b>519,028</b>	0.090%	\$3,652.40	-	\$3,652.40	\$359.07	\$4,011.46
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$40,960.16	-	\$40,960.16	\$4,026.81	\$44,986.97
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$2,483.73	-	\$2,483.73	\$244.18	\$2,727.90
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$208.44	-	\$208.44	\$20.49	\$228.93
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$26.37	-	\$26.37	\$2.59	\$28.97
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$44,608.58	-	\$44,608.58	\$4,385.48	\$48,994.06
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$80,367.36	-	\$80,367.36	\$7,900.94	\$88,268.30
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$8,545.72	-	\$8,545.72	\$840.13	\$9,385.85
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$21,845.13	-	\$21,845.13	\$2,147.60	\$23,992.73
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$11,397.90	-	\$11,397.90	\$1,120.53	\$12,518.43
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$4,418.55	-	\$4,418.55	\$434.39	\$4,852.94
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$1,320.72	-	\$1,320.72	\$129.84	\$1,450.56
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$5,284.94	-	\$5,284.94	\$519.56	\$5,804.50
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$87,066.73	-	\$87,066.73	\$8,559.56	\$95,626.29
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$2,951.67	-	\$2,951.67	\$290.18	\$3,241.85
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$1,125.26	-	\$1,125.26	\$110.62	\$1,235.88
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$28,392.15	-	\$28,392.15	\$2,791.24	\$31,183.39
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$6,042.31	-	\$6,042.31	\$594.02	\$6,636.33

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.1**

**Detail Allocation - Building Maintenance (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	<b>5,721,024</b>	0.996%	\$40,258.80	-	\$40,258.80	\$3,957.86	\$44,216.65
2320300-Unemployment Trust	<b>137,081</b>	0.024%	\$964.64	-	\$964.64	\$94.83	\$1,059.47
2320000-Risk Management	<b>1,055,876</b>	0.184%	\$7,430.19	-	\$7,430.19	\$730.46	\$8,160.65
2315200-Central Store	<b>821,956</b>	0.143%	\$5,784.10	-	\$5,784.10	\$568.64	\$6,352.73
2215000-Central Garage	<b>10,754,690</b>	1.872%	\$75,680.66	-	\$75,680.66	\$7,440.19	\$83,120.85
5200200-PRCS Adm Special Transit Svs	<b>3,608,366</b>	0.628%	\$25,392.04	-	\$25,392.04	\$2,496.30	\$27,888.34
4130000-Solid Waste Admin	<b>769,391</b>	0.134%	\$5,414.20	-	\$5,414.20	\$532.27	\$5,946.47
4130100-Solid Waste Collection	<b>15,495,223</b>	2.697%	\$109,039.75	-	\$109,039.75	\$10,719.73	\$119,759.49
4130200-Solid Waste Refuse Disposal	<b>344,937</b>	0.060%	\$2,427.32	-	\$2,427.32	\$238.63	\$2,665.95
4130300-Solid Waste Private Hauler	<b>4,895,849</b>	0.852%	\$34,452.05	-	\$34,452.05	\$3,386.99	\$37,839.04
4130400-Solid Waste Street Sweeping	<b>3,414,100</b>	0.594%	\$24,024.99	-	\$24,024.99	\$2,361.91	\$26,386.90
4130500-Solid Waste Sundry Gen Govt	<b>148,146</b>	0.026%	\$1,042.50	-	\$1,042.50	\$102.49	\$1,144.99
1310000-City Attorney-Claim Management	<b>3,223,026</b>	0.561%	\$22,680.41	-	\$22,680.41	\$2,229.72	\$24,910.12
9999992-PW-Capital Projects (420)	<b>2,237,709</b>	0.390%	\$15,746.74	-	\$15,746.74	\$1,548.07	\$17,294.81
6015311-RPU Customer Service Call Center	<b>23,131</b>	0.004%	\$162.77	-	\$162.77	\$16.00	\$178.77
6007000-Public Utilities Admin Safety	<b>300,701</b>	0.052%	\$2,116.03	-	\$2,116.03	\$208.03	\$2,324.06
2815001-Citywide Economic Development	<b>954,715</b>	0.166%	\$6,718.32	-	\$6,718.32	\$660.48	\$7,378.80
6213000-Water - Office of Ops Technology	<b>1,096,950</b>	0.191%	\$7,719.23	-	\$7,719.23	\$758.88	\$8,478.11
2245000-Airport Administration	<b>1,428,143</b>	0.249%	\$10,049.83	-	\$10,049.83	\$988.00	\$11,037.83
<b>Subtotals</b>	<b>574,498,199</b>	100.000%	\$4,042,738.89	-	\$4,042,738.89	\$382,509.71	\$4,425,248.60
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$4,042,738.89		\$4,425,248.60

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.2**

**Detail Allocation - Publishing**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	<b>1,848</b>	4.139%	\$14,591.75	-	\$14,591.75	-	\$14,591.75
110000-City Manager	<b>11,595</b>	25.975%	\$91,578.61	-	\$91,578.61	-	\$91,578.61
130000-City Attorney	<b>8,109</b>	18.166%	\$64,045.64	-	\$64,045.64	-	\$64,045.64
210000-Human Resources	<b>172</b>	0.386%	\$1,361.55	-	\$1,361.55	-	\$1,361.55
230000-Finance	<b>57</b>	0.129%	\$453.19	-	\$453.19	\$83.53	\$536.72
240000-Innovation and Technology	<b>26</b>	0.058%	\$206.06	-	\$206.06	\$37.98	\$244.04
281000-Planning	<b>21</b>	0.048%	\$167.83	-	\$167.83	\$30.93	\$198.77
282500-Building and Safety	<b>2,458</b>	5.507%	\$19,416.13	-	\$19,416.13	\$3,578.69	\$22,994.81
2855310-Outreach Homeless Services	<b>28</b>	0.062%	\$217.51	-	\$217.51	\$40.09	\$257.60
3101000-Police Community Services Bureau	<b>4,631</b>	10.373%	\$36,572.86	-	\$36,572.86	\$6,740.93	\$43,313.79
3102000-Police Support Service	<b>3,292</b>	7.374%	\$25,998.22	-	\$25,998.22	\$4,791.87	\$30,790.08
3500000-Fire Administration	<b>390</b>	0.873%	\$3,078.03	-	\$3,078.03	\$567.33	\$3,645.36
3505000-Fire Prevention	<b>7</b>	0.016%	\$57.58	-	\$57.58	\$10.61	\$68.19
3515000-Fire Special Services	<b>927</b>	2.077%	\$7,322.53	-	\$7,322.53	\$1,349.65	\$8,672.19
4115000-Public Works City Engineering Services	<b>23</b>	0.051%	\$178.26	-	\$178.26	\$32.86	\$211.12
5205000-PRCS Recreation	<b>332</b>	0.744%	\$2,624.53	-	\$2,624.53	\$483.74	\$3,108.27
5215400-PRCS Fairmount Park Golf Course	<b>200</b>	0.447%	\$1,577.40	-	\$1,577.40	\$290.74	\$1,868.14
2875000-Housing Authority	<b>55</b>	0.124%	\$436.13	-	\$436.13	\$80.39	\$516.52
6100000-Electric Operations	<b>59</b>	0.131%	\$462.12	-	\$462.12	\$85.17	\$547.29
6105000-Electric Prod and Oper Field Ops	<b>1,013</b>	2.270%	\$8,004.29	-	\$8,004.29	\$1,475.31	\$9,479.61
6110000-Energy Deliv Engineering	<b>6,216</b>	13.926%	\$49,097.76	-	\$49,097.76	\$9,049.46	\$58,147.23
6205000-Water Field Operations	<b>34</b>	0.077%	\$271.93	-	\$271.93	\$50.12	\$322.05
4125100-Sewer Collection System Maint	<b>752</b>	1.685%	\$5,940.29	-	\$5,940.29	\$1,094.89	\$7,035.18
4125300-Sewer Environmental Compl	<b>748</b>	1.675%	\$5,906.57	-	\$5,906.57	\$1,088.67	\$6,995.24
4150000-Public Works Public Parking	<b>1,313</b>	2.942%	\$10,373.48	-	\$10,373.48	\$1,911.99	\$12,285.46
2215000-Central Garage	<b>332</b>	0.744%	\$2,621.68	-	\$2,621.68	\$483.22	\$3,104.90

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.2**

**Detail Allocation - Publishing (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<b>Subtotals</b>	<b>44,639</b>	100.000%	\$352,561.94	-	\$352,561.94	\$33,358.17	\$385,920.10
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$352,561.94		\$385,920.10

**Allocation Basis: Based on invoiced amounts of Print Shop Charges**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.3**

**Detail Allocation - Property Management**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2300000-Finance	32	74.419%	\$67,094.24	-	\$67,094.24	\$6,348.22	\$73,442.46
5200000-PRCS Administration	5	11.628%	\$10,483.48	-	\$10,483.48	\$991.91	\$11,475.39
6100000-Electric Operations	1	2.326%	\$2,096.70	-	\$2,096.70	\$198.38	\$2,295.08
6200000-Water Production and Operations	5	11.628%	\$10,483.48	-	\$10,483.48	\$991.91	\$11,475.39
<b>Subtotals</b>	<b>43</b>	<b>100.000%</b>	<b>\$90,157.89</b>	<b>-</b>	<b>\$90,157.89</b>	<b>\$8,530.42</b>	<b>\$98,688.31</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$90,157.89</b>		<b>\$98,688.31</b>

**Allocation Basis: Based on total**



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.4**

**Detail Allocation - Citywide Capital Projects**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2200000-General Services	1	20.000%	\$131,754.62	-	\$131,754.62	-	\$131,754.62
3101000-Police Community Services Bureau	1	20.000%	\$131,754.62	-	\$131,754.62	\$15,582.70	\$147,337.32
5130000-Library Administration	1	20.000%	\$131,754.62	-	\$131,754.62	\$15,582.70	\$147,337.32
6000000-Public Utilities Admin Management	1	20.000%	\$131,754.62	-	\$131,754.62	\$15,582.70	\$147,337.32
2815001-Citywide Economic Development	1	20.000%	\$131,754.62	-	\$131,754.62	\$15,582.70	\$147,337.32
<b>Subtotals</b>	<b>5</b>	<b>100.000%</b>	<b>\$658,773.11</b>	<b>-</b>	<b>\$658,773.11</b>	<b>\$62,330.79</b>	<b>\$721,103.90</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$658,773.11</b>		<b>\$721,103.90</b>

**Allocation Basis: Based on Number of Capital Projects Managed by GS**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>Property Management</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Citywide Capital Projects</b>
0100000-Mayor	\$20,510.26	-	\$5,918.51	\$14,591.75	-
0200000-City Council	\$9,250.55	-	\$9,250.55	-	-
1100000-City Manager	\$121,803.44	-	\$30,224.83	\$91,578.61	-
1200000-City Clerk	\$12,120.25	-	\$12,120.25	-	-
1300000-City Attorney	\$106,287.77	-	\$42,242.13	\$64,045.64	-
2100000-Human Resources	\$24,441.76	-	\$23,080.21	\$1,361.55	-
2200000-General Services	\$160,817.81	-	\$29,063.19	-	\$131,754.62
2300000-Finance	\$122,399.12	\$73,442.46	\$48,419.94	\$536.72	-
2400000-Innovation and Technology	\$84,086.21	-	\$83,842.17	\$244.04	-
2845000-Citywide Property Services	\$3,487.32	-	\$3,487.32	-	-
7222100-Non Departmental City Occupancy	\$13,378.31	-	\$13,378.31	-	-
7241300-Non Departmental Employee Parking	\$1,510.56	-	\$1,510.56	-	-
<b>Subtotal for CSD</b>	<b>\$680,093.37</b>	<b>\$73,442.46</b>	<b>\$302,537.97</b>	<b>\$172,358.31</b>	<b>\$131,754.62</b>
2800001-Community Development	\$7,316.00	-	\$7,316.00	-	-
2810000-Planning	\$20,572.99	-	\$20,374.22	\$198.77	-
2810250-Planning Historical Preservation	\$3,144.81	-	\$3,144.81	-	-
2850000-Museum Arts and Cultural Affairs	\$15,518.03	-	\$15,518.03	-	-
2825000-Building and Safety	\$44,446.91	-	\$21,452.10	\$22,994.81	-
2840000-Code Enforcement	\$20,878.73	-	\$20,878.73	-	-
2855300-Homeless Services Campus	\$208.22	-	\$208.22	-	-
2855310-Outreach Homeless Services	\$3,470.21	-	\$3,212.61	\$257.60	-
3100000-Office of the Police Chief	\$38,483.30	-	\$38,483.30	-	-
3101000-Police Community Services Bureau	\$205,998.99	-	\$15,347.88	\$43,313.79	\$147,337.32
3102000-Police Support Service	\$92,978.13	-	\$62,188.05	\$30,790.08	-
3105000-Police Administrative Services	\$34,677.23	-	\$34,677.23	-	-
3110000-Police Communications	\$41,498.03	-	\$41,498.03	-	-
3115000-Police Field Operations	\$320,832.23	-	\$320,832.23	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Property Management</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Citywide Capital Projects</b>
3120000-Police Aviation Unit	\$19,349.35	-	\$19,349.35	-	-
3125000-Police Special Operations	\$134,353.28	-	\$134,353.28	-	-
3130000-Police Central Investigations	\$76,399.10	-	\$76,399.10	-	-
3135000-Police Special Investigations	\$50,404.36	-	\$50,404.36	-	-
3195000-Police Capital	\$294.39	-	\$294.39	-	-
3500000-Fire Administration	\$20,767.38	-	\$17,122.01	\$3,645.36	-
3505000-Fire Prevention	\$13,025.82	-	\$12,957.64	\$68.19	-
3510000-Fire Operations	\$387,167.18	-	\$387,167.18	-	-
3510100-Fire Operation Paramedic Program	\$17,530.54	-	\$17,530.54	-	-
3515000-Fire Special Services	\$12,759.59	-	\$4,087.41	\$8,672.19	-
3520000-Fire Training	\$3,814.49	-	\$3,814.49	-	-
3595000-Fire Capital	\$43.17	-	\$43.17	-	-
4100000-Public Works Administration	\$15,104.23	-	\$15,104.23	-	-
4100200-Public Works Sundry Gen Govt	\$143.90	-	\$143.90	-	-
4110000-Public Works Streets Admin	\$4,478.18	-	\$4,478.18	-	-
4110100-Public Works Streets Maintenance	\$25,831.76	-	\$25,831.76	-	-
4110110-Public Works Forestry and Landscape	\$52,589.03	-	\$52,589.03	-	-
4110300-Public Works Storm Drain Maintenance	\$155.84	-	\$155.84	-	-
4110400-Public Wrk Signals Maintenance	\$10,325.87	-	\$10,325.87	-	-
4115000-Public Works City Engineering Services	\$23,197.70	-	\$22,986.59	\$211.12	-
4120000-Public Works Traffic Engineering	\$7,881.95	-	\$7,881.95	-	-
4195000-Public Works Capital	\$10.19	-	\$10.19	-	-
5130000-Library Administration	\$159,682.23	-	\$12,344.91	-	\$147,337.32
5135000-Library Neighborhood Services	\$26,434.77	-	\$26,434.77	-	-
5140000-Library Measure I	\$10,607.87	-	\$10,607.87	-	-
5200000-PRCS Administration	\$23,803.56	\$11,475.39	\$12,328.18	-	-
5205000-PRCS Recreation	\$35,449.56	-	\$32,341.29	\$3,108.27	-
5210000-PRCS Janet Goeske Center	\$3,156.19	-	\$3,156.19	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.6**

**Summary of Allocated Costs (continued)**

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
5215000-PRCS Parks	\$74,494.54	-	\$74,494.54	-	-
5215400-PRCS Fairmount Park Golf Course	\$3,413.80	-	\$1,545.66	\$1,868.14	-
5225000-PRCS Community Services	\$7,731.46	-	\$7,731.46	-	-
5305000-Museum Facilities and Operations	\$12,556.70	-	\$12,556.70	-	-
2805000-Sucessor Agency	\$4,574.58	-	\$4,574.58	-	-
2855000-Housing	\$4,171.36	-	\$4,171.36	-	-
2875000-Housing Authority	\$8,353.81	-	\$7,837.30	\$516.52	-
9999991-Public Works Capital Improv Storm	\$6,260.10	-	\$6,260.10	-	-
5200111-PRCS Admin Plan and Design Park	\$18,306.90	-	\$18,306.90	-	-
9999993-PW-Cap Imp-Street Projects (433)	\$2,073.20	-	\$2,073.20	-	-
6000000-Public Utilities Admin Management	\$200,453.69	-	\$53,116.37	-	\$147,337.32
6000010-Public Utilities Admin Management	\$983.81	-	\$983.81	-	-
6000030-Public Utilities Admin Mission Square	\$22,293.66	-	\$22,293.66	-	-
6002000-Public Utilities Work Force Developmnt	\$2,011.97	-	\$2,011.97	-	-
6003000-Public Utilities Office Ops Technology	\$19,244.98	-	\$19,244.98	-	-
6004000-Public Utilities Business Support	\$5,918.00	-	\$5,918.00	-	-
6005000-Public Utilities Admin CIS Util Bill	\$3,969.26	-	\$3,969.26	-	-
6010000-Public Utilities Admin Field Services	\$23,469.24	-	\$23,469.24	-	-
6015000-Public Utilities Admn Customer Service	\$38,662.61	-	\$38,662.61	-	-
6020000-Public Utilities Admin Customer	\$3,583.05	-	\$3,583.05	-	-
6025000-Legislative and Regulatory Risk	\$3,319.24	-	\$3,319.24	-	-
6100000-Electric Operations	\$63,092.01	\$2,295.08	\$60,249.64	\$547.29	-
6105000-Electric Prod and Oper Field Ops	\$125,752.85	-	\$116,273.25	\$9,479.61	-
6110000-Energy Deliv Engineering	\$113,329.43	-	\$55,182.20	\$58,147.23	-
6120000-Elec Power Supply Operation	\$74,628.95	-	\$74,628.95	-	-
6120100-Elec Power and Energy Purch	\$157,388.93	-	\$157,388.93	-	-
6120110-SONGS Power and Energy Purch	\$12,688.82	-	\$12,688.82	-	-
6120120-SPRINGS Power and Energy Purch	\$2,107.50	-	\$2,107.50	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Property Management</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Citywide Capital Projects</b>
6120130-RERC Acorn Generating Plant	\$77,385.41	-	\$77,385.41	-	-
6120140-Clearwater Generating Plant	\$13,340.91	-	\$13,340.91	-	-
6130000-Elec Capital Projects	\$325,572.75	-	\$325,572.75	-	-
6020100-Public Utilities Adm Market Pub Benefit	\$45,351.84	-	\$45,351.84	-	-
6200000-Water Production and Operations	\$150,561.44	\$11,475.39	\$139,086.05	-	-
6205000-Water Field Operations	\$114,771.87	-	\$114,449.82	\$322.05	-
6210000-Wtr Engineering and Resources	\$83,506.23	-	\$83,506.23	-	-
6230000-Water Capital Projects	\$142,679.88	-	\$142,679.88	-	-
6220200-Water Conservation	\$4,011.46	-	\$4,011.46	-	-
4125000-Sewer Systems Admin and Reg Compl	\$44,986.97	-	\$44,986.97	-	-
4125001-Sewer Admin Compliance	\$2,727.90	-	\$2,727.90	-	-
4125002-Sewer Admin Safety	\$228.93	-	\$228.93	-	-
4125003-Sewer Admin Emergency Svcs	\$28.97	-	\$28.97	-	-
4125100-Sewer Collection System Maint	\$56,029.24	-	\$48,994.06	\$7,035.18	-
4125200-Sewer Systems Treatment	\$88,268.30	-	\$88,268.30	-	-
4125300-Sewer Environmental Compl	\$16,381.09	-	\$9,385.85	\$6,995.24	-
4125400-Sewer Sys Plant Maintenance	\$23,992.73	-	\$23,992.73	-	-
4125410-Sewer Electrical and Instrum	\$12,518.43	-	\$12,518.43	-	-
4125420-Sewer SCADA and SPL	\$4,852.94	-	\$4,852.94	-	-
4125430-Sewer Warehouse	\$1,450.56	-	\$1,450.56	-	-
4125500-Sewer Laboratory Services	\$5,804.50	-	\$5,804.50	-	-
9999995-PW-Sewer Capital Projects (550)	\$95,626.29	-	\$95,626.29	-	-
4125900-Sewer Capital Engrng Svcs	\$3,241.85	-	\$3,241.85	-	-
4125910-Sewer Plant Construction Support	\$1,235.88	-	\$1,235.88	-	-
4150000-Public Works Public Parking	\$43,468.86	-	\$31,183.39	\$12,285.46	-
4151000-Public Works Parking Enforcmnt	\$6,636.33	-	\$6,636.33	-	-
2115100-Workers Compensation	\$44,216.65	-	\$44,216.65	-	-
2320300-Unemployment Trust	\$1,059.47	-	\$1,059.47	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Property Management</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Citywide Capital Projects</b>
232000-Risk Management	\$8,160.65	-	\$8,160.65	-	-
2315200-Central Store	\$6,352.73	-	\$6,352.73	-	-
2215000-Central Garage	\$86,225.75	-	\$83,120.85	\$3,104.90	-
5200200-PRCS Adm Special Transit Svs	\$27,888.34	-	\$27,888.34	-	-
4130000-Solid Waste Admin	\$5,946.47	-	\$5,946.47	-	-
4130100-Solid Waste Collection	\$119,759.49	-	\$119,759.49	-	-
4130200-Solid Waste Refuse Disposal	\$2,665.95	-	\$2,665.95	-	-
4130300-Solid Waste Private Hauler	\$37,839.04	-	\$37,839.04	-	-
4130400-Solid Waste Street Sweeping	\$26,386.90	-	\$26,386.90	-	-
4130500-Solid Waste Sundry Gen Govt	\$1,144.99	-	\$1,144.99	-	-
1310000-City Attorney-Claim Management	\$24,910.12	-	\$24,910.12	-	-
9999992-PW-Capital Projects (420)	\$17,294.81	-	\$17,294.81	-	-
6015311-RPU Customer Service Call Center	\$178.77	-	\$178.77	-	-
6007000-Public Utilities Admin Safety	\$2,324.06	-	\$2,324.06	-	-
2815001-Citywide Economic Development	\$154,716.12	-	\$7,378.80	-	\$147,337.32
6213000-Water - Office of Ops Technology	\$8,478.11	-	\$8,478.11	-	-
2245000-Airport Administration	\$11,037.83	-	\$11,037.83	-	-
<b>Totals</b>	<b>\$5,630,960.92</b>	<b>\$98,688.31</b>	<b>\$4,425,248.60</b>	<b>\$385,920.10</b>	<b>\$721,103.90</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$5,630,960.92</b>	<b>\$98,688.31</b>	<b>\$4,425,248.60</b>	<b>\$385,920.10</b>	<b>\$721,103.90</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$680,093.37)</b>	<b>(\$73,442.46)</b>	<b>(\$302,537.97)</b>	<b>(\$172,358.31)</b>	<b>(\$131,754.62)</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,950,867.54</b>	<b>\$25,245.85</b>	<b>\$4,122,710.63</b>	<b>\$213,561.79</b>	<b>\$589,349.28</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.1**

**Narrative**

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The Finance Department administers the financial affairs of the City of Riverside. The department manages the City's revenues, expenditures, investments, purchasing, accounting, budgeting, and debt. As such, the department provides the City's departments and residents with services in billing and collection of City services, cash management, and other fiscal functions in accordance with legal and professional standards.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst eight different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Purchasing** - Allocates the cost of Purchasing Support based on the number of Purchase Orders processed  
**Administration**- Allocates the administration division of Finance based on Net Expenditures - Citywide.

**Treasury and Debt**- Allocates the cost of Treasury and Debt Management Support based on the expenditures.

**Accounting**- Allocates the cost of General Accounting Support based on the number of accounting transactions processed

**Budget**- Allocates the cost of Budget and Revenue Support based on the expenditures.

**Payroll**- Allocates the cost of Finance Payroll Support based on the number of payroll checks/direct deposit Items processed

**Business Tax**- Not further allocated

**User Fee**- Not further allocated

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.2**

**Labor Distribution Summary  
No Labor Distribution**



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget
<i>Sal Total %</i>			<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-	-
<b>Service And Supplies</b>	<b>DIST</b>						
419989 - Vacancy Provision	<i>PROP</i>	\$643,925.00	-	\$643,925.00	-	-	-
411100 - Salaries - Regular	<i>PROP</i>	\$3,432,627.00	-	\$280,022.00	\$573,109.00	\$529,662.00	\$477,366.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$29,957.00	-	\$17,618.00	\$2,839.00	\$2,737.00	-
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$459,089.00	-	\$28,948.00	\$80,408.00	\$72,094.00	\$51,882.00
411510 - Accrued Payroll	<i>PROP</i>	\$12,888.00	-	(\$2,508.00)	(\$541.00)	\$5,277.00	(\$2,402.00)
412210 - Workers Compensation Ins	<i>PROP</i>	\$64,160.00	-	\$4,520.00	\$10,180.00	\$8,828.00	\$5,650.00
412220 - Health Insurance	<i>PROP</i>	\$480,000.00	-	\$39,283.00	\$95,050.00	\$75,946.00	\$54,612.00
412222 - Dental Insurance	<i>PROP</i>	\$21,075.00	-	\$1,159.00	\$4,755.00	\$2,953.00	\$2,112.00
412230 - Life Insurance	<i>PROP</i>	\$15,501.00	-	\$1,518.00	\$2,584.00	\$2,373.00	\$2,611.00
412240 - Unemployment Insurance	<i>PROP</i>	\$3,197.00	-	\$385.00	\$459.00	\$443.00	\$424.00
412250 - Disability Insurance	<i>PROP</i>	\$2,782.00	-	-	\$554.00	\$438.00	-
412320 - Medicare OASDI	<i>PROP</i>	\$66,239.00	-	\$5,326.00	\$11,860.00	\$10,041.00	\$8,943.00
412400 - Deferred Compensation	<i>PROP</i>	\$26,599.00	-	\$2,411.00	\$5,063.00	\$4,223.00	\$4,925.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$963.00	-	\$963.00	-	-	-
421000 - Professional Services	<i>PROP</i>	\$719,372.00	-	\$39,625.00	\$320,802.00	\$5,773.00	\$43,665.00
422100 - Telephone	<i>PROP</i>	\$4,114.00	-	\$277.00	\$392.00	\$562.00	\$6.00
422120 - Telephone - Cellular	<i>PROP</i>	\$8,965.00	-	\$1,541.00	\$1,771.00	\$1,461.00	\$674.00
423400 - Motor Pool Equipment Rental	<i>PROP</i>	\$5,734.00	-	-	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget
424220 - All Other Equip Maint/Repair	PROP	\$700.00	-	-	-	\$700.00	-	-
425100 - Advertising Expense	PROP	\$185.00	-	\$185.00	-	-	-	-
425200 - Periodicals & Dues	PROP	\$11,857.00	-	\$8,282.00	\$1,185.00	\$395.00	\$275.00	\$1,175.00
425400 - General Office Expense	PROP	\$21,754.00	-	\$2,026.00	\$8,575.00	\$2,517.00	\$2,365.00	\$83.00
425500 - Postage	PROP	\$29,021.00	-	\$69.00	\$369.00	\$257.00	\$4,672.00	-
425600 - Central Printing Charges	PROP	\$2,561.00	-	-	\$205.00	\$84.00	\$934.00	-
425610 - Outside Printing Expense	PROP	\$25,896.00	-	\$167.00	\$405.00	\$1,747.00	\$5,469.00	\$8,410.00
425700 - Software Purchase/Licensing	PROP	\$6,949.00	-	\$918.00	\$1,508.00	\$889.00	\$1,054.00	\$845.00
425800 - Computer Equip Purc Undr \$50	PROP	\$43,305.00	-	\$4,767.00	\$3,875.00	\$7,010.00	\$7,026.00	\$5,962.00
426800 - Special Department Supplies	PROP	\$529.00	-	\$386.00	\$91.00	-	\$21.00	-
427100 - Travel & Meeting Expense	PROP	\$25,146.00	-	\$139.00	\$17,485.00	\$2,870.00	\$396.00	\$2,355.00
427200 - Training	PROP	\$16,480.00	-	\$5,712.00	\$5,150.00	\$3,234.00	\$394.00	\$1,345.00
428400 - Liability Insurance	PROP	\$105,876.00	-	\$10,406.00	\$5,190.00	\$11,690.00	\$11,993.00	\$36,420.00
443200 - Refunds and Rebates	PROP	\$7,729.00	-	-	-	\$7,729.00	-	-
463300 - Off Furn & Equip Cap Lease	PROP	\$9,392.00	-	\$1,110.00	\$1,430.00	\$3,075.00	\$363.00	\$1,093.00
882101 - Utilization Chgs from 101 Fund	PROP	\$175,535.00	-	-	-	-	\$23,308.00	-
884101 - Interfund Services from 101 Fd	PROP	\$93,520.00	-	\$53,566.00	-	\$17,500.00	\$3,672.00	\$13,520.00
892510 - Utilization Chgs to 510 Fund	PROP	(\$305,079.00)	-	(\$239,642.00)	-	(\$65,437.00)	-	-
412318 - PERS UAL - Misc	PROP	\$331,303.00	-	\$46,658.00	\$39,881.00	\$47,918.00	\$46,115.00	\$42,571.00
411210 - Vacation	PROP	\$222,819.00	-	\$31,884.00	\$15,596.00	\$64,440.00	\$26,604.00	\$28,218.00
411220 - Holidays & Special Days Off	PROP	\$217,133.00	-	\$33,420.00	\$18,096.00	\$33,685.00	\$33,705.00	\$31,769.00
411240 - Sick Leave	PROP	\$80,938.00	-	\$8,416.00	(\$845.00)	\$6,721.00	\$17,074.00	\$16,815.00
411245 - Family Illness Sick Leave	PROP	\$7,773.00	-	-	-	\$503.00	\$1,926.00	-
411292 - Administrative Leave	PROP	\$41,377.00	-	\$3,237.00	\$4,069.00	\$8,166.00	\$6,487.00	\$9,600.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget
411410 - Vacation Payoffs	PROP	\$97,606.00	-	\$28,892.00	\$5,803.00	\$22,026.00	\$12,941.00	\$9,398.00
412310 - PERS Retirement	PROP	\$508,648.00	-	\$76,758.00	\$42,949.00	\$83,685.00	\$78,504.00	\$71,863.00
413120 - Overtime At 1.5 Rate	PROP	\$66,152.00	-	\$969.00	-	\$43,588.00	\$8,875.00	-
411130 - Compensatory Time	PROP	\$1,231.00	-	-	-	\$183.00	\$431.00	-
411248 - COVID-19 SB114 Sick Leave	PROP	\$10,362.00	-	-	-	\$7,662.00	\$177.00	\$2,270.00
411260 - Bereavement Leave	PROP	\$3,005.00	-	\$892.00	-	-	\$869.00	-
411280 - Jury Duty	PROP	\$7,357.00	-	-	\$1,304.00	\$653.00	\$1,345.00	\$2,127.00
411430 - Compensatory Time Payoff	PROP	\$602.00	-	\$595.00	-	-	\$3.00	-
411250 - Industrial Accident	PROP	\$39.00	-	-	-	-	-	-
418000 - Temporary Services	PROP	\$17,683.00	-	\$3,427.00	-	-	-	-
411110 - Salaries-Part Time Non-Bene	PROP	\$3,208.00	-	-	\$2,571.00	-	\$262.00	-
411420 - Sick Leave Payoff	PROP	\$853.00	-	-	-	-	\$350.00	-
413240 - O/T 1.5 Rate Sub To Retiremer	PROP	\$386.00	-	\$386.00	-	-	-	-
425120 - Recruitment Costs	PROP	\$525.00	-	-	-	\$100.00	\$175.00	-
882510 - Utilization Chgs from 510 Fund	PROP	\$130,290.00	-	-	-	-	-	-
892742 - Utilization Chgs to 742 Fund	PROP	(\$40,682.00)	-	-	-	(\$40,682.00)	-	-
892745 - Utilization Chgs to 745 Fund	PROP	(\$14,923.00)	-	-	-	(\$14,923.00)	-	-
892746 - Utilization Chgs to 746 Fund	PROP	(\$5,975.00)	-	-	-	(\$5,975.00)	-	-
892756 - Utilization Chgs to 756 Fund	PROP	(\$69,729.00)	-	-	-	(\$69,729.00)	-	-
892758 - Utilization Chgs to 758 Fund	PROP	(\$15,938.00)	-	-	-	(\$15,938.00)	-	-
892759 - Utilization Chgs to 759 Fund	PROP	(\$11,980.00)	-	-	-	(\$11,980.00)	-	-
892760 - Utilization Chgs to 760 Fund	PROP	(\$13,493.00)	-	-	-	(\$13,493.00)	-	-
892762 - Utilization Chgs to 762 Fund	PROP	(\$37,494.00)	-	-	-	(\$37,494.00)	-	-
894215 - Interfund Services to 215 Fund	PROP	(\$2,571.00)	-	-	(\$2,571.00)	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

Schedule of costs to be allocated (continued)

	Amount	General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget
<b>Services and Supplies Subtotal</b>	\$7,805,048.00	-	\$768,361.00	\$1,237,334.00	\$1,212,661.00	\$1,020,596.00	\$936,307.00
<b>Cost Adjustments</b>							
<b>Cost Adjustments Subtotal</b>	-	-	-	-	-	-	-
<b>Reallocate Admin</b>		-	-	-	-	-	-
<b>Functional Costs</b>	\$7,805,048.00	-	\$768,361.00	\$1,237,334.00	\$1,212,661.00	\$1,020,596.00	\$936,307.00
<i>Exp Total %</i>		0.000%	9.844%	15.853%	15.537%	13.076%	11.996%

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.3**

Schedule of costs to be allocated (continued)

	Amount	Payroll	Business Tax	User Fee
<i>Sal Total %</i>		<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>				
Salaries	-	-	-	-
Benefits	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>				
419989 - Vacancy Provision	<i>PROP</i>	\$643,925.00	-	-	-
411100 - Salaries - Regular	<i>PROP</i>	\$3,432,627.00	\$746,167.00	\$285,166.00	\$12,887.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$29,957.00	\$3,857.00	\$2,077.00	\$67.00
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$459,089.00	\$101,562.00	\$60,000.00	\$1,754.00
411510 - Accrued Payroll	<i>PROP</i>	\$12,888.00	\$7,434.00	\$2,637.00	\$128.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$64,160.00	\$12,437.00	\$13,280.00	\$215.00
412220 - Health Insurance	<i>PROP</i>	\$480,000.00	\$106,991.00	\$47,911.00	\$1,848.00
412222 - Dental Insurance	<i>PROP</i>	\$21,075.00	\$4,160.00	\$2,602.00	\$72.00
412230 - Life Insurance	<i>PROP</i>	\$15,501.00	\$3,344.00	\$903.00	\$58.00
412240 - Unemployment Insurance	<i>PROP</i>	\$3,197.00	\$624.00	\$403.00	\$11.00
412250 - Disability Insurance	<i>PROP</i>	\$2,782.00	\$618.00	\$622.00	\$11.00
412320 - Medicare OASDI	<i>PROP</i>	\$66,239.00	\$14,145.00	\$5,588.00	\$244.00
412400 - Deferred Compensation	<i>PROP</i>	\$26,599.00	\$5,949.00	\$1,375.00	\$103.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$963.00	-	-	-
421000 - Professional Services	<i>PROP</i>	\$719,372.00	\$8,131.00	\$298,271.00	\$140.00
422100 - Telephone	<i>PROP</i>	\$4,114.00	\$791.00	\$1,621.00	\$14.00
422120 - Telephone - Cellular	<i>PROP</i>	\$8,965.00	\$2,059.00	\$827.00	\$36.00
423400 - Motor Pool Equipment Rental	<i>PROP</i>	\$5,734.00	-	\$5,734.00	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

**Schedule of costs to be allocated (continued)**

		<b>Amount</b>	<b>Payroll</b>	<b>Business Tax</b>	<b>User Fee</b>
424220 - All Other Equip Maint/Repair	PROP	\$700.00	-	-	-
425100 - Advertising Expense	PROP	\$185.00	-	-	-
425200 - Periodicals & Dues	PROP	\$11,857.00	\$388.00	\$150.00	\$7.00
425400 - General Office Expense	PROP	\$21,754.00	\$3,332.00	\$2,798.00	\$58.00
425500 - Postage	PROP	\$29,021.00	\$6,581.00	\$16,959.00	\$114.00
425600 - Central Printing Charges	PROP	\$2,561.00	\$1,315.00	-	\$23.00
425610 - Outside Printing Expense	PROP	\$25,896.00	\$7,705.00	\$1,860.00	\$133.00
425700 - Software Purchase/Licensing	PROP	\$6,949.00	\$1,485.00	\$224.00	\$26.00
425800 - Computer Equip Purc Undr \$50	PROP	\$43,305.00	\$9,898.00	\$4,596.00	\$171.00
426800 - Special Department Supplies	PROP	\$529.00	\$30.00	-	\$1.00
427100 - Travel & Meeting Expense	PROP	\$25,146.00	\$558.00	\$1,333.00	\$10.00
427200 - Training	PROP	\$16,480.00	\$555.00	\$80.00	\$10.00
428400 - Liability Insurance	PROP	\$105,876.00	\$16,895.00	\$12,990.00	\$292.00
443200 - Refunds and Rebates	PROP	\$7,729.00	-	-	-
463300 - Off Furn & Equip Cap Lease	PROP	\$9,392.00	\$511.00	\$1,801.00	\$9.00
882101 - Utilization Chgs from 101 Fund	PROP	\$175,535.00	\$32,835.00	\$118,825.00	\$567.00
884101 - Interfund Services from 101 Fd	PROP	\$93,520.00	\$5,173.00	-	\$89.00
892510 - Utilization Chgs to 510 Fund	PROP	(\$305,079.00)	-	-	-
412318 - PERS UAL - Misc	PROP	\$331,303.00	\$64,966.00	\$42,072.00	\$1,122.00
411210 - Vacation	PROP	\$222,819.00	\$37,478.00	\$17,952.00	\$647.00
411220 - Holidays & Special Days Off	PROP	\$217,133.00	\$47,481.00	\$18,157.00	\$820.00
411240 - Sick Leave	PROP	\$80,938.00	\$24,052.00	\$8,290.00	\$415.00
411245 - Family Illness Sick Leave	PROP	\$7,773.00	\$2,713.00	\$2,584.00	\$47.00
411292 - Administrative Leave	PROP	\$41,377.00	\$9,139.00	\$521.00	\$158.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

**Schedule of costs to be allocated (continued)**

		<b>Amount</b>	<b>Payroll</b>	<b>Business Tax</b>	<b>User Fee</b>
411410 - Vacation Payoffs	PROP	\$97,606.00	\$18,231.00	-	\$315.00
412310 - PERS Retirement	PROP	\$508,648.00	\$110,594.00	\$42,385.00	\$1,910.00
413120 - Overtime At 1.5 Rate	PROP	\$66,152.00	\$12,504.00	-	\$216.00
411130 - Compensatory Time	PROP	\$1,231.00	\$607.00	-	\$10.00
411248 - COVID-19 SB114 Sick Leave	PROP	\$10,362.00	\$249.00	-	\$4.00
411260 - Bereavement Leave	PROP	\$3,005.00	\$1,223.00	-	\$21.00
411280 - Jury Duty	PROP	\$7,357.00	\$1,895.00	-	\$33.00
411430 - Compensatory Time Payoff	PROP	\$602.00	\$4.00	-	-
411250 - Industrial Accident	PROP	\$39.00	-	\$39.00	-
418000 - Temporary Services	PROP	\$17,683.00	-	\$14,256.00	-
411110 - Salaries-Part Time Non-Bene	PROP	\$3,208.00	\$369.00	-	\$6.00
411420 - Sick Leave Payoff	PROP	\$853.00	\$494.00	-	\$9.00
413240 - O/T 1.5 Rate Sub To Retiremer	PROP	\$386.00	-	-	-
425120 - Recruitment Costs	PROP	\$525.00	\$246.00	-	\$4.00
882510 - Utilization Chgs from 510 Fund	PROP	\$130,290.00	-	\$130,290.00	-
892742 - Utilization Chgs to 742 Fund	PROP	(\$40,682.00)	-	-	-
892745 - Utilization Chgs to 745 Fund	PROP	(\$14,923.00)	-	-	-
892746 - Utilization Chgs to 746 Fund	PROP	(\$5,975.00)	-	-	-
892756 - Utilization Chgs to 756 Fund	PROP	(\$69,729.00)	-	-	-
892758 - Utilization Chgs to 758 Fund	PROP	(\$15,938.00)	-	-	-
892759 - Utilization Chgs to 759 Fund	PROP	(\$11,980.00)	-	-	-
892760 - Utilization Chgs to 760 Fund	PROP	(\$13,493.00)	-	-	-
892762 - Utilization Chgs to 762 Fund	PROP	(\$37,494.00)	-	-	-
894215 - Interfund Services to 215 Fund	PROP	(\$2,571.00)	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

Schedule of costs to be allocated (continued)

	Amount	Payroll	Business Tax	User Fee
<b>Services and Supplies Subtotal</b>	\$7,805,048.00	\$1,437,775.00	\$1,167,179.00	\$24,835.00
<b>Cost Adjustments</b>				
<b>Cost Adjustments Subtotal</b>	-	-	-	-
<b>Reallocate Admin</b>		-	-	-
<b>Functional Costs</b>	\$7,805,048.00	\$1,437,775.00	\$1,167,179.00	\$24,835.00
<i>Exp Total %</i>		18.421%	14.954%	0.318%



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Purchasing</b>	<b>Administration</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>
0000001-Building	\$161,103.54	-	\$15,859.70	\$25,539.74	\$25,030.47	\$21,066.06	\$19,326.26
0100000-Mayor	\$14,003.39	\$2,539.91	\$1,628.59	\$2,622.61	\$2,570.31	\$2,163.22	\$1,984.56
0200000-City Council	\$21,233.71	\$5,395.11	\$2,621.45	\$4,221.47	\$4,137.29	\$3,482.01	\$3,194.44
1100000-City Manager	\$111,364.51	\$16,929.58	\$12,629.80	\$20,338.46	\$19,932.90	\$16,775.87	\$15,390.38
1200000-City Clerk	\$102,408.08	\$15,994.87	\$11,656.07	\$18,770.42	\$18,396.13	\$15,482.49	\$14,203.82
1300000-City Attorney	\$125,168.58	\$15,877.19	\$13,885.12	\$22,359.98	\$21,914.11	\$18,443.29	\$16,920.09
2100000-Human Resources	\$95,324.93	\$10,632.04	\$10,430.84	\$16,797.36	\$16,462.41	\$13,855.04	\$12,710.78
2200000-General Services	\$111,633.28	\$10,765.85	\$12,049.47	\$19,403.93	\$19,017.01	\$16,005.03	\$14,683.21
2300000-Finance	-	\$102,030.71	\$10,044.32	\$16,174.93	\$15,852.39	\$13,341.64	\$12,239.78
2400000-Innovation and Technology	-	\$282,309.07	\$27,791.67	\$44,754.45	\$43,862.02	\$36,915.02	\$33,866.28
7222100-Non Departmental City Occupancy	-	\$164,567.36	\$16,200.69	\$26,088.86	\$25,568.63	\$21,518.99	\$19,741.78
7241300-Non Departmental Employee Parking	-	\$30,218.06	\$2,974.79	\$4,790.47	\$4,694.94	\$3,951.34	\$3,625.01
<b>Subtotals</b>	<b>\$742,240.02</b>	<b>\$657,259.76</b>	<b>\$137,772.51</b>	<b>\$221,862.65</b>	<b>\$217,438.61</b>	<b>\$183,000.01</b>	<b>\$167,886.40</b>
<b>Functional Costs</b>	<b>\$7,805,048.00</b>		<b>\$768,361.00</b>	<b>\$1,237,334.00</b>	<b>\$1,212,661.00</b>	<b>\$1,020,596.00</b>	<b>\$936,307.00</b>
<b>Total Allocated Costs</b>	<b>\$9,204,547.78</b>		<b>\$906,133.51</b>	<b>\$1,459,196.65</b>	<b>\$1,430,099.61</b>	<b>\$1,203,596.01</b>	<b>\$1,104,193.40</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.4**

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Payroll</b>	<b>Business Tax</b>	<b>User Fee</b>
0000001-Building	\$161,103.54	-	\$29,677.03	\$24,091.67	\$512.62
0100000-Mayor	\$14,003.39	\$2,539.91	\$3,047.46	\$2,473.91	\$52.64
0200000-City Council	\$21,233.71	\$5,395.11	\$4,905.32	\$3,982.11	\$84.73
1100000-City Manager	\$111,364.51	\$16,929.58	\$23,633.17	\$19,185.30	\$408.22
1200000-City Clerk	\$102,408.08	\$15,994.87	\$21,811.12	\$17,706.16	\$376.75
1300000-City Attorney	\$125,168.58	\$15,877.19	\$25,982.17	\$21,092.20	\$448.80
2100000-Human Resources	\$95,324.93	\$10,632.04	\$19,518.43	\$15,844.97	\$337.15
2200000-General Services	\$111,633.28	\$10,765.85	\$22,547.25	\$18,303.75	\$389.46
2300000-Finance	-	\$102,030.71	\$18,795.17	\$15,257.83	\$324.65
2400000-Innovation and Technology	-	\$282,309.07	\$52,004.41	\$42,216.94	\$898.28
7222100-Non Departmental City Occupancy	-	\$164,567.36	\$30,315.10	\$24,609.66	\$523.64
7241300-Non Departmental Employee Parking	-	\$30,218.06	\$5,566.50	\$4,518.86	\$96.15
<b>Subtotals</b>	<b>\$742,240.02</b>	<b>\$657,259.76</b>	<b>\$257,803.13</b>	<b>\$209,283.37</b>	<b>\$4,453.09</b>
<b>Functional Costs</b>	<b>\$7,805,048.00</b>		<b>\$1,437,775.00</b>	<b>\$1,167,179.00</b>	<b>\$24,835.00</b>
<b>Total Allocated Costs</b>	<b>\$9,204,547.78</b>		<b>\$1,695,578.13</b>	<b>\$1,376,462.37</b>	<b>\$29,288.09</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.1**

**Detail Allocation - Purchasing**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
010000-Mayor	1	0.032%	\$267.55	-	\$267.55	-	\$267.55
1100000-City Manager	45	1.431%	\$12,039.54	-	\$12,039.54	-	\$12,039.54
1200000-City Clerk	2	0.064%	\$535.09	-	\$535.09	-	\$535.09
1300000-City Attorney	49	1.558%	\$13,109.72	-	\$13,109.72	-	\$13,109.72
2100000-Human Resources	43	1.367%	\$11,504.45	-	\$11,504.45	-	\$11,504.45
2200000-General Services	38	1.208%	\$10,166.72	-	\$10,166.72	-	\$10,166.72
2300000-Finance	32	1.017%	\$8,561.45	-	\$8,561.45	-	\$8,561.45
2400000-Innovation and Technology	163	5.183%	\$43,609.89	-	\$43,609.89	\$3,593.41	\$47,203.30
2845000-Citywide Property Services	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
7222100-Non Departmental City Occupancy	14	0.445%	\$3,745.64	-	\$3,745.64	\$308.64	\$4,054.27
2800001-Community Development	5	0.159%	\$1,337.73	-	\$1,337.73	\$110.23	\$1,447.95
2810000-Planning	3	0.095%	\$802.64	-	\$802.64	\$66.14	\$868.77
2810250-Planning Historical Preservation	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
2850000-Museum Arts and Cultural Affairs	8	0.254%	\$2,140.36	-	\$2,140.36	\$176.36	\$2,316.73
2825000-Building and Safety	5	0.159%	\$1,337.73	-	\$1,337.73	\$110.23	\$1,447.95
2840000-Code Enforcement	14	0.445%	\$3,745.64	-	\$3,745.64	\$308.64	\$4,054.27
2855300-Homeless Services Campus	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
3100000-Office of the Police Chief	10	0.318%	\$2,675.45	-	\$2,675.45	\$220.45	\$2,895.91
3102000-Police Support Service	25	0.795%	\$6,688.63	-	\$6,688.63	\$551.14	\$7,239.77
3105000-Police Administrative Services	85	2.703%	\$22,741.36	-	\$22,741.36	\$1,873.86	\$24,615.22
3110000-Police Communications	5	0.159%	\$1,337.73	-	\$1,337.73	\$110.23	\$1,447.95
3115000-Police Field Operations	19	0.604%	\$5,083.36	-	\$5,083.36	\$418.86	\$5,502.23
3120000-Police Aviation Unit	17	0.541%	\$4,548.27	-	\$4,548.27	\$374.77	\$4,923.04
3125000-Police Special Operations	23	0.731%	\$6,153.54	-	\$6,153.54	\$507.05	\$6,660.59
3130000-Police Central Investigations	8	0.254%	\$2,140.36	-	\$2,140.36	\$176.36	\$2,316.73
3500000-Fire Administration	8	0.254%	\$2,140.36	-	\$2,140.36	\$176.36	\$2,316.73
3505000-Fire Prevention	8	0.254%	\$2,140.36	-	\$2,140.36	\$176.36	\$2,316.73

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.1**

**Detail Allocation - Purchasing (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3510000-Fire Operations	115	3.657%	\$30,767.72	-	\$30,767.72	\$2,535.23	\$33,302.94
3510100-Fire Operation Paramedic Program	10	0.318%	\$2,675.45	-	\$2,675.45	\$220.45	\$2,895.91
3515000-Fire Special Services	18	0.572%	\$4,815.82	-	\$4,815.82	\$396.82	\$5,212.63
3520000-Fire Training	2	0.064%	\$535.09	-	\$535.09	\$44.09	\$579.18
4100000-Public Works Administration	2	0.064%	\$535.09	-	\$535.09	\$44.09	\$579.18
4100200-Public Works Sundry Gen Govt	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
4110100-Public Works Streets Maintenance	37	1.176%	\$9,899.18	-	\$9,899.18	\$815.68	\$10,714.86
4110110-Public Works Forestry and Landscape	21	0.668%	\$5,618.45	-	\$5,618.45	\$462.95	\$6,081.41
4110300-Public Works Storm Drain Maintenance	3	0.095%	\$802.64	-	\$802.64	\$66.14	\$868.77
4110400-Public Wrk Signals Maintenance	8	0.254%	\$2,140.36	-	\$2,140.36	\$176.36	\$2,316.73
4115000-Public Works City Engineering Services	2	0.064%	\$535.09	-	\$535.09	\$44.09	\$579.18
4120000-Public Works Traffic Engineering	2	0.064%	\$535.09	-	\$535.09	\$44.09	\$579.18
5130000-Library Administration	14	0.445%	\$3,745.64	-	\$3,745.64	\$308.64	\$4,054.27
5135000-Library Neighborhood Services	23	0.731%	\$6,153.54	-	\$6,153.54	\$507.05	\$6,660.59
5140000-Library Measure I	7	0.223%	\$1,872.82	-	\$1,872.82	\$154.32	\$2,027.14
5200000-PRCS Administration	14	0.445%	\$3,745.64	-	\$3,745.64	\$308.64	\$4,054.27
5205000-PRCS Recreation	102	3.243%	\$27,289.63	-	\$27,289.63	\$2,248.63	\$29,538.26
5210000-PRCS Janet Goeske Center	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
5215000-PRCS Parks	159	5.056%	\$42,539.71	-	\$42,539.71	\$3,505.22	\$46,044.94
5215400-PRCS Fairmount Park Golf Course	3	0.095%	\$802.64	-	\$802.64	\$66.14	\$868.77
5305000-Museum Facilities and Operations	90	2.862%	\$24,079.08	-	\$24,079.08	\$1,984.09	\$26,063.17
2805000-Sucessor Agency	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
2855000-Housing	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
2875000-Housing Authority	3	0.095%	\$802.64	-	\$802.64	\$66.14	\$868.77
9999991-Public Works Capital Improv Storm	3	0.095%	\$802.64	-	\$802.64	\$66.14	\$868.77
9999993-PW-Cap Imp-Street Projects (433)	3	0.095%	\$802.64	-	\$802.64	\$66.14	\$868.77
6000000-Public Utilities Admin Management	64	2.035%	\$17,122.90	-	\$17,122.90	\$1,410.91	\$18,533.81

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.1**

**Detail Allocation - Purchasing (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6000010-Public Utilities Admin Management	127	4.038%	\$33,978.26	-	\$33,978.26	\$2,799.77	\$36,778.03
6000030-Public Utilities Admin Mission Square	10	0.318%	\$2,675.45	-	\$2,675.45	\$220.45	\$2,895.91
6002000-Public Utilities Work Force Developmnt	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
6003000-Public Utilities Office Ops Technology	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
6004000-Public Utilities Business Support	12	0.382%	\$3,210.54	-	\$3,210.54	\$264.55	\$3,475.09
6010000-Public Utilities Admin Field Services	5	0.159%	\$1,337.73	-	\$1,337.73	\$110.23	\$1,447.95
6015000-Public Utilities Admn Customer Service	15	0.477%	\$4,013.18	-	\$4,013.18	\$330.68	\$4,343.86
6020000-Public Utilities Admin Customer	15	0.477%	\$4,013.18	-	\$4,013.18	\$330.68	\$4,343.86
6025000-Legislative and Regulatory Risk	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
6100000-Electric Operations	34	1.081%	\$9,096.54	-	\$9,096.54	\$749.54	\$9,846.09
6105000-Electric Prod and Oper Field Ops	46	1.463%	\$12,307.09	-	\$12,307.09	\$1,014.09	\$13,321.18
6110000-Energy Deliv Engineering	45	1.431%	\$12,039.54	-	\$12,039.54	\$992.04	\$13,031.59
6120000-Elec Power Supply Operation	28	0.890%	\$7,491.27	-	\$7,491.27	\$617.27	\$8,108.54
6120120-SPRINGS Power and Energy Purch	33	1.049%	\$8,829.00	-	\$8,829.00	\$727.50	\$9,556.50
6120130-RERC Acorn Generating Plant	176	5.596%	\$47,087.98	-	\$47,087.98	\$3,880.00	\$50,967.98
6120140-Clearwater Generating Plant	105	3.339%	\$28,092.26	-	\$28,092.26	\$2,314.77	\$30,407.03
6130000-Elec Capital Projects	317	10.079%	\$84,811.88	-	\$84,811.88	\$6,988.40	\$91,800.28
6020100-Public Utilities Adm Market Pub Benefit	5	0.159%	\$1,337.73	-	\$1,337.73	\$110.23	\$1,447.95
6200000-Water Production and Operations	59	1.876%	\$15,785.18	-	\$15,785.18	\$1,300.68	\$17,085.86
6205000-Water Field Operations	25	0.795%	\$6,688.63	-	\$6,688.63	\$551.14	\$7,239.77
6210000-Wtr Engineering and Resources	19	0.604%	\$5,083.36	-	\$5,083.36	\$418.86	\$5,502.23
6230000-Water Capital Projects	107	3.402%	\$28,627.35	-	\$28,627.35	\$2,358.86	\$30,986.22
6220200-Water Conservation	3	0.095%	\$802.64	-	\$802.64	\$66.14	\$868.77
4125000-Sewer Systems Admin and Reg Compl	7	0.223%	\$1,872.82	-	\$1,872.82	\$154.32	\$2,027.14
4125001-Sewer Admin Compliance	9	0.286%	\$2,407.91	-	\$2,407.91	\$198.41	\$2,606.32
4125003-Sewer Admin Emergency Svcs	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
4125100-Sewer Collection System Maint	42	1.335%	\$11,236.91	-	\$11,236.91	\$925.91	\$12,162.81

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.1**

**Detail Allocation - Purchasing (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
4125200-Sewer Systems Treatment	38	1.208%	\$10,166.72	-	\$10,166.72	\$837.73	\$11,004.45
4125300-Sewer Environmental Compl	5	0.159%	\$1,337.73	-	\$1,337.73	\$110.23	\$1,447.95
4125400-Sewer Sys Plant Maintenance	92	2.925%	\$24,614.17	-	\$24,614.17	\$2,028.18	\$26,642.35
4125410-Sewer Electrical and Instrum	35	1.113%	\$9,364.09	-	\$9,364.09	\$771.59	\$10,135.68
4125420-Sewer SCADA and SPL	8	0.254%	\$2,140.36	-	\$2,140.36	\$176.36	\$2,316.73
4125500-Sewer Laboratory Services	26	0.827%	\$6,956.18	-	\$6,956.18	\$573.18	\$7,529.36
4125600-Sewer Systems Debt Service	2	0.064%	\$535.09	-	\$535.09	\$44.09	\$579.18
9999995-PW-Sewer Capital Projects (550)	16	0.509%	\$4,280.73	-	\$4,280.73	\$352.73	\$4,633.45
4125900-Sewer Capital Engrnng Svs	3	0.095%	\$802.64	-	\$802.64	\$66.14	\$868.77
4125910-Sewer Plant Construction Support	5	0.159%	\$1,337.73	-	\$1,337.73	\$110.23	\$1,447.95
4150000-Public Works Public Parking	20	0.636%	\$5,350.91	-	\$5,350.91	\$440.91	\$5,791.82
4151000-Public Works Parking Enforcmnt	5	0.159%	\$1,337.73	-	\$1,337.73	\$110.23	\$1,447.95
2115100-Workers Compensation	11	0.350%	\$2,943.00	-	\$2,943.00	\$242.50	\$3,185.50
2320000-Risk Management	10	0.318%	\$2,675.45	-	\$2,675.45	\$220.45	\$2,895.91
2315200-Central Store	17	0.541%	\$4,548.27	-	\$4,548.27	\$374.77	\$4,923.04
2215000-Central Garage	57	1.812%	\$15,250.09	-	\$15,250.09	\$1,256.59	\$16,506.68
5200200-PRCS Adm Special Transit Svs	12	0.382%	\$3,210.54	-	\$3,210.54	\$264.55	\$3,475.09
4130000-Solid Waste Admin	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
4130100-Solid Waste Collection	18	0.572%	\$4,815.82	-	\$4,815.82	\$396.82	\$5,212.63
4130200-Solid Waste Refuse Disposal	11	0.350%	\$2,943.00	-	\$2,943.00	\$242.50	\$3,185.50
4130300-Solid Waste Private Hauler	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
4130400-Solid Waste Street Sweeping	5	0.159%	\$1,337.73	-	\$1,337.73	\$110.23	\$1,447.95
1310000-City Attorney-Claim Management	12	0.382%	\$3,210.54	-	\$3,210.54	\$264.55	\$3,475.09
9999992-PW-Capital Projects (420)	113	3.593%	\$30,232.63	-	\$30,232.63	\$2,491.13	\$32,723.76
6015311-RPU Customer Service Call Center	1	0.032%	\$267.55	-	\$267.55	\$22.05	\$289.59
2815001-Citywide Economic Development	4	0.127%	\$1,070.18	-	\$1,070.18	\$88.18	\$1,158.36
2245000-Airport Administration	27	0.859%	\$7,223.72	-	\$7,223.72	\$595.23	\$7,818.95

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.1**

**Detail Allocation - Purchasing (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<b>Subtotals</b>	<b>3,145</b>	100.000%	\$841,430.16	-	\$841,430.16	\$64,703.35	\$906,133.51
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$841,430.16		\$906,133.51

**Allocation Basis: Number of PO's by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.2**

**Detail Allocation - Administration**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$1,983.70	-	\$1,983.70	-	\$1,983.70
0200000-City Council	<b>1,314,560</b>	0.229%	\$3,100.50	-	\$3,100.50	-	\$3,100.50
1100000-City Manager	<b>4,295,135</b>	0.748%	\$10,130.43	-	\$10,130.43	-	\$10,130.43
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$4,062.33	-	\$4,062.33	-	\$4,062.33
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$14,158.26	-	\$14,158.26	-	\$14,158.26
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$7,735.77	-	\$7,735.77	-	\$7,735.77
2200000-General Services	<b>4,130,059</b>	0.719%	\$9,741.08	-	\$9,741.08	-	\$9,741.08
2300000-Finance	<b>6,264,871</b>	1.090%	\$14,776.21	-	\$14,776.21	-	\$14,776.21
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$25,585.95	-	\$25,585.95	\$2,067.72	\$27,653.66
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$1,064.22	-	\$1,064.22	\$86.00	\$1,150.22
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$4,082.63	-	\$4,082.63	\$329.94	\$4,412.57
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$460.98	-	\$460.98	\$37.25	\$498.23
2800001-Community Development	<b>946,589</b>	0.165%	\$2,232.61	-	\$2,232.61	\$180.43	\$2,413.04
2810000-Planning	<b>2,636,143</b>	0.459%	\$6,217.56	-	\$6,217.56	\$502.47	\$6,720.03
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$959.70	-	\$959.70	\$77.56	\$1,037.25
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$4,735.61	-	\$4,735.61	\$382.71	\$5,118.31
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$6,546.49	-	\$6,546.49	\$529.05	\$7,075.55
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$6,371.52	-	\$6,371.52	\$514.91	\$6,886.43
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$63.54	-	\$63.54	\$5.14	\$68.68
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$980.38	-	\$980.38	\$79.23	\$1,059.61
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$11,743.87	-	\$11,743.87	\$949.08	\$12,692.95
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$4,683.68	-	\$4,683.68	\$378.51	\$5,062.19
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$18,977.80	-	\$18,977.80	\$1,533.68	\$20,511.48
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$10,582.38	-	\$10,582.38	\$855.21	\$11,437.59
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$12,663.87	-	\$12,663.87	\$1,023.43	\$13,687.30
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$97,907.72	-	\$97,907.72	\$7,912.38	\$105,820.10
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$5,904.80	-	\$5,904.80	\$477.19	\$6,381.99



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.2**

**Detail Allocation - Administration (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$41,000.32	-	\$41,000.32	\$3,313.43	\$44,313.74
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$23,314.56	-	\$23,314.56	\$1,884.16	\$25,198.72
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$15,381.80	-	\$15,381.80	\$1,243.07	\$16,624.87
3195000-Police Capital	<b>38,090</b>	0.007%	\$89.84	-	\$89.84	\$7.26	\$97.10
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$5,225.09	-	\$5,225.09	\$422.26	\$5,647.35
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$3,954.26	-	\$3,954.26	\$319.56	\$4,273.82
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$118,151.02	-	\$118,151.02	\$9,548.33	\$127,699.35
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$5,349.76	-	\$5,349.76	\$432.34	\$5,782.10
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$1,247.35	-	\$1,247.35	\$100.80	\$1,348.15
3520000-Fire Training	<b>493,542</b>	0.086%	\$1,164.06	-	\$1,164.06	\$94.07	\$1,258.13
3595000-Fire Capital	<b>5,585</b>	0.001%	\$13.17	-	\$13.17	\$1.06	\$14.24
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$4,609.33	-	\$4,609.33	\$372.50	\$4,981.83
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$43.91	-	\$43.91	\$3.55	\$47.46
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$1,366.60	-	\$1,366.60	\$110.44	\$1,477.04
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$7,883.03	-	\$7,883.03	\$637.06	\$8,520.09
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$16,048.49	-	\$16,048.49	\$1,296.95	\$17,345.44
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$47.56	-	\$47.56	\$3.84	\$51.40
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$3,151.12	-	\$3,151.12	\$254.66	\$3,405.78
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$7,014.77	-	\$7,014.77	\$566.90	\$7,581.67
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$2,405.32	-	\$2,405.32	\$194.39	\$2,599.71
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$3.11	-	\$3.11	\$0.25	\$3.36
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$3,767.27	-	\$3,767.27	\$304.45	\$4,071.72
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$8,067.04	-	\$8,067.04	\$651.94	\$8,718.98
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$3,237.18	-	\$3,237.18	\$261.61	\$3,498.79
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$3,762.17	-	\$3,762.17	\$304.04	\$4,066.20
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$9,869.53	-	\$9,869.53	\$797.60	\$10,667.13
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$963.17	-	\$963.17	\$77.84	\$1,041.01

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.2**

**Detail Allocation - Administration (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$22,733.35	-	\$22,733.35	\$1,837.19	\$24,570.53
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$471.69	-	\$471.69	\$38.12	\$509.80
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$2,359.39	-	\$2,359.39	\$190.67	\$2,550.07
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$3,831.90	-	\$3,831.90	\$309.67	\$4,141.58
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$1,396.01	-	\$1,396.01	\$112.82	\$1,508.83
2855000-Housing	<b>539,716</b>	0.094%	\$1,272.96	-	\$1,272.96	\$102.87	\$1,375.84
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$2,391.69	-	\$2,391.69	\$193.28	\$2,584.98
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$1,910.38	-	\$1,910.38	\$154.39	\$2,064.77
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$5,586.68	-	\$5,586.68	\$451.49	\$6,038.17
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$632.68	-	\$632.68	\$51.13	\$683.80
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$16,209.41	-	\$16,209.41	\$1,309.96	\$17,519.37
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$300.23	-	\$300.23	\$24.26	\$324.49
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$6,803.31	-	\$6,803.31	\$549.81	\$7,353.12
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$613.99	-	\$613.99	\$49.62	\$663.61
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$5,872.95	-	\$5,872.95	\$474.62	\$6,347.57
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$1,805.98	-	\$1,805.98	\$145.95	\$1,951.93
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$1,211.29	-	\$1,211.29	\$97.89	\$1,309.18
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$7,162.06	-	\$7,162.06	\$578.80	\$7,740.86
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$11,798.59	-	\$11,798.59	\$953.50	\$12,752.09
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$1,093.43	-	\$1,093.43	\$88.37	\$1,181.80
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$1,012.93	-	\$1,012.93	\$81.86	\$1,094.79
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$18,386.26	-	\$18,386.26	\$1,485.88	\$19,872.14
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$35,482.87	-	\$35,482.87	\$2,867.54	\$38,350.41
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$16,839.84	-	\$16,839.84	\$1,360.91	\$18,200.74
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$22,774.36	-	\$22,774.36	\$1,840.50	\$24,614.87
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$48,030.06	-	\$48,030.06	\$3,881.53	\$51,911.59
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$3,872.22	-	\$3,872.22	\$312.93	\$4,185.15

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.2**

**Detail Allocation - Administration (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$643.14	-	\$643.14	\$51.98	\$695.12
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$23,615.55	-	\$23,615.55	\$1,908.48	\$25,524.03
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$4,071.22	-	\$4,071.22	\$329.01	\$4,400.23
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$99,354.37	-	\$99,354.37	\$8,029.29	\$107,383.66
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$13,839.93	-	\$13,839.93	\$1,118.47	\$14,958.40
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$42,444.61	-	\$42,444.61	\$3,430.15	\$45,874.75
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$34,926.42	-	\$34,926.42	\$2,822.57	\$37,748.98
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$25,483.43	-	\$25,483.43	\$2,059.43	\$27,542.86
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$43,541.33	-	\$43,541.33	\$3,518.78	\$47,060.11
6220200-Water Conservation	<b>519,028</b>	0.090%	\$1,224.17	-	\$1,224.17	\$98.93	\$1,323.10
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$13,728.58	-	\$13,728.58	\$1,109.47	\$14,838.05
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$832.47	-	\$832.47	\$67.28	\$899.74
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$69.86	-	\$69.86	\$5.65	\$75.51
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$8.84	-	\$8.84	\$0.71	\$9.55
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$14,951.42	-	\$14,951.42	\$1,208.29	\$16,159.71
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$26,936.66	-	\$26,936.66	\$2,176.88	\$29,113.53
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$2,864.26	-	\$2,864.26	\$231.47	\$3,095.73
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$7,321.81	-	\$7,321.81	\$591.71	\$7,913.52
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$3,820.22	-	\$3,820.22	\$308.73	\$4,128.95
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$1,480.96	-	\$1,480.96	\$119.68	\$1,600.64
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$442.66	-	\$442.66	\$35.77	\$478.44
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$1,771.35	-	\$1,771.35	\$143.15	\$1,914.50
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$29,182.08	-	\$29,182.08	\$2,358.34	\$31,540.42
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$989.31	-	\$989.31	\$79.95	\$1,069.26
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$377.15	-	\$377.15	\$30.48	\$407.63
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$9,516.17	-	\$9,516.17	\$769.05	\$10,285.22
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$2,025.20	-	\$2,025.20	\$163.67	\$2,188.86

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.2**

**Detail Allocation - Administration (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$13,493.51	-	\$13,493.51	\$1,090.47	\$14,583.98
2320300-Unemployment Trust	137,081	0.024%	\$323.32	-	\$323.32	\$26.13	\$349.45
2320000-Risk Management	1,055,876	0.184%	\$2,490.37	-	\$2,490.37	\$201.26	\$2,691.63
2315200-Central Store	821,956	0.143%	\$1,938.65	-	\$1,938.65	\$156.67	\$2,095.32
2215000-Central Garage	10,754,690	1.872%	\$25,365.82	-	\$25,365.82	\$2,049.93	\$27,415.75
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$8,510.63	-	\$8,510.63	\$687.78	\$9,198.41
4130000-Solid Waste Admin	769,391	0.134%	\$1,814.67	-	\$1,814.67	\$146.65	\$1,961.32
4130100-Solid Waste Collection	15,495,223	2.697%	\$36,546.76	-	\$36,546.76	\$2,953.51	\$39,500.27
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$813.56	-	\$813.56	\$65.75	\$879.31
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$11,547.26	-	\$11,547.26	\$933.19	\$12,480.45
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$8,052.44	-	\$8,052.44	\$650.75	\$8,703.19
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$349.41	-	\$349.41	\$28.24	\$377.65
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$7,601.77	-	\$7,601.77	\$614.33	\$8,216.11
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$5,277.82	-	\$5,277.82	\$426.53	\$5,704.35
6015311-RPU Customer Service Call Center	23,131	0.004%	\$54.56	-	\$54.56	\$4.41	\$58.97
6007000-Public Utilities Admin Safety	300,701	0.052%	\$709.23	-	\$709.23	\$57.32	\$766.54
2815001-Citywide Economic Development	954,715	0.166%	\$2,251.77	-	\$2,251.77	\$181.98	\$2,433.75
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$2,587.25	-	\$2,587.25	\$209.09	\$2,796.33
2245000-Airport Administration	1,428,143	0.249%	\$3,368.39	-	\$3,368.39	\$272.22	\$3,640.61
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$1,355,001.28</b>	<b>-</b>	<b>\$1,355,001.28</b>	<b>\$104,195.37</b>	<b>\$1,459,196.65</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,355,001.28</b>		<b>\$1,459,196.65</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.3**

**Detail Allocation - Treasury and Debt**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	841,057	0.146%	\$1,944.15	-	\$1,944.15	-	\$1,944.15
0200000-City Council	1,314,560	0.229%	\$3,038.67	-	\$3,038.67	-	\$3,038.67
1100000-City Manager	4,295,135	0.748%	\$9,928.42	-	\$9,928.42	-	\$9,928.42
1200000-City Clerk	1,722,363	0.300%	\$3,981.33	-	\$3,981.33	-	\$3,981.33
1300000-City Attorney	6,002,868	1.045%	\$13,875.94	-	\$13,875.94	-	\$13,875.94
2100000-Human Resources	3,279,841	0.571%	\$7,581.52	-	\$7,581.52	-	\$7,581.52
2200000-General Services	4,130,059	0.719%	\$9,546.84	-	\$9,546.84	-	\$9,546.84
2300000-Finance	6,264,871	1.090%	\$14,481.57	-	\$14,481.57	-	\$14,481.57
2400000-Innovation and Technology	10,848,019	1.888%	\$25,075.75	-	\$25,075.75	\$2,026.49	\$27,102.24
2845000-Citywide Property Services	451,211	0.079%	\$1,043.00	-	\$1,043.00	\$84.29	\$1,127.29
7222100-Non Departmental City Occupancy	1,730,968	0.301%	\$4,001.22	-	\$4,001.22	\$323.36	\$4,324.58
7241300-Non Departmental Employee Parking	195,446	0.034%	\$451.78	-	\$451.78	\$36.51	\$488.29
2800001-Community Development	946,589	0.165%	\$2,188.09	-	\$2,188.09	\$176.83	\$2,364.92
2810000-Planning	2,636,143	0.459%	\$6,093.58	-	\$6,093.58	\$492.45	\$6,586.03
2810250-Planning Historical Preservation	406,895	0.071%	\$940.56	-	\$940.56	\$76.01	\$1,016.57
2850000-Museum Arts and Cultural Affairs	2,007,819	0.349%	\$4,641.18	-	\$4,641.18	\$375.07	\$5,016.25
2825000-Building and Safety	2,775,605	0.483%	\$6,415.95	-	\$6,415.95	\$518.50	\$6,934.46
2840000-Code Enforcement	2,701,419	0.470%	\$6,244.47	-	\$6,244.47	\$504.64	\$6,749.11
2855300-Homeless Services Campus	26,941	0.005%	\$62.28	-	\$62.28	\$5.03	\$67.31
2855310-Outreach Homeless Services	415,667	0.072%	\$960.84	-	\$960.84	\$77.65	\$1,038.49
3100000-Office of the Police Chief	4,979,207	0.867%	\$11,509.69	-	\$11,509.69	\$930.15	\$12,439.84
3101000-Police Community Services Bureau	1,985,804	0.346%	\$4,590.29	-	\$4,590.29	\$370.96	\$4,961.25
3102000-Police Support Service	8,046,274	1.401%	\$18,599.37	-	\$18,599.37	\$1,503.10	\$20,102.48
3105000-Police Administrative Services	4,486,755	0.781%	\$10,371.36	-	\$10,371.36	\$838.16	\$11,209.52
3110000-Police Communications	5,369,272	0.935%	\$12,411.35	-	\$12,411.35	\$1,003.02	\$13,414.37
3115000-Police Field Operations	41,511,258	7.226%	\$95,955.39	-	\$95,955.39	\$7,754.60	\$103,710.00
3120000-Police Aviation Unit	2,503,538	0.436%	\$5,787.06	-	\$5,787.06	\$467.68	\$6,254.73

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.3**

**Detail Allocation - Treasury and Debt (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$40,182.75	-	\$40,182.75	\$3,247.35	\$43,430.11
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$22,849.65	-	\$22,849.65	\$1,846.59	\$24,696.24
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$15,075.08	-	\$15,075.08	\$1,218.29	\$16,293.36
3195000-Police Capital	<b>38,090</b>	0.007%	\$88.05	-	\$88.05	\$7.12	\$95.16
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$5,120.90	-	\$5,120.90	\$413.84	\$5,534.74
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$3,875.41	-	\$3,875.41	\$313.19	\$4,188.60
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$115,795.04	-	\$115,795.04	\$9,357.93	\$125,152.97
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$5,243.08	-	\$5,243.08	\$423.72	\$5,666.80
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$1,222.47	-	\$1,222.47	\$98.79	\$1,321.27
3520000-Fire Training	<b>493,542</b>	0.086%	\$1,140.85	-	\$1,140.85	\$92.20	\$1,233.04
3595000-Fire Capital	<b>5,585</b>	0.001%	\$12.91	-	\$12.91	\$1.04	\$13.95
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$4,517.42	-	\$4,517.42	\$365.07	\$4,882.49
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$43.04	-	\$43.04	\$3.48	\$46.52
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$1,339.35	-	\$1,339.35	\$108.24	\$1,447.58
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$7,725.83	-	\$7,725.83	\$624.36	\$8,350.20
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$15,728.47	-	\$15,728.47	\$1,271.09	\$16,999.56
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$46.61	-	\$46.61	\$3.77	\$50.38
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$3,088.29	-	\$3,088.29	\$249.58	\$3,337.87
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$6,874.89	-	\$6,874.89	\$555.59	\$7,430.48
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$2,357.36	-	\$2,357.36	\$190.51	\$2,547.87
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$3.05	-	\$3.05	\$0.25	\$3.30
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$3,692.15	-	\$3,692.15	\$298.38	\$3,990.53
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$7,906.18	-	\$7,906.18	\$638.94	\$8,545.12
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$3,172.63	-	\$3,172.63	\$256.40	\$3,429.03
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$3,687.15	-	\$3,687.15	\$297.98	\$3,985.12
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$9,672.72	-	\$9,672.72	\$781.70	\$10,454.42
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$943.96	-	\$943.96	\$76.29	\$1,020.25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.3**

**Detail Allocation - Treasury and Debt (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$22,280.03	-	\$22,280.03	\$1,800.55	\$24,080.59
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$462.28	-	\$462.28	\$37.36	\$499.64
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$2,312.35	-	\$2,312.35	\$186.87	\$2,499.22
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$3,755.49	-	\$3,755.49	\$303.50	\$4,058.99
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$1,368.18	-	\$1,368.18	\$110.57	\$1,478.75
2855000-Housing	<b>539,716</b>	0.094%	\$1,247.58	-	\$1,247.58	\$100.82	\$1,348.40
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$2,344.00	-	\$2,344.00	\$189.43	\$2,533.43
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$1,872.29	-	\$1,872.29	\$151.31	\$2,023.60
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$5,475.28	-	\$5,475.28	\$442.48	\$5,917.76
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$620.06	-	\$620.06	\$50.11	\$670.17
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$15,886.19	-	\$15,886.19	\$1,283.84	\$17,170.03
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$294.24	-	\$294.24	\$23.78	\$318.02
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$6,667.65	-	\$6,667.65	\$538.84	\$7,206.49
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$601.75	-	\$601.75	\$48.63	\$650.38
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$5,755.84	-	\$5,755.84	\$465.16	\$6,221.00
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$1,769.97	-	\$1,769.97	\$143.04	\$1,913.01
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$1,187.14	-	\$1,187.14	\$95.94	\$1,283.07
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$7,019.25	-	\$7,019.25	\$567.26	\$7,586.50
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$11,563.32	-	\$11,563.32	\$934.49	\$12,497.80
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$1,071.63	-	\$1,071.63	\$86.60	\$1,158.23
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$992.73	-	\$992.73	\$80.23	\$1,072.95
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$18,019.63	-	\$18,019.63	\$1,456.25	\$19,475.88
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$34,775.33	-	\$34,775.33	\$2,810.36	\$37,585.68
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$16,504.04	-	\$16,504.04	\$1,333.77	\$17,837.81
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$22,320.23	-	\$22,320.23	\$1,803.80	\$24,124.04
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$47,072.32	-	\$47,072.32	\$3,804.13	\$50,876.45
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$3,795.01	-	\$3,795.01	\$306.69	\$4,101.70

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.3**

**Detail Allocation - Treasury and Debt (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$630.32	-	\$630.32	\$50.94	\$681.25
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$23,144.64	-	\$23,144.64	\$1,870.43	\$25,015.07
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$3,990.04	-	\$3,990.04	\$322.45	\$4,312.49
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$97,373.20	-	\$97,373.20	\$7,869.18	\$105,242.38
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$13,563.96	-	\$13,563.96	\$1,096.17	\$14,660.12
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$41,598.24	-	\$41,598.24	\$3,361.75	\$44,959.99
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$34,229.97	-	\$34,229.97	\$2,766.28	\$36,996.25
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$24,975.27	-	\$24,975.27	\$2,018.37	\$26,993.64
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$42,673.10	-	\$42,673.10	\$3,448.61	\$46,121.71
6220200-Water Conservation	<b>519,028</b>	0.090%	\$1,199.76	-	\$1,199.76	\$96.96	\$1,296.72
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$13,454.83	-	\$13,454.83	\$1,087.35	\$14,542.17
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$815.87	-	\$815.87	\$65.93	\$881.80
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$68.47	-	\$68.47	\$5.53	\$74.00
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$8.66	-	\$8.66	\$0.70	\$9.36
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$14,653.28	-	\$14,653.28	\$1,184.20	\$15,837.48
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$26,399.53	-	\$26,399.53	\$2,133.47	\$28,533.00
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$2,807.15	-	\$2,807.15	\$226.86	\$3,034.00
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$7,175.81	-	\$7,175.81	\$579.91	\$7,755.72
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$3,744.05	-	\$3,744.05	\$302.57	\$4,046.62
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$1,451.43	-	\$1,451.43	\$117.30	\$1,568.73
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$433.84	-	\$433.84	\$35.06	\$468.90
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$1,736.03	-	\$1,736.03	\$140.30	\$1,876.32
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$28,600.18	-	\$28,600.18	\$2,311.31	\$30,911.49
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$969.58	-	\$969.58	\$78.36	\$1,047.94
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$369.63	-	\$369.63	\$29.87	\$399.50
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$9,326.42	-	\$9,326.42	\$753.71	\$10,080.13
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$1,984.81	-	\$1,984.81	\$160.40	\$2,145.22



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
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**Detail Allocation - Treasury and Debt (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$13,224.44	-	\$13,224.44	\$1,068.73	\$14,293.17
2320300-Unemployment Trust	137,081	0.024%	\$316.87	-	\$316.87	\$25.61	\$342.48
2320000-Risk Management	1,055,876	0.184%	\$2,440.71	-	\$2,440.71	\$197.25	\$2,637.96
2315200-Central Store	821,956	0.143%	\$1,899.99	-	\$1,899.99	\$153.55	\$2,053.54
2215000-Central Garage	10,754,690	1.872%	\$24,860.02	-	\$24,860.02	\$2,009.05	\$26,869.07
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$8,340.92	-	\$8,340.92	\$674.07	\$9,014.99
4130000-Solid Waste Admin	769,391	0.134%	\$1,778.49	-	\$1,778.49	\$143.73	\$1,922.21
4130100-Solid Waste Collection	15,495,223	2.697%	\$35,818.00	-	\$35,818.00	\$2,894.62	\$38,712.62
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$797.34	-	\$797.34	\$64.44	\$861.78
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$11,317.01	-	\$11,317.01	\$914.58	\$12,231.58
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$7,891.87	-	\$7,891.87	\$637.78	\$8,529.65
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$342.45	-	\$342.45	\$27.67	\$370.12
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$7,450.19	-	\$7,450.19	\$602.08	\$8,052.27
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$5,172.58	-	\$5,172.58	\$418.02	\$5,590.60
6015311-RPU Customer Service Call Center	23,131	0.004%	\$53.47	-	\$53.47	\$4.32	\$57.79
6007000-Public Utilities Admin Safety	300,701	0.052%	\$695.09	-	\$695.09	\$56.17	\$751.26
2815001-Citywide Economic Development	954,715	0.166%	\$2,206.87	-	\$2,206.87	\$178.35	\$2,385.22
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$2,535.66	-	\$2,535.66	\$204.92	\$2,740.57
2245000-Airport Administration	1,428,143	0.249%	\$3,301.23	-	\$3,301.23	\$266.79	\$3,568.01
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$1,327,981.95</b>	<b>-</b>	<b>\$1,327,981.95</b>	<b>\$102,117.67</b>	<b>\$1,430,099.61</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,327,981.95</b>		<b>\$1,430,099.61</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.4**

**Detail Allocation - Accounting**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	<b>1,050</b>	0.310%	\$3,468.82	-	\$3,468.82	-	\$3,468.82
020000-City Council	<b>579</b>	0.171%	\$1,912.81	-	\$1,912.81	-	\$1,912.81
110000-City Manager	<b>2,092</b>	0.618%	\$6,911.22	-	\$6,911.22	-	\$6,911.22
120000-City Clerk	<b>1,955</b>	0.578%	\$6,458.62	-	\$6,458.62	-	\$6,458.62
130000-City Attorney	<b>1,266</b>	0.374%	\$4,182.41	-	\$4,182.41	-	\$4,182.41
210000-Human Resources	<b>1,171</b>	0.346%	\$3,868.57	-	\$3,868.57	-	\$3,868.57
220000-General Services	<b>8,066</b>	2.384%	\$26,647.18	-	\$26,647.18	-	\$26,647.18
230000-Finance	<b>5,862</b>	1.733%	\$19,365.95	-	\$19,365.95	-	\$19,365.95
240000-Innovation and Technology	<b>3,355</b>	0.992%	\$11,083.72	-	\$11,083.72	\$911.70	\$11,995.42
2845000-Citywide Property Services	<b>527</b>	0.156%	\$1,741.02	-	\$1,741.02	\$143.21	\$1,884.23
7222100-Non Departmental City Occupancy	<b>553</b>	0.163%	\$1,826.91	-	\$1,826.91	\$150.27	\$1,977.19
7241300-Non Departmental Employee Parking	<b>62</b>	0.018%	\$204.83	-	\$204.83	\$16.85	\$221.67
2800001-Community Development	<b>642</b>	0.190%	\$2,120.94	-	\$2,120.94	\$174.46	\$2,295.40
2810000-Planning	<b>7,968</b>	2.355%	\$26,323.43	-	\$26,323.43	\$2,165.26	\$28,488.68
2810250-Planning Historical Preservation	<b>416</b>	0.123%	\$1,374.32	-	\$1,374.32	\$113.05	\$1,487.36
2850000-Museum Arts and Cultural Affairs	<b>690</b>	0.204%	\$2,279.51	-	\$2,279.51	\$187.50	\$2,467.02
2825000-Building and Safety	<b>18,323</b>	5.416%	\$60,532.65	-	\$60,532.65	\$4,979.17	\$65,511.81
2840000-Code Enforcement	<b>1,693</b>	0.500%	\$5,593.07	-	\$5,593.07	\$460.06	\$6,053.13
2855300-Homeless Services Campus	<b>425</b>	0.126%	\$1,404.05	-	\$1,404.05	\$115.49	\$1,519.54
2855310-Outreach Homeless Services	<b>851</b>	0.252%	\$2,811.40	-	\$2,811.40	\$231.25	\$3,042.65
3100000-Office of the Police Chief	<b>1,095</b>	0.324%	\$3,617.49	-	\$3,617.49	\$297.56	\$3,915.05
3101000-Police Community Services Bureau	<b>977</b>	0.289%	\$3,227.66	-	\$3,227.66	\$265.49	\$3,493.15
3102000-Police Support Service	<b>5,750</b>	1.700%	\$18,995.95	-	\$18,995.95	\$1,562.53	\$20,558.47
3105000-Police Administrative Services	<b>2,515</b>	0.743%	\$8,308.66	-	\$8,308.66	\$683.44	\$8,992.10
3110000-Police Communications	<b>2,175</b>	0.643%	\$7,185.42	-	\$7,185.42	\$591.04	\$7,776.47
3115000-Police Field Operations	<b>4,488</b>	1.327%	\$14,826.75	-	\$14,826.75	\$1,219.59	\$16,046.34
3120000-Police Aviation Unit	<b>1,274</b>	0.377%	\$4,208.84	-	\$4,208.84	\$346.20	\$4,555.04

**City of Riverside 2024/25 Cost Allocation Plan  
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**2300000 Finance  
Schedule 9.5.4**

**Detail Allocation - Accounting (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>2,375</b>	0.702%	\$7,846.15	-	\$7,846.15	\$645.39	\$8,491.54
3130000-Police Central Investigations	<b>1,995</b>	0.590%	\$6,590.77	-	\$6,590.77	\$542.13	\$7,132.90
3135000-Police Special Investigations	<b>1,525</b>	0.451%	\$5,038.06	-	\$5,038.06	\$414.41	\$5,452.46
3500000-Fire Administration	<b>934</b>	0.276%	\$3,085.60	-	\$3,085.60	\$253.81	\$3,339.41
3505000-Fire Prevention	<b>5,001</b>	1.478%	\$16,521.52	-	\$16,521.52	\$1,358.99	\$17,880.51
3510000-Fire Operations	<b>6,248</b>	1.847%	\$20,641.16	-	\$20,641.16	\$1,697.86	\$22,339.02
3510100-Fire Operation Paramedic Program	<b>290</b>	0.086%	\$958.06	-	\$958.06	\$78.81	\$1,036.86
3515000-Fire Special Services	<b>1,094</b>	0.323%	\$3,614.19	-	\$3,614.19	\$297.29	\$3,911.47
3520000-Fire Training	<b>840</b>	0.248%	\$2,775.06	-	\$2,775.06	\$228.27	\$3,003.32
3595000-Fire Capital	<b>28</b>	0.008%	\$92.50	-	\$92.50	\$7.61	\$100.11
4100000-Public Works Administration	<b>840</b>	0.248%	\$2,775.06	-	\$2,775.06	\$228.27	\$3,003.32
4100200-Public Works Sundry Gen Govt	<b>39</b>	0.012%	\$128.84	-	\$128.84	\$10.60	\$139.44
4110000-Public Works Streets Admin	<b>553</b>	0.163%	\$1,826.91	-	\$1,826.91	\$150.27	\$1,977.19
4110100-Public Works Streets Maintenance	<b>6,010</b>	1.776%	\$19,854.89	-	\$19,854.89	\$1,633.18	\$21,488.07
4110110-Public Works Forestry and Landscape	<b>2,264</b>	0.669%	\$7,479.45	-	\$7,479.45	\$615.23	\$8,094.68
4110300-Public Works Storm Drain Maintenance	<b>1,165</b>	0.344%	\$3,848.74	-	\$3,848.74	\$316.58	\$4,165.33
4110400-Public Wrk Signals Maintenance	<b>4,042</b>	1.195%	\$13,353.32	-	\$13,353.32	\$1,098.39	\$14,451.71
4115000-Public Works City Engineering Services	<b>4,685</b>	1.385%	\$15,477.57	-	\$15,477.57	\$1,273.12	\$16,750.69
4120000-Public Works Traffic Engineering	<b>793</b>	0.234%	\$2,619.79	-	\$2,619.79	\$215.49	\$2,835.28
4195000-Public Works Capital	<b>112</b>	0.033%	\$370.01	-	\$370.01	\$30.44	\$400.44
5130000-Library Administration	<b>660</b>	0.195%	\$2,180.40	-	\$2,180.40	\$179.35	\$2,359.76
5135000-Library Neighborhood Services	<b>2,086</b>	0.617%	\$6,891.40	-	\$6,891.40	\$566.86	\$7,458.26
5140000-Library Measure I	<b>40</b>	0.012%	\$132.15	-	\$132.15	\$10.87	\$143.02
5200000-PRCS Administration	<b>976</b>	0.288%	\$3,224.36	-	\$3,224.36	\$265.22	\$3,489.58
5205000-PRCS Recreation	<b>4,847</b>	1.433%	\$16,012.76	-	\$16,012.76	\$1,317.14	\$17,329.90
5210000-PRCS Janet Goeske Center	<b>56</b>	0.017%	\$185.00	-	\$185.00	\$15.22	\$200.22
5215000-PRCS Parks	<b>4,809</b>	1.421%	\$15,887.22	-	\$15,887.22	\$1,306.82	\$17,194.03

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.4**

**Detail Allocation - Accounting (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215400-PRCS Fairmount Park Golf Course	1,007	0.298%	\$3,326.77	-	\$3,326.77	\$273.65	\$3,600.41
5305000-Museum Facilities and Operations	2,597	0.768%	\$8,579.56	-	\$8,579.56	\$705.72	\$9,285.28
2805000-Successor Agency	384	0.114%	\$1,268.60	-	\$1,268.60	\$104.35	\$1,372.95
2875000-Housing Authority	792	0.234%	\$2,616.49	-	\$2,616.49	\$215.22	\$2,831.71
9999991-Public Works Capital Improv Storm	242	0.072%	\$799.48	-	\$799.48	\$65.76	\$865.24
5200111-PRCS Admin Plan and Design Park	20	0.006%	\$66.07	-	\$66.07	\$5.43	\$71.51
6000000-Public Utilities Admin Management	2,423	0.716%	\$8,004.73	-	\$8,004.73	\$658.44	\$8,663.16
6000010-Public Utilities Admin Management	1,101	0.325%	\$3,637.31	-	\$3,637.31	\$299.19	\$3,936.50
6000030-Public Utilities Admin Mission Square	157	0.046%	\$518.67	-	\$518.67	\$42.66	\$561.34
6002000-Public Utilities Work Force Developmnt	82	0.024%	\$270.90	-	\$270.90	\$22.28	\$293.18
6003000-Public Utilities Office Ops Technology	212	0.063%	\$700.37	-	\$700.37	\$57.61	\$757.98
6004000-Public Utilities Business Support	1,309	0.387%	\$4,324.47	-	\$4,324.47	\$355.71	\$4,680.18
6005000-Public Utilities Admin CIS Util Bill	1,196	0.354%	\$3,951.16	-	\$3,951.16	\$325.01	\$4,276.16
6010000-Public Utilities Admin Field Services	1,660	0.491%	\$5,484.05	-	\$5,484.05	\$451.10	\$5,935.14
6015000-Public Utilities Admn Customer Service	4,107	1.214%	\$13,568.06	-	\$13,568.06	\$1,116.05	\$14,684.11
6020000-Public Utilities Admin Customer	1,244	0.368%	\$4,109.73	-	\$4,109.73	\$338.05	\$4,447.78
6025000-Legislative and Regulatory Risk	141	0.042%	\$465.81	-	\$465.81	\$38.32	\$504.13
6100000-Electric Operations	5,262	1.555%	\$17,383.77	-	\$17,383.77	\$1,429.92	\$18,813.69
6105000-Electric Prod and Oper Field Ops	35,119	10.381%	\$116,020.63	-	\$116,020.63	\$9,543.38	\$125,564.01
6110000-Energy Deliv Engineering	3,526	1.042%	\$11,648.64	-	\$11,648.64	\$958.17	\$12,606.81
6120000-Elec Power Supply Operation	1,630	0.482%	\$5,384.94	-	\$5,384.94	\$442.94	\$5,827.88
6120100-Elec Power and Energy Purch	2,401	0.710%	\$7,932.05	-	\$7,932.05	\$652.46	\$8,584.50
6120110-SONGS Power and Energy Purch	70	0.021%	\$231.25	-	\$231.25	\$19.02	\$250.28
6120120-SPRINGS Power and Energy Purch	191	0.056%	\$631.00	-	\$631.00	\$51.90	\$682.90
6120130-RERC Acorn Generating Plant	2,730	0.807%	\$9,018.94	-	\$9,018.94	\$741.86	\$9,760.81
6120140-Clearwater Generating Plant	1,634	0.483%	\$5,398.15	-	\$5,398.15	\$444.03	\$5,842.18
6130000-Elec Capital Projects	33,455	9.889%	\$110,523.37	-	\$110,523.37	\$9,091.20	\$119,614.56

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.4**

**Detail Allocation - Accounting (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6020100-Public Utilities Adm Market Pub Benefit	<b>2,789</b>	0.824%	\$9,213.86	-	\$9,213.86	\$757.89	\$9,971.75
6200000-Water Production and Operations	<b>10,476</b>	3.097%	\$34,608.96	-	\$34,608.96	\$2,846.79	\$37,455.75
6205000-Water Field Operations	<b>14,411</b>	4.260%	\$47,608.79	-	\$47,608.79	\$3,916.10	\$51,524.90
6210000-Wtr Engineering and Resources	<b>1,905</b>	0.563%	\$6,293.44	-	\$6,293.44	\$517.67	\$6,811.11
6230000-Water Capital Projects	<b>13,051</b>	3.858%	\$43,115.84	-	\$43,115.84	\$3,546.53	\$46,662.37
6220200-Water Conservation	<b>157</b>	0.046%	\$518.67	-	\$518.67	\$42.66	\$561.34
4125000-Sewer Systems Admin and Reg Compl	<b>830</b>	0.245%	\$2,742.02	-	\$2,742.02	\$225.55	\$2,967.57
4125001-Sewer Admin Compliance	<b>86</b>	0.025%	\$284.11	-	\$284.11	\$23.37	\$307.48
4125002-Sewer Admin Safety	<b>22</b>	0.007%	\$72.68	-	\$72.68	\$5.98	\$78.66
4125003-Sewer Admin Emergency Svcs	<b>9</b>	0.003%	\$29.73	-	\$29.73	\$2.45	\$32.18
4125100-Sewer Collection System Maint	<b>6,089</b>	1.800%	\$20,115.88	-	\$20,115.88	\$1,654.65	\$21,770.53
4125200-Sewer Systems Treatment	<b>2,345</b>	0.693%	\$7,747.04	-	\$7,747.04	\$637.24	\$8,384.28
4125300-Sewer Environmental Compl	<b>851</b>	0.252%	\$2,811.40	-	\$2,811.40	\$231.25	\$3,042.65
4125400-Sewer Sys Plant Maintenance	<b>7,554</b>	2.233%	\$24,955.72	-	\$24,955.72	\$2,052.75	\$27,008.47
4125410-Sewer Electrical and Instrum	<b>3,857</b>	1.140%	\$12,742.15	-	\$12,742.15	\$1,048.12	\$13,790.27
4125420-Sewer SCADA and SPL	<b>1,008</b>	0.298%	\$3,330.07	-	\$3,330.07	\$273.92	\$3,603.99
4125430-Sewer Warehouse	<b>718</b>	0.212%	\$2,372.02	-	\$2,372.02	\$195.11	\$2,567.13
4125500-Sewer Laboratory Services	<b>1,042</b>	0.308%	\$3,442.40	-	\$3,442.40	\$283.16	\$3,725.55
4125600-Sewer Systems Debt Service	<b>36</b>	0.011%	\$118.93	-	\$118.93	\$9.78	\$128.71
9999995-PW-Sewer Capital Projects (550)	<b>2</b>	0.001%	\$6.61	-	\$6.61	\$0.54	\$7.15
4125900-Sewer Capital Engrng Svcs	<b>955</b>	0.282%	\$3,154.98	-	\$3,154.98	\$259.52	\$3,414.49
4125910-Sewer Plant Construction Support	<b>621</b>	0.184%	\$2,051.56	-	\$2,051.56	\$168.75	\$2,220.32
4150000-Public Works Public Parking	<b>801</b>	0.237%	\$2,646.22	-	\$2,646.22	\$217.67	\$2,863.88
4151000-Public Works Parking Enforcmnt	<b>814</b>	0.241%	\$2,689.17	-	\$2,689.17	\$221.20	\$2,910.36
2115100-Workers Compensation	<b>11,470</b>	3.390%	\$37,892.78	-	\$37,892.78	\$3,116.90	\$41,009.69
2320300-Unemployment Trust	<b>60</b>	0.018%	\$198.22	-	\$198.22	\$16.30	\$214.52
2320000-Risk Management	<b>374</b>	0.111%	\$1,235.56	-	\$1,235.56	\$101.63	\$1,337.19

