

City of Suffolk, Virginia

OMB A-87 Cost Allocation Plan

Fiscal Year 2013



*Based on Fiscal Year Ended June 30, 2013
For Use in Fiscal Year 2015*

**Final Submitted to the VA DSS
December 19, 2014**



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Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Suffolk Virginia based on actual expenditures for fiscal year 2013. MGT of America (MGT) prepared these documents at the request of City of Suffolk Virginia.

This Cost Allocation Plan is used by City of Suffolk Virginia to claim indirect costs as charges against federal and state grants and contracts (awards).

This document is prepared in compliance with OMB Circular A-87. District personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

CITY OF SUFFOLK, VIRGINIA
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SECTION 1
CERTIFICATION BY CITY OFFICIAL AND ORGANIZATION CHART

City of Suffolk, Virginia
OMB A-87 Cost Allocation Plan
Certification of Cost Allocation Plan

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

- All costs included in this proposal based on Fiscal Year Ended June 30, 2013, to establish cost allocations or billings for use in Fiscal Year 2015, are allowable in accordance with the requirements of OMB Circular A-87, “Cost Principles for State and Local Governments,” and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- All cost included in this proposal are properly allocable to Federal award(s) on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:	<u>City of Suffolk, Virginia</u>	<u>City of Suffolk, Department of Social Services</u>
Signature:	_____	_____
Name of Official:	_____	_____
Title:	_____	_____
Date of Execution:	_____	_____

CITY OF SUFFOLK, VIRGINIA
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SECTION 2
RECONCILIATION OF COST ALLOCATION PLAN MODEL TO
EXPENDITURE REPORT & CAFR

Suffolk, Virginia
FY2011 CAP Budget with Trans
OMB A-87 Reconciliation

<u>Schedule</u>	<u>Department</u>	<u>Account Number</u>	<u>Total Expense per CAP</u>	<u>Total Expense per CAFR</u>	<u>CAFR Page #</u>	<u>Activities</u>	<u>Basis</u>
1	Building Use Allowance		55,313			Municipal Center HR Building	Occupied Sq. Ft. Occupied Sq. Ft.
2	Equipment Depreciation		54,871			Equip Depr	Deprec of Exp by Equip
3	Non-Departmental	91000-100	474,542	649,541	Page 69	Special Comp Gen'l Fund Employee Svcs Telecommunications General Gov't	Amt of Vac, Sick Leave Pay Out by Dept (GF only) # of Gen'l Fund Employees # of Phone Lines by Dept/Div/Fund Gen'l Gov't/Unallocated
4	Finance	12420-100	1,141,100	1,149,226	Page 68	Gen Acct Payroll Utility Fund Road Maint General Gov't	# Acctng Trans: Trans: SS @ 50% (53100-100) and Schools (FD205) # of Employees: Excl: Utilities (FD501) & RM (41200-210) Direct Assignment Direct Assignment Gen'l Gov't/Unallocated
5	Budget & Strategic Planning	12200-100	480,881	480,881	Page 68	Budget Mgmt General Gov't	Weighted Salary Dollars based on Staff Time Analysis Gen'l Gov't/Unallocated
6	Purchasing	12530-100	261,444	261,444	Page 68	Pcards Purchase Orders Formal Solicitations	# of Pcards by Dept/Fund # of PO's by Dept/Div/Fund # of Bids by Dept/Fund
7	Treasurer	12410-100	1,394,875	1,476,875	Page 68	Distribution/Recon General Gov't	# of Checks Processed Gen'l Gov't / Unallocated
8	Public Works Admin	41100-100	722,541	862,716	Page 68	Dept Admin Roads Refuse Ground Maint Stormwater Fleet Capital Projects Transit General Gov't	# of Employees FTE: 210-41200 & 41400 FTE: 100-42310 & 42300 # of FTEs Supervised # of FTEs Supervised # of FTEs Supervised Direct Assignment Direct Assignment Gen'l Gov't/Unallocated
9	PW - Grounds Maint	43210-100	1,029,341	1,027,342	Page 68	Cemetery HR Grounds Municipal Bldg Grounds Courthouse Complex Other/Non City	Direct Assignment Occupied Sq. Ft. Occupied Sq. Ft. Occupied Sq. Ft. Gen'l Gov't/Unallocated
10	City Attorney	12210-100	963,327	963,327	Page 68	Legal Svcs General Gov't	% of Time Spent Gen'l Gov't/Unallocated
11	City Manager	12110-100	1,363,589	1,539,551	Page 68	Citywide Oversight General Gov't	# of FTE's by Dept/Div/Fund Gen'l Gov't/Unallocated
12	Human Resources	12220-100	1,016,312	1,029,922	Page 68	Personnel Services	# of FTE's by Dept/Div/Fund