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.4**

**Detail Allocation - Accounting (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320200-Liability Trust	<b>4</b>	0.001%	\$13.21	-	\$13.21	\$1.09	\$14.30
2315200-Central Store	<b>1,032</b>	0.305%	\$3,409.36	-	\$3,409.36	\$280.44	\$3,689.80
2215000-Central Garage	<b>9,888</b>	2.923%	\$32,666.42	-	\$32,666.42	\$2,687.01	\$35,353.42
5200200-PRCS Adm Special Transit Svs	<b>1,231</b>	0.364%	\$4,066.78	-	\$4,066.78	\$334.52	\$4,401.30
4130000-Solid Waste Admin	<b>460</b>	0.136%	\$1,519.68	-	\$1,519.68	\$125.00	\$1,644.68
4130100-Solid Waste Collection	<b>1,758</b>	0.520%	\$5,807.80	-	\$5,807.80	\$477.73	\$6,285.53
4130200-Solid Waste Refuse Disposal	<b>620</b>	0.183%	\$2,048.26	-	\$2,048.26	\$168.48	\$2,216.74
4130300-Solid Waste Private Hauler	<b>24</b>	0.007%	\$79.29	-	\$79.29	\$6.52	\$85.81
4130400-Solid Waste Street Sweeping	<b>1,052</b>	0.311%	\$3,475.43	-	\$3,475.43	\$285.87	\$3,761.31
4130500-Solid Waste Sundry Gen Govt	<b>24</b>	0.007%	\$79.29	-	\$79.29	\$6.52	\$85.81
1310000-City Attorney-Claim Management	<b>916</b>	0.271%	\$3,026.14	-	\$3,026.14	\$248.92	\$3,275.05
9999992-PW-Capital Projects (420)	<b>952</b>	0.281%	\$3,145.07	-	\$3,145.07	\$258.70	\$3,403.77
6015311-RPU Customer Service Call Center	<b>840</b>	0.248%	\$2,775.06	-	\$2,775.06	\$228.27	\$3,003.32
6007000-Public Utilities Admin Safety	<b>634</b>	0.187%	\$2,094.51	-	\$2,094.51	\$172.29	\$2,266.80
5230000-PRCS - Youth Innovation Center	<b>35</b>	0.010%	\$115.63	-	\$115.63	\$9.51	\$125.14
2815001-Citywide Economic Development	<b>420</b>	0.124%	\$1,387.53	-	\$1,387.53	\$114.13	\$1,501.66
2245000-Airport Administration	<b>1,267</b>	0.375%	\$4,185.72	-	\$4,185.72	\$344.30	\$4,530.02
<b>Subtotals</b>	<b>338,309</b>	100.000%	\$1,117,652.06	-	\$1,117,652.06	\$85,943.95	\$1,203,596.01
<b>Direct Billed</b>				-			-
<b>Total Full Functional Cost</b>					\$1,117,652.06		\$1,203,596.01

**Allocation Basis: Total Accounting Transactions By Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.5**

**Detail Allocation - Budget**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	<b>841,057</b>	0.146%	\$1,501.09	-	\$1,501.09	-	\$1,501.09
020000-City Council	<b>1,314,560</b>	0.229%	\$2,346.19	-	\$2,346.19	-	\$2,346.19
110000-City Manager	<b>4,295,135</b>	0.748%	\$7,665.83	-	\$7,665.83	-	\$7,665.83
120000-City Clerk	<b>1,722,363</b>	0.300%	\$3,074.02	-	\$3,074.02	-	\$3,074.02
130000-City Attorney	<b>6,002,868</b>	1.045%	\$10,713.74	-	\$10,713.74	-	\$10,713.74
210000-Human Resources	<b>3,279,841</b>	0.571%	\$5,853.76	-	\$5,853.76	-	\$5,853.76
220000-General Services	<b>4,130,059</b>	0.719%	\$7,371.21	-	\$7,371.21	-	\$7,371.21
230000-Finance	<b>6,264,871</b>	1.090%	\$11,181.36	-	\$11,181.36	-	\$11,181.36
240000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$19,361.22	-	\$19,361.22	\$1,564.67	\$20,925.89
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$805.31	-	\$805.31	\$65.08	\$870.39
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$3,089.38	-	\$3,089.38	\$249.67	\$3,339.05
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$348.83	-	\$348.83	\$28.19	\$377.02
2800001-Community Development	<b>946,589</b>	0.165%	\$1,689.44	-	\$1,689.44	\$136.53	\$1,825.98
2810000-Planning	<b>2,636,143</b>	0.459%	\$4,704.91	-	\$4,704.91	\$380.23	\$5,085.14
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$726.21	-	\$726.21	\$58.69	\$784.90
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$3,583.50	-	\$3,583.50	\$289.60	\$3,873.09
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$4,953.82	-	\$4,953.82	\$400.34	\$5,354.16
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$4,821.41	-	\$4,821.41	\$389.64	\$5,211.05
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$48.08	-	\$48.08	\$3.89	\$51.97
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$741.87	-	\$741.87	\$59.95	\$801.82
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$8,886.74	-	\$8,886.74	\$718.18	\$9,604.92
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$3,544.20	-	\$3,544.20	\$286.42	\$3,830.63
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$14,360.75	-	\$14,360.75	\$1,160.56	\$15,521.31
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$8,007.83	-	\$8,007.83	\$647.15	\$8,654.98
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$9,582.92	-	\$9,582.92	\$774.44	\$10,357.36
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$74,088.07	-	\$74,088.07	\$5,987.40	\$80,075.47
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$4,468.24	-	\$4,468.24	\$361.10	\$4,829.34

**City of Riverside 2024/25 Cost Allocation Plan  
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**2300000 Finance  
Schedule 9.5.5**

**Detail Allocation - Budget (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$31,025.48	-	\$31,025.48	\$2,507.31	\$33,532.80
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$17,642.43	-	\$17,642.43	\$1,425.77	\$19,068.20
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$11,639.61	-	\$11,639.61	\$940.65	\$12,580.26
3195000-Police Capital	<b>38,090</b>	0.007%	\$67.98	-	\$67.98	\$5.49	\$73.48
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$3,953.89	-	\$3,953.89	\$319.53	\$4,273.43
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$2,992.24	-	\$2,992.24	\$241.82	\$3,234.05
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$89,406.44	-	\$89,406.44	\$7,225.35	\$96,631.79
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$4,048.23	-	\$4,048.23	\$327.16	\$4,375.39
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$943.88	-	\$943.88	\$76.28	\$1,020.16
3520000-Fire Training	<b>493,542</b>	0.086%	\$880.86	-	\$880.86	\$71.19	\$952.05
3595000-Fire Capital	<b>5,585</b>	0.001%	\$9.97	-	\$9.97	\$0.81	\$10.77
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$3,487.94	-	\$3,487.94	\$281.88	\$3,769.82
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$33.23	-	\$33.23	\$2.69	\$35.92
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$1,034.12	-	\$1,034.12	\$83.57	\$1,117.69
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$5,965.19	-	\$5,965.19	\$482.07	\$6,447.26
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$12,144.10	-	\$12,144.10	\$981.42	\$13,125.52
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$35.99	-	\$35.99	\$2.91	\$38.90
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$2,384.50	-	\$2,384.50	\$192.70	\$2,577.20
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$5,308.17	-	\$5,308.17	\$428.98	\$5,737.15
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$1,820.14	-	\$1,820.14	\$147.09	\$1,967.23
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$2.35	-	\$2.35	\$0.19	\$2.54
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$2,850.74	-	\$2,850.74	\$230.38	\$3,081.13
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$6,104.44	-	\$6,104.44	\$493.33	\$6,597.77
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$2,449.62	-	\$2,449.62	\$197.97	\$2,647.58
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$2,846.88	-	\$2,846.88	\$230.07	\$3,076.95
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$7,468.40	-	\$7,468.40	\$603.56	\$8,071.96
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$728.84	-	\$728.84	\$58.90	\$787.74



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.5**

**Detail Allocation - Budget (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$17,202.62	-	\$17,202.62	\$1,390.22	\$18,592.85
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$356.93	-	\$356.93	\$28.85	\$385.78
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$1,785.38	-	\$1,785.38	\$144.29	\$1,929.67
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$2,899.65	-	\$2,899.65	\$234.33	\$3,133.99
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$1,056.38	-	\$1,056.38	\$85.37	\$1,141.75
2855000-Housing	<b>539,716</b>	0.094%	\$963.27	-	\$963.27	\$77.85	\$1,041.12
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$1,809.83	-	\$1,809.83	\$146.26	\$1,956.09
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$1,445.61	-	\$1,445.61	\$116.83	\$1,562.44
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$4,227.51	-	\$4,227.51	\$341.65	\$4,569.16
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$478.75	-	\$478.75	\$38.69	\$517.44
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$12,265.88	-	\$12,265.88	\$991.26	\$13,257.14
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$227.19	-	\$227.19	\$18.36	\$245.55
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$5,148.15	-	\$5,148.15	\$416.05	\$5,564.20
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$464.61	-	\$464.61	\$37.55	\$502.16
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$4,444.14	-	\$4,444.14	\$359.15	\$4,803.29
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$1,366.61	-	\$1,366.61	\$110.44	\$1,477.05
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$916.60	-	\$916.60	\$74.07	\$990.67
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$5,419.63	-	\$5,419.63	\$437.99	\$5,857.61
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$8,928.15	-	\$8,928.15	\$721.53	\$9,649.67
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$827.41	-	\$827.41	\$66.87	\$894.28
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$766.49	-	\$766.49	\$61.94	\$828.44
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$13,913.13	-	\$13,913.13	\$1,124.38	\$15,037.51
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$26,850.36	-	\$26,850.36	\$2,169.90	\$29,020.26
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$12,742.93	-	\$12,742.93	\$1,029.82	\$13,772.74
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$17,233.66	-	\$17,233.66	\$1,392.73	\$18,626.40
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$36,344.98	-	\$36,344.98	\$2,937.21	\$39,282.19
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$2,930.16	-	\$2,930.16	\$236.80	\$3,166.96

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.5**

**Detail Allocation - Budget (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$486.67	-	\$486.67	\$39.33	\$526.00
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$17,870.20	-	\$17,870.20	\$1,444.17	\$19,314.37
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$3,080.75	-	\$3,080.75	\$248.97	\$3,329.72
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$75,182.77	-	\$75,182.77	\$6,075.87	\$81,258.64
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$10,472.86	-	\$10,472.86	\$846.36	\$11,319.22
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$32,118.40	-	\$32,118.40	\$2,595.64	\$34,714.03
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$26,429.28	-	\$26,429.28	\$2,135.87	\$28,565.15
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$19,283.64	-	\$19,283.64	\$1,558.40	\$20,842.05
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$32,948.30	-	\$32,948.30	\$2,662.71	\$35,611.01
6220200-Water Conservation	<b>519,028</b>	0.090%	\$926.35	-	\$926.35	\$74.86	\$1,001.21
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$10,388.60	-	\$10,388.60	\$839.55	\$11,228.15
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$629.94	-	\$629.94	\$50.91	\$680.85
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$52.86	-	\$52.86	\$4.27	\$57.14
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$6.69	-	\$6.69	\$0.54	\$7.23
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$11,313.94	-	\$11,313.94	\$914.33	\$12,228.27
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$20,383.33	-	\$20,383.33	\$1,647.27	\$22,030.60
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$2,167.42	-	\$2,167.42	\$175.16	\$2,342.58
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$5,540.51	-	\$5,540.51	\$447.75	\$5,988.27
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$2,890.81	-	\$2,890.81	\$233.62	\$3,124.43
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$1,120.66	-	\$1,120.66	\$90.57	\$1,211.23
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$334.97	-	\$334.97	\$27.07	\$362.04
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$1,340.40	-	\$1,340.40	\$108.32	\$1,448.73
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$22,082.47	-	\$22,082.47	\$1,784.59	\$23,867.05
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$748.62	-	\$748.62	\$60.50	\$809.12
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$285.40	-	\$285.40	\$23.06	\$308.46
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$7,201.01	-	\$7,201.01	\$581.95	\$7,782.96
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$1,532.49	-	\$1,532.49	\$123.85	\$1,656.34

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.5**

**Detail Allocation - Budget (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$10,210.71	-	\$10,210.71	\$825.18	\$11,035.89
2320300-Unemployment Trust	137,081	0.024%	\$244.66	-	\$244.66	\$19.77	\$264.43
2320000-Risk Management	1,055,876	0.184%	\$1,884.50	-	\$1,884.50	\$152.29	\$2,036.79
2315200-Central Store	821,956	0.143%	\$1,467.00	-	\$1,467.00	\$118.56	\$1,585.56
2215000-Central Garage	10,754,690	1.872%	\$19,194.65	-	\$19,194.65	\$1,551.21	\$20,745.86
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$6,440.10	-	\$6,440.10	\$520.45	\$6,960.56
4130000-Solid Waste Admin	769,391	0.134%	\$1,373.19	-	\$1,373.19	\$110.97	\$1,484.16
4130100-Solid Waste Collection	15,495,223	2.697%	\$27,655.42	-	\$27,655.42	\$2,234.96	\$29,890.38
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$615.63	-	\$615.63	\$49.75	\$665.39
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$8,737.97	-	\$8,737.97	\$706.16	\$9,444.12
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$6,093.38	-	\$6,093.38	\$492.43	\$6,585.82
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$264.41	-	\$264.41	\$21.37	\$285.77
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$5,752.36	-	\$5,752.36	\$464.88	\$6,217.24
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$3,993.80	-	\$3,993.80	\$322.76	\$4,316.55
6015311-RPU Customer Service Call Center	23,131	0.004%	\$41.28	-	\$41.28	\$3.34	\$44.62
6007000-Public Utilities Admin Safety	300,701	0.052%	\$536.68	-	\$536.68	\$43.37	\$580.05
2815001-Citywide Economic Development	954,715	0.166%	\$1,703.95	-	\$1,703.95	\$137.70	\$1,841.65
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$1,957.80	-	\$1,957.80	\$158.22	\$2,116.02
2245000-Airport Administration	1,428,143	0.249%	\$2,548.91	-	\$2,548.91	\$205.99	\$2,754.90
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$1,025,347.39</b>	<b>-</b>	<b>\$1,025,347.39</b>	<b>\$78,846.01</b>	<b>\$1,104,193.40</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,025,347.39</b>		<b>\$1,104,193.40</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.6**

**Detail Allocation - Payroll**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	7	0.282%	\$4,437.55	-	\$4,437.55	-	\$4,437.55
020000-City Council	14	0.544%	\$8,569.06	-	\$8,569.06	-	\$8,569.06
110000-City Manager	32	1.225%	\$19,280.39	-	\$19,280.39	-	\$19,280.39
120000-City Clerk	11	0.428%	\$6,732.83	-	\$6,732.83	-	\$6,732.83
130000-City Attorney	36	1.399%	\$22,034.73	-	\$22,034.73	-	\$22,034.73
210000-Human Resources	32	1.244%	\$19,586.42	-	\$19,586.42	-	\$19,586.42
220000-General Services	30	1.166%	\$18,362.27	-	\$18,362.27	-	\$18,362.27
230000-Finance	55	2.138%	\$33,664.17	-	\$33,664.17	-	\$33,664.17
240000-Innovation and Technology	60	2.342%	\$36,877.57	-	\$36,877.57	\$3,096.70	\$39,974.26
2845000-Citywide Property Services	5	0.194%	\$3,060.38	-	\$3,060.38	\$256.99	\$3,317.37
2800001-Community Development	9	0.350%	\$5,508.68	-	\$5,508.68	\$462.58	\$5,971.26
2810000-Planning	25	0.972%	\$15,301.89	-	\$15,301.89	\$1,284.94	\$16,586.83
2810250-Planning Historical Preservation	4	0.155%	\$2,448.30	-	\$2,448.30	\$205.59	\$2,653.89
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$3,672.45	-	\$3,672.45	\$308.38	\$3,980.84
2825000-Building and Safety	22	0.855%	\$13,465.67	-	\$13,465.67	\$1,130.74	\$14,596.41
2840000-Code Enforcement	27	1.050%	\$16,526.05	-	\$16,526.05	\$1,387.73	\$17,913.78
2855310-Outreach Homeless Services	5	0.194%	\$3,060.38	-	\$3,060.38	\$256.99	\$3,317.37
3100000-Office of the Police Chief	14	0.544%	\$8,569.06	-	\$8,569.06	\$719.56	\$9,288.63
3101000-Police Community Services Bureau	12	0.466%	\$7,344.91	-	\$7,344.91	\$616.77	\$7,961.68
3102000-Police Support Service	70	2.721%	\$42,845.30	-	\$42,845.30	\$3,597.82	\$46,443.13
3105000-Police Administrative Services	19	0.739%	\$11,629.44	-	\$11,629.44	\$976.55	\$12,605.99
3110000-Police Communications	62	2.410%	\$37,948.70	-	\$37,948.70	\$3,186.64	\$41,135.34
3115000-Police Field Operations	257	9.991%	\$157,303.47	-	\$157,303.47	\$13,209.15	\$170,512.62
3120000-Police Aviation Unit	9	0.350%	\$5,508.68	-	\$5,508.68	\$462.58	\$5,971.26
3125000-Police Special Operations	76	2.954%	\$46,517.76	-	\$46,517.76	\$3,906.21	\$50,423.97
3130000-Police Central Investigations	39	1.516%	\$23,870.96	-	\$23,870.96	\$2,004.50	\$25,875.46
3135000-Police Special Investigations	46	1.788%	\$28,155.49	-	\$28,155.49	\$2,364.28	\$30,519.77

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.6**

**Detail Allocation - Payroll (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$4,284.53	-	\$4,284.53	\$359.78	\$4,644.31
3505000-Fire Prevention	13	0.505%	\$7,956.99	-	\$7,956.99	\$668.17	\$8,625.15
3510000-Fire Operations	218	8.475%	\$133,432.52	-	\$133,432.52	\$11,204.65	\$144,637.16
3515000-Fire Special Services	5	0.194%	\$3,060.38	-	\$3,060.38	\$256.99	\$3,317.37
3520000-Fire Training	5	0.194%	\$3,060.38	-	\$3,060.38	\$256.99	\$3,317.37
4100000-Public Works Administration	9	0.350%	\$5,508.68	-	\$5,508.68	\$462.58	\$5,971.26
4110000-Public Works Streets Admin	3	0.117%	\$1,836.23	-	\$1,836.23	\$154.19	\$1,990.42
4110100-Public Works Streets Maintenance	55	2.138%	\$33,664.17	-	\$33,664.17	\$2,826.86	\$36,491.03
4110110-Public Works Forestry and Landscape	8	0.311%	\$4,896.61	-	\$4,896.61	\$411.18	\$5,307.79
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$2,448.30	-	\$2,448.30	\$205.59	\$2,653.89
4110400-Public Wrk Signals Maintenance	6	0.233%	\$3,672.45	-	\$3,672.45	\$308.38	\$3,980.84
4115000-Public Works City Engineering Services	43	1.672%	\$26,319.26	-	\$26,319.26	\$2,210.09	\$28,529.35
4120000-Public Works Traffic Engineering	6	0.233%	\$3,672.45	-	\$3,672.45	\$308.38	\$3,980.84
5130000-Library Administration	7	0.272%	\$4,284.53	-	\$4,284.53	\$359.78	\$4,644.31
5135000-Library Neighborhood Services	53	2.060%	\$32,440.02	-	\$32,440.02	\$2,724.07	\$35,164.08
5200000-PRCS Administration	11	0.428%	\$6,732.83	-	\$6,732.83	\$565.37	\$7,298.21
5205000-PRCS Recreation	102	3.979%	\$62,645.95	-	\$62,645.95	\$5,260.53	\$67,906.48
5215000-PRCS Parks	43	1.681%	\$26,472.28	-	\$26,472.28	\$2,222.94	\$28,695.22
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$2,295.28	-	\$2,295.28	\$192.74	\$2,488.02
5305000-Museum Facilities and Operations	14	0.525%	\$8,263.02	-	\$8,263.02	\$693.87	\$8,956.89
2805000-Sucessor Agency	3	0.117%	\$1,836.23	-	\$1,836.23	\$154.19	\$1,990.42
2855000-Housing	4	0.155%	\$2,448.30	-	\$2,448.30	\$205.59	\$2,653.89
2875000-Housing Authority	8	0.311%	\$4,896.61	-	\$4,896.61	\$411.18	\$5,307.79
6000000-Public Utilities Admin Management	35	1.361%	\$21,422.65	-	\$21,422.65	\$1,798.91	\$23,221.56
6003000-Public Utilities Office Ops Technology	2	0.078%	\$1,224.15	-	\$1,224.15	\$102.79	\$1,326.95
6004000-Public Utilities Business Support	11	0.428%	\$6,732.83	-	\$6,732.83	\$565.37	\$7,298.21
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$7,956.99	-	\$7,956.99	\$668.17	\$8,625.15

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.6**

**Detail Allocation - Payroll (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$23,870.96	-	\$23,870.96	\$2,004.50	\$25,875.46
6015000-Public Utilities Admn Customer Service	50	1.944%	\$30,603.79	-	\$30,603.79	\$2,569.87	\$33,173.66
6020000-Public Utilities Admin Customer	22	0.855%	\$13,465.67	-	\$13,465.67	\$1,130.74	\$14,596.41
6025000-Legislative and Regulatory Risk	1	0.039%	\$612.08	-	\$612.08	\$51.40	\$663.47
6100000-Electric Operations	68	2.624%	\$41,315.11	-	\$41,315.11	\$3,469.33	\$44,784.44
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$43,457.38	-	\$43,457.38	\$3,649.22	\$47,106.60
6110000-Energy Deliv Engineering	71	2.760%	\$43,457.38	-	\$43,457.38	\$3,649.22	\$47,106.60
6120000-Elec Power Supply Operation	48	1.866%	\$29,379.64	-	\$29,379.64	\$2,467.08	\$31,846.71
6120130-RERC Acorn Generating Plant	17	0.661%	\$10,405.29	-	\$10,405.29	\$873.76	\$11,279.04
6120140-Clearwater Generating Plant	5	0.194%	\$3,060.38	-	\$3,060.38	\$256.99	\$3,317.37
6200000-Water Production and Operations	41	1.574%	\$24,789.07	-	\$24,789.07	\$2,081.60	\$26,870.67
6205000-Water Field Operations	87	3.382%	\$53,250.59	-	\$53,250.59	\$4,471.58	\$57,722.17
6210000-Wtr Engineering and Resources	37	1.438%	\$22,646.80	-	\$22,646.80	\$1,901.71	\$24,548.51
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$8,569.06	-	\$8,569.06	\$719.56	\$9,288.63
4125100-Sewer Collection System Maint	19	0.739%	\$11,629.44	-	\$11,629.44	\$976.55	\$12,605.99
4125200-Sewer Systems Treatment	29	1.127%	\$17,750.20	-	\$17,750.20	\$1,490.53	\$19,240.72
4125300-Sewer Environmental Compl	10	0.389%	\$6,120.76	-	\$6,120.76	\$513.97	\$6,634.73
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$11,017.36	-	\$11,017.36	\$925.15	\$11,942.52
4125410-Sewer Electrical and Instrum	9	0.350%	\$5,508.68	-	\$5,508.68	\$462.58	\$5,971.26
4125420-Sewer SCADA and SPL	3	0.117%	\$1,836.23	-	\$1,836.23	\$154.19	\$1,990.42
4125430-Sewer Warehouse	2	0.078%	\$1,224.15	-	\$1,224.15	\$102.79	\$1,326.95
4125500-Sewer Laboratory Services	5	0.194%	\$3,060.38	-	\$3,060.38	\$256.99	\$3,317.37
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$3,672.45	-	\$3,672.45	\$308.38	\$3,980.84
4125910-Sewer Plant Construction Support	2	0.078%	\$1,224.15	-	\$1,224.15	\$102.79	\$1,326.95
4150000-Public Works Public Parking	3	0.117%	\$1,836.23	-	\$1,836.23	\$154.19	\$1,990.42
4151000-Public Works Parking Enforcmnt	15	0.583%	\$9,181.14	-	\$9,181.14	\$770.96	\$9,952.10
2115100-Workers Compensation	5	0.194%	\$3,060.38	-	\$3,060.38	\$256.99	\$3,317.37

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.6**

**Detail Allocation - Payroll (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$1,224.15	-	\$1,224.15	\$102.79	\$1,326.95
2315200-Central Store	8	0.311%	\$4,896.61	-	\$4,896.61	\$411.18	\$5,307.79
2215000-Central Garage	42	1.633%	\$25,707.18	-	\$25,707.18	\$2,158.69	\$27,865.88
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$29,532.66	-	\$29,532.66	\$2,479.93	\$32,012.58
4130000-Solid Waste Admin	4	0.155%	\$2,448.30	-	\$2,448.30	\$205.59	\$2,653.89
4130100-Solid Waste Collection	45	1.749%	\$27,543.41	-	\$27,543.41	\$2,312.89	\$29,856.30
4130400-Solid Waste Street Sweeping	13	0.505%	\$7,956.99	-	\$7,956.99	\$668.17	\$8,625.15
1310000-City Attorney-Claim Management	3	0.117%	\$1,836.23	-	\$1,836.23	\$154.19	\$1,990.42
6015311-RPU Customer Service Call Center	14	0.544%	\$8,569.06	-	\$8,569.06	\$719.56	\$9,288.63
6007000-Public Utilities Admin Safety	2	0.078%	\$1,224.15	-	\$1,224.15	\$102.79	\$1,326.95
5230000-PRCS - Youth Innovation Center	6	0.225%	\$3,550.04	-	\$3,550.04	\$298.11	\$3,848.14
2815001-Citywide Economic Development	7	0.253%	\$3,978.49	-	\$3,978.49	\$334.08	\$4,312.58
2245000-Airport Administration	7	0.272%	\$4,284.53	-	\$4,284.53	\$359.78	\$4,644.31
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$1,574,503.71</b>	<b>-</b>	<b>\$1,574,503.71</b>	<b>\$121,074.42</b>	<b>\$1,695,578.13</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,574,503.71</b>		<b>\$1,695,578.13</b>

**Allocation Basis: Number of FTEs per Department**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>Payroll</b>	<b>Purchasing</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>	<b>Business Tax</b>
010000-Mayor	\$13,602.86	\$4,437.55	\$267.55	\$1,944.15	\$3,468.82	\$1,501.09	-
020000-City Council	\$18,967.23	\$8,569.06	-	\$3,038.67	\$1,912.81	\$2,346.19	-
110000-City Manager	\$65,955.83	\$19,280.39	\$12,039.54	\$9,928.42	\$6,911.22	\$7,665.83	-
120000-City Clerk	\$24,844.23	\$6,732.83	\$535.09	\$3,981.33	\$6,458.62	\$3,074.02	-
130000-City Attorney	\$78,074.80	\$22,034.73	\$13,109.72	\$13,875.94	\$4,182.41	\$10,713.74	-
210000-Human Resources	\$56,130.50	\$19,586.42	\$11,504.45	\$7,581.52	\$3,868.57	\$5,853.76	-
220000-General Services	\$81,835.31	\$18,362.27	\$10,166.72	\$9,546.84	\$26,647.18	\$7,371.21	-
230000-Finance	\$102,030.71	\$33,664.17	\$8,561.45	\$14,481.57	\$19,365.95	\$11,181.36	-
240000-Innovation and Technology	\$174,854.78	\$39,974.26	\$47,203.30	\$27,102.24	\$11,995.42	\$20,925.89	-
2845000-Citywide Property Services	\$8,639.08	\$3,317.37	\$289.59	\$1,127.29	\$1,884.23	\$870.39	-
7222100-Non Departmental City Occupancy	\$18,107.65	-	\$4,054.27	\$4,324.58	\$1,977.19	\$3,339.05	-
7241300-Non Departmental Employee Parking	\$1,585.21	-	-	\$488.29	\$221.67	\$377.02	-
<b>Subtotal for CSD</b>	<b>\$644,628.21</b>	<b>\$175,959.05</b>	<b>\$107,731.69</b>	<b>\$97,420.84</b>	<b>\$88,894.10</b>	<b>\$75,219.55</b>	<b>-</b>
2800001-Community Development	\$16,318.54	\$5,971.26	\$1,447.95	\$2,364.92	\$2,295.40	\$1,825.98	-
2810000-Planning	\$64,335.48	\$16,586.83	\$868.77	\$6,586.03	\$28,488.68	\$5,085.14	-
2810250-Planning Historical Preservation	\$7,269.57	\$2,653.89	\$289.59	\$1,016.57	\$1,487.36	\$784.90	-
2850000-Museum Arts and Cultural Affairs	\$22,772.24	\$3,980.84	\$2,316.73	\$5,016.25	\$2,467.02	\$3,873.09	-
2825000-Building and Safety	\$100,920.34	\$14,596.41	\$1,447.95	\$6,934.46	\$65,511.81	\$5,354.16	-
2840000-Code Enforcement	\$46,867.78	\$17,913.78	\$4,054.27	\$6,749.11	\$6,053.13	\$5,211.05	-
2855300-Homeless Services Campus	\$1,997.09	-	\$289.59	\$67.31	\$1,519.54	\$51.97	-
2855310-Outreach Homeless Services	\$9,259.94	\$3,317.37	-	\$1,038.49	\$3,042.65	\$801.82	-
3100000-Office of the Police Chief	\$50,837.29	\$9,288.63	\$2,895.91	\$12,439.84	\$3,915.05	\$9,604.92	-
3101000-Police Community Services Bureau	\$25,308.90	\$7,961.68	-	\$4,961.25	\$3,493.15	\$3,830.63	-
3102000-Police Support Service	\$130,376.64	\$46,443.13	\$7,239.77	\$20,102.48	\$20,558.47	\$15,521.31	-
3105000-Police Administrative Services	\$77,515.40	\$12,605.99	\$24,615.22	\$11,209.52	\$8,992.10	\$8,654.98	-
3110000-Police Communications	\$87,818.78	\$41,135.34	\$1,447.95	\$13,414.37	\$7,776.47	\$10,357.36	-
3115000-Police Field Operations	\$481,666.74	\$170,512.62	\$5,502.23	\$103,710.00	\$16,046.34	\$80,075.47	-



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Payroll</b>	<b>Purchasing</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>	<b>Business Tax</b>
3120000-Police Aviation Unit	\$32,915.41	\$5,971.26	\$4,923.04	\$6,254.73	\$4,555.04	\$4,829.34	-
3125000-Police Special Operations	\$186,852.75	\$50,423.97	\$6,660.59	\$43,430.11	\$8,491.54	\$33,532.80	-
3130000-Police Central Investigations	\$104,288.24	\$25,875.46	\$2,316.73	\$24,696.24	\$7,132.90	\$19,068.20	-
3135000-Police Special Investigations	\$81,470.73	\$30,519.77	-	\$16,293.36	\$5,452.46	\$12,580.26	-
3195000-Police Capital	\$265.74	-	-	\$95.16	-	\$73.48	-
3500000-Fire Administration	\$25,755.97	\$4,644.31	\$2,316.73	\$5,534.74	\$3,339.41	\$4,273.43	-
3505000-Fire Prevention	\$40,518.85	\$8,625.15	\$2,316.73	\$4,188.60	\$17,880.51	\$3,234.05	-
3510000-Fire Operations	\$549,763.24	\$144,637.16	\$33,302.94	\$125,152.97	\$22,339.02	\$96,631.79	-
3510100-Fire Operation Paramedic Program	\$19,757.06	-	\$2,895.91	\$5,666.80	\$1,036.86	\$4,375.39	-
3515000-Fire Special Services	\$16,131.05	\$3,317.37	\$5,212.63	\$1,321.27	\$3,911.47	\$1,020.16	-
3520000-Fire Training	\$10,343.10	\$3,317.37	\$579.18	\$1,233.04	\$3,003.32	\$952.05	-
3595000-Fire Capital	\$139.07	-	-	\$13.95	\$100.11	\$10.77	-
4100000-Public Works Administration	\$23,187.90	\$5,971.26	\$579.18	\$4,882.49	\$3,003.32	\$3,769.82	-
4100200-Public Works Sundry Gen Govt	\$558.93	-	\$289.59	\$46.52	\$139.44	\$35.92	-
4110000-Public Works Streets Admin	\$8,009.92	\$1,990.42	-	\$1,447.58	\$1,977.19	\$1,117.69	-
4110100-Public Works Streets Maintenance	\$92,011.51	\$36,491.03	\$10,714.86	\$8,350.20	\$21,488.07	\$6,447.26	-
4110110-Public Works Forestry and Landscape	\$66,954.40	\$5,307.79	\$6,081.41	\$16,999.56	\$8,094.68	\$13,125.52	-
4110300-Public Works Storm Drain Maintenance	\$7,828.67	\$2,653.89	\$868.77	\$50.38	\$4,165.33	\$38.90	-
4110400-Public Wrk Signals Maintenance	\$30,070.13	\$3,980.84	\$2,316.73	\$3,337.87	\$14,451.71	\$2,577.20	-
4115000-Public Works City Engineering Services	\$66,608.52	\$28,529.35	\$579.18	\$7,430.48	\$16,750.69	\$5,737.15	-
4120000-Public Works Traffic Engineering	\$14,510.10	\$3,980.84	\$579.18	\$2,547.87	\$2,835.28	\$1,967.23	-
4195000-Public Works Capital	\$409.65	-	-	\$3.30	\$400.44	\$2.54	-
5130000-Library Administration	\$22,201.72	\$4,644.31	\$4,054.27	\$3,990.53	\$2,359.76	\$3,081.13	-
5135000-Library Neighborhood Services	\$73,144.79	\$35,164.08	\$6,660.59	\$8,545.12	\$7,458.26	\$6,597.77	-
5140000-Library Measure I	\$11,745.56	-	\$2,027.14	\$3,429.03	\$143.02	\$2,647.58	-
5200000-PRCS Administration	\$25,970.33	\$7,298.21	\$4,054.27	\$3,985.12	\$3,489.58	\$3,076.95	-
5205000-PRCS Recreation	\$143,968.15	\$67,906.48	\$29,538.26	\$10,454.42	\$17,329.90	\$8,071.96	-
5210000-PRCS Janet Goeske Center	\$3,338.81	-	\$289.59	\$1,020.25	\$200.22	\$787.74	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Payroll</b>	<b>Purchasing</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>	<b>Business Tax</b>
5215000-PRCS Parks	\$159,178.16	\$28,695.22	\$46,044.94	\$24,080.59	\$17,194.03	\$18,592.85	-
5215400-PRCS Fairmount Park Golf Course	\$8,352.43	\$2,488.02	\$868.77	\$499.64	\$3,600.41	\$385.78	-
5225000-PRCS Community Services	\$6,978.95	-	-	\$2,499.22	-	\$1,929.67	-
5305000-Museum Facilities and Operations	\$55,639.90	\$8,956.89	\$26,063.17	\$4,058.99	\$9,285.28	\$3,133.99	-
2805000-Sucessor Agency	\$7,782.29	\$1,990.42	\$289.59	\$1,478.75	\$1,372.95	\$1,141.75	-
2855000-Housing	\$6,708.84	\$2,653.89	\$289.59	\$1,348.40	-	\$1,041.12	-
2875000-Housing Authority	\$16,082.76	\$5,307.79	\$868.77	\$2,533.43	\$2,831.71	\$1,956.09	-
9999991-Public Works Capital Improv Storm	\$7,384.82	-	\$868.77	\$2,023.60	\$865.24	\$1,562.44	-
5200111-PRCS Admin Plan and Design Park	\$16,596.59	-	-	\$5,917.76	\$71.51	\$4,569.16	-
9999993-PW-Cap Imp-Street Projects (433)	\$2,740.19	-	\$868.77	\$670.17	-	\$517.44	-
6000000-Public Utilities Admin Management	\$98,365.07	\$23,221.56	\$18,533.81	\$17,170.03	\$8,663.16	\$13,257.14	-
6000010-Public Utilities Admin Management	\$41,602.58	-	\$36,778.03	\$318.02	\$3,936.50	\$245.55	-
6000030-Public Utilities Admin Mission Square	\$23,581.05	-	\$2,895.91	\$7,206.49	\$561.34	\$5,564.20	-
6002000-Public Utilities Work Force Developmnt	\$2,398.92	-	\$289.59	\$650.38	\$293.18	\$502.16	-
6003000-Public Utilities Office Ops Technology	\$19,746.38	\$1,326.95	\$289.59	\$6,221.00	\$757.98	\$4,803.29	-
6004000-Public Utilities Business Support	\$20,795.47	\$7,298.21	\$3,475.09	\$1,913.01	\$4,680.18	\$1,477.05	-
6005000-Public Utilities Admin CIS Util Bill	\$16,484.24	\$8,625.15	-	\$1,283.07	\$4,276.16	\$990.67	-
6010000-Public Utilities Admin Field Services	\$54,443.53	\$25,875.46	\$1,447.95	\$7,586.50	\$5,935.14	\$5,857.61	-
6015000-Public Utilities Admn Customer Service	\$87,101.20	\$33,173.66	\$4,343.86	\$12,497.80	\$14,684.11	\$9,649.67	-
6020000-Public Utilities Admin Customer	\$26,622.36	\$14,596.41	\$4,343.86	\$1,158.23	\$4,447.78	\$894.28	-
6025000-Legislative and Regulatory Risk	\$4,453.37	\$663.47	\$289.59	\$1,072.95	\$504.13	\$828.44	-
6100000-Electric Operations	\$127,829.74	\$44,784.44	\$9,846.09	\$19,475.88	\$18,813.69	\$15,037.51	-
6105000-Electric Prod and Oper Field Ops	\$290,948.13	\$47,106.60	\$13,321.18	\$37,585.68	\$125,564.01	\$29,020.26	-
6110000-Energy Deliv Engineering	\$122,556.30	\$47,106.60	\$13,031.59	\$17,837.81	\$12,606.81	\$13,772.74	-
6120000-Elec Power Supply Operation	\$113,148.43	\$31,846.71	\$8,108.54	\$24,124.04	\$5,827.88	\$18,626.40	-
6120100-Elec Power and Energy Purch	\$150,654.73	-	-	\$50,876.45	\$8,584.50	\$39,282.19	-
6120110-SONGS Power and Energy Purch	\$11,704.09	-	-	\$4,101.70	\$250.28	\$3,166.96	-
6120120-SPRINGS Power and Energy Purch	\$12,141.77	-	\$9,556.50	\$681.25	\$682.90	\$526.00	-

**City of Riverside 2024/25 Cost Allocation Plan  
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**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Payroll</b>	<b>Purchasing</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>	<b>Business Tax</b>
6120130-RERC Acorn Generating Plant	\$141,861.30	\$11,279.04	\$50,967.98	\$25,015.07	\$9,760.81	\$19,314.37	-
6120140-Clearwater Generating Plant	\$51,609.02	\$3,317.37	\$30,407.03	\$4,312.49	\$5,842.18	\$3,329.72	-
6130000-Elec Capital Projects	\$505,299.53	-	\$91,800.28	\$105,242.38	\$119,614.56	\$81,258.64	-
6020100-Public Utilities Adm Market Pub Benefit	\$52,357.45	-	\$1,447.95	\$14,660.12	\$9,971.75	\$11,319.22	-
6200000-Water Production and Operations	\$206,961.05	\$26,870.67	\$17,085.86	\$44,959.99	\$37,455.75	\$34,714.03	-
6205000-Water Field Operations	\$219,797.23	\$57,722.17	\$7,239.77	\$36,996.25	\$51,524.90	\$28,565.15	-
6210000-Wtr Engineering and Resources	\$112,240.39	\$24,548.51	\$5,502.23	\$26,993.64	\$6,811.11	\$20,842.05	-
6230000-Water Capital Projects	\$206,441.41	-	\$30,986.22	\$46,121.71	\$46,662.37	\$35,611.01	-
6220200-Water Conservation	\$5,051.14	-	\$868.77	\$1,296.72	\$561.34	\$1,001.21	-
4125000-Sewer Systems Admin and Reg Compl	\$54,891.71	\$9,288.63	\$2,027.14	\$14,542.17	\$2,967.57	\$11,228.15	-
4125001-Sewer Admin Compliance	\$5,376.20	-	\$2,606.32	\$881.80	\$307.48	\$680.85	-
4125002-Sewer Admin Safety	\$285.30	-	-	\$74.00	\$78.66	\$57.14	-
4125003-Sewer Admin Emergency Svcs	\$347.92	-	\$289.59	\$9.36	\$32.18	\$7.23	-
4125100-Sewer Collection System Maint	\$90,764.80	\$12,605.99	\$12,162.81	\$15,837.48	\$21,770.53	\$12,228.27	-
4125200-Sewer Systems Treatment	\$118,306.59	\$19,240.72	\$11,004.45	\$28,533.00	\$8,384.28	\$22,030.60	-
4125300-Sewer Environmental Compl	\$19,597.66	\$6,634.73	\$1,447.95	\$3,034.00	\$3,042.65	\$2,342.58	-
4125400-Sewer Sys Plant Maintenance	\$87,250.86	\$11,942.52	\$26,642.35	\$7,755.72	\$27,008.47	\$5,988.27	-
4125410-Sewer Electrical and Instrum	\$41,197.21	\$5,971.26	\$10,135.68	\$4,046.62	\$13,790.27	\$3,124.43	-
4125420-Sewer SCADA and SPL	\$12,291.74	\$1,990.42	\$2,316.73	\$1,568.73	\$3,603.99	\$1,211.23	-
4125430-Sewer Warehouse	\$5,203.45	\$1,326.95	-	\$468.90	\$2,567.13	\$362.04	-
4125500-Sewer Laboratory Services	\$19,811.83	\$3,317.37	\$7,529.36	\$1,876.32	\$3,725.55	\$1,448.73	-
4125600-Sewer Systems Debt Service	\$707.90	-	\$579.18	-	\$128.71	-	-
9999995-PW-Sewer Capital Projects (550)	\$90,959.57	-	\$4,633.45	\$30,911.49	\$7.15	\$23,867.05	-
4125900-Sewer Capital Engrnrg Svcs	\$11,190.42	\$3,980.84	\$868.77	\$1,047.94	\$3,414.49	\$809.12	-
4125910-Sewer Plant Construction Support	\$6,110.81	\$1,326.95	\$1,447.95	\$399.50	\$2,220.32	\$308.46	-
4150000-Public Works Public Parking	\$38,794.43	\$1,990.42	\$5,791.82	\$10,080.13	\$2,863.88	\$7,782.96	-
4151000-Public Works Parking Enforcmnt	\$20,300.84	\$9,952.10	\$1,447.95	\$2,145.22	\$2,910.36	\$1,656.34	-
2115100-Workers Compensation	\$87,425.59	\$3,317.37	\$3,185.50	\$14,293.17	\$41,009.69	\$11,035.89	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
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**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Payroll</b>	<b>Purchasing</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>	<b>Business Tax</b>
2320300-Unemployment Trust	\$1,170.88	-	-	\$342.48	\$214.52	\$264.43	-
2320000-Risk Management	\$12,926.43	\$1,326.95	\$2,895.91	\$2,637.96	\$1,337.19	\$2,036.79	-
2320200-Liability Trust	\$14.30	-	-	-	\$14.30	-	-
2315200-Central Store	\$19,655.05	\$5,307.79	\$4,923.04	\$2,053.54	\$3,689.80	\$1,585.56	-
2215000-Central Garage	\$154,756.66	\$27,865.88	\$16,506.68	\$26,869.07	\$35,353.42	\$20,745.86	-
5200200-PRCS Adm Special Transit Svs	\$65,062.94	\$32,012.58	\$3,475.09	\$9,014.99	\$4,401.30	\$6,960.56	-
4130000-Solid Waste Admin	\$9,955.86	\$2,653.89	\$289.59	\$1,922.21	\$1,644.68	\$1,484.16	-
4130100-Solid Waste Collection	\$149,457.73	\$29,856.30	\$5,212.63	\$38,712.62	\$6,285.53	\$29,890.38	-
4130200-Solid Waste Refuse Disposal	\$7,808.71	-	\$3,185.50	\$861.78	\$2,216.74	\$665.39	-
4130300-Solid Waste Private Hauler	\$34,531.56	-	\$289.59	\$12,231.58	\$85.81	\$9,444.12	-
4130400-Solid Waste Street Sweeping	\$37,653.07	\$8,625.15	\$1,447.95	\$8,529.65	\$3,761.31	\$6,585.82	-
4130500-Solid Waste Sundry Gen Govt	\$1,119.36	-	-	\$370.12	\$85.81	\$285.77	-
1310000-City Attorney-Claim Management	\$31,226.18	\$1,990.42	\$3,475.09	\$8,052.27	\$3,275.05	\$6,217.24	-
9999992-PW-Capital Projects (420)	\$51,739.03	-	\$32,723.76	\$5,590.60	\$3,403.77	\$4,316.55	-
6015311-RPU Customer Service Call Center	\$12,742.92	\$9,288.63	\$289.59	\$57.79	\$3,003.32	\$44.62	-
6007000-Public Utilities Admin Safety	\$5,691.60	\$1,326.95	-	\$751.26	\$2,266.80	\$580.05	-
5230000-PRCS - Youth Innovation Center	\$3,973.28	\$3,848.14	-	-	\$125.14	-	-
2815001-Citywide Economic Development	\$13,633.22	\$4,312.58	\$1,158.36	\$2,385.22	\$1,501.66	\$1,841.65	-
6213000-Water - Office of Ops Technology	\$7,652.93	-	-	\$2,740.57	-	\$2,116.02	-
2245000-Airport Administration	\$26,956.80	\$4,644.31	\$7,818.95	\$3,568.01	\$4,530.02	\$2,754.90	-
Alloc Remains	\$1,405,750.46	-	-	-	-	-	\$1,376,462.37
<b>Totals</b>	<b>\$9,204,547.78</b>	<b>\$1,695,578.13</b>	<b>\$906,133.51</b>	<b>\$1,430,099.61</b>	<b>\$1,203,596.01</b>	<b>\$1,104,193.40</b>	<b>-</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$9,204,547.78</b>	<b>\$1,695,578.13</b>	<b>\$906,133.51</b>	<b>\$1,430,099.61</b>	<b>\$1,203,596.01</b>	<b>\$1,104,193.40</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$644,628.21)</b>	<b>(\$175,959.05)</b>	<b>(\$107,731.69)</b>	<b>(\$97,420.84)</b>	<b>(\$88,894.10)</b>	<b>(\$75,219.55)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$7,154,169.11</b>	<b>\$1,519,619.08</b>	<b>\$798,401.82</b>	<b>\$1,332,678.77</b>	<b>\$1,114,701.91</b>	<b>\$1,028,973.85</b>	<b>-</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

Department	Total	User Fee	Administration
0100000-Mayor	\$13,602.86	-	\$1,983.70
0200000-City Council	\$18,967.23	-	\$3,100.50
1100000-City Manager	\$65,955.83	-	\$10,130.43
1200000-City Clerk	\$24,844.23	-	\$4,062.33
1300000-City Attorney	\$78,074.80	-	\$14,158.26
2100000-Human Resources	\$56,130.50	-	\$7,735.77
2200000-General Services	\$81,835.31	-	\$9,741.08
2300000-Finance	\$102,030.71	-	\$14,776.21
2400000-Innovation and Technology	\$174,854.78	-	\$27,653.66
2845000-Citywide Property Services	\$8,639.08	-	\$1,150.22
7222100-Non Departmental City Occupancy	\$18,107.65	-	\$4,412.57
7241300-Non Departmental Employee Parking	\$1,585.21	-	\$498.23
<b>Subtotal for CSD</b>	<b>\$644,628.21</b>	-	<b>\$99,402.98</b>
2800001-Community Development	\$16,318.54	-	\$2,413.04
2810000-Planning	\$64,335.48	-	\$6,720.03
2810250-Planning Historical Preservation	\$7,269.57	-	\$1,037.25
2850000-Museum Arts and Cultural Affairs	\$22,772.24	-	\$5,118.31
2825000-Building and Safety	\$100,920.34	-	\$7,075.55
2840000-Code Enforcement	\$46,867.78	-	\$6,886.43
2855300-Homeless Services Campus	\$1,997.09	-	\$68.68
2855310-Outreach Homeless Services	\$9,259.94	-	\$1,059.61
3100000-Office of the Police Chief	\$50,837.29	-	\$12,692.95
3101000-Police Community Services Bureau	\$25,308.90	-	\$5,062.19
3102000-Police Support Service	\$130,376.64	-	\$20,511.48
3105000-Police Administrative Services	\$77,515.40	-	\$11,437.59
3110000-Police Communications	\$87,818.78	-	\$13,687.30
3115000-Police Field Operations	\$481,666.74	-	\$105,820.10

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>User Fee</b>	<b>Administration</b>
3120000-Police Aviation Unit	\$32,915.41	-	\$6,381.99
3125000-Police Special Operations	\$186,852.75	-	\$44,313.74
3130000-Police Central Investigations	\$104,288.24	-	\$25,198.72
3135000-Police Special Investigations	\$81,470.73	-	\$16,624.87
3195000-Police Capital	\$265.74	-	\$97.10
3500000-Fire Administration	\$25,755.97	-	\$5,647.35
3505000-Fire Prevention	\$40,518.85	-	\$4,273.82
3510000-Fire Operations	\$549,763.24	-	\$127,699.35
3510100-Fire Operation Paramedic Program	\$19,757.06	-	\$5,782.10
3515000-Fire Special Services	\$16,131.05	-	\$1,348.15
3520000-Fire Training	\$10,343.10	-	\$1,258.13
3595000-Fire Capital	\$139.07	-	\$14.24
4100000-Public Works Administration	\$23,187.90	-	\$4,981.83
4100200-Public Works Sundry Gen Govt	\$558.93	-	\$47.46
4110000-Public Works Streets Admin	\$8,009.92	-	\$1,477.04
4110100-Public Works Streets Maintenance	\$92,011.51	-	\$8,520.09
4110110-Public Works Forestry and Landscape	\$66,954.40	-	\$17,345.44
4110300-Public Works Storm Drain Maintenance	\$7,828.67	-	\$51.40
4110400-Public Wrk Signals Maintenance	\$30,070.13	-	\$3,405.78
4115000-Public Works City Engineering Services	\$66,608.52	-	\$7,581.67
4120000-Public Works Traffic Engineering	\$14,510.10	-	\$2,599.71
4195000-Public Works Capital	\$409.65	-	\$3.36
5130000-Library Administration	\$22,201.72	-	\$4,071.72
5135000-Library Neighborhood Services	\$73,144.79	-	\$8,718.98
5140000-Library Measure I	\$11,745.56	-	\$3,498.79
5200000-PRCS Administration	\$25,970.33	-	\$4,066.20
5205000-PRCS Recreation	\$143,968.15	-	\$10,667.13
5210000-PRCS Janet Goeske Center	\$3,338.81	-	\$1,041.01

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>User Fee</b>	<b>Administration</b>
5215000-PRCS Parks	\$159,178.16	-	\$24,570.53
5215400-PRCS Fairmount Park Golf Course	\$8,352.43	-	\$509.80
5225000-PRCS Community Services	\$6,978.95	-	\$2,550.07
5305000-Museum Facilities and Operations	\$55,639.90	-	\$4,141.58
2805000-Sucessor Agency	\$7,782.29	-	\$1,508.83
2855000-Housing	\$6,708.84	-	\$1,375.84
2875000-Housing Authority	\$16,082.76	-	\$2,584.98
9999991-Public Works Capital Improv Storm	\$7,384.82	-	\$2,064.77
5200111-PRCS Admin Plan and Design Park	\$16,596.59	-	\$6,038.17
9999993-PW-Cap Imp-Street Projects (433)	\$2,740.19	-	\$683.80
6000000-Public Utilities Admin Management	\$98,365.07	-	\$17,519.37
6000010-Public Utilities Admin Management	\$41,602.58	-	\$324.49
6000030-Public Utilities Admin Mission Square	\$23,581.05	-	\$7,353.12
6002000-Public Utilities Work Force Developmnt	\$2,398.92	-	\$663.61
6003000-Public Utilities Office Ops Technology	\$19,746.38	-	\$6,347.57
6004000-Public Utilities Business Support	\$20,795.47	-	\$1,951.93
6005000-Public Utilities Admin CIS Util Bill	\$16,484.24	-	\$1,309.18
6010000-Public Utilities Admin Field Services	\$54,443.53	-	\$7,740.86
6015000-Public Utilities Admn Customer Service	\$87,101.20	-	\$12,752.09
6020000-Public Utilities Admin Customer	\$26,622.36	-	\$1,181.80
6025000-Legislative and Regulatory Risk	\$4,453.37	-	\$1,094.79
6100000-Electric Operations	\$127,829.74	-	\$19,872.14
6105000-Electric Prod and Oper Field Ops	\$290,948.13	-	\$38,350.41
6110000-Energy Deliv Engineering	\$122,556.30	-	\$18,200.74
6120000-Elec Power Supply Operation	\$113,148.43	-	\$24,614.87
6120100-Elec Power and Energy Purch	\$150,654.73	-	\$51,911.59
6120110-SONGS Power and Energy Purch	\$11,704.09	-	\$4,185.15
6120120-SPRINGS Power and Energy Purch	\$12,141.77	-	\$695.12

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>User Fee</b>	<b>Administration</b>
6120130-RERC Acorn Generating Plant	\$141,861.30	-	\$25,524.03
6120140-Clearwater Generating Plant	\$51,609.02	-	\$4,400.23
6130000-Elec Capital Projects	\$505,299.53	-	\$107,383.66
6020100-Public Utilities Adm Market Pub Benefit	\$52,357.45	-	\$14,958.40
6200000-Water Production and Operations	\$206,961.05	-	\$45,874.75
6205000-Water Field Operations	\$219,797.23	-	\$37,748.98
6210000-Wtr Engineering and Resources	\$112,240.39	-	\$27,542.86
6230000-Water Capital Projects	\$206,441.41	-	\$47,060.11
6220200-Water Conservation	\$5,051.14	-	\$1,323.10
4125000-Sewer Systems Admin and Reg Compl	\$54,891.71	-	\$14,838.05
4125001-Sewer Admin Compliance	\$5,376.20	-	\$899.74
4125002-Sewer Admin Safety	\$285.30	-	\$75.51
4125003-Sewer Admin Emergency Svcs	\$347.92	-	\$9.55
4125100-Sewer Collection System Maint	\$90,764.80	-	\$16,159.71
4125200-Sewer Systems Treatment	\$118,306.59	-	\$29,113.53
4125300-Sewer Environmental Compl	\$19,597.66	-	\$3,095.73
4125400-Sewer Sys Plant Maintenance	\$87,250.86	-	\$7,913.52
4125410-Sewer Electrical and Instrum	\$41,197.21	-	\$4,128.95
4125420-Sewer SCADA and SPL	\$12,291.74	-	\$1,600.64
4125430-Sewer Warehouse	\$5,203.45	-	\$478.44
4125500-Sewer Laboratory Services	\$19,811.83	-	\$1,914.50
4125600-Sewer Systems Debt Service	\$707.90	-	-
9999995-PW-Sewer Capital Projects (550)	\$90,959.57	-	\$31,540.42
4125900-Sewer Capital Engrng Svcs	\$11,190.42	-	\$1,069.26
4125910-Sewer Plant Construction Support	\$6,110.81	-	\$407.63
4150000-Public Works Public Parking	\$38,794.43	-	\$10,285.22
4151000-Public Works Parking Enforcmnt	\$20,300.84	-	\$2,188.86
2115100-Workers Compensation	\$87,425.59	-	\$14,583.98



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

Department	Total	User Fee	Administration
2320300-Unemployment Trust	\$1,170.88	-	\$349.45
2320000-Risk Management	\$12,926.43	-	\$2,691.63
2320200-Liability Trust	\$14.30	-	-
2315200-Central Store	\$19,655.05	-	\$2,095.32
2215000-Central Garage	\$154,756.66	-	\$27,415.75
5200200-PRCS Adm Special Transit Svs	\$65,062.94	-	\$9,198.41
4130000-Solid Waste Admin	\$9,955.86	-	\$1,961.32
4130100-Solid Waste Collection	\$149,457.73	-	\$39,500.27
4130200-Solid Waste Refuse Disposal	\$7,808.71	-	\$879.31
4130300-Solid Waste Private Hauler	\$34,531.56	-	\$12,480.45
4130400-Solid Waste Street Sweeping	\$37,653.07	-	\$8,703.19
4130500-Solid Waste Sundry Gen Govt	\$1,119.36	-	\$377.65
1310000-City Attorney-Claim Management	\$31,226.18	-	\$8,216.11
9999992-PW-Capital Projects (420)	\$51,739.03	-	\$5,704.35
6015311-RPU Customer Service Call Center	\$12,742.92	-	\$58.97
6007000-Public Utilities Admin Safety	\$5,691.60	-	\$766.54
5230000-PRCS - Youth Innovation Center	\$3,973.28	-	-
2815001-Citywide Economic Development	\$13,633.22	-	\$2,433.75
6213000-Water - Office of Ops Technology	\$7,652.93	-	\$2,796.33
2245000-Airport Administration	\$26,956.80	-	\$3,640.61
Alloc Remains	\$1,405,750.46	\$29,288.09	-
<b>Totals</b>	\$9,204,547.78	-	\$1,459,196.65
<b>Direct Billed</b>	-	-	-
<b>Total Full Functional Cost</b>	\$9,204,547.78	-	\$1,459,196.65
<b>Less Direct Billed</b>	-	-	-
<b>Less CSD Amounts</b>	(\$644,628.21)	-	(\$99,402.98)
<b>Total Receiving Department Allocation</b>	\$7,154,169.11	-	\$1,359,793.67

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology**

**Schedule 10.1**

**Narrative**

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The Innovation and Technology Department is a full service technology department providing the following services: network support, server and datacenter operations, applications, help desk, desktop, cybersecurity, geographic information systems, and project management. The Department strives to work collaboratively with other departments and organizations to improve the quality of life in the City through economic development; achieve innovative, practical, and reliable solutions to city problems; and optimize processes through information technology leadership and professional services.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst four different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Client Service and Cybersecurity Support-** Allocates the cost of IT Client Services and Cybersecurity Support based on Full-time Equivalents by Fund/Section

**Software Maintenance - Citywide Support-** Allocates the cost of IT Citywide Software Maintenance support based on Full-time Equivalents by Fund/Section

**IT General Citywide Support-** Allocates the cost of IT Citywide Software Maintenance support based on Full-time Equivalents by Fund/Section

**Software Maintenance - Direct Support-** Allocates the cost of IT Direct Software Maintenance support based on projected direct software maintenance costs

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.3**

**Schedule of costs to be allocated**

Amount	General & Admin	and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
<i>Sal Total %</i>		0.000%	0.000%	0.000%	0.000%
<b>Wages and Benefits</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>		General & Admin	and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
419989 - Vacancy Provision	PROP	\$878,476.00	-	-	-	\$878,476.00	-
411100 - Salaries - Regular	PROP	\$4,768,821.00	-	\$625,996.00	-	\$4,142,825.00	-
411510 - Accrued Payroll	PROP	\$25,040.00	-	\$4,150.00	-	\$20,890.00	-
412210 - Workers Compensation Ins	PROP	\$67,260.00	-	\$14,970.00	-	\$52,290.00	-
412220 - Health Insurance	PROP	\$572,125.00	-	\$100,629.00	-	\$471,496.00	-
412222 - Dental Insurance	PROP	\$21,405.00	-	\$3,790.00	-	\$17,615.00	-
412230 - Life Insurance	PROP	\$25,405.00	-	\$3,390.00	-	\$22,015.00	-
412240 - Unemployment Insurance	PROP	\$4,329.00	-	\$722.00	-	\$3,607.00	-
412320 - Medicare OASDI	PROP	\$92,330.00	-	\$12,512.00	-	\$79,818.00	-
412400 - Deferred Compensation	PROP	\$41,038.00	-	\$5,600.00	-	\$35,438.00	-
412500 - Automobile/Expense Allowance	PROP	\$4,025.00	-	-	-	\$4,025.00	-
413120 - Overtime At 1.5 Rate	PROP	\$7,695.00	-	\$7,521.00	-	\$174.00	-
421000 - Professional Services	PROP	\$45,989.00	-	\$1,348.00	-	\$44,641.00	-
421215 - IT-Internet Service Provider	PROP	\$57,388.00	-	-	-	\$57,388.00	-
422100 - Telephone	PROP	\$7,914.00	-	\$475.00	-	\$7,439.00	-
422120 - Telephone - Cellular	PROP	\$33,048.00	-	\$8,400.00	-	\$24,648.00	-
423400 - Motor Pool Equipment Rental	PROP	\$123.00	-	-	-	\$123.00	-
424220 - All Other Equip Maint/Repair	PROP	\$2,421.00	-	-	-	\$2,421.00	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 10.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Client Service and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
424310 - Software Maintenance/Support	PROP	\$4,566,365.00	-	\$48,159.00	\$1,627,116.00	\$945,753.00	\$1,945,337.00
425200 - Periodicals & Dues	PROP	\$2,180.00	-	-	-	\$2,180.00	-
425400 - General Office Expense	PROP	\$16,664.00	-	-	-	\$16,664.00	-
425500 - Postage	PROP	\$359.00	-	-	-	\$359.00	-
425610 - Outside Printing Expense	PROP	\$1,014.00	-	-	-	\$1,014.00	-
425700 - Software Purchase/Licensing	PROP	\$34,582.00	-	\$21,663.00	-	\$12,919.00	-
425800 - Computer Equip Purc Undr \$50	PROP	\$61,492.00	-	\$44,217.00	-	\$17,275.00	-
426800 - Special Department Supplies	PROP	\$21,633.00	-	\$5,157.00	-	\$16,476.00	-
427100 - Travel & Meeting Expense	PROP	\$17,506.00	-	\$28.00	-	\$17,478.00	-
427200 - Training	PROP	\$8,471.00	-	-	-	\$8,471.00	-
428400 - Liability Insurance	PROP	\$76,930.00	-	\$16,880.00	-	\$60,050.00	-
462320 - Technology Replacement Prog.	PROP	\$70,024.00	-	-	-	\$70,024.00	-
892510 - Utilization Chgs to 510 Fund	PROP	(\$99,993.00)	-	(\$99,993.00)	-	-	-
894101 - Interfund Services to 101 Fund	PROP	(\$1,390,325.00)	-	-	-	-	(\$1,390,325.00)
894510 - Interfund Services to 510 Fund	PROP	(\$381,562.00)	-	-	-	-	(\$381,562.00)
894520 - Interfund Services to 520 Fund	PROP	(\$71,168.00)	-	-	-	-	(\$71,168.00)
894550 - Interfund Services to 550 Fund	PROP	(\$302.00)	-	-	-	-	(\$302.00)
894610 - Interfund Services to 610 Fund	PROP	(\$23,412.00)	-	-	-	-	(\$23,412.00)
894650 - Interfund Services to 650 Fund	PROP	(\$78,568.00)	-	-	-	-	(\$78,568.00)
412318 - PERS UAL - Misc	PROP	\$452,430.00	-	\$75,119.00	-	\$377,311.00	-
882510 - Utilization Chgs from 510 Fund	PROP	\$2,549.00	-	-	-	\$2,549.00	-
411116 - Salaries-Addtl Pay Non-PERS	PROP	\$507,447.00	-	\$100,000.00	-	\$407,447.00	-
411111 - Salaries-Part Time Benefitted	PROP	\$33,657.00	-	-	-	\$33,657.00	-
411115 - Salaries-Additional Pay PERS	PROP	\$3,149.00	-	-	-	\$3,149.00	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 10.3**

Schedule of costs to be allocated (continued)

		Amount	General & Admin	Client Service and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
411210 - Vacation	PROP	\$313,991.00	-	\$47,362.00	-	\$266,629.00	-
411220 - Holidays & Special Days Off	PROP	\$308,648.00	-	\$39,876.00	-	\$268,772.00	-
411240 - Sick Leave	PROP	\$180,776.00	-	\$23,573.00	-	\$157,203.00	-
411245 - Family Illness Sick Leave	PROP	\$11,694.00	-	-	-	\$11,694.00	-
411260 - Bereavement Leave	PROP	\$12,289.00	-	\$890.00	-	\$11,399.00	-
411292 - Administrative Leave	PROP	\$80,642.00	-	\$3,981.00	-	\$76,661.00	-
411410 - Vacation Payoffs	PROP	\$180,168.00	-	\$17,213.00	-	\$162,955.00	-
412310 - PERS Retirement	PROP	\$718,633.00	-	\$94,824.00	-	\$623,809.00	-
422110 - Telephone Outside Comm Line	PROP	(\$16,107.00)	-	-	-	(\$16,107.00)	-
411280 - Jury Duty	PROP	\$4,856.00	-	\$473.00	-	\$4,383.00	-
411248 - COVID-19 SB114 Sick Leave	PROP	\$24,590.00	-	\$7,543.00	-	\$17,047.00	-
411110 - Salaries-Part Time Non-Bene	PROP	\$5,975.00	-	-	-	\$5,975.00	-
418000 - Temporary Services	PROP	\$35,743.00	-	-	-	\$35,743.00	-
970390 - Op Trans Debt to 390 Fund	PROP	\$93,200.00	-	-	-	\$93,200.00	-
423201 - Parking Space Rental	PROP	\$910.00	-	-	-	\$910.00	-
411130 - Compensatory Time	PROP	(\$35.00)	-	-	-	(\$35.00)	-
462310 - Technology Replacement Prog.	PROP	\$16,347.00	-	-	-	\$16,347.00	-
894215 - Interfund Services to 215 Fund	PROP	(\$2,108.00)	-	(\$2,108.00)	-	-	-
462200 - Machine and Equipment	PROP	\$5,556.00	-	-	-	\$5,556.00	-
<b>Services and Supplies Subtotal</b>		\$12,461,722.00	-	\$1,234,360.00	\$1,627,116.00	\$9,600,246.00	-
<b>Cost Adjustments</b>							
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 10.3**

Schedule of costs to be allocated (continued)

	Amount	General & Admin	Client Service and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
Reallocate Admin		-	-	-	-	-
<b>Functional Costs</b>	\$12,461,722.00	-	\$1,234,360.00	\$1,627,116.00	\$9,600,246.00	-
<i>Exp Total %</i>		<i>0.000%</i>	<i>9.905%</i>	<i>13.057%</i>	<i>77.038%</i>	<i>0.000%</i>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>and Cybersecurity Support</b>	<b>Software Maintenance - Citywide Support</b>	<b>IT General Citywide Support</b>	<b>Software Maintenance - Direct Support</b>	
000001-Building	\$109,252.66	-	\$10,821.71	\$14,265.02	\$84,165.93	-	-
010000-Mayor	\$18,808.78	\$3,382.82	\$2,198.13	\$2,897.54	\$17,095.94	-	-
020000-City Council	\$28,520.40	\$7,096.14	\$3,527.89	\$4,650.42	\$27,438.23	-	-
110000-City Manager	\$123,597.88	\$18,787.06	\$14,103.53	\$18,591.08	\$109,690.34	-	-
120000-City Clerk	\$22,518.94	\$3,468.56	\$2,574.12	\$3,393.16	\$20,020.22	-	-
130000-City Attorney	\$96,869.60	\$12,287.56	\$10,812.25	\$14,252.55	\$84,092.36	-	-
210000-Human Resources	\$104,424.13	\$11,646.92	\$11,497.08	\$15,155.29	\$89,418.67	-	-
220000-General Services	\$76,543.48	\$7,542.74	\$8,328.92	\$10,979.06	\$64,778.23	-	-
230000-Finance	\$161,594.10	\$13,260.68	\$17,319.74	\$22,830.63	\$134,704.41	-	-
240000-Innovation and Technology	-	\$309,256.76	\$30,632.54	\$40,379.38	\$238,244.84	-	-
7222100-Non Departmental City Occupancy	-	\$111,601.65	\$11,054.38	\$14,571.73	\$85,975.54	-	-
7241300-Non Departmental Employee Parking	-	\$32,736.24	\$3,242.59	\$4,274.34	\$25,219.30	-	-
<b>Subtotals</b>	<b>\$742,129.97</b>	<b>\$531,067.12</b>	<b>\$126,112.87</b>	<b>\$166,240.22</b>	<b>\$980,844.00</b>		<b>-</b>
<b>Functional Costs</b>	<b>\$12,461,722.00</b>		<b>\$1,234,360.00</b>	<b>\$1,627,116.00</b>	<b>\$9,600,246.00</b>		
<b>Total Allocated Costs</b>	<b>\$13,734,919.09</b>		<b>\$1,360,472.87</b>	<b>\$1,793,356.22</b>	<b>\$10,581,090.00</b>		



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.1**

**Detail Allocation - Client Service and Cybersecurity Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	7	0.282%	\$3,686.07	-	\$3,686.07	-	\$3,686.07
020000-City Council	14	0.544%	\$7,117.93	-	\$7,117.93	-	\$7,117.93
110000-City Manager	32	1.225%	\$16,015.35	-	\$16,015.35	-	\$16,015.35
120000-City Clerk	11	0.428%	\$5,592.66	-	\$5,592.66	-	\$5,592.66
130000-City Attorney	36	1.399%	\$18,303.26	-	\$18,303.26	-	\$18,303.26
210000-Human Resources	32	1.244%	\$16,269.56	-	\$16,269.56	-	\$16,269.56
220000-General Services	30	1.166%	\$15,252.72	-	\$15,252.72	-	\$15,252.72
230000-Finance	55	2.138%	\$27,963.31	-	\$27,963.31	-	\$27,963.31
240000-Innovation and Technology	60	2.342%	\$30,632.54	-	\$30,632.54	-	\$30,632.54
2845000-Citywide Property Services	5	0.194%	\$2,542.12	-	\$2,542.12	\$114.58	\$2,656.70
2800001-Community Development	9	0.350%	\$4,575.81	-	\$4,575.81	\$206.25	\$4,782.07
2810000-Planning	25	0.972%	\$12,710.60	-	\$12,710.60	\$572.92	\$13,283.52
2810250-Planning Historical Preservation	4	0.155%	\$2,033.70	-	\$2,033.70	\$91.67	\$2,125.36
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$3,050.54	-	\$3,050.54	\$137.50	\$3,188.04
2825000-Building and Safety	22	0.855%	\$11,185.33	-	\$11,185.33	\$504.17	\$11,689.50
2840000-Code Enforcement	27	1.050%	\$13,727.44	-	\$13,727.44	\$618.75	\$14,346.20
2855310-Outreach Homeless Services	5	0.194%	\$2,542.12	-	\$2,542.12	\$114.58	\$2,656.70
3100000-Office of the Police Chief	14	0.544%	\$7,117.93	-	\$7,117.93	\$320.84	\$7,438.77
3101000-Police Community Services Bureau	12	0.466%	\$6,101.09	-	\$6,101.09	\$275.00	\$6,376.09
3102000-Police Support Service	70	2.721%	\$35,589.67	-	\$35,589.67	\$1,604.18	\$37,193.85
3105000-Police Administrative Services	19	0.739%	\$9,660.05	-	\$9,660.05	\$435.42	\$10,095.47
3110000-Police Communications	62	2.410%	\$31,522.28	-	\$31,522.28	\$1,420.84	\$32,943.12
3115000-Police Field Operations	257	9.991%	\$130,664.93	-	\$130,664.93	\$5,889.63	\$136,554.56
3120000-Police Aviation Unit	9	0.350%	\$4,575.81	-	\$4,575.81	\$206.25	\$4,782.07
3125000-Police Special Operations	76	2.954%	\$38,640.21	-	\$38,640.21	\$1,741.68	\$40,381.89
3130000-Police Central Investigations	39	1.516%	\$19,828.53	-	\$19,828.53	\$893.76	\$20,722.29
3135000-Police Special Investigations	46	1.788%	\$23,387.50	-	\$23,387.50	\$1,054.17	\$24,441.67

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.1**

**Detail Allocation - Client Service and Cybersecurity Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$3,558.97	-	\$3,558.97	\$160.42	\$3,719.38
3505000-Fire Prevention	13	0.505%	\$6,609.51	-	\$6,609.51	\$297.92	\$6,907.43
3510000-Fire Operations	218	8.475%	\$110,836.40	-	\$110,836.40	\$4,995.87	\$115,832.27
3515000-Fire Special Services	5	0.194%	\$2,542.12	-	\$2,542.12	\$114.58	\$2,656.70
3520000-Fire Training	5	0.194%	\$2,542.12	-	\$2,542.12	\$114.58	\$2,656.70
4100000-Public Works Administration	9	0.350%	\$4,575.81	-	\$4,575.81	\$206.25	\$4,782.07
4110000-Public Works Streets Admin	3	0.117%	\$1,525.27	-	\$1,525.27	\$68.75	\$1,594.02
4110100-Public Works Streets Maintenance	55	2.138%	\$27,963.31	-	\$27,963.31	\$1,260.43	\$29,223.74
4110110-Public Works Forestry and Landscape	8	0.311%	\$4,067.39	-	\$4,067.39	\$183.33	\$4,250.73
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$2,033.70	-	\$2,033.70	\$91.67	\$2,125.36
4110400-Public Wrk Signals Maintenance	6	0.233%	\$3,050.54	-	\$3,050.54	\$137.50	\$3,188.04
4115000-Public Works City Engineering Services	43	1.672%	\$21,862.23	-	\$21,862.23	\$985.42	\$22,847.65
4120000-Public Works Traffic Engineering	6	0.233%	\$3,050.54	-	\$3,050.54	\$137.50	\$3,188.04
5130000-Library Administration	7	0.272%	\$3,558.97	-	\$3,558.97	\$160.42	\$3,719.38
5135000-Library Neighborhood Services	53	2.060%	\$26,946.46	-	\$26,946.46	\$1,214.59	\$28,161.06
5200000-PRCS Administration	11	0.428%	\$5,592.66	-	\$5,592.66	\$252.09	\$5,844.75
5205000-PRCS Recreation	102	3.979%	\$52,037.18	-	\$52,037.18	\$2,345.54	\$54,382.72
5215000-PRCS Parks	43	1.681%	\$21,989.33	-	\$21,989.33	\$991.15	\$22,980.49
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$1,906.59	-	\$1,906.59	\$85.94	\$1,992.53
5305000-Museum Facilities and Operations	14	0.525%	\$6,863.72	-	\$6,863.72	\$309.38	\$7,173.10
2805000-Sucessor Agency	3	0.117%	\$1,525.27	-	\$1,525.27	\$68.75	\$1,594.02
2855000-Housing	4	0.155%	\$2,033.70	-	\$2,033.70	\$91.67	\$2,125.36
2875000-Housing Authority	8	0.311%	\$4,067.39	-	\$4,067.39	\$183.33	\$4,250.73
6000000-Public Utilities Admin Management	35	1.361%	\$17,794.84	-	\$17,794.84	\$802.09	\$18,596.92
6003000-Public Utilities Office Ops Technology	2	0.078%	\$1,016.85	-	\$1,016.85	\$45.83	\$1,062.68
6004000-Public Utilities Business Support	11	0.428%	\$5,592.66	-	\$5,592.66	\$252.09	\$5,844.75
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$6,609.51	-	\$6,609.51	\$297.92	\$6,907.43

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.1**

**Detail Allocation - Client Service and Cybersecurity Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$19,828.53	-	\$19,828.53	\$893.76	\$20,722.29
6015000-Public Utilities Admn Customer Service	50	1.944%	\$25,421.19	-	\$25,421.19	\$1,145.84	\$26,567.04
6020000-Public Utilities Admin Customer	22	0.855%	\$11,185.33	-	\$11,185.33	\$504.17	\$11,689.50
6025000-Legislative and Regulatory Risk	1	0.039%	\$508.42	-	\$508.42	\$22.92	\$531.34
6100000-Electric Operations	68	2.624%	\$34,318.61	-	\$34,318.61	\$1,546.89	\$35,865.50
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$36,098.09	-	\$36,098.09	\$1,627.10	\$37,725.19
6110000-Energy Deliv Engineering	71	2.760%	\$36,098.09	-	\$36,098.09	\$1,627.10	\$37,725.19
6120000-Elec Power Supply Operation	48	1.866%	\$24,404.35	-	\$24,404.35	\$1,100.01	\$25,504.35
6120130-RERC Acorn Generating Plant	17	0.661%	\$8,643.21	-	\$8,643.21	\$389.59	\$9,032.79
6120140-Clearwater Generating Plant	5	0.194%	\$2,542.12	-	\$2,542.12	\$114.58	\$2,656.70
6200000-Water Production and Operations	41	1.574%	\$20,591.17	-	\$20,591.17	\$928.13	\$21,519.30
6205000-Water Field Operations	87	3.382%	\$44,232.88	-	\$44,232.88	\$1,993.77	\$46,226.64
6210000-Wtr Engineering and Resources	37	1.438%	\$18,811.68	-	\$18,811.68	\$847.92	\$19,659.61
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$7,117.93	-	\$7,117.93	\$320.84	\$7,438.77
4125100-Sewer Collection System Maint	19	0.739%	\$9,660.05	-	\$9,660.05	\$435.42	\$10,095.47
4125200-Sewer Systems Treatment	29	1.127%	\$14,744.29	-	\$14,744.29	\$664.59	\$15,408.88
4125300-Sewer Environmental Compl	10	0.389%	\$5,084.24	-	\$5,084.24	\$229.17	\$5,313.41
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$9,151.63	-	\$9,151.63	\$412.50	\$9,564.13
4125410-Sewer Electrical and Instrum	9	0.350%	\$4,575.81	-	\$4,575.81	\$206.25	\$4,782.07
4125420-Sewer SCADA and SPL	3	0.117%	\$1,525.27	-	\$1,525.27	\$68.75	\$1,594.02
4125430-Sewer Warehouse	2	0.078%	\$1,016.85	-	\$1,016.85	\$45.83	\$1,062.68
4125500-Sewer Laboratory Services	5	0.194%	\$2,542.12	-	\$2,542.12	\$114.58	\$2,656.70
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$3,050.54	-	\$3,050.54	\$137.50	\$3,188.04
4125910-Sewer Plant Construction Support	2	0.078%	\$1,016.85	-	\$1,016.85	\$45.83	\$1,062.68
4150000-Public Works Public Parking	3	0.117%	\$1,525.27	-	\$1,525.27	\$68.75	\$1,594.02
4151000-Public Works Parking Enforcmnt	15	0.583%	\$7,626.36	-	\$7,626.36	\$343.75	\$7,970.11
2115100-Workers Compensation	5	0.194%	\$2,542.12	-	\$2,542.12	\$114.58	\$2,656.70

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.1**

**Detail Allocation - Client Service and Cybersecurity Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$1,016.85	-	\$1,016.85	\$45.83	\$1,062.68
2315200-Central Store	8	0.311%	\$4,067.39	-	\$4,067.39	\$183.33	\$4,250.73
2215000-Central Garage	42	1.633%	\$21,353.80	-	\$21,353.80	\$962.51	\$22,316.31
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$24,531.45	-	\$24,531.45	\$1,105.74	\$25,637.19
4130000-Solid Waste Admin	4	0.155%	\$2,033.70	-	\$2,033.70	\$91.67	\$2,125.36
4130100-Solid Waste Collection	45	1.749%	\$22,879.07	-	\$22,879.07	\$1,031.26	\$23,910.33
4130400-Solid Waste Street Sweeping	13	0.505%	\$6,609.51	-	\$6,609.51	\$297.92	\$6,907.43
1310000-City Attorney-Claim Management	3	0.117%	\$1,525.27	-	\$1,525.27	\$68.75	\$1,594.02
6015311-RPU Customer Service Call Center	14	0.544%	\$7,117.93	-	\$7,117.93	\$320.84	\$7,438.77
6007000-Public Utilities Admin Safety	2	0.078%	\$1,016.85	-	\$1,016.85	\$45.83	\$1,062.68
5230000-PRCS - Youth Innovation Center	6	0.225%	\$2,948.86	-	\$2,948.86	\$132.92	\$3,081.78
2815001-Citywide Economic Development	7	0.253%	\$3,304.76	-	\$3,304.76	\$148.96	\$3,453.71
2245000-Airport Administration	7	0.272%	\$3,558.97	-	\$3,558.97	\$160.42	\$3,719.38
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$1,307,869.55</b>	<b>-</b>	<b>\$1,307,869.55</b>	<b>\$52,603.32</b>	<b>\$1,360,472.87</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,307,869.55</b>		<b>\$1,360,472.87</b>

**Allocation Basis: Number of FTEs per Department**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.2**

**Detail Allocation - Software Maintenance - Citywide Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	7	0.282%	\$4,858.93	-	\$4,858.93	-	\$4,858.93
020000-City Council	14	0.544%	\$9,382.76	-	\$9,382.76	-	\$9,382.76
110000-City Manager	32	1.225%	\$21,111.21	-	\$21,111.21	-	\$21,111.21
120000-City Clerk	11	0.428%	\$7,372.17	-	\$7,372.17	-	\$7,372.17
130000-City Attorney	36	1.399%	\$24,127.10	-	\$24,127.10	-	\$24,127.10
210000-Human Resources	32	1.244%	\$21,446.31	-	\$21,446.31	-	\$21,446.31
220000-General Services	30	1.166%	\$20,105.92	-	\$20,105.92	-	\$20,105.92
230000-Finance	55	2.138%	\$36,860.85	-	\$36,860.85	-	\$36,860.85
240000-Innovation and Technology	60	2.342%	\$40,379.38	-	\$40,379.38	-	\$40,379.38
2845000-Citywide Property Services	5	0.194%	\$3,350.99	-	\$3,350.99	\$151.04	\$3,502.03
2800001-Community Development	9	0.350%	\$6,031.77	-	\$6,031.77	\$271.88	\$6,303.65
2810000-Planning	25	0.972%	\$16,754.93	-	\$16,754.93	\$755.22	\$17,510.15
2810250-Planning Historical Preservation	4	0.155%	\$2,680.79	-	\$2,680.79	\$120.83	\$2,801.62
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$4,021.18	-	\$4,021.18	\$181.25	\$4,202.44
2825000-Building and Safety	22	0.855%	\$14,744.34	-	\$14,744.34	\$664.59	\$15,408.93
2840000-Code Enforcement	27	1.050%	\$18,095.32	-	\$18,095.32	\$815.63	\$18,910.96
2855310-Outreach Homeless Services	5	0.194%	\$3,350.99	-	\$3,350.99	\$151.04	\$3,502.03
3100000-Office of the Police Chief	14	0.544%	\$9,382.76	-	\$9,382.76	\$422.92	\$9,805.68
3101000-Police Community Services Bureau	12	0.466%	\$8,042.37	-	\$8,042.37	\$362.50	\$8,404.87
3102000-Police Support Service	70	2.721%	\$46,913.80	-	\$46,913.80	\$2,114.61	\$49,028.41
3105000-Police Administrative Services	19	0.739%	\$12,733.75	-	\$12,733.75	\$573.96	\$13,307.71
3110000-Police Communications	62	2.410%	\$41,552.23	-	\$41,552.23	\$1,872.94	\$43,425.16
3115000-Police Field Operations	257	9.991%	\$172,240.68	-	\$172,240.68	\$7,763.63	\$180,004.30
3120000-Police Aviation Unit	9	0.350%	\$6,031.77	-	\$6,031.77	\$271.88	\$6,303.65
3125000-Police Special Operations	76	2.954%	\$50,934.99	-	\$50,934.99	\$2,295.86	\$53,230.84
3130000-Police Central Investigations	39	1.516%	\$26,137.69	-	\$26,137.69	\$1,178.14	\$27,315.83
3135000-Police Special Investigations	46	1.788%	\$30,829.07	-	\$30,829.07	\$1,389.60	\$32,218.67

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.2**

**Detail Allocation - Software Maintenance - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$4,691.38	-	\$4,691.38	\$211.46	\$4,902.84
3505000-Fire Prevention	13	0.505%	\$8,712.56	-	\$8,712.56	\$392.71	\$9,105.28
3510000-Fire Operations	218	8.475%	\$146,102.99	-	\$146,102.99	\$6,585.49	\$152,688.48
3515000-Fire Special Services	5	0.194%	\$3,350.99	-	\$3,350.99	\$151.04	\$3,502.03
3520000-Fire Training	5	0.194%	\$3,350.99	-	\$3,350.99	\$151.04	\$3,502.03
4100000-Public Works Administration	9	0.350%	\$6,031.77	-	\$6,031.77	\$271.88	\$6,303.65
4110000-Public Works Streets Admin	3	0.117%	\$2,010.59	-	\$2,010.59	\$90.63	\$2,101.22
4110100-Public Works Streets Maintenance	55	2.138%	\$36,860.85	-	\$36,860.85	\$1,661.48	\$38,522.32
4110110-Public Works Forestry and Landscape	8	0.311%	\$5,361.58	-	\$5,361.58	\$241.67	\$5,603.25
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$2,680.79	-	\$2,680.79	\$120.83	\$2,801.62
4110400-Public Wrk Signals Maintenance	6	0.233%	\$4,021.18	-	\$4,021.18	\$181.25	\$4,202.44
4115000-Public Works City Engineering Services	43	1.672%	\$28,818.48	-	\$28,818.48	\$1,298.97	\$30,117.45
4120000-Public Works Traffic Engineering	6	0.233%	\$4,021.18	-	\$4,021.18	\$181.25	\$4,202.44
5130000-Library Administration	7	0.272%	\$4,691.38	-	\$4,691.38	\$211.46	\$4,902.84
5135000-Library Neighborhood Services	53	2.060%	\$35,520.45	-	\$35,520.45	\$1,601.06	\$37,121.51
5200000-PRCS Administration	11	0.428%	\$7,372.17	-	\$7,372.17	\$332.30	\$7,704.46
5205000-PRCS Recreation	102	3.979%	\$68,594.68	-	\$68,594.68	\$3,091.86	\$71,686.54
5215000-PRCS Parks	43	1.681%	\$28,986.03	-	\$28,986.03	\$1,306.52	\$30,292.55
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$2,513.24	-	\$2,513.24	\$113.28	\$2,626.52
5305000-Museum Facilities and Operations	14	0.525%	\$9,047.66	-	\$9,047.66	\$407.82	\$9,455.48
2805000-Sucessor Agency	3	0.117%	\$2,010.59	-	\$2,010.59	\$90.63	\$2,101.22
2855000-Housing	4	0.155%	\$2,680.79	-	\$2,680.79	\$120.83	\$2,801.62
2875000-Housing Authority	8	0.311%	\$5,361.58	-	\$5,361.58	\$241.67	\$5,603.25
6000000-Public Utilities Admin Management	35	1.361%	\$23,456.90	-	\$23,456.90	\$1,057.30	\$24,514.20
6003000-Public Utilities Office Ops Technology	2	0.078%	\$1,340.39	-	\$1,340.39	\$60.42	\$1,400.81
6004000-Public Utilities Business Support	11	0.428%	\$7,372.17	-	\$7,372.17	\$332.30	\$7,704.46
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$8,712.56	-	\$8,712.56	\$392.71	\$9,105.28

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.2**

**Detail Allocation - Software Maintenance - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$26,137.69	-	\$26,137.69	\$1,178.14	\$27,315.83
6015000-Public Utilities Admn Customer Service	50	1.944%	\$33,509.86	-	\$33,509.86	\$1,510.43	\$35,020.29
6020000-Public Utilities Admin Customer	22	0.855%	\$14,744.34	-	\$14,744.34	\$664.59	\$15,408.93
6025000-Legislative and Regulatory Risk	1	0.039%	\$670.20	-	\$670.20	\$30.21	\$700.41
6100000-Electric Operations	68	2.624%	\$45,238.31	-	\$45,238.31	\$2,039.08	\$47,277.40
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$47,584.00	-	\$47,584.00	\$2,144.82	\$49,728.82
6110000-Energy Deliv Engineering	71	2.760%	\$47,584.00	-	\$47,584.00	\$2,144.82	\$49,728.82
6120000-Elec Power Supply Operation	48	1.866%	\$32,169.47	-	\$32,169.47	\$1,450.02	\$33,619.48
6120130-RERC Acorn Generating Plant	17	0.661%	\$11,393.35	-	\$11,393.35	\$513.55	\$11,906.90
6120140-Clearwater Generating Plant	5	0.194%	\$3,350.99	-	\$3,350.99	\$151.04	\$3,502.03
6200000-Water Production and Operations	41	1.574%	\$27,142.99	-	\$27,142.99	\$1,223.45	\$28,366.44
6205000-Water Field Operations	87	3.382%	\$58,307.16	-	\$58,307.16	\$2,628.15	\$60,935.31
6210000-Wtr Engineering and Resources	37	1.438%	\$24,797.30	-	\$24,797.30	\$1,117.72	\$25,915.02
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$9,382.76	-	\$9,382.76	\$422.92	\$9,805.68
4125100-Sewer Collection System Maint	19	0.739%	\$12,733.75	-	\$12,733.75	\$573.96	\$13,307.71
4125200-Sewer Systems Treatment	29	1.127%	\$19,435.72	-	\$19,435.72	\$876.05	\$20,311.77
4125300-Sewer Environmental Compl	10	0.389%	\$6,701.97	-	\$6,701.97	\$302.09	\$7,004.06
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$12,063.55	-	\$12,063.55	\$543.76	\$12,607.31
4125410-Sewer Electrical and Instrum	9	0.350%	\$6,031.77	-	\$6,031.77	\$271.88	\$6,303.65
4125420-Sewer SCADA and SPL	3	0.117%	\$2,010.59	-	\$2,010.59	\$90.63	\$2,101.22
4125430-Sewer Warehouse	2	0.078%	\$1,340.39	-	\$1,340.39	\$60.42	\$1,400.81
4125500-Sewer Laboratory Services	5	0.194%	\$3,350.99	-	\$3,350.99	\$151.04	\$3,502.03
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$4,021.18	-	\$4,021.18	\$181.25	\$4,202.44
4125910-Sewer Plant Construction Support	2	0.078%	\$1,340.39	-	\$1,340.39	\$60.42	\$1,400.81
4150000-Public Works Public Parking	3	0.117%	\$2,010.59	-	\$2,010.59	\$90.63	\$2,101.22
4151000-Public Works Parking Enforcmnt	15	0.583%	\$10,052.96	-	\$10,052.96	\$453.13	\$10,506.09
2115100-Workers Compensation	5	0.194%	\$3,350.99	-	\$3,350.99	\$151.04	\$3,502.03

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.2**

**Detail Allocation - Software Maintenance - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$1,340.39	-	\$1,340.39	\$60.42	\$1,400.81
2315200-Central Store	8	0.311%	\$5,361.58	-	\$5,361.58	\$241.67	\$5,603.25
2215000-Central Garage	42	1.633%	\$28,148.28	-	\$28,148.28	\$1,268.76	\$29,417.05
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$32,337.01	-	\$32,337.01	\$1,457.57	\$33,794.58
4130000-Solid Waste Admin	4	0.155%	\$2,680.79	-	\$2,680.79	\$120.83	\$2,801.62
4130100-Solid Waste Collection	45	1.749%	\$30,158.87	-	\$30,158.87	\$1,359.39	\$31,518.26
4130400-Solid Waste Street Sweeping	13	0.505%	\$8,712.56	-	\$8,712.56	\$392.71	\$9,105.28
1310000-City Attorney-Claim Management	3	0.117%	\$2,010.59	-	\$2,010.59	\$90.63	\$2,101.22
6015311-RPU Customer Service Call Center	14	0.544%	\$9,382.76	-	\$9,382.76	\$422.92	\$9,805.68
6007000-Public Utilities Admin Safety	2	0.078%	\$1,340.39	-	\$1,340.39	\$60.42	\$1,400.81
5230000-PRCS - Youth Innovation Center	6	0.225%	\$3,887.14	-	\$3,887.14	\$175.21	\$4,062.35
2815001-Citywide Economic Development	7	0.253%	\$4,356.28	-	\$4,356.28	\$196.36	\$4,552.64
2245000-Airport Administration	7	0.272%	\$4,691.38	-	\$4,691.38	\$211.46	\$4,902.84
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$1,724,015.25</b>	<b>-</b>	<b>\$1,724,015.25</b>	<b>\$69,340.96</b>	<b>\$1,793,356.22</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,724,015.25</b>		<b>\$1,793,356.22</b>

**Allocation Basis: Number of FTEs per Department**



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.3**

**Detail Allocation - IT General Citywide Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	7	0.282%	\$28,668.47	-	\$28,668.47	-	\$28,668.47
020000-City Council	14	0.544%	\$55,359.80	-	\$55,359.80	-	\$55,359.80
110000-City Manager	32	1.225%	\$124,559.54	-	\$124,559.54	-	\$124,559.54
120000-City Clerk	11	0.428%	\$43,496.98	-	\$43,496.98	-	\$43,496.98
130000-City Attorney	36	1.399%	\$142,353.76	-	\$142,353.76	-	\$142,353.76
210000-Human Resources	32	1.244%	\$126,536.68	-	\$126,536.68	-	\$126,536.68
220000-General Services	30	1.166%	\$118,628.14	-	\$118,628.14	-	\$118,628.14
230000-Finance	55	2.138%	\$217,484.91	-	\$217,484.91	-	\$217,484.91
240000-Innovation and Technology	60	2.342%	\$238,244.84	-	\$238,244.84	-	\$238,244.84
2845000-Citywide Property Services	5	0.194%	\$19,771.36	-	\$19,771.36	\$891.18	\$20,662.54
2800001-Community Development	9	0.350%	\$35,588.44	-	\$35,588.44	\$1,604.12	\$37,192.56
2810000-Planning	25	0.972%	\$98,856.78	-	\$98,856.78	\$4,455.90	\$103,312.68
2810250-Planning Historical Preservation	4	0.155%	\$15,817.08	-	\$15,817.08	\$712.94	\$16,530.03
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$23,725.63	-	\$23,725.63	\$1,069.42	\$24,795.04
2825000-Building and Safety	22	0.855%	\$86,993.97	-	\$86,993.97	\$3,921.19	\$90,915.16
2840000-Code Enforcement	27	1.050%	\$106,765.32	-	\$106,765.32	\$4,812.37	\$111,577.69
2855310-Outreach Homeless Services	5	0.194%	\$19,771.36	-	\$19,771.36	\$891.18	\$20,662.54
3100000-Office of the Police Chief	14	0.544%	\$55,359.80	-	\$55,359.80	\$2,495.30	\$57,855.10
3101000-Police Community Services Bureau	12	0.466%	\$47,451.25	-	\$47,451.25	\$2,138.83	\$49,590.09
3102000-Police Support Service	70	2.721%	\$276,798.98	-	\$276,798.98	\$12,476.52	\$289,275.50
3105000-Police Administrative Services	19	0.739%	\$75,131.15	-	\$75,131.15	\$3,386.48	\$78,517.64
3110000-Police Communications	62	2.410%	\$245,164.81	-	\$245,164.81	\$11,050.63	\$256,215.44
3115000-Police Field Operations	257	9.991%	\$1,016,247.69	-	\$1,016,247.69	\$45,806.64	\$1,062,054.33
3120000-Police Aviation Unit	9	0.350%	\$35,588.44	-	\$35,588.44	\$1,604.12	\$37,192.56
3125000-Police Special Operations	76	2.954%	\$300,524.61	-	\$300,524.61	\$13,545.93	\$314,070.54
3130000-Police Central Investigations	39	1.516%	\$154,216.58	-	\$154,216.58	\$6,951.20	\$161,167.78
3135000-Police Special Investigations	46	1.788%	\$181,896.47	-	\$181,896.47	\$8,198.85	\$190,095.33

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.3**

**Detail Allocation - IT General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$27,679.90	-	\$27,679.90	\$1,247.65	\$28,927.55
3505000-Fire Prevention	13	0.505%	\$51,405.53	-	\$51,405.53	\$2,317.07	\$53,722.59
3510000-Fire Operations	218	8.475%	\$862,031.12	-	\$862,031.12	\$38,855.44	\$900,886.56
3515000-Fire Special Services	5	0.194%	\$19,771.36	-	\$19,771.36	\$891.18	\$20,662.54
3520000-Fire Training	5	0.194%	\$19,771.36	-	\$19,771.36	\$891.18	\$20,662.54
4100000-Public Works Administration	9	0.350%	\$35,588.44	-	\$35,588.44	\$1,604.12	\$37,192.56
4110000-Public Works Streets Admin	3	0.117%	\$11,862.81	-	\$11,862.81	\$534.71	\$12,397.52
4110100-Public Works Streets Maintenance	55	2.138%	\$217,484.91	-	\$217,484.91	\$9,802.98	\$227,287.89
4110110-Public Works Forestry and Landscape	8	0.311%	\$31,634.17	-	\$31,634.17	\$1,425.89	\$33,060.06
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$15,817.08	-	\$15,817.08	\$712.94	\$16,530.03
4110400-Public Wrk Signals Maintenance	6	0.233%	\$23,725.63	-	\$23,725.63	\$1,069.42	\$24,795.04
4115000-Public Works City Engineering Services	43	1.672%	\$170,033.66	-	\$170,033.66	\$7,664.15	\$177,697.81
4120000-Public Works Traffic Engineering	6	0.233%	\$23,725.63	-	\$23,725.63	\$1,069.42	\$24,795.04
5130000-Library Administration	7	0.272%	\$27,679.90	-	\$27,679.90	\$1,247.65	\$28,927.55
5135000-Library Neighborhood Services	53	2.060%	\$209,576.37	-	\$209,576.37	\$9,446.51	\$219,022.88
5200000-PRCS Administration	11	0.428%	\$43,496.98	-	\$43,496.98	\$1,960.60	\$45,457.58
5205000-PRCS Recreation	102	3.979%	\$404,719.65	-	\$404,719.65	\$18,242.45	\$422,962.11
5215000-PRCS Parks	43	1.681%	\$171,022.23	-	\$171,022.23	\$7,708.71	\$178,730.93
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$14,828.52	-	\$14,828.52	\$668.38	\$15,496.90
5305000-Museum Facilities and Operations	14	0.525%	\$53,382.66	-	\$53,382.66	\$2,406.19	\$55,788.85
2805000-Sucessor Agency	3	0.117%	\$11,862.81	-	\$11,862.81	\$534.71	\$12,397.52
2855000-Housing	4	0.155%	\$15,817.08	-	\$15,817.08	\$712.94	\$16,530.03
2875000-Housing Authority	8	0.311%	\$31,634.17	-	\$31,634.17	\$1,425.89	\$33,060.06
6000000-Public Utilities Admin Management	35	1.361%	\$138,399.49	-	\$138,399.49	\$6,238.26	\$144,637.75
6003000-Public Utilities Office Ops Technology	2	0.078%	\$7,908.54	-	\$7,908.54	\$356.47	\$8,265.01
6004000-Public Utilities Business Support	11	0.428%	\$43,496.98	-	\$43,496.98	\$1,960.60	\$45,457.58
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$51,405.53	-	\$51,405.53	\$2,317.07	\$53,722.59

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.3**

**Detail Allocation - IT General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$154,216.58	-	\$154,216.58	\$6,951.20	\$161,167.78
6015000-Public Utilities Admn Customer Service	50	1.944%	\$197,713.56	-	\$197,713.56	\$8,911.80	\$206,625.36
6020000-Public Utilities Admin Customer	22	0.855%	\$86,993.97	-	\$86,993.97	\$3,921.19	\$90,915.16
6025000-Legislative and Regulatory Risk	1	0.039%	\$3,954.27	-	\$3,954.27	\$178.24	\$4,132.51
6100000-Electric Operations	68	2.624%	\$266,913.30	-	\$266,913.30	\$12,030.93	\$278,944.23
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$280,753.25	-	\$280,753.25	\$12,654.75	\$293,408.01
6110000-Energy Deliv Engineering	71	2.760%	\$280,753.25	-	\$280,753.25	\$12,654.75	\$293,408.01
6120000-Elec Power Supply Operation	48	1.866%	\$189,805.02	-	\$189,805.02	\$8,555.33	\$198,360.34
6120130-RERC Acorn Generating Plant	17	0.661%	\$67,222.61	-	\$67,222.61	\$3,030.01	\$70,252.62
6120140-Clearwater Generating Plant	5	0.194%	\$19,771.36	-	\$19,771.36	\$891.18	\$20,662.54
6200000-Water Production and Operations	41	1.574%	\$160,147.98	-	\$160,147.98	\$7,218.56	\$167,366.54
6205000-Water Field Operations	87	3.382%	\$344,021.59	-	\$344,021.59	\$15,506.53	\$359,528.12
6210000-Wtr Engineering and Resources	37	1.438%	\$146,308.03	-	\$146,308.03	\$6,594.73	\$152,902.76
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$55,359.80	-	\$55,359.80	\$2,495.30	\$57,855.10
4125100-Sewer Collection System Maint	19	0.739%	\$75,131.15	-	\$75,131.15	\$3,386.48	\$78,517.64
4125200-Sewer Systems Treatment	29	1.127%	\$114,673.86	-	\$114,673.86	\$5,168.84	\$119,842.71
4125300-Sewer Environmental Compl	10	0.389%	\$39,542.71	-	\$39,542.71	\$1,782.36	\$41,325.07
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$71,176.88	-	\$71,176.88	\$3,208.25	\$74,385.13
4125410-Sewer Electrical and Instrum	9	0.350%	\$35,588.44	-	\$35,588.44	\$1,604.12	\$37,192.56
4125420-Sewer SCADA and SPL	3	0.117%	\$11,862.81	-	\$11,862.81	\$534.71	\$12,397.52
4125430-Sewer Warehouse	2	0.078%	\$7,908.54	-	\$7,908.54	\$356.47	\$8,265.01
4125500-Sewer Laboratory Services	5	0.194%	\$19,771.36	-	\$19,771.36	\$891.18	\$20,662.54
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$23,725.63	-	\$23,725.63	\$1,069.42	\$24,795.04
4125910-Sewer Plant Construction Support	2	0.078%	\$7,908.54	-	\$7,908.54	\$356.47	\$8,265.01
4150000-Public Works Public Parking	3	0.117%	\$11,862.81	-	\$11,862.81	\$534.71	\$12,397.52
4151000-Public Works Parking Enforcmnt	15	0.583%	\$59,314.07	-	\$59,314.07	\$2,673.54	\$61,987.61
2115100-Workers Compensation	5	0.194%	\$19,771.36	-	\$19,771.36	\$891.18	\$20,662.54

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.3**

**Detail Allocation - IT General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$7,908.54	-	\$7,908.54	\$356.47	\$8,265.01
2315200-Central Store	8	0.311%	\$31,634.17	-	\$31,634.17	\$1,425.89	\$33,060.06
2215000-Central Garage	42	1.633%	\$166,079.39	-	\$166,079.39	\$7,485.91	\$173,565.30
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$190,793.58	-	\$190,793.58	\$8,599.89	\$199,393.47
4130000-Solid Waste Admin	4	0.155%	\$15,817.08	-	\$15,817.08	\$712.94	\$16,530.03
4130100-Solid Waste Collection	45	1.749%	\$177,942.20	-	\$177,942.20	\$8,020.62	\$185,962.82
4130400-Solid Waste Street Sweeping	13	0.505%	\$51,405.53	-	\$51,405.53	\$2,317.07	\$53,722.59
1310000-City Attorney-Claim Management	3	0.117%	\$11,862.81	-	\$11,862.81	\$534.71	\$12,397.52
6015311-RPU Customer Service Call Center	14	0.544%	\$55,359.80	-	\$55,359.80	\$2,495.30	\$57,855.10
6007000-Public Utilities Admin Safety	2	0.078%	\$7,908.54	-	\$7,908.54	\$356.47	\$8,265.01
5230000-PRCS - Youth Innovation Center	6	0.225%	\$22,934.77	-	\$22,934.77	\$1,033.77	\$23,968.54
2815001-Citywide Economic Development	7	0.253%	\$25,702.76	-	\$25,702.76	\$1,158.53	\$26,861.30
2245000-Airport Administration	7	0.272%	\$27,679.90	-	\$27,679.90	\$1,247.65	\$28,927.55
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$10,171,967.17</b>	<b>-</b>	<b>\$10,171,967.17</b>	<b>\$409,122.83</b>	<b>\$10,581,090.00</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$10,171,967.17</b>		<b>\$10,581,090.00</b>

**Allocation Basis: Number of FTEs per Department**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.4**

**Detail Allocation - Software Maintenance - Direct Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2400000-Innovation and Technology	1	100.000%	-	-	-	-	-
<b>Subtotals</b>	1	100.000%	-	-	-	-	-
<b>Direct Billed</b>					-		-
<b>Total Full Functional Cost</b>					-		-

**Allocation Basis: FY 22/23 Projected Software Maintenance Costs**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>IT General Citywide Support</b>	<b>and Cybersecurity Support</b>	<b>Software Maintenance - Citywide Support</b>	<b>Software Maintenance - Direct Support</b>
010000-Mayor	\$37,213.47	\$28,668.47	\$3,686.07	\$4,858.93	-
020000-City Council	\$71,860.49	\$55,359.80	\$7,117.93	\$9,382.76	-
110000-City Manager	\$161,686.11	\$124,559.54	\$16,015.35	\$21,111.21	-
120000-City Clerk	\$56,461.81	\$43,496.98	\$5,592.66	\$7,372.17	-
130000-City Attorney	\$184,784.12	\$142,353.76	\$18,303.26	\$24,127.10	-
210000-Human Resources	\$164,252.55	\$126,536.68	\$16,269.56	\$21,446.31	-
220000-General Services	\$153,986.77	\$118,628.14	\$15,252.72	\$20,105.92	-
230000-Finance	\$282,309.07	\$217,484.91	\$27,963.31	\$36,860.85	-
240000-Innovation and Technology	\$309,256.76	\$238,244.84	\$30,632.54	\$40,379.38	-
2845000-Citywide Property Services	\$26,821.27	\$20,662.54	\$2,656.70	\$3,502.03	-
<b>Subtotal for CSD</b>	<b>\$1,448,632.42</b>	<b>\$1,115,995.65</b>	<b>\$143,490.11</b>	<b>\$189,146.65</b>	<b>-</b>
2800001-Community Development	\$48,278.28	\$37,192.56	\$4,782.07	\$6,303.65	-
2810000-Planning	\$134,106.34	\$103,312.68	\$13,283.52	\$17,510.15	-
2810250-Planning Historical Preservation	\$21,457.01	\$16,530.03	\$2,125.36	\$2,801.62	-
2850000-Museum Arts and Cultural Affairs	\$32,185.52	\$24,795.04	\$3,188.04	\$4,202.44	-
2825000-Building and Safety	\$118,013.58	\$90,915.16	\$11,689.50	\$15,408.93	-
2840000-Code Enforcement	\$144,834.85	\$111,577.69	\$14,346.20	\$18,910.96	-
2855310-Outreach Homeless Services	\$26,821.27	\$20,662.54	\$2,656.70	\$3,502.03	-
3100000-Office of the Police Chief	\$75,099.55	\$57,855.10	\$7,438.77	\$9,805.68	-
3101000-Police Community Services Bureau	\$64,371.04	\$49,590.09	\$6,376.09	\$8,404.87	-
3102000-Police Support Service	\$375,497.76	\$289,275.50	\$37,193.85	\$49,028.41	-
3105000-Police Administrative Services	\$101,920.82	\$78,517.64	\$10,095.47	\$13,307.71	-
3110000-Police Communications	\$332,583.73	\$256,215.44	\$32,943.12	\$43,425.16	-
3115000-Police Field Operations	\$1,378,613.20	\$1,062,054.33	\$136,554.56	\$180,004.30	-
3120000-Police Aviation Unit	\$48,278.28	\$37,192.56	\$4,782.07	\$6,303.65	-
3125000-Police Special Operations	\$407,683.28	\$314,070.54	\$40,381.89	\$53,230.84	-
3130000-Police Central Investigations	\$209,205.89	\$161,167.78	\$20,722.29	\$27,315.83	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>IT General Citywide Support</b>	<b>and Cybersecurity Support</b>	<b>Software Maintenance - Citywide Support</b>	<b>Software Maintenance - Direct Support</b>
3135000-Police Special Investigations	\$246,755.67	\$190,095.33	\$24,441.67	\$32,218.67	-
3500000-Fire Administration	\$37,549.78	\$28,927.55	\$3,719.38	\$4,902.84	-
3505000-Fire Prevention	\$69,735.30	\$53,722.59	\$6,907.43	\$9,105.28	-
3510000-Fire Operations	\$1,169,407.31	\$900,886.56	\$115,832.27	\$152,688.48	-
3515000-Fire Special Services	\$26,821.27	\$20,662.54	\$2,656.70	\$3,502.03	-
3520000-Fire Training	\$26,821.27	\$20,662.54	\$2,656.70	\$3,502.03	-
4100000-Public Works Administration	\$48,278.28	\$37,192.56	\$4,782.07	\$6,303.65	-
4110000-Public Works Streets Admin	\$16,092.76	\$12,397.52	\$1,594.02	\$2,101.22	-
4110100-Public Works Streets Maintenance	\$295,033.95	\$227,287.89	\$29,223.74	\$38,522.32	-
4110110-Public Works Forestry and Landscape	\$42,914.03	\$33,060.06	\$4,250.73	\$5,603.25	-
4110300-Public Works Storm Drain Maintenance	\$21,457.01	\$16,530.03	\$2,125.36	\$2,801.62	-
4110400-Public Wrk Signals Maintenance	\$32,185.52	\$24,795.04	\$3,188.04	\$4,202.44	-
4115000-Public Works City Engineering Services	\$230,662.91	\$177,697.81	\$22,847.65	\$30,117.45	-
4120000-Public Works Traffic Engineering	\$32,185.52	\$24,795.04	\$3,188.04	\$4,202.44	-
5130000-Library Administration	\$37,549.78	\$28,927.55	\$3,719.38	\$4,902.84	-
5135000-Library Neighborhood Services	\$284,305.45	\$219,022.88	\$28,161.06	\$37,121.51	-
5200000-PRCS Administration	\$59,006.79	\$45,457.58	\$5,844.75	\$7,704.46	-
5205000-PRCS Recreation	\$549,031.37	\$422,962.11	\$54,382.72	\$71,686.54	-
5215000-PRCS Parks	\$232,003.97	\$178,730.93	\$22,980.49	\$30,292.55	-
5215400-PRCS Fairmount Park Golf Course	\$20,115.95	\$15,496.90	\$1,992.53	\$2,626.52	-
5305000-Museum Facilities and Operations	\$72,417.42	\$55,788.85	\$7,173.10	\$9,455.48	-
2805000-Successor Agency	\$16,092.76	\$12,397.52	\$1,594.02	\$2,101.22	-
2855000-Housing	\$21,457.01	\$16,530.03	\$2,125.36	\$2,801.62	-
2875000-Housing Authority	\$42,914.03	\$33,060.06	\$4,250.73	\$5,603.25	-
6000000-Public Utilities Admin Management	\$187,748.88	\$144,637.75	\$18,596.92	\$24,514.20	-
6003000-Public Utilities Office Ops Technology	\$10,728.51	\$8,265.01	\$1,062.68	\$1,400.81	-
6004000-Public Utilities Business Support	\$59,006.79	\$45,457.58	\$5,844.75	\$7,704.46	-
6005000-Public Utilities Admin CIS Util Bill	\$69,735.30	\$53,722.59	\$6,907.43	\$9,105.28	-

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>IT General Citywide Support</b>	<b>and Cybersecurity Support</b>	<b>Software Maintenance - Citywide Support</b>	<b>Software Maintenance - Direct Support</b>
6010000-Public Utilities Admin Field Services	\$209,205.89	\$161,167.78	\$20,722.29	\$27,315.83	-
6015000-Public Utilities Admn Customer Service	\$268,212.68	\$206,625.36	\$26,567.04	\$35,020.29	-
6020000-Public Utilities Admin Customer	\$118,013.58	\$90,915.16	\$11,689.50	\$15,408.93	-
6025000-Legislative and Regulatory Risk	\$5,364.25	\$4,132.51	\$531.34	\$700.41	-
6100000-Electric Operations	\$362,087.12	\$278,944.23	\$35,865.50	\$47,277.40	-
6105000-Electric Prod and Oper Field Ops	\$380,862.01	\$293,408.01	\$37,725.19	\$49,728.82	-
6110000-Energy Deliv Engineering	\$380,862.01	\$293,408.01	\$37,725.19	\$49,728.82	-
6120000-Elec Power Supply Operation	\$257,484.18	\$198,360.34	\$25,504.35	\$33,619.48	-
6120130-RERC Acorn Generating Plant	\$91,192.31	\$70,252.62	\$9,032.79	\$11,906.90	-
6120140-Clearwater Generating Plant	\$26,821.27	\$20,662.54	\$2,656.70	\$3,502.03	-
6200000-Water Production and Operations	\$217,252.27	\$167,366.54	\$21,519.30	\$28,366.44	-
6205000-Water Field Operations	\$466,690.07	\$359,528.12	\$46,226.64	\$60,935.31	-
6210000-Wtr Engineering and Resources	\$198,477.39	\$152,902.76	\$19,659.61	\$25,915.02	-
4125000-Sewer Systems Admin and Reg Compl	\$75,099.55	\$57,855.10	\$7,438.77	\$9,805.68	-
4125100-Sewer Collection System Maint	\$101,920.82	\$78,517.64	\$10,095.47	\$13,307.71	-
4125200-Sewer Systems Treatment	\$155,563.36	\$119,842.71	\$15,408.88	\$20,311.77	-
4125300-Sewer Environmental Compl	\$53,642.54	\$41,325.07	\$5,313.41	\$7,004.06	-
4125400-Sewer Sys Plant Maintenance	\$96,556.57	\$74,385.13	\$9,564.13	\$12,607.31	-
4125410-Sewer Electrical and Instrum	\$48,278.28	\$37,192.56	\$4,782.07	\$6,303.65	-
4125420-Sewer SCADA and SPL	\$16,092.76	\$12,397.52	\$1,594.02	\$2,101.22	-
4125430-Sewer Warehouse	\$10,728.51	\$8,265.01	\$1,062.68	\$1,400.81	-
4125500-Sewer Laboratory Services	\$26,821.27	\$20,662.54	\$2,656.70	\$3,502.03	-
4125900-Sewer Capital Engrnrg Svs	\$32,185.52	\$24,795.04	\$3,188.04	\$4,202.44	-
4125910-Sewer Plant Construction Support	\$10,728.51	\$8,265.01	\$1,062.68	\$1,400.81	-
4150000-Public Works Public Parking	\$16,092.76	\$12,397.52	\$1,594.02	\$2,101.22	-
4151000-Public Works Parking Enforcmnt	\$80,463.81	\$61,987.61	\$7,970.11	\$10,506.09	-
2115100-Workers Compensation	\$26,821.27	\$20,662.54	\$2,656.70	\$3,502.03	-
2320000-Risk Management	\$10,728.51	\$8,265.01	\$1,062.68	\$1,400.81	-



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>IT General Citywide Support</b>	<b>and Cybersecurity Support</b>	<b>Software Maintenance - Citywide Support</b>	<b>Software Maintenance - Direct Support</b>
2315200-Central Store	\$42,914.03	\$33,060.06	\$4,250.73	\$5,603.25	-
2215000-Central Garage	\$225,298.66	\$173,565.30	\$22,316.31	\$29,417.05	-
5200200-PRCS Adm Special Transit Svs	\$258,825.24	\$199,393.47	\$25,637.19	\$33,794.58	-
4130000-Solid Waste Admin	\$21,457.01	\$16,530.03	\$2,125.36	\$2,801.62	-
4130100-Solid Waste Collection	\$241,391.42	\$185,962.82	\$23,910.33	\$31,518.26	-
4130400-Solid Waste Street Sweeping	\$69,735.30	\$53,722.59	\$6,907.43	\$9,105.28	-
1310000-City Attorney-Claim Management	\$16,092.76	\$12,397.52	\$1,594.02	\$2,101.22	-
6015311-RPU Customer Service Call Center	\$75,099.55	\$57,855.10	\$7,438.77	\$9,805.68	-
6007000-Public Utilities Admin Safety	\$10,728.51	\$8,265.01	\$1,062.68	\$1,400.81	-
5230000-PRCS - Youth Innovation Center	\$31,112.67	\$23,968.54	\$3,081.78	\$4,062.35	-
2815001-Citywide Economic Development	\$34,867.65	\$26,861.30	\$3,453.71	\$4,552.64	-
2245000-Airport Administration	\$37,549.78	\$28,927.55	\$3,719.38	\$4,902.84	-
<b>Totals</b>	<b>\$13,734,919.09</b>	<b>\$10,581,090.00</b>	<b>\$1,360,472.87</b>	<b>\$1,793,356.22</b>	<b>-</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$13,734,919.09</b>	<b>\$10,581,090.00</b>	<b>\$1,360,472.87</b>	<b>\$1,793,356.22</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$1,448,632.42)</b>	<b>(\$1,115,995.65)</b>	<b>(\$143,490.11)</b>	<b>(\$189,146.65)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$12,286,286.67</b>	<b>\$9,465,094.35</b>	<b>\$1,216,982.76</b>	<b>\$1,604,209.56</b>	<b>-</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.1**

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**Narrative**

Property Services acquires real property interests for the city and disposes of surplus city-owned land. Real Property Services staff prepare right-of-entry agreements to access city property, resolve title issues related to ownership of real property, provide real property valuations and estimates, administer appraisal review, purchase required real property interests, and other property matters.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst one cost pool and allocated to the budget units presumed to benefit from the services provided by the cost pool.

**Property Services** Allocates the cost of CEDD Citywide Property Services Support based on Property Service Workorder hours by **Support-** department

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.2**

**Labor Distribution Summary**

**No Labor Distribution**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Property Services Support
<i>Sal Total %</i>			<i>0.000%</i>
<b>Wages and Benefits</b>			
Salaries	-	-	-
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>			
419989 - Vacancy Provision	<i>PROP</i>	\$65,467.00	-	\$65,467.00
411100 - Salaries - Regular	<i>PROP</i>	\$352,459.00	-	\$352,459.00
411510 - Accrued Payroll	<i>PROP</i>	\$2,777.00	-	\$2,777.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$5,650.00	-	\$5,650.00
412220 - Health Insurance	<i>PROP</i>	\$49,131.00	-	\$49,131.00
412222 - Dental Insurance	<i>PROP</i>	\$2,519.00	-	\$2,519.00
412230 - Life Insurance	<i>PROP</i>	\$1,746.00	-	\$1,746.00
412240 - Unemployment Insurance	<i>PROP</i>	\$332.00	-	\$332.00
412250 - Disability Insurance	<i>PROP</i>	\$120.00	-	\$120.00
412320 - Medicare OASDI	<i>PROP</i>	\$6,497.00	-	\$6,497.00
412400 - Deferred Compensation	<i>PROP</i>	\$3,938.00	-	\$3,938.00
421000 - Professional Services	<i>PROP</i>	\$18,292.00	-	\$18,292.00
422100 - Telephone	<i>PROP</i>	\$863.00	-	\$863.00
422120 - Telephone - Cellular	<i>PROP</i>	\$3,043.00	-	\$3,043.00
423400 - Motor Pool Equipment Rental	<i>PROP</i>	\$899.00	-	\$899.00
425200 - Periodicals & Dues	<i>PROP</i>	\$540.00	-	\$540.00
425400 - General Office Expense	<i>PROP</i>	\$8,092.00	-	\$8,092.00
425500 - Postage	<i>PROP</i>	\$601.00	-	\$601.00

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 11.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Property Services Support
427200 - Training	<i>PROP</i>	\$2,700.00	-	\$2,700.00
428400 - Liability Insurance	<i>PROP</i>	\$6,490.00	-	\$6,490.00
882101 - Utilization Chgs from 101 Fund	<i>PROP</i>	\$73,706.00	-	\$73,706.00
882170 - Utilization Chgs from 170 Fund	<i>PROP</i>	\$51,468.00	-	\$51,468.00
892170 - Utilization Chgs to 170 Fund	<i>PROP</i>	(\$32,168.00)	-	(\$32,168.00)
892280 - Utilization Chgs to 280 Fund	<i>PROP</i>	(\$75,058.00)	-	(\$75,058.00)
892510 - Utilization Chgs to 510 Fund	<i>PROP</i>	(\$147,191.00)	-	(\$147,191.00)
412318 - PERS UAL - Misc	<i>PROP</i>	\$34,661.00	-	\$34,661.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$5,603.00	-	\$5,603.00
411210 - Vacation	<i>PROP</i>	\$17,237.00	-	\$17,237.00
411220 - Holidays & Special Days Off	<i>PROP</i>	\$23,733.00	-	\$23,733.00
411240 - Sick Leave	<i>PROP</i>	\$16,973.00	-	\$16,973.00
411245 - Family Illness Sick Leave	<i>PROP</i>	\$1,138.00	-	\$1,138.00
411292 - Administrative Leave	<i>PROP</i>	\$5,355.00	-	\$5,355.00
411410 - Vacation Payoffs	<i>PROP</i>	\$4,366.00	-	\$4,366.00
412310 - PERS Retirement	<i>PROP</i>	\$54,122.00	-	\$54,122.00
425800 - Computer Equip Purc Undr \$50	<i>PROP</i>	\$56.00	-	\$56.00
426800 - Special Department Supplies	<i>PROP</i>	\$943.00	-	\$943.00
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$40,000.00	-	\$40,000.00
411260 - Bereavement Leave	<i>PROP</i>	\$2,224.00	-	\$2,224.00
411280 - Jury Duty	<i>PROP</i>	\$3,175.00	-	\$3,175.00
427100 - Travel & Meeting Expense	<i>PROP</i>	\$140.00	-	\$140.00
882510 - Utilization Chgs from 510 Fund	<i>PROP</i>	\$1,082.00	-	\$1,082.00
<b>Services and Supplies Subtotal</b>		<b>\$613,721.00</b>	<b>-</b>	<b>\$613,721.00</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 11.3**

Schedule of costs to be allocated (continued)

	Amount	General & Admin	Property Services Support
<b>Cost Adjustments</b>			
Cost Adjustments Subtotal	-	-	-
<b>Reallocate Admin</b>		-	-
<b>Functional Costs</b>	\$613,721.00	-	\$613,721.00
<i>Exp Total %</i>		<i>0.000%</i>	<i>100.000%</i>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Property Services Support</b>
0000001-Building	\$8,507.12	-	\$8,507.12
0100000-Mayor	\$864.93	\$156.12	\$1,021.05
0200000-City Council	\$1,311.52	\$329.26	\$1,640.78
1100000-City Manager	\$10,076.45	\$1,531.88	\$11,608.33
1200000-City Clerk	\$4,254.54	\$647.18	\$4,901.72
1300000-City Attorney	\$119,260.00	\$15,127.70	\$134,387.70
2100000-Human Resources	\$8,665.90	\$966.55	\$9,632.45
2200000-General Services	\$3,175.17	\$312.15	\$3,487.32
2300000-Finance	\$7,981.47	\$657.62	\$8,639.08
2400000-Innovation and Technology	\$25,664.46	\$1,156.81	\$26,821.27
2845000-Citywide Property Services	-	\$141,331.52	\$141,331.52
7222100-Non Departmental City Occupancy	-	\$8,690.03	\$8,690.03
<b>Subtotals</b>	<b>\$189,761.55</b>	<b>\$170,906.83</b>	<b>\$360,668.38</b>
<b>Functional Costs</b>	<b>\$613,721.00</b>		<b>\$613,721.00</b>
<b>Total Allocated Costs</b>	<b>\$974,389.38</b>		<b>\$974,389.38</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.5.1**

**Detail Allocation - Property Services Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
1100000-City Manager	<b>165</b>	2.111%	\$16,959.78	-	\$16,959.78	-	\$16,959.78
2845000-Citywide Property Services	<b>1,375</b>	17.590%	\$141,331.52	-	\$141,331.52	-	\$141,331.52
2810000-Planning	<b>79</b>	1.011%	\$8,120.14	-	\$8,120.14	\$2,150.97	\$10,271.11
2840000-Code Enforcement	<b>287</b>	3.671%	\$29,499.74	-	\$29,499.74	\$7,814.28	\$37,314.03
3500000-Fire Administration	<b>3</b>	0.038%	\$308.36	-	\$308.36	\$81.68	\$390.04
4100000-Public Works Administration	<b>1,904</b>	24.357%	\$195,705.61	-	\$195,705.61	\$51,841.10	\$247,546.72
5200000-PRCS Administration	<b>402</b>	5.143%	\$41,320.20	-	\$41,320.20	\$10,945.44	\$52,265.64
5305000-Museum Facilities and Operations	<b>2</b>	0.026%	\$205.57	-	\$205.57	\$54.45	\$260.03
2805000-Successor Agency	<b>86</b>	1.100%	\$8,839.64	-	\$8,839.64	\$2,341.56	\$11,181.21
2875000-Housing Authority	<b>993</b>	12.703%	\$102,067.06	-	\$102,067.06	\$27,036.88	\$129,103.93
6100000-Electric Operations	<b>1,021</b>	13.061%	\$104,945.08	-	\$104,945.08	\$27,799.25	\$132,744.33
6200000-Water Production and Operations	<b>1,427</b>	18.255%	\$146,676.42	-	\$146,676.42	\$38,853.60	\$185,530.02
4125000-Sewer Systems Admin and Reg Compl	<b>45</b>	0.576%	\$4,625.40	-	\$4,625.40	\$1,225.24	\$5,850.63
2245000-Airport Administration	<b>28</b>	0.358%	\$2,878.02	-	\$2,878.02	\$762.37	\$3,640.39
<b>Subtotals</b>	<b>7,817</b>	100.000%	\$803,482.55	-	\$803,482.55	\$170,906.83	\$974,389.38
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$803,482.55		\$974,389.38

**Allocation Basis: Property Svcs Support by Hours**



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.6**

**Summary of Allocated Costs**

Department	Total	Property Services Support
1100000-City Manager	\$16,959.78	\$16,959.78
2845000-Citywide Property Services	\$141,331.52	\$141,331.52
<b>Subtotal for CSD</b>	<b>\$158,291.30</b>	<b>\$158,291.30</b>
2810000-Planning	\$10,271.11	\$10,271.11
2840000-Code Enforcement	\$37,314.03	\$37,314.03
3500000-Fire Administration	\$390.04	\$390.04
4100000-Public Works Administration	\$247,546.72	\$247,546.72
5200000-PRCS Administration	\$52,265.64	\$52,265.64
5305000-Museum Facilities and Operations	\$260.03	\$260.03
2805000-Successor Agency	\$11,181.21	\$11,181.21
2875000-Housing Authority	\$129,103.93	\$129,103.93
6100000-Electric Operations	\$132,744.33	\$132,744.33
6200000-Water Production and Operations	\$185,530.02	\$185,530.02
4125000-Sewer Systems Admin and Reg Compl	\$5,850.63	\$5,850.63
2245000-Airport Administration	\$3,640.39	\$3,640.39
<b>Totals</b>	<b>\$974,389.38</b>	<b>\$974,389.38</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$974,389.38</b>	<b>\$974,389.38</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$158,291.30)</b>	<b>(\$158,291.30)</b>
<b>Total Receiving Department Allocation</b>	<b>\$816,098.07</b>	<b>\$816,098.07</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.1**

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**Narrative**

The Non-Departmental budget represents activities that are not budgeted within a specific General Fund department. These items are typically large in nature, are required to be funded, and are therefore not subject to budget cuts. City Hall Occupancy represents the cost to occupy City Hall. Since there are multiple occupants, the costs are allocated to departments that occupy the building based on square footage.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst one cost pool and allocated to the budget unit presumed to benefit from the services provided by the cost pool.

**City Hall Occupancy** Allocates the cost of City Hall Building occupancy based on the square footage of the City Hall building occupied  
**Support-** by a department

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.2**

**Labor Distribution Summary**

**No Labor Distribution**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	City Hall Occupancy Support
<i>Sal Total %</i>			<i>0.000%</i>
<b>Wages and Benefits</b>			
Salaries	-	-	-
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-
<b>Service And Supplies</b>			
	<b>DIST</b>		
421000 - Professional Services	<i>PROP</i> \$327,933.00	-	\$327,933.00
422100 - Telephone	<i>PROP</i> \$6,897.00	-	\$6,897.00
422200 - Electric	<i>PROP</i> \$364,951.00	-	\$364,951.00
422500 - Water	<i>PROP</i> \$17,769.00	-	\$17,769.00
422600 - Other Utilities	<i>PROP</i> \$7,285.00	-	\$7,285.00
424130 - Maint/Repair of Bldgs & Improv	<i>PROP</i> \$120,107.00	-	\$120,107.00
426100 - Janitorial Supplies	<i>PROP</i> \$145.00	-	\$145.00
428420 - Insurance Charges - Direct	<i>PROP</i> \$121,145.00	-	\$121,145.00
882101 - Utilization Chgs from 101 Fund	<i>PROP</i> \$34,624.00	-	\$34,624.00
425400 - General Office Expense	<i>PROP</i> \$8,946.00	-	\$8,946.00
426200 - Clothing/Linen/Safety Supplies	<i>PROP</i> \$13.00	-	\$13.00
<b>Services and Supplies Subtotal</b>	\$1,009,815.00	-	\$1,009,815.00
<b>Cost Adjustments</b>			
<b>Cost Adjustments Subtotal</b>	-	-	-
<b>Reallocate Admin</b>		-	-
<b>Functional Costs</b>	\$1,009,815.00	-	\$1,009,815.00
<i>Exp Total %</i>		<i>0.000%</i>	<i>100.000%</i>

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>City Hall Occupancy Support</b>
0100000-Mayor	\$2,883.81	\$517.86	\$3,401.68
0200000-City Council	\$4,372.83	\$1,083.82	\$5,456.65
1100000-City Manager	\$696.33	\$104.88	\$801.21
1200000-City Clerk	\$355.73	\$45.02	\$400.75
2200000-General Services	\$12,180.81	\$1,197.50	\$13,378.31
2300000-Finance	\$16,745.78	\$1,361.87	\$18,107.65
<b>Subtotals</b>	<b>\$37,235.29</b>	<b>\$4,310.95</b>	<b>\$41,546.25</b>
<b>Functional Costs</b>	<b>\$1,009,815.00</b>		<b>\$1,009,815.00</b>
<b>Total Allocated Costs</b>	<b>\$1,051,361.25</b>		<b>\$1,051,361.25</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.5.1**

**Detail Allocation - City Hall Occupancy Support**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
010000-Mayor	1,490	1.546%	\$16,185.17	-	\$16,185.17	-	\$16,185.17
020000-City Council	2,625	2.723%	\$28,514.15	-	\$28,514.15	-	\$28,514.15
110000-City Manager	5,155	5.348%	\$55,996.35	-	\$55,996.35	-	\$55,996.35
120000-City Clerk	1,220	1.266%	\$13,252.29	-	\$13,252.29	-	\$13,252.29
210000-Human Resources	9,345	9.695%	\$101,510.36	-	\$101,510.36	-	\$101,510.36
220000-General Services	4,511	4.680%	\$49,000.88	-	\$49,000.88	-	\$49,000.88
230000-Finance	15,150	15.717%	\$164,567.36	-	\$164,567.36	-	\$164,567.36
240000-Innovation and Technology	10,274	10.659%	\$111,601.65	-	\$111,601.65	-	\$111,601.65
2845000-Citywide Property Services	800	0.830%	\$8,690.03	-	\$8,690.03	-	\$8,690.03
2800001-Community Development	2,891	2.999%	\$31,403.58	-	\$31,403.58	\$271.99	\$31,675.57
2810000-Planning	6,967	7.228%	\$75,679.26	-	\$75,679.26	\$655.47	\$76,334.73
2825000-Building and Safety	6,125	6.354%	\$66,533.01	-	\$66,533.01	\$576.26	\$67,109.26
2840000-Code Enforcement	3,943	4.091%	\$42,830.96	-	\$42,830.96	\$370.97	\$43,201.93
3505000-Fire Prevention	1,256	1.303%	\$13,643.34	-	\$13,643.34	\$118.17	\$13,761.51
4100000-Public Works Administration	3,980	4.129%	\$43,232.88	-	\$43,232.88	\$374.45	\$43,607.32
4115000-Public Works City Engineering Services	9,055	9.394%	\$98,360.22	-	\$98,360.22	\$851.92	\$99,212.14
4120000-Public Works Traffic Engineering	1,367	1.418%	\$14,849.08	-	\$14,849.08	\$128.61	\$14,977.69
2805000-Successor Agency	2,901	3.010%	\$31,512.20	-	\$31,512.20	\$272.93	\$31,785.14
6015000-Public Utilities Admn Customer Service	1,515	1.572%	\$16,456.74	-	\$16,456.74	\$142.54	\$16,599.27
4150000-Public Works Public Parking	576	0.598%	\$6,256.82	-	\$6,256.82	\$54.19	\$6,311.01
2115100-Workers Compensation	2,100	2.179%	\$22,811.32	-	\$22,811.32	\$197.57	\$23,008.89
2815001-Citywide Economic Development	3,145	3.263%	\$34,162.66	-	\$34,162.66	\$295.89	\$34,458.55
<b>Subtotals</b>	<b>96,391</b>	<b>100.000%</b>	<b>\$1,047,050.29</b>	<b>-</b>	<b>\$1,047,050.29</b>	<b>\$4,310.95</b>	<b>\$1,051,361.25</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,047,050.29</b>		<b>\$1,051,361.25</b>

**Allocation Basis: Dept/Section Occupancy by Sq Footage**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.6**

**Summary of Allocated Costs**

Department	Total	City Hall Occupancy Support
010000-Mayor	\$16,185.17	\$16,185.17
020000-City Council	\$28,514.15	\$28,514.15
110000-City Manager	\$55,996.35	\$55,996.35
120000-City Clerk	\$13,252.29	\$13,252.29
210000-Human Resources	\$101,510.36	\$101,510.36
220000-General Services	\$49,000.88	\$49,000.88
230000-Finance	\$164,567.36	\$164,567.36
240000-Innovation and Technology	\$111,601.65	\$111,601.65
2845000-Citywide Property Services	\$8,690.03	\$8,690.03
<b>Subtotal for CSD</b>	<b>\$549,318.23</b>	<b>\$549,318.23</b>
2800001-Community Development	\$31,675.57	\$31,675.57
2810000-Planning	\$76,334.73	\$76,334.73
2825000-Building and Safety	\$67,109.26	\$67,109.26
2840000-Code Enforcement	\$43,201.93	\$43,201.93
3505000-Fire Prevention	\$13,761.51	\$13,761.51
4100000-Public Works Administration	\$43,607.32	\$43,607.32
4115000-Public Works City Engineering Services	\$99,212.14	\$99,212.14
4120000-Public Works Traffic Engineering	\$14,977.69	\$14,977.69
2805000-Sucessor Agency	\$31,785.14	\$31,785.14
6015000-Public Utilities Admn Customer Service	\$16,599.27	\$16,599.27
4150000-Public Works Public Parking	\$6,311.01	\$6,311.01
2115100-Workers Compensation	\$23,008.89	\$23,008.89
2815001-Citywide Economic Development	\$34,458.55	\$34,458.55
<b>Totals</b>	<b>\$1,051,361.25</b>	<b>\$1,051,361.25</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$1,051,361.25</b>	<b>\$1,051,361.25</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>City Hall Occupancy Support</b>
<b>Less CSD Amounts</b>	<b>(\$549,318.23)</b>	<b>(\$549,318.23)</b>
<b>Total Receiving Department Allocation</b>	<b>\$502,043.02</b>	<b>\$502,043.02</b>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.1**

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**Narrative**

In compliance with the City of Riverside Administrative Policy 01.007.00, full-time employees regularly assigned to work in City Hall and other downtown work sites are provided with a space to park their personal vehicles when space is available. Costs for employee parking are related to the cost of securing and maintaining parking spaces.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst one cost pool and allocated to the budget unit presumed to benefit for the services provide by the cost pool.

**ND Parking-** Parking Spaces

For Use In Year FY 2024/25

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.3**

Schedule of costs to be allocated

		Amount	General & Admin	ND Parking
<i>Sal Total %</i>				<i>0.000%</i>
<b>Wages and Benefits</b>				
Salaries		-	-	-
Benefits		-	-	-
<b>Wages and Benefits Subtotal</b>		-	-	-
<b>Service And Supplies</b>				
	<b>DIST</b>			
423201 - Parking Space Rental	<i>PROP</i>	\$226,121.00	-	\$226,121.00
426800 - Special Department Supplies	<i>PROP</i>	\$40.00	-	\$40.00
882101 - Utilization Chgs from 101 Fund	<i>PROP</i>	\$2,990.00	-	\$2,990.00
<b>Services and Supplies Subtotal</b>		\$229,151.00	-	\$229,151.00
<b>Cost Adjustments</b>				
<b>Cost Adjustments Subtotal</b>		-	-	-
<b>Reallocate Admin</b>			-	-
<b>Functional Costs</b>		\$229,151.00	-	\$229,151.00
<i>Exp Total %</i>			<i>0.000%</i>	<i>100.000%</i>

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>ND Parking</b>
0100000-Mayor	\$325.62	\$58.47	\$384.09
0200000-City Council	\$493.74	\$122.38	\$616.12
1100000-City Manager	\$78.62	\$11.84	\$90.47
1200000-City Clerk	\$40.17	\$5.08	\$45.25
2200000-General Services	\$1,375.35	\$135.21	\$1,510.56
2300000-Finance	\$1,466.41	\$118.80	\$1,585.21
<b>Subtotals</b>	\$3,779.91	\$451.79	\$4,231.70
<b>Functional Costs</b>	\$229,151.00		\$229,151.00
<b>Total Allocated Costs</b>	\$233,382.70		\$233,382.70

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.5.1**

**Detail Allocation - ND Parking**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	4	1.081%	\$2,518.17	-	\$2,518.17	-	\$2,518.17
0200000-City Council	4	1.081%	\$2,518.17	-	\$2,518.17	-	\$2,518.17
1100000-City Manager	21	5.676%	\$13,220.40	-	\$13,220.40	-	\$13,220.40
1200000-City Clerk	7	1.892%	\$4,406.80	-	\$4,406.80	-	\$4,406.80
1300000-City Attorney	15	4.054%	\$9,443.15	-	\$9,443.15	-	\$9,443.15
2100000-Human Resources	32	8.649%	\$20,145.38	-	\$20,145.38	-	\$20,145.38
2200000-General Services	7	1.892%	\$4,406.80	-	\$4,406.80	-	\$4,406.80
2300000-Finance	48	12.973%	\$30,218.06	-	\$30,218.06	-	\$30,218.06
2400000-Innovation and Technology	52	14.054%	\$32,736.24	-	\$32,736.24	-	\$32,736.24
2800001-Community Development	93	25.135%	\$58,547.50	-	\$58,547.50	\$233.42	\$58,780.92
3500000-Fire Administration	13	3.514%	\$8,184.06	-	\$8,184.06	\$32.63	\$8,216.69
4100000-Public Works Administration	71	19.189%	\$44,697.55	-	\$44,697.55	\$178.21	\$44,875.76
5305000-Museum Facilities and Operations	1	0.270%	\$629.54	-	\$629.54	\$2.51	\$632.05
6000000-Public Utilities Admin Management	2	0.541%	\$1,259.09	-	\$1,259.09	\$5.02	\$1,264.11
<b>Subtotals</b>	<b>370</b>	<b>100.000%</b>	<b>\$232,930.91</b>	<b>-</b>	<b>\$232,930.91</b>	<b>\$451.79</b>	<b>\$233,382.70</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$232,930.91</b>		<b>\$233,382.70</b>

**Allocation Basis: Parking Spaces by Section**

**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.6**

**Summary of Allocated Costs**

Department	Total	ND Parking
0100000-Mayor	\$2,518.17	\$2,518.17
0200000-City Council	\$2,518.17	\$2,518.17
1100000-City Manager	\$13,220.40	\$13,220.40
1200000-City Clerk	\$4,406.80	\$4,406.80
1300000-City Attorney	\$9,443.15	\$9,443.15
2100000-Human Resources	\$20,145.38	\$20,145.38
2200000-General Services	\$4,406.80	\$4,406.80
2300000-Finance	\$30,218.06	\$30,218.06
2400000-Innovation and Technology	\$32,736.24	\$32,736.24
<b>Subtotal for CSD</b>	<b>\$119,613.17</b>	<b>\$119,613.17</b>
2800001-Community Development	\$58,780.92	\$58,780.92
3500000-Fire Administration	\$8,216.69	\$8,216.69
4100000-Public Works Administration	\$44,875.76	\$44,875.76
5305000-Museum Facilities and Operations	\$632.05	\$632.05
6000000-Public Utilities Admin Management	\$1,264.11	\$1,264.11
<b>Totals</b>	<b>\$233,382.70</b>	<b>\$233,382.70</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$233,382.70</b>	<b>\$233,382.70</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$119,613.17)</b>	<b>(\$119,613.17)</b>
<b>Total Receiving Department Allocation</b>	<b>\$113,769.53</b>	<b>\$113,769.53</b>

**EXHIBITS AND SCHEDULES**  
**FISCAL YEAR 2025/26**



**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

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**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

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**City of Riverside 2024/25 Cost Allocation Plan  
Full Cost**

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**Cost Plan Expenditure Distribution Index**

- SAL-** Spread Based on Labor Distribution Percentage
- PROP-** Manually Spread Percentage Distribution
- DISA-** Not Further Allocated
- ADJ-** An Adjustment Spread by SAL (ADJS) or PROP (ADJP)

For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
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**City of Riverside 2025/26 Cost Allocation Plan  
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For use in FY 2025/26

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**Exhibit A**

**Cost Exhibit**

Department	Claimable Totals	2800001-Community Development Administration	2810000-Planning	2810200-Planning General Plan	2810250-Planning Historical Preservation	2850000-Museum Arts and Cultural Affairs	2825000-Building and Safety	2840000-Code Enforcement	2855300-Homeless Services Campus
0000001-Building	\$484,066	\$30,743	\$74,086	-	-	-	\$65,133	\$31,902	-
0100000-Mayor	\$1,106,715	\$10,837	\$5,541	-	\$823	\$4,062	\$5,616	\$5,466	\$55
0200000-City Council	\$1,775,804	\$17,574	\$8,893	-	\$1,321	\$6,516	\$9,008	\$8,767	\$87
1100000-City Manager	\$5,631,145	\$21,579	\$59,946	-	\$9,584	\$15,042	\$52,970	\$64,672	\$13
1200000-City Clerk	\$895,939	\$241,009	\$17,809	-	\$97	\$479	\$1,340	\$1,892	\$6
1300000-City Attorney	\$5,857,562	-	\$369,944	-	-	-	-	\$378,967	-
2100000-Human Resources	\$4,541,991	\$17,848	\$49,576	-	\$7,932	\$11,898	\$43,627	\$53,543	-
2200000-General Services	\$5,097,935	\$7,533	\$21,184	-	\$3,238	\$15,979	\$45,767	\$21,499	\$214
2300000-Finance	\$7,364,797	\$16,799	\$66,230	-	\$7,484	\$23,443	\$103,891	\$48,248	\$2,056
2400000-Innovation and Technology	\$12,651,620	\$49,714	\$138,094	-	\$22,095	\$33,143	\$121,523	\$149,142	-
2845000-Citywide Property Services	\$840,301	-	\$10,576	-	-	-	-	\$38,421	-
7222100-Non Departmental City Occupancy	\$517,095	\$32,625	\$78,623	-	-	-	\$69,121	\$44,497	-
7241300-Non Departmental Employee Parking	\$117,182	\$60,544	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$506,805</b>	<b>\$900,502</b>	<b>-</b>	<b>\$52,574</b>	<b>\$110,562</b>	<b>\$517,996</b>	<b>\$847,014</b>	<b>\$2,431</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	2855310-Outreach Homeless Services	3100000-Office of the Police Chief	3101000-Police Community Services Bureau	3102000-Police Support Service	3105000-Police Administrative Services	3110000-Police Communications	3115000-Police Field Operations	3120000-Police Aviation Unit
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,106,715	\$841	\$10,074	\$4,018	\$16,280	\$12,467	\$10,864	\$83,989	\$5,065
0200000-City Council	\$1,775,804	\$1,349	\$16,160	\$6,445	\$26,113	\$20,070	\$17,426	\$134,721	\$8,125
1100000-City Manager	\$5,631,145	\$11,936	\$35,239	\$29,117	\$168,166	\$46,743	\$148,109	\$623,114	\$22,321
1200000-City Clerk	\$895,939	\$99	\$1,187	\$473	\$1,918	\$92,882	\$1,280	\$9,897	\$597
1300000-City Attorney	\$5,857,562	-	-	-	-	\$406,036	-	-	-
2100000-Human Resources	\$4,541,991	\$9,915	\$27,763	\$23,797	\$138,814	\$37,678	\$122,949	\$509,645	\$17,848
2200000-General Services	\$5,097,935	\$3,573	\$39,626	\$212,119	\$95,740	\$35,707	\$42,731	\$330,362	\$19,924
2300000-Finance	\$7,364,797	\$9,533	\$52,334	\$26,054	\$134,215	\$79,798	\$90,404	\$495,848	\$33,884
2400000-Innovation and Technology	\$12,651,620	\$27,619	\$77,333	\$66,285	\$386,663	\$104,951	\$342,473	\$1,419,606	\$49,714
2845000-Citywide Property Services	\$840,301	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$64,865</b>	<b>\$259,716</b>	<b>\$368,308</b>	<b>\$967,910</b>	<b>\$836,331</b>	<b>\$776,236</b>	<b>\$3,607,183</b>	<b>\$157,479</b>



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	3125000-Police Special Operations	3130000-Police Central Investigations	3135000-Police Special Investigations	3195000-Police Capital	3500000-Fire Administration	3505000-Fire Prevention	3510000-Fire Operations	3510100-Fire Operation Paramedic Program
0000001-Building	\$484,066	-	-	-	-	-	\$13,356	-	-
0100000-Mayor	\$1,106,715	\$35,172	\$20,000	\$13,195	\$77	\$6,211	\$3,392	\$101,354	\$4,589
0200000-City Council	\$1,775,804	\$56,416	\$32,081	\$21,165	\$124	\$10,000	\$5,441	\$162,576	\$7,361
1100000-City Manager	\$5,631,145	\$186,702	\$96,267	\$111,097	\$18	\$17,489	\$31,318	\$535,649	\$1,081
1200000-City Clerk	\$895,939	\$4,144	\$2,357	\$1,555	\$9	\$47,755	\$400	\$11,943	\$541
1300000-City Attorney	\$5,857,562	-	-	-	-	\$158,805	-	-	-
2100000-Human Resources	\$4,541,991	\$150,712	\$77,339	\$91,221	-	\$13,881	\$25,780	\$432,306	-
2200000-General Services	\$5,097,935	\$138,344	\$78,668	\$51,902	\$303	\$21,384	\$13,413	\$398,668	\$18,051
2300000-Finance	\$7,364,797	\$192,354	\$107,359	\$83,869	\$274	\$26,514	\$41,712	\$565,949	\$20,339
2400000-Innovation and Technology	\$12,651,620	\$419,806	\$215,427	\$254,093	-	\$38,666	\$71,809	\$1,204,180	-
2845000-Citywide Property Services	\$840,301	-	-	-	-	\$402	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	-	\$14,174	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	\$8,463	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$1,183,650</b>	<b>\$629,498</b>	<b>\$628,097</b>	<b>\$805</b>	<b>\$349,571</b>	<b>\$220,794</b>	<b>\$3,412,625</b>	<b>\$51,962</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	3515000-Fire Special Services	3520000-Fire Training	3595000-Fire Capital	4100000-Public Works Administration	4100200-Public Works Sundry Gen Govt	4110000-Public Works Streets Admin	4110100-Public Works Streets Maintenance	4110110-Public Works Forestry and Landscape
0000001-Building	\$484,066	-	-	-	\$42,323	-	-	-	-
0100000-Mayor	\$1,106,715	\$1,070	\$999	\$11	\$9,279	\$38	\$1,449	\$6,762	\$13,767
0200000-City Council	\$1,775,804	\$1,716	\$1,602	\$18	\$14,999	\$60	\$2,330	\$10,847	\$22,083
1100000-City Manager	\$5,631,145	\$11,990	\$11,973	\$3	\$22,060	\$9	\$7,319	\$130,710	\$22,024
1200000-City Clerk	\$895,939	\$126	\$118	\$1	\$144,917	\$4	\$7,577	\$797	\$1,622
1300000-City Attorney	\$5,857,562	-	-	-	\$132,638	-	-	-	-
2100000-Human Resources	\$4,541,991	\$9,915	\$9,915	-	\$17,848	-	\$5,949	\$109,068	\$15,864
2200000-General Services	\$5,097,935	\$13,139	\$3,928	\$44	\$15,553	\$148	\$4,611	\$26,599	\$54,151
2300000-Finance	\$7,364,797	\$16,606	\$10,648	\$143	\$23,871	\$575	\$8,246	\$94,720	\$68,926
2400000-Innovation and Technology	\$12,651,620	\$27,619	\$27,619	-	\$49,714	-	\$16,571	\$303,807	\$44,190
2845000-Citywide Property Services	\$840,301	-	-	-	\$254,888	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	\$44,915	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	\$46,222	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$82,181</b>	<b>\$66,801</b>	<b>\$221</b>	<b>\$819,225</b>	<b>\$835</b>	<b>\$54,052</b>	<b>\$683,311</b>	<b>\$242,627</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	4110300-Public Works Storm Drain Maintenance	4110400-Public Wrk Signals Maintenance	4115000-Public Works City Engineering Services	4120000-Public Works Traffic Engineering	4195000-Public Works Capital	5130000-Library Administration	5135000-Library Neighborhood Services	5140000-Library Measure I
0000001-Building	\$484,066	-	-	\$96,290	\$14,537	-	-	-	-
0100000-Mayor	\$1,106,715	\$41	\$2,703	\$6,018	\$2,202	\$3	\$4,200	\$6,920	\$2,777
0200000-City Council	\$1,775,804	\$65	\$4,336	\$9,652	\$3,535	\$4	\$6,758	\$11,100	\$4,454
1100000-City Manager	\$5,631,145	\$9,400	\$14,722	\$102,364	\$14,572	\$1	\$17,194	\$126,052	\$654
1200000-City Clerk	\$895,939	\$5	\$319	\$4,768	\$3,962	\$0	\$26,429	\$815	\$327
1300000-City Attorney	\$5,857,562	-	-	\$146,173	-	-	\$63,161	-	-
2100000-Human Resources	\$4,541,991	\$7,932	\$11,898	\$85,271	\$11,898	-	\$13,881	\$105,102	-
2200000-General Services	\$5,097,935	\$160	\$10,633	\$23,887	\$8,116	\$10	\$164,426	\$27,220	\$10,923
2300000-Finance	\$7,364,797	\$8,059	\$30,955	\$68,570	\$14,937	\$422	\$22,855	\$75,298	\$12,091
2400000-Innovation and Technology	\$12,651,620	\$22,095	\$33,143	\$237,522	\$33,143	-	\$38,666	\$292,759	-
2845000-Citywide Property Services	\$840,301	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	\$102,187	\$15,427	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$47,758</b>	<b>\$108,709</b>	<b>\$882,701</b>	<b>\$122,328</b>	<b>\$440</b>	<b>\$357,571</b>	<b>\$645,268</b>	<b>\$31,227</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	5200000-PRCS Administration	5205000-PRCS Recreation	5210000-PRCS Janet Goeske Center	5215000-PRCS Parks	5215400-PRCS Fairmount Park Golf Course	5225000-PRCS Community Services	5300000- Museum Administration	5305000- Museum Facilities and Operations
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,106,715	\$3,227	\$8,536	\$826	\$21,715	\$405	\$2,024	-	\$4,394
0200000-City Council	\$1,775,804	\$5,177	\$13,693	\$1,325	\$34,879	\$649	\$3,247	-	\$7,071
1100000-City Manager	\$5,631,145	\$26,584	\$242,270	\$195	\$106,127	\$8,899	\$477	-	\$32,467
1200000-City Clerk	\$895,939	\$400	\$2,857	\$97	\$61,805	\$48	\$238	-	\$30,141
1300000-City Attorney	\$5,857,562	\$136,067	-	-	-	-	-	-	-
2100000-Human Resources	\$4,541,991	\$21,814	\$202,966	-	\$85,767	\$7,436	-	-	\$26,771
2200000-General Services	\$5,097,935	\$24,511	\$36,503	\$3,250	\$76,707	\$3,515	\$7,961	-	\$12,930
2300000-Finance	\$7,364,797	\$26,735	\$148,207	\$3,437	\$163,865	\$8,598	\$7,184	-	\$57,278
2400000-Innovation and Technology	\$12,651,620	\$60,761	\$565,357	-	\$238,903	\$20,714	-	-	\$74,571
2845000-Citywide Property Services	\$840,301	\$53,816	-	-	-	-	-	-	\$268
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	\$651
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$359,092</b>	<b>\$1,220,388</b>	<b>\$9,131</b>	<b>\$789,767</b>	<b>\$50,264</b>	<b>\$21,131</b>	<b>-</b>	<b>\$246,541</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	2805000-Successor Agency		2875000-Housing Authority	9999991-Public Works Capital Improv Storm Drain Project 410	5200111-PRCS Admin Plan and Design Park Projects	9999993-PW-Cap Imp-Street Projects (433)	9999994-PW-Cap Imp-Traffic Signal Proj (433)	6000000-Public Utilities Admin Management Service
		2855000-Housing							
0000001-Building	\$484,066	\$30,849	-	-	-	-	-	-	-
0100000-Mayor	\$1,106,715	\$1,405	\$1,092	\$2,052	\$1,639	\$4,792	\$543	-	\$15,980
0200000-City Council	\$1,775,804	\$2,258	\$1,752	\$3,291	\$2,629	\$7,687	\$871	-	\$25,677
1100000-City Manager	\$5,631,145	\$7,325	\$9,648	\$19,264	\$386	\$1,129	\$128	-	\$85,441
1200000-City Clerk	\$895,939	\$5,720	\$129	\$242	\$193	\$565	\$64	-	\$58,631
1300000-City Attorney	\$5,857,562	-	-	\$254,449	-	-	-	-	-
2100000-Human Resources	\$4,541,991	\$5,949	\$7,932	\$15,864	-	-	-	-	\$69,407
2200000-General Services	\$5,097,935	\$4,710	\$4,295	\$8,602	\$6,446	\$18,851	\$2,135	-	\$206,409
2300000-Finance	\$7,364,797	\$8,011	\$6,906	\$16,556	\$7,602	\$17,085	\$2,821	-	\$101,261
2400000-Innovation and Technology	\$12,651,620	\$16,571	\$22,095	\$44,190	-	-	-	-	\$193,332
2845000-Citywide Property Services	\$840,301	\$11,513	-	\$132,933	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	\$32,738	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	\$1,302
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$127,050</b>	<b>\$53,849</b>	<b>\$497,443</b>	<b>\$18,895</b>	<b>\$50,109</b>	<b>\$6,561</b>	<b>-</b>	<b>\$757,438</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	6000010-Public Utilities Admin Management Service Building Occupancy	6000030-Public Utilities Admin Mission Square Prop	6002000-Public Utilities Work Force Developmnt	6003000-Public Utilities Office Ops Technology	6004000-Public Utilities Business Support	6005000-Public Utilities Admin CIS Util Bill	6010000-Public Utilities Admin Field Services	6015000-Public Utilities Admn Customer Service
0000001-Building	\$484,066	-	-	-	-	-	-	-	\$16,110
0100000-Mayor	\$1,106,715	\$258	\$5,836	\$527	\$5,038	\$1,549	\$1,039	\$6,144	\$10,121
0200000-City Council	\$1,775,804	\$413	\$9,361	\$845	\$8,081	\$2,485	\$1,667	\$9,855	\$16,235
1100000-City Manager	\$5,631,145	\$61	\$1,375	\$124	\$5,882	\$26,188	\$30,763	\$93,003	\$119,764
1200000-City Clerk	\$895,939	\$30	\$688	\$62	\$594	\$183	\$122	\$724	\$1,193
1300000-City Attorney	\$5,857,562	-	-	-	-	-	-	-	-
2100000-Human Resources	\$4,541,991	-	-	-	\$3,966	\$21,814	\$25,780	\$77,339	\$99,153
2200000-General Services	\$5,097,935	\$1,013	\$22,956	\$2,072	\$19,817	\$6,094	\$4,087	\$24,166	\$39,811
2300000-Finance	\$7,364,797	\$42,828	\$24,275	\$2,470	\$20,328	\$21,408	\$16,970	\$56,046	\$89,666
2400000-Innovation and Technology	\$12,651,620	-	-	-	\$11,048	\$60,761	\$71,809	\$215,427	\$276,188
2845000-Citywide Property Services	\$840,301	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	-	-	-	\$17,097
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$44,602</b>	<b>\$64,491</b>	<b>\$6,099</b>	<b>\$74,753</b>	<b>\$140,482</b>	<b>\$152,237</b>	<b>\$482,705</b>	<b>\$685,337</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	6020000-Public Utilities Admin Customer Engagement	6025000-Legislative and Regulatory Risk	6100000-Electric Operations	6105000-Electric Prod and Oper Field Ops	6110000-Energy Deliv Engineering	6120000-Elec Power Supply Operation	6120100-Elec Power and Energy Purch	6120110-SONGS Power and Energy Purch
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,106,715	\$938	\$869	\$15,772	\$30,438	\$14,446	\$19,537	\$41,202	\$3,322
0200000-City Council	\$1,775,804	\$1,505	\$1,394	\$25,300	\$48,824	\$23,172	\$31,338	\$66,089	\$5,328
1100000-City Manager	\$5,631,145	\$51,868	\$2,552	\$162,177	\$173,849	\$170,082	\$117,286	\$9,706	\$782
1200000-City Clerk	\$895,939	\$111	\$102	\$3,355	\$3,587	\$1,702	\$2,821	\$4,855	\$391
1300000-City Attorney	\$5,857,562	-	-	\$206,627	-	-	-	-	-
2100000-Human Resources	\$4,541,991	\$43,627	\$1,983	\$133,856	\$140,797	\$140,797	\$95,187	-	-
2200000-General Services	\$5,097,935	\$3,689	\$3,418	\$64,966	\$129,488	\$116,696	\$76,846	\$162,064	\$13,066
2300000-Finance	\$7,364,797	\$27,406	\$4,584	\$131,593	\$299,514	\$126,165	\$116,480	\$155,090	\$12,049
2400000-Innovation and Technology	\$12,651,620	\$121,523	\$5,524	\$372,854	\$392,187	\$392,187	\$265,140	-	-
2845000-Citywide Property Services	\$840,301	-	-	\$136,681	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$250,667</b>	<b>\$20,427</b>	<b>\$1,253,182</b>	<b>\$1,218,685</b>	<b>\$985,246</b>	<b>\$724,634</b>	<b>\$439,006</b>	<b>\$34,938</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	6120120-SPRINGS Power and Energy Purch	6120130-RERC Acorn Generating Plant	6120140-Clearwater Generating Plant	6130000-Elec Capital Projects	6020100-Public Utilities Adm Market Pub Benefit Prog	6200000-Water Production and Operations	6205000-Water Field Operations	6210000-Wtr Engineering and Resources
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,106,715	\$552	\$20,258	\$3,492	\$85,230	\$11,872	\$36,756	\$29,961	\$21,861
0200000-City Council	\$1,775,804	\$885	\$32,495	\$5,602	\$136,712	\$19,044	\$58,966	\$48,059	\$35,065
1100000-City Manager	\$5,631,145	\$130	\$44,681	\$12,561	\$20,077	\$2,797	\$103,654	\$211,298	\$92,010
1200000-City Clerk	\$895,939	\$65	\$2,387	\$412	\$10,043	\$1,399	\$13,589	\$6,826	\$2,576
1300000-City Attorney	\$5,857,562	-	-	-	-	-	\$171,437	-	-
2100000-Human Resources	\$4,541,991	-	\$33,712	\$9,915	-	-	\$80,314	\$172,526	\$73,373
2200000-General Services	\$5,097,935	\$2,170	\$79,684	\$13,737	\$335,244	\$46,699	\$155,034	\$118,181	\$85,987
2300000-Finance	\$7,364,797	\$12,499	\$146,038	\$53,129	\$520,176	\$53,899	\$213,054	\$226,268	\$115,545
2400000-Innovation and Technology	\$12,651,620	-	\$93,904	\$27,619	-	-	\$223,712	\$480,567	\$204,379
2845000-Citywide Property Services	\$840,301	-	-	-	-	-	\$191,032	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$16,301</b>	<b>\$453,159</b>	<b>\$126,466</b>	<b>\$1,107,482</b>	<b>\$135,710</b>	<b>\$1,247,549</b>	<b>\$1,293,686</b>	<b>\$630,796</b>



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	4125000-Sewer								
		6230000-Water Capital Projects	6220200-Water Conservation	Systems Admin and Reg Compl	4125001-Sewer Admin Compliance	4125002-Sewer Admin Safety	4125003-Sewer Admin Emergency Svcs	4125100-Sewer Collection System Maint	4125150-Public Works Storm Drain Maint	
0000001-Building	\$484,066	-	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,106,715	\$37,351	\$1,050	\$11,777	\$714	\$60	\$8	\$12,826	-	-
0200000-City Council	\$1,775,804	\$59,913	\$1,684	\$18,891	\$1,145	\$96	\$12	\$20,573	-	-
1100000-City Manager	\$5,631,145	\$8,799	\$247	\$35,640	\$168	\$14	\$2	\$47,625	-	-
1200000-City Clerk	\$895,939	\$4,401	\$124	\$1,388	\$84	\$7	\$1	\$1,511	-	-
1300000-City Attorney	\$5,857,562	-	-	\$85,719	-	-	-	-	-	-
2100000-Human Resources	\$4,541,991	-	-	\$27,763	-	-	-	\$37,678	-	-
2200000-General Services	\$5,097,935	\$146,918	\$4,131	\$46,323	\$2,809	\$236	\$30	\$57,694	-	-
2300000-Finance	\$7,364,797	\$212,519	\$5,200	\$56,508	\$5,534	\$294	\$358	\$93,437	-	-
2400000-Innovation and Technology	\$12,651,620	-	-	\$77,333	-	-	-	\$104,951	-	-
2845000-Citywide Property Services	\$840,301	-	-	\$6,024	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$469,902</b>	<b>\$12,436</b>	<b>\$367,365</b>	<b>\$10,455</b>	<b>\$707</b>	<b>\$410</b>	<b>\$376,296</b>	<b>-</b>	<b>-</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	4125200-Sewer Systems Treatment	4125300-Sewer Environmental Compl	4125400-Sewer Sys Plant Maintenance	4125410-Sewer Electrical and Instrum	4125420-Sewer SCADA and SPL	4125430-Sewer Warehouse	4125500-Sewer Laboratory Services	4125600-Sewer Systems Debt Service
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,106,715	\$23,107	\$2,457	\$6,281	\$3,277	\$1,270	\$380	\$1,520	-
0200000-City Council	\$1,775,804	\$37,065	\$3,941	\$10,075	\$5,257	\$2,038	\$609	\$2,437	-
1100000-City Manager	\$5,631,145	\$73,523	\$24,055	\$43,736	\$21,900	\$7,342	\$4,785	\$12,096	-
1200000-City Clerk	\$895,939	\$2,723	\$290	\$740	\$386	\$150	\$45	\$179	-
1300000-City Attorney	\$5,857,562	-	-	-	-	-	-	-	-
2100000-Human Resources	\$4,541,991	\$57,509	\$19,831	\$35,695	\$17,848	\$5,949	\$3,966	\$9,915	-
2200000-General Services	\$5,097,935	\$90,890	\$16,868	\$24,705	\$12,890	\$4,997	\$1,494	\$5,977	-
2300000-Finance	\$7,364,797	\$121,790	\$20,175	\$89,820	\$42,410	\$12,654	\$5,357	\$20,395	\$729
2400000-Innovation and Technology	\$12,651,620	\$160,189	\$55,238	\$99,428	\$49,714	\$16,571	\$11,048	\$27,619	-
2845000-Citywide Property Services	\$840,301	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$566,796</b>	<b>\$142,853</b>	<b>\$310,480</b>	<b>\$153,682</b>	<b>\$50,971</b>	<b>\$27,682</b>	<b>\$80,138</b>	<b>\$729</b>

## City of Riverside 2025/26 Cost Allocation Plan Full Cost

### Exhibit A

**Cost Exhibit (continued)**

Department	Claimable Totals	9999995-PW-Sewer Capital Projects (550)	4125800-Sewer Sys CoGen Fuel Cell	4125900-Sewer Capital Engrng Svs	4125910-Sewer Plant Construction Support	4150000-Public Works Public Parking	4151000-Public Works Parking Enforcmnt	2115100- Workers Compensation	2320300- Unemployment Trust
0000001-Building	\$484,066	-	-	-	-	\$6,125	-	\$22,331	-
0100000-Mayor	\$1,106,715	\$25,033	-	\$849	\$324	\$8,440	\$1,876	\$11,575	\$277
0200000-City Council	\$1,775,804	\$40,155	-	\$1,361	\$519	\$13,544	\$3,012	\$18,567	\$445
1100000-City Manager	\$5,631,145	\$5,897	-	\$14,285	\$4,771	\$8,966	\$35,623	\$14,465	\$65
1200000-City Clerk	\$895,939	\$2,950	-	\$100	\$38	\$8,400	\$3,924	\$3,502	\$33
1300000-City Attorney	\$5,857,562	-	-	-	-	-	-	\$514,312	-
2100000-Human Resources	\$4,541,991	-	-	\$11,898	\$3,966	\$5,949	\$29,746	\$9,915	-
2200000-General Services	\$5,097,935	\$98,467	-	\$3,338	\$1,273	\$44,760	\$6,833	\$45,530	\$1,091
2300000-Finance	\$7,364,797	\$93,638	-	\$11,520	\$6,291	\$39,937	\$20,899	\$89,999	\$1,205
2400000-Innovation and Technology	\$12,651,620	-	-	\$33,143	\$11,048	\$16,571	\$82,856	\$27,619	-
2845000-Citywide Property Services	\$840,301	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	\$6,500	-	\$23,699	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$266,139</b>	<b>-</b>	<b>\$76,494</b>	<b>\$28,229</b>	<b>\$159,193</b>	<b>\$184,768</b>	<b>\$781,514</b>	<b>\$3,117</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	2320000-Risk Management	2320200-Liability Trust	2315200-Central Store	2215000-Central Garage	5200200-PRCS Adm Special Transit Svs	4130000-Solid Waste Admin	4130100-Solid Waste Collection	4130200-Solid Waste Refuse Disposal
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,106,715	\$2,136	-	\$1,663	\$21,829	\$7,301	\$1,557	\$31,351	\$698
0200000-City Council	\$1,775,804	\$3,427	-	\$2,668	\$35,016	\$11,711	\$2,497	\$50,288	\$1,119
1100000-City Manager	\$5,631,145	\$5,198	-	\$19,172	\$103,724	\$114,991	\$9,757	\$113,027	\$164
1200000-City Clerk	\$895,939	\$252	-	\$196	\$4,424	\$1,502	\$183	\$3,694	\$82
1300000-City Attorney	\$5,857,562	-	\$2,753,825	-	-	-	-	-	-
2100000-Human Resources	\$4,541,991	\$3,966	-	\$15,864	\$83,288	\$95,682	\$7,932	\$89,238	-
2200000-General Services	\$5,097,935	\$8,403	-	\$6,541	\$88,787	\$28,717	\$6,123	\$123,317	\$2,745
2300000-Finance	\$7,364,797	\$13,307	\$15	\$20,234	\$159,313	\$66,978	\$10,249	\$153,858	\$8,039
2400000-Innovation and Technology	\$12,651,620	\$11,048	-	\$44,190	\$231,998	\$266,521	\$22,095	\$248,569	-
2845000-Citywide Property Services	\$840,301	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$47,737</b>	<b>\$2,753,839</b>	<b>\$110,529</b>	<b>\$728,379</b>	<b>\$593,403</b>	<b>\$60,393</b>	<b>\$813,342</b>	<b>\$12,848</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	4130300-Solid Waste Private Hauler	4130400-Solid Waste Street Sweeping	4130500-Solid Waste Sundry Gen Govt	1310000-City Attorney-Claim Management	9999992-PW-Capital Projects (420)	6015311-RPU Customer Service Call Center	6007000-Public Utilities Admin Safety	5230000-PRCS - Youth Innovation Center
0000001-Building	\$484,066	-	-	-	-	-	-	-	-
0100000-Mayor	\$1,106,715	\$9,906	\$6,908	\$300	\$6,521	\$4,528	\$47	\$608	-
0200000-City Council	\$1,775,804	\$15,889	\$11,080	\$481	\$10,460	\$7,262	\$75	\$976	-
1100000-City Manager	\$5,631,145	\$2,333	\$32,146	\$71	\$8,579	\$1,067	\$32,877	\$4,838	\$13,616
1200000-City Clerk	\$895,939	\$1,167	\$814	\$35	\$768	\$534	\$6	\$72	-
1300000-City Attorney	\$5,857,562	-	-	-	-	-	-	-	-
2100000-Human Resources	\$4,541,991	-	\$25,780	-	\$5,949	-	\$27,763	\$3,966	\$11,502
2200000-General Services	\$5,097,935	\$38,963	\$27,171	\$1,179	\$25,650	\$17,809	\$184	\$2,393	-
2300000-Finance	\$7,364,797	\$35,548	\$38,762	\$1,152	\$32,146	\$53,262	\$13,118	\$5,859	\$4,090
2400000-Innovation and Technology	\$12,651,620	-	\$71,809	-	\$16,571	-	\$77,333	\$11,048	\$32,038
2845000-Citywide Property Services	\$840,301	-	-	-	-	-	-	-	-
7222100-Non Departmental City Occupancy	\$517,095	-	-	-	-	-	-	-	-
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$103,807</b>	<b>\$214,469</b>	<b>\$3,218</b>	<b>\$106,644</b>	<b>\$84,461</b>	<b>\$151,402</b>	<b>\$29,760</b>	<b>\$61,246</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	2815001-Citywide Economic Development Support	6213000-Water - Office of Ops Technology	2245000-Airport Administration	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
0000001-Building	\$484,066	\$40,281	-	-	\$279,016	\$484,066	-	\$279,016	\$763,082
0100000-Mayor	\$1,106,715	\$1,932	\$2,219	\$2,890	-	\$1,106,715	-	-	\$1,106,715
0200000-City Council	\$1,775,804	\$3,098	\$3,560	\$4,635	-	\$1,775,804	-	-	\$1,775,804
1100000-City Manager	\$5,631,145	\$15,714	\$523	\$17,114	\$208,254	\$5,631,145	-	\$208,254	\$5,839,399
1200000-City Clerk	\$895,939	\$228	\$262	\$340	\$287,869	\$895,939	-	\$287,869	\$1,183,808
1300000-City Attorney	\$5,857,562	-	-	\$79,403	-	\$5,857,562	-	-	\$5,857,562
2100000-Human Resources	\$4,541,991	\$12,890	-	\$13,881	-	\$4,541,991	-	-	\$4,541,991
2200000-General Services	\$5,097,935	\$159,312	\$8,730	\$11,366	-	\$5,097,935	-	-	\$5,097,935
2300000-Finance	\$7,364,797	\$14,035	\$7,878	\$27,750	\$1,447,133	\$7,364,797	-	\$1,447,133	\$8,811,930
2400000-Innovation and Technology	\$12,651,620	\$35,904	-	\$38,666	-	\$12,651,620	-	-	\$12,651,620
2845000-Citywide Property Services	\$840,301	-	-	\$3,748	-	\$840,301	-	-	\$840,301
7222100-Non Departmental City Occupancy	\$517,095	\$35,492	-	-	-	\$517,095	-	-	\$517,095
7241300-Non Departmental Employee Parking	\$117,182	-	-	-	-	\$117,182	-	-	\$117,182
<b>Total Claimable Costs</b>	<b>\$46,882,151</b>	<b>\$318,886</b>	<b>\$23,172</b>	<b>\$199,793</b>	<b>\$2,222,272</b>	<b>\$46,882,151</b>	<b>-</b>	<b>\$2,222,272</b>	<b>\$49,104,423</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit B**

**Service to Service Allocations**

Department	Total CSD Allocated	0000001-Building	0100000-Mayor	0200000-City Council	1100000-City Manager	1200000-City Clerk	1300000-City Attorney	2100000-Human Resources	2200000-General Services
0000001-Building	\$540,946	-	\$15,845	\$27,914	\$58,008	\$12,973	-	\$99,374	\$47,970
0100000-Mayor	\$116,564	-	\$3,482	\$5,979	\$12,771	\$6,320	\$25,216	\$7,673	\$10,293
0200000-City Council	\$185,345	-	\$5,280	\$7,660	\$20,572	\$10,199	\$40,729	\$12,331	\$16,551
1100000-City Manager	\$664,849	-	\$15,122	\$29,073	\$65,967	\$26,644	\$87,374	\$76,686	\$72,396
1200000-City Clerk	\$897,849	-	\$56,499	\$81,909	\$95,735	\$66,260	\$357,991	\$32,198	\$53,060
1300000-City Attorney	\$1,306,268	-	-	\$108,902	\$170,560	\$24,023	\$220,848	\$295,594	\$90,230
2100000-Human Resources	\$532,996	-	\$12,934	\$24,976	\$56,196	\$19,624	\$64,224	\$57,088	\$59,492
2200000-General Services	\$700,300	-	\$21,120	\$9,525	\$125,422	\$12,480	\$109,446	\$25,168	\$165,595
2300000-Finance	\$663,595	-	\$14,003	\$19,525	\$67,896	\$25,575	\$80,371	\$57,782	\$84,242
2400000-Innovation and Technology	\$1,491,703	-	\$38,320	\$73,997	\$166,493	\$58,141	\$190,278	\$169,136	\$158,565
2845000-Citywide Property Services	\$162,985	-	-	-	\$17,463	-	-	-	-
7222100-Non Departmental City Occupancy	\$565,788	-	\$16,670	\$29,369	\$57,675	\$13,650	-	\$104,554	\$50,470
7241300-Non Departmental Employee Parking	\$123,201	-	\$2,594	\$2,594	\$13,617	\$4,539	\$9,726	\$20,750	\$4,539
<b>Totals</b>	<b>\$7,952,390</b>	<b>-</b>	<b>\$201,868</b>	<b>\$421,424</b>	<b>\$928,376</b>	<b>\$280,428</b>	<b>\$1,186,204</b>	<b>\$958,334</b>	<b>\$813,404</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit B**

**Service to Service Allocations (continued)**

Department	Total CSD Allocated	2300000-Finance	2400000-Innovation and Technology	2845000-Citywide Property Services	7222100-Non Departmental City Occupancy	7241300-Non Departmental Employee Parking	Sub Total	Direct Billed	Unallocated
0000001-Building	\$540,946	\$161,104	\$109,253	\$8,507	-	-	\$540,946	-	\$279,016
0100000-Mayor	\$116,564	\$17,032	\$22,848	\$1,051	\$3,502	\$395	\$116,564	-	-
0200000-City Council	\$185,345	\$27,415	\$36,668	\$1,689	\$5,618	\$634	\$185,345	-	-
1100000-City Manager	\$664,849	\$132,103	\$146,612	\$11,953	\$825	\$93	\$664,849	-	\$208,254
1200000-City Clerk	\$897,849	\$121,928	\$26,761	\$5,048	\$413	\$47	\$897,849	-	\$287,869
1300000-City Attorney	\$1,306,268	\$145,271	\$112,427	\$138,413	-	-	\$1,306,268	-	-
2100000-Human Resources	\$532,996	\$109,068	\$119,479	\$9,915	-	-	\$532,996	-	-
2200000-General Services	\$700,300	\$126,038	\$86,584	\$3,591	\$13,776	\$1,555	\$700,300	-	-
2300000-Finance	\$663,595	\$105,032	\$180,003	\$8,893	\$18,641	\$1,632	\$663,595	-	\$1,447,133
2400000-Innovation and Technology	\$1,491,703	\$290,703	\$318,452	\$27,619	-	-	\$1,491,703	-	-
2845000-Citywide Property Services	\$162,985	-	-	\$145,522	-	-	\$162,985	-	-
7222100-Non Departmental City Occupancy	\$565,788	\$169,502	\$114,948	\$8,951	-	-	\$565,788	-	-
7241300-Non Departmental Employee Parking	\$123,201	\$31,124	\$33,718	-	-	-	\$123,201	-	-
<b>Totals</b>	<b>\$7,952,390</b>	<b>\$1,436,319</b>	<b>\$1,307,752</b>	<b>\$371,152</b>	<b>\$42,774</b>	<b>\$4,357</b>	<b>\$7,952,390</b>	<b>-</b>	<b>\$2,222,272</b>



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit B**

**Service to Service Allocations (continued)**

<b>Department</b>	<b>Total CSD Allocated</b>	<b>Total</b>
0000001-Building	\$540,946	\$819,962
0100000-Mayor	\$116,564	\$116,564
0200000-City Council	\$185,345	\$185,345
1100000-City Manager	\$664,849	\$873,103
1200000-City Clerk	\$897,849	\$1,185,718
1300000-City Attorney	\$1,306,268	\$1,306,268
2100000-Human Resources	\$532,996	\$532,996
2200000-General Services	\$700,300	\$700,300
2300000-Finance	\$663,595	\$2,110,729
2400000-Innovation and Technology	\$1,491,703	\$1,491,703
2845000-Citywide Property Services	\$162,985	\$162,985
7222100-Non Departmental City Occupancy	\$565,788	\$565,788
7241300-Non Departmental Employee Parking	\$123,201	\$123,201
<b>Totals</b>	<b>\$7,952,390</b>	<b>\$10,174,662</b>

For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Exhibit C**

**Significant Changes from Prior Year**

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**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.1**

**Narrative**

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A calculation is utilized to charge depreciation to departments that are housed in buildings owned by the General Fund. The City's depreciation schedule was used to identify costs. The cost is allocated to the departments housed in the building. Where there are multiple occupants, the cost is allocated to the departments or divisions housed there based on square footage.

100% of the allocable FY 2022/23 operating expenditures for this budget unit have been assigned amongst three different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Corporate Yard** Not further allocated

**Depreciation-**

**City Hall Depreciation-** Allocates the depreciation of City Hall building improvement costs based on the square footage of the City Hall building occupied by a department

**Utilities Plaza** Not further allocated

**Depreciation-**

For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.3**

Schedule of costs to be allocated

	Amount	General & Admin	Corporate Yard Depreciation	City Hall Depreciation	Utilities Plaza Depreciation
<i>Sal Total %</i>		100.000%	0.000%	0.000%	0.000%
<b>Wages and Benefits</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-
<b>Service And Supplies</b>					
	<b>DIST</b>				
Corporate Yard Depreciation	<i>PROP</i> \$217,912.00	-	\$217,912.00	-	-
City Hall Depreciation	<i>PROP</i> \$1,025,012.00	-	-	\$1,025,012.00	-
Utilities Plaza Depreciation	<i>PROP</i> \$61,104.00	-	-	-	\$61,104.00
<b>Services and Supplies Subtotal</b>	\$1,304,028.00	-	\$217,912.00	\$1,025,012.00	\$61,104.00
<b>Cost Adjustments</b>					
<b>Cost Adjustments Subtotal</b>	-	-	-	-	-
<b>Reallocate Admin</b>		-	-	-	-
<b>Functional Costs</b>	\$1,304,028.00	-	\$217,912.00	\$1,025,012.00	\$61,104.00
<i>Exp Total %</i>		0.000%	16.711%	78.604%	4.686%

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.4**

**Service to Service Costs**

Department	First Incoming	Second Incoming	Corporate Yard Depreciation	City Hall Depreciation	Utilities Plaza Depreciation
<b>Subtotals</b>	-	-			
<b>Functional Costs</b>	\$1,304,028.00		\$217,912.00	\$1,025,012.00	\$61,104.00
<b>Total Allocated Costs</b>	\$1,304,028.00		\$217,912.00	\$1,025,012.00	\$61,104.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.5.1**

**Detail Allocation - City Hall Depreciation**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	<b>1,490</b>	1.546%	\$15,844.51	-	\$15,844.51	-	\$15,844.51
020000-City Council	<b>2,625</b>	2.723%	\$27,913.98	-	\$27,913.98	-	\$27,913.98
110000-City Manager	<b>5,455</b>	5.659%	\$58,007.91	-	\$58,007.91	-	\$58,007.91
120000-City Clerk	<b>1,220</b>	1.266%	\$12,973.35	-	\$12,973.35	-	\$12,973.35
210000-Human Resources	<b>9,345</b>	9.695%	\$99,373.77	-	\$99,373.77	-	\$99,373.77
220000-General Services	<b>4,511</b>	4.680%	\$47,969.51	-	\$47,969.51	-	\$47,969.51
230000-Finance	<b>15,150</b>	15.717%	\$161,103.54	-	\$161,103.54	-	\$161,103.54
240000-Innovation and Technology	<b>10,274</b>	10.659%	\$109,252.66	-	\$109,252.66	-	\$109,252.66
2845000-Citywide Property Services	<b>800</b>	0.830%	\$8,507.12	-	\$8,507.12	-	\$8,507.12
2800001-Community Development	<b>2,891</b>	2.999%	\$30,742.60	-	\$30,742.60	-	\$30,742.60
2810000-Planning	<b>6,967</b>	7.228%	\$74,086.36	-	\$74,086.36	-	\$74,086.36
2825000-Building and Safety	<b>6,125</b>	6.354%	\$65,132.62	-	\$65,132.62	-	\$65,132.62
2840000-Code Enforcement	<b>3,000</b>	3.112%	\$31,901.69	-	\$31,901.69	-	\$31,901.69
3505000-Fire Prevention	<b>1,256</b>	1.303%	\$13,356.18	-	\$13,356.18	-	\$13,356.18
4100000-Public Works Administration	<b>3,980</b>	4.129%	\$42,322.91	-	\$42,322.91	-	\$42,322.91
4115000-Public Works City Engineering Services	<b>9,055</b>	9.394%	\$96,289.94	-	\$96,289.94	-	\$96,289.94
4120000-Public Works Traffic Engineering	<b>1,367</b>	1.418%	\$14,536.54	-	\$14,536.54	-	\$14,536.54
2805000-Sucessor Agency	<b>2,901</b>	3.010%	\$30,848.94	-	\$30,848.94	-	\$30,848.94
6015000-Public Utilities Admn Customer Service	<b>1,515</b>	1.572%	\$16,110.35	-	\$16,110.35	-	\$16,110.35
4150000-Public Works Public Parking	<b>576</b>	0.598%	\$6,125.12	-	\$6,125.12	-	\$6,125.12
2115100-Workers Compensation	<b>2,100</b>	2.179%	\$22,331.18	-	\$22,331.18	-	\$22,331.18
2815001-Citywide Economic Development	<b>3,788</b>	3.930%	\$40,281.20	-	\$40,281.20	-	\$40,281.20
<b>Subtotals</b>	<b>96,391</b>	100.000%	\$1,025,012.00	-	\$1,025,012.00	-	\$1,025,012.00
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$1,025,012.00		\$1,025,012.00

**Allocation Basis: FY City Hall Occupancy**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>City Hall Depreciation</b>	<b>Corporate Yard Depreciation</b>	<b>Utilities Plaza Depreciation</b>
010000-Mayor	\$15,844.51	\$15,844.51	-	-
020000-City Council	\$27,913.98	\$27,913.98	-	-
110000-City Manager	\$58,007.91	\$58,007.91	-	-
120000-City Clerk	\$12,973.35	\$12,973.35	-	-
210000-Human Resources	\$99,373.77	\$99,373.77	-	-
220000-General Services	\$47,969.51	\$47,969.51	-	-
230000-Finance	\$161,103.54	\$161,103.54	-	-
240000-Innovation and Technology	\$109,252.66	\$109,252.66	-	-
2845000-Citywide Property Services	\$8,507.12	\$8,507.12	-	-
<b>Subtotal for CSD</b>	<b>\$540,946.36</b>	<b>\$540,946.36</b>	-	-
2800001-Community Development	\$30,742.60	\$30,742.60	-	-
2810000-Planning	\$74,086.36	\$74,086.36	-	-
2825000-Building and Safety	\$65,132.62	\$65,132.62	-	-
2840000-Code Enforcement	\$31,901.69	\$31,901.69	-	-
3505000-Fire Prevention	\$13,356.18	\$13,356.18	-	-
4100000-Public Works Administration	\$42,322.91	\$42,322.91	-	-
4115000-Public Works City Engineering Services	\$96,289.94	\$96,289.94	-	-
4120000-Public Works Traffic Engineering	\$14,536.54	\$14,536.54	-	-
2805000-Sucessor Agency	\$30,848.94	\$30,848.94	-	-
6015000-Public Utilities Admn Customer Service	\$16,110.35	\$16,110.35	-	-
4150000-Public Works Public Parking	\$6,125.12	\$6,125.12	-	-
2115100-Workers Compensation	\$22,331.18	\$22,331.18	-	-
2815001-Citywide Economic Development	\$40,281.20	\$40,281.20	-	-
Alloc Remains	\$279,016.00	-	\$217,912.00	\$61,104.00
<b>Totals</b>	<b>\$1,304,028.00</b>	<b>\$1,025,012.00</b>	-	-
<b>Direct Billed</b>	-	-	-	-
<b>Total Full Functional Cost</b>	<b>\$1,304,028.00</b>	<b>\$1,025,012.00</b>	-	-



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**000001 Building  
Schedule 1.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>City Hall Depreciation</b>	<b>Corporate Yard Depreciation</b>	<b>Utilities Plaza Depreciation</b>
<b>Less Direct Billed</b>	-	-	-	-
<b>Less CSD Amounts</b>	(\$540,946.36)	(\$540,946.36)	-	-
<b>Total Receiving Department Allocation</b>	\$484,065.64	\$484,065.64	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.1**

**Narrative**

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The Office of the Mayor is the center of diverse requests for assistance from residents, businesses, government agencies, and private nonprofits, as well as the City Council. The Mayor's Office provides leadership and support to residents by representing their interests within the city organization and communicating with them towards the shared vision.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst two different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Legislative Support-** Allocates the cost of Mayor Legislative Support based on the number of agenda items per department

**Citywide Support-** Allocates the cost of Mayor Citywide Support based on the number of agenda items per department

For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Legislative Support	Citywide Support
<i>Sal Total %</i>			<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>				
Salaries	-	-	-	-
Benefits	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>				
411100 - Salaries - Regular	<i>PROP</i>	\$475,640.00	-	\$23,782.00	\$451,858.00
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$60,242.00	-	\$3,012.00	\$57,230.00
411510 - Accrued Payroll	<i>PROP</i>	\$1,873.00	-	\$94.00	\$1,779.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$9,023.00	-	\$451.00	\$8,572.00
412220 - Health Insurance	<i>PROP</i>	\$38,316.00	-	\$1,916.00	\$36,400.00
412222 - Dental Insurance	<i>PROP</i>	\$903.00	-	\$45.00	\$858.00
412230 - Life Insurance	<i>PROP</i>	\$2,408.00	-	\$121.00	\$2,287.00
412240 - Unemployment Insurance	<i>PROP</i>	\$387.00	-	\$20.00	\$367.00
412250 - Disability Insurance	<i>PROP</i>	\$140.00	-	\$7.00	\$133.00
412320 - Medicare OASDI	<i>PROP</i>	\$9,569.00	-	\$479.00	\$9,090.00
412330 - City Retirement Plan	<i>PROP</i>	\$2,226.00	-	\$111.00	\$2,115.00
412400 - Deferred Compensation	<i>PROP</i>	\$4,712.00	-	\$236.00	\$4,476.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$5,923.00	-	\$297.00	\$5,626.00
412515 - HA Meeting Compensation	<i>PROP</i>	-	-	-	-
422100 - Telephone	<i>PROP</i>	\$455.00	-	\$23.00	\$432.00
422120 - Telephone - Cellular	<i>PROP</i>	\$3,387.00	-	\$169.00	\$3,218.00
423500 - Vehicle Usage Reimb Employe	<i>PROP</i>	\$2,885.00	-	\$144.00	\$2,741.00
425200 - Periodicals & Dues	<i>PROP</i>	\$20,691.00	-	\$1,034.00	\$19,657.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 2.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Legislative Support	Citywide Support
425400 - General Office Expense	PROP	\$3,082.00	-	\$155.00	\$2,927.00
425500 - Postage	PROP	\$1,942.00	-	\$97.00	\$1,845.00
425600 - Central Printing Charges	PROP	\$103.00	-	\$5.00	\$98.00
425610 - Outside Printing Expense	PROP	\$1,773.00	-	\$89.00	\$1,684.00
425800 - Computer Equip Purc Undr \$50	PROP	\$1,449.00	-	\$72.00	\$1,377.00
426800 - Special Department Supplies	PROP	\$1,809.00	-	\$91.00	\$1,718.00
427100 - Travel & Meeting Expense	PROP	\$9,940.00	-	\$497.00	\$9,443.00
427110 - Mayor C Mgr D/Head Travel Mt	PROP	\$4,747.00	-	\$237.00	\$4,510.00
428400 - Liability Insurance	PROP	\$10,362.00	-	\$518.00	\$9,844.00
450006 - Sister Cities	PROP	\$17,236.00	-	\$862.00	\$16,374.00
450051 - Human Relations Commission	PROP	\$1,757.00	-	\$88.00	\$1,669.00
450358 - Multicultural Forum	PROP	\$786.00	-	\$39.00	\$747.00
450502 - Connect with the Mayor	PROP	-	-	-	-
453927 - Homelessness Part Dev	PROP	\$4,196.00	-	\$210.00	\$3,986.00
884101 - Interfund Services from 101 Fd	PROP	\$2,106.00	-	\$105.00	\$2,001.00
453928 - Big TentTour	PROP	\$1,047.00	-	\$53.00	\$994.00
453931 - Art Project	PROP	\$618.00	-	\$31.00	\$587.00
412317 - PERS Normal - Misc	PROP	-	-	-	-
412318 - PERS UAL - Misc	PROP	\$40,252.00	-	\$2,013.00	\$38,239.00
450370 - Long Night of Arts/Innov	PROP	-	-	-	-
456022 - Commtty Supprt Outrch/Educati	PROP	\$8,689.00	-	\$435.00	\$8,254.00
453925 - College Council of Riverside	PROP	\$2,906.00	-	\$145.00	\$2,761.00
411110 - Salaries-Part Time Non-Bene	PROP	\$62,542.00	-	\$3,127.00	\$59,415.00
411105 - Salaries - Non-Productive	PROP	-	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 2.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Legislative Support	Citywide Support
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$249.00	-	\$12.00	\$237.00
411130 - Compensatory Time	<i>PROP</i>	\$60.00	-	\$3.00	\$57.00
411210 - Vacation	<i>PROP</i>	\$12,353.00	-	\$618.00	\$11,735.00
411220 - Holidays & Special Days Off	<i>PROP</i>	\$21,749.00	-	\$1,088.00	\$20,661.00
411240 - Sick Leave	<i>PROP</i>	\$7,045.00	-	\$352.00	\$6,693.00
411248 - COVID-19 SB114 Sick Leave	<i>PROP</i>	\$665.00	-	\$33.00	\$632.00
411292 - Administrative Leave	<i>PROP</i>	\$4,171.00	-	\$209.00	\$3,962.00
411410 - Vacation Payoffs	<i>PROP</i>	\$7,615.00	-	\$381.00	\$7,234.00
412310 - PERS Retirement	<i>PROP</i>	\$65,958.00	-	\$3,298.00	\$62,660.00
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$27.00	-	\$1.00	\$26.00
421000 - Professional Services	<i>PROP</i>	\$3,439.00	-	\$172.00	\$3,267.00
450008 - Model Deaf Community Program	<i>PROP</i>	\$171.00	-	\$8.00	\$163.00
419997 - Vacancy Factor	<i>PROP</i>	-	-	-	-
421001 - Prof Services/Internal	<i>PROP</i>	\$1,238.00	-	\$62.00	\$1,176.00
423400 - Motor Pool Equipment Rental	<i>PROP</i>	-	-	-	-
411111 - Salaries-Part Time Benefitted	<i>PROP</i>	-	-	-	-
411280 - Jury Duty	<i>PROP</i>	\$332.00	-	\$16.00	\$316.00
411502 - Salaries - Grant Benefits	<i>PROP</i>	(\$294.00)	-	(\$14.00)	(\$280.00)
894215 - Interfund Services to 215 Fund	<i>PROP</i>	(\$5,650.00)	-	(\$282.00)	(\$5,368.00)
41989 - Vacancy Provision	<i>PROP</i>	\$86,160.00	-	\$4,308.00	\$81,852.00
<b>Services and Supplies Subtotal</b>		\$1,021,410.00	-	\$51,075.00	\$970,335.00
<b>Cost Adjustments</b>					
<b>Cost Adjustments Subtotal</b>		-	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 2.3**

Schedule of costs to be allocated (continued)

	Amount	General & Admin	Legislative Support	Citywide Support
<b>Reallocate Admin</b>		-	-	-
<b>Functional Costs</b>	\$1,021,410.00	-	\$51,075.00	\$970,335.00
<i>Exp Total %</i>		0.000%	5.000%	95.000%

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Legislative Support</b>	<b>Citywide Support</b>
0000001-Building	\$15,844.51	-	\$792.30	\$15,052.21
0100000-Mayor	-	\$3,482.32	\$174.13	\$3,308.19
0200000-City Council	-	\$5,279.60	\$264.00	\$5,015.60
1100000-City Manager	-	\$15,121.89	\$756.16	\$14,365.73
1200000-City Clerk	-	\$56,499.28	\$2,825.21	\$53,674.07
2100000-Human Resources	-	\$12,934.02	\$646.76	\$12,287.26
2200000-General Services	-	\$21,119.63	\$1,056.07	\$20,063.56
2300000-Finance	-	\$14,002.98	\$700.21	\$13,302.77
2400000-Innovation and Technology	-	\$38,319.90	\$1,916.16	\$36,403.74
7222100-Non Departmental City Occupancy	-	\$16,670.45	\$833.60	\$15,836.86
7241300-Non Departmental Employee Parking	-	\$2,593.70	\$129.70	\$2,464.01
<b>Subtotals</b>	\$15,844.51	\$186,023.78	\$10,094.30	\$191,773.98
<b>Functional Costs</b>	\$1,021,410.00		\$51,075.00	\$970,335.00
<b>Total Allocated Costs</b>	\$1,223,278.29		\$61,169.30	\$1,162,108.98