Suffolk, Virginia
 FY2011 CAP Budget with Trans
 OMB A-87 Reconciliation

<u>Schedule</u>	<u>Department</u>	<u>Account Number</u>	<u>Total Expense per CAP</u>	<u>Total Expense per CAFR</u>	<u>CAFR Page #</u>	<u>Activities</u>	<u>Basis</u>
						General Gov't	Gen'l Gov't / Unallocated
13	Capital Projects & Bldgs	43250-100	2,877,680	2,879,401	Page 68	Capital Projects	Direct Alloc to Capital
						Bldg Maint	Occupied Sq. Ft. of Bldgs Maint. Excl: Utilities (FD501)
						Custodial	Occupied Sq. Ft. of Bldgs Served. Excl: Utilities (FD501)
						Health & Social Svcs Bldg	Occupied Sq. Ft.
						Municipal Bldg Utilities	Occupied Sq. Ft.
						HR Bldg Utilities	Occupied Sq. Ft.
						Courthouse Utilities	Occupied Sq. Ft.
						Other Bldgs	Utilities Cost by Dept
	Grand Total		11,835,816	12,320,226			

CITY OF SUFFOLK, VIRGINIA
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SECTION 3
READING THE COST ALLOCATION PLAN AND METHODOLOGY

Reading the Cost Allocation Plan

Overview

The OMB Circular A-87 Central Services Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City departments that benefit other City departments. Examples of City indirect costs are City Manager, Finance, and Human Resources.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs incurred in FY2013. The significant steps involved in preparing the Cost Allocation Plan include the following:

- ◆ Identify the City departments that provide support to other City departments. These departments are referred to as central service or allocating departments.
- ◆ Identify the City departments that receive support from other City departments. These departments are referred to as grantee or receiving departments.
- ◆ Accumulate the allowable actual expenditures of the City departments that provide support to other City departments.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, the Finance Department supports the Information Resources Department by providing payroll, paying vouchers and purchasing goods and services. Information Resources, however, also supports Finance by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all District departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every Division allocating department to every Division receiving department. Allocating departments are listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for every central service department. The detail schedules for each central service department are structured in the following format.

Narrative - Lists the department name, provides a brief description of the activities performed, and identifies the functions and the corresponding allocation base.

Departmental Costs (A) - The actual expenditures for that department:

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for percentage. The D stands for disallowed.

Incoming Costs (B) - The support costs coming into the department from other allocating departments:

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions on spread to departmental functions on a percentage basis.

Total Allocated (C) - The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations - The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary -The summary of allocated costs by function.