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.5.1**

**Detail Allocation - Legislative Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	35	3.933%	\$2,039.73	-	\$2,039.73	-	\$2,039.73
020000-City Council	48	5.393%	\$2,797.34	-	\$2,797.34	\$522.22	\$3,319.56
110000-City Manager	59	6.629%	\$3,438.39	-	\$3,438.39	\$641.89	\$4,080.29
120000-City Clerk	41	4.607%	\$2,389.39	-	\$2,389.39	\$446.06	\$2,835.45
130000-City Attorney	189	21.236%	\$11,014.52	-	\$11,014.52	\$2,056.23	\$13,070.75
210000-Human Resources	15	1.685%	\$874.17	-	\$874.17	\$163.19	\$1,037.36
220000-General Services	28	3.146%	\$1,631.78	-	\$1,631.78	\$304.63	\$1,936.41
230000-Finance	63	7.079%	\$3,671.51	-	\$3,671.51	\$685.41	\$4,356.92
240000-Innovation and Technology	13	1.461%	\$757.61	-	\$757.61	\$141.43	\$899.05
2845000-Citywide Property Services	2	0.225%	\$116.56	-	\$116.56	\$21.76	\$138.31
2800001-Community Development	129	14.494%	\$7,517.84	-	\$7,517.84	\$1,403.46	\$8,921.30
2810000-Planning	3	0.337%	\$174.83	-	\$174.83	\$32.64	\$207.47
3105000-Police Administrative Services	49	5.506%	\$2,855.62	-	\$2,855.62	\$533.10	\$3,388.71
3500000-Fire Administration	25	2.809%	\$1,456.95	-	\$1,456.95	\$271.99	\$1,728.94
4100000-Public Works Administration	77	8.652%	\$4,487.40	-	\$4,487.40	\$837.72	\$5,325.12
4110000-Public Works Streets Admin	4	0.449%	\$233.11	-	\$233.11	\$43.52	\$276.63
4120000-Public Works Traffic Engineering	2	0.225%	\$116.56	-	\$116.56	\$21.76	\$138.31
5130000-Library Administration	14	1.573%	\$815.89	-	\$815.89	\$152.31	\$968.20
5205000-PRCS Recreation	1	0.112%	\$58.28	-	\$58.28	\$10.88	\$69.16
5215000-PRCS Parks	32	3.596%	\$1,864.89	-	\$1,864.89	\$348.15	\$2,213.04
5305000-Museum Facilities and Operations	16	1.798%	\$932.45	-	\$932.45	\$174.07	\$1,106.52
2805000-Sucessor Agency	3	0.337%	\$174.83	-	\$174.83	\$32.64	\$207.47
6000000-Public Utilities Admin Management	30	3.371%	\$1,748.34	-	\$1,748.34	\$326.39	\$2,074.72
6200000-Water Production and Operations	5	0.562%	\$291.39	-	\$291.39	\$54.40	\$345.79
4150000-Public Works Public Parking	4	0.449%	\$233.11	-	\$233.11	\$43.52	\$276.63
4151000-Public Works Parking Enforcmnt	2	0.225%	\$116.56	-	\$116.56	\$21.76	\$138.31
2215000-Central Garage	1	0.112%	\$58.28	-	\$58.28	\$10.88	\$69.16

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.5.1**

**Detail Allocation - Legislative Support (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<i>Subtotals</i>	<b>890</b>	100.000%	\$51,867.30	-	\$51,867.30	\$9,302.01	\$61,169.30
<i>Direct Billed</i>						-	-
<i>Total Full Functional Cost</i>					\$51,867.30		\$61,169.30

**Allocation Basis: Number of Agenda Items by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.5.2**

**Detail Allocation - Citywide Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	<b>841,057</b>	0.146%	\$1,442.59	-	\$1,442.59	-	\$1,442.59
020000-City Council	<b>1,314,560</b>	0.229%	\$2,254.75	-	\$2,254.75	\$404.97	\$2,659.72
110000-City Manager	<b>4,295,135</b>	0.748%	\$7,367.07	-	\$7,367.07	\$1,323.17	\$8,690.24
120000-City Clerk	<b>1,722,363</b>	0.300%	\$2,954.22	-	\$2,954.22	\$530.59	\$3,484.81
130000-City Attorney	<b>6,002,868</b>	1.045%	\$10,296.20	-	\$10,296.20	\$1,849.25	\$12,145.46
210000-Human Resources	<b>3,279,841</b>	0.571%	\$5,625.63	-	\$5,625.63	\$1,010.39	\$6,636.02
220000-General Services	<b>4,130,059</b>	0.719%	\$7,083.93	-	\$7,083.93	\$1,272.31	\$8,356.25
230000-Finance	<b>6,264,871</b>	1.090%	\$10,745.59	-	\$10,745.59	\$1,929.97	\$12,675.56
240000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$18,606.67	-	\$18,606.67	\$3,341.86	\$21,948.53
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$773.92	-	\$773.92	\$139.00	\$912.92
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$2,968.98	-	\$2,968.98	\$533.24	\$3,502.22
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$335.23	-	\$335.23	\$60.21	\$395.44
2800001-Community Development	<b>946,589</b>	0.165%	\$1,623.60	-	\$1,623.60	\$291.61	\$1,915.21
2810000-Planning	<b>2,636,143</b>	0.459%	\$4,521.55	-	\$4,521.55	\$812.09	\$5,333.64
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$697.91	-	\$697.91	\$125.35	\$823.26
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$3,443.84	-	\$3,443.84	\$618.53	\$4,062.37
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$4,760.76	-	\$4,760.76	\$855.06	\$5,615.81
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$4,633.51	-	\$4,633.51	\$832.20	\$5,465.71
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$46.21	-	\$46.21	\$8.30	\$54.51
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$712.96	-	\$712.96	\$128.05	\$841.01
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$8,540.40	-	\$8,540.40	\$1,533.90	\$10,074.31
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$3,406.08	-	\$3,406.08	\$611.75	\$4,017.83
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$13,801.08	-	\$13,801.08	\$2,478.75	\$16,279.83
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$7,695.74	-	\$7,695.74	\$1,382.20	\$9,077.94
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$9,209.45	-	\$9,209.45	\$1,654.07	\$10,863.52
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$71,200.68	-	\$71,200.68	\$12,788.03	\$83,988.71
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$4,294.10	-	\$4,294.10	\$771.24	\$5,065.35

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$29,816.35	-	\$29,816.35	\$5,355.18	\$35,171.53
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$16,954.87	-	\$16,954.87	\$3,045.19	\$20,000.05
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$11,185.99	-	\$11,185.99	\$2,009.06	\$13,195.05
3195000-Police Capital	<b>38,090</b>	0.007%	\$65.33	-	\$65.33	\$11.73	\$77.07
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$3,799.80	-	\$3,799.80	\$682.47	\$4,482.27
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$2,875.62	-	\$2,875.62	\$516.48	\$3,392.10
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$85,922.06	-	\$85,922.06	\$15,432.07	\$101,354.13
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$3,890.46	-	\$3,890.46	\$698.75	\$4,589.21
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$907.10	-	\$907.10	\$162.92	\$1,070.02
3520000-Fire Training	<b>493,542</b>	0.086%	\$846.53	-	\$846.53	\$152.04	\$998.57
3595000-Fire Capital	<b>5,585</b>	0.001%	\$9.58	-	\$9.58	\$1.72	\$11.30
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$3,352.01	-	\$3,352.01	\$602.04	\$3,954.04
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$31.94	-	\$31.94	\$5.74	\$37.67
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$993.82	-	\$993.82	\$178.50	\$1,172.31
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$5,732.71	-	\$5,732.71	\$1,029.63	\$6,762.34
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$11,670.82	-	\$11,670.82	\$2,096.14	\$13,766.96
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$34.59	-	\$34.59	\$6.21	\$40.80
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$2,291.57	-	\$2,291.57	\$411.58	\$2,703.15
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$5,101.30	-	\$5,101.30	\$916.22	\$6,017.52
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$1,749.20	-	\$1,749.20	\$314.17	\$2,063.37
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$2.26	-	\$2.26	\$0.41	\$2.67
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$2,739.64	-	\$2,739.64	\$492.05	\$3,231.70
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$5,866.54	-	\$5,866.54	\$1,053.66	\$6,920.20
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$2,354.15	-	\$2,354.15	\$422.82	\$2,776.97
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$2,735.93	-	\$2,735.93	\$491.39	\$3,227.32
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$7,177.34	-	\$7,177.34	\$1,289.09	\$8,466.43
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$700.44	-	\$700.44	\$125.80	\$826.24

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$16,532.20	-	\$16,532.20	\$2,969.27	\$19,501.47
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$343.02	-	\$343.02	\$61.61	\$404.63
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$1,715.80	-	\$1,715.80	\$308.17	\$2,023.97
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$2,786.65	-	\$2,786.65	\$500.50	\$3,287.14
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$1,015.21	-	\$1,015.21	\$182.34	\$1,197.55
2855000-Housing	<b>539,716</b>	0.094%	\$925.73	-	\$925.73	\$166.27	\$1,091.99
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$1,739.29	-	\$1,739.29	\$312.39	\$2,051.68
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$1,389.27	-	\$1,389.27	\$249.52	\$1,638.79
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$4,062.76	-	\$4,062.76	\$729.69	\$4,792.45
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$460.10	-	\$460.10	\$82.64	\$542.73
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$11,787.85	-	\$11,787.85	\$2,117.16	\$13,905.01
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$218.33	-	\$218.33	\$39.21	\$257.54
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$4,947.52	-	\$4,947.52	\$888.60	\$5,836.12
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$446.51	-	\$446.51	\$80.19	\$526.70
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$4,270.94	-	\$4,270.94	\$767.08	\$5,038.02
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$1,313.35	-	\$1,313.35	\$235.88	\$1,549.24
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$880.88	-	\$880.88	\$158.21	\$1,039.09
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$5,208.41	-	\$5,208.41	\$935.46	\$6,143.87
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$8,580.20	-	\$8,580.20	\$1,541.05	\$10,121.25
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$795.17	-	\$795.17	\$142.82	\$937.98
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$736.62	-	\$736.62	\$132.30	\$868.92
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$13,370.90	-	\$13,370.90	\$2,401.49	\$15,772.38
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$25,803.94	-	\$25,803.94	\$4,634.53	\$30,438.46
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$12,246.31	-	\$12,246.31	\$2,199.50	\$14,445.81
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$16,562.03	-	\$16,562.03	\$2,974.63	\$19,536.66
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$34,928.53	-	\$34,928.53	\$6,273.35	\$41,201.89
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$2,815.97	-	\$2,815.97	\$505.76	\$3,321.73

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$467.71	-	\$467.71	\$84.00	\$551.71
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$17,173.75	-	\$17,173.75	\$3,084.50	\$20,258.25
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$2,960.68	-	\$2,960.68	\$531.75	\$3,492.44
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$72,252.72	-	\$72,252.72	\$12,976.98	\$85,229.70
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$10,064.71	-	\$10,064.71	\$1,807.68	\$11,872.38
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$30,866.67	-	\$30,866.67	\$5,543.82	\$36,410.49
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$25,399.27	-	\$25,399.27	\$4,561.85	\$29,961.12
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$18,532.12	-	\$18,532.12	\$3,328.47	\$21,860.58
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$31,664.23	-	\$31,664.23	\$5,687.07	\$37,351.29
6220200-Water Conservation	<b>519,028</b>	0.090%	\$890.24	-	\$890.24	\$159.89	\$1,050.14
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$9,983.73	-	\$9,983.73	\$1,793.13	\$11,776.86
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$605.39	-	\$605.39	\$108.73	\$714.12
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$50.80	-	\$50.80	\$9.12	\$59.93
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$6.43	-	\$6.43	\$1.15	\$7.58
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$10,873.01	-	\$10,873.01	\$1,952.85	\$12,825.86
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$19,588.94	-	\$19,588.94	\$3,518.28	\$23,107.22
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$2,082.95	-	\$2,082.95	\$374.11	\$2,457.06
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$5,324.59	-	\$5,324.59	\$956.32	\$6,280.91
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$2,778.15	-	\$2,778.15	\$498.97	\$3,277.12
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$1,076.99	-	\$1,076.99	\$193.43	\$1,270.42
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$321.91	-	\$321.91	\$57.82	\$379.73
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$1,288.16	-	\$1,288.16	\$231.36	\$1,519.52
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$21,221.86	-	\$21,221.86	\$3,811.56	\$25,033.42
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$719.45	-	\$719.45	\$129.22	\$848.66
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$274.27	-	\$274.27	\$49.26	\$323.53
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$6,920.37	-	\$6,920.37	\$1,242.94	\$8,163.31
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$1,472.77	-	\$1,472.77	\$264.52	\$1,737.29

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0100000 Mayor  
Schedule 2.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	<b>5,721,024</b>	0.996%	\$9,812.78	-	\$9,812.78	\$1,762.43	\$11,575.21
2320300-Unemployment Trust	<b>137,081</b>	0.024%	\$235.12	-	\$235.12	\$42.23	\$277.35
2320000-Risk Management	<b>1,055,876</b>	0.184%	\$1,811.05	-	\$1,811.05	\$325.27	\$2,136.33
2315200-Central Store	<b>821,956</b>	0.143%	\$1,409.83	-	\$1,409.83	\$253.21	\$1,663.04
2215000-Central Garage	<b>10,754,690</b>	1.872%	\$18,446.59	-	\$18,446.59	\$3,313.11	\$21,759.70
5200200-PRCS Adm Special Transit Svs	<b>3,608,366</b>	0.628%	\$6,189.12	-	\$6,189.12	\$1,111.60	\$7,300.72
4130000-Solid Waste Admin	<b>769,391</b>	0.134%	\$1,319.67	-	\$1,319.67	\$237.02	\$1,556.69
4130100-Solid Waste Collection	<b>15,495,223</b>	2.697%	\$26,577.62	-	\$26,577.62	\$4,773.48	\$31,351.10
4130200-Solid Waste Refuse Disposal	<b>344,937</b>	0.060%	\$591.64	-	\$591.64	\$106.26	\$697.90
4130300-Solid Waste Private Hauler	<b>4,895,849</b>	0.852%	\$8,397.43	-	\$8,397.43	\$1,508.22	\$9,905.65
4130400-Solid Waste Street Sweeping	<b>3,414,100</b>	0.594%	\$5,855.91	-	\$5,855.91	\$1,051.75	\$6,907.66
4130500-Solid Waste Sundry Gen Govt	<b>148,146</b>	0.026%	\$254.10	-	\$254.10	\$45.64	\$299.74
1310000-City Attorney-Claim Management	<b>3,223,026</b>	0.561%	\$5,528.18	-	\$5,528.18	\$992.89	\$6,521.07
9999992-PW-Capital Projects (420)	<b>2,237,709</b>	0.390%	\$3,838.15	-	\$3,838.15	\$689.35	\$4,527.50
6015311-RPU Customer Service Call Center	<b>23,131</b>	0.004%	\$39.67	-	\$39.67	\$7.13	\$46.80
6007000-Public Utilities Admin Safety	<b>300,701</b>	0.052%	\$515.77	-	\$515.77	\$92.63	\$608.40
2815001-Citywide Economic Development	<b>954,715</b>	0.166%	\$1,637.54	-	\$1,637.54	\$294.11	\$1,931.65
6213000-Water - Office of Ops Technology	<b>1,096,950</b>	0.191%	\$1,881.50	-	\$1,881.50	\$337.93	\$2,219.43
2245000-Airport Administration	<b>1,428,143</b>	0.249%	\$2,449.57	-	\$2,449.57	\$439.96	\$2,889.53
<b>Subtotals</b>	<b>574,498,199</b>	100.000%	\$985,387.21	-	\$985,387.21	\$176,721.77	\$1,162,108.98
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$985,387.21		\$1,162,108.98

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.6**

**Summary of Allocated Costs**

Department	Total	Legislative Support	Citywide Support
010000-Mayor	\$3,482.32	\$2,039.73	\$1,442.59
020000-City Council	\$5,979.27	\$3,319.56	\$2,659.72
110000-City Manager	\$12,770.53	\$4,080.29	\$8,690.24
120000-City Clerk	\$6,320.27	\$2,835.45	\$3,484.81
130000-City Attorney	\$25,216.20	\$13,070.75	\$12,145.46
210000-Human Resources	\$7,673.38	\$1,037.36	\$6,636.02
220000-General Services	\$10,292.65	\$1,936.41	\$8,356.25
230000-Finance	\$17,032.48	\$4,356.92	\$12,675.56
240000-Innovation and Technology	\$22,847.58	\$899.05	\$21,948.53
2845000-Citywide Property Services	\$1,051.24	\$138.31	\$912.92
7222100-Non Departmental City Occupancy	\$3,502.22	-	\$3,502.22
7241300-Non Departmental Employee Parking	\$395.44	-	\$395.44
<b>Subtotal for CSD</b>	<b>\$116,563.58</b>	<b>\$33,713.82</b>	<b>\$82,849.77</b>
2800001-Community Development	\$10,836.52	\$8,921.30	\$1,915.21
2810000-Planning	\$5,541.12	\$207.47	\$5,333.64
2810250-Planning Historical Preservation	\$823.26	-	\$823.26
2850000-Museum Arts and Cultural Affairs	\$4,062.37	-	\$4,062.37
2825000-Building and Safety	\$5,615.81	-	\$5,615.81
2840000-Code Enforcement	\$5,465.71	-	\$5,465.71
2855300-Homeless Services Campus	\$54.51	-	\$54.51
2855310-Outreach Homeless Services	\$841.01	-	\$841.01
3100000-Office of the Police Chief	\$10,074.31	-	\$10,074.31
3101000-Police Community Services Bureau	\$4,017.83	-	\$4,017.83
3102000-Police Support Service	\$16,279.83	-	\$16,279.83
3105000-Police Administrative Services	\$12,466.65	\$3,388.71	\$9,077.94
3110000-Police Communications	\$10,863.52	-	\$10,863.52
3115000-Police Field Operations	\$83,988.71	-	\$83,988.71



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
312000-Police Aviation Unit	\$5,065.35	-	\$5,065.35
312500-Police Special Operations	\$35,171.53	-	\$35,171.53
313000-Police Central Investigations	\$20,000.05	-	\$20,000.05
313500-Police Special Investigations	\$13,195.05	-	\$13,195.05
319500-Police Capital	\$77.07	-	\$77.07
350000-Fire Administration	\$6,211.20	\$1,728.94	\$4,482.27
350500-Fire Prevention	\$3,392.10	-	\$3,392.10
351000-Fire Operations	\$101,354.13	-	\$101,354.13
351010-Fire Operation Paramedic Program	\$4,589.21	-	\$4,589.21
351500-Fire Special Services	\$1,070.02	-	\$1,070.02
352000-Fire Training	\$998.57	-	\$998.57
359500-Fire Capital	\$11.30	-	\$11.30
410000-Public Works Administration	\$9,279.16	\$5,325.12	\$3,954.04
4100200-Public Works Sundry Gen Govt	\$37.67	-	\$37.67
4110000-Public Works Streets Admin	\$1,448.94	\$276.63	\$1,172.31
4110100-Public Works Streets Maintenance	\$6,762.34	-	\$6,762.34
4110110-Public Works Forestry and Landscape	\$13,766.96	-	\$13,766.96
4110300-Public Works Storm Drain Maintenance	\$40.80	-	\$40.80
4110400-Public Wrk Signals Maintenance	\$2,703.15	-	\$2,703.15
4115000-Public Works City Engineering Services	\$6,017.52	-	\$6,017.52
4120000-Public Works Traffic Engineering	\$2,201.68	\$138.31	\$2,063.37
4195000-Public Works Capital	\$2.67	-	\$2.67
5130000-Library Administration	\$4,199.90	\$968.20	\$3,231.70
5135000-Library Neighborhood Services	\$6,920.20	-	\$6,920.20
5140000-Library Measure I	\$2,776.97	-	\$2,776.97
5200000-PRCS Administration	\$3,227.32	-	\$3,227.32
5205000-PRCS Recreation	\$8,535.59	\$69.16	\$8,466.43
5210000-PRCS Janet Goeske Center	\$826.24	-	\$826.24

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
5215000-PRCS Parks	\$21,714.51	\$2,213.04	\$19,501.47
5215400-PRCS Fairmount Park Golf Course	\$404.63	-	\$404.63
5225000-PRCS Community Services	\$2,023.97	-	\$2,023.97
5305000-Museum Facilities and Operations	\$4,393.66	\$1,106.52	\$3,287.14
2805000-Successor Agency	\$1,405.02	\$207.47	\$1,197.55
2855000-Housing	\$1,091.99	-	\$1,091.99
2875000-Housing Authority	\$2,051.68	-	\$2,051.68
9999991-Public Works Capital Improv Storm	\$1,638.79	-	\$1,638.79
5200111-PRCS Admin Plan and Design Park	\$4,792.45	-	\$4,792.45
9999993-PW-Cap Imp-Street Projects (433)	\$542.73	-	\$542.73
6000000-Public Utilities Admin Management	\$15,979.73	\$2,074.72	\$13,905.01
6000010-Public Utilities Admin Management	\$257.54	-	\$257.54
6000030-Public Utilities Admin Mission Square	\$5,836.12	-	\$5,836.12
6002000-Public Utilities Work Force Developmnt	\$526.70	-	\$526.70
6003000-Public Utilities Office Ops Technology	\$5,038.02	-	\$5,038.02
6004000-Public Utilities Business Support	\$1,549.24	-	\$1,549.24
6005000-Public Utilities Admin CIS Util Bill	\$1,039.09	-	\$1,039.09
6010000-Public Utilities Admin Field Services	\$6,143.87	-	\$6,143.87
6015000-Public Utilities Admn Customer Service	\$10,121.25	-	\$10,121.25
6020000-Public Utilities Admin Customer	\$937.98	-	\$937.98
6025000-Legislative and Regulatory Risk	\$868.92	-	\$868.92
6100000-Electric Operations	\$15,772.38	-	\$15,772.38
6105000-Electric Prod and Oper Field Ops	\$30,438.46	-	\$30,438.46
6110000-Energy Deliv Engineering	\$14,445.81	-	\$14,445.81
6120000-Elec Power Supply Operation	\$19,536.66	-	\$19,536.66
6120100-Elec Power and Energy Purch	\$41,201.89	-	\$41,201.89
6120110-SONGS Power and Energy Purch	\$3,321.73	-	\$3,321.73
6120120-SPRINGS Power and Energy Purch	\$551.71	-	\$551.71

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
6120130-RERC Acorn Generating Plant	\$20,258.25	-	\$20,258.25
6120140-Clearwater Generating Plant	\$3,492.44	-	\$3,492.44
6130000-Elec Capital Projects	\$85,229.70	-	\$85,229.70
6020100-Public Utilities Adm Market Pub Benefit	\$11,872.38	-	\$11,872.38
6200000-Water Production and Operations	\$36,756.28	\$345.79	\$36,410.49
6205000-Water Field Operations	\$29,961.12	-	\$29,961.12
6210000-Wtr Engineering and Resources	\$21,860.58	-	\$21,860.58
6230000-Water Capital Projects	\$37,351.29	-	\$37,351.29
6220200-Water Conservation	\$1,050.14	-	\$1,050.14
4125000-Sewer Systems Admin and Reg Compl	\$11,776.86	-	\$11,776.86
4125001-Sewer Admin Compliance	\$714.12	-	\$714.12
4125002-Sewer Admin Safety	\$59.93	-	\$59.93
4125003-Sewer Admin Emergency Svcs	\$7.58	-	\$7.58
4125100-Sewer Collection System Maint	\$12,825.86	-	\$12,825.86
4125200-Sewer Systems Treatment	\$23,107.22	-	\$23,107.22
4125300-Sewer Environmental Compl	\$2,457.06	-	\$2,457.06
4125400-Sewer Sys Plant Maintenance	\$6,280.91	-	\$6,280.91
4125410-Sewer Electrical and Instrum	\$3,277.12	-	\$3,277.12
4125420-Sewer SCADA and SPL	\$1,270.42	-	\$1,270.42
4125430-Sewer Warehouse	\$379.73	-	\$379.73
4125500-Sewer Laboratory Services	\$1,519.52	-	\$1,519.52
9999995-PW-Sewer Capital Projects (550)	\$25,033.42	-	\$25,033.42
4125900-Sewer Capital Engrng Svcs	\$848.66	-	\$848.66
4125910-Sewer Plant Construction Support	\$323.53	-	\$323.53
4150000-Public Works Public Parking	\$8,439.94	\$276.63	\$8,163.31
4151000-Public Works Parking Enforcmnt	\$1,875.60	\$138.31	\$1,737.29
2115100-Workers Compensation	\$11,575.21	-	\$11,575.21
2320300-Unemployment Trust	\$277.35	-	\$277.35

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**010000 Mayor  
Schedule 2.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
232000-Risk Management	\$2,136.33	-	\$2,136.33
2315200-Central Store	\$1,663.04	-	\$1,663.04
2215000-Central Garage	\$21,828.86	\$69.16	\$21,759.70
5200200-PRCS Adm Special Transit Svs	\$7,300.72	-	\$7,300.72
4130000-Solid Waste Admin	\$1,556.69	-	\$1,556.69
4130100-Solid Waste Collection	\$31,351.10	-	\$31,351.10
4130200-Solid Waste Refuse Disposal	\$697.90	-	\$697.90
4130300-Solid Waste Private Hauler	\$9,905.65	-	\$9,905.65
4130400-Solid Waste Street Sweeping	\$6,907.66	-	\$6,907.66
4130500-Solid Waste Sundry Gen Govt	\$299.74	-	\$299.74
1310000-City Attorney-Claim Management	\$6,521.07	-	\$6,521.07
9999992-PW-Capital Projects (420)	\$4,527.50	-	\$4,527.50
6015311-RPU Customer Service Call Center	\$46.80	-	\$46.80
6007000-Public Utilities Admin Safety	\$608.40	-	\$608.40
2815001-Citywide Economic Development	\$1,931.65	-	\$1,931.65
6213000-Water - Office of Ops Technology	\$2,219.43	-	\$2,219.43
2245000-Airport Administration	\$2,889.53	-	\$2,889.53
<b>Totals</b>	\$1,223,278.29	\$61,169.30	\$1,162,108.98
<b>Direct Billed</b>	-	-	-
<b>Total Full Functional Cost</b>	\$1,223,278.29	\$61,169.30	\$1,162,108.98
<b>Less Direct Billed</b>	-	-	-
<b>Less CSD Amounts</b>	(\$116,563.58)	(\$33,713.82)	(\$82,849.77)
<b>Total Receiving Department Allocation</b>	\$1,106,714.70	\$27,455.49	\$1,079,259.22

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.1**

**Narrative**

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The City Council serves as the elected legislative and policy-making body of the City, enacting all laws and directing any actions necessary to provide for the general welfare of the community. As part of the district system of government, each Council member represents a different ward, ensuring that the citizenry receives equal representation.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst two cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Legislative Support-** Allocates the cost of City Council Legislative Support based on the number of Agenda items per department.

**Citywide Support-** Allocates the cost of City Council Citywide Support based on expenditures by Cost Plan Department.

For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Legislative Support	Citywide Support
<i>Sal Total %</i>			<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>				
Salaries	-	-	-	-
Benefits	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>				
411100 - Salaries - Regular	<i>PROP</i>	\$779,593.00	-	\$38,979.00	\$740,614.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$1,854.00	-	\$93.00	\$1,761.00
411510 - Accrued Payroll	<i>PROP</i>	\$179.00	-	\$9.00	\$170.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$16,305.00	-	\$816.00	\$15,489.00
412220 - Health Insurance	<i>PROP</i>	\$117,360.00	-	\$5,868.00	\$111,492.00
412222 - Dental Insurance	<i>PROP</i>	\$4,140.00	-	\$207.00	\$3,933.00
412230 - Life Insurance	<i>PROP</i>	\$3,817.00	-	\$191.00	\$3,626.00
412240 - Unemployment Insurance	<i>PROP</i>	\$566.00	-	\$28.00	\$538.00
412320 - Medicare OASDI	<i>PROP</i>	\$13,959.00	-	\$698.00	\$13,261.00
412400 - Deferred Compensation	<i>PROP</i>	\$48,629.00	-	\$2,432.00	\$46,197.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$29,020.00	-	\$1,451.00	\$27,569.00
422100 - Telephone	<i>PROP</i>	\$665.00	-	\$33.00	\$632.00
422120 - Telephone - Cellular	<i>PROP</i>	\$145.00	-	\$7.00	\$138.00
425500 - Postage	<i>PROP</i>	\$145.00	-	\$7.00	\$138.00
427102 - Council Ward 2 Travel/Meeting	<i>PROP</i>	\$4,012.00	-	\$201.00	\$3,811.00
427103 - Council Ward 3 Travel/Meeting	<i>PROP</i>	(\$433.00)	-	(\$22.00)	(\$411.00)
427104 - Council Ward 4 Travel/Meeting	<i>PROP</i>	\$1,469.00	-	\$73.00	\$1,396.00
427105 - Council Ward 5 Travel/Meeting	<i>PROP</i>	\$445.00	-	\$23.00	\$422.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 3.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Legislative Support	Citywide Support
427106 - Council Ward 6 Travel/Meeting	PROP	\$142.00	-	\$7.00	\$135.00
427107 - Council Ward 7 Travel/Meeting	PROP	\$870.00	-	\$43.00	\$827.00
428400 - Liability Insurance	PROP	\$18,725.00	-	\$936.00	\$17,789.00
882101 - Utilization Chgs from 101 Fund	PROP	\$42,746.00	-	\$2,137.00	\$40,609.00
884101 - Interfund Services from 101 Fd	PROP	\$8,576.00	-	\$428.00	\$8,148.00
425401 - Council Ward 1 - Office Exp	PROP	\$1,106.00	-	\$56.00	\$1,050.00
425402 - Council Ward 2 - Office Exp	PROP	\$1,602.00	-	\$80.00	\$1,522.00
425403 - Council Ward 3 - Office Exp	PROP	\$1,602.00	-	\$80.00	\$1,522.00
425404 - Council Ward 4 - Office Exp	PROP	\$1,673.00	-	\$83.00	\$1,590.00
425405 - Council Ward 5 - Office Exp	PROP	\$4,384.00	-	\$219.00	\$4,165.00
425406 - Council Ward 6 - Office Exp	PROP	\$1,249.00	-	\$63.00	\$1,186.00
425407 - Council Ward 7 - Office Exp	PROP	\$1,613.00	-	\$80.00	\$1,533.00
427115 - Assorted Council Mtg Expenses	PROP	\$2,752.00	-	\$138.00	\$2,614.00
412318 - PERS UAL - Misc	PROP	\$47,216.00	-	\$2,361.00	\$44,855.00
411210 - Vacation	PROP	\$27,534.00	-	\$1,377.00	\$26,157.00
411220 - Holidays & Special Days Off	PROP	\$17,861.00	-	\$893.00	\$16,968.00
411240 - Sick Leave	PROP	\$6,425.00	-	\$321.00	\$6,104.00
411292 - Administrative Leave	PROP	\$5,491.00	-	\$275.00	\$5,216.00
411410 - Vacation Payoffs	PROP	\$27,428.00	-	\$1,371.00	\$26,057.00
412310 - PERS Retirement	PROP	\$85,032.00	-	\$4,252.00	\$80,780.00
425400 - General Office Expense	PROP	\$2,120.00	-	\$106.00	\$2,014.00
426800 - Special Department Supplies	PROP	\$113.00	-	\$6.00	\$107.00
427100 - Travel & Meeting Expense	PROP	\$129.00	-	\$6.00	\$123.00
411116 - Salaries-Addtl Pay Non-PERS	PROP	\$72,100.00	-	\$3,605.00	\$68,495.00



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 3.3**

Schedule of costs to be allocated (continued)

		Amount	General & Admin	Legislative Support	Citywide Support
411260 - Bereavement Leave	PROP	\$1,322.00	-	\$66.00	\$1,256.00
421000 - Professional Services	PROP	\$28.00	-	\$1.00	\$27.00
450008 - Model Deaf Community Program	PROP	\$3,126.00	-	\$157.00	\$2,969.00
41989 - Vacancy Provision	PROP	\$134,891.00	-	\$6,744.00	\$128,147.00
<b>Services and Supplies Subtotal</b>		\$1,539,726.00	-	\$76,985.00	\$1,462,741.00
<b>Cost Adjustments</b>					
<b>Cost Adjustments Subtotal</b>		-	-	-	-
<b>Reallocate Admin</b>			-	-	-
<b>Functional Costs</b>		\$1,539,726.00	-	\$76,985.00	\$1,462,741.00
	<i>Exp Total %</i>		0.000%	5.000%	95.000%

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Legislative Support</b>	<b>Citywide Support</b>
0000001-Building	\$27,913.98	-	\$1,395.68	\$26,518.31
0100000-Mayor	\$5,052.09	\$927.18	\$298.96	\$5,680.31
0200000-City Council	-	\$7,659.58	\$382.97	\$7,276.61
1100000-City Manager	-	\$29,072.68	\$1,453.61	\$27,619.07
1200000-City Clerk	-	\$81,909.32	\$4,095.40	\$77,813.92
1300000-City Attorney	-	\$108,902.42	\$5,445.03	\$103,457.39
2100000-Human Resources	-	\$24,976.04	\$1,248.78	\$23,727.26
2200000-General Services	-	\$9,525.34	\$476.26	\$9,049.08
2300000-Finance	-	\$19,525.14	\$976.24	\$18,548.90
2400000-Innovation and Technology	-	\$73,997.05	\$3,699.79	\$70,297.26
7222100-Non Departmental City Occupancy	-	\$29,369.08	\$1,468.43	\$27,900.65
7241300-Non Departmental Employee Parking	-	\$2,593.70	\$129.68	\$2,464.02
<b>Subtotals</b>	<b>\$32,966.07</b>	<b>\$388,457.54</b>	<b>\$21,070.82</b>	<b>\$400,352.79</b>
<b>Functional Costs</b>	<b>\$1,539,726.00</b>		<b>\$76,985.00</b>	<b>\$1,462,741.00</b>
<b>Total Allocated Costs</b>	<b>\$1,961,149.61</b>		<b>\$98,055.82</b>	<b>\$1,863,093.79</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.5.1**

**Detail Allocation - Legislative Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	35	3.933%	\$3,092.32	-	\$3,092.32	-	\$3,092.32
0200000-City Council	48	5.393%	\$4,240.90	-	\$4,240.90	-	\$4,240.90
1100000-City Manager	59	6.629%	\$5,212.77	-	\$5,212.77	\$1,419.99	\$6,632.76
1200000-City Clerk	41	4.607%	\$3,622.43	-	\$3,622.43	\$986.77	\$4,609.20
1300000-City Attorney	189	21.236%	\$16,698.53	-	\$16,698.53	\$4,548.78	\$21,247.30
2100000-Human Resources	15	1.685%	\$1,325.28	-	\$1,325.28	\$361.01	\$1,686.29
2200000-General Services	28	3.146%	\$2,473.86	-	\$2,473.86	\$673.89	\$3,147.75
2300000-Finance	63	7.079%	\$5,566.18	-	\$5,566.18	\$1,516.26	\$7,082.43
2400000-Innovation and Technology	13	1.461%	\$1,148.58	-	\$1,148.58	\$312.88	\$1,461.45
2845000-Citywide Property Services	2	0.225%	\$176.70	-	\$176.70	\$48.14	\$224.84
2800001-Community Development	129	14.494%	\$11,397.41	-	\$11,397.41	\$3,104.72	\$14,502.13
2810000-Planning	3	0.337%	\$265.06	-	\$265.06	\$72.20	\$337.26
3105000-Police Administrative Services	49	5.506%	\$4,329.25	-	\$4,329.25	\$1,179.31	\$5,508.56
3500000-Fire Administration	25	2.809%	\$2,208.80	-	\$2,208.80	\$601.69	\$2,810.49
4100000-Public Works Administration	77	8.652%	\$6,803.10	-	\$6,803.10	\$1,853.20	\$8,656.31
4110000-Public Works Streets Admin	4	0.449%	\$353.41	-	\$353.41	\$96.27	\$449.68
4120000-Public Works Traffic Engineering	2	0.225%	\$176.70	-	\$176.70	\$48.14	\$224.84
5130000-Library Administration	14	1.573%	\$1,236.93	-	\$1,236.93	\$336.95	\$1,573.87
5205000-PRCS Recreation	1	0.112%	\$88.35	-	\$88.35	\$24.07	\$112.42
5215000-PRCS Parks	32	3.596%	\$2,827.26	-	\$2,827.26	\$770.16	\$3,597.43
5305000-Museum Facilities and Operations	16	1.798%	\$1,413.63	-	\$1,413.63	\$385.08	\$1,798.71
2805000-Sucessor Agency	3	0.337%	\$265.06	-	\$265.06	\$72.20	\$337.26
6000000-Public Utilities Admin Management	30	3.371%	\$2,650.56	-	\$2,650.56	\$722.03	\$3,372.59
6200000-Water Production and Operations	5	0.562%	\$441.76	-	\$441.76	\$120.34	\$562.10
4150000-Public Works Public Parking	4	0.449%	\$353.41	-	\$353.41	\$96.27	\$449.68
4151000-Public Works Parking Enforcmnt	2	0.225%	\$176.70	-	\$176.70	\$48.14	\$224.84
2215000-Central Garage	1	0.112%	\$88.35	-	\$88.35	\$24.07	\$112.42

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.5.1**

**Detail Allocation - Legislative Support (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<i>Subtotals</i>	<b>890</b>	100.000%	\$78,633.28	-	\$78,633.28	\$19,422.55	\$98,055.82
<i>Direct Billed</i>						-	-
<i>Total Full Functional Cost</i>					\$78,633.28		\$98,055.82

**Allocation Basis: Number of Agenda Items by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.5.2**

**Detail Allocation - Citywide Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$2,187.28	-	\$2,187.28	-	\$2,187.28
0200000-City Council	<b>1,314,560</b>	0.229%	\$3,418.69	-	\$3,418.69	-	\$3,418.69
1100000-City Manager	<b>4,295,135</b>	0.748%	\$11,170.07	-	\$11,170.07	\$2,769.42	\$13,939.49
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$4,479.23	-	\$4,479.23	\$1,110.55	\$5,589.78
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$15,611.25	-	\$15,611.25	\$3,870.53	\$19,481.78
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$8,529.66	-	\$8,529.66	\$2,114.78	\$10,644.44
2200000-General Services	<b>4,130,059</b>	0.719%	\$10,740.77	-	\$10,740.77	\$2,662.98	\$13,403.75
2300000-Finance	<b>6,264,871</b>	1.090%	\$16,292.63	-	\$16,292.63	\$4,039.46	\$20,332.09
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$28,211.71	-	\$28,211.71	\$6,994.58	\$35,206.30
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$1,173.43	-	\$1,173.43	\$290.93	\$1,464.37
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$4,501.61	-	\$4,501.61	\$1,116.09	\$5,617.71
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$508.28	-	\$508.28	\$126.02	\$634.30
2800001-Community Development	<b>946,589</b>	0.165%	\$2,461.73	-	\$2,461.73	\$610.34	\$3,072.07
2810000-Planning	<b>2,636,143</b>	0.459%	\$6,855.64	-	\$6,855.64	\$1,699.73	\$8,555.37
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$1,058.18	-	\$1,058.18	\$262.36	\$1,320.54
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$5,221.60	-	\$5,221.60	\$1,294.60	\$6,516.20
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$7,218.33	-	\$7,218.33	\$1,789.65	\$9,007.98
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$7,025.40	-	\$7,025.40	\$1,741.82	\$8,767.22
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$70.06	-	\$70.06	\$17.37	\$87.43
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$1,081.00	-	\$1,081.00	\$268.01	\$1,349.01
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$12,949.09	-	\$12,949.09	\$3,210.49	\$16,159.58
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$5,164.35	-	\$5,164.35	\$1,280.41	\$6,444.75
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$20,925.40	-	\$20,925.40	\$5,188.08	\$26,113.48
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$11,668.40	-	\$11,668.40	\$2,892.97	\$14,561.37
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$13,963.50	-	\$13,963.50	\$3,462.00	\$17,425.50
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$107,955.53	-	\$107,955.53	\$26,765.62	\$134,721.16
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$6,510.78	-	\$6,510.78	\$1,614.23	\$8,125.01

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$45,207.99	-	\$45,207.99	\$11,208.51	\$56,416.50
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$25,707.22	-	\$25,707.22	\$6,373.64	\$32,080.86
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$16,960.36	-	\$16,960.36	\$4,205.01	\$21,165.37
3195000-Police Capital	<b>38,090</b>	0.007%	\$99.06	-	\$99.06	\$24.56	\$123.62
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$5,761.32	-	\$5,761.32	\$1,428.41	\$7,189.73
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$4,360.06	-	\$4,360.06	\$1,081.00	\$5,441.06
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$130,276.31	-	\$130,276.31	\$32,299.66	\$162,575.97
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$5,898.78	-	\$5,898.78	\$1,462.50	\$7,361.28
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$1,375.35	-	\$1,375.35	\$340.99	\$1,716.35
3520000-Fire Training	<b>493,542</b>	0.086%	\$1,283.52	-	\$1,283.52	\$318.23	\$1,601.75
3595000-Fire Capital	<b>5,585</b>	0.001%	\$14.52	-	\$14.52	\$3.60	\$18.13
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$5,082.36	-	\$5,082.36	\$1,260.08	\$6,342.44
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$48.42	-	\$48.42	\$12.01	\$60.43
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$1,506.84	-	\$1,506.84	\$373.59	\$1,880.44
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$8,692.02	-	\$8,692.02	\$2,155.03	\$10,847.05
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$17,695.47	-	\$17,695.47	\$4,387.27	\$22,082.74
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$52.44	-	\$52.44	\$13.00	\$65.44
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$3,474.51	-	\$3,474.51	\$861.44	\$4,335.95
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$7,734.66	-	\$7,734.66	\$1,917.67	\$9,652.33
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$2,652.17	-	\$2,652.17	\$657.56	\$3,309.72
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$3.43	-	\$3.43	\$0.85	\$4.28
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$4,153.89	-	\$4,153.89	\$1,029.88	\$5,183.77
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$8,894.93	-	\$8,894.93	\$2,205.34	\$11,100.27
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$3,569.40	-	\$3,569.40	\$884.97	\$4,454.37
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$4,148.26	-	\$4,148.26	\$1,028.49	\$5,176.74
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$10,882.39	-	\$10,882.39	\$2,698.09	\$13,580.48
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$1,062.01	-	\$1,062.01	\$263.31	\$1,325.32

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
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**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$25,066.36	-	\$25,066.36	\$6,214.75	\$31,281.12
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$520.09	-	\$520.09	\$128.95	\$649.04
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$2,601.53	-	\$2,601.53	\$645.00	\$3,246.53
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$4,225.15	-	\$4,225.15	\$1,047.55	\$5,272.70
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$1,539.28	-	\$1,539.28	\$381.64	\$1,920.92
2855000-Housing	<b>539,716</b>	0.094%	\$1,403.60	-	\$1,403.60	\$348.00	\$1,751.60
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$2,637.14	-	\$2,637.14	\$653.83	\$3,290.97
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$2,106.43	-	\$2,106.43	\$522.25	\$2,628.69
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$6,160.01	-	\$6,160.01	\$1,527.26	\$7,687.28
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$697.60	-	\$697.60	\$172.96	\$870.56
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$17,872.91	-	\$17,872.91	\$4,431.27	\$22,304.18
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$331.04	-	\$331.04	\$82.07	\$413.11
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$7,501.50	-	\$7,501.50	\$1,859.86	\$9,361.36
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$677.00	-	\$677.00	\$167.85	\$844.85
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$6,475.66	-	\$6,475.66	\$1,605.52	\$8,081.19
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$1,991.32	-	\$1,991.32	\$493.71	\$2,485.04
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$1,335.60	-	\$1,335.60	\$331.14	\$1,666.74
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$7,897.07	-	\$7,897.07	\$1,957.94	\$9,855.01
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$13,009.42	-	\$13,009.42	\$3,225.45	\$16,234.87
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$1,205.65	-	\$1,205.65	\$298.92	\$1,504.56
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$1,116.88	-	\$1,116.88	\$276.91	\$1,393.79
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$20,273.16	-	\$20,273.16	\$5,026.36	\$25,299.52
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$39,124.31	-	\$39,124.31	\$9,700.17	\$48,824.48
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$18,568.03	-	\$18,568.03	\$4,603.61	\$23,171.64
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$25,111.59	-	\$25,111.59	\$6,225.97	\$31,337.56
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$52,959.16	-	\$52,959.16	\$13,130.27	\$66,089.43
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$4,269.61	-	\$4,269.61	\$1,058.57	\$5,328.18

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
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**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$709.14	-	\$709.14	\$175.82	\$884.96
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$26,039.10	-	\$26,039.10	\$6,455.93	\$32,495.03
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$4,489.03	-	\$4,489.03	\$1,112.97	\$5,602.00
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$109,550.65	-	\$109,550.65	\$27,161.11	\$136,711.76
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$15,260.26	-	\$15,260.26	\$3,783.51	\$19,043.76
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$46,800.50	-	\$46,800.50	\$11,603.34	\$58,403.84
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$38,510.75	-	\$38,510.75	\$9,548.05	\$48,058.80
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$28,098.67	-	\$28,098.67	\$6,966.56	\$35,065.23
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$48,009.78	-	\$48,009.78	\$11,903.16	\$59,912.93
6220200-Water Conservation	<b>519,028</b>	0.090%	\$1,349.80	-	\$1,349.80	\$334.66	\$1,684.46
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$15,137.48	-	\$15,137.48	\$3,753.07	\$18,890.55
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$917.90	-	\$917.90	\$227.58	\$1,145.48
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$77.03	-	\$77.03	\$19.10	\$96.13
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$9.75	-	\$9.75	\$2.42	\$12.16
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$16,485.81	-	\$16,485.81	\$4,087.36	\$20,573.17
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$29,701.04	-	\$29,701.04	\$7,363.84	\$37,064.88
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$3,158.21	-	\$3,158.21	\$783.02	\$3,941.23
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$8,073.22	-	\$8,073.22	\$2,001.61	\$10,074.83
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$4,212.28	-	\$4,212.28	\$1,044.36	\$5,256.63
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$1,632.95	-	\$1,632.95	\$404.86	\$2,037.80
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$488.09	-	\$488.09	\$121.01	\$609.11
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$1,953.13	-	\$1,953.13	\$484.24	\$2,437.38
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$32,176.90	-	\$32,176.90	\$7,977.68	\$40,154.58
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$1,090.84	-	\$1,090.84	\$270.45	\$1,361.29
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$415.86	-	\$415.86	\$103.10	\$518.96
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$10,492.77	-	\$10,492.77	\$2,601.49	\$13,094.27
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$2,233.03	-	\$2,233.03	\$553.64	\$2,786.67



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.5.2**

**Detail Allocation - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	<b>5,721,024</b>	0.996%	\$14,878.28	-	\$14,878.28	\$3,688.80	\$18,567.08
2320300-Unemployment Trust	<b>137,081</b>	0.024%	\$356.50	-	\$356.50	\$88.39	\$444.88
2320000-Risk Management	<b>1,055,876</b>	0.184%	\$2,745.95	-	\$2,745.95	\$680.81	\$3,426.75
2315200-Central Store	<b>821,956</b>	0.143%	\$2,137.61	-	\$2,137.61	\$529.98	\$2,667.59
2215000-Central Garage	<b>10,754,690</b>	1.872%	\$27,969.00	-	\$27,969.00	\$6,934.41	\$34,903.41
5200200-PRCS Adm Special Transit Svcs	<b>3,608,366</b>	0.628%	\$9,384.03	-	\$9,384.03	\$2,326.60	\$11,710.64
4130000-Solid Waste Admin	<b>769,391</b>	0.134%	\$2,000.90	-	\$2,000.90	\$496.09	\$2,496.99
4130100-Solid Waste Collection	<b>15,495,223</b>	2.697%	\$40,297.38	-	\$40,297.38	\$9,991.01	\$50,288.39
4130200-Solid Waste Refuse Disposal	<b>344,937</b>	0.060%	\$897.05	-	\$897.05	\$222.41	\$1,119.46
4130300-Solid Waste Private Hauler	<b>4,895,849</b>	0.852%	\$12,732.30	-	\$12,732.30	\$3,156.75	\$15,889.05
4130400-Solid Waste Street Sweeping	<b>3,414,100</b>	0.594%	\$8,878.82	-	\$8,878.82	\$2,201.34	\$11,080.16
4130500-Solid Waste Sundry Gen Govt	<b>148,146</b>	0.026%	\$385.27	-	\$385.27	\$95.52	\$480.79
1310000-City Attorney-Claim Management	<b>3,223,026</b>	0.561%	\$8,381.91	-	\$8,381.91	\$2,078.14	\$10,460.05
9999992-PW-Capital Projects (420)	<b>2,237,709</b>	0.390%	\$5,819.46	-	\$5,819.46	\$1,442.83	\$7,262.29
6015311-RPU Customer Service Call Center	<b>23,131</b>	0.004%	\$60.16	-	\$60.16	\$14.91	\$75.07
6007000-Public Utilities Admin Safety	<b>300,701</b>	0.052%	\$782.01	-	\$782.01	\$193.89	\$975.90
2815001-Citywide Economic Development	<b>954,715</b>	0.166%	\$2,482.86	-	\$2,482.86	\$615.58	\$3,098.44
6213000-Water - Office of Ops Technology	<b>1,096,950</b>	0.191%	\$2,852.76	-	\$2,852.76	\$707.29	\$3,560.06
2245000-Airport Administration	<b>1,428,143</b>	0.249%	\$3,714.08	-	\$3,714.08	\$920.84	\$4,634.91
<b>Subtotals</b>	<b>574,498,199</b>	100.000%	\$1,494,058.79	-	\$1,494,058.79	\$369,035.00	\$1,863,093.79
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$1,494,058.79		\$1,863,093.79

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.6**

**Summary of Allocated Costs**

Department	Total	Legislative Support	Citywide Support
0100000-Mayor	\$5,279.60	\$3,092.32	\$2,187.28
0200000-City Council	\$7,659.58	\$4,240.90	\$3,418.69
1100000-City Manager	\$20,572.24	\$6,632.76	\$13,939.49
1200000-City Clerk	\$10,198.98	\$4,609.20	\$5,589.78
1300000-City Attorney	\$40,729.09	\$21,247.30	\$19,481.78
2100000-Human Resources	\$12,330.73	\$1,686.29	\$10,644.44
2200000-General Services	\$16,551.49	\$3,147.75	\$13,403.75
2300000-Finance	\$27,414.53	\$7,082.43	\$20,332.09
2400000-Innovation and Technology	\$36,667.75	\$1,461.45	\$35,206.30
2845000-Citywide Property Services	\$1,689.21	\$224.84	\$1,464.37
7222100-Non Departmental City Occupancy	\$5,617.71	-	\$5,617.71
7241300-Non Departmental Employee Parking	\$634.30	-	\$634.30
<b>Subtotal for CSD</b>	<b>\$185,345.21</b>	<b>\$53,425.25</b>	<b>\$131,919.96</b>
2800001-Community Development	\$17,574.20	\$14,502.13	\$3,072.07
2810000-Planning	\$8,892.63	\$337.26	\$8,555.37
2810250-Planning Historical Preservation	\$1,320.54	-	\$1,320.54
2850000-Museum Arts and Cultural Affairs	\$6,516.20	-	\$6,516.20
2825000-Building and Safety	\$9,007.98	-	\$9,007.98
2840000-Code Enforcement	\$8,767.22	-	\$8,767.22
2855300-Homeless Services Campus	\$87.43	-	\$87.43
2855310-Outreach Homeless Services	\$1,349.01	-	\$1,349.01
3100000-Office of the Police Chief	\$16,159.58	-	\$16,159.58
3101000-Police Community Services Bureau	\$6,444.75	-	\$6,444.75
3102000-Police Support Service	\$26,113.48	-	\$26,113.48
3105000-Police Administrative Services	\$20,069.93	\$5,508.56	\$14,561.37
3110000-Police Communications	\$17,425.50	-	\$17,425.50
3115000-Police Field Operations	\$134,721.16	-	\$134,721.16

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
3120000-Police Aviation Unit	\$8,125.01	-	\$8,125.01
3125000-Police Special Operations	\$56,416.50	-	\$56,416.50
3130000-Police Central Investigations	\$32,080.86	-	\$32,080.86
3135000-Police Special Investigations	\$21,165.37	-	\$21,165.37
3195000-Police Capital	\$123.62	-	\$123.62
3500000-Fire Administration	\$10,000.22	\$2,810.49	\$7,189.73
3505000-Fire Prevention	\$5,441.06	-	\$5,441.06
3510000-Fire Operations	\$162,575.97	-	\$162,575.97
3510100-Fire Operation Paramedic Program	\$7,361.28	-	\$7,361.28
3515000-Fire Special Services	\$1,716.35	-	\$1,716.35
3520000-Fire Training	\$1,601.75	-	\$1,601.75
3595000-Fire Capital	\$18.13	-	\$18.13
4100000-Public Works Administration	\$14,998.75	\$8,656.31	\$6,342.44
4100200-Public Works Sundry Gen Govt	\$60.43	-	\$60.43
4110000-Public Works Streets Admin	\$2,330.12	\$449.68	\$1,880.44
4110100-Public Works Streets Maintenance	\$10,847.05	-	\$10,847.05
4110110-Public Works Forestry and Landscape	\$22,082.74	-	\$22,082.74
4110300-Public Works Storm Drain Maintenance	\$65.44	-	\$65.44
4110400-Public Wrk Signals Maintenance	\$4,335.95	-	\$4,335.95
4115000-Public Works City Engineering Services	\$9,652.33	-	\$9,652.33
4120000-Public Works Traffic Engineering	\$3,534.56	\$224.84	\$3,309.72
4195000-Public Works Capital	\$4.28	-	\$4.28
5130000-Library Administration	\$6,757.65	\$1,573.87	\$5,183.77
5135000-Library Neighborhood Services	\$11,100.27	-	\$11,100.27
5140000-Library Measure I	\$4,454.37	-	\$4,454.37
5200000-PRCS Administration	\$5,176.74	-	\$5,176.74
5205000-PRCS Recreation	\$13,692.90	\$112.42	\$13,580.48
5210000-PRCS Janet Goeske Center	\$1,325.32	-	\$1,325.32

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
5215000-PRCS Parks	\$34,878.54	\$3,597.43	\$31,281.12
5215400-PRCS Fairmount Park Golf Course	\$649.04	-	\$649.04
5225000-PRCS Community Services	\$3,246.53	-	\$3,246.53
5305000-Museum Facilities and Operations	\$7,071.42	\$1,798.71	\$5,272.70
2805000-Sucessor Agency	\$2,258.18	\$337.26	\$1,920.92
2855000-Housing	\$1,751.60	-	\$1,751.60
2875000-Housing Authority	\$3,290.97	-	\$3,290.97
9999991-Public Works Capital Improv Storm	\$2,628.69	-	\$2,628.69
5200111-PRCS Admin Plan and Design Park	\$7,687.28	-	\$7,687.28
9999993-PW-Cap Imp-Street Projects (433)	\$870.56	-	\$870.56
6000000-Public Utilities Admin Management	\$25,676.76	\$3,372.59	\$22,304.18
6000010-Public Utilities Admin Management	\$413.11	-	\$413.11
6000030-Public Utilities Admin Mission Square	\$9,361.36	-	\$9,361.36
6002000-Public Utilities Work Force Developmnt	\$844.85	-	\$844.85
6003000-Public Utilities Office Ops Technology	\$8,081.19	-	\$8,081.19
6004000-Public Utilities Business Support	\$2,485.04	-	\$2,485.04
6005000-Public Utilities Admin CIS Util Bill	\$1,666.74	-	\$1,666.74
6010000-Public Utilities Admin Field Services	\$9,855.01	-	\$9,855.01
6015000-Public Utilities Admn Customer Service	\$16,234.87	-	\$16,234.87
6020000-Public Utilities Admin Customer	\$1,504.56	-	\$1,504.56
6025000-Legislative and Regulatory Risk	\$1,393.79	-	\$1,393.79
6100000-Electric Operations	\$25,299.52	-	\$25,299.52
6105000-Electric Prod and Oper Field Ops	\$48,824.48	-	\$48,824.48
6110000-Energy Deliv Engineering	\$23,171.64	-	\$23,171.64
6120000-Elec Power Supply Operation	\$31,337.56	-	\$31,337.56
6120100-Elec Power and Energy Purch	\$66,089.43	-	\$66,089.43
6120110-SONGS Power and Energy Purch	\$5,328.18	-	\$5,328.18
6120120-SPRINGS Power and Energy Purch	\$884.96	-	\$884.96

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
6120130-RERC Acorn Generating Plant	\$32,495.03	-	\$32,495.03
6120140-Clearwater Generating Plant	\$5,602.00	-	\$5,602.00
6130000-Elec Capital Projects	\$136,711.76	-	\$136,711.76
6020100-Public Utilities Adm Market Pub Benefit	\$19,043.76	-	\$19,043.76
6200000-Water Production and Operations	\$58,965.94	\$562.10	\$58,403.84
6205000-Water Field Operations	\$48,058.80	-	\$48,058.80
6210000-Wtr Engineering and Resources	\$35,065.23	-	\$35,065.23
6230000-Water Capital Projects	\$59,912.93	-	\$59,912.93
6220200-Water Conservation	\$1,684.46	-	\$1,684.46
4125000-Sewer Systems Admin and Reg Compl	\$18,890.55	-	\$18,890.55
4125001-Sewer Admin Compliance	\$1,145.48	-	\$1,145.48
4125002-Sewer Admin Safety	\$96.13	-	\$96.13
4125003-Sewer Admin Emergency Svcs	\$12.16	-	\$12.16
4125100-Sewer Collection System Maint	\$20,573.17	-	\$20,573.17
4125200-Sewer Systems Treatment	\$37,064.88	-	\$37,064.88
4125300-Sewer Environmental Compl	\$3,941.23	-	\$3,941.23
4125400-Sewer Sys Plant Maintenance	\$10,074.83	-	\$10,074.83
4125410-Sewer Electrical and Instrum	\$5,256.63	-	\$5,256.63
4125420-Sewer SCADA and SPL	\$2,037.80	-	\$2,037.80
4125430-Sewer Warehouse	\$609.11	-	\$609.11
4125500-Sewer Laboratory Services	\$2,437.38	-	\$2,437.38
9999995-PW-Sewer Capital Projects (550)	\$40,154.58	-	\$40,154.58
4125900-Sewer Capital Engrng Svcs	\$1,361.29	-	\$1,361.29
4125910-Sewer Plant Construction Support	\$518.96	-	\$518.96
4150000-Public Works Public Parking	\$13,543.94	\$449.68	\$13,094.27
4151000-Public Works Parking Enforcmnt	\$3,011.51	\$224.84	\$2,786.67
2115100-Workers Compensation	\$18,567.08	-	\$18,567.08
2320300-Unemployment Trust	\$444.88	-	\$444.88

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**0200000 City Council  
Schedule 3.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Citywide Support
2320000-Risk Management	\$3,426.75	-	\$3,426.75
2315200-Central Store	\$2,667.59	-	\$2,667.59
2215000-Central Garage	\$35,015.83	\$112.42	\$34,903.41
5200200-PRCS Adm Special Transit Svs	\$11,710.64	-	\$11,710.64
4130000-Solid Waste Admin	\$2,496.99	-	\$2,496.99
4130100-Solid Waste Collection	\$50,288.39	-	\$50,288.39
4130200-Solid Waste Refuse Disposal	\$1,119.46	-	\$1,119.46
4130300-Solid Waste Private Hauler	\$15,889.05	-	\$15,889.05
4130400-Solid Waste Street Sweeping	\$11,080.16	-	\$11,080.16
4130500-Solid Waste Sundry Gen Govt	\$480.79	-	\$480.79
1310000-City Attorney-Claim Management	\$10,460.05	-	\$10,460.05
9999992-PW-Capital Projects (420)	\$7,262.29	-	\$7,262.29
6015311-RPU Customer Service Call Center	\$75.07	-	\$75.07
6007000-Public Utilities Admin Safety	\$975.90	-	\$975.90
2815001-Citywide Economic Development	\$3,098.44	-	\$3,098.44
6213000-Water - Office of Ops Technology	\$3,560.06	-	\$3,560.06
2245000-Airport Administration	\$4,634.91	-	\$4,634.91
<b>Totals</b>	\$1,961,149.61	\$98,055.82	\$1,863,093.79
<b>Direct Billed</b>	-	-	-
<b>Total Full Functional Cost</b>	\$1,961,149.61	\$98,055.82	\$1,863,093.79
<b>Less Direct Billed</b>	-	-	-
<b>Less CSD Amounts</b>	(\$185,345.21)	(\$53,425.25)	(\$131,919.96)
<b>Total Receiving Department Allocation</b>	\$1,775,804.41	\$44,630.58	\$1,731,173.83

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.1**

**Narrative**

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The City Manager's Office is responsible for carrying out the policies and goals formulated by the City Council and the City Charter; providing administrative leadership of the City organization; producing alternative solutions to community problems for City Council consideration; preparing the annual budget and capital improvement program; and providing timely and accurate information regarding the City and its services to the public.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst five different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool, except for the Community Police Review Commission. That section is not allocated.

**Internal Audit-** Allocates the cost of City Manager Internal Audit Support based on expenditures by Cost Plan Department.

**Public Relations-** Allocates the cost of City Manager Internal Audit Support based on expenditures by Cost Plan Department.

**General Citywide Support-** Allocates the cost of City Manager General Citywide Support based on Full Time Equivalent.

**Community Police Review-** Not further allocated

**Office of Sustainability-** Allocates the cost of City Manager Internal Audit Support based on expenditures by Cost Plan Department.

**Intergovernmental Relations-** Allocates the cost of the City Manager Intergovernmental Relations by Agenda Items

For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.2**

**Labor Distribution Summary  
No Labor Distribution**



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability	
<i>Sal Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%	
<b>Wages and Benefits</b>								
Salaries	-	-	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-	-	
<b>Service And Supplies</b>	<b>DIST</b>							
411100 - Salaries - Regular	<i>PROP</i>	\$2,377,771.00	-	-	\$140,843.00	\$2,197,356.00	\$39,572.00	-
411110 - Salaries-Part Time Non-Bene	<i>PROP</i>	\$141,021.00	-	-	-	\$141,021.00	-	-
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$6,777.00	-	-	-	\$6,135.00	\$642.00	-
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$273,824.00	-	-	\$10,300.00	\$253,224.00	\$10,300.00	-
411510 - Accrued Payroll	<i>PROP</i>	\$2,183.00	-	-	\$791.00	\$1,392.00	-	-
412210 - Workers Compensation Ins	<i>PROP</i>	\$35,577.00	-	\$1,164.00	\$1,164.00	\$32,085.00	\$1,164.00	-
412220 - Health Insurance	<i>PROP</i>	\$229,141.00	-	-	\$2,060.00	\$220,766.00	\$6,315.00	-
412222 - Dental Insurance	<i>PROP</i>	\$10,159.00	-	-	-	\$9,742.00	\$417.00	-
412230 - Life Insurance	<i>PROP</i>	\$11,695.00	-	-	\$713.00	\$10,769.00	\$213.00	-
412240 - Unemployment Insurance	<i>PROP</i>	\$2,075.00	-	\$75.00	\$109.00	\$1,853.00	\$38.00	-
412250 - Disability Insurance	<i>PROP</i>	\$981.00	-	-	-	\$981.00	-	-
412318 - PERS UAL - Misc	<i>PROP</i>	\$216,115.00	-	\$7,853.00	\$11,363.00	\$192,937.00	\$3,962.00	-
412320 - Medicare OASDI	<i>PROP</i>	\$50,888.00	-	-	\$2,597.00	\$47,459.00	\$832.00	-
412330 - City Retirement Plan	<i>PROP</i>	\$5,281.00	-	-	-	\$5,281.00	-	-
412400 - Deferred Compensation	<i>PROP</i>	\$34,404.00	-	-	\$1,107.00	\$32,524.00	\$773.00	-
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$15,347.00	-	-	-	\$15,347.00	-	-
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$35,625.00	-	-	-	\$34,936.00	\$689.00	-
421000 - Professional Services	<i>PROP</i>	\$688,892.00	-	-	-	\$602,738.00	\$86,154.00	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability
422100 - Telephone	PROP	\$4,589.00	-	-	\$2.00	\$4,587.00	-	-
422120 - Telephone - Cellular	PROP	\$15,203.00	-	-	-	\$14,298.00	\$905.00	-
422300 - Gas	PROP	\$1,242.00	-	-	-	\$1,242.00	-	-
422700 - Refuse/Disposal Fees	PROP	\$814.00	-	-	-	\$814.00	-	-
423400 - Motor Pool Equipment Rental	PROP	\$10,207.00	-	-	-	\$10,207.00	-	-
425100 - Advertising Expense	PROP	\$65,416.00	-	-	-	\$65,416.00	-	-
425200 - Periodicals & Dues	PROP	\$302,348.00	-	\$287.00	\$355.00	\$301,080.00	\$626.00	-
425400 - General Office Expense	PROP	\$36,322.00	-	-	-	\$35,108.00	\$1,214.00	-
425500 - Postage	PROP	\$225.00	-	-	-	\$178.00	\$47.00	-
425600 - Central Printing Charges	PROP	\$16,787.00	-	-	-	\$16,787.00	-	-
425610 - Outside Printing Expense	PROP	\$1,341.00	-	-	-	\$1,341.00	-	-
425700 - Software Purchase/Licensing	PROP	\$393.00	-	-	-	\$393.00	-	-
425800 - Computer Equip Purc Undr \$50	PROP	\$901.00	-	-	-	\$901.00	-	-
426800 - Special Department Supplies	PROP	\$10,434.00	-	-	-	\$10,434.00	-	-
427100 - Travel & Meeting Expense	PROP	\$58,973.00	-	-	\$3,062.00	\$46,456.00	\$9,455.00	-
427200 - Training	PROP	\$3,754.00	-	-	\$1,750.00	\$2,004.00	-	-
428400 - Liability Insurance	PROP	\$40,870.00	-	\$1,339.00	\$1,339.00	\$36,853.00	\$1,339.00	-
450050 - CATV Public Access Programn	PROP	\$18,992.00	-	-	-	\$18,992.00	-	-
453051 - Outlook	PROP	\$93,900.00	-	-	-	\$93,900.00	-	-
882510 - Utilization Chgs from 510 Fund	PROP	\$55,820.00	-	-	-	\$55,820.00	-	-
884101 - Interfund Services from 101 Fd	PROP	\$7,624.00	-	-	-	\$7,624.00	-	-
892510 - Utilization Chgs to 510 Fund	PROP	(\$721,840.00)	-	-	-	(\$721,840.00)	-	-
411210 - Vacation	PROP	\$172,080.00	-	-	\$2,862.00	\$168,946.00	\$272.00	-
411220 - Holidays & Special Days Off	PROP	\$151,658.00	-	-	\$8,673.00	\$140,012.00	\$2,973.00	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability
411240 - Sick Leave	PROP	\$65,678.00	-	-	\$1,248.00	\$63,103.00	\$1,327.00	-
411245 - Family Illness Sick Leave	PROP	\$540.00	-	-	-	\$540.00	-	-
411292 - Administrative Leave	PROP	\$50,904.00	-	-	\$2,749.00	\$48,034.00	\$121.00	-
411410 - Vacation Payoffs	PROP	\$152,271.00	-	-	\$9,038.00	\$143,233.00	-	-
412310 - PERS Retirement	PROP	\$365,921.00	-	-	\$19,779.00	\$340,245.00	\$5,897.00	-
427110 - Mayor C Mgr D/Head Travel Mt	PROP	\$587.00	-	-	-	\$587.00	-	-
463300 - Off Furn & Equip Cap Lease	PROP	\$1,820.00	-	-	-	\$911.00	\$909.00	-
894101 - Interfund Services to 101 Fund	PROP	(\$9,756.00)	-	-	-	(\$9,756.00)	-	-
421001 - Prof Services/Internal	PROP	\$2,578.00	-	-	\$1,761.00	\$163.00	\$654.00	-
411111 - Salaries-Part Time Benefitted	PROP	\$9,359.00	-	-	-	\$9,359.00	-	-
411130 - Compensatory Time	PROP	\$1,608.00	-	-	-	\$1,608.00	-	-
411260 - Bereavement Leave	PROP	\$1,928.00	-	-	-	\$1,928.00	-	-
413130 - Overtime At Double Time Rate	PROP	\$1,921.00	-	-	-	\$1,921.00	-	-
424230 - Central Garage Charges	PROP	\$351.00	-	-	-	\$351.00	-	-
411420 - Sick Leave Payoff	PROP	\$241.00	-	-	-	\$241.00	-	-
411502 - Salaries - Grant Benefits	PROP	(\$3,451.00)	-	-	-	(\$3,451.00)	-	-
426200 - Clothing/Linen/Safety Supplies	PROP	\$1,135.00	-	-	-	\$1,135.00	-	-
894215 - Interfund Services to 215 Fund	PROP	(\$15,309.00)	-	-	-	(\$15,309.00)	-	-
411248 - COVID-19 SB114 Sick Leave	PROP	\$5,037.00	-	-	-	\$3,318.00	\$1,719.00	-
413110 - Overtime At Straight Rate	PROP	\$237.00	-	-	-	\$237.00	-	-
413210 - Holiday O/T-Straight/Non-Sche	PROP	\$733.00	-	-	-	\$733.00	-	-
413220 - Holiday O/T-1.5 Rate/Non-Sche	PROP	\$334.00	-	-	-	\$334.00	-	-
413230 - Holiday O/T-Strt/Subj To Retir	PROP	\$315.00	-	-	-	\$315.00	-	-
894110 - Interfund Services to 110 Fund	PROP	(\$279.00)	-	-	-	(\$279.00)	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

Schedule of costs to be allocated (continued)

		Amount	General & Admin	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability
894510 - Interfund Services to 510 Fund	<i>PROP</i>	(\$851.00)	-	-	-	(\$851.00)	-	-
894530 - Interfund Services to 530 Fund	<i>PROP</i>	(\$393.00)	-	-	-	(\$393.00)	-	-
894540 - Interfund Services to 540 Fund	<i>PROP</i>	(\$620.00)	-	-	-	(\$620.00)	-	-
419989 - Vacancy Provision	<i>PROP</i>	\$457,224.00	-	-	-	\$457,224.00	-	-
<b>Services and Supplies Subtotal</b>		<b>\$5,575,872.00</b>	-	\$10,718.00	\$223,665.00	\$5,162,960.00	\$178,529.00	-
<b>Cost Adjustments</b>								
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-	-	-
<b>Reallocate Admin</b>			-	-	-	-	-	-
<b>Functional Costs</b>		<b>\$5,575,872.00</b>	-	\$10,718.00	\$223,665.00	\$5,162,960.00	\$178,529.00	-
<i>Exp Total %</i>			<i>0.000%</i>	<i>0.192%</i>	<i>4.011%</i>	<i>92.595%</i>	<i>3.202%</i>	<i>0.000%</i>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.3**

**Schedule of costs to be allocated (continued)**

	Amount	Intergovernmental Relations
	<i>Sal Total %</i>	<i>0.000%</i>
<b>Wages and Benefits</b>		
Salaries	-	-
Benefits	-	-
<b>Wages and Benefits Subtotal</b>	-	-

<b>Service And Supplies</b>	<b>DIST</b>		
411100 - Salaries - Regular	<i>PROP</i>	\$2,377,771.00	-
411110 - Salaries-Part Time Non-Bene	<i>PROP</i>	\$141,021.00	-
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$6,777.00	-
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$273,824.00	-
411510 - Accrued Payroll	<i>PROP</i>	\$2,183.00	-
412210 - Workers Compensation Ins	<i>PROP</i>	\$35,577.00	-
412220 - Health Insurance	<i>PROP</i>	\$229,141.00	-
412222 - Dental Insurance	<i>PROP</i>	\$10,159.00	-
412230 - Life Insurance	<i>PROP</i>	\$11,695.00	-
412240 - Unemployment Insurance	<i>PROP</i>	\$2,075.00	-
412250 - Disability Insurance	<i>PROP</i>	\$981.00	-
412318 - PERS UAL - Misc	<i>PROP</i>	\$216,115.00	-
412320 - Medicare OASDI	<i>PROP</i>	\$50,888.00	-
412330 - City Retirement Plan	<i>PROP</i>	\$5,281.00	-
412400 - Deferred Compensation	<i>PROP</i>	\$34,404.00	-
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$15,347.00	-
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$35,625.00	-
421000 - Professional Services	<i>PROP</i>	\$688,892.00	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

**Schedule of costs to be allocated (continued)**

		Amount	Intergovernmenta I Relations
422100 - Telephone	<i>PROP</i>	\$4,589.00	-
422120 - Telephone - Cellular	<i>PROP</i>	\$15,203.00	-
422300 - Gas	<i>PROP</i>	\$1,242.00	-
422700 - Refuse/Disposal Fees	<i>PROP</i>	\$814.00	-
423400 - Motor Pool Equipment Rental	<i>PROP</i>	\$10,207.00	-
425100 - Advertising Expense	<i>PROP</i>	\$65,416.00	-
425200 - Periodicals & Dues	<i>PROP</i>	\$302,348.00	-
425400 - General Office Expense	<i>PROP</i>	\$36,322.00	-
425500 - Postage	<i>PROP</i>	\$225.00	-
425600 - Central Printing Charges	<i>PROP</i>	\$16,787.00	-
425610 - Outside Printing Expense	<i>PROP</i>	\$1,341.00	-
425700 - Software Purchase/Licensing	<i>PROP</i>	\$393.00	-
425800 - Computer Equip Purc Undr \$50	<i>PROP</i>	\$901.00	-
426800 - Special Department Supplies	<i>PROP</i>	\$10,434.00	-
427100 - Travel & Meeting Expense	<i>PROP</i>	\$58,973.00	-
427200 - Training	<i>PROP</i>	\$3,754.00	-
428400 - Liability Insurance	<i>PROP</i>	\$40,870.00	-
450050 - CATV Public Access Programn	<i>PROP</i>	\$18,992.00	-
453051 - Outlook	<i>PROP</i>	\$93,900.00	-
882510 - Utilization Chgs from 510 Fund	<i>PROP</i>	\$55,820.00	-
884101 - Interfund Services from 101 Fd	<i>PROP</i>	\$7,624.00	-
892510 - Utilization Chgs to 510 Fund	<i>PROP</i>	(\$721,840.00)	-
411210 - Vacation	<i>PROP</i>	\$172,080.00	-
411220 - Holidays & Special Days Off	<i>PROP</i>	\$151,658.00	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

**Schedule of costs to be allocated (continued)**

		Amount	Intergovernmental Relations
411240 - Sick Leave	<i>PROP</i>	\$65,678.00	-
411245 - Family Illness Sick Leave	<i>PROP</i>	\$540.00	-
411292 - Administrative Leave	<i>PROP</i>	\$50,904.00	-
411410 - Vacation Payoffs	<i>PROP</i>	\$152,271.00	-
412310 - PERS Retirement	<i>PROP</i>	\$365,921.00	-
427110 - Mayor C Mgr D/Head Travel Mt	<i>PROP</i>	\$587.00	-
463300 - Off Furn & Equip Cap Lease	<i>PROP</i>	\$1,820.00	-
894101 - Interfund Services to 101 Fund	<i>PROP</i>	(\$9,756.00)	-
421001 - Prof Services/Internal	<i>PROP</i>	\$2,578.00	-
411111 - Salaries-Part Time Benefitted	<i>PROP</i>	\$9,359.00	-
411130 - Compensatory Time	<i>PROP</i>	\$1,608.00	-
411260 - Bereavement Leave	<i>PROP</i>	\$1,928.00	-
413130 - Overtime At Double Time Rate	<i>PROP</i>	\$1,921.00	-
424230 - Central Garage Charges	<i>PROP</i>	\$351.00	-
411420 - Sick Leave Payoff	<i>PROP</i>	\$241.00	-
411502 - Salaries - Grant Benefits	<i>PROP</i>	(\$3,451.00)	-
426200 - Clothing/Linen/Safety Supplies	<i>PROP</i>	\$1,135.00	-
894215 - Interfund Services to 215 Fund	<i>PROP</i>	(\$15,309.00)	-
411248 - COVID-19 SB114 Sick Leave	<i>PROP</i>	\$5,037.00	-
413110 - Overtime At Straight Rate	<i>PROP</i>	\$237.00	-
413210 - Holiday O/T-Straight/Non-Sche	<i>PROP</i>	\$733.00	-
413220 - Holiday O/T-1.5 Rate/Non-Sche	<i>PROP</i>	\$334.00	-
413230 - Holiday O/T-Strt/Subj To Retir	<i>PROP</i>	\$315.00	-
894110 - Interfund Services to 110 Fund	<i>PROP</i>	(\$279.00)	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 4.3**

Schedule of costs to be allocated (continued)

	<b>Amount</b>	<b>Intergovernmental Relations</b>
894510 - Interfund Services to 510 Fund <i>PROP</i>	(\$851.00)	-
894530 - Interfund Services to 530 Fund <i>PROP</i>	(\$393.00)	-
894540 - Interfund Services to 540 Fund <i>PROP</i>	(\$620.00)	-
419989 - Vacancy Provision <i>PROP</i>	\$457,224.00	-
<b>Services and Supplies Subtotal</b>	<b>\$5,575,872.00</b>	<b>-</b>
<b>Cost Adjustments</b>		
<b>Cost Adjustments Subtotal</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		<b>-</b>
<b>Functional Costs</b>	<b>\$5,575,872.00</b>	<b>-</b>
<i>Exp Total %</i>		<i>0.000%</i>



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>General Citywide Support</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>
0000001-Building	\$58,007.91	-	\$111.50	\$2,326.87	\$53,712.23	\$1,857.30	-
0100000-Mayor	\$10,805.47	\$1,965.06	\$24.55	\$512.26	\$11,824.83	\$408.89	-
0200000-City Council	\$16,382.84	\$4,189.40	\$39.54	\$825.21	\$19,048.80	\$658.68	-
1100000-City Manager	-	\$65,967.48	\$126.80	\$2,646.15	\$61,082.36	\$2,112.16	-
1200000-City Clerk	-	\$95,734.50	\$184.02	\$3,840.20	\$88,645.04	\$3,065.24	-
1300000-City Attorney	-	\$170,560.41	\$327.85	\$6,841.69	\$157,929.84	\$5,461.03	-
2100000-Human Resources	-	\$56,196.08	\$108.02	\$2,254.19	\$52,034.57	\$1,799.29	-
2200000-General Services	-	\$125,422.30	\$241.09	\$5,031.07	\$116,134.36	\$4,015.79	-
2300000-Finance	-	\$67,895.95	\$130.51	\$2,723.51	\$62,868.03	\$2,173.90	-
2400000-Innovation and Technology	-	\$166,493.37	\$320.04	\$6,678.55	\$154,163.98	\$5,330.81	-
2845000-Citywide Property Services	-	\$17,462.65	\$33.57	\$700.48	\$16,169.48	\$559.12	-
7222100-Non Departmental City Occupancy	-	\$57,675.29	\$110.86	\$2,313.53	\$53,404.24	\$1,846.65	-
7241300-Non Departmental Employee Parking	-	\$13,616.94	\$26.17	\$546.22	\$12,608.56	\$435.99	-
<b>Subtotals</b>	<b>\$85,196.21</b>	<b>\$843,179.44</b>	<b>\$1,784.53</b>	<b>\$37,239.94</b>	<b>\$859,626.33</b>	<b>\$29,724.85</b>	<b>-</b>
<b>Functional Costs</b>	<b>\$5,575,872.00</b>		<b>\$10,718.00</b>	<b>\$223,665.00</b>	<b>\$5,162,960.00</b>	<b>\$178,529.00</b>	
<b>Total Allocated Costs</b>	<b>\$6,504,247.66</b>		<b>\$12,502.53</b>	<b>\$260,904.94</b>	<b>\$6,022,586.33</b>	<b>\$208,253.85</b>	

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.4**

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Intergovernmental Relations</b>
0000001-Building	\$58,007.91	-	-
0100000-Mayor	\$10,805.47	\$1,965.06	-
0200000-City Council	\$16,382.84	\$4,189.40	-
1100000-City Manager	-	\$65,967.48	-
1200000-City Clerk	-	\$95,734.50	-
1300000-City Attorney	-	\$170,560.41	-
2100000-Human Resources	-	\$56,196.08	-
2200000-General Services	-	\$125,422.30	-
2300000-Finance	-	\$67,895.95	-
2400000-Innovation and Technology	-	\$166,493.37	-
2845000-Citywide Property Services	-	\$17,462.65	-
7222100-Non Departmental City Occupancy	-	\$57,675.29	-
7241300-Non Departmental Employee Parking	-	\$13,616.94	-
<b>Subtotals</b>	<b>\$85,196.21</b>	<b>\$843,179.44</b>	<b>-</b>
<b>Functional Costs</b>	<b>\$5,575,872.00</b>		
<b>Total Allocated Costs</b>	<b>\$6,504,247.66</b>		

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.1**

**Detail Allocation - Internal Audit**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$15.93	-	\$15.93	-	\$15.93
0200000-City Council	<b>1,314,560</b>	0.229%	\$24.90	-	\$24.90	-	\$24.90
1100000-City Manager	<b>4,295,135</b>	0.748%	\$81.36	-	\$81.36	-	\$81.36
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$32.62	-	\$32.62	\$4.91	\$37.54
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$113.70	-	\$113.70	\$17.13	\$130.83
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$62.12	-	\$62.12	\$9.36	\$71.48
2200000-General Services	<b>4,130,059</b>	0.719%	\$78.23	-	\$78.23	\$11.78	\$90.01
2300000-Finance	<b>6,264,871</b>	1.090%	\$118.67	-	\$118.67	\$17.88	\$136.54
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$205.48	-	\$205.48	\$30.95	\$236.43
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$8.55	-	\$8.55	\$1.29	\$9.83
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$32.79	-	\$32.79	\$4.94	\$37.73
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$3.70	-	\$3.70	\$0.56	\$4.26
2800001-Community Development	<b>946,589</b>	0.165%	\$17.93	-	\$17.93	\$2.70	\$20.63
2810000-Planning	<b>2,636,143</b>	0.459%	\$49.93	-	\$49.93	\$7.52	\$57.45
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$7.71	-	\$7.71	\$1.16	\$8.87
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$38.03	-	\$38.03	\$5.73	\$43.76
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$52.57	-	\$52.57	\$7.92	\$60.49
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$51.17	-	\$51.17	\$7.71	\$58.88
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$0.51	-	\$0.51	\$0.08	\$0.59
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$7.87	-	\$7.87	\$1.19	\$9.06
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$94.31	-	\$94.31	\$14.21	\$108.52
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$37.61	-	\$37.61	\$5.67	\$43.28
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$152.41	-	\$152.41	\$22.96	\$175.37
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$84.99	-	\$84.99	\$12.80	\$97.79
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$101.70	-	\$101.70	\$15.32	\$117.02
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$786.28	-	\$786.28	\$118.44	\$904.72
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$47.42	-	\$47.42	\$7.14	\$54.56

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.1**

**Detail Allocation - Internal Audit (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$329.27	-	\$329.27	\$49.60	\$378.86
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$187.23	-	\$187.23	\$28.20	\$215.44
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$123.53	-	\$123.53	\$18.61	\$142.14
3195000-Police Capital	<b>38,090</b>	0.007%	\$0.72	-	\$0.72	\$0.11	\$0.83
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$41.96	-	\$41.96	\$6.32	\$48.28
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$31.76	-	\$31.76	\$4.78	\$36.54
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$948.85	-	\$948.85	\$142.93	\$1,091.78
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$42.96	-	\$42.96	\$6.47	\$49.43
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$10.02	-	\$10.02	\$1.51	\$11.53
3520000-Fire Training	<b>493,542</b>	0.086%	\$9.35	-	\$9.35	\$1.41	\$10.76
3595000-Fire Capital	<b>5,585</b>	0.001%	\$0.11	-	\$0.11	\$0.02	\$0.12
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$37.02	-	\$37.02	\$5.58	\$42.59
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$0.35	-	\$0.35	\$0.05	\$0.41
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$10.97	-	\$10.97	\$1.65	\$12.63
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$63.31	-	\$63.31	\$9.54	\$72.84
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$128.88	-	\$128.88	\$19.41	\$148.30
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$0.38	-	\$0.38	\$0.06	\$0.44
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$25.31	-	\$25.31	\$3.81	\$29.12
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$56.33	-	\$56.33	\$8.49	\$64.82
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$19.32	-	\$19.32	\$2.91	\$22.23
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$0.02	-	\$0.02	\$0.00	\$0.03
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$30.25	-	\$30.25	\$4.56	\$34.81
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$64.78	-	\$64.78	\$9.76	\$74.54
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$26.00	-	\$26.00	\$3.92	\$29.91
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$30.21	-	\$30.21	\$4.55	\$34.76
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$79.26	-	\$79.26	\$11.94	\$91.20
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$7.74	-	\$7.74	\$1.17	\$8.90

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.1**

**Detail Allocation - Internal Audit (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$182.57	-	\$182.57	\$27.50	\$210.07
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$3.79	-	\$3.79	\$0.57	\$4.36
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$18.95	-	\$18.95	\$2.85	\$21.80
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$30.77	-	\$30.77	\$4.64	\$35.41
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$11.21	-	\$11.21	\$1.69	\$12.90
2855000-Housing	<b>539,716</b>	0.094%	\$10.22	-	\$10.22	\$1.54	\$11.76
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$19.21	-	\$19.21	\$2.89	\$22.10
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$15.34	-	\$15.34	\$2.31	\$17.65
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$44.87	-	\$44.87	\$6.76	\$51.62
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$5.08	-	\$5.08	\$0.77	\$5.85
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$130.17	-	\$130.17	\$19.61	\$149.78
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$2.41	-	\$2.41	\$0.36	\$2.77
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$54.64	-	\$54.64	\$8.23	\$62.87
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$4.93	-	\$4.93	\$0.74	\$5.67
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$47.16	-	\$47.16	\$7.10	\$54.27
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$14.50	-	\$14.50	\$2.18	\$16.69
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$9.73	-	\$9.73	\$1.47	\$11.19
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$57.52	-	\$57.52	\$8.66	\$66.18
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$94.75	-	\$94.75	\$14.27	\$109.03
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$8.78	-	\$8.78	\$1.32	\$10.10
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$8.13	-	\$8.13	\$1.23	\$9.36
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$147.66	-	\$147.66	\$22.24	\$169.90
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$284.96	-	\$284.96	\$42.92	\$327.88
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$135.24	-	\$135.24	\$20.37	\$155.61
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$182.90	-	\$182.90	\$27.55	\$210.45
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$385.72	-	\$385.72	\$58.10	\$443.82
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$31.10	-	\$31.10	\$4.68	\$35.78

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.1**

**Detail Allocation - Internal Audit (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$5.16	-	\$5.16	\$0.78	\$5.94
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$189.65	-	\$189.65	\$28.57	\$218.22
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$32.70	-	\$32.70	\$4.93	\$37.62
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$797.90	-	\$797.90	\$120.19	\$918.09
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$111.15	-	\$111.15	\$16.74	\$127.89
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$340.86	-	\$340.86	\$51.35	\$392.21
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$280.49	-	\$280.49	\$42.25	\$322.74
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$204.65	-	\$204.65	\$30.83	\$235.48
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$349.67	-	\$349.67	\$52.67	\$402.35
6220200-Water Conservation	<b>519,028</b>	0.090%	\$9.83	-	\$9.83	\$1.48	\$11.31
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$110.25	-	\$110.25	\$16.61	\$126.86
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$6.69	-	\$6.69	\$1.01	\$7.69
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$0.56	-	\$0.56	\$0.08	\$0.65
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$0.07	-	\$0.07	\$0.01	\$0.08
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$120.07	-	\$120.07	\$18.09	\$138.16
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$216.32	-	\$216.32	\$32.59	\$248.91
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$23.00	-	\$23.00	\$3.46	\$26.47
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$58.80	-	\$58.80	\$8.86	\$67.66
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$30.68	-	\$30.68	\$4.62	\$35.30
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$11.89	-	\$11.89	\$1.79	\$13.68
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$3.55	-	\$3.55	\$0.54	\$4.09
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$14.23	-	\$14.23	\$2.14	\$16.37
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$234.36	-	\$234.36	\$35.30	\$269.66
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$7.94	-	\$7.94	\$1.20	\$9.14
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$3.03	-	\$3.03	\$0.46	\$3.49
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$76.42	-	\$76.42	\$11.51	\$87.93
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$16.26	-	\$16.26	\$2.45	\$18.71

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.1**

**Detail Allocation - Internal Audit (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$108.36	-	\$108.36	\$16.32	\$124.69
2320300-Unemployment Trust	137,081	0.024%	\$2.60	-	\$2.60	\$0.39	\$2.99
2320000-Risk Management	1,055,876	0.184%	\$20.00	-	\$20.00	\$3.01	\$23.01
2315200-Central Store	821,956	0.143%	\$15.57	-	\$15.57	\$2.35	\$17.91
2215000-Central Garage	10,754,690	1.872%	\$203.71	-	\$203.71	\$30.69	\$234.39
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$68.35	-	\$68.35	\$10.30	\$78.64
4130000-Solid Waste Admin	769,391	0.134%	\$14.57	-	\$14.57	\$2.20	\$16.77
4130100-Solid Waste Collection	15,495,223	2.697%	\$293.50	-	\$293.50	\$44.21	\$337.71
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$6.53	-	\$6.53	\$0.98	\$7.52
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$92.73	-	\$92.73	\$13.97	\$106.70
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$64.67	-	\$64.67	\$9.74	\$74.41
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$2.81	-	\$2.81	\$0.42	\$3.23
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$61.05	-	\$61.05	\$9.20	\$70.24
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$42.39	-	\$42.39	\$6.38	\$48.77
6015311-RPU Customer Service Call Center	23,131	0.004%	\$0.44	-	\$0.44	\$0.07	\$0.50
6007000-Public Utilities Admin Safety	300,701	0.052%	\$5.70	-	\$5.70	\$0.86	\$6.55
2815001-Citywide Economic Development	954,715	0.166%	\$18.08	-	\$18.08	\$2.72	\$20.81
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$20.78	-	\$20.78	\$3.13	\$23.91
2245000-Airport Administration	1,428,143	0.249%	\$27.05	-	\$27.05	\$4.07	\$31.13
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$10,881.77</b>	<b>-</b>	<b>\$10,881.77</b>	<b>\$1,620.77</b>	<b>\$12,502.53</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$10,881.77</b>		<b>\$12,502.53</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.2**

**Detail Allocation - Public Relations**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$332.45	-	\$332.45	-	\$332.45
0200000-City Council	<b>1,314,560</b>	0.229%	\$519.61	-	\$519.61	-	\$519.61
1100000-City Manager	<b>4,295,135</b>	0.748%	\$1,697.74	-	\$1,697.74	-	\$1,697.74
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$680.80	-	\$680.80	\$102.55	\$783.35
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$2,372.76	-	\$2,372.76	\$357.42	\$2,730.18
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$1,296.43	-	\$1,296.43	\$195.29	\$1,491.71
2200000-General Services	<b>4,130,059</b>	0.719%	\$1,632.49	-	\$1,632.49	\$245.91	\$1,878.40
2300000-Finance	<b>6,264,871</b>	1.090%	\$2,476.32	-	\$2,476.32	\$373.02	\$2,849.34
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$4,287.91	-	\$4,287.91	\$645.91	\$4,933.82
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$178.35	-	\$178.35	\$26.87	\$205.22
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$684.20	-	\$684.20	\$103.06	\$787.27
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$77.25	-	\$77.25	\$11.64	\$88.89
2800001-Community Development	<b>946,589</b>	0.165%	\$374.16	-	\$374.16	\$56.36	\$430.52
2810000-Planning	<b>2,636,143</b>	0.459%	\$1,041.99	-	\$1,041.99	\$156.96	\$1,198.95
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$160.83	-	\$160.83	\$24.23	\$185.06
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$793.63	-	\$793.63	\$119.55	\$913.18
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$1,097.12	-	\$1,097.12	\$165.26	\$1,262.38
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$1,067.79	-	\$1,067.79	\$160.85	\$1,228.64
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$10.65	-	\$10.65	\$1.60	\$12.25
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$164.30	-	\$164.30	\$24.75	\$189.05
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$1,968.14	-	\$1,968.14	\$296.47	\$2,264.61
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$784.93	-	\$784.93	\$118.24	\$903.17
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$3,180.46	-	\$3,180.46	\$479.09	\$3,659.55
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$1,773.48	-	\$1,773.48	\$267.15	\$2,040.63
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$2,122.32	-	\$2,122.32	\$319.70	\$2,442.01
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$16,408.20	-	\$16,408.20	\$2,471.65	\$18,879.84
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$989.58	-	\$989.58	\$149.06	\$1,138.64



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.2**

**Detail Allocation - Public Relations (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$6,871.18	-	\$6,871.18	\$1,035.04	\$7,906.22
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$3,907.25	-	\$3,907.25	\$588.57	\$4,495.82
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$2,577.81	-	\$2,577.81	\$388.31	\$2,966.12
3195000-Police Capital	<b>38,090</b>	0.007%	\$15.06	-	\$15.06	\$2.27	\$17.32
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$875.66	-	\$875.66	\$131.91	\$1,007.57
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$662.69	-	\$662.69	\$99.82	\$762.51
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$19,800.74	-	\$19,800.74	\$2,982.68	\$22,783.42
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$896.56	-	\$896.56	\$135.05	\$1,031.61
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$209.04	-	\$209.04	\$31.49	\$240.53
3520000-Fire Training	<b>493,542</b>	0.086%	\$195.08	-	\$195.08	\$29.39	\$224.47
3595000-Fire Capital	<b>5,585</b>	0.001%	\$2.21	-	\$2.21	\$0.33	\$2.54
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$772.47	-	\$772.47	\$116.36	\$888.83
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$7.36	-	\$7.36	\$1.11	\$8.47
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$229.03	-	\$229.03	\$34.50	\$263.52
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$1,321.10	-	\$1,321.10	\$199.00	\$1,520.11
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$2,689.54	-	\$2,689.54	\$405.14	\$3,094.68
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$7.97	-	\$7.97	\$1.20	\$9.17
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$528.09	-	\$528.09	\$79.55	\$607.64
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$1,175.59	-	\$1,175.59	\$177.09	\$1,352.68
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$403.10	-	\$403.10	\$60.72	\$463.83
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$0.52	-	\$0.52	\$0.08	\$0.60
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$631.35	-	\$631.35	\$95.10	\$726.45
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$1,351.94	-	\$1,351.94	\$203.65	\$1,555.59
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$542.51	-	\$542.51	\$81.72	\$624.24
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$630.50	-	\$630.50	\$94.97	\$725.47
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$1,654.02	-	\$1,654.02	\$249.15	\$1,903.17
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$161.42	-	\$161.42	\$24.31	\$185.73

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.2**

**Detail Allocation - Public Relations (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$3,809.84	-	\$3,809.84	\$573.90	\$4,383.74
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$79.05	-	\$79.05	\$11.91	\$90.96
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$395.41	-	\$395.41	\$59.56	\$454.97
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$642.18	-	\$642.18	\$96.74	\$738.92
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$233.96	-	\$233.96	\$35.24	\$269.20
2855000-Housing	<b>539,716</b>	0.094%	\$213.33	-	\$213.33	\$32.14	\$245.47
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$400.82	-	\$400.82	\$60.38	\$461.20
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$320.16	-	\$320.16	\$48.23	\$368.38
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$936.26	-	\$936.26	\$141.03	\$1,077.30
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$106.03	-	\$106.03	\$15.97	\$122.00
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$2,716.51	-	\$2,716.51	\$409.20	\$3,125.71
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$50.31	-	\$50.31	\$7.58	\$57.89
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$1,140.16	-	\$1,140.16	\$171.75	\$1,311.90
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$102.90	-	\$102.90	\$15.50	\$118.40
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$984.24	-	\$984.24	\$148.26	\$1,132.50
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$302.66	-	\$302.66	\$45.59	\$348.25
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$203.00	-	\$203.00	\$30.58	\$233.58
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$1,200.28	-	\$1,200.28	\$180.80	\$1,381.08
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$1,977.31	-	\$1,977.31	\$297.85	\$2,275.16
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$183.25	-	\$183.25	\$27.60	\$210.85
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$169.75	-	\$169.75	\$25.57	\$195.33
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$3,081.32	-	\$3,081.32	\$464.15	\$3,545.48
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$5,946.52	-	\$5,946.52	\$895.75	\$6,842.27
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$2,822.16	-	\$2,822.16	\$425.12	\$3,247.28
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$3,816.72	-	\$3,816.72	\$574.93	\$4,391.65
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$8,049.28	-	\$8,049.28	\$1,212.50	\$9,261.78
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$648.94	-	\$648.94	\$97.75	\$746.69

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.2**

**Detail Allocation - Public Relations (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$107.78	-	\$107.78	\$16.24	\$124.02
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$3,957.69	-	\$3,957.69	\$596.17	\$4,553.86
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$682.29	-	\$682.29	\$102.78	\$785.07
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$16,650.64	-	\$16,650.64	\$2,508.17	\$19,158.81
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$2,319.41	-	\$2,319.41	\$349.38	\$2,668.80
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$7,113.22	-	\$7,113.22	\$1,071.50	\$8,184.72
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$5,853.26	-	\$5,853.26	\$881.71	\$6,734.97
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$4,270.73	-	\$4,270.73	\$643.32	\$4,914.05
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$7,297.02	-	\$7,297.02	\$1,099.19	\$8,396.21
6220200-Water Conservation	<b>519,028</b>	0.090%	\$205.16	-	\$205.16	\$30.90	\$236.06
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$2,300.75	-	\$2,300.75	\$346.57	\$2,647.32
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$139.51	-	\$139.51	\$21.02	\$160.53
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$11.71	-	\$11.71	\$1.76	\$13.47
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$1.48	-	\$1.48	\$0.22	\$1.70
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$2,505.68	-	\$2,505.68	\$377.44	\$2,883.13
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$4,514.27	-	\$4,514.27	\$680.01	\$5,194.28
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$480.02	-	\$480.02	\$72.31	\$552.32
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$1,227.05	-	\$1,227.05	\$184.84	\$1,411.89
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$640.23	-	\$640.23	\$96.44	\$736.67
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$248.19	-	\$248.19	\$37.39	\$285.58
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$74.19	-	\$74.19	\$11.17	\$85.36
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$296.86	-	\$296.86	\$44.72	\$341.57
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$4,890.58	-	\$4,890.58	\$736.69	\$5,627.27
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$165.80	-	\$165.80	\$24.97	\$190.77
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$63.21	-	\$63.21	\$9.52	\$72.73
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$1,594.80	-	\$1,594.80	\$240.23	\$1,835.03
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$339.40	-	\$339.40	\$51.13	\$390.52

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.2**

**Detail Allocation - Public Relations (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$2,261.35	-	\$2,261.35	\$340.64	\$2,601.99
2320300-Unemployment Trust	137,081	0.024%	\$54.18	-	\$54.18	\$8.16	\$62.35
2320000-Risk Management	1,055,876	0.184%	\$417.36	-	\$417.36	\$62.87	\$480.23
2315200-Central Store	821,956	0.143%	\$324.90	-	\$324.90	\$48.94	\$373.84
2215000-Central Garage	10,754,690	1.872%	\$4,251.02	-	\$4,251.02	\$640.35	\$4,891.37
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$1,426.28	-	\$1,426.28	\$214.85	\$1,641.13
4130000-Solid Waste Admin	769,391	0.134%	\$304.12	-	\$304.12	\$45.81	\$349.93
4130100-Solid Waste Collection	15,495,223	2.697%	\$6,124.81	-	\$6,124.81	\$922.61	\$7,047.42
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$136.34	-	\$136.34	\$20.54	\$156.88
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$1,935.19	-	\$1,935.19	\$291.51	\$2,226.69
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$1,349.49	-	\$1,349.49	\$203.28	\$1,552.78
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$58.56	-	\$58.56	\$8.82	\$67.38
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$1,273.97	-	\$1,273.97	\$191.90	\$1,465.87
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$884.50	-	\$884.50	\$133.24	\$1,017.74
6015311-RPU Customer Service Call Center	23,131	0.004%	\$9.14	-	\$9.14	\$1.38	\$10.52
6007000-Public Utilities Admin Safety	300,701	0.052%	\$118.86	-	\$118.86	\$17.90	\$136.76
2815001-Citywide Economic Development	954,715	0.166%	\$377.37	-	\$377.37	\$56.85	\$434.22
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$433.59	-	\$433.59	\$65.31	\$498.91
2245000-Airport Administration	1,428,143	0.249%	\$564.50	-	\$564.50	\$85.03	\$649.54
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$227,082.48</b>	<b>-</b>	<b>\$227,082.48</b>	<b>\$33,822.46</b>	<b>\$260,904.94</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$227,082.48</b>		<b>\$260,904.94</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.3**

**Detail Allocation - General Citywide Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	7	0.282%	\$14,773.52	-	\$14,773.52	-	\$14,773.52
020000-City Council	14	0.544%	\$28,528.17	-	\$28,528.17	-	\$28,528.17
110000-City Manager	32	1.225%	\$64,188.38	-	\$64,188.38	-	\$64,188.38
120000-City Clerk	11	0.428%	\$22,414.99	-	\$22,414.99	\$3,408.46	\$25,823.45
130000-City Attorney	36	1.399%	\$73,358.15	-	\$73,358.15	\$11,154.97	\$84,513.11
210000-Human Resources	32	1.244%	\$65,207.24	-	\$65,207.24	\$9,915.53	\$75,122.77
220000-General Services	30	1.166%	\$61,131.79	-	\$61,131.79	\$9,295.81	\$70,427.59
230000-Finance	55	2.138%	\$112,074.95	-	\$112,074.95	\$17,042.31	\$129,117.26
240000-Innovation and Technology	60	2.342%	\$122,773.01	-	\$122,773.01	\$18,669.08	\$141,442.09
2845000-Citywide Property Services	5	0.194%	\$10,188.63	-	\$10,188.63	\$1,549.30	\$11,737.93
2800001-Community Development	9	0.350%	\$18,339.54	-	\$18,339.54	\$2,788.74	\$21,128.28
2810000-Planning	25	0.972%	\$50,943.16	-	\$50,943.16	\$7,746.50	\$58,689.66
2810250-Planning Historical Preservation	4	0.155%	\$8,150.91	-	\$8,150.91	\$1,239.44	\$9,390.35
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$12,226.36	-	\$12,226.36	\$1,859.16	\$14,085.52
2825000-Building and Safety	22	0.855%	\$44,829.98	-	\$44,829.98	\$6,816.92	\$51,646.90
2840000-Code Enforcement	27	1.050%	\$55,018.61	-	\$55,018.61	\$8,366.22	\$63,384.83
2855310-Outreach Homeless Services	5	0.194%	\$10,188.63	-	\$10,188.63	\$1,549.30	\$11,737.93
3100000-Office of the Police Chief	14	0.544%	\$28,528.17	-	\$28,528.17	\$4,338.04	\$32,866.21
3101000-Police Community Services Bureau	12	0.466%	\$24,452.72	-	\$24,452.72	\$3,718.32	\$28,171.04
3102000-Police Support Service	70	2.721%	\$142,640.84	-	\$142,640.84	\$21,690.21	\$164,331.05
3105000-Police Administrative Services	19	0.739%	\$38,716.80	-	\$38,716.80	\$5,887.34	\$44,604.14
3110000-Police Communications	62	2.410%	\$126,339.03	-	\$126,339.03	\$19,211.33	\$145,550.36
3115000-Police Field Operations	257	9.991%	\$523,695.66	-	\$523,695.66	\$79,634.06	\$603,329.72
3120000-Police Aviation Unit	9	0.350%	\$18,339.54	-	\$18,339.54	\$2,788.74	\$21,128.28
3125000-Police Special Operations	76	2.954%	\$154,867.20	-	\$154,867.20	\$23,549.37	\$178,416.57
3130000-Police Central Investigations	39	1.516%	\$79,471.33	-	\$79,471.33	\$12,084.55	\$91,555.87
3135000-Police Special Investigations	46	1.788%	\$93,735.41	-	\$93,735.41	\$14,253.57	\$107,988.98

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.3**

**Detail Allocation - General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$14,264.08	-	\$14,264.08	\$2,169.02	\$16,433.11
3505000-Fire Prevention	13	0.505%	\$26,490.44	-	\$26,490.44	\$4,028.18	\$30,518.62
3510000-Fire Operations	218	8.475%	\$444,224.33	-	\$444,224.33	\$67,549.52	\$511,773.85
3515000-Fire Special Services	5	0.194%	\$10,188.63	-	\$10,188.63	\$1,549.30	\$11,737.93
3520000-Fire Training	5	0.194%	\$10,188.63	-	\$10,188.63	\$1,549.30	\$11,737.93
4100000-Public Works Administration	9	0.350%	\$18,339.54	-	\$18,339.54	\$2,788.74	\$21,128.28
4110000-Public Works Streets Admin	3	0.117%	\$6,113.18	-	\$6,113.18	\$929.58	\$7,042.76
4110100-Public Works Streets Maintenance	55	2.138%	\$112,074.95	-	\$112,074.95	\$17,042.31	\$129,117.26
4110110-Public Works Forestry and Landscape	8	0.311%	\$16,301.81	-	\$16,301.81	\$2,478.88	\$18,780.69
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$8,150.91	-	\$8,150.91	\$1,239.44	\$9,390.35
4110400-Public Wrk Signals Maintenance	6	0.233%	\$12,226.36	-	\$12,226.36	\$1,859.16	\$14,085.52
4115000-Public Works City Engineering Services	43	1.672%	\$87,622.23	-	\$87,622.23	\$13,323.99	\$100,946.22
4120000-Public Works Traffic Engineering	6	0.233%	\$12,226.36	-	\$12,226.36	\$1,859.16	\$14,085.52
5130000-Library Administration	7	0.272%	\$14,264.08	-	\$14,264.08	\$2,169.02	\$16,433.11
5135000-Library Neighborhood Services	53	2.060%	\$107,999.49	-	\$107,999.49	\$16,422.59	\$124,422.08
5200000-PRCS Administration	11	0.428%	\$22,414.99	-	\$22,414.99	\$3,408.46	\$25,823.45
5205000-PRCS Recreation	102	3.979%	\$208,561.29	-	\$208,561.29	\$31,714.19	\$240,275.48
5215000-PRCS Parks	43	1.681%	\$88,131.66	-	\$88,131.66	\$13,401.45	\$101,533.12
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$7,641.47	-	\$7,641.47	\$1,161.98	\$8,803.45
5305000-Museum Facilities and Operations	14	0.525%	\$27,509.31	-	\$27,509.31	\$4,183.11	\$31,692.42
2805000-Sucessor Agency	3	0.117%	\$6,113.18	-	\$6,113.18	\$929.58	\$7,042.76
2855000-Housing	4	0.155%	\$8,150.91	-	\$8,150.91	\$1,239.44	\$9,390.35
2875000-Housing Authority	8	0.311%	\$16,301.81	-	\$16,301.81	\$2,478.88	\$18,780.69
6000000-Public Utilities Admin Management	35	1.361%	\$71,320.42	-	\$71,320.42	\$10,845.11	\$82,165.53
6003000-Public Utilities Office Ops Technology	2	0.078%	\$4,075.45	-	\$4,075.45	\$619.72	\$4,695.17
6004000-Public Utilities Business Support	11	0.428%	\$22,414.99	-	\$22,414.99	\$3,408.46	\$25,823.45
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$26,490.44	-	\$26,490.44	\$4,028.18	\$30,518.62

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.3**

**Detail Allocation - General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$79,471.33	-	\$79,471.33	\$12,084.55	\$91,555.87
6015000-Public Utilities Admn Customer Service	50	1.944%	\$101,886.32	-	\$101,886.32	\$15,493.01	\$117,379.32
6020000-Public Utilities Admin Customer	22	0.855%	\$44,829.98	-	\$44,829.98	\$6,816.92	\$51,646.90
6025000-Legislative and Regulatory Risk	1	0.039%	\$2,037.73	-	\$2,037.73	\$309.86	\$2,347.59
6100000-Electric Operations	68	2.624%	\$137,546.53	-	\$137,546.53	\$20,915.56	\$158,462.09
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$144,678.57	-	\$144,678.57	\$22,000.07	\$166,678.64
6110000-Energy Deliv Engineering	71	2.760%	\$144,678.57	-	\$144,678.57	\$22,000.07	\$166,678.64
6120000-Elec Power Supply Operation	48	1.866%	\$97,810.86	-	\$97,810.86	\$14,873.29	\$112,684.15
6120130-RERC Acorn Generating Plant	17	0.661%	\$34,641.35	-	\$34,641.35	\$5,267.62	\$39,908.97
6120140-Clearwater Generating Plant	5	0.194%	\$10,188.63	-	\$10,188.63	\$1,549.30	\$11,737.93
6200000-Water Production and Operations	41	1.574%	\$82,527.92	-	\$82,527.92	\$12,549.34	\$95,077.25
6205000-Water Field Operations	87	3.382%	\$177,282.19	-	\$177,282.19	\$26,957.83	\$204,240.02
6210000-Wtr Engineering and Resources	37	1.438%	\$75,395.87	-	\$75,395.87	\$11,464.83	\$86,860.70
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$28,528.17	-	\$28,528.17	\$4,338.04	\$32,866.21
4125100-Sewer Collection System Maint	19	0.739%	\$38,716.80	-	\$38,716.80	\$5,887.34	\$44,604.14
4125200-Sewer Systems Treatment	29	1.127%	\$59,094.06	-	\$59,094.06	\$8,985.94	\$68,080.01
4125300-Sewer Environmental Compl	10	0.389%	\$20,377.26	-	\$20,377.26	\$3,098.60	\$23,475.86
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$36,679.07	-	\$36,679.07	\$5,577.48	\$42,256.56
4125410-Sewer Electrical and Instrum	9	0.350%	\$18,339.54	-	\$18,339.54	\$2,788.74	\$21,128.28
4125420-Sewer SCADA and SPL	3	0.117%	\$6,113.18	-	\$6,113.18	\$929.58	\$7,042.76
4125430-Sewer Warehouse	2	0.078%	\$4,075.45	-	\$4,075.45	\$619.72	\$4,695.17
4125500-Sewer Laboratory Services	5	0.194%	\$10,188.63	-	\$10,188.63	\$1,549.30	\$11,737.93
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$12,226.36	-	\$12,226.36	\$1,859.16	\$14,085.52
4125910-Sewer Plant Construction Support	2	0.078%	\$4,075.45	-	\$4,075.45	\$619.72	\$4,695.17
4150000-Public Works Public Parking	3	0.117%	\$6,113.18	-	\$6,113.18	\$929.58	\$7,042.76
4151000-Public Works Parking Enforcmnt	15	0.583%	\$30,565.89	-	\$30,565.89	\$4,647.90	\$35,213.80
2115100-Workers Compensation	5	0.194%	\$10,188.63	-	\$10,188.63	\$1,549.30	\$11,737.93

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.3**

**Detail Allocation - General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$4,075.45	-	\$4,075.45	\$619.72	\$4,695.17
2315200-Central Store	8	0.311%	\$16,301.81	-	\$16,301.81	\$2,478.88	\$18,780.69
2215000-Central Garage	42	1.633%	\$85,584.50	-	\$85,584.50	\$13,014.13	\$98,598.63
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$98,320.29	-	\$98,320.29	\$14,950.75	\$113,271.05
4130000-Solid Waste Admin	4	0.155%	\$8,150.91	-	\$8,150.91	\$1,239.44	\$9,390.35
4130100-Solid Waste Collection	45	1.749%	\$91,697.68	-	\$91,697.68	\$13,943.71	\$105,641.39
4130400-Solid Waste Street Sweeping	13	0.505%	\$26,490.44	-	\$26,490.44	\$4,028.18	\$30,518.62
1310000-City Attorney-Claim Management	3	0.117%	\$6,113.18	-	\$6,113.18	\$929.58	\$7,042.76
6015311-RPU Customer Service Call Center	14	0.544%	\$28,528.17	-	\$28,528.17	\$4,338.04	\$32,866.21
6007000-Public Utilities Admin Safety	2	0.078%	\$4,075.45	-	\$4,075.45	\$619.72	\$4,695.17
5230000-PRCS - Youth Innovation Center	6	0.225%	\$11,818.81	-	\$11,818.81	\$1,797.19	\$13,616.00
2815001-Citywide Economic Development	7	0.253%	\$13,245.22	-	\$13,245.22	\$2,014.09	\$15,259.31
2245000-Airport Administration	7	0.272%	\$14,264.08	-	\$14,264.08	\$2,169.02	\$16,433.11
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$5,241,847.15</b>	<b>-</b>	<b>\$5,241,847.15</b>	<b>\$780,739.18</b>	<b>\$6,022,586.33</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$5,241,847.15</b>		<b>\$6,022,586.33</b>

**Allocation Basis: Number of FTEs per Department**



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.4**

**Detail Allocation - Office of Sustainability**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	841,057	0.146%	-	-	-	-	-
0200000-City Council	1,314,560	0.229%	-	-	-	-	-
1100000-City Manager	4,295,135	0.748%	-	-	-	-	-
1200000-City Clerk	1,722,363	0.300%	-	-	-	-	-
1300000-City Attorney	6,002,868	1.045%	-	-	-	-	-
2100000-Human Resources	3,279,841	0.571%	-	-	-	-	-
2200000-General Services	4,130,059	0.719%	-	-	-	-	-
2300000-Finance	6,264,871	1.090%	-	-	-	-	-
2400000-Innovation and Technology	10,848,019	1.888%	-	-	-	-	-
2845000-Citywide Property Services	451,211	0.079%	-	-	-	-	-
7222100-Non Departmental City Occupancy	1,730,968	0.301%	-	-	-	-	-
7241300-Non Departmental Employee Parking	195,446	0.034%	-	-	-	-	-
2800001-Community Development	946,589	0.165%	-	-	-	-	-
2810000-Planning	2,636,143	0.459%	-	-	-	-	-
2810250-Planning Historical Preservation	406,895	0.071%	-	-	-	-	-
2850000-Museum Arts and Cultural Affairs	2,007,819	0.349%	-	-	-	-	-
2825000-Building and Safety	2,775,605	0.483%	-	-	-	-	-
2840000-Code Enforcement	2,701,419	0.470%	-	-	-	-	-
2855300-Homeless Services Campus	26,941	0.005%	-	-	-	-	-
2855310-Outreach Homeless Services	415,667	0.072%	-	-	-	-	-
3100000-Office of the Police Chief	4,979,207	0.867%	-	-	-	-	-
3101000-Police Community Services Bureau	1,985,804	0.346%	-	-	-	-	-
3102000-Police Support Service	8,046,274	1.401%	-	-	-	-	-
3105000-Police Administrative Services	4,486,755	0.781%	-	-	-	-	-
3110000-Police Communications	5,369,272	0.935%	-	-	-	-	-
3115000-Police Field Operations	41,511,258	7.226%	-	-	-	-	-
3120000-Police Aviation Unit	2,503,538	0.436%	-	-	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.4**

**Detail Allocation - Office of Sustainability (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	17,383,459	3.026%	-	-	-	-	-
3130000-Police Central Investigations	9,884,988	1.721%	-	-	-	-	-
3135000-Police Special Investigations	6,521,628	1.135%	-	-	-	-	-
3195000-Police Capital	38,090	0.007%	-	-	-	-	-
3500000-Fire Administration	2,215,352	0.386%	-	-	-	-	-
3505000-Fire Prevention	1,676,539	0.292%	-	-	-	-	-
3510000-Fire Operations	50,094,085	8.720%	-	-	-	-	-
3510100-Fire Operation Paramedic Program	2,268,210	0.395%	-	-	-	-	-
3515000-Fire Special Services	528,854	0.092%	-	-	-	-	-
3520000-Fire Training	493,542	0.086%	-	-	-	-	-
3595000-Fire Capital	5,585	0.001%	-	-	-	-	-
4100000-Public Works Administration	1,954,279	0.340%	-	-	-	-	-
4100200-Public Works Sundry Gen Govt	18,619	0.003%	-	-	-	-	-
4110000-Public Works Streets Admin	579,414	0.101%	-	-	-	-	-
4110100-Public Works Streets Maintenance	3,342,273	0.582%	-	-	-	-	-
4110110-Public Works Forestry and Landscape	6,804,294	1.184%	-	-	-	-	-
4110300-Public Works Storm Drain Maintenance	20,164	0.004%	-	-	-	-	-
4110400-Public Wrk Signals Maintenance	1,336,025	0.233%	-	-	-	-	-
4115000-Public Works City Engineering Services	2,974,147	0.518%	-	-	-	-	-
4120000-Public Works Traffic Engineering	1,019,816	0.178%	-	-	-	-	-
4195000-Public Works Capital	1,319	0.000%	-	-	-	-	-
5130000-Library Administration	1,597,261	0.278%	-	-	-	-	-
5135000-Library Neighborhood Services	3,420,294	0.595%	-	-	-	-	-
5140000-Library Measure I	1,372,512	0.239%	-	-	-	-	-
5200000-PRCS Administration	1,595,096	0.278%	-	-	-	-	-
5205000-PRCS Recreation	4,184,516	0.728%	-	-	-	-	-
5210000-PRCS Janet Goeske Center	408,367	0.071%	-	-	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.4**

**Detail Allocation - Office of Sustainability (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	-	-	-	-	-
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	-	-	-	-	-
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	-	-	-	-	-
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	-	-	-	-	-
2805000-Sucessor Agency	<b>591,887</b>	0.103%	-	-	-	-	-
2855000-Housing	<b>539,716</b>	0.094%	-	-	-	-	-
2875000-Housing Authority	<b>1,014,038</b>	0.177%	-	-	-	-	-
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	-	-	-	-	-
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	-	-	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	-	-	-	-	-
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	-	-	-	-	-
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	-	-	-	-	-
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	-	-	-	-	-
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	-	-	-	-	-
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	-	-	-	-	-
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	-	-	-	-	-
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	-	-	-	-	-
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	-	-	-	-	-
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	-	-	-	-	-
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	-	-	-	-	-
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	-	-	-	-	-
6100000-Electric Operations	<b>7,795,471</b>	1.357%	-	-	-	-	-
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	-	-	-	-	-
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	-	-	-	-	-
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	-	-	-	-	-
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	-	-	-	-	-
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	-	-	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.4**

**Detail Allocation - Office of Sustainability (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	272,681	0.047%	-	-	-	-	-
6120130-RERC Acorn Generating Plant	10,012,603	1.743%	-	-	-	-	-
6120140-Clearwater Generating Plant	1,726,130	0.300%	-	-	-	-	-
6130000-Elec Capital Projects	42,124,616	7.332%	-	-	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	5,867,902	1.021%	-	-	-	-	-
6200000-Water Production and Operations	17,995,814	3.132%	-	-	-	-	-
6205000-Water Field Operations	14,808,225	2.578%	-	-	-	-	-
6210000-Wtr Engineering and Resources	10,804,552	1.881%	-	-	-	-	-
6230000-Water Capital Projects	18,460,806	3.213%	-	-	-	-	-
6220200-Water Conservation	519,028	0.090%	-	-	-	-	-
4125000-Sewer Systems Admin and Reg Compl	5,820,692	1.013%	-	-	-	-	-
4125001-Sewer Admin Compliance	352,953	0.061%	-	-	-	-	-
4125002-Sewer Admin Safety	29,620	0.005%	-	-	-	-	-
4125003-Sewer Admin Emergency Svcs	3,748	0.001%	-	-	-	-	-
4125100-Sewer Collection System Maint	6,339,155	1.103%	-	-	-	-	-
4125200-Sewer Systems Treatment	11,420,699	1.988%	-	-	-	-	-
4125300-Sewer Environmental Compl	1,214,399	0.211%	-	-	-	-	-
4125400-Sewer Sys Plant Maintenance	3,104,328	0.540%	-	-	-	-	-
4125410-Sewer Electrical and Instrum	1,619,712	0.282%	-	-	-	-	-
4125420-Sewer SCADA and SPL	627,903	0.109%	-	-	-	-	-
4125430-Sewer Warehouse	187,682	0.033%	-	-	-	-	-
4125500-Sewer Laboratory Services	751,022	0.131%	-	-	-	-	-
9999995-PW-Sewer Capital Projects (550)	12,372,721	2.154%	-	-	-	-	-
4125900-Sewer Capital Engrnrg Svcs	419,450	0.073%	-	-	-	-	-
4125910-Sewer Plant Construction Support	159,906	0.028%	-	-	-	-	-
4150000-Public Works Public Parking	4,034,700	0.702%	-	-	-	-	-
4151000-Public Works Parking Enforcmnt	858,650	0.149%	-	-	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.4**

**Detail Allocation - Office of Sustainability (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	-	-	-	-	-
2320300-Unemployment Trust	137,081	0.024%	-	-	-	-	-
2320000-Risk Management	1,055,876	0.184%	-	-	-	-	-
2315200-Central Store	821,956	0.143%	-	-	-	-	-
2215000-Central Garage	10,754,690	1.872%	-	-	-	-	-
5200200-PRCS Adm Special Transit Svcs	3,608,366	0.628%	-	-	-	-	-
4130000-Solid Waste Admin	769,391	0.134%	-	-	-	-	-
4130100-Solid Waste Collection	15,495,223	2.697%	-	-	-	-	-
4130200-Solid Waste Refuse Disposal	344,937	0.060%	-	-	-	-	-
4130300-Solid Waste Private Hauler	4,895,849	0.852%	-	-	-	-	-
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	-	-	-	-	-
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	-	-	-	-	-
1310000-City Attorney-Claim Management	3,223,026	0.561%	-	-	-	-	-
9999992-PW-Capital Projects (420)	2,237,709	0.390%	-	-	-	-	-
6015311-RPU Customer Service Call Center	23,131	0.004%	-	-	-	-	-
6007000-Public Utilities Admin Safety	300,701	0.052%	-	-	-	-	-
2815001-Citywide Economic Development	954,715	0.166%	-	-	-	-	-
6213000-Water - Office of Ops Technology	1,096,950	0.191%	-	-	-	-	-
2245000-Airport Administration	1,428,143	0.249%	-	-	-	-	-
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>							

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.5**

**Detail Allocation - Intergovernmental Relations**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	35	3.933%	-	-	-	-	-
0200000-City Council	48	5.393%	-	-	-	-	-
1100000-City Manager	59	6.629%	-	-	-	-	-
1200000-City Clerk	41	4.607%	-	-	-	-	-
1300000-City Attorney	189	21.236%	-	-	-	-	-
2100000-Human Resources	15	1.685%	-	-	-	-	-
2200000-General Services	28	3.146%	-	-	-	-	-
2300000-Finance	63	7.079%	-	-	-	-	-
2400000-Innovation and Technology	13	1.461%	-	-	-	-	-
2845000-Citywide Property Services	2	0.225%	-	-	-	-	-
2800001-Community Development	129	14.494%	-	-	-	-	-
2810000-Planning	3	0.337%	-	-	-	-	-
3105000-Police Administrative Services	49	5.506%	-	-	-	-	-
3500000-Fire Administration	25	2.809%	-	-	-	-	-
4100000-Public Works Administration	77	8.652%	-	-	-	-	-
4110000-Public Works Streets Admin	4	0.449%	-	-	-	-	-
4120000-Public Works Traffic Engineering	2	0.225%	-	-	-	-	-
5130000-Library Administration	14	1.573%	-	-	-	-	-
5205000-PRCS Recreation	1	0.112%	-	-	-	-	-
5215000-PRCS Parks	32	3.596%	-	-	-	-	-
5305000-Museum Facilities and Operations	16	1.798%	-	-	-	-	-
2805000-Successor Agency	3	0.337%	-	-	-	-	-
6000000-Public Utilities Admin Management	30	3.371%	-	-	-	-	-
6200000-Water Production and Operations	5	0.562%	-	-	-	-	-
4150000-Public Works Public Parking	4	0.449%	-	-	-	-	-
4151000-Public Works Parking Enforcmnt	2	0.225%	-	-	-	-	-
2215000-Central Garage	1	0.112%	-	-	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.5.5**

**Detail Allocation - Intergovernmental Relations (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<i>Subtotals</i>	<b>890</b>	100.000%	-	-	-	-	-
<i>Direct Billed</i>					-		-
<i>Total Full Functional Cost</i>					-		-

**Allocation Basis: Number of Agenda Items by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>General Citywide Support</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>	<b>Intergovernmental Relations</b>
0100000-Mayor	\$15,121.89	\$14,773.52	\$15.93	\$332.45	-	-	-
0200000-City Council	\$29,072.68	\$28,528.17	\$24.90	\$519.61	-	-	-
1100000-City Manager	\$65,967.48	\$64,188.38	\$81.36	\$1,697.74	-	-	-
1200000-City Clerk	\$26,644.34	\$25,823.45	\$37.54	\$783.35	-	-	-
1300000-City Attorney	\$87,374.12	\$84,513.11	\$130.83	\$2,730.18	-	-	-
2100000-Human Resources	\$76,685.96	\$75,122.77	\$71.48	\$1,491.71	-	-	-
2200000-General Services	\$72,396.01	\$70,427.59	\$90.01	\$1,878.40	-	-	-
2300000-Finance	\$132,103.14	\$129,117.26	\$136.54	\$2,849.34	-	-	-
2400000-Innovation and Technology	\$146,612.33	\$141,442.09	\$236.43	\$4,933.82	-	-	-
2845000-Citywide Property Services	\$11,952.98	\$11,737.93	\$9.83	\$205.22	-	-	-
7222100-Non Departmental City Occupancy	\$824.99	-	\$37.73	\$787.27	-	-	-
7241300-Non Departmental Employee Parking	\$93.15	-	\$4.26	\$88.89	-	-	-
<b>Subtotal for CSD</b>	<b>\$664,849.07</b>	<b>\$645,674.26</b>	<b>\$876.84</b>	<b>\$18,297.98</b>	<b>-</b>	<b>-</b>	<b>-</b>
2800001-Community Development	\$21,579.43	\$21,128.28	\$20.63	\$430.52	-	-	-
2810000-Planning	\$59,946.07	\$58,689.66	\$57.45	\$1,198.95	-	-	-
2810250-Planning Historical Preservation	\$9,584.27	\$9,390.35	\$8.87	\$185.06	-	-	-
2850000-Museum Arts and Cultural Affairs	\$15,042.46	\$14,085.52	\$43.76	\$913.18	-	-	-
2825000-Building and Safety	\$52,969.78	\$51,646.90	\$60.49	\$1,262.38	-	-	-
2840000-Code Enforcement	\$64,672.35	\$63,384.83	\$58.88	\$1,228.64	-	-	-
2855300-Homeless Services Campus	\$12.84	-	\$0.59	\$12.25	-	-	-
2855310-Outreach Homeless Services	\$11,936.04	\$11,737.93	\$9.06	\$189.05	-	-	-
3100000-Office of the Police Chief	\$35,239.34	\$32,866.21	\$108.52	\$2,264.61	-	-	-
3101000-Police Community Services Bureau	\$29,117.49	\$28,171.04	\$43.28	\$903.17	-	-	-
3102000-Police Support Service	\$168,165.97	\$164,331.05	\$175.37	\$3,659.55	-	-	-
3105000-Police Administrative Services	\$46,742.56	\$44,604.14	\$97.79	\$2,040.63	-	-	-
3110000-Police Communications	\$148,109.40	\$145,550.36	\$117.02	\$2,442.01	-	-	-
3115000-Police Field Operations	\$623,114.29	\$603,329.72	\$904.72	\$18,879.84	-	-	-



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>General Citywide Support</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>	<b>Intergovernmental Relations</b>
3120000-Police Aviation Unit	\$22,321.48	\$21,128.28	\$54.56	\$1,138.64	-	-	-
3125000-Police Special Operations	\$186,701.65	\$178,416.57	\$378.86	\$7,906.22	-	-	-
3130000-Police Central Investigations	\$96,267.13	\$91,555.87	\$215.44	\$4,495.82	-	-	-
3135000-Police Special Investigations	\$111,097.23	\$107,988.98	\$142.14	\$2,966.12	-	-	-
3195000-Police Capital	\$18.15	-	\$0.83	\$17.32	-	-	-
3500000-Fire Administration	\$17,488.96	\$16,433.11	\$48.28	\$1,007.57	-	-	-
3505000-Fire Prevention	\$31,317.67	\$30,518.62	\$36.54	\$762.51	-	-	-
3510000-Fire Operations	\$535,649.05	\$511,773.85	\$1,091.78	\$22,783.42	-	-	-
3510100-Fire Operation Paramedic Program	\$1,081.05	-	\$49.43	\$1,031.61	-	-	-
3515000-Fire Special Services	\$11,989.99	\$11,737.93	\$11.53	\$240.53	-	-	-
3520000-Fire Training	\$11,973.16	\$11,737.93	\$10.76	\$224.47	-	-	-
3595000-Fire Capital	\$2.66	-	\$0.12	\$2.54	-	-	-
4100000-Public Works Administration	\$22,059.70	\$21,128.28	\$42.59	\$888.83	-	-	-
4100200-Public Works Sundry Gen Govt	\$8.87	-	\$0.41	\$8.47	-	-	-
4110000-Public Works Streets Admin	\$7,318.91	\$7,042.76	\$12.63	\$263.52	-	-	-
4110100-Public Works Streets Maintenance	\$130,710.21	\$129,117.26	\$72.84	\$1,520.11	-	-	-
4110110-Public Works Forestry and Landscape	\$22,023.67	\$18,780.69	\$148.30	\$3,094.68	-	-	-
4110300-Public Works Storm Drain Maintenance	\$9,399.96	\$9,390.35	\$0.44	\$9.17	-	-	-
4110400-Public Wrk Signals Maintenance	\$14,722.28	\$14,085.52	\$29.12	\$607.64	-	-	-
4115000-Public Works City Engineering Services	\$102,363.72	\$100,946.22	\$64.82	\$1,352.68	-	-	-
4120000-Public Works Traffic Engineering	\$14,571.57	\$14,085.52	\$22.23	\$463.83	-	-	-
4195000-Public Works Capital	\$0.63	-	\$0.03	\$0.60	-	-	-
5130000-Library Administration	\$17,194.37	\$16,433.11	\$34.81	\$726.45	-	-	-
5135000-Library Neighborhood Services	\$126,052.22	\$124,422.08	\$74.54	\$1,555.59	-	-	-
5140000-Library Measure I	\$654.15	-	\$29.91	\$624.24	-	-	-
5200000-PRCS Administration	\$26,583.69	\$25,823.45	\$34.76	\$725.47	-	-	-
5205000-PRCS Recreation	\$242,269.85	\$240,275.48	\$91.20	\$1,903.17	-	-	-
5210000-PRCS Janet Goeske Center	\$194.63	-	\$8.90	\$185.73	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
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**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>General Citywide Support</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>	<b>Intergovernmental Relations</b>
5215000-PRCS Parks	\$106,126.92	\$101,533.12	\$210.07	\$4,383.74	-	-	-
5215400-PRCS Fairmount Park Golf Course	\$8,898.76	\$8,803.45	\$4.36	\$90.96	-	-	-
5225000-PRCS Community Services	\$476.77	-	\$21.80	\$454.97	-	-	-
5305000-Museum Facilities and Operations	\$32,466.74	\$31,692.42	\$35.41	\$738.92	-	-	-
2805000-Sucessor Agency	\$7,324.86	\$7,042.76	\$12.90	\$269.20	-	-	-
2855000-Housing	\$9,647.58	\$9,390.35	\$11.76	\$245.47	-	-	-
2875000-Housing Authority	\$19,263.99	\$18,780.69	\$22.10	\$461.20	-	-	-
9999991-Public Works Capital Improv Storm	\$386.04	-	\$17.65	\$368.38	-	-	-
5200111-PRCS Admin Plan and Design Park	\$1,128.92	-	\$51.62	\$1,077.30	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	\$127.85	-	\$5.85	\$122.00	-	-	-
6000000-Public Utilities Admin Management	\$85,441.02	\$82,165.53	\$149.78	\$3,125.71	-	-	-
6000010-Public Utilities Admin Management	\$60.67	-	\$2.77	\$57.89	-	-	-
6000030-Public Utilities Admin Mission Square	\$1,374.77	-	\$62.87	\$1,311.90	-	-	-
6002000-Public Utilities Work Force Developmnt	\$124.07	-	\$5.67	\$118.40	-	-	-
6003000-Public Utilities Office Ops Technology	\$5,881.94	\$4,695.17	\$54.27	\$1,132.50	-	-	-
6004000-Public Utilities Business Support	\$26,188.39	\$25,823.45	\$16.69	\$348.25	-	-	-
6005000-Public Utilities Admin CIS Util Bill	\$30,763.39	\$30,518.62	\$11.19	\$233.58	-	-	-
6010000-Public Utilities Admin Field Services	\$93,003.14	\$91,555.87	\$66.18	\$1,381.08	-	-	-
6015000-Public Utilities Admn Customer Service	\$119,763.51	\$117,379.32	\$109.03	\$2,275.16	-	-	-
6020000-Public Utilities Admin Customer	\$51,867.86	\$51,646.90	\$10.10	\$210.85	-	-	-
6025000-Legislative and Regulatory Risk	\$2,552.27	\$2,347.59	\$9.36	\$195.33	-	-	-
6100000-Electric Operations	\$162,177.46	\$158,462.09	\$169.90	\$3,545.48	-	-	-
6105000-Electric Prod and Oper Field Ops	\$173,848.79	\$166,678.64	\$327.88	\$6,842.27	-	-	-
6110000-Energy Deliv Engineering	\$170,081.53	\$166,678.64	\$155.61	\$3,247.28	-	-	-
6120000-Elec Power Supply Operation	\$117,286.25	\$112,684.15	\$210.45	\$4,391.65	-	-	-
6120100-Elec Power and Energy Purch	\$9,705.61	-	\$443.82	\$9,261.78	-	-	-
6120110-SONGS Power and Energy Purch	\$782.47	-	\$35.78	\$746.69	-	-	-
6120120-SPRINGS Power and Energy Purch	\$129.96	-	\$5.94	\$124.02	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
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**1100000 City Manager  
Schedule 4.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>General Citywide Support</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>	<b>Intergovernmental Relations</b>
6120130-RERC Acorn Generating Plant	\$44,681.05	\$39,908.97	\$218.22	\$4,553.86	-	-	-
6120140-Clearwater Generating Plant	\$12,560.62	\$11,737.93	\$37.62	\$785.07	-	-	-
6130000-Elec Capital Projects	\$20,076.89	-	\$918.09	\$19,158.81	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	\$2,796.68	-	\$127.89	\$2,668.80	-	-	-
6200000-Water Production and Operations	\$103,654.19	\$95,077.25	\$392.21	\$8,184.72	-	-	-
6205000-Water Field Operations	\$211,297.73	\$204,240.02	\$322.74	\$6,734.97	-	-	-
6210000-Wtr Engineering and Resources	\$92,010.23	\$86,860.70	\$235.48	\$4,914.05	-	-	-
6230000-Water Capital Projects	\$8,798.55	-	\$402.35	\$8,396.21	-	-	-
6220200-Water Conservation	\$247.37	-	\$11.31	\$236.06	-	-	-
4125000-Sewer Systems Admin and Reg Compl	\$35,640.39	\$32,866.21	\$126.86	\$2,647.32	-	-	-
4125001-Sewer Admin Compliance	\$168.22	-	\$7.69	\$160.53	-	-	-
4125002-Sewer Admin Safety	\$14.12	-	\$0.65	\$13.47	-	-	-
4125003-Sewer Admin Emergency Svcs	\$1.79	-	\$0.08	\$1.70	-	-	-
4125100-Sewer Collection System Maint	\$47,625.43	\$44,604.14	\$138.16	\$2,883.13	-	-	-
4125200-Sewer Systems Treatment	\$73,523.19	\$68,080.01	\$248.91	\$5,194.28	-	-	-
4125300-Sewer Environmental Compl	\$24,054.66	\$23,475.86	\$26.47	\$552.32	-	-	-
4125400-Sewer Sys Plant Maintenance	\$43,736.10	\$42,256.56	\$67.66	\$1,411.89	-	-	-
4125410-Sewer Electrical and Instrum	\$21,900.24	\$21,128.28	\$35.30	\$736.67	-	-	-
4125420-Sewer SCADA and SPL	\$7,342.02	\$7,042.76	\$13.68	\$285.58	-	-	-
4125430-Sewer Warehouse	\$4,784.62	\$4,695.17	\$4.09	\$85.36	-	-	-
4125500-Sewer Laboratory Services	\$12,095.87	\$11,737.93	\$16.37	\$341.57	-	-	-
9999995-PW-Sewer Capital Projects (550)	\$5,896.93	-	\$269.66	\$5,627.27	-	-	-
4125900-Sewer Capital Engrng Svcs	\$14,285.43	\$14,085.52	\$9.14	\$190.77	-	-	-
4125910-Sewer Plant Construction Support	\$4,771.39	\$4,695.17	\$3.49	\$72.73	-	-	-
4150000-Public Works Public Parking	\$8,965.73	\$7,042.76	\$87.93	\$1,835.03	-	-	-
4151000-Public Works Parking Enforcmnt	\$35,623.04	\$35,213.80	\$18.71	\$390.52	-	-	-
2115100-Workers Compensation	\$14,464.61	\$11,737.93	\$124.69	\$2,601.99	-	-	-
2320300-Unemployment Trust	\$65.33	-	\$2.99	\$62.35	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1100000 City Manager  
Schedule 4.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>General Citywide Support</b>	<b>Internal Audit</b>	<b>Public Relations</b>	<b>Community Police Review</b>	<b>Office of Sustainability</b>	<b>Intergovernmental Relations</b>
232000-Risk Management	\$5,198.41	\$4,695.17	\$23.01	\$480.23	-	-	-
2315200-Central Store	\$19,172.44	\$18,780.69	\$17.91	\$373.84	-	-	-
2215000-Central Garage	\$103,724.39	\$98,598.63	\$234.39	\$4,891.37	-	-	-
5200200-PRCS Adm Special Transit Svs	\$114,990.82	\$113,271.05	\$78.64	\$1,641.13	-	-	-
4130000-Solid Waste Admin	\$9,757.04	\$9,390.35	\$16.77	\$349.93	-	-	-
4130100-Solid Waste Collection	\$113,026.53	\$105,641.39	\$337.71	\$7,047.42	-	-	-
4130200-Solid Waste Refuse Disposal	\$164.40	-	\$7.52	\$156.88	-	-	-
4130300-Solid Waste Private Hauler	\$2,333.40	-	\$106.70	\$2,226.69	-	-	-
4130400-Solid Waste Street Sweeping	\$32,145.81	\$30,518.62	\$74.41	\$1,552.78	-	-	-
4130500-Solid Waste Sundry Gen Govt	\$70.61	-	\$3.23	\$67.38	-	-	-
1310000-City Attorney-Claim Management	\$8,578.88	\$7,042.76	\$70.24	\$1,465.87	-	-	-
9999992-PW-Capital Projects (420)	\$1,066.51	-	\$48.77	\$1,017.74	-	-	-
6015311-RPU Customer Service Call Center	\$32,877.24	\$32,866.21	\$0.50	\$10.52	-	-	-
6007000-Public Utilities Admin Safety	\$4,838.49	\$4,695.17	\$6.55	\$136.76	-	-	-
5230000-PRCS - Youth Innovation Center	\$13,616.00	\$13,616.00	-	-	-	-	-
2815001-Citywide Economic Development	\$15,714.34	\$15,259.31	\$20.81	\$434.22	-	-	-
6213000-Water - Office of Ops Technology	\$522.81	-	\$23.91	\$498.91	-	-	-
2245000-Airport Administration	\$17,113.77	\$16,433.11	\$31.13	\$649.54	-	-	-
Alloc Remains	\$208,253.85	-	-	-	\$208,253.85	-	-
<b>Totals</b>	<b>\$6,504,247.66</b>	<b>\$6,022,586.33</b>	<b>\$12,502.53</b>	<b>\$260,904.94</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$6,504,247.66</b>	<b>\$6,022,586.33</b>	<b>\$12,502.53</b>	<b>\$260,904.94</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$664,849.07)</b>	<b>(\$645,674.26)</b>	<b>(\$876.84)</b>	<b>(\$18,297.98)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$5,631,144.73</b>	<b>\$5,376,912.07</b>	<b>\$11,625.70</b>	<b>\$242,606.96</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.1**

**Narrative**

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The City Clerk's Office is organized around Legislative Services, Elections, Records Management, and Passport Services. Legislative Services is charged with the responsibility of recording the proceedings of the City Council, Redevelopment Agency and City Council standing committees. In addition the City Clerk is responsible for providing publication of public hearing notices, maintaining the official records of the City and Agency and the Municipal Code. Passport Services is not allocated.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst four different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Records Management-** Allocates the cost of City Clerk Records Management function based on the total DocuTrust invoiced amount per department

**Elections-** Allocates the cost of City Clerk Elections function based on Expenditures by Cost Plan Department

**Legislative Support-** Allocates the cost of City Clerk Legislative Support based on the number of Agenda items per department.

**Passport Services-** Not further allocated

For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.3**

**Schedule of costs to be allocated**

Amount	General & Admin	Records Management	Elections	Legislative Support	Passport Services
<i>Sal Total %</i>		<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>		General & Admin	Records Management	Elections	Legislative Support	Passport Services
411100 - Salaries - Regular	PROP	\$735,112.00	-	-	-	\$642,832.00	\$92,280.00
411115 - Salaries-Additional Pay PERS	PROP	\$10,354.00	-	-	-	\$8,091.00	\$2,263.00
411510 - Accrued Payroll	PROP	\$4,250.00	-	-	-	\$4,024.00	\$226.00
412210 - Workers Compensation Ins	PROP	\$12,813.00	-	-	-	\$10,485.00	\$2,328.00
412220 - Health Insurance	PROP	\$108,591.00	-	-	-	\$82,200.00	\$26,391.00
412222 - Dental Insurance	PROP	\$4,084.00	-	-	-	\$3,322.00	\$762.00
412230 - Life Insurance	PROP	\$3,878.00	-	-	-	\$3,417.00	\$461.00
412240 - Unemployment Insurance	PROP	\$569.00	-	-	-	\$505.00	\$64.00
412250 - Disability Insurance	PROP	\$280.00	-	-	-	\$280.00	-
412320 - Medicare OASDI	PROP	\$14,528.00	-	-	-	\$12,697.00	\$1,831.00
412400 - Deferred Compensation	PROP	\$10,571.00	-	-	-	\$9,464.00	\$1,107.00
412500 - Automobile/Expense Allowance	PROP	\$5,923.00	-	-	-	\$5,923.00	-
421000 - Professional Services	PROP	\$195,704.00	-	\$41,687.00	\$110,713.00	\$43,304.00	-
422100 - Telephone	PROP	\$1,237.00	-	-	-	\$748.00	\$489.00
422120 - Telephone - Cellular	PROP	\$2,138.00	-	-	-	\$2,138.00	-
425100 - Advertising Expense	PROP	\$44,675.00	-	-	\$3,216.00	\$41,459.00	-
425200 - Periodicals & Dues	PROP	\$3,064.00	-	-	-	\$3,064.00	-
425300 - Photo & Recording Supplies	PROP	\$4,193.00	-	-	-	-	\$4,193.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 5.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Records Management	Elections	Legislative Support	Passport Services
425400 - General Office Expense	PROP	\$6,955.00	-	-	-	\$6,590.00	\$365.00
425500 - Postage	PROP	\$20,394.00	-	-	-	\$3,218.00	\$17,176.00
425600 - Central Printing Charges	PROP	\$4,361.00	-	-	-	\$2,245.00	\$2,116.00
425610 - Outside Printing Expense	PROP	\$3,693.00	-	-	\$670.00	\$3,023.00	-
426800 - Special Department Supplies	PROP	\$1,937.00	-	-	-	\$1,845.00	\$92.00
427100 - Travel & Meeting Expense	PROP	\$3,882.00	-	-	-	\$3,882.00	-
427200 - Training	PROP	\$6,406.00	-	-	-	\$6,406.00	-
428400 - Liability Insurance	PROP	\$14,719.00	-	-	-	\$12,041.00	\$2,678.00
450327 - Board/Comm Recognition Recog	PROP	\$11,819.00	-	-	-	\$11,819.00	-
882510 - Utilization Chgs from 510 Fund	PROP	\$45,925.00	-	-	-	\$6,508.00	\$39,417.00
884101 - Interfund Services from 101 Fd	PROP	\$46,307.00	-	-	-	\$46,307.00	-
892101 - Utilization Chgs to 101 Fund	PROP	(\$42,746.00)	-	-	-	(\$42,746.00)	-
892110 - Utilization Chgs to 110 Fund	PROP	(\$7,254.00)	-	-	-	(\$7,254.00)	-
892510 - Utilization Chgs to 510 Fund	PROP	(\$54,806.00)	-	-	-	(\$54,806.00)	-
892530 - Utilization Chgs to 530 Fund	PROP	(\$4,030.00)	-	-	-	(\$4,030.00)	-
412318 - PERS UAL - Misc	PROP	\$59,715.00	-	-	-	\$52,861.00	\$6,854.00
411130 - Compensatory Time	PROP	\$11,360.00	-	-	-	\$11,360.00	-
411210 - Vacation	PROP	\$40,540.00	-	-	-	\$35,453.00	\$5,087.00
411220 - Holidays & Special Days Off	PROP	\$42,515.00	-	-	-	\$37,064.00	\$5,451.00
411240 - Sick Leave	PROP	\$17,148.00	-	-	-	\$15,832.00	\$1,316.00
411245 - Family Illness Sick Leave	PROP	\$3,567.00	-	-	-	\$2,044.00	\$1,523.00
411260 - Bereavement Leave	PROP	\$27.00	-	-	-	\$27.00	-
411280 - Jury Duty	PROP	\$2,215.00	-	-	-	\$1,993.00	\$222.00
411292 - Administrative Leave	PROP	\$6,674.00	-	-	-	\$6,569.00	\$105.00



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 5.3**

**Schedule of costs to be allocated (continued)**

		<b>Amount</b>	<b>General &amp; Admin</b>	<b>Records Management</b>	<b>Elections</b>	<b>Legislative Support</b>	<b>Passport Services</b>
411410 - Vacation Payoffs	<i>PROP</i>	\$22,624.00	-	-	-	\$22,624.00	-
412310 - PERS Retirement	<i>PROP</i>	\$110,846.00	-	-	-	\$97,154.00	\$13,692.00
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$3,973.00	-	-	\$3,729.00	\$244.00	-
421001 - Prof Services/Internal	<i>PROP</i>	\$581.00	-	-	-	\$581.00	-
423500 - Vehicle Usage Reimb Employe	<i>PROP</i>	\$109.00	-	-	-	\$109.00	-
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$113,300.00	-	-	-	\$92,700.00	\$20,600.00
411248 - COVID-19 SB114 Sick Leave	<i>PROP</i>	\$6,810.00	-	-	-	\$6,810.00	-
411430 - Compensatory Time Payoff	<i>PROP</i>	\$9.00	-	-	-	\$9.00	-
419989 - Vacancy Provision	<i>PROP</i>	\$139,690.00	-	-	-	\$139,690.00	-
<b>Services and Supplies Subtotal</b>		\$1,801,229.00	-	\$41,687.00	\$118,328.00	\$1,392,125.00	\$249,089.00
<b>Cost Adjustments</b>							
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-	-
<b>Reallocate Admin</b>							
		-	-	-	-	-	-
<b>Functional Costs</b>		\$1,801,229.00	-	\$41,687.00	\$118,328.00	\$1,392,125.00	\$249,089.00
<i>Exp Total %</i>			<i>0.000%</i>	<i>2.314%</i>	<i>6.569%</i>	<i>77.288%</i>	<i>13.829%</i>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Records Management</b>	<b>Elections</b>	<b>Legislative Support</b>	<b>Passport Services</b>
0000001-Building	\$12,973.35	-	\$300.25	\$852.26	\$10,026.78	\$1,794.06
0100000-Mayor	\$5,343.61	\$976.66	\$146.27	\$415.20	\$4,884.78	\$874.02
0200000-City Council	\$8,101.67	\$2,097.32	\$236.04	\$670.00	\$7,882.54	\$1,410.40
1100000-City Manager	\$23,128.41	\$3,515.93	\$616.65	\$1,750.34	\$20,592.75	\$3,684.60
1200000-City Clerk	-	\$66,260.20	\$1,533.50	\$4,352.83	\$51,210.86	\$9,163.01
1300000-City Attorney	-	\$24,022.59	\$555.97	\$1,578.11	\$18,566.46	\$3,322.04
2100000-Human Resources	-	\$19,624.03	\$454.17	\$1,289.16	\$15,166.92	\$2,713.77
2200000-General Services	-	\$12,480.29	\$288.84	\$819.87	\$9,645.70	\$1,725.88
2300000-Finance	-	\$25,575.02	\$591.90	\$1,680.10	\$19,766.30	\$3,536.73
2400000-Innovation and Technology	-	\$58,140.54	\$1,345.58	\$3,819.42	\$44,935.38	\$8,040.16
7222100-Non Departmental City Occupancy	-	\$13,649.63	\$315.90	\$896.68	\$10,549.46	\$1,887.59
7241300-Non Departmental Employee Parking	-	\$4,538.98	\$105.05	\$298.18	\$3,508.07	\$627.69
<b>Subtotals</b>	<b>\$49,547.05</b>	<b>\$230,881.19</b>	<b>\$6,490.13</b>	<b>\$18,422.15</b>	<b>\$216,735.99</b>	<b>\$38,779.96</b>
<b>Functional Costs</b>	<b>\$1,801,229.00</b>		<b>\$41,687.00</b>	<b>\$118,328.00</b>	<b>\$1,392,125.00</b>	<b>\$249,089.00</b>
<b>Total Allocated Costs</b>	<b>\$2,081,657.23</b>		<b>\$48,177.13</b>	<b>\$136,750.15</b>	<b>\$1,608,860.99</b>	<b>\$287,868.96</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.5.1**

**Detail Allocation - Records Management**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	<b>70</b>	0.161%	\$68.86	-	\$68.86	-	\$68.86
020000-City Council	<b>4,559</b>	10.471%	\$4,484.94	-	\$4,484.94	-	\$4,484.94
130000-City Attorney	<b>4,544</b>	10.436%	\$4,470.19	-	\$4,470.19	\$623.99	\$5,094.17
210000-Human Resources	<b>3,142</b>	7.216%	\$3,090.96	-	\$3,090.96	\$431.46	\$3,522.42
220000-General Services	<b>6</b>	0.014%	\$5.90	-	\$5.90	\$0.82	\$6.73
230000-Finance	<b>2,925</b>	6.718%	\$2,877.48	-	\$2,877.48	\$401.66	\$3,279.15
2845000-Citywide Property Services	<b>1,089</b>	2.501%	\$1,071.31	-	\$1,071.31	\$149.54	\$1,220.85
2800001-Community Development	<b>798</b>	1.833%	\$785.04	-	\$785.04	\$109.58	\$894.62
2810000-Planning	<b>10,349</b>	23.768%	\$10,180.89	-	\$10,180.89	\$1,421.13	\$11,602.02
2825000-Building and Safety	<b>605</b>	1.389%	\$595.17	-	\$595.17	\$83.08	\$678.25
2840000-Code Enforcement	<b>1,113</b>	2.556%	\$1,094.92	-	\$1,094.92	\$152.84	\$1,247.76
3105000-Police Administrative Services	<b>617</b>	1.417%	\$606.98	-	\$606.98	\$84.73	\$691.70
3500000-Fire Administration	<b>657</b>	1.509%	\$646.33	-	\$646.33	\$90.22	\$736.55
4100000-Public Works Administration	<b>1,125</b>	2.584%	\$1,106.72	-	\$1,106.72	\$154.49	\$1,261.21
4115000-Public Works City Engineering Services	<b>3,621</b>	8.316%	\$3,562.18	-	\$3,562.18	\$497.24	\$4,059.42
5130000-Library Administration	<b>12</b>	0.028%	\$11.81	-	\$11.81	\$1.65	\$13.45
5200000-PRCS Administration	<b>18</b>	0.041%	\$17.71	-	\$17.71	\$2.47	\$20.18
6000000-Public Utilities Admin Management	<b>1,074</b>	2.467%	\$1,056.55	-	\$1,056.55	\$147.48	\$1,204.04
6100000-Electric Operations	<b>1,335</b>	3.066%	\$1,313.31	-	\$1,313.31	\$183.32	\$1,496.64
6120000-Elec Power Supply Operation	<b>463</b>	1.063%	\$455.48	-	\$455.48	\$63.58	\$519.06
6205000-Water Field Operations	<b>2,940</b>	6.752%	\$2,892.24	-	\$2,892.24	\$403.72	\$3,295.96
2115100-Workers Compensation	<b>1,907</b>	4.380%	\$1,876.02	-	\$1,876.02	\$261.87	\$2,137.89
5200200-PRCS Adm Special Transit Svs	<b>572</b>	1.314%	\$562.71	-	\$562.71	\$78.55	\$641.26
<b>Subtotals</b>	<b>43,541</b>	100.000%	\$42,833.70	-	\$42,833.70	\$5,343.43	\$48,177.13
<b>Direct Billed</b>				-			-
<b>Total Full Functional Cost</b>					\$42,833.70		\$48,177.13

**Allocation Basis: Invoices by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.5.2**

**Detail Allocation - Elections**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$178.00	-	\$178.00	-	\$178.00
0200000-City Council	<b>1,314,560</b>	0.229%	\$278.20	-	\$278.20	-	\$278.20
1100000-City Manager	<b>4,295,135</b>	0.748%	\$908.99	-	\$908.99	-	\$908.99
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$364.51	-	\$364.51	-	\$364.51
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$1,270.41	-	\$1,270.41	\$160.77	\$1,431.17
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$694.12	-	\$694.12	\$87.84	\$781.96
2200000-General Services	<b>4,130,059</b>	0.719%	\$874.06	-	\$874.06	\$110.61	\$984.67
2300000-Finance	<b>6,264,871</b>	1.090%	\$1,325.85	-	\$1,325.85	\$167.79	\$1,493.64
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$2,295.80	-	\$2,295.80	\$290.53	\$2,586.33
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$95.49	-	\$95.49	\$12.08	\$107.58
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$366.33	-	\$366.33	\$46.36	\$412.69
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$41.36	-	\$41.36	\$5.23	\$46.60
2800001-Community Development	<b>946,589</b>	0.165%	\$200.33	-	\$200.33	\$25.35	\$225.68
2810000-Planning	<b>2,636,143</b>	0.459%	\$557.90	-	\$557.90	\$70.60	\$628.50
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$86.11	-	\$86.11	\$10.90	\$97.01
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$424.92	-	\$424.92	\$53.77	\$478.69
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$587.41	-	\$587.41	\$74.34	\$661.75
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$571.71	-	\$571.71	\$72.35	\$644.06
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$5.70	-	\$5.70	\$0.72	\$6.42
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$87.97	-	\$87.97	\$11.13	\$99.10
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$1,053.77	-	\$1,053.77	\$133.35	\$1,187.12
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$420.26	-	\$420.26	\$53.18	\$473.45
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$1,702.86	-	\$1,702.86	\$215.49	\$1,918.35
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$949.55	-	\$949.55	\$120.16	\$1,069.71
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$1,136.32	-	\$1,136.32	\$143.80	\$1,280.12
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$8,785.16	-	\$8,785.16	\$1,111.75	\$9,896.91
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$529.83	-	\$529.83	\$67.05	\$596.88

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**Detail Allocation - Elections (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$3,678.92	-	\$3,678.92	\$465.56	\$4,144.48
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$2,091.99	-	\$2,091.99	\$264.74	\$2,356.73
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$1,380.19	-	\$1,380.19	\$174.66	\$1,554.85
3195000-Police Capital	<b>38,090</b>	0.007%	\$8.06	-	\$8.06	\$1.02	\$9.08
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$468.84	-	\$468.84	\$59.33	\$528.17
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$354.81	-	\$354.81	\$44.90	\$399.71
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$10,601.57	-	\$10,601.57	\$1,341.61	\$11,943.19
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$480.03	-	\$480.03	\$60.75	\$540.78
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$111.92	-	\$111.92	\$14.16	\$126.09
3520000-Fire Training	<b>493,542</b>	0.086%	\$104.45	-	\$104.45	\$13.22	\$117.67
3595000-Fire Capital	<b>5,585</b>	0.001%	\$1.18	-	\$1.18	\$0.15	\$1.33
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$413.59	-	\$413.59	\$52.34	\$465.93
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$3.94	-	\$3.94	\$0.50	\$4.44
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$122.62	-	\$122.62	\$15.52	\$138.14
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$707.34	-	\$707.34	\$89.51	\$796.85
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$1,440.01	-	\$1,440.01	\$182.23	\$1,622.25
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$4.27	-	\$4.27	\$0.54	\$4.81
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$282.75	-	\$282.75	\$35.78	\$318.53
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$629.43	-	\$629.43	\$79.65	\$709.08
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$215.83	-	\$215.83	\$27.31	\$243.14
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$0.28	-	\$0.28	\$0.04	\$0.31
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$338.03	-	\$338.03	\$42.78	\$380.81
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$723.85	-	\$723.85	\$91.60	\$815.45
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$290.47	-	\$290.47	\$36.76	\$327.23
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$337.58	-	\$337.58	\$42.72	\$380.29
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$885.58	-	\$885.58	\$112.07	\$997.65
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$86.42	-	\$86.42	\$10.94	\$97.36

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**Detail Allocation - Elections (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$2,039.84	-	\$2,039.84	\$258.14	\$2,297.98
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$42.32	-	\$42.32	\$5.36	\$47.68
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$211.71	-	\$211.71	\$26.79	\$238.50
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$343.83	-	\$343.83	\$43.51	\$387.34
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$125.26	-	\$125.26	\$15.85	\$141.11
2855000-Housing	<b>539,716</b>	0.094%	\$114.22	-	\$114.22	\$14.45	\$128.68
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$214.60	-	\$214.60	\$27.16	\$241.76
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$171.42	-	\$171.42	\$21.69	\$193.11
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$501.29	-	\$501.29	\$63.44	\$564.72
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$56.77	-	\$56.77	\$7.18	\$63.95
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$1,454.45	-	\$1,454.45	\$184.06	\$1,638.51
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$26.94	-	\$26.94	\$3.41	\$30.35
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$610.45	-	\$610.45	\$77.25	\$687.71
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$55.09	-	\$55.09	\$6.97	\$62.06
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$526.97	-	\$526.97	\$66.69	\$593.66
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$162.05	-	\$162.05	\$20.51	\$182.56
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$108.69	-	\$108.69	\$13.75	\$122.44
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$642.64	-	\$642.64	\$81.33	\$723.97
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$1,058.68	-	\$1,058.68	\$133.97	\$1,192.65
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$98.11	-	\$98.11	\$12.42	\$110.53
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$90.89	-	\$90.89	\$11.50	\$102.39
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$1,649.78	-	\$1,649.78	\$208.78	\$1,858.56
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$3,183.84	-	\$3,183.84	\$402.91	\$3,586.75
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$1,511.02	-	\$1,511.02	\$191.22	\$1,702.24
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$2,043.52	-	\$2,043.52	\$258.60	\$2,302.13
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$4,309.69	-	\$4,309.69	\$545.39	\$4,855.07
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$347.45	-	\$347.45	\$43.97	\$391.42

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**Detail Allocation - Elections (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$57.71	-	\$57.71	\$7.30	\$65.01
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$2,119.00	-	\$2,119.00	\$268.16	\$2,387.16
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$365.31	-	\$365.31	\$46.23	\$411.54
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$8,914.97	-	\$8,914.97	\$1,128.18	\$10,043.14
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$1,241.84	-	\$1,241.84	\$157.15	\$1,399.00
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$3,808.51	-	\$3,808.51	\$481.96	\$4,290.47
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$3,133.91	-	\$3,133.91	\$396.59	\$3,530.50
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$2,286.60	-	\$2,286.60	\$289.37	\$2,575.97
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$3,906.92	-	\$3,906.92	\$494.42	\$4,401.33
6220200-Water Conservation	<b>519,028</b>	0.090%	\$109.84	-	\$109.84	\$13.90	\$123.74
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$1,231.85	-	\$1,231.85	\$155.89	\$1,387.74
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$74.70	-	\$74.70	\$9.45	\$84.15
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$6.27	-	\$6.27	\$0.79	\$7.06
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$0.79	-	\$0.79	\$0.10	\$0.89
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$1,341.58	-	\$1,341.58	\$169.77	\$1,511.35
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$2,417.00	-	\$2,417.00	\$305.87	\$2,722.87
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$257.01	-	\$257.01	\$32.52	\$289.53
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$656.98	-	\$656.98	\$83.14	\$740.12
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$342.78	-	\$342.78	\$43.38	\$386.16
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$132.89	-	\$132.89	\$16.82	\$149.70
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$39.72	-	\$39.72	\$5.03	\$44.75
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$158.94	-	\$158.94	\$20.11	\$179.05
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$2,618.48	-	\$2,618.48	\$331.36	\$2,949.84
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$88.77	-	\$88.77	\$11.23	\$100.00
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$33.84	-	\$33.84	\$4.28	\$38.12
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$853.88	-	\$853.88	\$108.06	\$961.93
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$181.72	-	\$181.72	\$23.00	\$204.72

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**Detail Allocation - Elections (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$1,210.76	-	\$1,210.76	\$153.22	\$1,363.98
2320300-Unemployment Trust	137,081	0.024%	\$29.01	-	\$29.01	\$3.67	\$32.68
2320000-Risk Management	1,055,876	0.184%	\$223.46	-	\$223.46	\$28.28	\$251.74
2315200-Central Store	821,956	0.143%	\$173.95	-	\$173.95	\$22.01	\$195.97
2215000-Central Garage	10,754,690	1.872%	\$2,276.05	-	\$2,276.05	\$288.03	\$2,564.08
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$763.65	-	\$763.65	\$96.64	\$860.29
4130000-Solid Waste Admin	769,391	0.134%	\$162.83	-	\$162.83	\$20.61	\$183.43
4130100-Solid Waste Collection	15,495,223	2.697%	\$3,279.30	-	\$3,279.30	\$414.99	\$3,694.30
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$73.00	-	\$73.00	\$9.24	\$82.24
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$1,036.12	-	\$1,036.12	\$131.12	\$1,167.24
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$722.54	-	\$722.54	\$91.44	\$813.97
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$31.35	-	\$31.35	\$3.97	\$35.32
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$682.10	-	\$682.10	\$86.32	\$768.42
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$473.57	-	\$473.57	\$59.93	\$533.50
6015311-RPU Customer Service Call Center	23,131	0.004%	\$4.90	-	\$4.90	\$0.62	\$5.51
6007000-Public Utilities Admin Safety	300,701	0.052%	\$63.64	-	\$63.64	\$8.05	\$71.69
2815001-Citywide Economic Development	954,715	0.166%	\$202.05	-	\$202.05	\$25.57	\$227.62
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$232.15	-	\$232.15	\$29.38	\$261.53
2245000-Airport Administration	1,428,143	0.249%	\$302.24	-	\$302.24	\$38.25	\$340.49
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$121,582.89</b>	<b>-</b>	<b>\$121,582.89</b>	<b>\$15,167.26</b>	<b>\$136,750.15</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$121,582.89</b>		<b>\$136,750.15</b>

**Allocation Basis: Net Expenditures by Section**



**City of Riverside 2025/26 Cost Allocation Plan  
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**Detail Allocation - Legislative Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	35	3.933%	\$56,252.42	-	\$56,252.42	-	\$56,252.42
0200000-City Council	48	5.393%	\$77,146.18	-	\$77,146.18	-	\$77,146.18
1100000-City Manager	59	6.629%	\$94,825.51	-	\$94,825.51	-	\$94,825.51
1200000-City Clerk	41	4.607%	\$65,895.69	-	\$65,895.69	-	\$65,895.69
1300000-City Attorney	189	21.236%	\$303,763.07	-	\$303,763.07	\$47,702.40	\$351,465.47
2100000-Human Resources	15	1.685%	\$24,108.18	-	\$24,108.18	\$3,785.90	\$27,894.08
2200000-General Services	28	3.146%	\$45,001.94	-	\$45,001.94	\$7,067.02	\$52,068.96
2300000-Finance	63	7.079%	\$101,254.36	-	\$101,254.36	\$15,900.80	\$117,155.16
2400000-Innovation and Technology	13	1.461%	\$20,893.76	-	\$20,893.76	\$3,281.12	\$24,174.87
2845000-Citywide Property Services	2	0.225%	\$3,214.42	-	\$3,214.42	\$504.79	\$3,719.21
2800001-Community Development	129	14.494%	\$207,330.35	-	\$207,330.35	\$32,558.78	\$239,889.13
2810000-Planning	3	0.337%	\$4,821.64	-	\$4,821.64	\$757.18	\$5,578.82
3105000-Police Administrative Services	49	5.506%	\$78,753.39	-	\$78,753.39	\$12,367.29	\$91,120.68
3500000-Fire Administration	25	2.809%	\$40,180.30	-	\$40,180.30	\$6,309.84	\$46,490.14
4100000-Public Works Administration	77	8.652%	\$123,755.32	-	\$123,755.32	\$19,434.31	\$143,189.64
4110000-Public Works Streets Admin	4	0.449%	\$6,428.85	-	\$6,428.85	\$1,009.57	\$7,438.42
4120000-Public Works Traffic Engineering	2	0.225%	\$3,214.42	-	\$3,214.42	\$504.79	\$3,719.21
5130000-Library Administration	14	1.573%	\$22,500.97	-	\$22,500.97	\$3,533.51	\$26,034.48
5205000-PRCS Recreation	1	0.112%	\$1,607.21	-	\$1,607.21	\$252.39	\$1,859.61
5215000-PRCS Parks	32	3.596%	\$51,430.78	-	\$51,430.78	\$8,076.60	\$59,507.38
5305000-Museum Facilities and Operations	16	1.798%	\$25,715.39	-	\$25,715.39	\$4,038.30	\$29,753.69
2805000-Sucessor Agency	3	0.337%	\$4,821.64	-	\$4,821.64	\$757.18	\$5,578.82
6000000-Public Utilities Admin Management	30	3.371%	\$48,216.36	-	\$48,216.36	\$7,571.81	\$55,788.17
6200000-Water Production and Operations	5	0.562%	\$8,036.06	-	\$8,036.06	\$1,261.97	\$9,298.03
4150000-Public Works Public Parking	4	0.449%	\$6,428.85	-	\$6,428.85	\$1,009.57	\$7,438.42
4151000-Public Works Parking Enforcmnt	2	0.225%	\$3,214.42	-	\$3,214.42	\$504.79	\$3,719.21
2215000-Central Garage	1	0.112%	\$1,607.21	-	\$1,607.21	\$252.39	\$1,859.61

**City of Riverside 2025/26 Cost Allocation Plan  
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**Detail Allocation - Legislative Support (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<b>Subtotals</b>	<b>890</b>	100.000%	\$1,430,418.68	-	\$1,430,418.68	\$178,442.31	\$1,608,860.99
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$1,430,418.68		\$1,608,860.99

**Allocation Basis: Number of Agenda Items by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>Legislative Support</b>	<b>Records Management</b>	<b>Elections</b>	<b>Passport Services</b>
0100000-Mayor	\$56,499.28	\$56,252.42	\$68.86	\$178.00	-
0200000-City Council	\$81,909.32	\$77,146.18	\$4,484.94	\$278.20	-
1100000-City Manager	\$95,734.50	\$94,825.51	-	\$908.99	-
1200000-City Clerk	\$66,260.20	\$65,895.69	-	\$364.51	-
1300000-City Attorney	\$357,990.81	\$351,465.47	\$5,094.17	\$1,431.17	-
2100000-Human Resources	\$32,198.47	\$27,894.08	\$3,522.42	\$781.96	-
2200000-General Services	\$53,060.35	\$52,068.96	\$6.73	\$984.67	-
2300000-Finance	\$121,927.94	\$117,155.16	\$3,279.15	\$1,493.64	-
2400000-Innovation and Technology	\$26,761.20	\$24,174.87	-	\$2,586.33	-
2845000-Citywide Property Services	\$5,047.64	\$3,719.21	\$1,220.85	\$107.58	-
7222100-Non Departmental City Occupancy	\$412.69	-	-	\$412.69	-
7241300-Non Departmental Employee Parking	\$46.60	-	-	\$46.60	-
<b>Subtotal for CSD</b>	<b>\$897,849.01</b>	<b>\$870,597.55</b>	<b>\$17,677.13</b>	<b>\$9,574.34</b>	<b>-</b>
2800001-Community Development	\$241,009.43	\$239,889.13	\$894.62	\$225.68	-
2810000-Planning	\$17,809.33	\$5,578.82	\$11,602.02	\$628.50	-
2810250-Planning Historical Preservation	\$97.01	-	-	\$97.01	-
2850000-Museum Arts and Cultural Affairs	\$478.69	-	-	\$478.69	-
2825000-Building and Safety	\$1,340.00	-	\$678.25	\$661.75	-
2840000-Code Enforcement	\$1,891.82	-	\$1,247.76	\$644.06	-
2855300-Homeless Services Campus	\$6.42	-	-	\$6.42	-
2855310-Outreach Homeless Services	\$99.10	-	-	\$99.10	-
3100000-Office of the Police Chief	\$1,187.12	-	-	\$1,187.12	-
3101000-Police Community Services Bureau	\$473.45	-	-	\$473.45	-
3102000-Police Support Service	\$1,918.35	-	-	\$1,918.35	-
3105000-Police Administrative Services	\$92,882.09	\$91,120.68	\$691.70	\$1,069.71	-
3110000-Police Communications	\$1,280.12	-	-	\$1,280.12	-
3115000-Police Field Operations	\$9,896.91	-	-	\$9,896.91	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Legislative Support</b>	<b>Records Management</b>	<b>Elections</b>	<b>Passport Services</b>
3120000-Police Aviation Unit	\$596.88	-	-	\$596.88	-
3125000-Police Special Operations	\$4,144.48	-	-	\$4,144.48	-
3130000-Police Central Investigations	\$2,356.73	-	-	\$2,356.73	-
3135000-Police Special Investigations	\$1,554.85	-	-	\$1,554.85	-
3195000-Police Capital	\$9.08	-	-	\$9.08	-
3500000-Fire Administration	\$47,754.86	\$46,490.14	\$736.55	\$528.17	-
3505000-Fire Prevention	\$399.71	-	-	\$399.71	-
3510000-Fire Operations	\$11,943.19	-	-	\$11,943.19	-
3510100-Fire Operation Paramedic Program	\$540.78	-	-	\$540.78	-
3515000-Fire Special Services	\$126.09	-	-	\$126.09	-
3520000-Fire Training	\$117.67	-	-	\$117.67	-
3595000-Fire Capital	\$1.33	-	-	\$1.33	-
4100000-Public Works Administration	\$144,916.78	\$143,189.64	\$1,261.21	\$465.93	-
4100200-Public Works Sundry Gen Govt	\$4.44	-	-	\$4.44	-
4110000-Public Works Streets Admin	\$7,576.56	\$7,438.42	-	\$138.14	-
4110100-Public Works Streets Maintenance	\$796.85	-	-	\$796.85	-
4110110-Public Works Forestry and Landscape	\$1,622.25	-	-	\$1,622.25	-
4110300-Public Works Storm Drain Maintenance	\$4.81	-	-	\$4.81	-
4110400-Public Wrk Signals Maintenance	\$318.53	-	-	\$318.53	-
4115000-Public Works City Engineering Services	\$4,768.50	-	\$4,059.42	\$709.08	-
4120000-Public Works Traffic Engineering	\$3,962.35	\$3,719.21	-	\$243.14	-
4195000-Public Works Capital	\$0.31	-	-	\$0.31	-
5130000-Library Administration	\$26,428.74	\$26,034.48	\$13.45	\$380.81	-
5135000-Library Neighborhood Services	\$815.45	-	-	\$815.45	-
5140000-Library Measure I	\$327.23	-	-	\$327.23	-
5200000-PRCS Administration	\$400.47	-	\$20.18	\$380.29	-
5205000-PRCS Recreation	\$2,857.26	\$1,859.61	-	\$997.65	-
5210000-PRCS Janet Goeske Center	\$97.36	-	-	\$97.36	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Legislative Support</b>	<b>Records Management</b>	<b>Elections</b>	<b>Passport Services</b>
5215000-PRCS Parks	\$61,805.36	\$59,507.38	-	\$2,297.98	-
5215400-PRCS Fairmount Park Golf Course	\$47.68	-	-	\$47.68	-
5225000-PRCS Community Services	\$238.50	-	-	\$238.50	-
5305000-Museum Facilities and Operations	\$30,141.03	\$29,753.69	-	\$387.34	-
2805000-Successor Agency	\$5,719.93	\$5,578.82	-	\$141.11	-
2855000-Housing	\$128.68	-	-	\$128.68	-
2875000-Housing Authority	\$241.76	-	-	\$241.76	-
9999991-Public Works Capital Improv Storm	\$193.11	-	-	\$193.11	-
5200111-PRCS Admin Plan and Design Park	\$564.72	-	-	\$564.72	-
9999993-PW-Cap Imp-Street Projects (433)	\$63.95	-	-	\$63.95	-
6000000-Public Utilities Admin Management	\$58,630.72	\$55,788.17	\$1,204.04	\$1,638.51	-
6000010-Public Utilities Admin Management	\$30.35	-	-	\$30.35	-
6000030-Public Utilities Admin Mission Square	\$687.71	-	-	\$687.71	-
6002000-Public Utilities Work Force Developmnt	\$62.06	-	-	\$62.06	-
6003000-Public Utilities Office Ops Technology	\$593.66	-	-	\$593.66	-
6004000-Public Utilities Business Support	\$182.56	-	-	\$182.56	-
6005000-Public Utilities Admin CIS Util Bill	\$122.44	-	-	\$122.44	-
6010000-Public Utilities Admin Field Services	\$723.97	-	-	\$723.97	-
6015000-Public Utilities Admn Customer Service	\$1,192.65	-	-	\$1,192.65	-
6020000-Public Utilities Admin Customer	\$110.53	-	-	\$110.53	-
6025000-Legislative and Regulatory Risk	\$102.39	-	-	\$102.39	-
6100000-Electric Operations	\$3,355.19	-	\$1,496.64	\$1,858.56	-
6105000-Electric Prod and Oper Field Ops	\$3,586.75	-	-	\$3,586.75	-
6110000-Energy Deliv Engineering	\$1,702.24	-	-	\$1,702.24	-
6120000-Elec Power Supply Operation	\$2,821.18	-	\$519.06	\$2,302.13	-
6120100-Elec Power and Energy Purch	\$4,855.07	-	-	\$4,855.07	-
6120110-SONGS Power and Energy Purch	\$391.42	-	-	\$391.42	-
6120120-SPRINGS Power and Energy Purch	\$65.01	-	-	\$65.01	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Legislative Support</b>	<b>Records Management</b>	<b>Elections</b>	<b>Passport Services</b>
6120130-RERC Acorn Generating Plant	\$2,387.16	-	-	\$2,387.16	-
6120140-Clearwater Generating Plant	\$411.54	-	-	\$411.54	-
6130000-Elec Capital Projects	\$10,043.14	-	-	\$10,043.14	-
6020100-Public Utilities Adm Market Pub Benefit	\$1,399.00	-	-	\$1,399.00	-
6200000-Water Production and Operations	\$13,588.50	\$9,298.03	-	\$4,290.47	-
6205000-Water Field Operations	\$6,826.47	-	\$3,295.96	\$3,530.50	-
6210000-Wtr Engineering and Resources	\$2,575.97	-	-	\$2,575.97	-
6230000-Water Capital Projects	\$4,401.33	-	-	\$4,401.33	-
6220200-Water Conservation	\$123.74	-	-	\$123.74	-
4125000-Sewer Systems Admin and Reg Compl	\$1,387.74	-	-	\$1,387.74	-
4125001-Sewer Admin Compliance	\$84.15	-	-	\$84.15	-
4125002-Sewer Admin Safety	\$7.06	-	-	\$7.06	-
4125003-Sewer Admin Emergency Svcs	\$0.89	-	-	\$0.89	-
4125100-Sewer Collection System Maint	\$1,511.35	-	-	\$1,511.35	-
4125200-Sewer Systems Treatment	\$2,722.87	-	-	\$2,722.87	-
4125300-Sewer Environmental Compl	\$289.53	-	-	\$289.53	-
4125400-Sewer Sys Plant Maintenance	\$740.12	-	-	\$740.12	-
4125410-Sewer Electrical and Instrum	\$386.16	-	-	\$386.16	-
4125420-Sewer SCADA and SPL	\$149.70	-	-	\$149.70	-
4125430-Sewer Warehouse	\$44.75	-	-	\$44.75	-
4125500-Sewer Laboratory Services	\$179.05	-	-	\$179.05	-
9999995-PW-Sewer Capital Projects (550)	\$2,949.84	-	-	\$2,949.84	-
4125900-Sewer Capital Engrng Svcs	\$100.00	-	-	\$100.00	-
4125910-Sewer Plant Construction Support	\$38.12	-	-	\$38.12	-
4150000-Public Works Public Parking	\$8,400.36	\$7,438.42	-	\$961.93	-
4151000-Public Works Parking Enforcmnt	\$3,923.93	\$3,719.21	-	\$204.72	-
2115100-Workers Compensation	\$3,501.87	-	\$2,137.89	\$1,363.98	-
2320300-Unemployment Trust	\$32.68	-	-	\$32.68	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1200000 City Clerk  
Schedule 5.6**

**Summary of Allocated Costs (continued)**

Department	Total	Legislative Support	Records Management	Elections	Passport Services
2320000-Risk Management	\$251.74	-	-	\$251.74	-
2315200-Central Store	\$195.97	-	-	\$195.97	-
2215000-Central Garage	\$4,423.69	\$1,859.61	-	\$2,564.08	-
5200200-PRCS Adm Special Transit Svs	\$1,501.54	-	\$641.26	\$860.29	-
4130000-Solid Waste Admin	\$183.43	-	-	\$183.43	-
4130100-Solid Waste Collection	\$3,694.30	-	-	\$3,694.30	-
4130200-Solid Waste Refuse Disposal	\$82.24	-	-	\$82.24	-
4130300-Solid Waste Private Hauler	\$1,167.24	-	-	\$1,167.24	-
4130400-Solid Waste Street Sweeping	\$813.97	-	-	\$813.97	-
4130500-Solid Waste Sundry Gen Govt	\$35.32	-	-	\$35.32	-
1310000-City Attorney-Claim Management	\$768.42	-	-	\$768.42	-
9999992-PW-Capital Projects (420)	\$533.50	-	-	\$533.50	-
6015311-RPU Customer Service Call Center	\$5.51	-	-	\$5.51	-
6007000-Public Utilities Admin Safety	\$71.69	-	-	\$71.69	-
2815001-Citywide Economic Development	\$227.62	-	-	\$227.62	-
6213000-Water - Office of Ops Technology	\$261.53	-	-	\$261.53	-
2245000-Airport Administration	\$340.49	-	-	\$340.49	-
Alloc Remains	\$287,868.96	-	-	-	\$287,868.96
<b>Totals</b>	\$2,081,657.23	\$1,608,860.99	\$48,177.13	\$136,750.15	-
<b>Direct Billed</b>	-	-	-	-	-
<b>Total Full Functional Cost</b>	\$2,081,657.23	\$1,608,860.99	\$48,177.13	\$136,750.15	-
<b>Less Direct Billed</b>	-	-	-	-	-
<b>Less CSD Amounts</b>	(\$897,849.01)	(\$870,597.55)	(\$17,677.13)	(\$9,574.34)	-
<b>Total Receiving Department Allocation</b>	\$895,939.26	\$738,263.44	\$30,500.01	\$127,175.81	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.1**

**Narrative**

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The Office of the City Attorney represents and advises the City Council and all City officers in matters of law pertaining to their offices; represents and appears for the City in actions or proceedings in which the City is concerned or is a party; represents and appears for any City officer or employee, or former City officer or employee, in actions and proceedings in which such officer or employee is concerned or is a party for acts arising out of his/her employment or by reason of his/her official capacity.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst one cost pool and allocated to the budget unit presumed to benefit from the services provided by the cost pool.

**Direct Support-** Allocates the cost of City Attorney Direct Support based on the total assignment by Cost Plan Departments



For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Direct Support
<i>Sal Total %</i>			<i>0.000%</i>
<b>Wages and Benefits</b>			
Salaries	-	-	-
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>			
411100 - Salaries - Regular	<i>PROP</i>	\$3,321,060.00	-	\$3,321,060.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$2,710.00	-	\$2,710.00
411410 - Vacation Payoffs	<i>PROP</i>	\$273,164.00	-	\$273,164.00
411510 - Accrued Payroll	<i>PROP</i>	\$19,318.00	-	\$19,318.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$49,965.00	-	\$49,965.00
412220 - Health Insurance	<i>PROP</i>	\$398,238.00	-	\$398,238.00
412222 - Dental Insurance	<i>PROP</i>	\$14,256.00	-	\$14,256.00
412230 - Life Insurance	<i>PROP</i>	\$17,862.00	-	\$17,862.00
412240 - Unemployment Insurance	<i>PROP</i>	\$3,078.00	-	\$3,078.00
412320 - Medicare OASDI	<i>PROP</i>	\$67,657.00	-	\$67,657.00
412330 - City Retirement Plan	<i>PROP</i>	\$163.00	-	\$163.00
412400 - Deferred Compensation	<i>PROP</i>	\$28,660.00	-	\$28,660.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$5,923.00	-	\$5,923.00
421000 - Professional Services	<i>PROP</i>	\$8,047.00	-	\$8,047.00
422100 - Telephone	<i>PROP</i>	\$3,495.00	-	\$3,495.00
422120 - Telephone - Cellular	<i>PROP</i>	\$2,852.00	-	\$2,852.00
423200 - Land and Building Rental	<i>PROP</i>	\$541,838.00	-	\$541,838.00
423201 - Parking Space Rental	<i>PROP</i>	\$24,936.00	-	\$24,936.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 6.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Direct Support
424220 - All Other Equip Maint/Repair	<i>PROP</i>	\$15,967.00	-	\$15,967.00
425200 - Periodicals & Dues	<i>PROP</i>	\$13,704.00	-	\$13,704.00
425400 - General Office Expense	<i>PROP</i>	\$34,707.00	-	\$34,707.00
425500 - Postage	<i>PROP</i>	\$6,436.00	-	\$6,436.00
425600 - Central Printing Charges	<i>PROP</i>	\$13,227.00	-	\$13,227.00
425700 - Software Purchase/Licensing	<i>PROP</i>	\$4,418.00	-	\$4,418.00
425800 - Computer Equip Purc Undr \$50	<i>PROP</i>	\$19,584.00	-	\$19,584.00
426800 - Special Department Supplies	<i>PROP</i>	\$23,437.00	-	\$23,437.00
427100 - Travel & Meeting Expense	<i>PROP</i>	\$15,170.00	-	\$15,170.00
427200 - Training	<i>PROP</i>	\$18,452.00	-	\$18,452.00
428200 - Legal Fees	<i>PROP</i>	\$1,740.00	-	\$1,740.00
428400 - Liability Insurance	<i>PROP</i>	\$45,536.00	-	\$45,536.00
450209 - Unspecfd Outside Counsel Cos	<i>PROP</i>	\$11,424.00	-	\$11,424.00
450239 - General Litigation Costs	<i>PROP</i>	\$3,076.00	-	\$3,076.00
884101 - Interfund Services from 101 Fd	<i>PROP</i>	\$2,645.00	-	\$2,645.00
892610 - Utilization Chgs to 610 Fund	<i>PROP</i>	(\$329,217.00)	-	(\$329,217.00)
892630 - Utilization Chgs to 630 Fund	<i>PROP</i>	(\$1,263,566.00)	-	(\$1,263,566.00)
894170 - Interfund Services to 170 Fund	<i>PROP</i>	(\$51,500.00)	-	(\$51,500.00)
411111 - Salaries-Part Time Benefitted	<i>PROP</i>	\$1,865.00	-	\$1,865.00
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$358,004.00	-	\$358,004.00
412318 - PERS UAL - Misc	<i>PROP</i>	\$318,844.00	-	\$318,844.00
411210 - Vacation	<i>PROP</i>	\$222,638.00	-	\$222,638.00
411220 - Holidays & Special Days Off	<i>PROP</i>	\$218,089.00	-	\$218,089.00
411240 - Sick Leave	<i>PROP</i>	\$84,810.00	-	\$84,810.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 6.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Direct Support
411245 - Family Illness Sick Leave	<i>PROP</i>	\$38,656.00	-	\$38,656.00
411248 - COVID-19 SB114 Sick Leave	<i>PROP</i>	\$15,597.00	-	\$15,597.00
411260 - Bereavement Leave	<i>PROP</i>	\$5,440.00	-	\$5,440.00
411292 - Administrative Leave	<i>PROP</i>	\$61,032.00	-	\$61,032.00
411420 - Sick Leave Payoff	<i>PROP</i>	\$74,214.00	-	\$74,214.00
412310 - PERS Retirement	<i>PROP</i>	\$497,350.00	-	\$497,350.00
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$19,131.00	-	\$19,131.00
418000 - Temporary Services	<i>PROP</i>	\$48,007.00	-	\$48,007.00
425610 - Outside Printing Expense	<i>PROP</i>	\$175.00	-	\$175.00
450248 - Community Livability Advocacy	<i>PROP</i>	(\$52.00)	-	(\$52.00)
411110 - Salaries-Part Time Non-Bene	<i>PROP</i>	\$4,331.00	-	\$4,331.00
411280 - Jury Duty	<i>PROP</i>	\$2,747.00	-	\$2,747.00
423500 - Vehicle Usage Reimb Employe	<i>PROP</i>	\$9.00	-	\$9.00
421200 - Regulatory/Market Compliance	<i>PROP</i>	\$626.00	-	\$626.00
419989 - Vacancy Provision	<i>PROP</i>	\$637,651.00	-	\$637,651.00
<b>Services and Supplies Subtotal</b>		\$5,977,626.00	-	\$5,977,626.00
<b>Cost Adjustments</b>				
<b>Cost Adjustments Subtotal</b>		-	-	-
<b>Reallocate Admin</b>				
			-	-
<b>Functional Costs</b>		\$5,977,626.00	-	\$5,977,626.00
<i>Exp Total %</i>			<i>0.000%</i>	<i>100.000%</i>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Direct Support</b>
0100000-Mayor	\$21,310.72	\$3,905.49	\$25,216.20
0200000-City Council	\$32,309.78	\$8,419.30	\$40,729.09
1100000-City Manager	\$75,844.61	\$11,529.51	\$87,374.12
1200000-City Clerk	\$309,503.66	\$48,487.16	\$357,990.81
1300000-City Attorney	-	\$220,847.71	\$220,847.71
2100000-Human Resources	-	\$64,224.09	\$64,224.09
2200000-General Services	-	\$109,445.54	\$109,445.54
2300000-Finance	-	\$80,371.41	\$80,371.41
2400000-Innovation and Technology	-	\$190,278.14	\$190,278.14
7241300-Non Departmental Employee Parking	-	\$9,726.39	\$9,726.39
<b>Subtotals</b>	<b>\$438,968.77</b>	<b>\$747,234.74</b>	<b>\$1,186,203.51</b>
<b>Functional Costs</b>	<b>\$5,977,626.00</b>		<b>\$5,977,626.00</b>
<b>Total Allocated Costs</b>	<b>\$7,163,829.51</b>		<b>\$7,163,829.51</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.5.1**

**Detail Allocation - Direct Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0200000-City Council	<b>680</b>	1.697%	\$108,902.42	-	\$108,902.42	-	\$108,902.42
1100000-City Manager	<b>1,065</b>	2.658%	\$170,560.41	-	\$170,560.41	-	\$170,560.41
1200000-City Clerk	<b>150</b>	0.374%	\$24,022.59	-	\$24,022.59	-	\$24,022.59
1300000-City Attorney	<b>1,379</b>	3.442%	\$220,847.71	-	\$220,847.71	-	\$220,847.71
2100000-Human Resources	<b>1,638</b>	4.088%	\$262,326.72	-	\$262,326.72	\$33,267.30	\$295,594.02
2200000-General Services	<b>500</b>	1.248%	\$80,075.31	-	\$80,075.31	\$10,154.85	\$90,230.16
2300000-Finance	<b>805</b>	2.009%	\$128,921.25	-	\$128,921.25	\$16,349.31	\$145,270.56
2400000-Innovation and Technology	<b>623</b>	1.555%	\$99,773.84	-	\$99,773.84	\$12,652.95	\$112,426.78
2845000-Citywide Property Services	<b>767</b>	1.914%	\$122,835.53	-	\$122,835.53	\$15,577.55	\$138,413.07
2810000-Planning	<b>2,050</b>	5.117%	\$328,308.77	-	\$328,308.77	\$41,634.90	\$369,943.67
2840000-Code Enforcement	<b>2,100</b>	5.241%	\$336,316.30	-	\$336,316.30	\$42,650.38	\$378,966.69
3105000-Police Administrative Services	<b>2,250</b>	5.616%	\$360,338.90	-	\$360,338.90	\$45,696.84	\$406,035.74
3500000-Fire Administration	<b>880</b>	2.196%	\$140,932.55	-	\$140,932.55	\$17,872.54	\$158,805.09
4100000-Public Works Administration	<b>735</b>	1.834%	\$117,710.71	-	\$117,710.71	\$14,927.63	\$132,638.34
4115000-Public Works City Engineering Services	<b>810</b>	2.022%	\$129,722.00	-	\$129,722.00	\$16,450.86	\$146,172.87
5130000-Library Administration	<b>350</b>	0.874%	\$56,052.72	-	\$56,052.72	\$7,108.40	\$63,161.11
5200000-PRCS Administration	<b>754</b>	1.882%	\$120,753.57	-	\$120,753.57	\$15,313.52	\$136,067.09
2875000-Housing Authority	<b>1,410</b>	3.519%	\$225,812.38	-	\$225,812.38	\$28,636.69	\$254,449.06
6100000-Electric Operations	<b>1,145</b>	2.858%	\$183,372.46	-	\$183,372.46	\$23,254.61	\$206,627.08
6200000-Water Production and Operations	<b>950</b>	2.371%	\$152,143.09	-	\$152,143.09	\$19,294.22	\$171,437.31
4125000-Sewer Systems Admin and Reg Compl	<b>475</b>	1.186%	\$76,071.54	-	\$76,071.54	\$9,647.11	\$85,718.66
2115100-Workers Compensation	<b>2,850</b>	7.113%	\$456,429.27	-	\$456,429.27	\$57,882.66	\$514,311.93
2320200-Liability Trust	<b>15,260</b>	38.087%	\$2,443,898.47	-	\$2,443,898.47	\$309,926.13	\$2,753,824.60
2245000-Airport Administration	<b>440</b>	1.098%	\$70,466.27	-	\$70,466.27	\$8,936.27	\$79,402.54

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.5.1**

**Detail Allocation - Direct Support (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<i>Subtotals</i>	<b>40,066</b>	100.000%	\$6,416,594.77	-	\$6,416,594.77	\$747,234.74	\$7,163,829.51
<i>Direct Billed</i>						-	-
<i>Total Full Functional Cost</i>					\$6,416,594.77		\$7,163,829.51

**Allocation Basis: Attorney Working Hours by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>Direct Support</b>
0200000-City Council	\$108,902.42	\$108,902.42
1100000-City Manager	\$170,560.41	\$170,560.41
1200000-City Clerk	\$24,022.59	\$24,022.59
1300000-City Attorney	\$220,847.71	\$220,847.71
2100000-Human Resources	\$295,594.02	\$295,594.02
2200000-General Services	\$90,230.16	\$90,230.16
2300000-Finance	\$145,270.56	\$145,270.56
2400000-Innovation and Technology	\$112,426.78	\$112,426.78
2845000-Citywide Property Services	\$138,413.07	\$138,413.07
<b>Subtotal for CSD</b>	<b>\$1,306,267.73</b>	<b>\$1,306,267.73</b>
2810000-Planning	\$369,943.67	\$369,943.67
2840000-Code Enforcement	\$378,966.69	\$378,966.69
3105000-Police Administrative Services	\$406,035.74	\$406,035.74
3500000-Fire Administration	\$158,805.09	\$158,805.09
4100000-Public Works Administration	\$132,638.34	\$132,638.34
4115000-Public Works City Engineering Services	\$146,172.87	\$146,172.87
5130000-Library Administration	\$63,161.11	\$63,161.11
5200000-PRCS Administration	\$136,067.09	\$136,067.09
2875000-Housing Authority	\$254,449.06	\$254,449.06
6100000-Electric Operations	\$206,627.08	\$206,627.08
6200000-Water Production and Operations	\$171,437.31	\$171,437.31
4125000-Sewer Systems Admin and Reg Compl	\$85,718.66	\$85,718.66
2115100-Workers Compensation	\$514,311.93	\$514,311.93
2320200-Liability Trust	\$2,753,824.60	\$2,753,824.60
2245000-Airport Administration	\$79,402.54	\$79,402.54
<b>Totals</b>	<b>\$7,163,829.51</b>	<b>\$7,163,829.51</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**1300000 City Attorney  
Schedule 6.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Direct Support</b>
<b>Total Full Functional Cost</b>	\$7,163,829.51	\$7,163,829.51
<b>Less Direct Billed</b>	-	-
<b>Less CSD Amounts</b>	(\$1,306,267.73)	(\$1,306,267.73)
<b>Total Receiving Department Allocation</b>	\$5,857,561.77	\$5,857,561.77

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.1**

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**Narrative**

The Human Resources Department balances service and regulatory requirements with responsibility for the selection, advancement, retention, and separation of employees; the recognition of exemplary employee service; and the provision of a safe working environment within each city department and division.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst one cost pool and allocated to the budget unit presumed to benefit from the services provided by the cost pool.