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SECTION 4

COST ALLOCATION PLAN

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- **Detail Schedules**

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COST ALLOCATION PLAN

- **Summary Schedule**

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Summary Schedule

Department	11110-100 City Council	12310-100 Commissioner of the Revenue	12320-100 Assessor	13200-100 Registrar's Office	21100-100 Circuit Court - Judges	21200-100 General District Court	21300-100 Magistrate's Office	21610-100 Juvenile & Domestic Relations	21650-100 Court Services Unit	21710-100 Clerk of the Circuit Court
1 Building Use Allowance	\$1,852	\$1,083	\$0	\$4,016	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Allowance	0	0	0	0	0	0	0	0	0	0
3 91400-100 Non-Departmental Other	274	1,471	2,206	285	357	114	52	301	155	1,807
4 12420-100 Finance	1,245	6,423	8,823	34,392	1,311	0	200	178	0	32,161
5 12440-100 Budget & Strategic Planning	5,116	5,116	5,116	5,116	5,116	0	0	0	0	5,116
6 12530-100 Purchasing	751	967	751	1,075	375	108	375	483	0	1,616
7 12410-100 Treasurer	1,710	2,181	2,746	6,021	761	1,783	989	876	616	5,623
8 41100-100 Public Works Admin	0	0	0	0	0	0	0	0	0	0
9 43210-100 PW - Ground Maint	3,444	2,014	0	2,575	3,141	3,166	0	3,166	2,104	4,486
10 12210-100 City Attorney	138,434	0	18,832	6,324	0	0	0	0	0	482
11 12110-100 City Manager	2,249	13,494	17,992	2,249	2,249	0	0	0	0	15,743
12 12220-100 Human Resources	1,865	11,190	14,919	1,865	1,865	0	0	0	0	13,054
13 43250-100 Capital Programs & Facilities	36,120	17,775	32,632	28,903	225,702	139,930	0	95,441	86,414	151,098
Total Current Allocations	\$193,060	\$61,713	\$104,018	\$92,822	\$240,879	\$145,100	\$1,616	\$100,445	\$89,290	\$231,187

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Department	21810-100 Sheriff	22100-100 Commonwealth Attorney	31100-100 Police	31400-100 Communications/E-911 System	31700-100 Property Seizure Prog- Federal	31710-100 Confiscation Prog-State	31715-100 Police DARE	32100-100 Fire	33200-100 Western Tidewater Regional Jail	34500-100 Division of Community Development
1 Building Use Allowance	\$0	\$0	\$0	\$1,268	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Allowance	0	0	0	0	0	0	0	0	0	0
3 91400-100 Non-Departmental Other	5,027	2,931	31,745	3,233	0	0	0	28,402	0	3,229
4 12420-100 Finance	13,123	14,648	119,972	10,497	0	0	0	113,778	0	21,420
5 12440-100 Budget & Strategic Planning	5,116	5,116	23,026	5,116	0	0	0	23,026	0	5,116
6 12530-100 Purchasing	859	1,399	17,212	0	0	0	0	13,364	0	3,746
7 12410-100 Treasurer	2,421	3,104	9,859	501	33	48	48	8,109	48	4,156
8 41100-100 Public Works Admin	0	0	0	0	0	0	0	0	0	0
9 43210-100 PW - Ground Maint	3,601	2,379	0	2,359	0	0	0	0	0	0
10 12210-100 City Attorney	0	482	71,206	0	0	0	0	27,431	0	0
11 12110-100 City Manager	28,112	26,988	240,641	30,361	0	0	0	284,497	0	30,361
12 12220-100 Human Resources	23,312	22,379	199,546	25,176	0	0	0	235,912	0	25,176
13 43250-100 Capital Programs & Facilities	59,329	69,110	302,557	7,837	0	0	0	139,655	0	41,729
Total Current Allocations	\$140,900	\$148,537	\$1,015,765	\$86,348	\$33	\$48	\$48	\$874,175	\$48	\$134,934

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Department	35100-100 Animal Shelter & Mgmt	35500-100 Emergency Mgmt	51100-100 Western Tidewater Health Dept	52100-100 Western Tidewater CSB	53100-100 Social Services	53500-100 Comprehensi ve Services Act	60010-100 Support of Schools	71100-100 P&R - Admin	71200-100 P&R - Maint	71300-100 P&R - Support Svcs
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Allowance	0	0	0	0	0	0	0	0	0	0
3 91400-100 Non-Departmental Other	1,397	207	850	0	4,094	106	0	1,122	2,017	531
4 12420-100 Finance	4,466	0	0	0	140,809	389	0	71,975	7,387	2,166
5 12440-100 Budget & Strategic Planning	5,116	0	0	0	5,116	5,116	0	5,116	5,116	5,116
6 12530-100 Purchasing	0	0	0	0	6,870	0	0	16,575	0	0
7 12410-100 Treasurer	2,574	869	78	78	17,202	1,910	253	2,111	8,169	2,301
8 41100-100 Public Works Admin	0	0	0	0	0	0	0	0	0	0
9 43210-100 PW - Ground Maint	0	0	0	0	0	0	0	0	0	0
10 12210-100 City Attorney	346	0	0	0	130,341	690	0	5,311	0	0
11 12110-100 City Manager	11,245	0	0	0	116,947	1,124	0	5,622	21,365	5,622
12 12220-100 Human Resources	9,325	0	0	0	96,976	932	0	4,662	17,717	4,662
13 43250-100 Capital Programs & Facilities	43,682	0	0	0	41,829	0	0	40,661	6,197	0
Total Current Allocations	\$78,151	\$1,076	\$928	\$78	\$560,185	\$10,268	\$253	\$153,156	\$67,969	\$20,399