**HR Citywide-** Allocates the cost of Human Resources Citywide Support based on Full Time Equivalents

For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	HR Citywide
	<i>Sal Total %</i>		<i>0.000%</i>
<b>Wages and Benefits</b>			
Salaries	-	-	-
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>			
411100 - Salaries - Regular	<i>PROP</i>	\$2,165,967.00	-	\$2,165,967.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$16,538.00	-	\$16,538.00
411510 - Accrued Payroll	<i>PROP</i>	\$15,062.00	-	\$15,062.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$48,317.00	-	\$48,317.00
412220 - Health Insurance	<i>PROP</i>	\$269,896.00	-	\$269,896.00
412222 - Dental Insurance	<i>PROP</i>	\$10,742.00	-	\$10,742.00
412230 - Life Insurance	<i>PROP</i>	\$11,821.00	-	\$11,821.00
412240 - Unemployment Insurance	<i>PROP</i>	\$1,949.00	-	\$1,949.00
412320 - Medicare OASDI	<i>PROP</i>	\$42,542.00	-	\$42,542.00
412330 - City Retirement Plan	<i>PROP</i>	\$1,026.00	-	\$1,026.00
412400 - Deferred Compensation	<i>PROP</i>	\$27,562.00	-	\$27,562.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$4,146.00	-	\$4,146.00
421000 - Professional Services	<i>PROP</i>	\$115,672.00	-	\$115,672.00
421100 - Outside Legal Services	<i>PROP</i>	\$42,568.00	-	\$42,568.00
422100 - Telephone	<i>PROP</i>	\$3,910.00	-	\$3,910.00
422120 - Telephone - Cellular	<i>PROP</i>	\$4,533.00	-	\$4,533.00
423500 - Vehicle Usage Reimb Employe	<i>PROP</i>	\$135.00	-	\$135.00
425100 - Advertising Expense	<i>PROP</i>	\$12,699.00	-	\$12,699.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 7.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	HR Citywide
425200 - Periodicals & Dues	<i>PROP</i>	\$7,089.00	-	\$7,089.00
425400 - General Office Expense	<i>PROP</i>	\$3,059.00	-	\$3,059.00
425500 - Postage	<i>PROP</i>	\$739.00	-	\$739.00
425610 - Outside Printing Expense	<i>PROP</i>	\$6,782.00	-	\$6,782.00
425700 - Software Purchase/Licensing	<i>PROP</i>	\$8,222.00	-	\$8,222.00
425800 - Computer Equip Purc Undr \$50	<i>PROP</i>	\$9,666.00	-	\$9,666.00
426800 - Special Department Supplies	<i>PROP</i>	\$8,453.00	-	\$8,453.00
427100 - Travel & Meeting Expense	<i>PROP</i>	\$3,566.00	-	\$3,566.00
428400 - Liability Insurance	<i>PROP</i>	\$41,458.00	-	\$41,458.00
450338 - Drug & Alcohol Testing Prog	<i>PROP</i>	\$18,917.00	-	\$18,917.00
452004 - City-Wide Employee Training	<i>PROP</i>	\$159,237.00	-	\$159,237.00
452005 - Education Reimbursement Prog	<i>PROP</i>	\$26,956.00	-	\$26,956.00
452011 - Employee Recognition Program	<i>PROP</i>	\$22,754.00	-	\$22,754.00
884101 - Interfund Services from 101 Fd	<i>PROP</i>	\$2,645.00	-	\$2,645.00
892510 - Utilization Chgs to 510 Fund	<i>PROP</i>	(\$727,618.00)	-	(\$727,618.00)
412318 - PERS UAL - Misc	<i>PROP</i>	\$200,941.00	-	\$200,941.00
411110 - Salaries-Part Time Non-Bene	<i>PROP</i>	\$27,352.00	-	\$27,352.00
411210 - Vacation	<i>PROP</i>	\$208,684.00	-	\$208,684.00
411220 - Holidays & Special Days Off	<i>PROP</i>	\$143,680.00	-	\$143,680.00
411240 - Sick Leave	<i>PROP</i>	\$49,833.00	-	\$49,833.00
411245 - Family Illness Sick Leave	<i>PROP</i>	\$14,720.00	-	\$14,720.00
411248 - COVID-19 SB114 Sick Leave	<i>PROP</i>	\$6,422.00	-	\$6,422.00
411260 - Bereavement Leave	<i>PROP</i>	\$1,435.00	-	\$1,435.00
411280 - Jury Duty	<i>PROP</i>	\$2,254.00	-	\$2,254.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 7.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	HR Citywide
411292 - Administrative Leave	<i>PROP</i>	\$33,253.00	-	\$33,253.00
411410 - Vacation Payoffs	<i>PROP</i>	\$40,674.00	-	\$40,674.00
412310 - PERS Retirement	<i>PROP</i>	\$334,216.00	-	\$334,216.00
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$133.00	-	\$133.00
425600 - Central Printing Charges	<i>PROP</i>	\$49.00	-	\$49.00
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$257,954.00	-	\$257,954.00
421001 - Prof Services/Internal	<i>PROP</i>	\$55.00	-	\$55.00
427200 - Training	<i>PROP</i>	\$377.00	-	\$377.00
882510 - Utilization Chgs from 510 Fund	<i>PROP</i>	\$908.00	-	\$908.00
419989 - Vacancy Provision	<i>PROP</i>	\$406,704.00	-	\$406,704.00
<b>Services and Supplies Subtotal</b>		\$4,116,654.00	-	\$4,116,654.00
<b>Cost Adjustments</b>				
<b>Cost Adjustments Subtotal</b>		-	-	-
<b>Reallocate Admin</b>			-	-
<b>Functional Costs</b>		\$4,116,654.00	-	\$4,116,654.00
<i>Exp Total %</i>			<i>0.000%</i>	<i>100.000%</i>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>HR Citywide</b>
0000001-Building	\$99,373.77	-	\$99,373.77
0100000-Mayor	\$6,499.80	\$1,173.59	\$7,673.38
0200000-City Council	\$9,854.94	\$2,475.79	\$12,330.73
1100000-City Manager	\$66,565.79	\$10,120.17	\$76,685.96
1200000-City Clerk	\$27,893.26	\$4,305.21	\$32,198.47
1300000-City Attorney	\$262,326.72	\$33,267.30	\$295,594.02
2100000-Human Resources	-	\$57,088.08	\$57,088.08
2200000-General Services	-	\$25,167.82	\$25,167.82
2300000-Finance	-	\$57,781.61	\$57,781.61
2400000-Innovation and Technology	-	\$169,136.12	\$169,136.12
7222100-Non Departmental City Occupancy	-	\$104,553.94	\$104,553.94
7241300-Non Departmental Employee Parking	-	\$20,749.63	\$20,749.63
<b>Subtotals</b>	<b>\$472,514.28</b>	<b>\$485,819.25</b>	<b>\$958,333.53</b>
<b>Functional Costs</b>	<b>\$4,116,654.00</b>		<b>\$4,116,654.00</b>
<b>Total Allocated Costs</b>	<b>\$5,074,987.53</b>		<b>\$5,074,987.53</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.5.1**

**Detail Allocation - HR Citywide**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	7	0.282%	\$12,934.02	-	\$12,934.02	-	\$12,934.02
0200000-City Council	14	0.544%	\$24,976.04	-	\$24,976.04	-	\$24,976.04
1100000-City Manager	32	1.225%	\$56,196.08	-	\$56,196.08	-	\$56,196.08
1200000-City Clerk	11	0.428%	\$19,624.03	-	\$19,624.03	-	\$19,624.03
1300000-City Attorney	36	1.399%	\$64,224.09	-	\$64,224.09	-	\$64,224.09
2100000-Human Resources	32	1.244%	\$57,088.08	-	\$57,088.08	-	\$57,088.08
2200000-General Services	30	1.166%	\$53,520.08	-	\$53,520.08	\$5,971.60	\$59,491.67
2300000-Finance	55	2.138%	\$98,120.14	-	\$98,120.14	\$10,947.93	\$109,068.07
2400000-Innovation and Technology	60	2.342%	\$107,486.16	-	\$107,486.16	\$11,992.96	\$119,479.11
2845000-Citywide Property Services	5	0.194%	\$8,920.01	-	\$8,920.01	\$995.27	\$9,915.28
2800001-Community Development	9	0.350%	\$16,056.02	-	\$16,056.02	\$1,791.48	\$17,847.50
2810000-Planning	25	0.972%	\$44,600.06	-	\$44,600.06	\$4,976.33	\$49,576.40
2810250-Planning Historical Preservation	4	0.155%	\$7,136.01	-	\$7,136.01	\$796.21	\$7,932.22
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$10,704.02	-	\$10,704.02	\$1,194.32	\$11,898.33
2825000-Building and Safety	22	0.855%	\$39,248.06	-	\$39,248.06	\$4,379.17	\$43,627.23
2840000-Code Enforcement	27	1.050%	\$48,168.07	-	\$48,168.07	\$5,374.44	\$53,542.51
2855310-Outreach Homeless Services	5	0.194%	\$8,920.01	-	\$8,920.01	\$995.27	\$9,915.28
3100000-Office of the Police Chief	14	0.544%	\$24,976.04	-	\$24,976.04	\$2,786.75	\$27,762.78
3101000-Police Community Services Bureau	12	0.466%	\$21,408.03	-	\$21,408.03	\$2,388.64	\$23,796.67
3102000-Police Support Service	70	2.721%	\$124,880.18	-	\$124,880.18	\$13,933.73	\$138,813.91
3105000-Police Administrative Services	19	0.739%	\$33,896.05	-	\$33,896.05	\$3,782.01	\$37,678.06
3110000-Police Communications	62	2.410%	\$110,608.16	-	\$110,608.16	\$12,341.30	\$122,949.46
3115000-Police Field Operations	257	9.991%	\$458,488.67	-	\$458,488.67	\$51,156.68	\$509,645.35
3120000-Police Aviation Unit	9	0.350%	\$16,056.02	-	\$16,056.02	\$1,791.48	\$17,847.50
3125000-Police Special Operations	76	2.954%	\$135,584.20	-	\$135,584.20	\$15,128.04	\$150,712.24
3130000-Police Central Investigations	39	1.516%	\$69,576.10	-	\$69,576.10	\$7,763.08	\$77,339.18
3135000-Police Special Investigations	46	1.788%	\$82,064.12	-	\$82,064.12	\$9,156.45	\$91,220.57



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.5.1**

**Detail Allocation - HR Citywide (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$12,488.02	-	\$12,488.02	\$1,393.37	\$13,881.39
3505000-Fire Prevention	13	0.505%	\$23,192.03	-	\$23,192.03	\$2,587.69	\$25,779.73
3510000-Fire Operations	218	8.475%	\$388,912.57	-	\$388,912.57	\$43,393.60	\$432,306.17
3515000-Fire Special Services	5	0.194%	\$8,920.01	-	\$8,920.01	\$995.27	\$9,915.28
3520000-Fire Training	5	0.194%	\$8,920.01	-	\$8,920.01	\$995.27	\$9,915.28
4100000-Public Works Administration	9	0.350%	\$16,056.02	-	\$16,056.02	\$1,791.48	\$17,847.50
4110000-Public Works Streets Admin	3	0.117%	\$5,352.01	-	\$5,352.01	\$597.16	\$5,949.17
4110100-Public Works Streets Maintenance	55	2.138%	\$98,120.14	-	\$98,120.14	\$10,947.93	\$109,068.07
4110110-Public Works Forestry and Landscape	8	0.311%	\$14,272.02	-	\$14,272.02	\$1,592.43	\$15,864.45
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$7,136.01	-	\$7,136.01	\$796.21	\$7,932.22
4110400-Public Wrk Signals Maintenance	6	0.233%	\$10,704.02	-	\$10,704.02	\$1,194.32	\$11,898.33
4115000-Public Works City Engineering Services	43	1.672%	\$76,712.11	-	\$76,712.11	\$8,559.29	\$85,271.40
4120000-Public Works Traffic Engineering	6	0.233%	\$10,704.02	-	\$10,704.02	\$1,194.32	\$11,898.33
5130000-Library Administration	7	0.272%	\$12,488.02	-	\$12,488.02	\$1,393.37	\$13,881.39
5135000-Library Neighborhood Services	53	2.060%	\$94,552.14	-	\$94,552.14	\$10,549.82	\$105,101.96
5200000-PRCS Administration	11	0.428%	\$19,624.03	-	\$19,624.03	\$2,189.59	\$21,813.61
5205000-PRCS Recreation	102	3.979%	\$182,592.67	-	\$182,592.67	\$20,373.10	\$202,965.76
5215000-PRCS Parks	43	1.681%	\$77,158.11	-	\$77,158.11	\$8,609.05	\$85,767.16
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$6,690.01	-	\$6,690.01	\$746.45	\$7,436.46
5305000-Museum Facilities and Operations	14	0.525%	\$24,084.04	-	\$24,084.04	\$2,687.22	\$26,771.25
2805000-Sucessor Agency	3	0.117%	\$5,352.01	-	\$5,352.01	\$597.16	\$5,949.17
2855000-Housing	4	0.155%	\$7,136.01	-	\$7,136.01	\$796.21	\$7,932.22
2875000-Housing Authority	8	0.311%	\$14,272.02	-	\$14,272.02	\$1,592.43	\$15,864.45
6000000-Public Utilities Admin Management	35	1.361%	\$62,440.09	-	\$62,440.09	\$6,966.86	\$69,406.95
6003000-Public Utilities Office Ops Technology	2	0.078%	\$3,568.01	-	\$3,568.01	\$398.11	\$3,966.11
6004000-Public Utilities Business Support	11	0.428%	\$19,624.03	-	\$19,624.03	\$2,189.59	\$21,813.61
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$23,192.03	-	\$23,192.03	\$2,587.69	\$25,779.73

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.5.1**

**Detail Allocation - HR Citywide (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$69,576.10	-	\$69,576.10	\$7,763.08	\$77,339.18
6015000-Public Utilities Admn Customer Service	50	1.944%	\$89,200.13	-	\$89,200.13	\$9,952.66	\$99,152.79
6020000-Public Utilities Admin Customer	22	0.855%	\$39,248.06	-	\$39,248.06	\$4,379.17	\$43,627.23
6025000-Legislative and Regulatory Risk	1	0.039%	\$1,784.00	-	\$1,784.00	\$199.05	\$1,983.06
6100000-Electric Operations	68	2.624%	\$120,420.18	-	\$120,420.18	\$13,436.09	\$133,856.27
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$126,664.18	-	\$126,664.18	\$14,132.78	\$140,796.96
6110000-Energy Deliv Engineering	71	2.760%	\$126,664.18	-	\$126,664.18	\$14,132.78	\$140,796.96
6120000-Elec Power Supply Operation	48	1.866%	\$85,632.12	-	\$85,632.12	\$9,554.55	\$95,186.68
6120130-RERC Acorn Generating Plant	17	0.661%	\$30,328.04	-	\$30,328.04	\$3,383.90	\$33,711.95
6120140-Clearwater Generating Plant	5	0.194%	\$8,920.01	-	\$8,920.01	\$995.27	\$9,915.28
6200000-Water Production and Operations	41	1.574%	\$72,252.11	-	\$72,252.11	\$8,061.66	\$80,313.76
6205000-Water Field Operations	87	3.382%	\$155,208.23	-	\$155,208.23	\$17,317.63	\$172,525.86
6210000-Wtr Engineering and Resources	37	1.438%	\$66,008.10	-	\$66,008.10	\$7,364.97	\$73,373.07
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$24,976.04	-	\$24,976.04	\$2,786.75	\$27,762.78
4125100-Sewer Collection System Maint	19	0.739%	\$33,896.05	-	\$33,896.05	\$3,782.01	\$37,678.06
4125200-Sewer Systems Treatment	29	1.127%	\$51,736.08	-	\$51,736.08	\$5,772.54	\$57,508.62
4125300-Sewer Environmental Compl	10	0.389%	\$17,840.03	-	\$17,840.03	\$1,990.53	\$19,830.56
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$32,112.05	-	\$32,112.05	\$3,582.96	\$35,695.00
4125410-Sewer Electrical and Instrum	9	0.350%	\$16,056.02	-	\$16,056.02	\$1,791.48	\$17,847.50
4125420-Sewer SCADA and SPL	3	0.117%	\$5,352.01	-	\$5,352.01	\$597.16	\$5,949.17
4125430-Sewer Warehouse	2	0.078%	\$3,568.01	-	\$3,568.01	\$398.11	\$3,966.11
4125500-Sewer Laboratory Services	5	0.194%	\$8,920.01	-	\$8,920.01	\$995.27	\$9,915.28
4125900-Sewer Capital Engrnrng Svs	6	0.233%	\$10,704.02	-	\$10,704.02	\$1,194.32	\$11,898.33
4125910-Sewer Plant Construction Support	2	0.078%	\$3,568.01	-	\$3,568.01	\$398.11	\$3,966.11
4150000-Public Works Public Parking	3	0.117%	\$5,352.01	-	\$5,352.01	\$597.16	\$5,949.17
4151000-Public Works Parking Enforcmnt	15	0.583%	\$26,760.04	-	\$26,760.04	\$2,985.80	\$29,745.84
2115100-Workers Compensation	5	0.194%	\$8,920.01	-	\$8,920.01	\$995.27	\$9,915.28

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.5.1**

**Detail Allocation - HR Citywide (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$3,568.01	-	\$3,568.01	\$398.11	\$3,966.11
2315200-Central Store	8	0.311%	\$14,272.02	-	\$14,272.02	\$1,592.43	\$15,864.45
2215000-Central Garage	42	1.633%	\$74,928.11	-	\$74,928.11	\$8,360.24	\$83,288.34
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$86,078.13	-	\$86,078.13	\$9,604.32	\$95,682.44
4130000-Solid Waste Admin	4	0.155%	\$7,136.01	-	\$7,136.01	\$796.21	\$7,932.22
4130100-Solid Waste Collection	45	1.749%	\$80,280.12	-	\$80,280.12	\$8,957.40	\$89,237.51
4130400-Solid Waste Street Sweeping	13	0.505%	\$23,192.03	-	\$23,192.03	\$2,587.69	\$25,779.73
1310000-City Attorney-Claim Management	3	0.117%	\$5,352.01	-	\$5,352.01	\$597.16	\$5,949.17
6015311-RPU Customer Service Call Center	14	0.544%	\$24,976.04	-	\$24,976.04	\$2,786.75	\$27,762.78
6007000-Public Utilities Admin Safety	2	0.078%	\$3,568.01	-	\$3,568.01	\$398.11	\$3,966.11
5230000-PRCS - Youth Innovation Center	6	0.225%	\$10,347.22	-	\$10,347.22	\$1,154.51	\$11,501.72
2815001-Citywide Economic Development	7	0.253%	\$11,596.02	-	\$11,596.02	\$1,293.85	\$12,889.86
2245000-Airport Administration	7	0.272%	\$12,488.02	-	\$12,488.02	\$1,393.37	\$13,881.39
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$4,589,168.28</b>	<b>-</b>	<b>\$4,589,168.28</b>	<b>\$485,819.25</b>	<b>\$5,074,987.53</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$4,589,168.28</b>		<b>\$5,074,987.53</b>

**Allocation Basis: Number of FTEs per Department**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>HR Citywide</b>
0100000-Mayor	\$12,934.02	\$12,934.02
0200000-City Council	\$24,976.04	\$24,976.04
1100000-City Manager	\$56,196.08	\$56,196.08
1200000-City Clerk	\$19,624.03	\$19,624.03
1300000-City Attorney	\$64,224.09	\$64,224.09
2100000-Human Resources	\$57,088.08	\$57,088.08
2200000-General Services	\$59,491.67	\$59,491.67
2300000-Finance	\$109,068.07	\$109,068.07
2400000-Innovation and Technology	\$119,479.11	\$119,479.11
2845000-Citywide Property Services	\$9,915.28	\$9,915.28
<b>Subtotal for CSD</b>	<b>\$532,996.48</b>	<b>\$532,996.48</b>
2800001-Community Development	\$17,847.50	\$17,847.50
2810000-Planning	\$49,576.40	\$49,576.40
2810250-Planning Historical Preservation	\$7,932.22	\$7,932.22
2850000-Museum Arts and Cultural Affairs	\$11,898.33	\$11,898.33
2825000-Building and Safety	\$43,627.23	\$43,627.23
2840000-Code Enforcement	\$53,542.51	\$53,542.51
2855310-Outreach Homeless Services	\$9,915.28	\$9,915.28
3100000-Office of the Police Chief	\$27,762.78	\$27,762.78
3101000-Police Community Services Bureau	\$23,796.67	\$23,796.67
3102000-Police Support Service	\$138,813.91	\$138,813.91
3105000-Police Administrative Services	\$37,678.06	\$37,678.06
3110000-Police Communications	\$122,949.46	\$122,949.46
3115000-Police Field Operations	\$509,645.35	\$509,645.35
3120000-Police Aviation Unit	\$17,847.50	\$17,847.50
3125000-Police Special Operations	\$150,712.24	\$150,712.24
3130000-Police Central Investigations	\$77,339.18	\$77,339.18

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>HR Citywide</b>
3135000-Police Special Investigations	\$91,220.57	\$91,220.57
3500000-Fire Administration	\$13,881.39	\$13,881.39
3505000-Fire Prevention	\$25,779.73	\$25,779.73
3510000-Fire Operations	\$432,306.17	\$432,306.17
3515000-Fire Special Services	\$9,915.28	\$9,915.28
3520000-Fire Training	\$9,915.28	\$9,915.28
4100000-Public Works Administration	\$17,847.50	\$17,847.50
4110000-Public Works Streets Admin	\$5,949.17	\$5,949.17
4110100-Public Works Streets Maintenance	\$109,068.07	\$109,068.07
4110110-Public Works Forestry and Landscape	\$15,864.45	\$15,864.45
4110300-Public Works Storm Drain Maintenance	\$7,932.22	\$7,932.22
4110400-Public Wrk Signals Maintenance	\$11,898.33	\$11,898.33
4115000-Public Works City Engineering Services	\$85,271.40	\$85,271.40
4120000-Public Works Traffic Engineering	\$11,898.33	\$11,898.33
5130000-Library Administration	\$13,881.39	\$13,881.39
5135000-Library Neighborhood Services	\$105,101.96	\$105,101.96
5200000-PRCS Administration	\$21,813.61	\$21,813.61
5205000-PRCS Recreation	\$202,965.76	\$202,965.76
5215000-PRCS Parks	\$85,767.16	\$85,767.16
5215400-PRCS Fairmount Park Golf Course	\$7,436.46	\$7,436.46
5305000-Museum Facilities and Operations	\$26,771.25	\$26,771.25
2805000-Sucessor Agency	\$5,949.17	\$5,949.17
2855000-Housing	\$7,932.22	\$7,932.22
2875000-Housing Authority	\$15,864.45	\$15,864.45
6000000-Public Utilities Admin Management	\$69,406.95	\$69,406.95
6003000-Public Utilities Office Ops Technology	\$3,966.11	\$3,966.11
6004000-Public Utilities Business Support	\$21,813.61	\$21,813.61
6005000-Public Utilities Admin CIS Util Bill	\$25,779.73	\$25,779.73

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>HR Citywide</b>
6010000-Public Utilities Admin Field Services	\$77,339.18	\$77,339.18
6015000-Public Utilities Admn Customer Service	\$99,152.79	\$99,152.79
6020000-Public Utilities Admin Customer	\$43,627.23	\$43,627.23
6025000-Legislative and Regulatory Risk	\$1,983.06	\$1,983.06
6100000-Electric Operations	\$133,856.27	\$133,856.27
6105000-Electric Prod and Oper Field Ops	\$140,796.96	\$140,796.96
6110000-Energy Deliv Engineering	\$140,796.96	\$140,796.96
6120000-Elec Power Supply Operation	\$95,186.68	\$95,186.68
6120130-RERC Acorn Generating Plant	\$33,711.95	\$33,711.95
6120140-Clearwater Generating Plant	\$9,915.28	\$9,915.28
6200000-Water Production and Operations	\$80,313.76	\$80,313.76
6205000-Water Field Operations	\$172,525.86	\$172,525.86
6210000-Wtr Engineering and Resources	\$73,373.07	\$73,373.07
4125000-Sewer Systems Admin and Reg Compl	\$27,762.78	\$27,762.78
4125100-Sewer Collection System Maint	\$37,678.06	\$37,678.06
4125200-Sewer Systems Treatment	\$57,508.62	\$57,508.62
4125300-Sewer Environmental Compl	\$19,830.56	\$19,830.56
4125400-Sewer Sys Plant Maintenance	\$35,695.00	\$35,695.00
4125410-Sewer Electrical and Instrum	\$17,847.50	\$17,847.50
4125420-Sewer SCADA and SPL	\$5,949.17	\$5,949.17
4125430-Sewer Warehouse	\$3,966.11	\$3,966.11
4125500-Sewer Laboratory Services	\$9,915.28	\$9,915.28
4125900-Sewer Capital Engnrng Svs	\$11,898.33	\$11,898.33
4125910-Sewer Plant Construction Support	\$3,966.11	\$3,966.11
4150000-Public Works Public Parking	\$5,949.17	\$5,949.17
4151000-Public Works Parking Enforcmnt	\$29,745.84	\$29,745.84
2115100-Workers Compensation	\$9,915.28	\$9,915.28
2320000-Risk Management	\$3,966.11	\$3,966.11

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2100000 Human Resources  
Schedule 7.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>HR Citywide</b>
2315200-Central Store	\$15,864.45	\$15,864.45
2215000-Central Garage	\$83,288.34	\$83,288.34
5200200-PRCS Adm Special Transit Svs	\$95,682.44	\$95,682.44
4130000-Solid Waste Admin	\$7,932.22	\$7,932.22
4130100-Solid Waste Collection	\$89,237.51	\$89,237.51
4130400-Solid Waste Street Sweeping	\$25,779.73	\$25,779.73
1310000-City Attorney-Claim Management	\$5,949.17	\$5,949.17
6015311-RPU Customer Service Call Center	\$27,762.78	\$27,762.78
6007000-Public Utilities Admin Safety	\$3,966.11	\$3,966.11
5230000-PRCS - Youth Innovation Center	\$11,501.72	\$11,501.72
2815001-Citywide Economic Development	\$12,889.86	\$12,889.86
2245000-Airport Administration	\$13,881.39	\$13,881.39
<b>Totals</b>	<b>\$5,074,987.53</b>	<b>\$5,074,987.53</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$5,074,987.53</b>	<b>\$5,074,987.53</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$532,996.48)</b>	<b>(\$532,996.48)</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,541,991.05</b>	<b>\$4,541,991.05</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.1**

**Narrative**

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The General Services Department is responsible for providing support services to all City departments. It includes the functions of Property Management Support, Building Services, Publishing, Capital Projects and Fleet Management. Fleet Management is not included in the Cost Allocation Plan, as it is an Internal Service Fund and is currently allocated internally by the City.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst four different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Building Maintenance-** Allocates the cost of Building Services Maintenance Support based on expenditures by Cost Plan Department

**Publishing-** Allocates the cost of General Services Publishing Support based on based on expenditures by Cost Plan Department.

**Property Management-** Allocates the cost of General Services Citywide Property Management Support based on property support hours provided to Cost Plan Department

**Citywide Capital Projects-** Allocates the cost of General Services Citywide Capital Projects Support based on expenditures by Cost Plan Department



For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
<i>Sal Total %</i>			<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>						
411100 - Salaries - Regular	<i>PROP</i>	\$1,919,229.00	\$450,818.00	\$1,038,035.00	\$122,646.00	\$33,872.00	\$273,858.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$23,410.00	\$9,514.00	\$12,969.00	-	-	\$927.00
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$241,453.00	\$30,900.00	\$169,353.00	\$20,600.00	-	\$20,600.00
411510 - Accrued Payroll	<i>PROP</i>	\$10,384.00	\$4,371.00	\$475.00	\$1,738.00	\$2,572.00	\$1,228.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$56,208.00	\$4,656.00	\$44,568.00	\$3,492.00	\$1,164.00	\$2,328.00
412220 - Health Insurance	<i>PROP</i>	\$225,498.00	\$34,383.00	\$145,859.00	\$16,941.00	-	\$28,315.00
412222 - Dental Insurance	<i>PROP</i>	\$13,297.00	\$1,669.00	\$8,580.00	\$1,982.00	-	\$1,066.00
412230 - Life Insurance	<i>PROP</i>	\$8,531.00	\$2,460.00	\$3,929.00	\$397.00	\$166.00	\$1,579.00
412240 - Unemployment Insurance	<i>PROP</i>	\$1,767.00	\$389.00	\$984.00	\$114.00	\$56.00	\$224.00
412250 - Disability Insurance	<i>PROP</i>	\$1,670.00	-	\$1,309.00	\$361.00	-	-
412320 - Medicare OASDI	<i>PROP</i>	\$37,409.00	\$8,985.00	\$20,111.00	\$2,506.00	\$493.00	\$5,314.00
412400 - Deferred Compensation	<i>PROP</i>	\$11,601.00	\$3,476.00	\$5,472.00	\$438.00	-	\$2,215.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$4,146.00	\$4,146.00	-	-	-	-
413110 - Overtime At Straight Rate	<i>PROP</i>	\$32,346.00	-	\$32,346.00	-	-	-
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$61,119.00	-	\$60,730.00	\$389.00	-	-
413130 - Overtime At Double Time Rate	<i>PROP</i>	\$15,396.00	-	\$14,184.00	\$1,212.00	-	-
421000 - Professional Services	<i>PROP</i>	\$247,476.00	-	\$220,951.00	\$15,535.00	\$10,990.00	-
422100 - Telephone	<i>PROP</i>	\$975.00	\$260.00	\$545.00	\$64.00	\$6.00	\$100.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 8.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
422120 - Telephone - Cellular	PROP	\$16,226.00	\$3,565.00	\$11,443.00	-	\$329.00	\$889.00
422200 - Electric	PROP	\$121,543.00	-	\$121,543.00	-	-	-
422300 - Gas	PROP	\$99,267.00	-	\$99,267.00	-	-	-
422500 - Water	PROP	\$12,473.00	-	\$12,473.00	-	-	-
422600 - Other Utilities	PROP	\$13,240.00	-	\$13,240.00	-	-	-
422700 - Refuse/Disposal Fees	PROP	\$102.00	-	\$102.00	-	-	-
423400 - Motor Pool Equipment Rental	PROP	\$118,399.00	\$2,196.00	\$105,427.00	\$10,757.00	-	\$19.00
424130 - Maint/Repair of Bldgs & Improv	PROP	\$605,719.00	-	\$605,719.00	-	-	-
424220 - All Other Equip Maint/Repair	PROP	\$1,835.00	-	\$1,835.00	-	-	-
424230 - Central Garage Charges	PROP	\$11,469.00	-	\$8,971.00	\$2,498.00	-	-
425200 - Periodicals & Dues	PROP	\$283.00	-	\$283.00	-	-	-
425400 - General Office Expense	PROP	\$13,735.00	-	\$7,825.00	\$5,789.00	\$121.00	-
425500 - Postage	PROP	\$81.00	\$1.00	\$80.00	-	-	-
425700 - Software Purchase/Licensing	PROP	\$956.00	-	\$185.00	\$771.00	-	-
426100 - Janitorial Supplies	PROP	\$2,229.00	-	\$2,229.00	-	-	-
426200 - Clothing/Linen/Safety Supplies	PROP	\$10,852.00	-	\$10,852.00	-	-	-
426300 - Motor Fuels & Lubricants	PROP	\$3,734.00	-	\$1,743.00	\$1,991.00	-	-
426700 - Maintenance Tools/Supplies	PROP	\$5,041.00	-	\$5,041.00	-	-	-
426710 - Work Boot Reimbursement	PROP	\$3,863.00	-	\$3,348.00	\$515.00	-	-
426800 - Special Department Supplies	PROP	\$9,974.00	\$204.00	\$535.00	\$7,545.00	\$692.00	\$998.00
427200 - Training	PROP	\$1,739.00	\$191.00	\$1,548.00	-	-	-
428400 - Liability Insurance	PROP	\$40,129.00	\$5,346.00	\$26,749.00	\$4,017.00	\$1,339.00	\$2,678.00
428420 - Insurance Charges - Direct	PROP	\$28,316.00	-	\$28,316.00	-	-	-
450052 - Commission of Disabilities	PROP	\$987.00	\$987.00	-	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 8.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
463300 - Off Furn & Equip Cap Lease	PROP	\$41,190.00	-	-	\$41,190.00	-	-
470020 - Bldgs & Structures Improvmnts	PROP	\$23,751.00	-	\$23,751.00	-	-	-
470050 - Air Conditioning & Heating	PROP	\$9,136.00	-	\$9,136.00	-	-	-
882101 - Utilization Chgs from 101 Fund	PROP	\$4,405.00	-	\$4,405.00	-	-	-
882510 - Utilization Chgs from 510 Fund	PROP	\$791.00	-	\$791.00	-	-	-
882530 - Utilization Chgs from 530 Fund	PROP	\$6,388.00	\$6,388.00	-	-	-	-
884101 - Interfund Services from 101 Fd	PROP	\$17,571.00	\$17,571.00	-	-	-	-
892510 - Utilization Chgs to 510 Fund	PROP	(\$226,856.00)	-	(\$193,921.00)	(\$32,935.00)	-	-
892650 - Utilization Chgs to 650 Fund	PROP	(\$167,253.00)	-	(\$167,253.00)	-	-	-
421001 - Prof Services/Internal	PROP	\$33,045.00	\$141.00	\$32,904.00	-	-	-
412318 - PERS UAL - Misc	PROP	\$186,089.00	\$42,073.00	\$102,984.00	\$11,800.00	\$5,857.00	\$23,375.00
411210 - Vacation	PROP	\$148,931.00	\$37,112.00	\$61,980.00	\$10,038.00	-	\$39,801.00
411220 - Holidays & Special Days Off	PROP	\$107,287.00	\$29,768.00	\$60,182.00	\$7,640.00	-	\$9,697.00
411240 - Sick Leave	PROP	\$79,205.00	\$6,279.00	\$56,965.00	\$6,690.00	-	\$9,271.00
411292 - Administrative Leave	PROP	\$21,990.00	\$9,508.00	\$7,126.00	\$119.00	-	\$5,237.00
411410 - Vacation Payoffs	PROP	\$27,287.00	\$19,164.00	\$8,123.00	-	-	-
412310 - PERS Retirement	PROP	\$297,793.00	\$71,142.00	\$159,144.00	\$19,216.00	\$4,284.00	\$44,007.00
425610 - Outside Printing Expense	PROP	\$10.00	-	-	\$10.00	-	-
427100 - Travel & Meeting Expense	PROP	\$974.00	\$974.00	-	-	-	-
882650 - Utilization Chgs from 650 Fund	PROP	\$19,196.00	\$19,196.00	-	-	-	-
447100 - Taxes And Assessments	PROP	\$4,104.00	-	-	-	\$4,104.00	-
411130 - Compensatory Time	PROP	\$8,331.00	-	\$8,331.00	-	-	-
411245 - Family Illness Sick Leave	PROP	\$17,512.00	\$10,556.00	\$6,638.00	\$318.00	-	-
411248 - COVID-19 SB114 Sick Leave	PROP	\$8,720.00	-	\$2,332.00	\$1,125.00	-	\$5,263.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 8.3**

Schedule of costs to be allocated (continued)

		Amount	General & Admin	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
411260 - Bereavement Leave	PROP	\$14,577.00	\$12,329.00	\$815.00	\$1,433.00	-	-
411280 - Jury Duty	PROP	\$6,206.00	-	\$717.00	\$1,911.00	-	\$3,578.00
425100 - Advertising Expense	PROP	\$1,154.00	-	\$1,154.00	-	-	-
894101 - Interfund Services to 101 Fund	PROP	(\$40,604.00)	-	(\$8,012.00)	(\$32,592.00)	-	-
894215 - Interfund Services to 215 Fund	PROP	(\$87.00)	-	(\$87.00)	-	-	-
894420 - Interfund Services to 420 Fund	PROP	(\$75,990.00)	-	(\$75,990.00)	-	-	-
894520 - Interfund Services to 520 Fund	PROP	(\$315.00)	-	(\$315.00)	-	-	-
894530 - Interfund Services to 530 Fund	PROP	(\$4,731.00)	(\$4,731.00)	-	-	-	-
894550 - Interfund Services to 550 Fund	PROP	(\$407.00)	-	(\$407.00)	-	-	-
411310 - Night Shift Premium	PROP	\$7.00	-	\$7.00	-	-	-
424210 - Non Stock Inventory	PROP	\$10,739.00	-	\$10,739.00	-	-	-
419989 - Vacancy Provision	PROP	\$370,578.00	\$370,578.00	-	-	-	-
<b>Services and Supplies Subtotal</b>		<b>\$4,984,831.00</b>	<b>\$1,216,565.00</b>	<b>\$2,961,393.00</b>	<b>\$258,261.00</b>	<b>\$66,045.00</b>	<b>\$482,567.00</b>
<b>Cost Adjustments</b>							
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-	-
<b>Reallocate Admin</b>			(\$1,216,565.00)	\$956,070.27	\$83,378.22	\$21,322.28	\$155,794.24
<b>Functional Costs</b>		<b>\$4,984,831.00</b>	-	<b>\$3,917,463.27</b>	<b>\$341,639.22</b>	<b>\$87,367.28</b>	<b>\$638,361.24</b>
<i>Exp Total %</i>			<i>0.000%</i>	<i>78.588%</i>	<i>6.854%</i>	<i>1.753%</i>	<i>12.806%</i>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Property Management</b>	<b>Citywide Capital Projects</b>
0000001-Building	\$47,969.51	-	\$37,698.13	\$3,287.63	\$840.74	\$6,143.01
0100000-Mayor	\$8,715.71	\$1,576.94	\$8,088.76	\$705.41	\$180.40	\$1,318.09
0200000-City Council	\$13,214.62	\$3,336.87	\$13,007.44	\$1,134.37	\$290.09	\$2,119.60
1100000-City Manager	\$62,842.51	\$9,553.50	\$56,894.35	\$4,961.72	\$1,268.86	\$9,271.09
1200000-City Clerk	\$45,881.90	\$7,178.46	\$41,698.90	\$3,636.53	\$929.97	\$6,794.95
1300000-City Attorney	\$80,075.31	\$10,154.85	\$70,909.80	\$6,183.99	\$1,581.43	\$11,554.94
2100000-Human Resources	\$53,520.08	\$5,971.60	\$46,753.13	\$4,077.31	\$1,042.69	\$7,618.55
2200000-General Services	-	\$165,595.38	\$130,137.58	\$11,349.21	\$2,902.33	\$21,206.27
2300000-Finance	-	\$84,242.49	\$66,204.22	\$5,773.62	\$1,476.49	\$10,788.16
2400000-Innovation and Technology	-	\$158,565.11	\$124,612.65	\$10,867.38	\$2,779.11	\$20,305.97
7222100-Non Departmental City Occupancy	-	\$50,470.07	\$39,663.26	\$3,459.00	\$884.57	\$6,463.24
7241300-Non Departmental Employee Parking	-	\$4,538.98	\$3,567.08	\$311.08	\$79.55	\$581.27
<b>Subtotals</b>	<b>\$312,219.64</b>	<b>\$501,184.26</b>	<b>\$639,235.29</b>	<b>\$55,747.26</b>	<b>\$14,256.23</b>	<b>\$104,165.12</b>
<b>Functional Costs</b>	<b>\$4,984,831.00</b>		<b>\$3,917,463.27</b>	<b>\$341,639.22</b>	<b>\$87,367.28</b>	<b>\$638,361.24</b>
<b>Total Allocated Costs</b>	<b>\$5,798,234.90</b>		<b>\$4,556,698.56</b>	<b>\$397,386.48</b>	<b>\$101,623.51</b>	<b>\$742,526.36</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.1**

**Detail Allocation - Building Maintenance**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$6,094.32	-	\$6,094.32	-	\$6,094.32
0200000-City Council	<b>1,314,560</b>	0.229%	\$9,525.34	-	\$9,525.34	-	\$9,525.34
1100000-City Manager	<b>4,295,135</b>	0.748%	\$31,122.66	-	\$31,122.66	-	\$31,122.66
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$12,480.29	-	\$12,480.29	-	\$12,480.29
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$43,496.94	-	\$43,496.94	-	\$43,496.94
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$23,765.82	-	\$23,765.82	-	\$23,765.82
2200000-General Services	<b>4,130,059</b>	0.719%	\$29,926.52	-	\$29,926.52	-	\$29,926.52
2300000-Finance	<b>6,264,871</b>	1.090%	\$45,395.42	-	\$45,395.42	\$4,462.80	\$49,858.23
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$78,605.04	-	\$78,605.04	\$7,727.63	\$86,332.66
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$3,269.49	-	\$3,269.49	\$321.42	\$3,590.91
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$12,542.64	-	\$12,542.64	\$1,233.06	\$13,775.70
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$1,416.21	-	\$1,416.21	\$139.23	\$1,555.43
2800001-Community Development	<b>946,589</b>	0.165%	\$6,859.01	-	\$6,859.01	\$674.31	\$7,533.32
2810000-Planning	<b>2,636,143</b>	0.459%	\$19,101.56	-	\$19,101.56	\$1,877.87	\$20,979.43
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$2,948.37	-	\$2,948.37	\$289.85	\$3,238.23
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$14,548.71	-	\$14,548.71	\$1,430.28	\$15,978.99
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$20,112.11	-	\$20,112.11	\$1,977.21	\$22,089.32
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$19,574.55	-	\$19,574.55	\$1,924.37	\$21,498.92
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$195.22	-	\$195.22	\$19.19	\$214.41
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$3,011.93	-	\$3,011.93	\$296.10	\$3,308.04
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$36,079.47	-	\$36,079.47	\$3,546.96	\$39,626.42
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$14,389.19	-	\$14,389.19	\$1,414.59	\$15,803.78
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$58,303.52	-	\$58,303.52	\$5,731.79	\$64,035.31
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$32,511.15	-	\$32,511.15	\$3,196.16	\$35,707.30
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$38,905.89	-	\$38,905.89	\$3,824.82	\$42,730.71
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$300,791.70	-	\$300,791.70	\$29,570.70	\$330,362.39
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$18,140.70	-	\$18,140.70	\$1,783.40	\$19,924.11

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.1**

**Detail Allocation - Building Maintenance (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$125,961.01	-	\$125,961.01	\$12,383.17	\$138,344.18
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$71,626.89	-	\$71,626.89	\$7,041.61	\$78,668.50
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$47,255.89	-	\$47,255.89	\$4,645.71	\$51,901.60
3195000-Police Capital	<b>38,090</b>	0.007%	\$276.00	-	\$276.00	\$27.13	\$303.13
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$16,052.50	-	\$16,052.50	\$1,578.11	\$17,630.61
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$12,148.25	-	\$12,148.25	\$1,194.29	\$13,342.54
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$362,983.09	-	\$362,983.09	\$35,684.70	\$398,667.80
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$16,435.51	-	\$16,435.51	\$1,615.77	\$18,051.28
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$3,832.09	-	\$3,832.09	\$376.73	\$4,208.82
3520000-Fire Training	<b>493,542</b>	0.086%	\$3,576.22	-	\$3,576.22	\$351.58	\$3,927.80
3595000-Fire Capital	<b>5,585</b>	0.001%	\$40.47	-	\$40.47	\$3.98	\$44.45
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$14,160.76	-	\$14,160.76	\$1,392.14	\$15,552.90
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$134.91	-	\$134.91	\$13.26	\$148.18
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$4,198.45	-	\$4,198.45	\$412.75	\$4,611.20
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$24,218.20	-	\$24,218.20	\$2,380.88	\$26,599.08
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$49,304.10	-	\$49,304.10	\$4,847.06	\$54,151.16
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$146.11	-	\$146.11	\$14.36	\$160.47
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$9,680.87	-	\$9,680.87	\$951.72	\$10,632.60
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$21,550.75	-	\$21,550.75	\$2,118.64	\$23,669.39
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$7,389.61	-	\$7,389.61	\$726.47	\$8,116.08
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$9.56	-	\$9.56	\$0.94	\$10.50
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$11,573.80	-	\$11,573.80	\$1,137.81	\$12,711.61
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$24,783.54	-	\$24,783.54	\$2,436.46	\$27,220.00
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$9,945.26	-	\$9,945.26	\$977.71	\$10,922.97
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$11,558.11	-	\$11,558.11	\$1,136.27	\$12,694.38
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$30,321.12	-	\$30,321.12	\$2,980.86	\$33,301.97
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$2,959.04	-	\$2,959.04	\$290.90	\$3,249.94



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.1**

**Detail Allocation - Building Maintenance (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$69,841.29	-	\$69,841.29	\$6,866.07	\$76,707.36
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$1,449.11	-	\$1,449.11	\$142.46	\$1,591.57
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$7,248.52	-	\$7,248.52	\$712.60	\$7,961.12
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$11,772.36	-	\$11,772.36	\$1,157.34	\$12,929.69
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$4,288.83	-	\$4,288.83	\$421.63	\$4,710.46
2855000-Housing	<b>539,716</b>	0.094%	\$3,910.80	-	\$3,910.80	\$384.47	\$4,295.27
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$7,347.75	-	\$7,347.75	\$722.35	\$8,070.10
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$5,869.06	-	\$5,869.06	\$576.99	\$6,446.05
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$17,163.37	-	\$17,163.37	\$1,687.32	\$18,850.70
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$1,943.70	-	\$1,943.70	\$191.08	\$2,134.79
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$49,798.49	-	\$49,798.49	\$4,895.67	\$54,694.16
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$922.35	-	\$922.35	\$90.68	\$1,013.03
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$20,901.10	-	\$20,901.10	\$2,054.78	\$22,955.88
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$1,886.29	-	\$1,886.29	\$185.44	\$2,071.73
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$18,042.85	-	\$18,042.85	\$1,773.78	\$19,816.64
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$5,548.33	-	\$5,548.33	\$545.45	\$6,093.79
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$3,721.32	-	\$3,721.32	\$365.84	\$4,087.16
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$22,003.26	-	\$22,003.26	\$2,163.13	\$24,166.39
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$36,247.58	-	\$36,247.58	\$3,563.48	\$39,811.06
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$3,359.24	-	\$3,359.24	\$330.25	\$3,689.48
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$3,111.91	-	\$3,111.91	\$305.93	\$3,417.84
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$56,486.19	-	\$56,486.19	\$5,553.13	\$62,039.33
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$109,010.33	-	\$109,010.33	\$10,716.76	\$119,727.09
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$51,735.28	-	\$51,735.28	\$5,086.07	\$56,821.36
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$69,967.31	-	\$69,967.31	\$6,878.45	\$76,845.77
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$147,557.75	-	\$147,557.75	\$14,506.34	\$162,064.09
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$11,896.22	-	\$11,896.22	\$1,169.51	\$13,065.74

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.1**

**Detail Allocation - Building Maintenance (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$1,975.85	-	\$1,975.85	\$194.25	\$2,170.10
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$72,551.59	-	\$72,551.59	\$7,132.51	\$79,684.11
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$12,507.58	-	\$12,507.58	\$1,229.61	\$13,737.20
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$305,236.10	-	\$305,236.10	\$30,007.62	\$335,243.73
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$42,518.98	-	\$42,518.98	\$4,180.02	\$46,699.00
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$130,398.15	-	\$130,398.15	\$12,819.38	\$143,217.54
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$107,300.80	-	\$107,300.80	\$10,548.69	\$117,849.49
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$78,290.08	-	\$78,290.08	\$7,696.66	\$85,986.74
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$133,767.50	-	\$133,767.50	\$13,150.62	\$146,918.12
6220200-Water Conservation	<b>519,028</b>	0.090%	\$3,760.89	-	\$3,760.89	\$369.73	\$4,130.62
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$42,176.89	-	\$42,176.89	\$4,146.39	\$46,323.28
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$2,557.51	-	\$2,557.51	\$251.43	\$2,808.93
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$214.63	-	\$214.63	\$21.10	\$235.73
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$27.16	-	\$27.16	\$2.67	\$29.83
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$45,933.69	-	\$45,933.69	\$4,515.72	\$50,449.41
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$82,754.69	-	\$82,754.69	\$8,135.58	\$90,890.27
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$8,799.57	-	\$8,799.57	\$865.08	\$9,664.65
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$22,494.04	-	\$22,494.04	\$2,211.38	\$24,705.42
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$11,736.48	-	\$11,736.48	\$1,153.81	\$12,890.28
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$4,549.80	-	\$4,549.80	\$447.29	\$4,997.09
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$1,359.95	-	\$1,359.95	\$133.70	\$1,493.64
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$5,441.93	-	\$5,441.93	\$534.99	\$5,976.92
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$89,653.07	-	\$89,653.07	\$8,813.75	\$98,466.82
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$3,039.35	-	\$3,039.35	\$298.80	\$3,338.14
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$1,158.68	-	\$1,158.68	\$113.91	\$1,272.59
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$29,235.55	-	\$29,235.55	\$2,874.13	\$32,109.68
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$6,221.80	-	\$6,221.80	\$611.66	\$6,833.46

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.1**

**Detail Allocation - Building Maintenance (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	<b>5,721,024</b>	0.996%	\$41,454.69	-	\$41,454.69	\$4,075.39	\$45,530.09
2320300-Unemployment Trust	<b>137,081</b>	0.024%	\$993.29	-	\$993.29	\$97.65	\$1,090.94
2320000-Risk Management	<b>1,055,876</b>	0.184%	\$7,650.91	-	\$7,650.91	\$752.16	\$8,403.06
2315200-Central Store	<b>821,956</b>	0.143%	\$5,955.92	-	\$5,955.92	\$585.52	\$6,541.44
2215000-Central Garage	<b>10,754,690</b>	1.872%	\$77,928.77	-	\$77,928.77	\$7,661.14	\$85,589.92
5200200-PRCS Adm Special Transit Svs	<b>3,608,366</b>	0.628%	\$26,146.32	-	\$26,146.32	\$2,570.43	\$28,716.75
4130000-Solid Waste Admin	<b>769,391</b>	0.134%	\$5,575.03	-	\$5,575.03	\$548.08	\$6,123.11
4130100-Solid Waste Collection	<b>15,495,223</b>	2.697%	\$112,278.80	-	\$112,278.80	\$11,038.08	\$123,316.88
4130200-Solid Waste Refuse Disposal	<b>344,937</b>	0.060%	\$2,499.42	-	\$2,499.42	\$245.72	\$2,745.14
4130300-Solid Waste Private Hauler	<b>4,895,849</b>	0.852%	\$35,475.45	-	\$35,475.45	\$3,487.58	\$38,963.03
4130400-Solid Waste Street Sweeping	<b>3,414,100</b>	0.594%	\$24,738.66	-	\$24,738.66	\$2,432.05	\$27,170.71
4130500-Solid Waste Sundry Gen Govt	<b>148,146</b>	0.026%	\$1,073.47	-	\$1,073.47	\$105.53	\$1,179.00
1310000-City Attorney-Claim Management	<b>3,223,026</b>	0.561%	\$23,354.13	-	\$23,354.13	\$2,295.93	\$25,650.07
9999992-PW-Capital Projects (420)	<b>2,237,709</b>	0.390%	\$16,214.50	-	\$16,214.50	\$1,594.04	\$17,808.54
6015311-RPU Customer Service Call Center	<b>23,131</b>	0.004%	\$167.61	-	\$167.61	\$16.48	\$184.09
6007000-Public Utilities Admin Safety	<b>300,701</b>	0.052%	\$2,178.89	-	\$2,178.89	\$214.21	\$2,393.09
2815001-Citywide Economic Development	<b>954,715</b>	0.166%	\$6,917.89	-	\$6,917.89	\$680.09	\$7,597.99
6213000-Water - Office of Ops Technology	<b>1,096,950</b>	0.191%	\$7,948.53	-	\$7,948.53	\$781.42	\$8,729.95
2245000-Airport Administration	<b>1,428,143</b>	0.249%	\$10,348.36	-	\$10,348.36	\$1,017.34	\$11,365.71
<b>Subtotals</b>	<b>574,498,199</b>	100.000%	\$4,162,829.45	-	\$4,162,829.45	\$393,869.10	\$4,556,698.56
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$4,162,829.45		\$4,556,698.56

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.2**

**Detail Allocation - Publishing**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	<b>1,848</b>	4.139%	\$15,025.31	-	\$15,025.31	-	\$15,025.31
110000-City Manager	<b>11,595</b>	25.975%	\$94,299.64	-	\$94,299.64	-	\$94,299.64
130000-City Attorney	<b>8,109</b>	18.166%	\$65,948.60	-	\$65,948.60	-	\$65,948.60
210000-Human Resources	<b>172</b>	0.386%	\$1,402.00	-	\$1,402.00	-	\$1,402.00
230000-Finance	<b>57</b>	0.129%	\$466.66	-	\$466.66	\$86.01	\$552.67
240000-Innovation and Technology	<b>26</b>	0.058%	\$212.18	-	\$212.18	\$39.11	\$251.29
281000-Planning	<b>21</b>	0.048%	\$172.82	-	\$172.82	\$31.85	\$204.67
282500-Building and Safety	<b>2,458</b>	5.507%	\$19,993.03	-	\$19,993.03	\$3,684.99	\$23,678.02
2855310-Outreach Homeless Services	<b>28</b>	0.062%	\$223.98	-	\$223.98	\$41.28	\$265.26
3101000-Police Community Services Bureau	<b>4,631</b>	10.373%	\$37,659.53	-	\$37,659.53	\$6,941.17	\$44,600.69
3102000-Police Support Service	<b>3,292</b>	7.374%	\$26,770.69	-	\$26,770.69	\$4,934.20	\$31,704.89
3500000-Fire Administration	<b>390</b>	0.873%	\$3,169.49	-	\$3,169.49	\$584.18	\$3,753.67
3505000-Fire Prevention	<b>7</b>	0.016%	\$59.29	-	\$59.29	\$10.93	\$70.22
3515000-Fire Special Services	<b>927</b>	2.077%	\$7,540.10	-	\$7,540.10	\$1,389.74	\$8,929.85
4115000-Public Works City Engineering Services	<b>23</b>	0.051%	\$183.56	-	\$183.56	\$33.83	\$217.39
5205000-PRCS Recreation	<b>332</b>	0.744%	\$2,702.51	-	\$2,702.51	\$498.11	\$3,200.62
5215400-PRCS Fairmount Park Golf Course	<b>200</b>	0.447%	\$1,624.27	-	\$1,624.27	\$299.38	\$1,923.65
2875000-Housing Authority	<b>55</b>	0.124%	\$449.09	-	\$449.09	\$82.77	\$531.86
6100000-Electric Operations	<b>59</b>	0.131%	\$475.85	-	\$475.85	\$87.71	\$563.55
6105000-Electric Prod and Oper Field Ops	<b>1,013</b>	2.270%	\$8,242.12	-	\$8,242.12	\$1,519.14	\$9,761.26
6110000-Energy Deliv Engineering	<b>6,216</b>	13.926%	\$50,556.58	-	\$50,556.58	\$9,318.27	\$59,874.85
6205000-Water Field Operations	<b>34</b>	0.077%	\$280.01	-	\$280.01	\$51.61	\$331.62
4125100-Sewer Collection System Maint	<b>752</b>	1.685%	\$6,116.79	-	\$6,116.79	\$1,127.41	\$7,244.20
4125300-Sewer Environmental Compl	<b>748</b>	1.675%	\$6,082.07	-	\$6,082.07	\$1,121.01	\$7,203.07
4150000-Public Works Public Parking	<b>1,313</b>	2.942%	\$10,681.70	-	\$10,681.70	\$1,968.78	\$12,650.48
2215000-Central Garage	<b>332</b>	0.744%	\$2,699.58	-	\$2,699.58	\$497.57	\$3,197.15

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.2**

**Detail Allocation - Publishing (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<b>Subtotals</b>	<b>44,639</b>	100.000%	\$363,037.43	-	\$363,037.43	\$34,349.05	\$397,386.48
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$363,037.43		\$397,386.48

**Allocation Basis: Based on invoiced amounts of Print Shop Charges**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.3**

**Detail Allocation - Property Management**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2300000-Finance	32	74.419%	\$69,089.82	-	\$69,089.82	\$6,536.98	\$75,626.80
5200000-PRCS Administration	5	11.628%	\$10,795.28	-	\$10,795.28	\$1,021.40	\$11,816.69
6100000-Electric Operations	1	2.326%	\$2,159.06	-	\$2,159.06	\$204.28	\$2,363.34
6200000-Water Production and Operations	5	11.628%	\$10,795.28	-	\$10,795.28	\$1,021.40	\$11,816.69
<b>Subtotals</b>	<b>43</b>	<b>100.000%</b>	<b>\$92,839.44</b>	<b>-</b>	<b>\$92,839.44</b>	<b>\$8,784.07</b>	<b>\$101,623.51</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$92,839.44</b>		<b>\$101,623.51</b>

**Allocation Basis: Based on total**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.5.4**

**Detail Allocation - Citywide Capital Projects**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2200000-General Services	1	20.000%	\$135,668.86	-	\$135,668.86	-	\$135,668.86
3101000-Police Community Services Bureau	1	20.000%	\$135,668.86	-	\$135,668.86	\$16,045.51	\$151,714.37
5130000-Library Administration	1	20.000%	\$135,668.86	-	\$135,668.86	\$16,045.51	\$151,714.37
6000000-Public Utilities Admin Management	1	20.000%	\$135,668.86	-	\$135,668.86	\$16,045.51	\$151,714.37
2815001-Citywide Economic Development	1	20.000%	\$135,668.86	-	\$135,668.86	\$16,045.51	\$151,714.37
<b>Subtotals</b>	<b>5</b>	<b>100.000%</b>	<b>\$678,344.32</b>	<b>-</b>	<b>\$678,344.32</b>	<b>\$64,182.04</b>	<b>\$742,526.36</b>
<b>Direct Billed</b>					<b>-</b>		<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$678,344.32</b>		<b>\$742,526.36</b>

**Allocation Basis: Based on Number of Capital Projects Managed by GS**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>Property Management</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Citywide Capital Projects</b>
0100000-Mayor	\$21,119.63	-	\$6,094.32	\$15,025.31	-
0200000-City Council	\$9,525.34	-	\$9,525.34	-	-
1100000-City Manager	\$125,422.30	-	\$31,122.66	\$94,299.64	-
1200000-City Clerk	\$12,480.29	-	\$12,480.29	-	-
1300000-City Attorney	\$109,445.54	-	\$43,496.94	\$65,948.60	-
2100000-Human Resources	\$25,167.82	-	\$23,765.82	\$1,402.00	-
2200000-General Services	\$165,595.38	-	\$29,926.52	-	\$135,668.86
2300000-Finance	\$126,037.69	\$75,626.80	\$49,858.23	\$552.67	-
2400000-Innovation and Technology	\$86,583.96	-	\$86,332.66	\$251.29	-
2845000-Citywide Property Services	\$3,590.91	-	\$3,590.91	-	-
7222100-Non Departmental City Occupancy	\$13,775.70	-	\$13,775.70	-	-
7241300-Non Departmental Employee Parking	\$1,555.43	-	\$1,555.43	-	-
<b>Subtotal for CSD</b>	<b>\$700,300.00</b>	<b>\$75,626.80</b>	<b>\$311,524.83</b>	<b>\$177,479.51</b>	<b>\$135,668.86</b>
2800001-Community Development	\$7,533.32	-	\$7,533.32	-	-
2810000-Planning	\$21,184.10	-	\$20,979.43	\$204.67	-
2810250-Planning Historical Preservation	\$3,238.23	-	\$3,238.23	-	-
2850000-Museum Arts and Cultural Affairs	\$15,978.99	-	\$15,978.99	-	-
2825000-Building and Safety	\$45,767.34	-	\$22,089.32	\$23,678.02	-
2840000-Code Enforcement	\$21,498.92	-	\$21,498.92	-	-
2855300-Homeless Services Campus	\$214.41	-	\$214.41	-	-
2855310-Outreach Homeless Services	\$3,573.29	-	\$3,308.04	\$265.26	-
3100000-Office of the Police Chief	\$39,626.42	-	\$39,626.42	-	-
3101000-Police Community Services Bureau	\$212,118.85	-	\$15,803.78	\$44,600.69	\$151,714.37
3102000-Police Support Service	\$95,740.20	-	\$64,035.31	\$31,704.89	-
3105000-Police Administrative Services	\$35,707.30	-	\$35,707.30	-	-
3110000-Police Communications	\$42,730.71	-	\$42,730.71	-	-
3115000-Police Field Operations	\$330,362.39	-	\$330,362.39	-	-



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Property Management</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Citywide Capital Projects</b>
3120000-Police Aviation Unit	\$19,924.11	-	\$19,924.11	-	-
3125000-Police Special Operations	\$138,344.18	-	\$138,344.18	-	-
3130000-Police Central Investigations	\$78,668.50	-	\$78,668.50	-	-
3135000-Police Special Investigations	\$51,901.60	-	\$51,901.60	-	-
3195000-Police Capital	\$303.13	-	\$303.13	-	-
3500000-Fire Administration	\$21,384.28	-	\$17,630.61	\$3,753.67	-
3505000-Fire Prevention	\$13,412.75	-	\$13,342.54	\$70.22	-
3510000-Fire Operations	\$398,667.80	-	\$398,667.80	-	-
3510100-Fire Operation Paramedic Program	\$18,051.28	-	\$18,051.28	-	-
3515000-Fire Special Services	\$13,138.67	-	\$4,208.82	\$8,929.85	-
3520000-Fire Training	\$3,927.80	-	\$3,927.80	-	-
3595000-Fire Capital	\$44.45	-	\$44.45	-	-
4100000-Public Works Administration	\$15,552.90	-	\$15,552.90	-	-
4100200-Public Works Sundry Gen Govt	\$148.18	-	\$148.18	-	-
4110000-Public Works Streets Admin	\$4,611.20	-	\$4,611.20	-	-
4110100-Public Works Streets Maintenance	\$26,599.08	-	\$26,599.08	-	-
4110110-Public Works Forestry and Landscape	\$54,151.16	-	\$54,151.16	-	-
4110300-Public Works Storm Drain Maintenance	\$160.47	-	\$160.47	-	-
4110400-Public Wrk Signals Maintenance	\$10,632.60	-	\$10,632.60	-	-
4115000-Public Works City Engineering Services	\$23,886.78	-	\$23,669.39	\$217.39	-
4120000-Public Works Traffic Engineering	\$8,116.08	-	\$8,116.08	-	-
4195000-Public Works Capital	\$10.50	-	\$10.50	-	-
5130000-Library Administration	\$164,425.98	-	\$12,711.61	-	\$151,714.37
5135000-Library Neighborhood Services	\$27,220.00	-	\$27,220.00	-	-
5140000-Library Measure I	\$10,922.97	-	\$10,922.97	-	-
5200000-PRCS Administration	\$24,511.07	\$11,816.69	\$12,694.38	-	-
5205000-PRCS Recreation	\$36,502.59	-	\$33,301.97	\$3,200.62	-
5210000-PRCS Janet Goeske Center	\$3,249.94	-	\$3,249.94	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Property Management</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Citywide Capital Projects</b>
5215000-PRCS Parks	\$76,707.36	-	\$76,707.36	-	-
5215400-PRCS Fairmount Park Golf Course	\$3,515.22	-	\$1,591.57	\$1,923.65	-
5225000-PRCS Community Services	\$7,961.12	-	\$7,961.12	-	-
5305000-Museum Facilities and Operations	\$12,929.69	-	\$12,929.69	-	-
2805000-Sucessor Agency	\$4,710.46	-	\$4,710.46	-	-
2855000-Housing	\$4,295.27	-	\$4,295.27	-	-
2875000-Housing Authority	\$8,601.96	-	\$8,070.10	\$531.86	-
9999991-Public Works Capital Improv Storm	\$6,446.05	-	\$6,446.05	-	-
5200111-PRCS Admin Plan and Design Park	\$18,850.70	-	\$18,850.70	-	-
9999993-PW-Cap Imp-Street Projects (433)	\$2,134.79	-	\$2,134.79	-	-
6000000-Public Utilities Admin Management	\$206,408.53	-	\$54,694.16	-	\$151,714.37
6000010-Public Utilities Admin Management	\$1,013.03	-	\$1,013.03	-	-
6000030-Public Utilities Admin Mission Square	\$22,955.88	-	\$22,955.88	-	-
6002000-Public Utilities Work Force Developmnt	\$2,071.73	-	\$2,071.73	-	-
6003000-Public Utilities Office Ops Technology	\$19,816.64	-	\$19,816.64	-	-
6004000-Public Utilities Business Support	\$6,093.79	-	\$6,093.79	-	-
6005000-Public Utilities Admin CIS Util Bill	\$4,087.16	-	\$4,087.16	-	-
6010000-Public Utilities Admin Field Services	\$24,166.39	-	\$24,166.39	-	-
6015000-Public Utilities Admn Customer Service	\$39,811.06	-	\$39,811.06	-	-
6020000-Public Utilities Admin Customer	\$3,689.48	-	\$3,689.48	-	-
6025000-Legislative and Regulatory Risk	\$3,417.84	-	\$3,417.84	-	-
6100000-Electric Operations	\$64,966.21	\$2,363.34	\$62,039.33	\$563.55	-
6105000-Electric Prod and Oper Field Ops	\$129,488.34	-	\$119,727.09	\$9,761.26	-
6110000-Energy Deliv Engineering	\$116,696.21	-	\$56,821.36	\$59,874.85	-
6120000-Elec Power Supply Operation	\$76,845.77	-	\$76,845.77	-	-
6120100-Elec Power and Energy Purch	\$162,064.09	-	\$162,064.09	-	-
6120110-SONGS Power and Energy Purch	\$13,065.74	-	\$13,065.74	-	-
6120120-SPRINGS Power and Energy Purch	\$2,170.10	-	\$2,170.10	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Property Management</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Citywide Capital Projects</b>
6120130-RERC Acorn Generating Plant	\$79,684.11	-	\$79,684.11	-	-
6120140-Clearwater Generating Plant	\$13,737.20	-	\$13,737.20	-	-
6130000-Elec Capital Projects	\$335,243.73	-	\$335,243.73	-	-
6020100-Public Utilities Adm Market Pub Benefit	\$46,699.00	-	\$46,699.00	-	-
6200000-Water Production and Operations	\$155,034.22	\$11,816.69	\$143,217.54	-	-
6205000-Water Field Operations	\$118,181.11	-	\$117,849.49	\$331.62	-
6210000-Wtr Engineering and Resources	\$85,986.74	-	\$85,986.74	-	-
6230000-Water Capital Projects	\$146,918.12	-	\$146,918.12	-	-
6220200-Water Conservation	\$4,130.62	-	\$4,130.62	-	-
4125000-Sewer Systems Admin and Reg Compl	\$46,323.28	-	\$46,323.28	-	-
4125001-Sewer Admin Compliance	\$2,808.93	-	\$2,808.93	-	-
4125002-Sewer Admin Safety	\$235.73	-	\$235.73	-	-
4125003-Sewer Admin Emergency Svcs	\$29.83	-	\$29.83	-	-
4125100-Sewer Collection System Maint	\$57,693.61	-	\$50,449.41	\$7,244.20	-
4125200-Sewer Systems Treatment	\$90,890.27	-	\$90,890.27	-	-
4125300-Sewer Environmental Compl	\$16,867.72	-	\$9,664.65	\$7,203.07	-
4125400-Sewer Sys Plant Maintenance	\$24,705.42	-	\$24,705.42	-	-
4125410-Sewer Electrical and Instrum	\$12,890.28	-	\$12,890.28	-	-
4125420-Sewer SCADA and SPL	\$4,997.09	-	\$4,997.09	-	-
4125430-Sewer Warehouse	\$1,493.64	-	\$1,493.64	-	-
4125500-Sewer Laboratory Services	\$5,976.92	-	\$5,976.92	-	-
9999995-PW-Sewer Capital Projects (550)	\$98,466.82	-	\$98,466.82	-	-
4125900-Sewer Capital Engrng Svcs	\$3,338.14	-	\$3,338.14	-	-
4125910-Sewer Plant Construction Support	\$1,272.59	-	\$1,272.59	-	-
4150000-Public Works Public Parking	\$44,760.16	-	\$32,109.68	\$12,650.48	-
4151000-Public Works Parking Enforcmnt	\$6,833.46	-	\$6,833.46	-	-
2115100-Workers Compensation	\$45,530.09	-	\$45,530.09	-	-
2320300-Unemployment Trust	\$1,090.94	-	\$1,090.94	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2200000 General Services  
Schedule 8.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Property Management</b>	<b>Building Maintenance</b>	<b>Publishing</b>	<b>Citywide Capital Projects</b>
232000-Risk Management	\$8,403.06	-	\$8,403.06	-	-
2315200-Central Store	\$6,541.44	-	\$6,541.44	-	-
2215000-Central Garage	\$88,787.07	-	\$85,589.92	\$3,197.15	-
5200200-PRCS Adm Special Transit Svs	\$28,716.75	-	\$28,716.75	-	-
4130000-Solid Waste Admin	\$6,123.11	-	\$6,123.11	-	-
4130100-Solid Waste Collection	\$123,316.88	-	\$123,316.88	-	-
4130200-Solid Waste Refuse Disposal	\$2,745.14	-	\$2,745.14	-	-
4130300-Solid Waste Private Hauler	\$38,963.03	-	\$38,963.03	-	-
4130400-Solid Waste Street Sweeping	\$27,170.71	-	\$27,170.71	-	-
4130500-Solid Waste Sundry Gen Govt	\$1,179.00	-	\$1,179.00	-	-
1310000-City Attorney-Claim Management	\$25,650.07	-	\$25,650.07	-	-
9999992-PW-Capital Projects (420)	\$17,808.54	-	\$17,808.54	-	-
6015311-RPU Customer Service Call Center	\$184.09	-	\$184.09	-	-
6007000-Public Utilities Admin Safety	\$2,393.09	-	\$2,393.09	-	-
2815001-Citywide Economic Development	\$159,312.36	-	\$7,597.99	-	\$151,714.37
6213000-Water - Office of Ops Technology	\$8,729.95	-	\$8,729.95	-	-
2245000-Airport Administration	\$11,365.71	-	\$11,365.71	-	-
<b>Totals</b>	<b>\$5,798,234.90</b>	<b>\$101,623.51</b>	<b>\$4,556,698.56</b>	<b>\$397,386.48</b>	<b>\$742,526.36</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$5,798,234.90</b>	<b>\$101,623.51</b>	<b>\$4,556,698.56</b>	<b>\$397,386.48</b>	<b>\$742,526.36</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$700,300.00)</b>	<b>(\$75,626.80)</b>	<b>(\$311,524.83)</b>	<b>(\$177,479.51)</b>	<b>(\$135,668.86)</b>
<b>Total Receiving Department Allocation</b>	<b>\$5,097,934.90</b>	<b>\$25,996.71</b>	<b>\$4,245,173.73</b>	<b>\$219,906.97</b>	<b>\$606,857.49</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.1**

**Narrative**

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The Finance Department administers the financial affairs of the City of Riverside. The department manages the City's revenues, expenditures, investments, purchasing, accounting, budgeting, and debt. As such, the department provides the City's departments and residents with services in billing and collection of City services, cash management, and other fiscal functions in accordance with legal and professional standards.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst eight different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Purchasing** - Allocates the cost of Purchasing Support based on the number of Purchase Orders processed  
**Administration**- Allocates the administration division of Finance based on Net Expenditures - Citywide.

**Treasury and Debt**- Allocates the cost of Treasury and Debt Management Support based on the expenditures.

**Accounting**- Allocates the cost of General Accounting Support based on the number of accounting transactions processed

**Budget**- Allocates the cost of Budget and Revenue Support based on the expenditures.

**Payroll**- Allocates the cost of Finance Payroll Support based on the number of payroll checks/direct deposit Items processed

**Business Tax**- Not further allocated

**User Fee**- Not further allocated

For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget
<i>Sal Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%
<b>Wages and Benefits</b>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>		General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget
411100 - Salaries - Regular	PROP	\$3,535,606.00	-	\$544,095.00	\$288,423.00	\$590,302.00	\$545,552.00	\$491,687.00
411115 - Salaries-Additional Pay PERS	PROP	\$30,856.00	-	\$785.00	\$18,147.00	\$2,924.00	\$2,819.00	-
411116 - Salaries-Addtl Pay Non-PERS	PROP	\$472,861.00	-	\$64,314.00	\$29,816.00	\$82,820.00	\$74,257.00	\$53,438.00
411510 - Accrued Payroll	PROP	\$13,275.00	-	\$2,949.00	(\$2,583.00)	(\$557.00)	\$5,435.00	(\$2,474.00)
412210 - Workers Compensation Ins	PROP	\$66,085.00	-	\$9,322.00	\$4,656.00	\$10,485.00	\$9,093.00	\$5,820.00
412220 - Health Insurance	PROP	\$494,399.00	-	\$60,110.00	\$40,461.00	\$97,902.00	\$78,224.00	\$56,250.00
412222 - Dental Insurance	PROP	\$21,708.00	-	\$3,360.00	\$1,194.00	\$4,898.00	\$3,042.00	\$2,175.00
412230 - Life Insurance	PROP	\$15,966.00	-	\$2,173.00	\$1,564.00	\$2,662.00	\$2,444.00	\$2,689.00
412240 - Unemployment Insurance	PROP	\$3,293.00	-	\$461.00	\$397.00	\$473.00	\$456.00	\$437.00
412250 - Disability Insurance	PROP	\$2,866.00	-	\$555.00	-	\$571.00	\$451.00	-
412320 - Medicare OASDI	PROP	\$68,226.00	-	\$10,395.00	\$5,486.00	\$12,216.00	\$10,342.00	\$9,211.00
412400 - Deferred Compensation	PROP	\$27,397.00	-	\$2,627.00	\$2,483.00	\$5,215.00	\$4,350.00	\$5,073.00
412500 - Automobile/Expense Allowance	PROP	\$992.00	-	-	\$992.00	-	-	-
421000 - Professional Services	PROP	\$740,953.00	-	\$3,054.00	\$40,814.00	\$330,426.00	\$5,946.00	\$44,975.00
422100 - Telephone	PROP	\$4,238.00	-	\$465.00	\$285.00	\$404.00	\$579.00	\$6.00
422120 - Telephone - Cellular	PROP	\$9,234.00	-	\$614.00	\$1,587.00	\$1,824.00	\$1,505.00	\$694.00
423400 - Motor Pool Equipment Rental	PROP	\$5,906.00	-	-	-	-	-	-
424220 - All Other Equip Maint/Repair	PROP	\$721.00	-	-	-	\$721.00	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget
425100 - Advertising Expense	PROP	\$191.00	-	\$191.00	-	-	-	-
425200 - Periodicals & Dues	PROP	\$12,213.00	-	\$8,530.00	\$1,221.00	\$407.00	\$283.00	\$1,210.00
425400 - General Office Expense	PROP	\$22,407.00	-	\$2,087.00	\$8,832.00	\$2,593.00	\$2,436.00	\$85.00
425500 - Postage	PROP	\$29,891.00	-	\$71.00	\$380.00	\$265.00	\$4,812.00	-
425600 - Central Printing Charges	PROP	\$2,638.00	-	-	\$211.00	\$87.00	\$962.00	-
425610 - Outside Printing Expense	PROP	\$26,672.00	-	\$172.00	\$417.00	\$1,799.00	\$5,633.00	\$8,662.00
425700 - Software Purchase/Licensing	PROP	\$7,159.00	-	\$946.00	\$1,553.00	\$916.00	\$1,086.00	\$870.00
425800 - Computer Equip Purc Undr \$50	PROP	\$44,604.00	-	\$4,910.00	\$3,991.00	\$7,220.00	\$7,237.00	\$6,141.00
426800 - Special Department Supplies	PROP	\$546.00	-	\$398.00	\$94.00	-	\$22.00	-
427100 - Travel & Meeting Expense	PROP	\$25,901.00	-	\$143.00	\$18,010.00	\$2,956.00	\$408.00	\$2,426.00
427200 - Training	PROP	\$16,974.00	-	\$5,883.00	\$5,305.00	\$3,331.00	\$406.00	\$1,385.00
428400 - Liability Insurance	PROP	\$109,054.00	-	\$10,718.00	\$5,346.00	\$12,041.00	\$12,353.00	\$37,513.00
443200 - Refunds and Rebates	PROP	\$7,961.00	-	-	-	\$7,961.00	-	-
463300 - Off Furn & Equip Cap Lease	PROP	\$9,673.00	-	\$1,143.00	\$1,473.00	\$3,167.00	\$374.00	\$1,126.00
882101 - Utilization Chgs from 101 Fund	PROP	\$180,801.00	-	-	-	-	\$24,007.00	-
884101 - Interfund Services from 101 Fd	PROP	\$96,326.00	-	\$55,173.00	-	\$18,025.00	\$3,782.00	\$13,926.00
892510 - Utilization Chgs to 510 Fund	PROP	(\$314,231.00)	-	(\$246,831.00)	-	(\$67,400.00)	-	-
412318 - PERS UAL - Misc	PROP	\$341,242.00	-	\$48,058.00	\$41,077.00	\$49,356.00	\$47,498.00	\$43,848.00
411210 - Vacation	PROP	\$229,504.00	-	\$32,841.00	\$16,064.00	\$66,373.00	\$27,402.00	\$29,065.00
411220 - Holidays & Special Days Off	PROP	\$223,648.00	-	\$34,423.00	\$18,639.00	\$34,696.00	\$34,716.00	\$32,722.00
411240 - Sick Leave	PROP	\$83,366.00	-	\$8,668.00	(\$870.00)	\$6,923.00	\$17,586.00	\$17,319.00
411245 - Family Illness Sick Leave	PROP	\$8,006.00	-	-	-	\$518.00	\$1,984.00	-
411292 - Administrative Leave	PROP	\$42,619.00	-	\$3,334.00	\$4,191.00	\$8,411.00	\$6,682.00	\$9,888.00
411410 - Vacation Payoffs	PROP	\$100,534.00	-	\$29,759.00	\$5,977.00	\$22,687.00	\$13,329.00	\$9,680.00



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

**Schedule of costs to be allocated (continued)**

		Amount	General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget
412310 - PERS Retirement	PROP	\$523,908.00	-	\$79,061.00	\$44,237.00	\$86,196.00	\$80,859.00	\$74,019.00
413120 - Overtime At 1.5 Rate	PROP	\$68,136.00	-	\$998.00	-	\$44,896.00	\$9,141.00	-
411130 - Compensatory Time	PROP	\$1,267.00	-	-	-	\$188.00	\$444.00	-
411248 - COVID-19 SB114 Sick Leave	PROP	\$10,672.00	-	-	-	\$7,892.00	\$182.00	\$2,338.00
411260 - Bereavement Leave	PROP	\$3,096.00	-	\$919.00	-	-	\$895.00	-
411280 - Jury Duty	PROP	\$7,578.00	-	-	\$1,343.00	\$673.00	\$1,385.00	\$2,191.00
411430 - Compensatory Time Payoff	PROP	\$620.00	-	\$613.00	-	-	\$3.00	-
411250 - Industrial Accident	PROP	\$40.00	-	-	-	-	-	-
418000 - Temporary Services	PROP	\$18,214.00	-	\$3,530.00	-	-	-	-
411110 - Salaries-Part Time Non-Bene	PROP	\$3,304.00	-	-	\$2,648.00	-	\$270.00	-
411420 - Sick Leave Payoff	PROP	\$879.00	-	-	-	-	\$361.00	-
413240 - O/T 1.5 Rate Sub To Retiremer	PROP	\$398.00	-	\$398.00	-	-	-	-
425120 - Recruitment Costs	PROP	\$540.00	-	-	-	\$103.00	\$180.00	-
882510 - Utilization Chgs from 510 Fund	PROP	\$134,199.00	-	-	-	-	-	-
892742 - Utilization Chgs to 742 Fund	PROP	(\$41,902.00)	-	-	-	(\$41,902.00)	-	-
892745 - Utilization Chgs to 745 Fund	PROP	(\$15,371.00)	-	-	-	(\$15,371.00)	-	-
892746 - Utilization Chgs to 746 Fund	PROP	(\$6,154.00)	-	-	-	(\$6,154.00)	-	-
892756 - Utilization Chgs to 756 Fund	PROP	(\$71,821.00)	-	-	-	(\$71,821.00)	-	-
892758 - Utilization Chgs to 758 Fund	PROP	(\$16,416.00)	-	-	-	(\$16,416.00)	-	-
892759 - Utilization Chgs to 759 Fund	PROP	(\$12,339.00)	-	-	-	(\$12,339.00)	-	-
892760 - Utilization Chgs to 760 Fund	PROP	(\$13,898.00)	-	-	-	(\$13,898.00)	-	-
892762 - Utilization Chgs to 762 Fund	PROP	(\$38,619.00)	-	-	-	(\$38,619.00)	-	-
894215 - Interfund Services to 215 Fund	PROP	(\$2,648.00)	-	-	(\$2,648.00)	-	-	-
419989 - Vacancy Provision	PROP	\$663,243.00	-	-	\$663,243.00	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

Schedule of costs to be allocated (continued)

	Amount	General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget
<b>Services and Supplies Subtotal</b>	\$8,039,207.00	-	\$791,415.00	\$1,274,456.00	\$1,249,046.00	\$1,051,213.00	\$964,395.00
<b>Cost Adjustments</b>							
<b>Cost Adjustments Subtotal</b>	-	-	-	-	-	-	-
<b>Reallocate Admin</b>		-	-	-	-	-	-
<b>Functional Costs</b>	\$8,039,207.00	-	\$791,415.00	\$1,274,456.00	\$1,249,046.00	\$1,051,213.00	\$964,395.00
<i>Exp Total %</i>		0.000%	9.844%	15.853%	15.537%	13.076%	11.996%

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.3**

Schedule of costs to be allocated (continued)

		Amount	Payroll	Business Tax	User Fee
	<i>Sal Total %</i>		<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>					
Salaries		-	-	-	-
Benefits		-	-	-	-
<b>Wages and Benefits Subtotal</b>		-	-	-	-
<b>Service And Supplies</b>					
	<b>DIST</b>				
411100 - Salaries - Regular	<i>PROP</i>	\$3,535,606.00	\$768,552.00	\$293,721.00	\$13,274.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$30,856.00	\$3,973.00	\$2,139.00	\$69.00
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$472,861.00	\$104,609.00	\$61,800.00	\$1,807.00
411510 - Accrued Payroll	<i>PROP</i>	\$13,275.00	\$7,657.00	\$2,716.00	\$132.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$66,085.00	\$12,810.00	\$13,678.00	\$221.00
412220 - Health Insurance	<i>PROP</i>	\$494,399.00	\$110,201.00	\$49,348.00	\$1,903.00
412222 - Dental Insurance	<i>PROP</i>	\$21,708.00	\$4,285.00	\$2,680.00	\$74.00
412230 - Life Insurance	<i>PROP</i>	\$15,966.00	\$3,444.00	\$930.00	\$60.00
412240 - Unemployment Insurance	<i>PROP</i>	\$3,293.00	\$643.00	\$415.00	\$11.00
412250 - Disability Insurance	<i>PROP</i>	\$2,866.00	\$637.00	\$641.00	\$11.00
412320 - Medicare OASDI	<i>PROP</i>	\$68,226.00	\$14,569.00	\$5,756.00	\$251.00
412400 - Deferred Compensation	<i>PROP</i>	\$27,397.00	\$6,127.00	\$1,416.00	\$106.00
412500 - Automobile/Expense Allowance	<i>PROP</i>	\$992.00	-	-	-
421000 - Professional Services	<i>PROP</i>	\$740,953.00	\$8,375.00	\$307,219.00	\$144.00
422100 - Telephone	<i>PROP</i>	\$4,238.00	\$815.00	\$1,670.00	\$14.00
422120 - Telephone - Cellular	<i>PROP</i>	\$9,234.00	\$2,121.00	\$852.00	\$37.00
423400 - Motor Pool Equipment Rental	<i>PROP</i>	\$5,906.00	-	\$5,906.00	-
424220 - All Other Equip Maint/Repair	<i>PROP</i>	\$721.00	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

**Schedule of costs to be allocated (continued)**

		Amount	Payroll	Business Tax	User Fee
425100 - Advertising Expense	PROP	\$191.00	-	-	-
425200 - Periodicals & Dues	PROP	\$12,213.00	\$400.00	\$155.00	\$7.00
425400 - General Office Expense	PROP	\$22,407.00	\$3,432.00	\$2,882.00	\$60.00
425500 - Postage	PROP	\$29,891.00	\$6,778.00	\$17,468.00	\$117.00
425600 - Central Printing Charges	PROP	\$2,638.00	\$1,354.00	-	\$24.00
425610 - Outside Printing Expense	PROP	\$26,672.00	\$7,936.00	\$1,916.00	\$137.00
425700 - Software Purchase/Licensing	PROP	\$7,159.00	\$1,530.00	\$231.00	\$27.00
425800 - Computer Equip Purc Undr \$50	PROP	\$44,604.00	\$10,195.00	\$4,734.00	\$176.00
426800 - Special Department Supplies	PROP	\$546.00	\$31.00	-	\$1.00
427100 - Travel & Meeting Expense	PROP	\$25,901.00	\$575.00	\$1,373.00	\$10.00
427200 - Training	PROP	\$16,974.00	\$572.00	\$82.00	\$10.00
428400 - Liability Insurance	PROP	\$109,054.00	\$17,402.00	\$13,380.00	\$301.00
443200 - Refunds and Rebates	PROP	\$7,961.00	-	-	-
463300 - Off Furn & Equip Cap Lease	PROP	\$9,673.00	\$526.00	\$1,855.00	\$9.00
882101 - Utilization Chgs from 101 Fund	PROP	\$180,801.00	\$33,820.00	\$122,390.00	\$584.00
884101 - Interfund Services from 101 Fd	PROP	\$96,326.00	\$5,328.00	-	\$92.00
892510 - Utilization Chgs to 510 Fund	PROP	(\$314,231.00)	-	-	-
412318 - PERS UAL - Misc	PROP	\$341,242.00	\$66,915.00	\$43,334.00	\$1,156.00
411210 - Vacation	PROP	\$229,504.00	\$38,602.00	\$18,491.00	\$666.00
411220 - Holidays & Special Days Off	PROP	\$223,648.00	\$48,905.00	\$18,702.00	\$845.00
411240 - Sick Leave	PROP	\$83,366.00	\$24,774.00	\$8,539.00	\$427.00
411245 - Family Illness Sick Leave	PROP	\$8,006.00	\$2,794.00	\$2,662.00	\$48.00
411292 - Administrative Leave	PROP	\$42,619.00	\$9,413.00	\$537.00	\$163.00
411410 - Vacation Payoffs	PROP	\$100,534.00	\$18,778.00	-	\$324.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

**Schedule of costs to be allocated (continued)**

		<b>Amount</b>	<b>Payroll</b>	<b>Business Tax</b>	<b>User Fee</b>
412310 - PERS Retirement	<i>PROP</i>	\$523,908.00	\$113,912.00	\$43,657.00	\$1,967.00
413120 - Overtime At 1.5 Rate	<i>PROP</i>	\$68,136.00	\$12,879.00	-	\$222.00
411130 - Compensatory Time	<i>PROP</i>	\$1,267.00	\$625.00	-	\$10.00
411248 - COVID-19 SB114 Sick Leave	<i>PROP</i>	\$10,672.00	\$256.00	-	\$4.00
411260 - Bereavement Leave	<i>PROP</i>	\$3,096.00	\$1,260.00	-	\$22.00
411280 - Jury Duty	<i>PROP</i>	\$7,578.00	\$1,952.00	-	\$34.00
411430 - Compensatory Time Payoff	<i>PROP</i>	\$620.00	\$4.00	-	-
411250 - Industrial Accident	<i>PROP</i>	\$40.00	-	\$40.00	-
418000 - Temporary Services	<i>PROP</i>	\$18,214.00	-	\$14,684.00	-
411110 - Salaries-Part Time Non-Bene	<i>PROP</i>	\$3,304.00	\$380.00	-	\$6.00
411420 - Sick Leave Payoff	<i>PROP</i>	\$879.00	\$509.00	-	\$9.00
413240 - O/T 1.5 Rate Sub To Retiremer	<i>PROP</i>	\$398.00	-	-	-
425120 - Recruitment Costs	<i>PROP</i>	\$540.00	\$253.00	-	\$4.00
882510 - Utilization Chgs from 510 Fund	<i>PROP</i>	\$134,199.00	-	\$134,199.00	-
892742 - Utilization Chgs to 742 Fund	<i>PROP</i>	(\$41,902.00)	-	-	-
892745 - Utilization Chgs to 745 Fund	<i>PROP</i>	(\$15,371.00)	-	-	-
892746 - Utilization Chgs to 746 Fund	<i>PROP</i>	(\$6,154.00)	-	-	-
892756 - Utilization Chgs to 756 Fund	<i>PROP</i>	(\$71,821.00)	-	-	-
892758 - Utilization Chgs to 758 Fund	<i>PROP</i>	(\$16,416.00)	-	-	-
892759 - Utilization Chgs to 759 Fund	<i>PROP</i>	(\$12,339.00)	-	-	-
892760 - Utilization Chgs to 760 Fund	<i>PROP</i>	(\$13,898.00)	-	-	-
892762 - Utilization Chgs to 762 Fund	<i>PROP</i>	(\$38,619.00)	-	-	-
894215 - Interfund Services to 215 Fund	<i>PROP</i>	(\$2,648.00)	-	-	-
419989 - Vacancy Provision	<i>PROP</i>	\$663,243.00	-	-	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 9.3**

Schedule of costs to be allocated (continued)

	Amount	Payroll	Business Tax	User Fee
<b>Services and Supplies Subtotal</b>	\$8,039,207.00	\$1,480,908.00	\$1,202,198.00	\$25,576.00
<b>Cost Adjustments</b>				
<b>Cost Adjustments Subtotal</b>	-	-	-	-
<b>Reallocate Admin</b>		-	-	-
<b>Functional Costs</b>	\$8,039,207.00	\$1,480,908.00	\$1,202,198.00	\$25,576.00
<i>Exp Total %</i>		18.421%	14.954%	0.318%

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Purchasing</b>	<b>Administration</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>
0000001-Building	\$161,103.54	-	\$15,859.74	\$25,539.76	\$25,030.55	\$21,066.03	\$19,326.22
0100000-Mayor	\$14,417.10	\$2,615.38	\$1,676.75	\$2,700.16	\$2,646.32	\$2,227.18	\$2,043.24
0200000-City Council	\$21,858.80	\$5,555.72	\$2,698.81	\$4,346.03	\$4,259.38	\$3,584.74	\$3,288.69
1100000-City Manager	\$114,669.93	\$17,433.21	\$13,004.82	\$20,942.32	\$20,524.77	\$17,273.91	\$15,847.29
1200000-City Clerk	\$105,457.70	\$16,470.25	\$12,003.12	\$19,329.24	\$18,943.86	\$15,943.39	\$14,626.65
1300000-City Attorney	\$128,921.25	\$16,349.31	\$14,301.08	\$23,029.75	\$22,570.59	\$18,995.69	\$17,426.87
2100000-Human Resources	\$98,120.14	\$10,947.93	\$10,737.14	\$17,290.57	\$16,945.83	\$14,261.83	\$13,083.96
2200000-General Services	\$114,951.90	\$11,085.80	\$12,407.71	\$19,980.76	\$19,582.39	\$16,480.79	\$15,119.67
2300000-Finance	-	\$105,031.94	\$10,339.81	\$16,650.72	\$16,318.74	\$13,734.06	\$12,599.78
2400000-Innovation and Technology	-	\$290,702.71	\$28,618.06	\$46,085.12	\$45,166.28	\$38,012.51	\$34,873.12
7222100-Non Departmental City Occupancy	-	\$169,501.57	\$16,686.48	\$26,871.09	\$26,335.34	\$22,164.16	\$20,333.66
7241300-Non Departmental Employee Parking	-	\$31,124.44	\$3,064.03	\$4,934.16	\$4,835.78	\$4,069.86	\$3,733.73
<b>Subtotals</b>	<b>\$759,500.37</b>	<b>\$676,818.25</b>	<b>\$141,397.54</b>	<b>\$227,699.68</b>	<b>\$223,159.82</b>	<b>\$187,814.15</b>	<b>\$172,302.88</b>
<b>Functional Costs</b>	<b>\$8,039,207.00</b>		<b>\$791,415.00</b>	<b>\$1,274,456.00</b>	<b>\$1,249,046.00</b>	<b>\$1,051,213.00</b>	<b>\$964,395.00</b>
<b>Total Allocated Costs</b>	<b>\$9,475,525.62</b>		<b>\$932,812.54</b>	<b>\$1,502,155.68</b>	<b>\$1,472,205.82</b>	<b>\$1,239,027.15</b>	<b>\$1,136,697.88</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.4**

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Payroll</b>	<b>Business Tax</b>	<b>User Fee</b>
0000001-Building	\$161,103.54	-	\$29,677.00	\$24,091.72	\$512.54
0100000-Mayor	\$14,417.10	\$2,615.38	\$3,137.56	\$2,547.07	\$54.19
0200000-City Council	\$21,858.80	\$5,555.72	\$5,050.05	\$4,099.62	\$87.22
1100000-City Manager	\$114,669.93	\$17,433.21	\$24,334.81	\$19,754.95	\$420.27
1200000-City Clerk	\$105,457.70	\$16,470.25	\$22,460.43	\$18,233.33	\$387.90
1300000-City Attorney	\$128,921.25	\$16,349.31	\$26,760.39	\$21,724.03	\$462.16
2100000-Human Resources	\$98,120.14	\$10,947.93	\$20,091.51	\$16,310.24	\$346.99
2200000-General Services	\$114,951.90	\$11,085.80	\$23,217.49	\$18,847.91	\$400.98
2300000-Finance	-	\$105,031.94	\$19,348.01	\$15,706.67	\$334.15
2400000-Innovation and Technology	-	\$290,702.71	\$53,550.55	\$43,472.22	\$924.84
7222100-Non Departmental City Occupancy	-	\$169,501.57	\$31,224.00	\$25,347.58	\$539.25
7241300-Non Departmental Employee Parking	-	\$31,124.44	\$5,733.46	\$4,654.41	\$99.02
<b>Subtotals</b>	<b>\$759,500.37</b>	<b>\$676,818.25</b>	<b>\$264,585.27</b>	<b>\$214,789.76</b>	<b>\$4,569.52</b>
<b>Functional Costs</b>	<b>\$8,039,207.00</b>		<b>\$1,480,908.00</b>	<b>\$1,202,198.00</b>	<b>\$25,576.00</b>
<b>Total Allocated Costs</b>	<b>\$9,475,525.62</b>		<b>\$1,745,493.27</b>	<b>\$1,416,987.76</b>	<b>\$30,145.52</b>



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.1**

**Detail Allocation - Purchasing**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	1	0.032%	\$275.42	-	\$275.42	-	\$275.42
1100000-City Manager	45	1.431%	\$12,393.72	-	\$12,393.72	-	\$12,393.72
1200000-City Clerk	2	0.064%	\$550.83	-	\$550.83	-	\$550.83
1300000-City Attorney	49	1.558%	\$13,495.39	-	\$13,495.39	-	\$13,495.39
2100000-Human Resources	43	1.367%	\$11,842.89	-	\$11,842.89	-	\$11,842.89
2200000-General Services	38	1.208%	\$10,465.81	-	\$10,465.81	-	\$10,465.81
2300000-Finance	32	1.017%	\$8,813.31	-	\$8,813.31	-	\$8,813.31
2400000-Innovation and Technology	163	5.183%	\$44,892.82	-	\$44,892.82	\$3,700.35	\$48,593.17
2845000-Citywide Property Services	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
7222100-Non Departmental City Occupancy	14	0.445%	\$3,855.83	-	\$3,855.83	\$317.82	\$4,173.65
2800001-Community Development	5	0.159%	\$1,377.08	-	\$1,377.08	\$113.51	\$1,490.59
2810000-Planning	3	0.095%	\$826.25	-	\$826.25	\$68.10	\$894.35
2810250-Planning Historical Preservation	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
2850000-Museum Arts and Cultural Affairs	8	0.254%	\$2,203.33	-	\$2,203.33	\$181.61	\$2,384.94
2825000-Building and Safety	5	0.159%	\$1,377.08	-	\$1,377.08	\$113.51	\$1,490.59
2840000-Code Enforcement	14	0.445%	\$3,855.83	-	\$3,855.83	\$317.82	\$4,173.65
2855300-Homeless Services Campus	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
3100000-Office of the Police Chief	10	0.318%	\$2,754.16	-	\$2,754.16	\$227.02	\$2,981.18
3102000-Police Support Service	25	0.795%	\$6,885.40	-	\$6,885.40	\$567.54	\$7,452.94
3105000-Police Administrative Services	85	2.703%	\$23,410.37	-	\$23,410.37	\$1,929.63	\$25,340.00
3110000-Police Communications	5	0.159%	\$1,377.08	-	\$1,377.08	\$113.51	\$1,490.59
3115000-Police Field Operations	19	0.604%	\$5,232.91	-	\$5,232.91	\$431.33	\$5,664.23
3120000-Police Aviation Unit	17	0.541%	\$4,682.07	-	\$4,682.07	\$385.93	\$5,068.00
3125000-Police Special Operations	23	0.731%	\$6,334.57	-	\$6,334.57	\$522.14	\$6,856.70
3130000-Police Central Investigations	8	0.254%	\$2,203.33	-	\$2,203.33	\$181.61	\$2,384.94
3500000-Fire Administration	8	0.254%	\$2,203.33	-	\$2,203.33	\$181.61	\$2,384.94
3505000-Fire Prevention	8	0.254%	\$2,203.33	-	\$2,203.33	\$181.61	\$2,384.94

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.1**

**Detail Allocation - Purchasing (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3510000-Fire Operations	115	3.657%	\$31,672.85	-	\$31,672.85	\$2,610.68	\$34,283.52
3510100-Fire Operation Paramedic Program	10	0.318%	\$2,754.16	-	\$2,754.16	\$227.02	\$2,981.18
3515000-Fire Special Services	18	0.572%	\$4,957.49	-	\$4,957.49	\$408.63	\$5,366.12
3520000-Fire Training	2	0.064%	\$550.83	-	\$550.83	\$45.40	\$596.24
4100000-Public Works Administration	2	0.064%	\$550.83	-	\$550.83	\$45.40	\$596.24
4100200-Public Works Sundry Gen Govt	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
4110100-Public Works Streets Maintenance	37	1.176%	\$10,190.39	-	\$10,190.39	\$839.96	\$11,030.35
4110110-Public Works Forestry and Landscape	21	0.668%	\$5,783.74	-	\$5,783.74	\$476.73	\$6,260.47
4110300-Public Works Storm Drain Maintenance	3	0.095%	\$826.25	-	\$826.25	\$68.10	\$894.35
4110400-Public Wrk Signals Maintenance	8	0.254%	\$2,203.33	-	\$2,203.33	\$181.61	\$2,384.94
4115000-Public Works City Engineering Services	2	0.064%	\$550.83	-	\$550.83	\$45.40	\$596.24
4120000-Public Works Traffic Engineering	2	0.064%	\$550.83	-	\$550.83	\$45.40	\$596.24
5130000-Library Administration	14	0.445%	\$3,855.83	-	\$3,855.83	\$317.82	\$4,173.65
5135000-Library Neighborhood Services	23	0.731%	\$6,334.57	-	\$6,334.57	\$522.14	\$6,856.70
5140000-Library Measure I	7	0.223%	\$1,927.91	-	\$1,927.91	\$158.91	\$2,086.82
5200000-PRCS Administration	14	0.445%	\$3,855.83	-	\$3,855.83	\$317.82	\$4,173.65
5205000-PRCS Recreation	102	3.243%	\$28,092.44	-	\$28,092.44	\$2,315.56	\$30,408.00
5210000-PRCS Janet Goeske Center	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
5215000-PRCS Parks	159	5.056%	\$43,791.16	-	\$43,791.16	\$3,609.54	\$47,400.70
5215400-PRCS Fairmount Park Golf Course	3	0.095%	\$826.25	-	\$826.25	\$68.10	\$894.35
5305000-Museum Facilities and Operations	90	2.862%	\$24,787.45	-	\$24,787.45	\$2,043.14	\$26,830.58
2805000-Sucessor Agency	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
2855000-Housing	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
2875000-Housing Authority	3	0.095%	\$826.25	-	\$826.25	\$68.10	\$894.35
9999991-Public Works Capital Improv Storm	3	0.095%	\$826.25	-	\$826.25	\$68.10	\$894.35
9999993-PW-Cap Imp-Street Projects (433)	3	0.095%	\$826.25	-	\$826.25	\$68.10	\$894.35
6000000-Public Utilities Admin Management	64	2.035%	\$17,626.63	-	\$17,626.63	\$1,452.90	\$19,079.53