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Department	71350-100 P&R - Recreation	73100-100 Library	81100-100 Planning & Community Development	81500-100 Economic Development	81550-100 Tourism	81650-100 Media & Community Relations	83500-100 VA Cooperative Extension	93000 Transfers	150000-100 Aviation Facilities	151100-100 Local & Regional Organization
1 Building Use Allowance	\$0	\$0	\$3,863	\$1,928	\$0	\$532	\$0	\$0	\$0	\$0
2 Equipment Allowance	0	0	0	0	0	0	0	0	0	0
3 91400-100 Non-Departmental Other	4,376	6,213	3,541	860	401	751	155	0	0	0
4 12420-100 Finance	12,138	36,479	13,830	19,318	7,151	14,813	89	0	0	0
5 12440-100 Budget & Strategic Planning	5,116	5,116	5,116	5,116	5,116	5,116	5,116	0	0	0
6 12530-100 Purchasing	0	2,156	3,327	4,669	2,194	1,877	0	0	0	0
7 12410-100 Treasurer	5,055	9,038	3,079	4,449	4,577	2,636	849	0	0	1,385
8 41100-100 Public Works Admin	0	0	0	0	0	0	0	0	0	0
9 43210-100 PW - Ground Maint	0	0	7,184	1,236	0	990	0	0	0	0
10 12210-100 City Attorney	0	0	97,579	40,366	0	8,771	482	0	0	0
11 12110-100 City Manager	17,992	34,859	15,743	5,622	3,373	6,747	0	0	0	0
12 12220-100 Human Resources	14,919	28,906	13,054	4,662	2,797	5,595	0	0	0	0
13 43250-100 Capital Programs & Facilitie	0	299,732	57,532	4,779	48,058	3,290	18,443	0	0	0
Total Current Allocations	\$59,597	\$422,499	\$223,848	\$93,006	\$73,668	\$51,119	\$25,135	\$0	\$0	\$1,385

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Department	FD205 School Fund	FD208 Suffolk Taxing District	FD209 DBOD Tax Distr Fund	FD210 Road Maint Fund	41200-210 RM - Road Maint	41400-210 RM - Traffic Engineering	FD211 Grants Fund	FD212 Transit Fund	FD213 Law Library Fund	FD214 PD Pruden Fund
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Allowance	0	0	0	0	0	0	0	0	0	0
3 91400-100 Non-Departmental Other	0	0	0	0	1,134	155	83	0	31	0
4 12420-100 Finance	0	0	0	27,780	0	0	0	0	0	0
5 12440-100 Budget & Strategic Planning	0	0	0	0	12,792	12,792	12,795	0	5,116	0
6 12530-100 Purchasing	0	0	0	1,877	18,738	9,986	0	0	0	0
7 12410-100 Treasurer	0	0	551	0	8,743	8,229	8,803	413	1,420	0
8 41100-100 Public Works Admin	0	0	0	0	162,034	37,644	0	14,869	0	0
9 43210-100 PW - Ground Maint	0	0	0	0	0	0	0	0	4,147	0
10 12210-100 City Attorney	0	0	0	0	0	0	1,212	0	0	0
11 12110-100 City Manager	0	0	0	0	111,325	25,863	0	0	0	0
12 12220-100 Human Resources	0	0	0	0	92,314	21,447	0	0	0	0
13 43250-100 Capital Programs & Facilitie	23,051	0	0	0	0	0	0	0	35,273	0
Total Current Allocations	\$23,051	\$0	\$551	\$29,656	\$407,078	\$116,117	\$22,893	\$15,282	\$45,987	\$0