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.1**

**Detail Allocation - Purchasing (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6000010-Public Utilities Admin Management	127	4.038%	\$34,977.84	-	\$34,977.84	\$2,883.09	\$37,860.94
6000030-Public Utilities Admin Mission Square	10	0.318%	\$2,754.16	-	\$2,754.16	\$227.02	\$2,981.18
6002000-Public Utilities Work Force Developmnt	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
6003000-Public Utilities Office Ops Technology	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
6004000-Public Utilities Business Support	12	0.382%	\$3,304.99	-	\$3,304.99	\$272.42	\$3,577.41
6010000-Public Utilities Admin Field Services	5	0.159%	\$1,377.08	-	\$1,377.08	\$113.51	\$1,490.59
6015000-Public Utilities Admn Customer Service	15	0.477%	\$4,131.24	-	\$4,131.24	\$340.52	\$4,471.76
6020000-Public Utilities Admin Customer	15	0.477%	\$4,131.24	-	\$4,131.24	\$340.52	\$4,471.76
6025000-Legislative and Regulatory Risk	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
6100000-Electric Operations	34	1.081%	\$9,364.15	-	\$9,364.15	\$771.85	\$10,136.00
6105000-Electric Prod and Oper Field Ops	46	1.463%	\$12,669.14	-	\$12,669.14	\$1,044.27	\$13,713.41
6110000-Energy Deliv Engineering	45	1.431%	\$12,393.72	-	\$12,393.72	\$1,021.57	\$13,415.29
6120000-Elec Power Supply Operation	28	0.890%	\$7,711.65	-	\$7,711.65	\$635.64	\$8,347.29
6120120-SPRINGS Power and Energy Purch	33	1.049%	\$9,088.73	-	\$9,088.73	\$749.15	\$9,837.88
6120130-RERC Acorn Generating Plant	176	5.596%	\$48,473.23	-	\$48,473.23	\$3,995.47	\$52,468.70
6120140-Clearwater Generating Plant	105	3.339%	\$28,918.69	-	\$28,918.69	\$2,383.66	\$31,302.35
6130000-Elec Capital Projects	317	10.079%	\$87,306.90	-	\$87,306.90	\$7,196.38	\$94,503.28
6020100-Public Utilities Adm Market Pub Benefit	5	0.159%	\$1,377.08	-	\$1,377.08	\$113.51	\$1,490.59
6200000-Water Production and Operations	59	1.876%	\$16,249.55	-	\$16,249.55	\$1,339.39	\$17,588.94
6205000-Water Field Operations	25	0.795%	\$6,885.40	-	\$6,885.40	\$567.54	\$7,452.94
6210000-Wtr Engineering and Resources	19	0.604%	\$5,232.91	-	\$5,232.91	\$431.33	\$5,664.23
6230000-Water Capital Projects	107	3.402%	\$29,469.52	-	\$29,469.52	\$2,429.06	\$31,898.58
6220200-Water Conservation	3	0.095%	\$826.25	-	\$826.25	\$68.10	\$894.35
4125000-Sewer Systems Admin and Reg Compl	7	0.223%	\$1,927.91	-	\$1,927.91	\$158.91	\$2,086.82
4125001-Sewer Admin Compliance	9	0.286%	\$2,478.74	-	\$2,478.74	\$204.31	\$2,683.06
4125003-Sewer Admin Emergency Svcs	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
4125100-Sewer Collection System Maint	42	1.335%	\$11,567.48	-	\$11,567.48	\$953.46	\$12,520.94

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.1**

**Detail Allocation - Purchasing (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
4125200-Sewer Systems Treatment	38	1.208%	\$10,465.81	-	\$10,465.81	\$862.66	\$11,328.47
4125300-Sewer Environmental Compl	5	0.159%	\$1,377.08	-	\$1,377.08	\$113.51	\$1,490.59
4125400-Sewer Sys Plant Maintenance	92	2.925%	\$25,338.28	-	\$25,338.28	\$2,088.54	\$27,426.82
4125410-Sewer Electrical and Instrum	35	1.113%	\$9,639.56	-	\$9,639.56	\$794.55	\$10,434.12
4125420-Sewer SCADA and SPL	8	0.254%	\$2,203.33	-	\$2,203.33	\$181.61	\$2,384.94
4125500-Sewer Laboratory Services	26	0.827%	\$7,160.82	-	\$7,160.82	\$590.24	\$7,751.06
4125600-Sewer Systems Debt Service	2	0.064%	\$550.83	-	\$550.83	\$45.40	\$596.24
9999995-PW-Sewer Capital Projects (550)	16	0.509%	\$4,406.66	-	\$4,406.66	\$363.22	\$4,769.88
4125900-Sewer Capital Engrnrg Svs	3	0.095%	\$826.25	-	\$826.25	\$68.10	\$894.35
4125910-Sewer Plant Construction Support	5	0.159%	\$1,377.08	-	\$1,377.08	\$113.51	\$1,490.59
4150000-Public Works Public Parking	20	0.636%	\$5,508.32	-	\$5,508.32	\$454.03	\$5,962.35
4151000-Public Works Parking Enforcmnt	5	0.159%	\$1,377.08	-	\$1,377.08	\$113.51	\$1,490.59
2115100-Workers Compensation	11	0.350%	\$3,029.58	-	\$3,029.58	\$249.72	\$3,279.29
2320000-Risk Management	10	0.318%	\$2,754.16	-	\$2,754.16	\$227.02	\$2,981.18
2315200-Central Store	17	0.541%	\$4,682.07	-	\$4,682.07	\$385.93	\$5,068.00
2215000-Central Garage	57	1.812%	\$15,698.72	-	\$15,698.72	\$1,293.99	\$16,992.70
5200200-PRCS Adm Special Transit Svs	12	0.382%	\$3,304.99	-	\$3,304.99	\$272.42	\$3,577.41
4130000-Solid Waste Admin	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
4130100-Solid Waste Collection	18	0.572%	\$4,957.49	-	\$4,957.49	\$408.63	\$5,366.12
4130200-Solid Waste Refuse Disposal	11	0.350%	\$3,029.58	-	\$3,029.58	\$249.72	\$3,279.29
4130300-Solid Waste Private Hauler	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
4130400-Solid Waste Street Sweeping	5	0.159%	\$1,377.08	-	\$1,377.08	\$113.51	\$1,490.59
1310000-City Attorney-Claim Management	12	0.382%	\$3,304.99	-	\$3,304.99	\$272.42	\$3,577.41
9999992-PW-Capital Projects (420)	113	3.593%	\$31,122.02	-	\$31,122.02	\$2,565.27	\$33,687.29
6015311-RPU Customer Service Call Center	1	0.032%	\$275.42	-	\$275.42	\$22.70	\$298.12
2815001-Citywide Economic Development	4	0.127%	\$1,101.66	-	\$1,101.66	\$90.81	\$1,192.47
2245000-Airport Administration	27	0.859%	\$7,436.23	-	\$7,436.23	\$612.94	\$8,049.18

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.1**

**Detail Allocation - Purchasing (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<b>Subtotals</b>	<b>3,145</b>	100.000%	\$866,183.57	-	\$866,183.57	\$66,628.97	\$932,812.54
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$866,183.57		\$932,812.54

Allocation Basis: Number of PO's by Section

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.2**

**Detail Allocation - Administration**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$2,042.05	-	\$2,042.05	-	\$2,042.05
0200000-City Council	<b>1,314,560</b>	0.229%	\$3,191.70	-	\$3,191.70	-	\$3,191.70
1100000-City Manager	<b>4,295,135</b>	0.748%	\$10,428.42	-	\$10,428.42	-	\$10,428.42
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$4,181.83	-	\$4,181.83	-	\$4,181.83
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$14,574.73	-	\$14,574.73	-	\$14,574.73
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$7,963.33	-	\$7,963.33	-	\$7,963.33
2200000-General Services	<b>4,130,059</b>	0.719%	\$10,027.63	-	\$10,027.63	-	\$10,027.63
2300000-Finance	<b>6,264,871</b>	1.090%	\$15,210.87	-	\$15,210.87	-	\$15,210.87
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$26,338.57	-	\$26,338.57	\$2,129.25	\$28,467.83
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$1,095.52	-	\$1,095.52	\$88.56	\$1,184.09
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$4,202.72	-	\$4,202.72	\$339.75	\$4,542.48
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$474.54	-	\$474.54	\$38.36	\$512.90
2800001-Community Development	<b>946,589</b>	0.165%	\$2,298.28	-	\$2,298.28	\$185.80	\$2,484.08
2810000-Planning	<b>2,636,143</b>	0.459%	\$6,400.45	-	\$6,400.45	\$517.42	\$6,917.88
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$987.93	-	\$987.93	\$79.87	\$1,067.79
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$4,874.91	-	\$4,874.91	\$394.10	\$5,269.00
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$6,739.06	-	\$6,739.06	\$544.80	\$7,283.86
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$6,558.94	-	\$6,558.94	\$530.23	\$7,089.18
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$65.41	-	\$65.41	\$5.29	\$70.70
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$1,009.22	-	\$1,009.22	\$81.59	\$1,090.81
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$12,089.32	-	\$12,089.32	\$977.32	\$13,066.64
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$4,821.46	-	\$4,821.46	\$389.77	\$5,211.23
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$19,536.05	-	\$19,536.05	\$1,579.32	\$21,115.37
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$10,893.67	-	\$10,893.67	\$880.66	\$11,774.33
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$13,036.39	-	\$13,036.39	\$1,053.88	\$14,090.27
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$100,787.75	-	\$100,787.75	\$8,147.84	\$108,935.58
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$6,078.49	-	\$6,078.49	\$491.39	\$6,569.89

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.2**

**Detail Allocation - Administration (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$42,206.37	-	\$42,206.37	\$3,412.03	\$45,618.40
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$24,000.37	-	\$24,000.37	\$1,940.23	\$25,940.60
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$15,834.26	-	\$15,834.26	\$1,280.07	\$17,114.33
3195000-Police Capital	<b>38,090</b>	0.007%	\$92.48	-	\$92.48	\$7.48	\$99.96
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$5,378.79	-	\$5,378.79	\$434.83	\$5,813.62
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$4,070.57	-	\$4,070.57	\$329.07	\$4,399.64
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$121,626.52	-	\$121,626.52	\$9,832.47	\$131,459.00
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$5,507.13	-	\$5,507.13	\$445.20	\$5,952.33
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$1,284.04	-	\$1,284.04	\$103.80	\$1,387.84
3520000-Fire Training	<b>493,542</b>	0.086%	\$1,198.30	-	\$1,198.30	\$96.87	\$1,295.17
3595000-Fire Capital	<b>5,585</b>	0.001%	\$13.56	-	\$13.56	\$1.10	\$14.66
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$4,744.91	-	\$4,744.91	\$383.59	\$5,128.50
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$45.21	-	\$45.21	\$3.65	\$48.86
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$1,406.80	-	\$1,406.80	\$113.73	\$1,520.52
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$8,114.91	-	\$8,114.91	\$656.02	\$8,770.93
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$16,520.57	-	\$16,520.57	\$1,335.55	\$17,856.11
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$48.96	-	\$48.96	\$3.96	\$52.92
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$3,243.82	-	\$3,243.82	\$262.24	\$3,506.05
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$7,221.12	-	\$7,221.12	\$583.77	\$7,804.88
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$2,476.07	-	\$2,476.07	\$200.17	\$2,676.24
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$3.20	-	\$3.20	\$0.26	\$3.46
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$3,878.09	-	\$3,878.09	\$313.51	\$4,191.60
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$8,304.34	-	\$8,304.34	\$671.34	\$8,975.68
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$3,332.41	-	\$3,332.41	\$269.40	\$3,601.80
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$3,872.83	-	\$3,872.83	\$313.09	\$4,185.92
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$10,159.84	-	\$10,159.84	\$821.34	\$10,981.18
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$991.50	-	\$991.50	\$80.15	\$1,071.65

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.2**

**Detail Allocation - Administration (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$23,402.06	-	\$23,402.06	\$1,891.86	\$25,293.92
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$485.56	-	\$485.56	\$39.25	\$524.81
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$2,428.80	-	\$2,428.80	\$196.35	\$2,625.14
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$3,944.62	-	\$3,944.62	\$318.89	\$4,263.51
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$1,437.08	-	\$1,437.08	\$116.18	\$1,553.25
2855000-Housing	<b>539,716</b>	0.094%	\$1,310.41	-	\$1,310.41	\$105.94	\$1,416.35
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$2,462.05	-	\$2,462.05	\$199.04	\$2,661.08
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$1,966.58	-	\$1,966.58	\$158.98	\$2,125.56
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$5,751.02	-	\$5,751.02	\$464.92	\$6,215.94
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$651.29	-	\$651.29	\$52.65	\$703.94
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$16,686.23	-	\$16,686.23	\$1,348.94	\$18,035.17
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$309.06	-	\$309.06	\$24.98	\$334.04
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$7,003.43	-	\$7,003.43	\$566.17	\$7,569.60
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$632.05	-	\$632.05	\$51.10	\$683.15
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$6,045.71	-	\$6,045.71	\$488.74	\$6,534.45
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$1,859.11	-	\$1,859.11	\$150.29	\$2,009.40
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$1,246.92	-	\$1,246.92	\$100.80	\$1,347.72
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$7,372.74	-	\$7,372.74	\$596.02	\$7,968.76
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$12,145.65	-	\$12,145.65	\$981.87	\$13,127.53
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$1,125.60	-	\$1,125.60	\$90.99	\$1,216.59
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$1,042.72	-	\$1,042.72	\$84.30	\$1,127.02
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$18,927.11	-	\$18,927.11	\$1,530.10	\$20,457.20
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$36,526.63	-	\$36,526.63	\$2,952.87	\$39,479.49
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$17,335.20	-	\$17,335.20	\$1,401.40	\$18,736.60
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$23,444.29	-	\$23,444.29	\$1,895.27	\$25,339.56
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$49,442.90	-	\$49,442.90	\$3,997.04	\$53,439.94
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$3,986.13	-	\$3,986.13	\$322.24	\$4,308.37



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.2**

**Detail Allocation - Administration (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$662.06	-	\$662.06	\$53.52	\$715.58
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$24,310.22	-	\$24,310.22	\$1,965.28	\$26,275.49
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$4,190.98	-	\$4,190.98	\$338.81	\$4,529.78
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$102,276.96	-	\$102,276.96	\$8,268.23	\$110,545.18
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$14,247.04	-	\$14,247.04	\$1,151.75	\$15,398.79
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$43,693.15	-	\$43,693.15	\$3,532.22	\$47,225.37
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$35,953.80	-	\$35,953.80	\$2,906.56	\$38,860.36
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$26,233.04	-	\$26,233.04	\$2,120.72	\$28,353.76
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$44,822.13	-	\$44,822.13	\$3,623.49	\$48,445.62
6220200-Water Conservation	<b>519,028</b>	0.090%	\$1,260.18	-	\$1,260.18	\$101.87	\$1,362.06
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$14,132.42	-	\$14,132.42	\$1,142.49	\$15,274.90
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$856.96	-	\$856.96	\$69.28	\$926.23
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$71.92	-	\$71.92	\$5.81	\$77.73
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$9.10	-	\$9.10	\$0.74	\$9.84
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$15,391.23	-	\$15,391.23	\$1,244.25	\$16,635.48
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$27,729.02	-	\$27,729.02	\$2,241.66	\$29,970.68
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$2,948.51	-	\$2,948.51	\$238.36	\$3,186.88
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$7,537.19	-	\$7,537.19	\$609.32	\$8,146.51
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$3,932.60	-	\$3,932.60	\$317.92	\$4,250.52
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$1,524.52	-	\$1,524.52	\$123.24	\$1,647.77
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$455.68	-	\$455.68	\$36.84	\$492.52
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$1,823.45	-	\$1,823.45	\$147.41	\$1,970.86
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$30,040.49	-	\$30,040.49	\$2,428.52	\$32,469.01
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$1,018.41	-	\$1,018.41	\$82.33	\$1,100.74
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$388.25	-	\$388.25	\$31.39	\$419.63
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$9,796.10	-	\$9,796.10	\$791.93	\$10,588.03
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$2,084.77	-	\$2,084.77	\$168.54	\$2,253.31

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.2**

**Detail Allocation - Administration (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$13,890.43	-	\$13,890.43	\$1,122.92	\$15,013.35
2320300-Unemployment Trust	137,081	0.024%	\$332.83	-	\$332.83	\$26.91	\$359.73
2320000-Risk Management	1,055,876	0.184%	\$2,563.63	-	\$2,563.63	\$207.25	\$2,770.87
2315200-Central Store	821,956	0.143%	\$1,995.68	-	\$1,995.68	\$161.33	\$2,157.01
2215000-Central Garage	10,754,690	1.872%	\$26,111.98	-	\$26,111.98	\$2,110.93	\$28,222.91
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$8,760.97	-	\$8,760.97	\$708.25	\$9,469.23
4130000-Solid Waste Admin	769,391	0.134%	\$1,868.05	-	\$1,868.05	\$151.02	\$2,019.07
4130100-Solid Waste Collection	15,495,223	2.697%	\$37,621.81	-	\$37,621.81	\$3,041.40	\$40,663.21
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$837.49	-	\$837.49	\$67.70	\$905.20
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$11,886.93	-	\$11,886.93	\$960.96	\$12,847.89
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$8,289.30	-	\$8,289.30	\$670.12	\$8,959.42
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$359.69	-	\$359.69	\$29.08	\$388.77
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$7,825.38	-	\$7,825.38	\$632.62	\$8,458.00
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$5,433.07	-	\$5,433.07	\$439.22	\$5,872.29
6015311-RPU Customer Service Call Center	23,131	0.004%	\$56.16	-	\$56.16	\$4.54	\$60.70
6007000-Public Utilities Admin Safety	300,701	0.052%	\$730.09	-	\$730.09	\$59.02	\$789.11
2815001-Citywide Economic Development	954,715	0.166%	\$2,318.01	-	\$2,318.01	\$187.39	\$2,505.40
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$2,663.35	-	\$2,663.35	\$215.31	\$2,878.66
2245000-Airport Administration	1,428,143	0.249%	\$3,467.48	-	\$3,467.48	\$280.32	\$3,747.79
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$1,394,859.64</b>	<b>-</b>	<b>\$1,394,859.64</b>	<b>\$107,296.04</b>	<b>\$1,502,155.68</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,394,859.64</b>		<b>\$1,502,155.68</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.3**

**Detail Allocation - Treasury and Debt**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	<b>841,057</b>	0.146%	\$2,001.34	-	\$2,001.34	-	\$2,001.34
020000-City Council	<b>1,314,560</b>	0.229%	\$3,128.07	-	\$3,128.07	-	\$3,128.07
110000-City Manager	<b>4,295,135</b>	0.748%	\$10,220.50	-	\$10,220.50	-	\$10,220.50
120000-City Clerk	<b>1,722,363</b>	0.300%	\$4,098.45	-	\$4,098.45	-	\$4,098.45
130000-City Attorney	<b>6,002,868</b>	1.045%	\$14,284.14	-	\$14,284.14	-	\$14,284.14
210000-Human Resources	<b>3,279,841</b>	0.571%	\$7,804.56	-	\$7,804.56	-	\$7,804.56
220000-General Services	<b>4,130,059</b>	0.719%	\$9,827.70	-	\$9,827.70	-	\$9,827.70
230000-Finance	<b>6,264,871</b>	1.090%	\$14,907.59	-	\$14,907.59	-	\$14,907.59
240000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$25,813.44	-	\$25,813.44	\$2,086.80	\$27,900.24
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$1,073.68	-	\$1,073.68	\$86.80	\$1,160.48
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$4,118.93	-	\$4,118.93	\$332.98	\$4,451.91
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$465.07	-	\$465.07	\$37.60	\$502.67
2800001-Community Development	<b>946,589</b>	0.165%	\$2,252.46	-	\$2,252.46	\$182.09	\$2,434.55
2810000-Planning	<b>2,636,143</b>	0.459%	\$6,272.84	-	\$6,272.84	\$507.11	\$6,779.95
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$968.23	-	\$968.23	\$78.27	\$1,046.50
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$4,777.71	-	\$4,777.71	\$386.24	\$5,163.95
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$6,604.70	-	\$6,604.70	\$533.93	\$7,138.63
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$6,428.17	-	\$6,428.17	\$519.66	\$6,947.83
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$64.11	-	\$64.11	\$5.18	\$69.29
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$989.10	-	\$989.10	\$79.96	\$1,069.06
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$11,848.29	-	\$11,848.29	\$957.83	\$12,806.12
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$4,725.33	-	\$4,725.33	\$382.00	\$5,107.33
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$19,146.54	-	\$19,146.54	\$1,547.84	\$20,694.37
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$10,676.47	-	\$10,676.47	\$863.10	\$11,539.57
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$12,776.47	-	\$12,776.47	\$1,032.87	\$13,809.34
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$98,778.25	-	\$98,778.25	\$7,985.38	\$106,763.63
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$5,957.30	-	\$5,957.30	\$481.60	\$6,438.90

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.3**

**Detail Allocation - Treasury and Debt (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$41,364.87	-	\$41,364.87	\$3,344.00	\$44,708.87
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$23,521.86	-	\$23,521.86	\$1,901.54	\$25,423.40
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$15,518.56	-	\$15,518.56	\$1,254.54	\$16,773.11
3195000-Police Capital	<b>38,090</b>	0.007%	\$90.64	-	\$90.64	\$7.33	\$97.96
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$5,271.55	-	\$5,271.55	\$426.16	\$5,697.71
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$3,989.41	-	\$3,989.41	\$322.51	\$4,311.92
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$119,201.54	-	\$119,201.54	\$9,636.44	\$128,837.98
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$5,397.33	-	\$5,397.33	\$436.33	\$5,833.65
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$1,258.44	-	\$1,258.44	\$101.73	\$1,360.17
3520000-Fire Training	<b>493,542</b>	0.086%	\$1,174.41	-	\$1,174.41	\$94.94	\$1,269.35
3595000-Fire Capital	<b>5,585</b>	0.001%	\$13.29	-	\$13.29	\$1.07	\$14.36
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$4,650.31	-	\$4,650.31	\$375.94	\$5,026.25
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$44.30	-	\$44.30	\$3.58	\$47.89
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$1,378.75	-	\$1,378.75	\$111.46	\$1,490.21
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$7,953.12	-	\$7,953.12	\$642.94	\$8,596.06
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$16,191.18	-	\$16,191.18	\$1,308.92	\$17,500.10
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$47.98	-	\$47.98	\$3.88	\$51.86
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$3,179.14	-	\$3,179.14	\$257.01	\$3,436.15
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$7,077.14	-	\$7,077.14	\$572.13	\$7,649.27
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$2,426.71	-	\$2,426.71	\$196.18	\$2,622.89
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$3.14	-	\$3.14	\$0.25	\$3.39
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$3,800.77	-	\$3,800.77	\$307.26	\$4,108.03
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$8,138.77	-	\$8,138.77	\$657.95	\$8,796.72
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$3,265.97	-	\$3,265.97	\$264.03	\$3,529.99
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$3,795.62	-	\$3,795.62	\$306.84	\$4,102.46
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$9,957.28	-	\$9,957.28	\$804.96	\$10,762.24
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$971.73	-	\$971.73	\$78.56	\$1,050.29

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.3**

**Detail Allocation - Treasury and Debt (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$22,935.48	-	\$22,935.48	\$1,854.14	\$24,789.62
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$475.88	-	\$475.88	\$38.47	\$514.35
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$2,380.37	-	\$2,380.37	\$192.43	\$2,572.80
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$3,865.97	-	\$3,865.97	\$312.53	\$4,178.51
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$1,408.43	-	\$1,408.43	\$113.86	\$1,522.29
2855000-Housing	<b>539,716</b>	0.094%	\$1,284.28	-	\$1,284.28	\$103.82	\$1,388.11
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$2,412.96	-	\$2,412.96	\$195.07	\$2,608.02
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$1,927.37	-	\$1,927.37	\$155.81	\$2,083.18
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$5,636.35	-	\$5,636.35	\$455.65	\$6,092.00
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$638.30	-	\$638.30	\$51.60	\$689.90
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$16,353.54	-	\$16,353.54	\$1,322.04	\$17,675.58
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$302.90	-	\$302.90	\$24.49	\$327.38
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$6,863.80	-	\$6,863.80	\$554.88	\$7,418.68
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$619.45	-	\$619.45	\$50.08	\$669.52
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$5,925.17	-	\$5,925.17	\$479.00	\$6,404.17
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$1,822.04	-	\$1,822.04	\$147.30	\$1,969.34
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$1,222.06	-	\$1,222.06	\$98.79	\$1,320.85
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$7,225.74	-	\$7,225.74	\$584.14	\$7,809.88
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$11,903.49	-	\$11,903.49	\$962.30	\$12,865.79
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$1,103.15	-	\$1,103.15	\$89.18	\$1,192.33
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$1,021.93	-	\$1,021.93	\$82.61	\$1,104.55
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$18,549.74	-	\$18,549.74	\$1,499.59	\$20,049.33
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$35,798.36	-	\$35,798.36	\$2,893.99	\$38,692.35
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$16,989.57	-	\$16,989.57	\$1,373.46	\$18,363.03
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$22,976.86	-	\$22,976.86	\$1,857.48	\$24,834.34
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$48,457.11	-	\$48,457.11	\$3,917.35	\$52,374.46
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$3,906.65	-	\$3,906.65	\$315.82	\$4,222.47

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.3**

**Detail Allocation - Treasury and Debt (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$648.86	-	\$648.86	\$52.45	\$701.31
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$23,825.52	-	\$23,825.52	\$1,926.09	\$25,751.61
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$4,107.42	-	\$4,107.42	\$332.05	\$4,439.47
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$100,237.77	-	\$100,237.77	\$8,103.37	\$108,341.14
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$13,962.99	-	\$13,962.99	\$1,128.79	\$15,091.77
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$42,822.00	-	\$42,822.00	\$3,461.80	\$46,283.79
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$35,236.96	-	\$35,236.96	\$2,848.61	\$38,085.57
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$25,710.01	-	\$25,710.01	\$2,078.44	\$27,788.44
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$43,928.47	-	\$43,928.47	\$3,551.24	\$47,479.72
6220200-Water Conservation	<b>519,028</b>	0.090%	\$1,235.05	-	\$1,235.05	\$99.84	\$1,334.90
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$13,850.65	-	\$13,850.65	\$1,119.71	\$14,970.35
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$839.87	-	\$839.87	\$67.90	\$907.77
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$70.48	-	\$70.48	\$5.70	\$76.18
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$8.92	-	\$8.92	\$0.72	\$9.64
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$15,084.36	-	\$15,084.36	\$1,219.44	\$16,303.80
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$27,176.16	-	\$27,176.16	\$2,196.96	\$29,373.12
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$2,889.73	-	\$2,889.73	\$233.61	\$3,123.34
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$7,386.91	-	\$7,386.91	\$597.17	\$7,984.08
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$3,854.19	-	\$3,854.19	\$311.58	\$4,165.77
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$1,494.13	-	\$1,494.13	\$120.79	\$1,614.92
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$446.60	-	\$446.60	\$36.10	\$482.70
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$1,787.10	-	\$1,787.10	\$144.47	\$1,931.57
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$29,441.55	-	\$29,441.55	\$2,380.10	\$31,821.65
4125900-Sewer Capital Engrng Svcs	<b>419,450</b>	0.073%	\$998.10	-	\$998.10	\$80.69	\$1,078.79
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$380.50	-	\$380.50	\$30.76	\$411.27
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$9,600.78	-	\$9,600.78	\$776.14	\$10,376.93
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$2,043.20	-	\$2,043.20	\$165.18	\$2,208.38

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.3**

**Detail Allocation - Treasury and Debt (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	5,721,024	0.996%	\$13,613.48	-	\$13,613.48	\$1,100.53	\$14,714.02
2320300-Unemployment Trust	137,081	0.024%	\$326.19	-	\$326.19	\$26.37	\$352.56
2320000-Risk Management	1,055,876	0.184%	\$2,512.51	-	\$2,512.51	\$203.12	\$2,715.63
2315200-Central Store	821,956	0.143%	\$1,955.89	-	\$1,955.89	\$158.12	\$2,114.01
2215000-Central Garage	10,754,690	1.872%	\$25,591.36	-	\$25,591.36	\$2,068.84	\$27,660.20
5200200-PRCS Adm Special Transit Svs	3,608,366	0.628%	\$8,586.30	-	\$8,586.30	\$694.13	\$9,280.43
4130000-Solid Waste Admin	769,391	0.134%	\$1,830.81	-	\$1,830.81	\$148.01	\$1,978.81
4130100-Solid Waste Collection	15,495,223	2.697%	\$36,871.71	-	\$36,871.71	\$2,980.77	\$39,852.47
4130200-Solid Waste Refuse Disposal	344,937	0.060%	\$820.80	-	\$820.80	\$66.35	\$887.15
4130300-Solid Waste Private Hauler	4,895,849	0.852%	\$11,649.93	-	\$11,649.93	\$941.80	\$12,591.73
4130400-Solid Waste Street Sweeping	3,414,100	0.594%	\$8,124.03	-	\$8,124.03	\$656.76	\$8,780.79
4130500-Solid Waste Sundry Gen Govt	148,146	0.026%	\$352.52	-	\$352.52	\$28.50	\$381.02
1310000-City Attorney-Claim Management	3,223,026	0.561%	\$7,669.36	-	\$7,669.36	\$620.00	\$8,289.36
9999992-PW-Capital Projects (420)	2,237,709	0.390%	\$5,324.75	-	\$5,324.75	\$430.46	\$5,755.21
6015311-RPU Customer Service Call Center	23,131	0.004%	\$55.04	-	\$55.04	\$4.45	\$59.49
6007000-Public Utilities Admin Safety	300,701	0.052%	\$715.53	-	\$715.53	\$57.84	\$773.38
2815001-Citywide Economic Development	954,715	0.166%	\$2,271.80	-	\$2,271.80	\$183.66	\$2,455.45
6213000-Water - Office of Ops Technology	1,096,950	0.191%	\$2,610.25	-	\$2,610.25	\$211.02	\$2,821.27
2245000-Airport Administration	1,428,143	0.249%	\$3,398.34	-	\$3,398.34	\$274.73	\$3,673.07
<b>Subtotals</b>	<b>574,498,199</b>	<b>100.000%</b>	<b>\$1,367,049.04</b>	<b>-</b>	<b>\$1,367,049.04</b>	<b>\$105,156.78</b>	<b>\$1,472,205.82</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,367,049.04</b>		<b>\$1,472,205.82</b>

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.4**

**Detail Allocation - Accounting**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	<b>1,050</b>	0.310%	\$3,570.85	-	\$3,570.85	-	\$3,570.85
020000-City Council	<b>579</b>	0.171%	\$1,969.07	-	\$1,969.07	-	\$1,969.07
110000-City Manager	<b>2,092</b>	0.618%	\$7,114.50	-	\$7,114.50	-	\$7,114.50
120000-City Clerk	<b>1,955</b>	0.578%	\$6,648.59	-	\$6,648.59	-	\$6,648.59
130000-City Attorney	<b>1,266</b>	0.374%	\$4,305.43	-	\$4,305.43	-	\$4,305.43
210000-Human Resources	<b>1,171</b>	0.346%	\$3,982.35	-	\$3,982.35	-	\$3,982.35
220000-General Services	<b>8,066</b>	2.384%	\$27,430.96	-	\$27,430.96	-	\$27,430.96
230000-Finance	<b>5,862</b>	1.733%	\$19,935.57	-	\$19,935.57	-	\$19,935.57
240000-Innovation and Technology	<b>3,355</b>	0.992%	\$11,409.73	-	\$11,409.73	\$938.83	\$12,348.56
2845000-Citywide Property Services	<b>527</b>	0.156%	\$1,792.23	-	\$1,792.23	\$147.47	\$1,939.70
7222100-Non Departmental City Occupancy	<b>553</b>	0.163%	\$1,880.65	-	\$1,880.65	\$154.75	\$2,035.40
7241300-Non Departmental Employee Parking	<b>62</b>	0.018%	\$210.85	-	\$210.85	\$17.35	\$228.20
2800001-Community Development	<b>642</b>	0.190%	\$2,183.32	-	\$2,183.32	\$179.65	\$2,362.97
2810000-Planning	<b>7,968</b>	2.355%	\$27,097.68	-	\$27,097.68	\$2,229.69	\$29,327.37
2810250-Planning Historical Preservation	<b>416</b>	0.123%	\$1,414.74	-	\$1,414.74	\$116.41	\$1,531.15
2850000-Museum Arts and Cultural Affairs	<b>690</b>	0.204%	\$2,346.56	-	\$2,346.56	\$193.08	\$2,539.64
2825000-Building and Safety	<b>18,323</b>	5.416%	\$62,313.11	-	\$62,313.11	\$5,127.33	\$67,440.43
2840000-Code Enforcement	<b>1,693</b>	0.500%	\$5,757.58	-	\$5,757.58	\$473.75	\$6,231.33
2855300-Homeless Services Campus	<b>425</b>	0.126%	\$1,445.35	-	\$1,445.35	\$118.93	\$1,564.27
2855310-Outreach Homeless Services	<b>851</b>	0.252%	\$2,894.09	-	\$2,894.09	\$238.14	\$3,132.23
3100000-Office of the Police Chief	<b>1,095</b>	0.324%	\$3,723.89	-	\$3,723.89	\$306.41	\$4,030.30
3101000-Police Community Services Bureau	<b>977</b>	0.289%	\$3,322.59	-	\$3,322.59	\$273.39	\$3,595.99
3102000-Police Support Service	<b>5,750</b>	1.700%	\$19,554.68	-	\$19,554.68	\$1,609.02	\$21,163.70
3105000-Police Administrative Services	<b>2,515</b>	0.743%	\$8,553.05	-	\$8,553.05	\$703.77	\$9,256.82
3110000-Police Communications	<b>2,175</b>	0.643%	\$7,396.77	-	\$7,396.77	\$608.63	\$8,005.40
3115000-Police Field Operations	<b>4,488</b>	1.327%	\$15,262.85	-	\$15,262.85	\$1,255.88	\$16,518.73
3120000-Police Aviation Unit	<b>1,274</b>	0.377%	\$4,332.64	-	\$4,332.64	\$356.50	\$4,689.14



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.4**

**Detail Allocation - Accounting (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>2,375</b>	0.702%	\$8,076.93	-	\$8,076.93	\$664.60	\$8,741.53
3130000-Police Central Investigations	<b>1,995</b>	0.590%	\$6,784.62	-	\$6,784.62	\$558.26	\$7,342.88
3135000-Police Special Investigations	<b>1,525</b>	0.451%	\$5,186.24	-	\$5,186.24	\$426.74	\$5,612.98
3500000-Fire Administration	<b>934</b>	0.276%	\$3,176.36	-	\$3,176.36	\$261.36	\$3,437.72
3505000-Fire Prevention	<b>5,001</b>	1.478%	\$17,007.47	-	\$17,007.47	\$1,399.43	\$18,406.90
3510000-Fire Operations	<b>6,248</b>	1.847%	\$21,248.28	-	\$21,248.28	\$1,748.38	\$22,996.66
3510100-Fire Operation Paramedic Program	<b>290</b>	0.086%	\$986.24	-	\$986.24	\$81.15	\$1,067.39
3515000-Fire Special Services	<b>1,094</b>	0.323%	\$3,720.49	-	\$3,720.49	\$306.13	\$4,026.62
3520000-Fire Training	<b>840</b>	0.248%	\$2,856.68	-	\$2,856.68	\$235.06	\$3,091.74
3595000-Fire Capital	<b>28</b>	0.008%	\$95.22	-	\$95.22	\$7.84	\$103.06
4100000-Public Works Administration	<b>840</b>	0.248%	\$2,856.68	-	\$2,856.68	\$235.06	\$3,091.74
4100200-Public Works Sundry Gen Govt	<b>39</b>	0.012%	\$132.63	-	\$132.63	\$10.91	\$143.55
4110000-Public Works Streets Admin	<b>553</b>	0.163%	\$1,880.65	-	\$1,880.65	\$154.75	\$2,035.40
4110100-Public Works Streets Maintenance	<b>6,010</b>	1.776%	\$20,438.89	-	\$20,438.89	\$1,681.78	\$22,120.67
4110110-Public Works Forestry and Landscape	<b>2,264</b>	0.669%	\$7,699.44	-	\$7,699.44	\$633.54	\$8,332.98
4110300-Public Works Storm Drain Maintenance	<b>1,165</b>	0.344%	\$3,961.95	-	\$3,961.95	\$326.00	\$4,287.95
4110400-Public Wrk Signals Maintenance	<b>4,042</b>	1.195%	\$13,746.09	-	\$13,746.09	\$1,131.07	\$14,877.16
4115000-Public Works City Engineering Services	<b>4,685</b>	1.385%	\$15,932.81	-	\$15,932.81	\$1,311.00	\$17,243.82
4120000-Public Works Traffic Engineering	<b>793</b>	0.234%	\$2,696.85	-	\$2,696.85	\$221.91	\$2,918.75
4195000-Public Works Capital	<b>112</b>	0.033%	\$380.89	-	\$380.89	\$31.34	\$412.23
5130000-Library Administration	<b>660</b>	0.195%	\$2,244.54	-	\$2,244.54	\$184.69	\$2,429.22
5135000-Library Neighborhood Services	<b>2,086</b>	0.617%	\$7,094.10	-	\$7,094.10	\$583.73	\$7,677.82
5140000-Library Measure I	<b>40</b>	0.012%	\$136.03	-	\$136.03	\$11.19	\$147.23
5200000-PRCS Administration	<b>976</b>	0.288%	\$3,319.19	-	\$3,319.19	\$273.11	\$3,592.31
5205000-PRCS Recreation	<b>4,847</b>	1.433%	\$16,483.74	-	\$16,483.74	\$1,356.34	\$17,840.08
5210000-PRCS Janet Goeske Center	<b>56</b>	0.017%	\$190.45	-	\$190.45	\$15.67	\$206.12
5215000-PRCS Parks	<b>4,809</b>	1.421%	\$16,354.51	-	\$16,354.51	\$1,345.70	\$17,700.22

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.4**

**Detail Allocation - Accounting (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215400-PRCS Fairmount Park Golf Course	1,007	0.298%	\$3,424.62	-	\$3,424.62	\$281.79	\$3,706.41
5305000-Museum Facilities and Operations	2,597	0.768%	\$8,831.91	-	\$8,831.91	\$726.72	\$9,558.63
2805000-Sucessor Agency	384	0.114%	\$1,305.91	-	\$1,305.91	\$107.45	\$1,413.37
2875000-Housing Authority	792	0.234%	\$2,693.44	-	\$2,693.44	\$221.63	\$2,915.07
9999991-Public Works Capital Improv Storm	242	0.072%	\$823.00	-	\$823.00	\$67.72	\$890.72
5200111-PRCS Admin Plan and Design Park	20	0.006%	\$68.02	-	\$68.02	\$5.60	\$73.61
6000000-Public Utilities Admin Management	2,423	0.716%	\$8,240.17	-	\$8,240.17	\$678.03	\$8,918.20
6000010-Public Utilities Admin Management	1,101	0.325%	\$3,744.30	-	\$3,744.30	\$308.09	\$4,052.39
6000030-Public Utilities Admin Mission Square	157	0.046%	\$533.93	-	\$533.93	\$43.93	\$577.86
6002000-Public Utilities Work Force Developmnt	82	0.024%	\$278.87	-	\$278.87	\$22.95	\$301.81
6003000-Public Utilities Office Ops Technology	212	0.063%	\$720.97	-	\$720.97	\$59.32	\$780.30
6004000-Public Utilities Business Support	1,309	0.387%	\$4,451.67	-	\$4,451.67	\$366.30	\$4,817.96
6005000-Public Utilities Admin CIS Util Bill	1,196	0.354%	\$4,067.37	-	\$4,067.37	\$334.68	\$4,402.05
6010000-Public Utilities Admin Field Services	1,660	0.491%	\$5,645.35	-	\$5,645.35	\$464.52	\$6,109.87
6015000-Public Utilities Admn Customer Service	4,107	1.214%	\$13,967.14	-	\$13,967.14	\$1,149.26	\$15,116.40
6020000-Public Utilities Admin Customer	1,244	0.368%	\$4,230.61	-	\$4,230.61	\$348.11	\$4,578.72
6025000-Legislative and Regulatory Risk	141	0.042%	\$479.51	-	\$479.51	\$39.46	\$518.97
6100000-Electric Operations	5,262	1.555%	\$17,895.08	-	\$17,895.08	\$1,472.47	\$19,367.55
6105000-Electric Prod and Oper Field Ops	35,119	10.381%	\$119,433.17	-	\$119,433.17	\$9,827.35	\$129,260.53
6110000-Energy Deliv Engineering	3,526	1.042%	\$11,991.27	-	\$11,991.27	\$986.68	\$12,977.95
6120000-Elec Power Supply Operation	1,630	0.482%	\$5,543.33	-	\$5,543.33	\$456.12	\$5,999.45
6120100-Elec Power and Energy Purch	2,401	0.710%	\$8,165.35	-	\$8,165.35	\$671.87	\$8,837.23
6120110-SONGS Power and Energy Purch	70	0.021%	\$238.06	-	\$238.06	\$19.59	\$257.65
6120120-SPRINGS Power and Energy Purch	191	0.056%	\$649.56	-	\$649.56	\$53.45	\$703.00
6120130-RERC Acorn Generating Plant	2,730	0.807%	\$9,284.22	-	\$9,284.22	\$763.94	\$10,048.16
6120140-Clearwater Generating Plant	1,634	0.483%	\$5,556.93	-	\$5,556.93	\$457.24	\$6,014.17
6130000-Elec Capital Projects	33,455	9.889%	\$113,774.22	-	\$113,774.22	\$9,361.71	\$123,135.93

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.4**

**Detail Allocation - Accounting (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6020100-Public Utilities Adm Market Pub Benefit	<b>2,789</b>	0.824%	\$9,484.87	-	\$9,484.87	\$780.45	\$10,265.32
6200000-Water Production and Operations	<b>10,476</b>	3.097%	\$35,626.92	-	\$35,626.92	\$2,931.50	\$38,558.42
6205000-Water Field Operations	<b>14,411</b>	4.260%	\$49,009.13	-	\$49,009.13	\$4,032.63	\$53,041.76
6210000-Wtr Engineering and Resources	<b>1,905</b>	0.563%	\$6,478.55	-	\$6,478.55	\$533.08	\$7,011.63
6230000-Water Capital Projects	<b>13,051</b>	3.858%	\$44,384.02	-	\$44,384.02	\$3,652.06	\$48,036.08
6220200-Water Conservation	<b>157</b>	0.046%	\$533.93	-	\$533.93	\$43.93	\$577.86
4125000-Sewer Systems Admin and Reg Compl	<b>830</b>	0.245%	\$2,822.68	-	\$2,822.68	\$232.26	\$3,054.93
4125001-Sewer Admin Compliance	<b>86</b>	0.025%	\$292.47	-	\$292.47	\$24.07	\$316.54
4125002-Sewer Admin Safety	<b>22</b>	0.007%	\$74.82	-	\$74.82	\$6.16	\$80.97
4125003-Sewer Admin Emergency Svcs	<b>9</b>	0.003%	\$30.61	-	\$30.61	\$2.52	\$33.13
4125100-Sewer Collection System Maint	<b>6,089</b>	1.800%	\$20,707.55	-	\$20,707.55	\$1,703.89	\$22,411.44
4125200-Sewer Systems Treatment	<b>2,345</b>	0.693%	\$7,974.91	-	\$7,974.91	\$656.20	\$8,631.11
4125300-Sewer Environmental Compl	<b>851</b>	0.252%	\$2,894.09	-	\$2,894.09	\$238.14	\$3,132.23
4125400-Sewer Sys Plant Maintenance	<b>7,554</b>	2.233%	\$25,689.75	-	\$25,689.75	\$2,113.84	\$27,803.58
4125410-Sewer Electrical and Instrum	<b>3,857</b>	1.140%	\$13,116.94	-	\$13,116.94	\$1,079.30	\$14,196.24
4125420-Sewer SCADA and SPL	<b>1,008</b>	0.298%	\$3,428.02	-	\$3,428.02	\$282.07	\$3,710.09
4125430-Sewer Warehouse	<b>718</b>	0.212%	\$2,441.78	-	\$2,441.78	\$200.92	\$2,642.70
4125500-Sewer Laboratory Services	<b>1,042</b>	0.308%	\$3,543.65	-	\$3,543.65	\$291.58	\$3,835.23
4125600-Sewer Systems Debt Service	<b>36</b>	0.011%	\$122.43	-	\$122.43	\$10.07	\$132.50
9999995-PW-Sewer Capital Projects (550)	<b>2</b>	0.001%	\$6.80	-	\$6.80	\$0.56	\$7.36
4125900-Sewer Capital Engrng Svcs	<b>955</b>	0.282%	\$3,247.78	-	\$3,247.78	\$267.24	\$3,515.01
4125910-Sewer Plant Construction Support	<b>621</b>	0.184%	\$2,111.91	-	\$2,111.91	\$173.77	\$2,285.68
4150000-Public Works Public Parking	<b>801</b>	0.237%	\$2,724.05	-	\$2,724.05	\$224.14	\$2,948.20
4151000-Public Works Parking Enforcmnt	<b>814</b>	0.241%	\$2,768.26	-	\$2,768.26	\$227.78	\$2,996.04
2115100-Workers Compensation	<b>11,470</b>	3.390%	\$39,007.33	-	\$39,007.33	\$3,209.65	\$42,216.98
2320300-Unemployment Trust	<b>60</b>	0.018%	\$204.05	-	\$204.05	\$16.79	\$220.84
2320000-Risk Management	<b>374</b>	0.111%	\$1,271.90	-	\$1,271.90	\$104.66	\$1,376.56

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.4**

**Detail Allocation - Accounting (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320200-Liability Trust	<b>4</b>	0.001%	\$13.60	-	\$13.60	\$1.12	\$14.72
2315200-Central Store	<b>1,032</b>	0.305%	\$3,509.64	-	\$3,509.64	\$288.78	\$3,798.42
2215000-Central Garage	<b>9,888</b>	2.923%	\$33,627.25	-	\$33,627.25	\$2,766.96	\$36,394.20
5200200-PRCS Adm Special Transit Svs	<b>1,231</b>	0.364%	\$4,186.40	-	\$4,186.40	\$344.47	\$4,530.87
4130000-Solid Waste Admin	<b>460</b>	0.136%	\$1,564.37	-	\$1,564.37	\$128.72	\$1,693.10
4130100-Solid Waste Collection	<b>1,758</b>	0.520%	\$5,978.63	-	\$5,978.63	\$491.94	\$6,470.57
4130200-Solid Waste Refuse Disposal	<b>620</b>	0.183%	\$2,108.50	-	\$2,108.50	\$173.49	\$2,282.00
4130300-Solid Waste Private Hauler	<b>24</b>	0.007%	\$81.62	-	\$81.62	\$6.72	\$88.34
4130400-Solid Waste Street Sweeping	<b>1,052</b>	0.311%	\$3,577.66	-	\$3,577.66	\$294.38	\$3,872.04
4130500-Solid Waste Sundry Gen Govt	<b>24</b>	0.007%	\$81.62	-	\$81.62	\$6.72	\$88.34
1310000-City Attorney-Claim Management	<b>916</b>	0.271%	\$3,115.15	-	\$3,115.15	\$256.32	\$3,371.47
9999992-PW-Capital Projects (420)	<b>952</b>	0.281%	\$3,237.57	-	\$3,237.57	\$266.40	\$3,503.97
6015311-RPU Customer Service Call Center	<b>840</b>	0.248%	\$2,856.68	-	\$2,856.68	\$235.06	\$3,091.74
6007000-Public Utilities Admin Safety	<b>634</b>	0.187%	\$2,156.12	-	\$2,156.12	\$177.41	\$2,333.53
5230000-PRCS - Youth Innovation Center	<b>35</b>	0.010%	\$119.03	-	\$119.03	\$9.79	\$128.82
2815001-Citywide Economic Development	<b>420</b>	0.124%	\$1,428.34	-	\$1,428.34	\$117.53	\$1,545.87
2245000-Airport Administration	<b>1,267</b>	0.375%	\$4,308.83	-	\$4,308.83	\$354.54	\$4,663.38
<b>Subtotals</b>	<b>338,309</b>	100.000%	\$1,150,525.86	-	\$1,150,525.86	\$88,501.28	\$1,239,027.15
<b>Direct Billed</b>				-			-
<b>Total Full Functional Cost</b>					\$1,150,525.86		\$1,239,027.15

**Allocation Basis: Total Accounting Transactions By Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.5**

**Detail Allocation - Budget**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
0100000-Mayor	<b>841,057</b>	0.146%	\$1,545.25	-	\$1,545.25	-	\$1,545.25
0200000-City Council	<b>1,314,560</b>	0.229%	\$2,415.20	-	\$2,415.20	-	\$2,415.20
1100000-City Manager	<b>4,295,135</b>	0.748%	\$7,891.30	-	\$7,891.30	-	\$7,891.30
1200000-City Clerk	<b>1,722,363</b>	0.300%	\$3,164.44	-	\$3,164.44	-	\$3,164.44
1300000-City Attorney	<b>6,002,868</b>	1.045%	\$11,028.86	-	\$11,028.86	-	\$11,028.86
2100000-Human Resources	<b>3,279,841</b>	0.571%	\$6,025.94	-	\$6,025.94	-	\$6,025.94
2200000-General Services	<b>4,130,059</b>	0.719%	\$7,588.02	-	\$7,588.02	-	\$7,588.02
2300000-Finance	<b>6,264,871</b>	1.090%	\$11,510.23	-	\$11,510.23	-	\$11,510.23
2400000-Innovation and Technology	<b>10,848,019</b>	1.888%	\$19,930.69	-	\$19,930.69	\$1,611.23	\$21,541.92
2845000-Citywide Property Services	<b>451,211</b>	0.079%	\$828.99	-	\$828.99	\$67.02	\$896.01
7222100-Non Departmental City Occupancy	<b>1,730,968</b>	0.301%	\$3,180.25	-	\$3,180.25	\$257.10	\$3,437.34
7241300-Non Departmental Employee Parking	<b>195,446</b>	0.034%	\$359.09	-	\$359.09	\$29.03	\$388.12
2800001-Community Development	<b>946,589</b>	0.165%	\$1,739.14	-	\$1,739.14	\$140.59	\$1,879.73
2810000-Planning	<b>2,636,143</b>	0.459%	\$4,843.29	-	\$4,843.29	\$391.54	\$5,234.83
2810250-Planning Historical Preservation	<b>406,895</b>	0.071%	\$747.57	-	\$747.57	\$60.44	\$808.01
2850000-Museum Arts and Cultural Affairs	<b>2,007,819</b>	0.349%	\$3,688.90	-	\$3,688.90	\$298.22	\$3,987.11
2825000-Building and Safety	<b>2,775,605</b>	0.483%	\$5,099.52	-	\$5,099.52	\$412.25	\$5,511.78
2840000-Code Enforcement	<b>2,701,419</b>	0.470%	\$4,963.22	-	\$4,963.22	\$401.23	\$5,364.46
2855300-Homeless Services Campus	<b>26,941</b>	0.005%	\$49.50	-	\$49.50	\$4.00	\$53.50
2855310-Outreach Homeless Services	<b>415,667</b>	0.072%	\$763.69	-	\$763.69	\$61.74	\$825.43
3100000-Office of the Police Chief	<b>4,979,207</b>	0.867%	\$9,148.13	-	\$9,148.13	\$739.55	\$9,887.67
3101000-Police Community Services Bureau	<b>1,985,804</b>	0.346%	\$3,648.45	-	\$3,648.45	\$294.95	\$3,943.40
3102000-Police Support Service	<b>8,046,274</b>	1.401%	\$14,783.14	-	\$14,783.14	\$1,195.09	\$15,978.23
3105000-Police Administrative Services	<b>4,486,755</b>	0.781%	\$8,243.36	-	\$8,243.36	\$666.41	\$8,909.77
3110000-Police Communications	<b>5,369,272</b>	0.935%	\$9,864.78	-	\$9,864.78	\$797.48	\$10,662.26
3115000-Police Field Operations	<b>41,511,258</b>	7.226%	\$76,267.21	-	\$76,267.21	\$6,165.56	\$82,432.76
3120000-Police Aviation Unit	<b>2,503,538</b>	0.436%	\$4,599.66	-	\$4,599.66	\$371.84	\$4,971.51

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.5**

**Detail Allocation - Budget (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3125000-Police Special Operations	<b>17,383,459</b>	3.026%	\$31,938.03	-	\$31,938.03	\$2,581.92	\$34,519.95
3130000-Police Central Investigations	<b>9,884,988</b>	1.721%	\$18,161.35	-	\$18,161.35	\$1,468.19	\$19,629.54
3135000-Police Special Investigations	<b>6,521,628</b>	1.135%	\$11,981.96	-	\$11,981.96	\$968.64	\$12,950.60
3195000-Police Capital	<b>38,090</b>	0.007%	\$69.98	-	\$69.98	\$5.66	\$75.64
3500000-Fire Administration	<b>2,215,352</b>	0.386%	\$4,070.19	-	\$4,070.19	\$329.04	\$4,399.23
3505000-Fire Prevention	<b>1,676,539</b>	0.292%	\$3,080.25	-	\$3,080.25	\$249.01	\$3,329.26
3510000-Fire Operations	<b>50,094,085</b>	8.720%	\$92,036.14	-	\$92,036.14	\$7,440.34	\$99,476.48
3510100-Fire Operation Paramedic Program	<b>2,268,210</b>	0.395%	\$4,167.30	-	\$4,167.30	\$336.89	\$4,504.20
3515000-Fire Special Services	<b>528,854</b>	0.092%	\$971.65	-	\$971.65	\$78.55	\$1,050.19
3520000-Fire Training	<b>493,542</b>	0.086%	\$906.77	-	\$906.77	\$73.30	\$980.07
3595000-Fire Capital	<b>5,585</b>	0.001%	\$10.26	-	\$10.26	\$0.83	\$11.09
4100000-Public Works Administration	<b>1,954,279</b>	0.340%	\$3,590.53	-	\$3,590.53	\$290.26	\$3,880.79
4100200-Public Works Sundry Gen Govt	<b>18,619</b>	0.003%	\$34.21	-	\$34.21	\$2.77	\$36.97
4110000-Public Works Streets Admin	<b>579,414</b>	0.101%	\$1,064.54	-	\$1,064.54	\$86.06	\$1,150.60
4110100-Public Works Streets Maintenance	<b>3,342,273</b>	0.582%	\$6,140.64	-	\$6,140.64	\$496.42	\$6,637.06
4110110-Public Works Forestry and Landscape	<b>6,804,294</b>	1.184%	\$12,501.30	-	\$12,501.30	\$1,010.62	\$13,511.92
4110300-Public Works Storm Drain Maintenance	<b>20,164</b>	0.004%	\$37.05	-	\$37.05	\$2.99	\$40.04
4110400-Public Wrk Signals Maintenance	<b>1,336,025</b>	0.233%	\$2,454.63	-	\$2,454.63	\$198.44	\$2,653.07
4115000-Public Works City Engineering Services	<b>2,974,147</b>	0.518%	\$5,464.30	-	\$5,464.30	\$441.74	\$5,906.04
4120000-Public Works Traffic Engineering	<b>1,019,816</b>	0.178%	\$1,873.67	-	\$1,873.67	\$151.47	\$2,025.14
4195000-Public Works Capital	<b>1,319</b>	0.000%	\$2.42	-	\$2.42	\$0.20	\$2.62
5130000-Library Administration	<b>1,597,261</b>	0.278%	\$2,934.59	-	\$2,934.59	\$237.24	\$3,171.83
5135000-Library Neighborhood Services	<b>3,420,294</b>	0.595%	\$6,283.99	-	\$6,283.99	\$508.01	\$6,792.00
5140000-Library Measure I	<b>1,372,512</b>	0.239%	\$2,521.67	-	\$2,521.67	\$203.86	\$2,725.52
5200000-PRCS Administration	<b>1,595,096</b>	0.278%	\$2,930.61	-	\$2,930.61	\$236.92	\$3,167.53
5205000-PRCS Recreation	<b>4,184,516</b>	0.728%	\$7,688.07	-	\$7,688.07	\$621.52	\$8,309.58
5210000-PRCS Janet Goeske Center	<b>408,367</b>	0.071%	\$750.28	-	\$750.28	\$60.65	\$810.93

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.5**

**Detail Allocation - Budget (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
5215000-PRCS Parks	<b>9,638,564</b>	1.678%	\$17,708.60	-	\$17,708.60	\$1,431.59	\$19,140.19
5215400-PRCS Fairmount Park Golf Course	<b>199,987</b>	0.035%	\$367.43	-	\$367.43	\$29.70	\$397.13
5225000-PRCS Community Services	<b>1,000,344</b>	0.174%	\$1,837.90	-	\$1,837.90	\$148.58	\$1,986.48
5305000-Museum Facilities and Operations	<b>1,624,664</b>	0.283%	\$2,984.94	-	\$2,984.94	\$241.31	\$3,226.25
2805000-Sucessor Agency	<b>591,887</b>	0.103%	\$1,087.45	-	\$1,087.45	\$87.91	\$1,175.37
2855000-Housing	<b>539,716</b>	0.094%	\$991.60	-	\$991.60	\$80.16	\$1,071.76
2875000-Housing Authority	<b>1,014,038</b>	0.177%	\$1,863.06	-	\$1,863.06	\$150.61	\$2,013.67
9999991-Public Works Capital Improv Storm	<b>809,970</b>	0.141%	\$1,488.13	-	\$1,488.13	\$120.30	\$1,608.43
5200111-PRCS Admin Plan and Design Park	<b>2,368,660</b>	0.412%	\$4,351.86	-	\$4,351.86	\$351.81	\$4,703.67
9999993-PW-Cap Imp-Street Projects (433)	<b>268,244</b>	0.047%	\$492.84	-	\$492.84	\$39.84	\$532.68
6000000-Public Utilities Admin Management	<b>6,872,524</b>	1.196%	\$12,626.65	-	\$12,626.65	\$1,020.76	\$13,647.41
6000010-Public Utilities Admin Management	<b>127,291</b>	0.022%	\$233.87	-	\$233.87	\$18.91	\$252.77
6000030-Public Utilities Admin Mission Square	<b>2,884,491</b>	0.502%	\$5,299.58	-	\$5,299.58	\$428.43	\$5,728.00
6002000-Public Utilities Work Force Developmnt	<b>260,321</b>	0.045%	\$478.28	-	\$478.28	\$38.66	\$516.94
6003000-Public Utilities Office Ops Technology	<b>2,490,034</b>	0.433%	\$4,574.85	-	\$4,574.85	\$369.84	\$4,944.69
6004000-Public Utilities Business Support	<b>765,707</b>	0.133%	\$1,406.81	-	\$1,406.81	\$113.73	\$1,520.54
6005000-Public Utilities Admin CIS Util Bill	<b>513,567</b>	0.089%	\$943.56	-	\$943.56	\$76.28	\$1,019.84
6010000-Public Utilities Admin Field Services	<b>3,036,596</b>	0.529%	\$5,579.03	-	\$5,579.03	\$451.02	\$6,030.05
6015000-Public Utilities Admn Customer Service	<b>5,002,407</b>	0.871%	\$9,190.75	-	\$9,190.75	\$742.99	\$9,933.74
6020000-Public Utilities Admin Customer	<b>463,597</b>	0.081%	\$851.75	-	\$851.75	\$68.86	\$920.61
6025000-Legislative and Regulatory Risk	<b>429,464</b>	0.075%	\$789.04	-	\$789.04	\$63.79	\$852.83
6100000-Electric Operations	<b>7,795,471</b>	1.357%	\$14,322.35	-	\$14,322.35	\$1,157.84	\$15,480.19
6105000-Electric Prod and Oper Field Ops	<b>15,044,152</b>	2.619%	\$27,640.10	-	\$27,640.10	\$2,234.47	\$29,874.57
6110000-Energy Deliv Engineering	<b>7,139,814</b>	1.243%	\$13,117.73	-	\$13,117.73	\$1,060.46	\$14,178.19
6120000-Elec Power Supply Operation	<b>9,655,955</b>	1.681%	\$17,740.55	-	\$17,740.55	\$1,434.17	\$19,174.73
6120100-Elec Power and Energy Purch	<b>20,363,953</b>	3.545%	\$37,413.99	-	\$37,413.99	\$3,024.60	\$40,438.59
6120110-SONGS Power and Energy Purch	<b>1,641,758</b>	0.286%	\$3,016.35	-	\$3,016.35	\$243.85	\$3,260.19

**City of Riverside 2025/26 Cost Allocation Plan  
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**2300000 Finance  
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**Detail Allocation - Budget (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6120120-SPRINGS Power and Energy Purch	<b>272,681</b>	0.047%	\$500.99	-	\$500.99	\$40.50	\$541.49
6120130-RERC Acorn Generating Plant	<b>10,012,603</b>	1.743%	\$18,395.81	-	\$18,395.81	\$1,487.15	\$19,882.96
6120140-Clearwater Generating Plant	<b>1,726,130</b>	0.300%	\$3,171.36	-	\$3,171.36	\$256.38	\$3,427.74
6130000-Elec Capital Projects	<b>42,124,616</b>	7.332%	\$77,394.11	-	\$77,394.11	\$6,256.66	\$83,650.77
6020100-Public Utilities Adm Market Pub Benefit	<b>5,867,902</b>	1.021%	\$10,780.89	-	\$10,780.89	\$871.54	\$11,652.44
6200000-Water Production and Operations	<b>17,995,814</b>	3.132%	\$33,063.09	-	\$33,063.09	\$2,672.87	\$35,735.96
6205000-Water Field Operations	<b>14,808,225</b>	2.578%	\$27,206.64	-	\$27,206.64	\$2,199.43	\$29,406.07
6210000-Wtr Engineering and Resources	<b>10,804,552</b>	1.881%	\$19,850.83	-	\$19,850.83	\$1,604.77	\$21,455.60
6230000-Water Capital Projects	<b>18,460,806</b>	3.213%	\$33,917.40	-	\$33,917.40	\$2,741.93	\$36,659.34
6220200-Water Conservation	<b>519,028</b>	0.090%	\$953.59	-	\$953.59	\$77.09	\$1,030.68
4125000-Sewer Systems Admin and Reg Compl	<b>5,820,692</b>	1.013%	\$10,694.16	-	\$10,694.16	\$864.53	\$11,558.69
4125001-Sewer Admin Compliance	<b>352,953</b>	0.061%	\$648.47	-	\$648.47	\$52.42	\$700.89
4125002-Sewer Admin Safety	<b>29,620</b>	0.005%	\$54.42	-	\$54.42	\$4.40	\$58.82
4125003-Sewer Admin Emergency Svcs	<b>3,748</b>	0.001%	\$6.89	-	\$6.89	\$0.56	\$7.44
4125100-Sewer Collection System Maint	<b>6,339,155</b>	1.103%	\$11,646.71	-	\$11,646.71	\$941.54	\$12,588.25
4125200-Sewer Systems Treatment	<b>11,420,699</b>	1.988%	\$20,982.86	-	\$20,982.86	\$1,696.29	\$22,679.14
4125300-Sewer Environmental Compl	<b>1,214,399</b>	0.211%	\$2,231.17	-	\$2,231.17	\$180.37	\$2,411.54
4125400-Sewer Sys Plant Maintenance	<b>3,104,328</b>	0.540%	\$5,703.48	-	\$5,703.48	\$461.08	\$6,164.55
4125410-Sewer Electrical and Instrum	<b>1,619,712</b>	0.282%	\$2,975.84	-	\$2,975.84	\$240.57	\$3,216.41
4125420-Sewer SCADA and SPL	<b>627,903</b>	0.109%	\$1,153.62	-	\$1,153.62	\$93.26	\$1,246.89
4125430-Sewer Warehouse	<b>187,682</b>	0.033%	\$344.82	-	\$344.82	\$27.88	\$372.70
4125500-Sewer Laboratory Services	<b>751,022</b>	0.131%	\$1,379.83	-	\$1,379.83	\$111.55	\$1,491.37
9999995-PW-Sewer Capital Projects (550)	<b>12,372,721</b>	2.154%	\$22,731.97	-	\$22,731.97	\$1,837.69	\$24,569.66
4125900-Sewer Capital Engrnrg Svcs	<b>419,450</b>	0.073%	\$770.64	-	\$770.64	\$62.30	\$832.94
4125910-Sewer Plant Construction Support	<b>159,906</b>	0.028%	\$293.79	-	\$293.79	\$23.75	\$317.54
4150000-Public Works Public Parking	<b>4,034,700</b>	0.702%	\$7,412.82	-	\$7,412.82	\$599.26	\$8,012.08
4151000-Public Works Parking Enforcmnt	<b>858,650</b>	0.149%	\$1,577.57	-	\$1,577.57	\$127.53	\$1,705.10



**City of Riverside 2025/26 Cost Allocation Plan  
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**2300000 Finance  
Schedule 9.5.5**

**Detail Allocation - Budget (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2115100-Workers Compensation	<b>5,721,024</b>	0.996%	\$10,511.04	-	\$10,511.04	\$849.73	\$11,360.77
2320300-Unemployment Trust	<b>137,081</b>	0.024%	\$251.85	-	\$251.85	\$20.36	\$272.21
2320000-Risk Management	<b>1,055,876</b>	0.184%	\$1,939.92	-	\$1,939.92	\$156.83	\$2,096.75
2315200-Central Store	<b>821,956</b>	0.143%	\$1,510.15	-	\$1,510.15	\$122.08	\$1,632.23
2215000-Central Garage	<b>10,754,690</b>	1.872%	\$19,759.22	-	\$19,759.22	\$1,597.37	\$21,356.59
5200200-PRCS Adm Special Transit Svs	<b>3,608,366</b>	0.628%	\$6,629.53	-	\$6,629.53	\$535.94	\$7,165.47
4130000-Solid Waste Admin	<b>769,391</b>	0.134%	\$1,413.58	-	\$1,413.58	\$114.28	\$1,527.85
4130100-Solid Waste Collection	<b>15,495,223</b>	2.697%	\$28,468.84	-	\$28,468.84	\$2,301.46	\$30,770.30
4130200-Solid Waste Refuse Disposal	<b>344,937</b>	0.060%	\$633.74	-	\$633.74	\$51.23	\$684.97
4130300-Solid Waste Private Hauler	<b>4,895,849</b>	0.852%	\$8,994.97	-	\$8,994.97	\$727.17	\$9,722.14
4130400-Solid Waste Street Sweeping	<b>3,414,100</b>	0.594%	\$6,272.61	-	\$6,272.61	\$507.09	\$6,779.70
4130500-Solid Waste Sundry Gen Govt	<b>148,146</b>	0.026%	\$272.18	-	\$272.18	\$22.00	\$294.19
1310000-City Attorney-Claim Management	<b>3,223,026</b>	0.561%	\$5,921.55	-	\$5,921.55	\$478.71	\$6,400.26
9999992-PW-Capital Projects (420)	<b>2,237,709</b>	0.390%	\$4,111.27	-	\$4,111.27	\$332.36	\$4,443.63
6015311-RPU Customer Service Call Center	<b>23,131</b>	0.004%	\$42.50	-	\$42.50	\$3.44	\$45.93
6007000-Public Utilities Admin Safety	<b>300,701</b>	0.052%	\$552.47	-	\$552.47	\$44.66	\$597.13
2815001-Citywide Economic Development	<b>954,715</b>	0.166%	\$1,754.07	-	\$1,754.07	\$141.80	\$1,895.87
6213000-Water - Office of Ops Technology	<b>1,096,950</b>	0.191%	\$2,015.39	-	\$2,015.39	\$162.93	\$2,178.32
2245000-Airport Administration	<b>1,428,143</b>	0.249%	\$2,623.88	-	\$2,623.88	\$212.12	\$2,836.00
<b>Subtotals</b>	<b>574,498,199</b>	100.000%	\$1,055,505.77	-	\$1,055,505.77	\$81,192.10	\$1,136,697.88
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$1,055,505.77		\$1,136,697.88

**Allocation Basis: Net Expenditures by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.6**

**Detail Allocation - Payroll**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	7	0.282%	\$4,568.08	-	\$4,568.08	-	\$4,568.08
020000-City Council	14	0.544%	\$8,821.11	-	\$8,821.11	-	\$8,821.11
110000-City Manager	32	1.225%	\$19,847.50	-	\$19,847.50	-	\$19,847.50
120000-City Clerk	11	0.428%	\$6,930.87	-	\$6,930.87	-	\$6,930.87
130000-City Attorney	36	1.399%	\$22,682.86	-	\$22,682.86	-	\$22,682.86
210000-Human Resources	32	1.244%	\$20,162.54	-	\$20,162.54	-	\$20,162.54
220000-General Services	30	1.166%	\$18,902.38	-	\$18,902.38	-	\$18,902.38
230000-Finance	55	2.138%	\$34,654.36	-	\$34,654.36	-	\$34,654.36
240000-Innovation and Technology	60	2.342%	\$37,962.28	-	\$37,962.28	\$3,188.84	\$41,151.12
2845000-Citywide Property Services	5	0.194%	\$3,150.40	-	\$3,150.40	\$264.63	\$3,415.03
2800001-Community Development	9	0.350%	\$5,670.71	-	\$5,670.71	\$476.34	\$6,147.06
2810000-Planning	25	0.972%	\$15,751.98	-	\$15,751.98	\$1,323.17	\$17,075.16
2810250-Planning Historical Preservation	4	0.155%	\$2,520.32	-	\$2,520.32	\$211.71	\$2,732.02
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$3,780.48	-	\$3,780.48	\$317.56	\$4,098.04
2825000-Building and Safety	22	0.855%	\$13,861.75	-	\$13,861.75	\$1,164.39	\$15,026.14
2840000-Code Enforcement	27	1.050%	\$17,012.14	-	\$17,012.14	\$1,429.03	\$18,441.17
2855310-Outreach Homeless Services	5	0.194%	\$3,150.40	-	\$3,150.40	\$264.63	\$3,415.03
3100000-Office of the Police Chief	14	0.544%	\$8,821.11	-	\$8,821.11	\$740.98	\$9,562.09
3101000-Police Community Services Bureau	12	0.466%	\$7,560.95	-	\$7,560.95	\$635.12	\$8,196.07
3102000-Police Support Service	70	2.721%	\$44,105.55	-	\$44,105.55	\$3,704.88	\$47,810.43
3105000-Police Administrative Services	19	0.739%	\$11,971.51	-	\$11,971.51	\$1,005.61	\$12,977.12
3110000-Police Communications	62	2.410%	\$39,064.92	-	\$39,064.92	\$3,281.47	\$42,346.38
3115000-Police Field Operations	257	9.991%	\$161,930.39	-	\$161,930.39	\$13,602.20	\$175,532.60
3120000-Police Aviation Unit	9	0.350%	\$5,670.71	-	\$5,670.71	\$476.34	\$6,147.06
3125000-Police Special Operations	76	2.954%	\$47,886.03	-	\$47,886.03	\$4,022.44	\$51,908.47
3130000-Police Central Investigations	39	1.516%	\$24,573.09	-	\$24,573.09	\$2,064.15	\$26,637.24
3135000-Police Special Investigations	46	1.788%	\$28,983.65	-	\$28,983.65	\$2,434.64	\$31,418.29

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.6**

**Detail Allocation - Payroll (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$4,410.56	-	\$4,410.56	\$370.49	\$4,781.04
3505000-Fire Prevention	13	0.505%	\$8,191.03	-	\$8,191.03	\$688.05	\$8,879.08
3510000-Fire Operations	218	8.475%	\$137,357.30	-	\$137,357.30	\$11,538.06	\$148,895.35
3515000-Fire Special Services	5	0.194%	\$3,150.40	-	\$3,150.40	\$264.63	\$3,415.03
3520000-Fire Training	5	0.194%	\$3,150.40	-	\$3,150.40	\$264.63	\$3,415.03
4100000-Public Works Administration	9	0.350%	\$5,670.71	-	\$5,670.71	\$476.34	\$6,147.06
4110000-Public Works Streets Admin	3	0.117%	\$1,890.24	-	\$1,890.24	\$158.78	\$2,049.02
4110100-Public Works Streets Maintenance	55	2.138%	\$34,654.36	-	\$34,654.36	\$2,910.98	\$37,565.34
4110110-Public Works Forestry and Landscape	8	0.311%	\$5,040.63	-	\$5,040.63	\$423.41	\$5,464.05
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$2,520.32	-	\$2,520.32	\$211.71	\$2,732.02
4110400-Public Wrk Signals Maintenance	6	0.233%	\$3,780.48	-	\$3,780.48	\$317.56	\$4,098.04
4115000-Public Works City Engineering Services	43	1.672%	\$27,093.41	-	\$27,093.41	\$2,275.86	\$29,369.27
4120000-Public Works Traffic Engineering	6	0.233%	\$3,780.48	-	\$3,780.48	\$317.56	\$4,098.04
5130000-Library Administration	7	0.272%	\$4,410.56	-	\$4,410.56	\$370.49	\$4,781.04
5135000-Library Neighborhood Services	53	2.060%	\$33,394.21	-	\$33,394.21	\$2,805.12	\$36,199.33
5200000-PRCS Administration	11	0.428%	\$6,930.87	-	\$6,930.87	\$582.20	\$7,513.07
5205000-PRCS Recreation	102	3.979%	\$64,488.62	-	\$64,488.62	\$5,417.06	\$69,905.69
5215000-PRCS Parks	43	1.681%	\$27,250.93	-	\$27,250.93	\$2,289.09	\$29,540.02
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$2,362.80	-	\$2,362.80	\$198.48	\$2,561.27
5305000-Museum Facilities and Operations	14	0.525%	\$8,506.07	-	\$8,506.07	\$714.51	\$9,220.58
2805000-Sucessor Agency	3	0.117%	\$1,890.24	-	\$1,890.24	\$158.78	\$2,049.02
2855000-Housing	4	0.155%	\$2,520.32	-	\$2,520.32	\$211.71	\$2,732.02
2875000-Housing Authority	8	0.311%	\$5,040.63	-	\$5,040.63	\$423.41	\$5,464.05
6000000-Public Utilities Admin Management	35	1.361%	\$22,052.78	-	\$22,052.78	\$1,852.44	\$23,905.22
6003000-Public Utilities Office Ops Technology	2	0.078%	\$1,260.16	-	\$1,260.16	\$105.85	\$1,366.01
6004000-Public Utilities Business Support	11	0.428%	\$6,930.87	-	\$6,930.87	\$582.20	\$7,513.07
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$8,191.03	-	\$8,191.03	\$688.05	\$8,879.08

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.6**

**Detail Allocation - Payroll (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$24,573.09	-	\$24,573.09	\$2,064.15	\$26,637.24
6015000-Public Utilities Admn Customer Service	50	1.944%	\$31,503.97	-	\$31,503.97	\$2,646.34	\$34,150.31
6020000-Public Utilities Admin Customer	22	0.855%	\$13,861.75	-	\$13,861.75	\$1,164.39	\$15,026.14
6025000-Legislative and Regulatory Risk	1	0.039%	\$630.08	-	\$630.08	\$52.93	\$683.01
6100000-Electric Operations	68	2.624%	\$42,530.36	-	\$42,530.36	\$3,572.56	\$46,102.92
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$44,735.63	-	\$44,735.63	\$3,757.81	\$48,493.44
6110000-Energy Deliv Engineering	71	2.760%	\$44,735.63	-	\$44,735.63	\$3,757.81	\$48,493.44
6120000-Elec Power Supply Operation	48	1.866%	\$30,243.81	-	\$30,243.81	\$2,540.49	\$32,784.30
6120130-RERC Acorn Generating Plant	17	0.661%	\$10,711.35	-	\$10,711.35	\$899.76	\$11,611.11
6120140-Clearwater Generating Plant	5	0.194%	\$3,150.40	-	\$3,150.40	\$264.63	\$3,415.03
6200000-Water Production and Operations	41	1.574%	\$25,518.21	-	\$25,518.21	\$2,143.54	\$27,661.75
6205000-Water Field Operations	87	3.382%	\$54,816.90	-	\$54,816.90	\$4,604.64	\$59,421.54
6210000-Wtr Engineering and Resources	37	1.438%	\$23,312.94	-	\$23,312.94	\$1,958.29	\$25,271.23
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$8,821.11	-	\$8,821.11	\$740.98	\$9,562.09
4125100-Sewer Collection System Maint	19	0.739%	\$11,971.51	-	\$11,971.51	\$1,005.61	\$12,977.12
4125200-Sewer Systems Treatment	29	1.127%	\$18,272.30	-	\$18,272.30	\$1,534.88	\$19,807.18
4125300-Sewer Environmental Compl	10	0.389%	\$6,300.79	-	\$6,300.79	\$529.27	\$6,830.06
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$11,341.43	-	\$11,341.43	\$952.68	\$12,294.11
4125410-Sewer Electrical and Instrum	9	0.350%	\$5,670.71	-	\$5,670.71	\$476.34	\$6,147.06
4125420-Sewer SCADA and SPL	3	0.117%	\$1,890.24	-	\$1,890.24	\$158.78	\$2,049.02
4125430-Sewer Warehouse	2	0.078%	\$1,260.16	-	\$1,260.16	\$105.85	\$1,366.01
4125500-Sewer Laboratory Services	5	0.194%	\$3,150.40	-	\$3,150.40	\$264.63	\$3,415.03
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$3,780.48	-	\$3,780.48	\$317.56	\$4,098.04
4125910-Sewer Plant Construction Support	2	0.078%	\$1,260.16	-	\$1,260.16	\$105.85	\$1,366.01
4150000-Public Works Public Parking	3	0.117%	\$1,890.24	-	\$1,890.24	\$158.78	\$2,049.02
4151000-Public Works Parking Enforcmnt	15	0.583%	\$9,451.19	-	\$9,451.19	\$793.90	\$10,245.09
2115100-Workers Compensation	5	0.194%	\$3,150.40	-	\$3,150.40	\$264.63	\$3,415.03

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.5.6**

**Detail Allocation - Payroll (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$1,260.16	-	\$1,260.16	\$105.85	\$1,366.01
2315200-Central Store	8	0.311%	\$5,040.63	-	\$5,040.63	\$423.41	\$5,464.05
2215000-Central Garage	42	1.633%	\$26,463.33	-	\$26,463.33	\$2,222.93	\$28,686.26
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$30,401.33	-	\$30,401.33	\$2,553.72	\$32,955.05
4130000-Solid Waste Admin	4	0.155%	\$2,520.32	-	\$2,520.32	\$211.71	\$2,732.02
4130100-Solid Waste Collection	45	1.749%	\$28,353.57	-	\$28,353.57	\$2,381.71	\$30,735.28
4130400-Solid Waste Street Sweeping	13	0.505%	\$8,191.03	-	\$8,191.03	\$688.05	\$8,879.08
1310000-City Attorney-Claim Management	3	0.117%	\$1,890.24	-	\$1,890.24	\$158.78	\$2,049.02
6015311-RPU Customer Service Call Center	14	0.544%	\$8,821.11	-	\$8,821.11	\$740.98	\$9,562.09
6007000-Public Utilities Admin Safety	2	0.078%	\$1,260.16	-	\$1,260.16	\$105.85	\$1,366.01
5230000-PRCS - Youth Innovation Center	6	0.225%	\$3,654.46	-	\$3,654.46	\$306.98	\$3,961.44
2815001-Citywide Economic Development	7	0.253%	\$4,095.52	-	\$4,095.52	\$344.02	\$4,439.54
2245000-Airport Administration	7	0.272%	\$4,410.56	-	\$4,410.56	\$370.49	\$4,781.04
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$1,620,816.10</b>	<b>-</b>	<b>\$1,620,816.10</b>	<b>\$124,677.17</b>	<b>\$1,745,493.27</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,620,816.10</b>		<b>\$1,745,493.27</b>

**Allocation Basis: Number of FTEs per Department**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>Payroll</b>	<b>Purchasing</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>	<b>Business Tax</b>
0100000-Mayor	\$14,002.98	\$4,568.08	\$275.42	\$2,001.34	\$3,570.85	\$1,545.25	-
0200000-City Council	\$19,525.14	\$8,821.11	-	\$3,128.07	\$1,969.07	\$2,415.20	-
1100000-City Manager	\$67,895.95	\$19,847.50	\$12,393.72	\$10,220.50	\$7,114.50	\$7,891.30	-
1200000-City Clerk	\$25,575.02	\$6,930.87	\$550.83	\$4,098.45	\$6,648.59	\$3,164.44	-
1300000-City Attorney	\$80,371.41	\$22,682.86	\$13,495.39	\$14,284.14	\$4,305.43	\$11,028.86	-
2100000-Human Resources	\$57,781.61	\$20,162.54	\$11,842.89	\$7,804.56	\$3,982.35	\$6,025.94	-
2200000-General Services	\$84,242.49	\$18,902.38	\$10,465.81	\$9,827.70	\$27,430.96	\$7,588.02	-
2300000-Finance	\$105,031.94	\$34,654.36	\$8,813.31	\$14,907.59	\$19,935.57	\$11,510.23	-
2400000-Innovation and Technology	\$180,002.83	\$41,151.12	\$48,593.17	\$27,900.24	\$12,348.56	\$21,541.92	-
2845000-Citywide Property Services	\$8,893.42	\$3,415.03	\$298.12	\$1,160.48	\$1,939.70	\$896.01	-
7222100-Non Departmental City Occupancy	\$18,640.78	-	\$4,173.65	\$4,451.91	\$2,035.40	\$3,437.34	-
7241300-Non Departmental Employee Parking	\$1,631.88	-	-	\$502.67	\$228.20	\$388.12	-
<b>Subtotal for CSD</b>	<b>\$663,595.48</b>	<b>\$181,135.85</b>	<b>\$110,902.31</b>	<b>\$100,287.65</b>	<b>\$91,509.19</b>	<b>\$77,432.62</b>	<b>-</b>
2800001-Community Development	\$16,798.98	\$6,147.06	\$1,490.59	\$2,434.55	\$2,362.97	\$1,879.73	-
2810000-Planning	\$66,229.54	\$17,075.16	\$894.35	\$6,779.95	\$29,327.37	\$5,234.83	-
2810250-Planning Historical Preservation	\$7,483.59	\$2,732.02	\$298.12	\$1,046.50	\$1,531.15	\$808.01	-
2850000-Museum Arts and Cultural Affairs	\$23,442.69	\$4,098.04	\$2,384.94	\$5,163.95	\$2,539.64	\$3,987.11	-
2825000-Building and Safety	\$103,891.43	\$15,026.14	\$1,490.59	\$7,138.63	\$67,440.43	\$5,511.78	-
2840000-Code Enforcement	\$48,247.61	\$18,441.17	\$4,173.65	\$6,947.83	\$6,231.33	\$5,364.46	-
2855300-Homeless Services Campus	\$2,055.88	-	\$298.12	\$69.29	\$1,564.27	\$53.50	-
2855310-Outreach Homeless Services	\$9,532.56	\$3,415.03	-	\$1,069.06	\$3,132.23	\$825.43	-
3100000-Office of the Police Chief	\$52,334.01	\$9,562.09	\$2,981.18	\$12,806.12	\$4,030.30	\$9,887.67	-
3101000-Police Community Services Bureau	\$26,054.02	\$8,196.07	-	\$5,107.33	\$3,595.99	\$3,943.40	-
3102000-Police Support Service	\$134,215.05	\$47,810.43	\$7,452.94	\$20,694.37	\$21,163.70	\$15,978.23	-
3105000-Police Administrative Services	\$79,797.60	\$12,977.12	\$25,340.00	\$11,539.57	\$9,256.82	\$8,909.77	-
3110000-Police Communications	\$90,404.24	\$42,346.38	\$1,490.59	\$13,809.34	\$8,005.40	\$10,662.26	-
3115000-Police Field Operations	\$495,847.54	\$175,532.60	\$5,664.23	\$106,763.63	\$16,518.73	\$82,432.76	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Payroll</b>	<b>Purchasing</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>	<b>Business Tax</b>
3120000-Police Aviation Unit	\$33,884.49	\$6,147.06	\$5,068.00	\$6,438.90	\$4,689.14	\$4,971.51	-
3125000-Police Special Operations	\$192,353.92	\$51,908.47	\$6,856.70	\$44,708.87	\$8,741.53	\$34,519.95	-
3130000-Police Central Investigations	\$107,358.60	\$26,637.24	\$2,384.94	\$25,423.40	\$7,342.88	\$19,629.54	-
3135000-Police Special Investigations	\$83,869.30	\$31,418.29	-	\$16,773.11	\$5,612.98	\$12,950.60	-
3195000-Police Capital	\$273.56	-	-	\$97.96	-	\$75.64	-
3500000-Fire Administration	\$26,514.26	\$4,781.04	\$2,384.94	\$5,697.71	\$3,437.72	\$4,399.23	-
3505000-Fire Prevention	\$41,711.75	\$8,879.08	\$2,384.94	\$4,311.92	\$18,406.90	\$3,329.26	-
3510000-Fire Operations	\$565,948.99	\$148,895.35	\$34,283.52	\$128,837.98	\$22,996.66	\$99,476.48	-
3510100-Fire Operation Paramedic Program	\$20,338.74	-	\$2,981.18	\$5,833.65	\$1,067.39	\$4,504.20	-
3515000-Fire Special Services	\$16,605.98	\$3,415.03	\$5,366.12	\$1,360.17	\$4,026.62	\$1,050.19	-
3520000-Fire Training	\$10,647.60	\$3,415.03	\$596.24	\$1,269.35	\$3,091.74	\$980.07	-
3595000-Fire Capital	\$143.17	-	-	\$14.36	\$103.06	\$11.09	-
4100000-Public Works Administration	\$23,870.58	\$6,147.06	\$596.24	\$5,026.25	\$3,091.74	\$3,880.79	-
4100200-Public Works Sundry Gen Govt	\$575.38	-	\$298.12	\$47.89	\$143.55	\$36.97	-
4110000-Public Works Streets Admin	\$8,245.74	\$2,049.02	-	\$1,490.21	\$2,035.40	\$1,150.60	-
4110100-Public Works Streets Maintenance	\$94,720.41	\$37,565.34	\$11,030.35	\$8,596.06	\$22,120.67	\$6,637.06	-
4110110-Public Works Forestry and Landscape	\$68,925.63	\$5,464.05	\$6,260.47	\$17,500.10	\$8,332.98	\$13,511.92	-
4110300-Public Works Storm Drain Maintenance	\$8,059.14	\$2,732.02	\$894.35	\$51.86	\$4,287.95	\$40.04	-
4110400-Public Wrk Signals Maintenance	\$30,955.41	\$4,098.04	\$2,384.94	\$3,436.15	\$14,877.16	\$2,653.07	-
4115000-Public Works City Engineering Services	\$68,569.51	\$29,369.27	\$596.24	\$7,649.27	\$17,243.82	\$5,906.04	-
4120000-Public Works Traffic Engineering	\$14,937.30	\$4,098.04	\$596.24	\$2,622.89	\$2,918.75	\$2,025.14	-
4195000-Public Works Capital	\$421.71	-	-	\$3.39	\$412.23	\$2.62	-
5130000-Library Administration	\$22,855.37	\$4,781.04	\$4,173.65	\$4,108.03	\$2,429.22	\$3,171.83	-
5135000-Library Neighborhood Services	\$75,298.25	\$36,199.33	\$6,856.70	\$8,796.72	\$7,677.82	\$6,792.00	-
5140000-Library Measure I	\$12,091.37	-	\$2,086.82	\$3,529.99	\$147.23	\$2,725.52	-
5200000-PRCS Administration	\$26,734.93	\$7,513.07	\$4,173.65	\$4,102.46	\$3,592.31	\$3,167.53	-
5205000-PRCS Recreation	\$148,206.77	\$69,905.69	\$30,408.00	\$10,762.24	\$17,840.08	\$8,309.58	-
5210000-PRCS Janet Goeske Center	\$3,437.11	-	\$298.12	\$1,050.29	\$206.12	\$810.93	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Payroll</b>	<b>Purchasing</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>	<b>Business Tax</b>
5215000-PRCS Parks	\$163,864.66	\$29,540.02	\$47,400.70	\$24,789.62	\$17,700.22	\$19,140.19	-
5215400-PRCS Fairmount Park Golf Course	\$8,598.33	\$2,561.27	\$894.35	\$514.35	\$3,706.41	\$397.13	-
5225000-PRCS Community Services	\$7,184.43	-	-	\$2,572.80	-	\$1,986.48	-
5305000-Museum Facilities and Operations	\$57,278.06	\$9,220.58	\$26,830.58	\$4,178.51	\$9,558.63	\$3,226.25	-
2805000-Sucessor Agency	\$8,011.41	\$2,049.02	\$298.12	\$1,522.29	\$1,413.37	\$1,175.37	-
2855000-Housing	\$6,906.36	\$2,732.02	\$298.12	\$1,388.11	-	\$1,071.76	-
2875000-Housing Authority	\$16,556.25	\$5,464.05	\$894.35	\$2,608.02	\$2,915.07	\$2,013.67	-
9999991-Public Works Capital Improv Storm	\$7,602.24	-	\$894.35	\$2,083.18	\$890.72	\$1,608.43	-
5200111-PRCS Admin Plan and Design Park	\$17,085.22	-	-	\$6,092.00	\$73.61	\$4,703.67	-
9999993-PW-Cap Imp-Street Projects (433)	\$2,820.87	-	\$894.35	\$689.90	-	\$532.68	-
6000000-Public Utilities Admin Management	\$101,261.10	\$23,905.22	\$19,079.53	\$17,675.58	\$8,918.20	\$13,647.41	-
6000010-Public Utilities Admin Management	\$42,827.52	-	\$37,860.94	\$327.38	\$4,052.39	\$252.77	-
6000030-Public Utilities Admin Mission Square	\$24,275.32	-	\$2,981.18	\$7,418.68	\$577.86	\$5,728.00	-
6002000-Public Utilities Work Force Developmnt	\$2,469.54	-	\$298.12	\$669.52	\$301.81	\$516.94	-
6003000-Public Utilities Office Ops Technology	\$20,327.74	\$1,366.01	\$298.12	\$6,404.17	\$780.30	\$4,944.69	-
6004000-Public Utilities Business Support	\$21,407.72	\$7,513.07	\$3,577.41	\$1,969.34	\$4,817.96	\$1,520.54	-
6005000-Public Utilities Admin CIS Util Bill	\$16,969.55	\$8,879.08	-	\$1,320.85	\$4,402.05	\$1,019.84	-
6010000-Public Utilities Admin Field Services	\$56,046.39	\$26,637.24	\$1,490.59	\$7,809.88	\$6,109.87	\$6,030.05	-
6015000-Public Utilities Admn Customer Service	\$89,665.54	\$34,150.31	\$4,471.76	\$12,865.79	\$15,116.40	\$9,933.74	-
6020000-Public Utilities Admin Customer	\$27,406.15	\$15,026.14	\$4,471.76	\$1,192.33	\$4,578.72	\$920.61	-
6025000-Legislative and Regulatory Risk	\$4,584.49	\$683.01	\$298.12	\$1,104.55	\$518.97	\$852.83	-
6100000-Electric Operations	\$131,593.18	\$46,102.92	\$10,136.00	\$20,049.33	\$19,367.55	\$15,480.19	-
6105000-Electric Prod and Oper Field Ops	\$299,513.80	\$48,493.44	\$13,713.41	\$38,692.35	\$129,260.53	\$29,874.57	-
6110000-Energy Deliv Engineering	\$126,164.50	\$48,493.44	\$13,415.29	\$18,363.03	\$12,977.95	\$14,178.19	-
6120000-Elec Power Supply Operation	\$116,479.67	\$32,784.30	\$8,347.29	\$24,834.34	\$5,999.45	\$19,174.73	-
6120100-Elec Power and Energy Purch	\$155,090.22	-	-	\$52,374.46	\$8,837.23	\$40,438.59	-
6120110-SONGS Power and Energy Purch	\$12,048.68	-	-	\$4,222.47	\$257.65	\$3,260.19	-
6120120-SPRINGS Power and Energy Purch	\$12,499.27	-	\$9,837.88	\$701.31	\$703.00	\$541.49	-



**City of Riverside 2025/26 Cost Allocation Plan  
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**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Payroll</b>	<b>Purchasing</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>	<b>Business Tax</b>
6120130-RERC Acorn Generating Plant	\$146,038.02	\$11,611.11	\$52,468.70	\$25,751.61	\$10,048.16	\$19,882.96	-
6120140-Clearwater Generating Plant	\$53,128.54	\$3,415.03	\$31,302.35	\$4,439.47	\$6,014.17	\$3,427.74	-
6130000-Elec Capital Projects	\$520,176.30	-	\$94,503.28	\$108,341.14	\$123,135.93	\$83,650.77	-
6020100-Public Utilities Adm Market Pub Benefit	\$53,898.91	-	\$1,490.59	\$15,091.77	\$10,265.32	\$11,652.44	-
6200000-Water Production and Operations	\$213,054.24	\$27,661.75	\$17,588.94	\$46,283.79	\$38,558.42	\$35,735.96	-
6205000-Water Field Operations	\$226,268.24	\$59,421.54	\$7,452.94	\$38,085.57	\$53,041.76	\$29,406.07	-
6210000-Wtr Engineering and Resources	\$115,544.89	\$25,271.23	\$5,664.23	\$27,788.44	\$7,011.63	\$21,455.60	-
6230000-Water Capital Projects	\$212,519.34	-	\$31,898.58	\$47,479.72	\$48,036.08	\$36,659.34	-
6220200-Water Conservation	\$5,199.85	-	\$894.35	\$1,334.90	\$577.86	\$1,030.68	-
4125000-Sewer Systems Admin and Reg Compl	\$56,507.79	\$9,562.09	\$2,086.82	\$14,970.35	\$3,054.93	\$11,558.69	-
4125001-Sewer Admin Compliance	\$5,534.49	-	\$2,683.06	\$907.77	\$316.54	\$700.89	-
4125002-Sewer Admin Safety	\$293.70	-	-	\$76.18	\$80.97	\$58.82	-
4125003-Sewer Admin Emergency Svcs	\$358.16	-	\$298.12	\$9.64	\$33.13	\$7.44	-
4125100-Sewer Collection System Maint	\$93,437.02	\$12,977.12	\$12,520.94	\$16,303.80	\$22,411.44	\$12,588.25	-
4125200-Sewer Systems Treatment	\$121,789.70	\$19,807.18	\$11,328.47	\$29,373.12	\$8,631.11	\$22,679.14	-
4125300-Sewer Environmental Compl	\$20,174.64	\$6,830.06	\$1,490.59	\$3,123.34	\$3,132.23	\$2,411.54	-
4125400-Sewer Sys Plant Maintenance	\$89,819.66	\$12,294.11	\$27,426.82	\$7,984.08	\$27,803.58	\$6,164.55	-
4125410-Sewer Electrical and Instrum	\$42,410.11	\$6,147.06	\$10,434.12	\$4,165.77	\$14,196.24	\$3,216.41	-
4125420-Sewer SCADA and SPL	\$12,653.62	\$2,049.02	\$2,384.94	\$1,614.92	\$3,710.09	\$1,246.89	-
4125430-Sewer Warehouse	\$5,356.64	\$1,366.01	-	\$482.70	\$2,642.70	\$372.70	-
4125500-Sewer Laboratory Services	\$20,395.13	\$3,415.03	\$7,751.06	\$1,931.57	\$3,835.23	\$1,491.37	-
4125600-Sewer Systems Debt Service	\$728.74	-	\$596.24	-	\$132.50	-	-
9999995-PW-Sewer Capital Projects (550)	\$93,637.57	-	\$4,769.88	\$31,821.65	\$7.36	\$24,569.66	-
4125900-Sewer Capital Engrng Svcs	\$11,519.88	\$4,098.04	\$894.35	\$1,078.79	\$3,515.01	\$832.94	-
4125910-Sewer Plant Construction Support	\$6,290.72	\$1,366.01	\$1,490.59	\$411.27	\$2,285.68	\$317.54	-
4150000-Public Works Public Parking	\$39,936.60	\$2,049.02	\$5,962.35	\$10,376.93	\$2,948.20	\$8,012.08	-
4151000-Public Works Parking Enforcmnt	\$20,898.51	\$10,245.09	\$1,490.59	\$2,208.38	\$2,996.04	\$1,705.10	-
2115100-Workers Compensation	\$89,999.44	\$3,415.03	\$3,279.29	\$14,714.02	\$42,216.98	\$11,360.77	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Payroll</b>	<b>Purchasing</b>	<b>Treasury and Debt</b>	<b>Accounting</b>	<b>Budget</b>	<b>Business Tax</b>
2320300-Unemployment Trust	\$1,205.35	-	-	\$352.56	\$220.84	\$272.21	-
2320000-Risk Management	\$13,307.00	\$1,366.01	\$2,981.18	\$2,715.63	\$1,376.56	\$2,096.75	-
2320200-Liability Trust	\$14.72	-	-	-	\$14.72	-	-
2315200-Central Store	\$20,233.72	\$5,464.05	\$5,068.00	\$2,114.01	\$3,798.42	\$1,632.23	-
2215000-Central Garage	\$159,312.87	\$28,686.26	\$16,992.70	\$27,660.20	\$36,394.20	\$21,356.59	-
5200200-PRCS Adm Special Transit Svs	\$66,978.45	\$32,955.05	\$3,577.41	\$9,280.43	\$4,530.87	\$7,165.47	-
4130000-Solid Waste Admin	\$10,248.97	\$2,732.02	\$298.12	\$1,978.81	\$1,693.10	\$1,527.85	-
4130100-Solid Waste Collection	\$153,857.96	\$30,735.28	\$5,366.12	\$39,852.47	\$6,470.57	\$30,770.30	-
4130200-Solid Waste Refuse Disposal	\$8,038.61	-	\$3,279.29	\$887.15	\$2,282.00	\$684.97	-
4130300-Solid Waste Private Hauler	\$35,548.22	-	\$298.12	\$12,591.73	\$88.34	\$9,722.14	-
4130400-Solid Waste Street Sweeping	\$38,761.62	\$8,879.08	\$1,490.59	\$8,780.79	\$3,872.04	\$6,779.70	-
4130500-Solid Waste Sundry Gen Govt	\$1,152.31	-	-	\$381.02	\$88.34	\$294.19	-
1310000-City Attorney-Claim Management	\$32,145.53	\$2,049.02	\$3,577.41	\$8,289.36	\$3,371.47	\$6,400.26	-
9999992-PW-Capital Projects (420)	\$53,262.39	-	\$33,687.29	\$5,755.21	\$3,503.97	\$4,443.63	-
6015311-RPU Customer Service Call Center	\$13,118.07	\$9,562.09	\$298.12	\$59.49	\$3,091.74	\$45.93	-
6007000-Public Utilities Admin Safety	\$5,859.16	\$1,366.01	-	\$773.38	\$2,333.53	\$597.13	-
5230000-PRCS - Youth Innovation Center	\$4,090.26	\$3,961.44	-	-	\$128.82	-	-
2815001-Citywide Economic Development	\$14,034.60	\$4,439.54	\$1,192.47	\$2,455.45	\$1,545.87	\$1,895.87	-
6213000-Water - Office of Ops Technology	\$7,878.25	-	-	\$2,821.27	-	\$2,178.32	-
2245000-Airport Administration	\$27,750.45	\$4,781.04	\$8,049.18	\$3,673.07	\$4,663.38	\$2,836.00	-
Alloc Remains	\$1,447,133.28	-	-	-	-	-	\$1,416,987.76
<b>Totals</b>	<b>\$9,475,525.62</b>	<b>\$1,745,493.27</b>	<b>\$932,812.54</b>	<b>\$1,472,205.82</b>	<b>\$1,239,027.15</b>	<b>\$1,136,697.88</b>	<b>-</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$9,475,525.62</b>	<b>\$1,745,493.27</b>	<b>\$932,812.54</b>	<b>\$1,472,205.82</b>	<b>\$1,239,027.15</b>	<b>\$1,136,697.88</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$663,595.48)</b>	<b>(\$181,135.85)</b>	<b>(\$110,902.31)</b>	<b>(\$100,287.65)</b>	<b>(\$91,509.19)</b>	<b>(\$77,432.62)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$7,364,796.86</b>	<b>\$1,564,357.41</b>	<b>\$821,910.23</b>	<b>\$1,371,918.18</b>	<b>\$1,147,517.96</b>	<b>\$1,059,265.25</b>	<b>-</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

Department	Total	User Fee	Administration
0100000-Mayor	\$14,002.98	-	\$2,042.05
0200000-City Council	\$19,525.14	-	\$3,191.70
1100000-City Manager	\$67,895.95	-	\$10,428.42
1200000-City Clerk	\$25,575.02	-	\$4,181.83
1300000-City Attorney	\$80,371.41	-	\$14,574.73
2100000-Human Resources	\$57,781.61	-	\$7,963.33
2200000-General Services	\$84,242.49	-	\$10,027.63
2300000-Finance	\$105,031.94	-	\$15,210.87
2400000-Innovation and Technology	\$180,002.83	-	\$28,467.83
2845000-Citywide Property Services	\$8,893.42	-	\$1,184.09
7222100-Non Departmental City Occupancy	\$18,640.78	-	\$4,542.48
7241300-Non Departmental Employee Parking	\$1,631.88	-	\$512.90
<b>Subtotal for CSD</b>	<b>\$663,595.48</b>	-	<b>\$102,327.85</b>
2800001-Community Development	\$16,798.98	-	\$2,484.08
2810000-Planning	\$66,229.54	-	\$6,917.88
2810250-Planning Historical Preservation	\$7,483.59	-	\$1,067.79
2850000-Museum Arts and Cultural Affairs	\$23,442.69	-	\$5,269.00
2825000-Building and Safety	\$103,891.43	-	\$7,283.86
2840000-Code Enforcement	\$48,247.61	-	\$7,089.18
2855300-Homeless Services Campus	\$2,055.88	-	\$70.70
2855310-Outreach Homeless Services	\$9,532.56	-	\$1,090.81
3100000-Office of the Police Chief	\$52,334.01	-	\$13,066.64
3101000-Police Community Services Bureau	\$26,054.02	-	\$5,211.23
3102000-Police Support Service	\$134,215.05	-	\$21,115.37
3105000-Police Administrative Services	\$79,797.60	-	\$11,774.33
3110000-Police Communications	\$90,404.24	-	\$14,090.27
3115000-Police Field Operations	\$495,847.54	-	\$108,935.58

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>User Fee</b>	<b>Administration</b>
3120000-Police Aviation Unit	\$33,884.49	-	\$6,569.89
3125000-Police Special Operations	\$192,353.92	-	\$45,618.40
3130000-Police Central Investigations	\$107,358.60	-	\$25,940.60
3135000-Police Special Investigations	\$83,869.30	-	\$17,114.33
3195000-Police Capital	\$273.56	-	\$99.96
3500000-Fire Administration	\$26,514.26	-	\$5,813.62
3505000-Fire Prevention	\$41,711.75	-	\$4,399.64
3510000-Fire Operations	\$565,948.99	-	\$131,459.00
3510100-Fire Operation Paramedic Program	\$20,338.74	-	\$5,952.33
3515000-Fire Special Services	\$16,605.98	-	\$1,387.84
3520000-Fire Training	\$10,647.60	-	\$1,295.17
3595000-Fire Capital	\$143.17	-	\$14.66
4100000-Public Works Administration	\$23,870.58	-	\$5,128.50
4100200-Public Works Sundry Gen Govt	\$575.38	-	\$48.86
4110000-Public Works Streets Admin	\$8,245.74	-	\$1,520.52
4110100-Public Works Streets Maintenance	\$94,720.41	-	\$8,770.93
4110110-Public Works Forestry and Landscape	\$68,925.63	-	\$17,856.11
4110300-Public Works Storm Drain Maintenance	\$8,059.14	-	\$52.92
4110400-Public Wrk Signals Maintenance	\$30,955.41	-	\$3,506.05
4115000-Public Works City Engineering Services	\$68,569.51	-	\$7,804.88
4120000-Public Works Traffic Engineering	\$14,937.30	-	\$2,676.24
4195000-Public Works Capital	\$421.71	-	\$3.46
5130000-Library Administration	\$22,855.37	-	\$4,191.60
5135000-Library Neighborhood Services	\$75,298.25	-	\$8,975.68
5140000-Library Measure I	\$12,091.37	-	\$3,601.80
5200000-PRCS Administration	\$26,734.93	-	\$4,185.92
5205000-PRCS Recreation	\$148,206.77	-	\$10,981.18
5210000-PRCS Janet Goeske Center	\$3,437.11	-	\$1,071.65

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>User Fee</b>	<b>Administration</b>
5215000-PRCS Parks	\$163,864.66	-	\$25,293.92
5215400-PRCS Fairmount Park Golf Course	\$8,598.33	-	\$524.81
5225000-PRCS Community Services	\$7,184.43	-	\$2,625.14
5305000-Museum Facilities and Operations	\$57,278.06	-	\$4,263.51
2805000-Sucessor Agency	\$8,011.41	-	\$1,553.25
2855000-Housing	\$6,906.36	-	\$1,416.35
2875000-Housing Authority	\$16,556.25	-	\$2,661.08
9999991-Public Works Capital Improv Storm	\$7,602.24	-	\$2,125.56
5200111-PRCS Admin Plan and Design Park	\$17,085.22	-	\$6,215.94
9999993-PW-Cap Imp-Street Projects (433)	\$2,820.87	-	\$703.94
6000000-Public Utilities Admin Management	\$101,261.10	-	\$18,035.17
6000010-Public Utilities Admin Management	\$42,827.52	-	\$334.04
6000030-Public Utilities Admin Mission Square	\$24,275.32	-	\$7,569.60
6002000-Public Utilities Work Force Developmnt	\$2,469.54	-	\$683.15
6003000-Public Utilities Office Ops Technology	\$20,327.74	-	\$6,534.45
6004000-Public Utilities Business Support	\$21,407.72	-	\$2,009.40
6005000-Public Utilities Admin CIS Util Bill	\$16,969.55	-	\$1,347.72
6010000-Public Utilities Admin Field Services	\$56,046.39	-	\$7,968.76
6015000-Public Utilities Admn Customer Service	\$89,665.54	-	\$13,127.53
6020000-Public Utilities Admin Customer	\$27,406.15	-	\$1,216.59
6025000-Legislative and Regulatory Risk	\$4,584.49	-	\$1,127.02
6100000-Electric Operations	\$131,593.18	-	\$20,457.20
6105000-Electric Prod and Oper Field Ops	\$299,513.80	-	\$39,479.49
6110000-Energy Deliv Engineering	\$126,164.50	-	\$18,736.60
6120000-Elec Power Supply Operation	\$116,479.67	-	\$25,339.56
6120100-Elec Power and Energy Purch	\$155,090.22	-	\$53,439.94
6120110-SONGS Power and Energy Purch	\$12,048.68	-	\$4,308.37
6120120-SPRINGS Power and Energy Purch	\$12,499.27	-	\$715.58

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>User Fee</b>	<b>Administration</b>
6120130-RERC Acorn Generating Plant	\$146,038.02	-	\$26,275.49
6120140-Clearwater Generating Plant	\$53,128.54	-	\$4,529.78
6130000-Elec Capital Projects	\$520,176.30	-	\$110,545.18
6020100-Public Utilities Adm Market Pub Benefit	\$53,898.91	-	\$15,398.79
6200000-Water Production and Operations	\$213,054.24	-	\$47,225.37
6205000-Water Field Operations	\$226,268.24	-	\$38,860.36
6210000-Wtr Engineering and Resources	\$115,544.89	-	\$28,353.76
6230000-Water Capital Projects	\$212,519.34	-	\$48,445.62
6220200-Water Conservation	\$5,199.85	-	\$1,362.06
4125000-Sewer Systems Admin and Reg Compl	\$56,507.79	-	\$15,274.90
4125001-Sewer Admin Compliance	\$5,534.49	-	\$926.23
4125002-Sewer Admin Safety	\$293.70	-	\$77.73
4125003-Sewer Admin Emergency Svcs	\$358.16	-	\$9.84
4125100-Sewer Collection System Maint	\$93,437.02	-	\$16,635.48
4125200-Sewer Systems Treatment	\$121,789.70	-	\$29,970.68
4125300-Sewer Environmental Compl	\$20,174.64	-	\$3,186.88
4125400-Sewer Sys Plant Maintenance	\$89,819.66	-	\$8,146.51
4125410-Sewer Electrical and Instrum	\$42,410.11	-	\$4,250.52
4125420-Sewer SCADA and SPL	\$12,653.62	-	\$1,647.77
4125430-Sewer Warehouse	\$5,356.64	-	\$492.52
4125500-Sewer Laboratory Services	\$20,395.13	-	\$1,970.86
4125600-Sewer Systems Debt Service	\$728.74	-	-
9999995-PW-Sewer Capital Projects (550)	\$93,637.57	-	\$32,469.01
4125900-Sewer Capital Engrng Svcs	\$11,519.88	-	\$1,100.74
4125910-Sewer Plant Construction Support	\$6,290.72	-	\$419.63
4150000-Public Works Public Parking	\$39,936.60	-	\$10,588.03
4151000-Public Works Parking Enforcmnt	\$20,898.51	-	\$2,253.31
2115100-Workers Compensation	\$89,999.44	-	\$15,013.35

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2300000 Finance  
Schedule 9.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>User Fee</b>	<b>Administration</b>
2320300-Unemployment Trust	\$1,205.35	-	\$359.73
2320000-Risk Management	\$13,307.00	-	\$2,770.87
2320200-Liability Trust	\$14.72	-	-
2315200-Central Store	\$20,233.72	-	\$2,157.01
2215000-Central Garage	\$159,312.87	-	\$28,222.91
5200200-PRCS Adm Special Transit Svs	\$66,978.45	-	\$9,469.23
4130000-Solid Waste Admin	\$10,248.97	-	\$2,019.07
4130100-Solid Waste Collection	\$153,857.96	-	\$40,663.21
4130200-Solid Waste Refuse Disposal	\$8,038.61	-	\$905.20
4130300-Solid Waste Private Hauler	\$35,548.22	-	\$12,847.89
4130400-Solid Waste Street Sweeping	\$38,761.62	-	\$8,959.42
4130500-Solid Waste Sundry Gen Govt	\$1,152.31	-	\$388.77
1310000-City Attorney-Claim Management	\$32,145.53	-	\$8,458.00
9999992-PW-Capital Projects (420)	\$53,262.39	-	\$5,872.29
6015311-RPU Customer Service Call Center	\$13,118.07	-	\$60.70
6007000-Public Utilities Admin Safety	\$5,859.16	-	\$789.11
5230000-PRCS - Youth Innovation Center	\$4,090.26	-	-
2815001-Citywide Economic Development	\$14,034.60	-	\$2,505.40
6213000-Water - Office of Ops Technology	\$7,878.25	-	\$2,878.66
2245000-Airport Administration	\$27,750.45	-	\$3,747.79
Alloc Remains	\$1,447,133.28	\$30,145.52	-
<b>Totals</b>	<b>\$9,475,525.62</b>	<b>-</b>	<b>\$1,502,155.68</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$9,475,525.62</b>	<b>-</b>	<b>\$1,502,155.68</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$663,595.48)</b>	<b>-</b>	<b>(\$102,327.85)</b>
<b>Total Receiving Department Allocation</b>	<b>\$7,364,796.86</b>	<b>-</b>	<b>\$1,399,827.83</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.1**

**Narrative**

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The Innovation and Technology Department is a full service technology department providing the following services: network support, server and datacenter operations, applications, help desk, desktop, cybersecurity, geographic information systems, and project management. The Department strives to work collaboratively with other departments and organizations to improve the quality of life in the City through economic development; achieve innovative, practical, and reliable solutions to city problems; and optimize processes through information technology leadership and professional services.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst four different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

**Client Service and Cybersecurity Support-** Allocates the cost of IT Client Services and Cybersecurity Support based on Full-time Equivalents by Fund/Section

**Software Maintenance - Citywide Support-** Allocates the cost of IT Citywide Software Maintenance support based on Full-time Equivalents by Fund/Section

**IT General Citywide Support-** Allocates the cost of IT Citywide Software Maintenance support based on Full-time Equivalents by Fund/Section

**Software Maintenance - Direct Support-** Allocates the cost of IT Direct Software Maintenance support based on projected direct software maintenance costs



For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.2**

**Labor Distribution Summary  
No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.3**

**Schedule of costs to be allocated**

Amount	General & Admin	and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
<i>Sal Total %</i>		<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>
<b>Wages and Benefits</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>		General & Admin	and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
411100 - Salaries - Regular	PROP	\$4,911,886.00	-	\$644,776.00	-	\$4,267,110.00	-
411510 - Accrued Payroll	PROP	\$25,792.00	-	\$4,275.00	-	\$21,517.00	-
412210 - Workers Compensation Ins	PROP	\$69,278.00	-	\$15,419.00	-	\$53,859.00	-
412220 - Health Insurance	PROP	\$589,289.00	-	\$103,648.00	-	\$485,641.00	-
412222 - Dental Insurance	PROP	\$22,047.00	-	\$3,904.00	-	\$18,143.00	-
412230 - Life Insurance	PROP	\$26,167.00	-	\$3,492.00	-	\$22,675.00	-
412240 - Unemployment Insurance	PROP	\$4,459.00	-	\$744.00	-	\$3,715.00	-
412320 - Medicare OASDI	PROP	\$95,100.00	-	\$12,887.00	-	\$82,213.00	-
412400 - Deferred Compensation	PROP	\$42,269.00	-	\$5,768.00	-	\$36,501.00	-
412500 - Automobile/Expense Allowance	PROP	\$4,146.00	-	-	-	\$4,146.00	-
413120 - Overtime At 1.5 Rate	PROP	\$7,926.00	-	\$7,747.00	-	\$179.00	-
421000 - Professional Services	PROP	\$47,368.00	-	\$1,388.00	-	\$45,980.00	-
421215 - IT-Internet Service Provider	PROP	\$59,110.00	-	-	-	\$59,110.00	-
422100 - Telephone	PROP	\$8,151.00	-	\$489.00	-	\$7,662.00	-
422120 - Telephone - Cellular	PROP	\$34,039.00	-	\$8,652.00	-	\$25,387.00	-
423400 - Motor Pool Equipment Rental	PROP	\$127.00	-	-	-	\$127.00	-
424220 - All Other Equip Maint/Repair	PROP	\$2,494.00	-	-	-	\$2,494.00	-
424310 - Software Maintenance/Support	PROP	\$4,703,356.00	-	\$49,604.00	\$1,675,929.00	\$974,126.00	\$2,003,697.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 10.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Client Service and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
425200 - Periodicals & Dues	PROP	\$2,245.00	-	-	-	\$2,245.00	-
425400 - General Office Expense	PROP	\$17,164.00	-	-	-	\$17,164.00	-
425500 - Postage	PROP	\$370.00	-	-	-	\$370.00	-
425610 - Outside Printing Expense	PROP	\$1,044.00	-	-	-	\$1,044.00	-
425700 - Software Purchase/Licensing	PROP	\$35,620.00	-	\$22,313.00	-	\$13,307.00	-
425800 - Computer Equip Purc Undr \$50	PROP	\$63,337.00	-	\$45,544.00	-	\$17,793.00	-
426800 - Special Department Supplies	PROP	\$22,282.00	-	\$5,312.00	-	\$16,970.00	-
427100 - Travel & Meeting Expense	PROP	\$18,031.00	-	\$29.00	-	\$18,002.00	-
427200 - Training	PROP	\$8,725.00	-	-	-	\$8,725.00	-
428400 - Liability Insurance	PROP	\$79,238.00	-	\$17,386.00	-	\$61,852.00	-
462320 - Technology Replacement Prog.	PROP	\$72,125.00	-	-	-	\$72,125.00	-
892510 - Utilization Chgs to 510 Fund	PROP	(\$102,993.00)	-	(\$102,993.00)	-	-	-
894101 - Interfund Services to 101 Fund	PROP	(\$1,432,035.00)	-	-	-	-	(\$1,432,035.00)
894510 - Interfund Services to 510 Fund	PROP	(\$393,009.00)	-	-	-	-	(\$393,009.00)
894520 - Interfund Services to 520 Fund	PROP	(\$73,303.00)	-	-	-	-	(\$73,303.00)
894550 - Interfund Services to 550 Fund	PROP	(\$311.00)	-	-	-	-	(\$311.00)
894610 - Interfund Services to 610 Fund	PROP	(\$24,114.00)	-	-	-	-	(\$24,114.00)
894650 - Interfund Services to 650 Fund	PROP	(\$80,925.00)	-	-	-	-	(\$80,925.00)
412318 - PERS UAL - Misc	PROP	\$466,003.00	-	\$77,373.00	-	\$388,630.00	-
882510 - Utilization Chgs from 510 Fund	PROP	\$2,625.00	-	-	-	\$2,625.00	-
411116 - Salaries-Addtl Pay Non-PERS	PROP	\$522,670.00	-	\$103,000.00	-	\$419,670.00	-
411111 - Salaries-Part Time Benefitted	PROP	\$34,667.00	-	-	-	\$34,667.00	-
411115 - Salaries-Additional Pay PERS	PROP	\$3,243.00	-	-	-	\$3,243.00	-
411210 - Vacation	PROP	\$323,411.00	-	\$48,783.00	-	\$274,628.00	-



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 10.3**

Schedule of costs to be allocated (continued)

	Amount	General & Admin	Client Service and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
Reallocate Admin		-	-	-	-	-
<b>Functional Costs</b>	\$12,835,572.00	-	\$1,271,392.00	\$1,675,929.00	\$9,888,251.00	-
<i>Exp Total %</i>		<i>0.000%</i>	<i>9.905%</i>	<i>13.057%</i>	<i>77.038%</i>	<i>0.000%</i>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>and Cybersecurity Support</b>	<b>Software Maintenance - Citywide Support</b>	<b>IT General Citywide Support</b>	<b>Software Maintenance - Direct Support</b>	
0000001-Building	\$109,252.66	-	\$10,821.72	\$14,265.02	\$84,165.92	-	-
0100000-Mayor	\$19,364.28	\$3,483.29	\$2,263.10	\$2,983.19	\$17,601.29	-	-
0200000-City Council	\$29,360.29	\$7,307.46	\$3,632.02	\$4,787.68	\$28,248.05	-	-
1100000-City Manager	\$127,266.39	\$19,345.94	\$14,522.28	\$19,143.04	\$112,947.01	-	-
1200000-City Clerk	\$23,189.56	\$3,571.65	\$2,650.76	\$3,494.19	\$20,616.26	-	-
1300000-City Attorney	\$99,773.84	\$12,652.95	\$11,136.12	\$14,679.46	\$86,611.20	-	-
2100000-Human Resources	\$107,486.16	\$11,992.96	\$11,834.67	\$15,600.28	\$92,044.16	-	-
2200000-General Services	\$78,817.22	\$7,766.73	\$8,576.33	\$11,305.19	\$66,702.43	-	-
2300000-Finance	\$166,347.54	\$13,655.30	\$17,829.68	\$23,502.81	\$138,670.35	-	-
2400000-Innovation and Technology	-	\$318,451.60	\$31,543.34	\$41,579.94	\$245,328.33	-	-
7222100-Non Departmental City Occupancy	-	\$114,947.80	\$11,385.84	\$15,008.63	\$88,553.33	-	-
7241300-Non Departmental Employee Parking	-	\$33,718.15	\$3,339.86	\$4,402.55	\$25,975.74	-	-
<b>Subtotals</b>	\$760,857.93	\$546,893.82	\$129,535.72	\$170,751.96	\$1,007,464.07	-	-
<b>Functional Costs</b>	\$12,835,572.00		\$1,271,392.00	\$1,675,929.00	\$9,888,251.00		
<b>Total Allocated Costs</b>	\$14,143,323.76		\$1,400,927.72	\$1,846,680.96	\$10,895,715.07		

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.1**

**Detail Allocation - Client Service and Cybersecurity Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	7	0.282%	\$3,795.67	-	\$3,795.67	-	\$3,795.67
020000-City Council	14	0.544%	\$7,329.57	-	\$7,329.57	-	\$7,329.57
110000-City Manager	32	1.225%	\$16,491.54	-	\$16,491.54	-	\$16,491.54
120000-City Clerk	11	0.428%	\$5,758.95	-	\$5,758.95	-	\$5,758.95
130000-City Attorney	36	1.399%	\$18,847.47	-	\$18,847.47	-	\$18,847.47
210000-Human Resources	32	1.244%	\$16,753.31	-	\$16,753.31	-	\$16,753.31
220000-General Services	30	1.166%	\$15,706.23	-	\$15,706.23	-	\$15,706.23
230000-Finance	55	2.138%	\$28,794.75	-	\$28,794.75	-	\$28,794.75
240000-Innovation and Technology	60	2.342%	\$31,543.34	-	\$31,543.34	-	\$31,543.34
2845000-Citywide Property Services	5	0.194%	\$2,617.70	-	\$2,617.70	\$118.00	\$2,735.70
2800001-Community Development	9	0.350%	\$4,711.87	-	\$4,711.87	\$212.40	\$4,924.27
2810000-Planning	25	0.972%	\$13,088.52	-	\$13,088.52	\$590.00	\$13,678.52
2810250-Planning Historical Preservation	4	0.155%	\$2,094.16	-	\$2,094.16	\$94.40	\$2,188.56
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$3,141.25	-	\$3,141.25	\$141.60	\$3,282.84
2825000-Building and Safety	22	0.855%	\$11,517.90	-	\$11,517.90	\$519.20	\$12,037.10
2840000-Code Enforcement	27	1.050%	\$14,135.60	-	\$14,135.60	\$637.20	\$14,772.80
2855310-Outreach Homeless Services	5	0.194%	\$2,617.70	-	\$2,617.70	\$118.00	\$2,735.70
3100000-Office of the Police Chief	14	0.544%	\$7,329.57	-	\$7,329.57	\$330.40	\$7,659.97
3101000-Police Community Services Bureau	12	0.466%	\$6,282.49	-	\$6,282.49	\$283.20	\$6,565.69
3102000-Police Support Service	70	2.721%	\$36,647.86	-	\$36,647.86	\$1,651.99	\$38,299.85
3105000-Police Administrative Services	19	0.739%	\$9,947.28	-	\$9,947.28	\$448.40	\$10,395.67
3110000-Police Communications	62	2.410%	\$32,459.54	-	\$32,459.54	\$1,463.19	\$33,922.73
3115000-Police Field Operations	257	9.991%	\$134,550.02	-	\$134,550.02	\$6,065.16	\$140,615.17
3120000-Police Aviation Unit	9	0.350%	\$4,711.87	-	\$4,711.87	\$212.40	\$4,924.27
3125000-Police Special Operations	76	2.954%	\$39,789.11	-	\$39,789.11	\$1,793.59	\$41,582.70
3130000-Police Central Investigations	39	1.516%	\$20,418.10	-	\$20,418.10	\$920.39	\$21,338.49
3135000-Police Special Investigations	46	1.788%	\$24,082.88	-	\$24,082.88	\$1,085.59	\$25,168.47

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.1**

**Detail Allocation - Client Service and Cybersecurity Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$3,664.79	-	\$3,664.79	\$165.20	\$3,829.99
3505000-Fire Prevention	13	0.505%	\$6,806.03	-	\$6,806.03	\$306.80	\$7,112.83
3510000-Fire Operations	218	8.475%	\$114,131.92	-	\$114,131.92	\$5,144.76	\$119,276.68
3515000-Fire Special Services	5	0.194%	\$2,617.70	-	\$2,617.70	\$118.00	\$2,735.70
3520000-Fire Training	5	0.194%	\$2,617.70	-	\$2,617.70	\$118.00	\$2,735.70
4100000-Public Works Administration	9	0.350%	\$4,711.87	-	\$4,711.87	\$212.40	\$4,924.27
4110000-Public Works Streets Admin	3	0.117%	\$1,570.62	-	\$1,570.62	\$70.80	\$1,641.42
4110100-Public Works Streets Maintenance	55	2.138%	\$28,794.75	-	\$28,794.75	\$1,297.99	\$30,092.74
4110110-Public Works Forestry and Landscape	8	0.311%	\$4,188.33	-	\$4,188.33	\$188.80	\$4,377.13
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$2,094.16	-	\$2,094.16	\$94.40	\$2,188.56
4110400-Public Wrk Signals Maintenance	6	0.233%	\$3,141.25	-	\$3,141.25	\$141.60	\$3,282.84
4115000-Public Works City Engineering Services	43	1.672%	\$22,512.26	-	\$22,512.26	\$1,014.79	\$23,527.05
4120000-Public Works Traffic Engineering	6	0.233%	\$3,141.25	-	\$3,141.25	\$141.60	\$3,282.84
5130000-Library Administration	7	0.272%	\$3,664.79	-	\$3,664.79	\$165.20	\$3,829.99
5135000-Library Neighborhood Services	53	2.060%	\$27,747.67	-	\$27,747.67	\$1,250.79	\$28,998.46
5200000-PRCS Administration	11	0.428%	\$5,758.95	-	\$5,758.95	\$259.60	\$6,018.55
5205000-PRCS Recreation	102	3.979%	\$53,584.41	-	\$53,584.41	\$2,415.44	\$55,999.86
5215000-PRCS Parks	43	1.681%	\$22,643.14	-	\$22,643.14	\$1,020.69	\$23,663.84
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$1,963.28	-	\$1,963.28	\$88.50	\$2,051.78
5305000-Museum Facilities and Operations	14	0.525%	\$7,067.80	-	\$7,067.80	\$318.60	\$7,386.40
2805000-Sucessor Agency	3	0.117%	\$1,570.62	-	\$1,570.62	\$70.80	\$1,641.42
2855000-Housing	4	0.155%	\$2,094.16	-	\$2,094.16	\$94.40	\$2,188.56
2875000-Housing Authority	8	0.311%	\$4,188.33	-	\$4,188.33	\$188.80	\$4,377.13
6000000-Public Utilities Admin Management	35	1.361%	\$18,323.93	-	\$18,323.93	\$825.99	\$19,149.93
6003000-Public Utilities Office Ops Technology	2	0.078%	\$1,047.08	-	\$1,047.08	\$47.20	\$1,094.28
6004000-Public Utilities Business Support	11	0.428%	\$5,758.95	-	\$5,758.95	\$259.60	\$6,018.55
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$6,806.03	-	\$6,806.03	\$306.80	\$7,112.83



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.1**

**Detail Allocation - Client Service and Cybersecurity Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$20,418.10	-	\$20,418.10	\$920.39	\$21,338.49
6015000-Public Utilities Admn Customer Service	50	1.944%	\$26,177.05	-	\$26,177.05	\$1,179.99	\$27,357.04
6020000-Public Utilities Admin Customer	22	0.855%	\$11,517.90	-	\$11,517.90	\$519.20	\$12,037.10
6025000-Legislative and Regulatory Risk	1	0.039%	\$523.54	-	\$523.54	\$23.60	\$547.14
6100000-Electric Operations	68	2.624%	\$35,339.01	-	\$35,339.01	\$1,592.99	\$36,932.00
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$37,171.41	-	\$37,171.41	\$1,675.59	\$38,846.99
6110000-Energy Deliv Engineering	71	2.760%	\$37,171.41	-	\$37,171.41	\$1,675.59	\$38,846.99
6120000-Elec Power Supply Operation	48	1.866%	\$25,129.96	-	\$25,129.96	\$1,132.79	\$26,262.76
6120130-RERC Acorn Generating Plant	17	0.661%	\$8,900.20	-	\$8,900.20	\$401.20	\$9,301.39
6120140-Clearwater Generating Plant	5	0.194%	\$2,617.70	-	\$2,617.70	\$118.00	\$2,735.70
6200000-Water Production and Operations	41	1.574%	\$21,203.41	-	\$21,203.41	\$955.79	\$22,159.20
6205000-Water Field Operations	87	3.382%	\$45,548.06	-	\$45,548.06	\$2,053.19	\$47,601.25
6210000-Wtr Engineering and Resources	37	1.438%	\$19,371.01	-	\$19,371.01	\$873.19	\$20,244.21
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$7,329.57	-	\$7,329.57	\$330.40	\$7,659.97
4125100-Sewer Collection System Maint	19	0.739%	\$9,947.28	-	\$9,947.28	\$448.40	\$10,395.67
4125200-Sewer Systems Treatment	29	1.127%	\$15,182.69	-	\$15,182.69	\$684.40	\$15,867.08
4125300-Sewer Environmental Compl	10	0.389%	\$5,235.41	-	\$5,235.41	\$236.00	\$5,471.41
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$9,423.74	-	\$9,423.74	\$424.80	\$9,848.53
4125410-Sewer Electrical and Instrum	9	0.350%	\$4,711.87	-	\$4,711.87	\$212.40	\$4,924.27
4125420-Sewer SCADA and SPL	3	0.117%	\$1,570.62	-	\$1,570.62	\$70.80	\$1,641.42
4125430-Sewer Warehouse	2	0.078%	\$1,047.08	-	\$1,047.08	\$47.20	\$1,094.28
4125500-Sewer Laboratory Services	5	0.194%	\$2,617.70	-	\$2,617.70	\$118.00	\$2,735.70
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$3,141.25	-	\$3,141.25	\$141.60	\$3,282.84
4125910-Sewer Plant Construction Support	2	0.078%	\$1,047.08	-	\$1,047.08	\$47.20	\$1,094.28
4150000-Public Works Public Parking	3	0.117%	\$1,570.62	-	\$1,570.62	\$70.80	\$1,641.42
4151000-Public Works Parking Enforcmnt	15	0.583%	\$7,853.11	-	\$7,853.11	\$354.00	\$8,207.11
2115100-Workers Compensation	5	0.194%	\$2,617.70	-	\$2,617.70	\$118.00	\$2,735.70

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.1**

**Detail Allocation - Client Service and Cybersecurity Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$1,047.08	-	\$1,047.08	\$47.20	\$1,094.28
2315200-Central Store	8	0.311%	\$4,188.33	-	\$4,188.33	\$188.80	\$4,377.13
2215000-Central Garage	42	1.633%	\$21,988.72	-	\$21,988.72	\$991.19	\$22,979.91
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$25,260.85	-	\$25,260.85	\$1,138.69	\$26,399.54
4130000-Solid Waste Admin	4	0.155%	\$2,094.16	-	\$2,094.16	\$94.40	\$2,188.56
4130100-Solid Waste Collection	45	1.749%	\$23,559.34	-	\$23,559.34	\$1,061.99	\$24,621.33
4130400-Solid Waste Street Sweeping	13	0.505%	\$6,806.03	-	\$6,806.03	\$306.80	\$7,112.83
1310000-City Attorney-Claim Management	3	0.117%	\$1,570.62	-	\$1,570.62	\$70.80	\$1,641.42
6015311-RPU Customer Service Call Center	14	0.544%	\$7,329.57	-	\$7,329.57	\$330.40	\$7,659.97
6007000-Public Utilities Admin Safety	2	0.078%	\$1,047.08	-	\$1,047.08	\$47.20	\$1,094.28
5230000-PRCS - Youth Innovation Center	6	0.225%	\$3,036.54	-	\$3,036.54	\$136.88	\$3,173.42
2815001-Citywide Economic Development	7	0.253%	\$3,403.02	-	\$3,403.02	\$153.40	\$3,556.41
2245000-Airport Administration	7	0.272%	\$3,664.79	-	\$3,664.79	\$165.20	\$3,829.99
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$1,346,756.67</b>	<b>-</b>	<b>\$1,346,756.67</b>	<b>\$54,171.05</b>	<b>\$1,400,927.72</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,346,756.67</b>		<b>\$1,400,927.72</b>

**Allocation Basis: Number of FTEs per Department**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.2**

**Detail Allocation - Software Maintenance - Citywide Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	7	0.282%	\$5,003.39	-	\$5,003.39	-	\$5,003.39
020000-City Council	14	0.544%	\$9,661.73	-	\$9,661.73	-	\$9,661.73
110000-City Manager	32	1.225%	\$21,738.89	-	\$21,738.89	-	\$21,738.89
120000-City Clerk	11	0.428%	\$7,591.36	-	\$7,591.36	-	\$7,591.36
130000-City Attorney	36	1.399%	\$24,844.44	-	\$24,844.44	-	\$24,844.44
210000-Human Resources	32	1.244%	\$22,083.95	-	\$22,083.95	-	\$22,083.95
220000-General Services	30	1.166%	\$20,703.70	-	\$20,703.70	-	\$20,703.70
230000-Finance	55	2.138%	\$37,956.79	-	\$37,956.79	-	\$37,956.79
240000-Innovation and Technology	60	2.342%	\$41,579.94	-	\$41,579.94	-	\$41,579.94
2845000-Citywide Property Services	5	0.194%	\$3,450.62	-	\$3,450.62	\$155.54	\$3,606.16
2800001-Community Development	9	0.350%	\$6,211.11	-	\$6,211.11	\$279.98	\$6,491.09
2810000-Planning	25	0.972%	\$17,253.09	-	\$17,253.09	\$777.72	\$18,030.81
2810250-Planning Historical Preservation	4	0.155%	\$2,760.49	-	\$2,760.49	\$124.44	\$2,884.93
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$4,140.74	-	\$4,140.74	\$186.65	\$4,327.39
2825000-Building and Safety	22	0.855%	\$15,182.72	-	\$15,182.72	\$684.40	\$15,867.11
2840000-Code Enforcement	27	1.050%	\$18,633.33	-	\$18,633.33	\$839.94	\$19,473.27
2855310-Outreach Homeless Services	5	0.194%	\$3,450.62	-	\$3,450.62	\$155.54	\$3,606.16
3100000-Office of the Police Chief	14	0.544%	\$9,661.73	-	\$9,661.73	\$435.52	\$10,097.25
3101000-Police Community Services Bureau	12	0.466%	\$8,281.48	-	\$8,281.48	\$373.31	\$8,654.79
3102000-Police Support Service	70	2.721%	\$48,308.64	-	\$48,308.64	\$2,177.62	\$50,486.27
3105000-Police Administrative Services	19	0.739%	\$13,112.35	-	\$13,112.35	\$591.07	\$13,703.41
3110000-Police Communications	62	2.410%	\$42,787.65	-	\$42,787.65	\$1,928.75	\$44,716.41
3115000-Police Field Operations	257	9.991%	\$177,361.72	-	\$177,361.72	\$7,994.99	\$185,356.72
3120000-Police Aviation Unit	9	0.350%	\$6,211.11	-	\$6,211.11	\$279.98	\$6,491.09
3125000-Police Special Operations	76	2.954%	\$52,449.38	-	\$52,449.38	\$2,364.28	\$54,813.66
3130000-Police Central Investigations	39	1.516%	\$26,914.81	-	\$26,914.81	\$1,213.25	\$28,128.06
3135000-Police Special Investigations	46	1.788%	\$31,745.68	-	\$31,745.68	\$1,431.01	\$33,176.69

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.2**

**Detail Allocation - Software Maintenance - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$4,830.86	-	\$4,830.86	\$217.76	\$5,048.63
3505000-Fire Prevention	13	0.505%	\$8,971.60	-	\$8,971.60	\$404.42	\$9,376.02
3510000-Fire Operations	218	8.475%	\$150,446.91	-	\$150,446.91	\$6,781.75	\$157,228.66
3515000-Fire Special Services	5	0.194%	\$3,450.62	-	\$3,450.62	\$155.54	\$3,606.16
3520000-Fire Training	5	0.194%	\$3,450.62	-	\$3,450.62	\$155.54	\$3,606.16
4100000-Public Works Administration	9	0.350%	\$6,211.11	-	\$6,211.11	\$279.98	\$6,491.09
4110000-Public Works Streets Admin	3	0.117%	\$2,070.37	-	\$2,070.37	\$93.33	\$2,163.70
4110100-Public Works Streets Maintenance	55	2.138%	\$37,956.79	-	\$37,956.79	\$1,710.99	\$39,667.78
4110110-Public Works Forestry and Landscape	8	0.311%	\$5,520.99	-	\$5,520.99	\$248.87	\$5,769.86
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$2,760.49	-	\$2,760.49	\$124.44	\$2,884.93
4110400-Public Wrk Signals Maintenance	6	0.233%	\$4,140.74	-	\$4,140.74	\$186.65	\$4,327.39
4115000-Public Works City Engineering Services	43	1.672%	\$29,675.31	-	\$29,675.31	\$1,337.68	\$31,012.99
4120000-Public Works Traffic Engineering	6	0.233%	\$4,140.74	-	\$4,140.74	\$186.65	\$4,327.39
5130000-Library Administration	7	0.272%	\$4,830.86	-	\$4,830.86	\$217.76	\$5,048.63
5135000-Library Neighborhood Services	53	2.060%	\$36,576.54	-	\$36,576.54	\$1,648.77	\$38,225.32
5200000-PRCS Administration	11	0.428%	\$7,591.36	-	\$7,591.36	\$342.20	\$7,933.56
5205000-PRCS Recreation	102	3.979%	\$70,634.13	-	\$70,634.13	\$3,184.00	\$73,818.13
5215000-PRCS Parks	43	1.681%	\$29,847.84	-	\$29,847.84	\$1,345.46	\$31,193.30
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$2,587.96	-	\$2,587.96	\$116.66	\$2,704.62
5305000-Museum Facilities and Operations	14	0.525%	\$9,316.67	-	\$9,316.67	\$419.97	\$9,736.64
2805000-Sucessor Agency	3	0.117%	\$2,070.37	-	\$2,070.37	\$93.33	\$2,163.70
2855000-Housing	4	0.155%	\$2,760.49	-	\$2,760.49	\$124.44	\$2,884.93
2875000-Housing Authority	8	0.311%	\$5,520.99	-	\$5,520.99	\$248.87	\$5,769.86
6000000-Public Utilities Admin Management	35	1.361%	\$24,154.32	-	\$24,154.32	\$1,088.81	\$25,243.13
6003000-Public Utilities Office Ops Technology	2	0.078%	\$1,380.25	-	\$1,380.25	\$62.22	\$1,442.46
6004000-Public Utilities Business Support	11	0.428%	\$7,591.36	-	\$7,591.36	\$342.20	\$7,933.56
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$8,971.60	-	\$8,971.60	\$404.42	\$9,376.02

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.2**

**Detail Allocation - Software Maintenance - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$26,914.81	-	\$26,914.81	\$1,213.25	\$28,128.06
6015000-Public Utilities Admn Customer Service	50	1.944%	\$34,506.17	-	\$34,506.17	\$1,555.45	\$36,061.62
6020000-Public Utilities Admin Customer	22	0.855%	\$15,182.72	-	\$15,182.72	\$684.40	\$15,867.11
6025000-Legislative and Regulatory Risk	1	0.039%	\$690.12	-	\$690.12	\$31.11	\$721.23
6100000-Electric Operations	68	2.624%	\$46,583.33	-	\$46,583.33	\$2,099.85	\$48,683.18
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$48,998.76	-	\$48,998.76	\$2,208.73	\$51,207.50
6110000-Energy Deliv Engineering	71	2.760%	\$48,998.76	-	\$48,998.76	\$2,208.73	\$51,207.50
6120000-Elec Power Supply Operation	48	1.866%	\$33,125.93	-	\$33,125.93	\$1,493.23	\$34,619.15
6120130-RERC Acorn Generating Plant	17	0.661%	\$11,732.10	-	\$11,732.10	\$528.85	\$12,260.95
6120140-Clearwater Generating Plant	5	0.194%	\$3,450.62	-	\$3,450.62	\$155.54	\$3,606.16
6200000-Water Production and Operations	41	1.574%	\$27,950.00	-	\$27,950.00	\$1,259.91	\$29,209.91
6205000-Water Field Operations	87	3.382%	\$60,040.74	-	\$60,040.74	\$2,706.48	\$62,747.22
6210000-Wtr Engineering and Resources	37	1.438%	\$25,534.57	-	\$25,534.57	\$1,151.03	\$26,685.60
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$9,661.73	-	\$9,661.73	\$435.52	\$10,097.25
4125100-Sewer Collection System Maint	19	0.739%	\$13,112.35	-	\$13,112.35	\$591.07	\$13,703.41
4125200-Sewer Systems Treatment	29	1.127%	\$20,013.58	-	\$20,013.58	\$902.16	\$20,915.74
4125300-Sewer Environmental Compl	10	0.389%	\$6,901.23	-	\$6,901.23	\$311.09	\$7,212.32
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$12,422.22	-	\$12,422.22	\$559.96	\$12,982.18
4125410-Sewer Electrical and Instrum	9	0.350%	\$6,211.11	-	\$6,211.11	\$279.98	\$6,491.09
4125420-Sewer SCADA and SPL	3	0.117%	\$2,070.37	-	\$2,070.37	\$93.33	\$2,163.70
4125430-Sewer Warehouse	2	0.078%	\$1,380.25	-	\$1,380.25	\$62.22	\$1,442.46
4125500-Sewer Laboratory Services	5	0.194%	\$3,450.62	-	\$3,450.62	\$155.54	\$3,606.16
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$4,140.74	-	\$4,140.74	\$186.65	\$4,327.39
4125910-Sewer Plant Construction Support	2	0.078%	\$1,380.25	-	\$1,380.25	\$62.22	\$1,442.46
4150000-Public Works Public Parking	3	0.117%	\$2,070.37	-	\$2,070.37	\$93.33	\$2,163.70
4151000-Public Works Parking Enforcmnt	15	0.583%	\$10,351.85	-	\$10,351.85	\$466.63	\$10,818.49
2115100-Workers Compensation	5	0.194%	\$3,450.62	-	\$3,450.62	\$155.54	\$3,606.16

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.2**

**Detail Allocation - Software Maintenance - Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$1,380.25	-	\$1,380.25	\$62.22	\$1,442.46
2315200-Central Store	8	0.311%	\$5,520.99	-	\$5,520.99	\$248.87	\$5,769.86
2215000-Central Garage	42	1.633%	\$28,985.18	-	\$28,985.18	\$1,306.57	\$30,291.76
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$33,298.46	-	\$33,298.46	\$1,501.01	\$34,799.46
4130000-Solid Waste Admin	4	0.155%	\$2,760.49	-	\$2,760.49	\$124.44	\$2,884.93
4130100-Solid Waste Collection	45	1.749%	\$31,055.55	-	\$31,055.55	\$1,399.90	\$32,455.46
4130400-Solid Waste Street Sweeping	13	0.505%	\$8,971.60	-	\$8,971.60	\$404.42	\$9,376.02
1310000-City Attorney-Claim Management	3	0.117%	\$2,070.37	-	\$2,070.37	\$93.33	\$2,163.70
6015311-RPU Customer Service Call Center	14	0.544%	\$9,661.73	-	\$9,661.73	\$435.52	\$10,097.25
6007000-Public Utilities Admin Safety	2	0.078%	\$1,380.25	-	\$1,380.25	\$62.22	\$1,442.46
5230000-PRCS - Youth Innovation Center	6	0.225%	\$4,002.72	-	\$4,002.72	\$180.43	\$4,183.15
2815001-Citywide Economic Development	7	0.253%	\$4,485.80	-	\$4,485.80	\$202.21	\$4,688.01
2245000-Airport Administration	7	0.272%	\$4,830.86	-	\$4,830.86	\$217.76	\$5,048.63
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$1,775,273.53</b>	<b>-</b>	<b>\$1,775,273.53</b>	<b>\$71,407.43</b>	<b>\$1,846,680.96</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,775,273.53</b>		<b>\$1,846,680.96</b>

**Allocation Basis: Number of FTEs per Department**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.3**

**Detail Allocation - IT General Citywide Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
010000-Mayor	7	0.282%	\$29,520.84	-	\$29,520.84	-	\$29,520.84
020000-City Council	14	0.544%	\$57,005.75	-	\$57,005.75	-	\$57,005.75
110000-City Manager	32	1.225%	\$128,262.94	-	\$128,262.94	-	\$128,262.94
120000-City Clerk	11	0.428%	\$44,790.23	-	\$44,790.23	-	\$44,790.23
130000-City Attorney	36	1.399%	\$146,586.22	-	\$146,586.22	-	\$146,586.22
210000-Human Resources	32	1.244%	\$130,298.86	-	\$130,298.86	-	\$130,298.86
220000-General Services	30	1.166%	\$122,155.18	-	\$122,155.18	-	\$122,155.18
230000-Finance	55	2.138%	\$223,951.17	-	\$223,951.17	-	\$223,951.17
240000-Innovation and Technology	60	2.342%	\$245,328.33	-	\$245,328.33	-	\$245,328.33
2845000-Citywide Property Services	5	0.194%	\$20,359.20	-	\$20,359.20	\$917.74	\$21,276.94
2800001-Community Development	9	0.350%	\$36,646.55	-	\$36,646.55	\$1,651.93	\$38,298.48
2810000-Planning	25	0.972%	\$101,795.99	-	\$101,795.99	\$4,588.69	\$106,384.68
2810250-Planning Historical Preservation	4	0.155%	\$16,287.36	-	\$16,287.36	\$734.19	\$17,021.55
2850000-Museum Arts and Cultural Affairs	6	0.233%	\$24,431.04	-	\$24,431.04	\$1,101.29	\$25,532.32
2825000-Building and Safety	22	0.855%	\$89,580.47	-	\$89,580.47	\$4,038.05	\$93,618.52
2840000-Code Enforcement	27	1.050%	\$109,939.66	-	\$109,939.66	\$4,955.79	\$114,895.45
2855310-Outreach Homeless Services	5	0.194%	\$20,359.20	-	\$20,359.20	\$917.74	\$21,276.94
3100000-Office of the Police Chief	14	0.544%	\$57,005.75	-	\$57,005.75	\$2,569.67	\$59,575.42
3101000-Police Community Services Bureau	12	0.466%	\$48,862.07	-	\$48,862.07	\$2,202.57	\$51,064.65
3102000-Police Support Service	70	2.721%	\$285,028.76	-	\$285,028.76	\$12,848.34	\$297,877.10
3105000-Police Administrative Services	19	0.739%	\$77,364.95	-	\$77,364.95	\$3,487.41	\$80,852.35
3110000-Police Communications	62	2.410%	\$252,454.04	-	\$252,454.04	\$11,379.96	\$263,834.00
3115000-Police Field Operations	257	9.991%	\$1,046,462.73	-	\$1,046,462.73	\$47,171.75	\$1,093,634.48
3120000-Police Aviation Unit	9	0.350%	\$36,646.55	-	\$36,646.55	\$1,651.93	\$38,298.48
3125000-Police Special Operations	76	2.954%	\$309,459.80	-	\$309,459.80	\$13,949.62	\$323,409.42
3130000-Police Central Investigations	39	1.516%	\$158,801.74	-	\$158,801.74	\$7,158.36	\$165,960.10
3135000-Police Special Investigations	46	1.788%	\$187,304.61	-	\$187,304.61	\$8,443.19	\$195,747.81

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.3**

**Detail Allocation - IT General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
3500000-Fire Administration	7	0.272%	\$28,502.88	-	\$28,502.88	\$1,284.83	\$29,787.71
3505000-Fire Prevention	13	0.505%	\$52,933.91	-	\$52,933.91	\$2,386.12	\$55,320.03
3510000-Fire Operations	218	8.475%	\$887,660.99	-	\$887,660.99	\$40,013.39	\$927,674.39
3515000-Fire Special Services	5	0.194%	\$20,359.20	-	\$20,359.20	\$917.74	\$21,276.94
3520000-Fire Training	5	0.194%	\$20,359.20	-	\$20,359.20	\$917.74	\$21,276.94
4100000-Public Works Administration	9	0.350%	\$36,646.55	-	\$36,646.55	\$1,651.93	\$38,298.48
4110000-Public Works Streets Admin	3	0.117%	\$12,215.52	-	\$12,215.52	\$550.64	\$12,766.16
4110100-Public Works Streets Maintenance	55	2.138%	\$223,951.17	-	\$223,951.17	\$10,095.12	\$234,046.29
4110110-Public Works Forestry and Landscape	8	0.311%	\$32,574.72	-	\$32,574.72	\$1,468.38	\$34,043.10
4110300-Public Works Storm Drain Maintenance	4	0.155%	\$16,287.36	-	\$16,287.36	\$734.19	\$17,021.55
4110400-Public Wrk Signals Maintenance	6	0.233%	\$24,431.04	-	\$24,431.04	\$1,101.29	\$25,532.32
4115000-Public Works City Engineering Services	43	1.672%	\$175,089.10	-	\$175,089.10	\$7,892.55	\$182,981.65
4120000-Public Works Traffic Engineering	6	0.233%	\$24,431.04	-	\$24,431.04	\$1,101.29	\$25,532.32
5130000-Library Administration	7	0.272%	\$28,502.88	-	\$28,502.88	\$1,284.83	\$29,787.71
5135000-Library Neighborhood Services	53	2.060%	\$215,807.49	-	\$215,807.49	\$9,728.03	\$225,535.52
5200000-PRCS Administration	11	0.428%	\$44,790.23	-	\$44,790.23	\$2,019.02	\$46,809.26
5205000-PRCS Recreation	102	3.979%	\$416,752.76	-	\$416,752.76	\$18,786.10	\$435,538.87
5215000-PRCS Parks	43	1.681%	\$176,107.06	-	\$176,107.06	\$7,938.44	\$184,045.49
5215400-PRCS Fairmount Park Golf Course	4	0.146%	\$15,269.40	-	\$15,269.40	\$688.30	\$15,957.70
5305000-Museum Facilities and Operations	14	0.525%	\$54,969.83	-	\$54,969.83	\$2,477.89	\$57,447.73
2805000-Sucessor Agency	3	0.117%	\$12,215.52	-	\$12,215.52	\$550.64	\$12,766.16
2855000-Housing	4	0.155%	\$16,287.36	-	\$16,287.36	\$734.19	\$17,021.55
2875000-Housing Authority	8	0.311%	\$32,574.72	-	\$32,574.72	\$1,468.38	\$34,043.10
6000000-Public Utilities Admin Management	35	1.361%	\$142,514.38	-	\$142,514.38	\$6,424.17	\$148,938.55
6003000-Public Utilities Office Ops Technology	2	0.078%	\$8,143.68	-	\$8,143.68	\$367.10	\$8,510.77
6004000-Public Utilities Business Support	11	0.428%	\$44,790.23	-	\$44,790.23	\$2,019.02	\$46,809.26
6005000-Public Utilities Admin CIS Util Bill	13	0.505%	\$52,933.91	-	\$52,933.91	\$2,386.12	\$55,320.03



**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.3**

**Detail Allocation - IT General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
6010000-Public Utilities Admin Field Services	39	1.516%	\$158,801.74	-	\$158,801.74	\$7,158.36	\$165,960.10
6015000-Public Utilities Admn Customer Service	50	1.944%	\$203,591.97	-	\$203,591.97	\$9,177.38	\$212,769.36
6020000-Public Utilities Admin Customer	22	0.855%	\$89,580.47	-	\$89,580.47	\$4,038.05	\$93,618.52
6025000-Legislative and Regulatory Risk	1	0.039%	\$4,071.84	-	\$4,071.84	\$183.55	\$4,255.39
6100000-Electric Operations	68	2.624%	\$274,849.16	-	\$274,849.16	\$12,389.47	\$287,238.63
6105000-Electric Prod and Oper Field Ops	71	2.760%	\$289,100.60	-	\$289,100.60	\$13,031.89	\$302,132.48
6110000-Energy Deliv Engineering	71	2.760%	\$289,100.60	-	\$289,100.60	\$13,031.89	\$302,132.48
6120000-Elec Power Supply Operation	48	1.866%	\$195,448.29	-	\$195,448.29	\$8,810.29	\$204,258.58
6120130-RERC Acorn Generating Plant	17	0.661%	\$69,221.27	-	\$69,221.27	\$3,120.31	\$72,341.58
6120140-Clearwater Generating Plant	5	0.194%	\$20,359.20	-	\$20,359.20	\$917.74	\$21,276.94
6200000-Water Production and Operations	41	1.574%	\$164,909.50	-	\$164,909.50	\$7,433.68	\$172,343.18
6205000-Water Field Operations	87	3.382%	\$354,250.03	-	\$354,250.03	\$15,968.65	\$370,218.68
6210000-Wtr Engineering and Resources	37	1.438%	\$150,658.06	-	\$150,658.06	\$6,791.26	\$157,449.32
4125000-Sewer Systems Admin and Reg Compl	14	0.544%	\$57,005.75	-	\$57,005.75	\$2,569.67	\$59,575.42
4125100-Sewer Collection System Maint	19	0.739%	\$77,364.95	-	\$77,364.95	\$3,487.41	\$80,852.35
4125200-Sewer Systems Treatment	29	1.127%	\$118,083.34	-	\$118,083.34	\$5,322.88	\$123,406.23
4125300-Sewer Environmental Compl	10	0.389%	\$40,718.39	-	\$40,718.39	\$1,835.48	\$42,553.87
4125400-Sewer Sys Plant Maintenance	18	0.700%	\$73,293.11	-	\$73,293.11	\$3,303.86	\$76,596.97
4125410-Sewer Electrical and Instrum	9	0.350%	\$36,646.55	-	\$36,646.55	\$1,651.93	\$38,298.48
4125420-Sewer SCADA and SPL	3	0.117%	\$12,215.52	-	\$12,215.52	\$550.64	\$12,766.16
4125430-Sewer Warehouse	2	0.078%	\$8,143.68	-	\$8,143.68	\$367.10	\$8,510.77
4125500-Sewer Laboratory Services	5	0.194%	\$20,359.20	-	\$20,359.20	\$917.74	\$21,276.94
4125900-Sewer Capital Engrnrg Svs	6	0.233%	\$24,431.04	-	\$24,431.04	\$1,101.29	\$25,532.32
4125910-Sewer Plant Construction Support	2	0.078%	\$8,143.68	-	\$8,143.68	\$367.10	\$8,510.77
4150000-Public Works Public Parking	3	0.117%	\$12,215.52	-	\$12,215.52	\$550.64	\$12,766.16
4151000-Public Works Parking Enforcmnt	15	0.583%	\$61,077.59	-	\$61,077.59	\$2,753.22	\$63,830.81
2115100-Workers Compensation	5	0.194%	\$20,359.20	-	\$20,359.20	\$917.74	\$21,276.94

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.3**

**Detail Allocation - IT General Citywide Support (continued)**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2320000-Risk Management	2	0.078%	\$8,143.68	-	\$8,143.68	\$367.10	\$8,510.77
2315200-Central Store	8	0.311%	\$32,574.72	-	\$32,574.72	\$1,468.38	\$34,043.10
2215000-Central Garage	42	1.633%	\$171,017.26	-	\$171,017.26	\$7,709.00	\$178,726.26
5200200-PRCS Adm Special Transit Svs	48	1.876%	\$196,466.25	-	\$196,466.25	\$8,856.18	\$205,322.43
4130000-Solid Waste Admin	4	0.155%	\$16,287.36	-	\$16,287.36	\$734.19	\$17,021.55
4130100-Solid Waste Collection	45	1.749%	\$183,232.77	-	\$183,232.77	\$8,259.65	\$191,492.42
4130400-Solid Waste Street Sweeping	13	0.505%	\$52,933.91	-	\$52,933.91	\$2,386.12	\$55,320.03
1310000-City Attorney-Claim Management	3	0.117%	\$12,215.52	-	\$12,215.52	\$550.64	\$12,766.16
6015311-RPU Customer Service Call Center	14	0.544%	\$57,005.75	-	\$57,005.75	\$2,569.67	\$59,575.42
6007000-Public Utilities Admin Safety	2	0.078%	\$8,143.68	-	\$8,143.68	\$367.10	\$8,510.77
5230000-PRCS - Youth Innovation Center	6	0.225%	\$23,616.67	-	\$23,616.67	\$1,064.58	\$24,681.25
2815001-Citywide Economic Development	7	0.253%	\$26,466.96	-	\$26,466.96	\$1,193.06	\$27,660.02
2245000-Airport Administration	7	0.272%	\$28,502.88	-	\$28,502.88	\$1,284.83	\$29,787.71
<b>Subtotals</b>	<b>2,572</b>	<b>100.000%</b>	<b>\$10,474,399.73</b>	<b>-</b>	<b>\$10,474,399.73</b>	<b>\$421,315.34</b>	<b>\$10,895,715.07</b>
<b>Direct Billed</b>				<b>-</b>			<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$10,474,399.73</b>		<b>\$10,895,715.07</b>

**Allocation Basis: Number of FTEs per Department**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.5.4**

**Detail Allocation - Software Maintenance - Direct Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
2400000-Innovation and Technology	1	100.000%	-	-	-	-	-
<b><i>Subtotals</i></b>	1	100.000%	-	-	-	-	-
<b><i>Direct Billed</i></b>						-	-
<b><i>Total Full Functional Cost</i></b>						-	-

**Allocation Basis: FY 22/23 Projected Software Maintenance Costs**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.6**

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>IT General Citywide Support</b>	<b>and Cybersecurity Support</b>	<b>Software Maintenance - Citywide Support</b>	<b>Software Maintenance - Direct Support</b>
010000-Mayor	\$38,319.90	\$29,520.84	\$3,795.67	\$5,003.39	-
020000-City Council	\$73,997.05	\$57,005.75	\$7,329.57	\$9,661.73	-
110000-City Manager	\$166,493.37	\$128,262.94	\$16,491.54	\$21,738.89	-
120000-City Clerk	\$58,140.54	\$44,790.23	\$5,758.95	\$7,591.36	-
130000-City Attorney	\$190,278.14	\$146,586.22	\$18,847.47	\$24,844.44	-
210000-Human Resources	\$169,136.12	\$130,298.86	\$16,753.31	\$22,083.95	-
220000-General Services	\$158,565.11	\$122,155.18	\$15,706.23	\$20,703.70	-
230000-Finance	\$290,702.71	\$223,951.17	\$28,794.75	\$37,956.79	-
240000-Innovation and Technology	\$318,451.60	\$245,328.33	\$31,543.34	\$41,579.94	-
2845000-Citywide Property Services	\$27,618.80	\$21,276.94	\$2,735.70	\$3,606.16	-
<b>Subtotal for CSD</b>	<b>\$1,491,703.35</b>	<b>\$1,149,176.46</b>	<b>\$147,756.54</b>	<b>\$194,770.35</b>	<b>-</b>
2800001-Community Development	\$49,713.84	\$38,298.48	\$4,924.27	\$6,491.09	-
2810000-Planning	\$138,094.01	\$106,384.68	\$13,678.52	\$18,030.81	-
2810250-Planning Historical Preservation	\$22,095.04	\$17,021.55	\$2,188.56	\$2,884.93	-
2850000-Museum Arts and Cultural Affairs	\$33,142.56	\$25,532.32	\$3,282.84	\$4,327.39	-
2825000-Building and Safety	\$121,522.72	\$93,618.52	\$12,037.10	\$15,867.11	-
2840000-Code Enforcement	\$149,141.53	\$114,895.45	\$14,772.80	\$19,473.27	-
2855310-Outreach Homeless Services	\$27,618.80	\$21,276.94	\$2,735.70	\$3,606.16	-
3100000-Office of the Police Chief	\$77,332.64	\$59,575.42	\$7,659.97	\$10,097.25	-
3101000-Police Community Services Bureau	\$66,285.12	\$51,064.65	\$6,565.69	\$8,654.79	-
3102000-Police Support Service	\$386,663.22	\$297,877.10	\$38,299.85	\$50,486.27	-
3105000-Police Administrative Services	\$104,951.44	\$80,852.35	\$10,395.67	\$13,703.41	-
3110000-Police Communications	\$342,473.13	\$263,834.00	\$33,922.73	\$44,716.41	-
3115000-Police Field Operations	\$1,419,606.38	\$1,093,634.48	\$140,615.17	\$185,356.72	-
3120000-Police Aviation Unit	\$49,713.84	\$38,298.48	\$4,924.27	\$6,491.09	-
3125000-Police Special Operations	\$419,805.78	\$323,409.42	\$41,582.70	\$54,813.66	-
3130000-Police Central Investigations	\$215,426.65	\$165,960.10	\$21,338.49	\$28,128.06	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>IT General Citywide Support</b>	<b>and Cybersecurity Support</b>	<b>Software Maintenance - Citywide Support</b>	<b>Software Maintenance - Direct Support</b>
3135000-Police Special Investigations	\$254,092.97	\$195,747.81	\$25,168.47	\$33,176.69	-
3500000-Fire Administration	\$38,666.32	\$29,787.71	\$3,829.99	\$5,048.63	-
3505000-Fire Prevention	\$71,808.88	\$55,320.03	\$7,112.83	\$9,376.02	-
3510000-Fire Operations	\$1,204,179.73	\$927,674.39	\$119,276.68	\$157,228.66	-
3515000-Fire Special Services	\$27,618.80	\$21,276.94	\$2,735.70	\$3,606.16	-
3520000-Fire Training	\$27,618.80	\$21,276.94	\$2,735.70	\$3,606.16	-
4100000-Public Works Administration	\$49,713.84	\$38,298.48	\$4,924.27	\$6,491.09	-
4110000-Public Works Streets Admin	\$16,571.28	\$12,766.16	\$1,641.42	\$2,163.70	-
4110100-Public Works Streets Maintenance	\$303,806.81	\$234,046.29	\$30,092.74	\$39,667.78	-
4110110-Public Works Forestry and Landscape	\$44,190.08	\$34,043.10	\$4,377.13	\$5,769.86	-
4110300-Public Works Storm Drain Maintenance	\$22,095.04	\$17,021.55	\$2,188.56	\$2,884.93	-
4110400-Public Wrk Signals Maintenance	\$33,142.56	\$25,532.32	\$3,282.84	\$4,327.39	-
4115000-Public Works City Engineering Services	\$237,521.69	\$182,981.65	\$23,527.05	\$31,012.99	-
4120000-Public Works Traffic Engineering	\$33,142.56	\$25,532.32	\$3,282.84	\$4,327.39	-
5130000-Library Administration	\$38,666.32	\$29,787.71	\$3,829.99	\$5,048.63	-
5135000-Library Neighborhood Services	\$292,759.29	\$225,535.52	\$28,998.46	\$38,225.32	-
5200000-PRCS Administration	\$60,761.36	\$46,809.26	\$6,018.55	\$7,933.56	-
5205000-PRCS Recreation	\$565,356.86	\$435,538.87	\$55,999.86	\$73,818.13	-
5215000-PRCS Parks	\$238,902.63	\$184,045.49	\$23,663.84	\$31,193.30	-
5215400-PRCS Fairmount Park Golf Course	\$20,714.10	\$15,957.70	\$2,051.78	\$2,704.62	-
5305000-Museum Facilities and Operations	\$74,570.76	\$57,447.73	\$7,386.40	\$9,736.64	-
2805000-Sucessor Agency	\$16,571.28	\$12,766.16	\$1,641.42	\$2,163.70	-
2855000-Housing	\$22,095.04	\$17,021.55	\$2,188.56	\$2,884.93	-
2875000-Housing Authority	\$44,190.08	\$34,043.10	\$4,377.13	\$5,769.86	-
6000000-Public Utilities Admin Management	\$193,331.61	\$148,938.55	\$19,149.93	\$25,243.13	-
6003000-Public Utilities Office Ops Technology	\$11,047.52	\$8,510.77	\$1,094.28	\$1,442.46	-
6004000-Public Utilities Business Support	\$60,761.36	\$46,809.26	\$6,018.55	\$7,933.56	-
6005000-Public Utilities Admin CIS Util Bill	\$71,808.88	\$55,320.03	\$7,112.83	\$9,376.02	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>IT General Citywide Support</b>	<b>and Cybersecurity Support</b>	<b>Software Maintenance - Citywide Support</b>	<b>Software Maintenance - Direct Support</b>
6010000-Public Utilities Admin Field Services	\$215,426.65	\$165,960.10	\$21,338.49	\$28,128.06	-
6015000-Public Utilities Admn Customer Service	\$276,188.01	\$212,769.36	\$27,357.04	\$36,061.62	-
6020000-Public Utilities Admin Customer	\$121,522.72	\$93,618.52	\$12,037.10	\$15,867.11	-
6025000-Legislative and Regulatory Risk	\$5,523.76	\$4,255.39	\$547.14	\$721.23	-
6100000-Electric Operations	\$372,853.81	\$287,238.63	\$36,932.00	\$48,683.18	-
6105000-Electric Prod and Oper Field Ops	\$392,186.98	\$302,132.48	\$38,846.99	\$51,207.50	-
6110000-Energy Deliv Engineering	\$392,186.98	\$302,132.48	\$38,846.99	\$51,207.50	-
6120000-Elec Power Supply Operation	\$265,140.49	\$204,258.58	\$26,262.76	\$34,619.15	-
6120130-RERC Acorn Generating Plant	\$93,903.92	\$72,341.58	\$9,301.39	\$12,260.95	-
6120140-Clearwater Generating Plant	\$27,618.80	\$21,276.94	\$2,735.70	\$3,606.16	-
6200000-Water Production and Operations	\$223,712.29	\$172,343.18	\$22,159.20	\$29,209.91	-
6205000-Water Field Operations	\$480,567.14	\$370,218.68	\$47,601.25	\$62,747.22	-
6210000-Wtr Engineering and Resources	\$204,379.13	\$157,449.32	\$20,244.21	\$26,685.60	-
4125000-Sewer Systems Admin and Reg Compl	\$77,332.64	\$59,575.42	\$7,659.97	\$10,097.25	-
4125100-Sewer Collection System Maint	\$104,951.44	\$80,852.35	\$10,395.67	\$13,703.41	-
4125200-Sewer Systems Treatment	\$160,189.05	\$123,406.23	\$15,867.08	\$20,915.74	-
4125300-Sewer Environmental Compl	\$55,237.60	\$42,553.87	\$5,471.41	\$7,212.32	-
4125400-Sewer Sys Plant Maintenance	\$99,427.68	\$76,596.97	\$9,848.53	\$12,982.18	-
4125410-Sewer Electrical and Instrum	\$49,713.84	\$38,298.48	\$4,924.27	\$6,491.09	-
4125420-Sewer SCADA and SPL	\$16,571.28	\$12,766.16	\$1,641.42	\$2,163.70	-
4125430-Sewer Warehouse	\$11,047.52	\$8,510.77	\$1,094.28	\$1,442.46	-
4125500-Sewer Laboratory Services	\$27,618.80	\$21,276.94	\$2,735.70	\$3,606.16	-
4125900-Sewer Capital Engrnrg Svs	\$33,142.56	\$25,532.32	\$3,282.84	\$4,327.39	-
4125910-Sewer Plant Construction Support	\$11,047.52	\$8,510.77	\$1,094.28	\$1,442.46	-
4150000-Public Works Public Parking	\$16,571.28	\$12,766.16	\$1,641.42	\$2,163.70	-
4151000-Public Works Parking Enforcmnt	\$82,856.40	\$63,830.81	\$8,207.11	\$10,818.49	-
2115100-Workers Compensation	\$27,618.80	\$21,276.94	\$2,735.70	\$3,606.16	-
2320000-Risk Management	\$11,047.52	\$8,510.77	\$1,094.28	\$1,442.46	-

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2400000 Innovation and Technology  
Schedule 10.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>IT General Citywide Support</b>	<b>and Cybersecurity Support</b>	<b>Software Maintenance - Citywide Support</b>	<b>Software Maintenance - Direct Support</b>
2315200-Central Store	\$44,190.08	\$34,043.10	\$4,377.13	\$5,769.86	-
2215000-Central Garage	\$231,997.93	\$178,726.26	\$22,979.91	\$30,291.76	-
5200200-PRCS Adm Special Transit Svs	\$266,521.43	\$205,322.43	\$26,399.54	\$34,799.46	-
4130000-Solid Waste Admin	\$22,095.04	\$17,021.55	\$2,188.56	\$2,884.93	-
4130100-Solid Waste Collection	\$248,569.21	\$191,492.42	\$24,621.33	\$32,455.46	-
4130400-Solid Waste Street Sweeping	\$71,808.88	\$55,320.03	\$7,112.83	\$9,376.02	-
1310000-City Attorney-Claim Management	\$16,571.28	\$12,766.16	\$1,641.42	\$2,163.70	-
6015311-RPU Customer Service Call Center	\$77,332.64	\$59,575.42	\$7,659.97	\$10,097.25	-
6007000-Public Utilities Admin Safety	\$11,047.52	\$8,510.77	\$1,094.28	\$1,442.46	-
5230000-PRCS - Youth Innovation Center	\$32,037.81	\$24,681.25	\$3,173.42	\$4,183.15	-
2815001-Citywide Economic Development	\$35,904.44	\$27,660.02	\$3,556.41	\$4,688.01	-
2245000-Airport Administration	\$38,666.32	\$29,787.71	\$3,829.99	\$5,048.63	-
<b>Totals</b>	<b>\$14,143,323.76</b>	<b>\$10,895,715.07</b>	<b>\$1,400,927.72</b>	<b>\$1,846,680.96</b>	<b>-</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$14,143,323.76</b>	<b>\$10,895,715.07</b>	<b>\$1,400,927.72</b>	<b>\$1,846,680.96</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$1,491,703.35)</b>	<b>(\$1,149,176.46)</b>	<b>(\$147,756.54)</b>	<b>(\$194,770.35)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$12,651,620.41</b>	<b>\$9,746,538.62</b>	<b>\$1,253,171.18</b>	<b>\$1,651,910.61</b>	<b>-</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.1**

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**Narrative**

Property Services acquires real property interests for the city and disposes of surplus city-owned land. Real Property Services staff prepare right-of-entry agreements to access city property, resolve title issues related to ownership of real property, provide real property valuations and estimates, administer appraisal review, purchase required real property interests, and other property matters.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst one cost pool and allocated to the budget units presumed to benefit from the services provided by the cost pool.

**Property Services** Allocates the cost of CEDD Citywide Property Services Support based on Property Service Workorder hours by  
**Support-** department



For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.2**

**Labor Distribution Summary**

**No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	Property Services Support
<i>Sal Total %</i>			<i>0.000%</i>
<b>Wages and Benefits</b>			
Salaries	-	-	-
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-

<b>Service And Supplies</b>	<b>DIST</b>			
411100 - Salaries - Regular	<i>PROP</i>	\$363,033.00	-	\$363,033.00
411510 - Accrued Payroll	<i>PROP</i>	\$2,860.00	-	\$2,860.00
412210 - Workers Compensation Ins	<i>PROP</i>	\$5,820.00	-	\$5,820.00
412220 - Health Insurance	<i>PROP</i>	\$50,605.00	-	\$50,605.00
412222 - Dental Insurance	<i>PROP</i>	\$2,595.00	-	\$2,595.00
412230 - Life Insurance	<i>PROP</i>	\$1,798.00	-	\$1,798.00
412240 - Unemployment Insurance	<i>PROP</i>	\$342.00	-	\$342.00
412250 - Disability Insurance	<i>PROP</i>	\$124.00	-	\$124.00
412320 - Medicare OASDI	<i>PROP</i>	\$6,692.00	-	\$6,692.00
412400 - Deferred Compensation	<i>PROP</i>	\$4,056.00	-	\$4,056.00
421000 - Professional Services	<i>PROP</i>	\$18,841.00	-	\$18,841.00
422100 - Telephone	<i>PROP</i>	\$889.00	-	\$889.00
422120 - Telephone - Cellular	<i>PROP</i>	\$3,134.00	-	\$3,134.00
423400 - Motor Pool Equipment Rental	<i>PROP</i>	\$926.00	-	\$926.00
425200 - Periodicals & Dues	<i>PROP</i>	\$556.00	-	\$556.00
425400 - General Office Expense	<i>PROP</i>	\$8,335.00	-	\$8,335.00
425500 - Postage	<i>PROP</i>	\$619.00	-	\$619.00
427200 - Training	<i>PROP</i>	\$2,781.00	-	\$2,781.00

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 11.3**

**Schedule of costs to be allocated**

		Amount	General & Admin	Property Services Support
428400 - Liability Insurance	<i>PROP</i>	\$6,685.00	-	\$6,685.00
882101 - Utilization Chgs from 101 Fund	<i>PROP</i>	\$75,917.00	-	\$75,917.00
882170 - Utilization Chgs from 170 Fund	<i>PROP</i>	\$53,012.00	-	\$53,012.00
892170 - Utilization Chgs to 170 Fund	<i>PROP</i>	(\$33,133.00)	-	(\$33,133.00)
892280 - Utilization Chgs to 280 Fund	<i>PROP</i>	(\$77,310.00)	-	(\$77,310.00)
892510 - Utilization Chgs to 510 Fund	<i>PROP</i>	(\$151,607.00)	-	(\$151,607.00)
412318 - PERS UAL - Misc	<i>PROP</i>	\$35,701.00	-	\$35,701.00
411115 - Salaries-Additional Pay PERS	<i>PROP</i>	\$5,771.00	-	\$5,771.00
411210 - Vacation	<i>PROP</i>	\$17,754.00	-	\$17,754.00
411220 - Holidays & Special Days Off	<i>PROP</i>	\$24,445.00	-	\$24,445.00
411240 - Sick Leave	<i>PROP</i>	\$17,482.00	-	\$17,482.00
411245 - Family Illness Sick Leave	<i>PROP</i>	\$1,172.00	-	\$1,172.00
411292 - Administrative Leave	<i>PROP</i>	\$5,516.00	-	\$5,516.00
411410 - Vacation Payoffs	<i>PROP</i>	\$4,497.00	-	\$4,497.00
412310 - PERS Retirement	<i>PROP</i>	\$55,746.00	-	\$55,746.00
425800 - Computer Equip Purc Undr \$50	<i>PROP</i>	\$58.00	-	\$58.00
426800 - Special Department Supplies	<i>PROP</i>	\$971.00	-	\$971.00
411116 - Salaries-Addtl Pay Non-PERS	<i>PROP</i>	\$41,200.00	-	\$41,200.00
411260 - Bereavement Leave	<i>PROP</i>	\$2,291.00	-	\$2,291.00
411280 - Jury Duty	<i>PROP</i>	\$3,270.00	-	\$3,270.00
427100 - Travel & Meeting Expense	<i>PROP</i>	\$144.00	-	\$144.00
882510 - Utilization Chgs from 510 Fund	<i>PROP</i>	\$1,114.00	-	\$1,114.00
419989 - Vacancy Provision	<i>PROP</i>	\$67,431.00	-	\$67,431.00
<b>Services and Supplies Subtotal</b>		<b>\$632,133.00</b>	<b>-</b>	<b>\$632,133.00</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**Schedule of Costs to be Allocated by Function  
Schedule 11.3**

Schedule of costs to be allocated (continued)

	Amount	General & Admin	Property Services Support
<b>Cost Adjustments</b>			
Cost Adjustments Subtotal	-	-	-
<b>Reallocate Admin</b>		-	-
<b>Functional Costs</b>	\$632,133.00	-	\$632,133.00
<i>Exp Total %</i>		<i>0.000%</i>	<i>100.000%</i>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Property Services Support</b>
0000001-Building	\$8,507.12	-	\$8,507.12
0100000-Mayor	\$890.48	\$160.76	\$1,051.24
0200000-City Council	\$1,350.14	\$339.07	\$1,689.21
1100000-City Manager	\$10,375.53	\$1,577.45	\$11,952.98
1200000-City Clerk	\$4,381.22	\$666.41	\$5,047.64
1300000-City Attorney	\$122,835.53	\$15,577.55	\$138,413.07
2100000-Human Resources	\$8,920.01	\$995.27	\$9,915.28
2200000-General Services	\$3,269.49	\$321.42	\$3,590.91
2300000-Finance	\$8,216.24	\$677.19	\$8,893.42
2400000-Innovation and Technology	\$26,427.52	\$1,191.28	\$27,618.80
2845000-Citywide Property Services	-	\$145,522.08	\$145,522.08
7222100-Non Departmental City Occupancy	-	\$8,950.58	\$8,950.58
<b>Subtotals</b>	<b>\$195,173.27</b>	<b>\$175,979.06</b>	<b>\$371,152.33</b>
<b>Functional Costs</b>	<b>\$632,133.00</b>		<b>\$632,133.00</b>
<b>Total Allocated Costs</b>	<b>\$1,003,285.33</b>		<b>\$1,003,285.33</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.5.1**

**Detail Allocation - Property Services Support**

<b>Department</b>	<b>Allocation Units</b>	<b>Allocation Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
1100000-City Manager	<b>165</b>	2.111%	\$17,462.65	-	\$17,462.65	-	\$17,462.65
2845000-Citywide Property Services	<b>1,375</b>	17.590%	\$145,522.08	-	\$145,522.08	-	\$145,522.08
2810000-Planning	<b>79</b>	1.011%	\$8,360.91	-	\$8,360.91	\$2,214.81	\$10,575.71
2840000-Code Enforcement	<b>287</b>	3.671%	\$30,374.43	-	\$30,374.43	\$8,046.20	\$38,420.63
3500000-Fire Administration	<b>3</b>	0.038%	\$317.50	-	\$317.50	\$84.11	\$401.61
4100000-Public Works Administration	<b>1,904</b>	24.357%	\$201,508.40	-	\$201,508.40	\$53,379.66	\$254,888.06
5200000-PRCS Administration	<b>402</b>	5.143%	\$42,545.37	-	\$42,545.37	\$11,270.29	\$53,815.65
5305000-Museum Facilities and Operations	<b>2</b>	0.026%	\$211.67	-	\$211.67	\$56.07	\$267.74
2805000-Successor Agency	<b>86</b>	1.100%	\$9,101.74	-	\$9,101.74	\$2,411.06	\$11,512.80
2875000-Housing Authority	<b>993</b>	12.703%	\$105,093.40	-	\$105,093.40	\$27,839.29	\$132,932.69
6100000-Electric Operations	<b>1,021</b>	13.061%	\$108,056.76	-	\$108,056.76	\$28,624.28	\$136,681.04
6200000-Water Production and Operations	<b>1,427</b>	18.255%	\$151,025.46	-	\$151,025.46	\$40,006.71	\$191,032.17
4125000-Sewer Systems Admin and Reg Compl	<b>45</b>	0.576%	\$4,762.54	-	\$4,762.54	\$1,261.60	\$6,024.14
2245000-Airport Administration	<b>28</b>	0.358%	\$2,963.36	-	\$2,963.36	\$784.99	\$3,748.35
<b>Subtotals</b>	<b>7,817</b>	100.000%	\$827,306.27	-	\$827,306.27	\$175,979.06	\$1,003,285.33
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$827,306.27		\$1,003,285.33

**Allocation Basis: Property Svcs Support by Hours**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**2845000 Citywide Property Services  
Schedule 11.6**

**Summary of Allocated Costs**

Department	Total	Property Services Support
1100000-City Manager	\$17,462.65	\$17,462.65
2845000-Citywide Property Services	\$145,522.08	\$145,522.08
<b>Subtotal for CSD</b>	<b>\$162,984.73</b>	<b>\$162,984.73</b>
2810000-Planning	\$10,575.71	\$10,575.71
2840000-Code Enforcement	\$38,420.63	\$38,420.63
3500000-Fire Administration	\$401.61	\$401.61
4100000-Public Works Administration	\$254,888.06	\$254,888.06
5200000-PRCS Administration	\$53,815.65	\$53,815.65
5305000-Museum Facilities and Operations	\$267.74	\$267.74
2805000-Successor Agency	\$11,512.80	\$11,512.80
2875000-Housing Authority	\$132,932.69	\$132,932.69
6100000-Electric Operations	\$136,681.04	\$136,681.04
6200000-Water Production and Operations	\$191,032.17	\$191,032.17
4125000-Sewer Systems Admin and Reg Compl	\$6,024.14	\$6,024.14
2245000-Airport Administration	\$3,748.35	\$3,748.35
<b>Totals</b>	<b>\$1,003,285.33</b>	<b>\$1,003,285.33</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$1,003,285.33</b>	<b>\$1,003,285.33</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$162,984.73)</b>	<b>(\$162,984.73)</b>
<b>Total Receiving Department Allocation</b>	<b>\$840,300.60</b>	<b>\$840,300.60</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.1**

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**Narrative**

The Non-Departmental budget represents activities that are not budgeted within a specific General Fund department. These items are typically large in nature, are required to be funded, and are therefore not subject to budget cuts. City Hall Occupancy represents the cost to occupy City Hall. Since there are multiple occupants, the costs are allocated to departments that occupy the building based on square footage.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst one cost pool and allocated to the budget unit presumed to benefit from the services provided by the cost pool.

**City Hall Occupancy** Allocates the cost of City Hall Building occupancy based on the square footage of the City Hall building occupied  
**Support-** by a department



For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.2**

**Labor Distribution Summary**

**No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.3**

**Schedule of costs to be allocated**

	Amount	General & Admin	City Hall Occupancy Support
<i>Sal Total %</i>			<i>0.000%</i>
<b>Wages and Benefits</b>			
Salaries	-	-	-
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-
<b>Service And Supplies</b>			
	<b>DIST</b>		
421000 - Professional Services	<i>PROP</i> \$337,771.00	-	\$337,771.00
422100 - Telephone	<i>PROP</i> \$7,104.00	-	\$7,104.00
422200 - Electric	<i>PROP</i> \$375,900.00	-	\$375,900.00
422500 - Water	<i>PROP</i> \$18,302.00	-	\$18,302.00
422600 - Other Utilities	<i>PROP</i> \$7,504.00	-	\$7,504.00
424130 - Maint/Repair of Bldgs & Improv	<i>PROP</i> \$123,710.00	-	\$123,710.00
426100 - Janitorial Supplies	<i>PROP</i> \$149.00	-	\$149.00
428420 - Insurance Charges - Direct	<i>PROP</i> \$124,779.00	-	\$124,779.00
882101 - Utilization Chgs from 101 Fund	<i>PROP</i> \$35,663.00	-	\$35,663.00
425400 - General Office Expense	<i>PROP</i> \$9,214.00	-	\$9,214.00
426200 - Clothing/Linen/Safety Supplies	<i>PROP</i> \$13.00	-	\$13.00
<b>Services and Supplies Subtotal</b>	\$1,040,109.00	-	\$1,040,109.00
<b>Cost Adjustments</b>			
<b>Cost Adjustments Subtotal</b>	-	-	-
<b>Reallocate Admin</b>		-	-
<b>Functional Costs</b>	\$1,040,109.00	-	\$1,040,109.00
<i>Exp Total %</i>		<i>0.000%</i>	<i>100.000%</i>

For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>City Hall Occupancy Support</b>
0100000-Mayor	\$2,968.98	\$533.24	\$3,502.22
0200000-City Council	\$4,501.61	\$1,116.09	\$5,617.71
1100000-City Manager	\$716.99	\$108.00	\$824.99
1200000-City Clerk	\$366.33	\$46.36	\$412.69
2200000-General Services	\$12,542.64	\$1,233.06	\$13,775.70
2300000-Finance	\$17,238.38	\$1,402.40	\$18,640.78
<b>Subtotals</b>	<b>\$38,334.93</b>	<b>\$4,439.16</b>	<b>\$42,774.09</b>
<b>Functional Costs</b>	<b>\$1,040,109.00</b>		<b>\$1,040,109.00</b>
<b>Total Allocated Costs</b>	<b>\$1,082,883.09</b>		<b>\$1,082,883.09</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.5.1**

**Detail Allocation - City Hall Occupancy Support**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
010000-Mayor	1,490	1.546%	\$16,670.45	-	\$16,670.45	-	\$16,670.45
020000-City Council	2,625	2.723%	\$29,369.08	-	\$29,369.08	-	\$29,369.08
110000-City Manager	5,155	5.348%	\$57,675.29	-	\$57,675.29	-	\$57,675.29
120000-City Clerk	1,220	1.266%	\$13,649.63	-	\$13,649.63	-	\$13,649.63
210000-Human Resources	9,345	9.695%	\$104,553.94	-	\$104,553.94	-	\$104,553.94
220000-General Services	4,511	4.680%	\$50,470.07	-	\$50,470.07	-	\$50,470.07
230000-Finance	15,150	15.717%	\$169,501.57	-	\$169,501.57	-	\$169,501.57
240000-Innovation and Technology	10,274	10.659%	\$114,947.80	-	\$114,947.80	-	\$114,947.80
2845000-Citywide Property Services	800	0.830%	\$8,950.58	-	\$8,950.58	-	\$8,950.58
2800001-Community Development	2,891	2.999%	\$32,345.15	-	\$32,345.15	\$280.08	\$32,625.23
2810000-Planning	6,967	7.228%	\$77,948.34	-	\$77,948.34	\$674.97	\$78,623.31
2825000-Building and Safety	6,125	6.354%	\$68,527.86	-	\$68,527.86	\$593.39	\$69,121.25
2840000-Code Enforcement	3,943	4.091%	\$44,115.16	-	\$44,115.16	\$382.00	\$44,497.16
3505000-Fire Prevention	1,256	1.303%	\$14,052.41	-	\$14,052.41	\$121.68	\$14,174.09
4100000-Public Works Administration	3,980	4.129%	\$44,529.12	-	\$44,529.12	\$385.58	\$44,914.71
4115000-Public Works City Engineering Services	9,055	9.394%	\$101,309.35	-	\$101,309.35	\$877.25	\$102,186.61
4120000-Public Works Traffic Engineering	1,367	1.418%	\$15,294.30	-	\$15,294.30	\$132.44	\$15,426.74
2805000-Sucessor Agency	2,901	3.010%	\$32,457.03	-	\$32,457.03	\$281.05	\$32,738.08
6015000-Public Utilities Admn Customer Service	1,515	1.572%	\$16,950.16	-	\$16,950.16	\$146.77	\$17,096.93
4150000-Public Works Public Parking	576	0.598%	\$6,444.42	-	\$6,444.42	\$55.80	\$6,500.22
2115100-Workers Compensation	2,100	2.179%	\$23,495.27	-	\$23,495.27	\$203.45	\$23,698.72
2815001-Citywide Economic Development	3,145	3.263%	\$35,186.96	-	\$35,186.96	\$304.69	\$35,491.65
<b>Subtotals</b>	<b>96,391</b>	<b>100.000%</b>	<b>\$1,078,443.93</b>	<b>-</b>	<b>\$1,078,443.93</b>	<b>\$4,439.16</b>	<b>\$1,082,883.09</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,078,443.93</b>		<b>\$1,082,883.09</b>

**Allocation Basis: Dept/Section Occupancy by Sq Footage**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.6**

**Summary of Allocated Costs**

Department	Total	City Hall Occupancy Support
010000-Mayor	\$16,670.45	\$16,670.45
020000-City Council	\$29,369.08	\$29,369.08
110000-City Manager	\$57,675.29	\$57,675.29
120000-City Clerk	\$13,649.63	\$13,649.63
210000-Human Resources	\$104,553.94	\$104,553.94
220000-General Services	\$50,470.07	\$50,470.07
230000-Finance	\$169,501.57	\$169,501.57
240000-Innovation and Technology	\$114,947.80	\$114,947.80
2845000-Citywide Property Services	\$8,950.58	\$8,950.58
<b>Subtotal for CSD</b>	<b>\$565,788.40</b>	<b>\$565,788.40</b>
2800001-Community Development	\$32,625.23	\$32,625.23
2810000-Planning	\$78,623.31	\$78,623.31
2825000-Building and Safety	\$69,121.25	\$69,121.25
2840000-Code Enforcement	\$44,497.16	\$44,497.16
3505000-Fire Prevention	\$14,174.09	\$14,174.09
4100000-Public Works Administration	\$44,914.71	\$44,914.71
4115000-Public Works City Engineering Services	\$102,186.61	\$102,186.61
4120000-Public Works Traffic Engineering	\$15,426.74	\$15,426.74
2805000-Successor Agency	\$32,738.08	\$32,738.08
6015000-Public Utilities Admn Customer Service	\$17,096.93	\$17,096.93
4150000-Public Works Public Parking	\$6,500.22	\$6,500.22
2115100-Workers Compensation	\$23,698.72	\$23,698.72
2815001-Citywide Economic Development	\$35,491.65	\$35,491.65
<b>Totals</b>	<b>\$1,082,883.09</b>	<b>\$1,082,883.09</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$1,082,883.09</b>	<b>\$1,082,883.09</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7222100 Non Departmental City Occupancy  
Schedule 12.6**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>City Hall Occupancy Support</b>
<b>Less CSD Amounts</b>	<b>(\$565,788.40)</b>	<b>(\$565,788.40)</b>
<b>Total Receiving Department Allocation</b>	<b>\$517,094.69</b>	<b>\$517,094.69</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.1**

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**Narrative**

In compliance with the City of Riverside Administrative Policy 01.007.00, full-time employees regularly assigned to work in City Hall and other downtown work sites are provided with a space to park their personal vehicles when space is available. Costs for employee parking are related to the cost of securing and maintaining parking spaces.

100% of the allocable FY 2023/24 operating expenditures for this budget unit have been assigned amongst one cost pool and allocated to the budget unit presumed to benefit for the services provide by the cost pool.

**ND Parking-** Allocates the cost of employee parking by number of spaces by department/division.



For Use In Year FY 2025/26

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.2**

**Labor Distribution Summary**

**No Labor Distribution**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.3**

Schedule of costs to be allocated

		Amount	General & Admin	ND Parking
<i>Sal Total %</i>				<i>0.000%</i>
<b>Wages and Benefits</b>				
Salaries		-	-	-
Benefits		-	-	-
<b>Wages and Benefits Subtotal</b>		-	-	-
<b>Service And Supplies</b>				
	<b>DIST</b>			
423201 - Parking Space Rental	<i>PROP</i>	\$232,905.00	-	\$232,905.00
426800 - Special Department Supplies	<i>PROP</i>	\$41.00	-	\$41.00
882101 - Utilization Chgs from 101 Fund	<i>PROP</i>	\$3,080.00	-	\$3,080.00
<b>Services and Supplies Subtotal</b>		\$236,026.00	-	\$236,026.00
<b>Cost Adjustments</b>				
<b>Cost Adjustments Subtotal</b>		-	-	-
<b>Reallocate Admin</b>			-	-
<b>Functional Costs</b>		\$236,026.00	-	\$236,026.00
<i>Exp Total %</i>			<i>0.000%</i>	<i>100.000%</i>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.4**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>ND Parking</b>
0100000-Mayor	\$335.23	\$60.21	\$395.44
0200000-City Council	\$508.28	\$126.02	\$634.30
1100000-City Manager	\$80.96	\$12.19	\$93.15
1200000-City Clerk	\$41.36	\$5.23	\$46.60
2200000-General Services	\$1,416.21	\$139.23	\$1,555.43
2300000-Finance	\$1,509.55	\$122.34	\$1,631.88
<b>Subtotals</b>	<b>\$3,891.59</b>	<b>\$465.22</b>	<b>\$4,356.81</b>
<b>Functional Costs</b>	<b>\$236,026.00</b>		<b>\$236,026.00</b>
<b>Total Allocated Costs</b>	<b>\$240,382.81</b>		<b>\$240,382.81</b>

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.5.1**

**Detail Allocation - ND Parking**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	4	1.081%	\$2,593.70	-	\$2,593.70	-	\$2,593.70
0200000-City Council	4	1.081%	\$2,593.70	-	\$2,593.70	-	\$2,593.70
1100000-City Manager	21	5.676%	\$13,616.94	-	\$13,616.94	-	\$13,616.94
1200000-City Clerk	7	1.892%	\$4,538.98	-	\$4,538.98	-	\$4,538.98
1300000-City Attorney	15	4.054%	\$9,726.39	-	\$9,726.39	-	\$9,726.39
2100000-Human Resources	32	8.649%	\$20,749.63	-	\$20,749.63	-	\$20,749.63
2200000-General Services	7	1.892%	\$4,538.98	-	\$4,538.98	-	\$4,538.98
2300000-Finance	48	12.973%	\$31,124.44	-	\$31,124.44	-	\$31,124.44
2400000-Innovation and Technology	52	14.054%	\$33,718.15	-	\$33,718.15	-	\$33,718.15
2800001-Community Development	93	25.135%	\$60,303.61	-	\$60,303.61	\$240.37	\$60,543.97
3500000-Fire Administration	13	3.514%	\$8,429.54	-	\$8,429.54	\$33.60	\$8,463.14
4100000-Public Works Administration	71	19.189%	\$46,038.24	-	\$46,038.24	\$183.50	\$46,221.74
5305000-Museum Facilities and Operations	1	0.270%	\$648.43	-	\$648.43	\$2.58	\$651.01
6000000-Public Utilities Admin Management	2	0.541%	\$1,296.85	-	\$1,296.85	\$5.17	\$1,302.02
<b>Subtotals</b>	<b>370</b>	<b>100.000%</b>	<b>\$239,917.59</b>	<b>-</b>	<b>\$239,917.59</b>	<b>\$465.22</b>	<b>\$240,382.81</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$239,917.59</b>		<b>\$240,382.81</b>

**Allocation Basis: Parking Spaces by Section**

**City of Riverside 2025/26 Cost Allocation Plan  
Full Cost**

**7241300 Non Departmental Employee Parking  
Schedule 13.6**

**Summary of Allocated Costs**

Department	Total	ND Parking
0100000-Mayor	\$2,593.70	\$2,593.70
0200000-City Council	\$2,593.70	\$2,593.70
1100000-City Manager	\$13,616.94	\$13,616.94
1200000-City Clerk	\$4,538.98	\$4,538.98
1300000-City Attorney	\$9,726.39	\$9,726.39
2100000-Human Resources	\$20,749.63	\$20,749.63
2200000-General Services	\$4,538.98	\$4,538.98
2300000-Finance	\$31,124.44	\$31,124.44
2400000-Innovation and Technology	\$33,718.15	\$33,718.15
<b>Subtotal for CSD</b>	<b>\$123,200.92</b>	<b>\$123,200.92</b>
2800001-Community Development	\$60,543.97	\$60,543.97
3500000-Fire Administration	\$8,463.14	\$8,463.14
4100000-Public Works Administration	\$46,221.74	\$46,221.74
5305000-Museum Facilities and Operations	\$651.01	\$651.01
6000000-Public Utilities Admin Management	\$1,302.02	\$1,302.02
<b>Totals</b>	<b>\$240,382.81</b>	<b>\$240,382.81</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$240,382.81</b>	<b>\$240,382.81</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$123,200.92)</b>	<b>(\$123,200.92)</b>
<b>Total Receiving Department Allocation</b>	<b>\$117,181.89</b>	<b>\$117,181.89</b>