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Department	FD216 Rt. 17 Tax Distr Fund	FD220 Aviation Facilities Fund	FD310 Capital Imp Projects Fund	FD401 G. O. Bond Fund	FD501 Public Utilities Fund	89510-501 Pub Util - Admin	89520-501 Pub Util - Customer Svc	89530-501 Pub Util - Line Maint	89540-501 Pub Util - Maint	89550-501 Pub Util - Water Production
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Allowance	0	0	0	0	0	0	0	0	0	0
3 91400-100 Non-Departmental Other	0	370	0	0	365	104	166	31	52	197
4 12420-100 Finance	0	3,280	0	0	30,508	14,594	3,292	13,014	27,007	22,447
5 12440-100 Budget & Strategic Planning	0	5,116	71,637	0	0	5,116	5,116	5,116	5,116	5,116
6 12530-100 Purchasing	0	4,503	0	0	10,884	26,567	108	541	1,622	3,333
7 12410-100 Treasurer	0	3,883	10,555	1,067	11,572	1,958	2,924	5,208	10,893	9,098
8 41100-100 Public Works Admin	0	0	0	0	0	0	0	0	0	0
9 43210-100 PW - Ground Maint	0	0	0	0	0	0	0	0	0	0
10 12210-100 City Attorney	0	3,862	0	0	0	95,691	0	0	0	0
11 12110-100 City Manager	0	3,373	0	0	0	10,120	20,241	30,361	28,112	31,486
12 12220-100 Human Resources	0	2,797	0	0	0	8,392	16,784	25,176	23,312	26,109
13 43250-100 Capital Programs & Facilitie	0	25,675	0	0	0	20,891	0	0	0	0
Total Current Allocations	\$0	\$52,860	\$82,192	\$1,067	\$53,329	\$183,432	\$48,632	\$79,447	\$96,114	\$97,786

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Summary Schedule

Department	89560-501 Pub Util - Engineering	FD514 Stormwater Fund (PW)	41310-514 Stormwater Utility - Engineerng	51310-514 Stormwater Utility - Mosq Control	FD520 Refuse Collection	FD601 Fleet Fund	FD603 Info Tech Fund	FD606 Risk Mgmt	FD711 OPEB Exp	FD731 State - Agency Fund
1 Building Use Allowance	\$0	\$10,385	\$0	\$0	\$0	\$0	\$12,049	\$4,418	\$0	\$0
2 Equipment Allowance	0	0	0	0	0	0	0	0	0	0
3 91400-100 Non-Departmental Other	228	150	311	31	238	540	2,122	294	0	0
4 12420-100 Finance	6,607	0	13,867	7,393	26,762	21,979	29,464	10,976	0	0
5 12440-100 Budget & Strategic Planning	5,116	0	12,792	12,792	5,116	30,701	30,701	30,701	0	0
6 12530-100 Purchasing	5,928	0	3,874	1,508	5,362	46,233	19,393	2,811	0	0
7 12410-100 Treasurer	2,779	3,002	0	2,929	3,550	24,012	6,299	6,174	0	33
8 41100-100 Public Works Admin	0	0	98,515	24,629	114,956	39,449	0	0	0	0
9 43210-100 PW - Ground Maint	0	6,659	0	0	0	0	7,726	2,833	0	0
10 12210-100 City Attorney	0	0	1,235	0	13,870	1,610	5,552	0	0	0
11 12110-100 City Manager	16,867	0	31,486	7,871	47,229	23,614	26,988	5,622	0	0
12 12220-100 Human Resources	13,987	0	26,109	6,527	39,163	19,582	22,379	4,662	0	0
13 43250-100 Capital Programs & Facilitie	0	71,846	0	0	0	20,631	50,084	19,868	0	0
Total Current Allocations	\$51,513	\$92,043	\$188,187	\$63,680	\$256,247	\$228,352	\$212,758	\$88,360	\$0	\$33

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Summary Schedule

Department	FD732 Special Welfare Agency Fund	FD901 Sleepy Hole Golf Course	Capital Projects (Receiver)	Health	Cemetery	All Other	General Gov't / Unallocated	2nd Allocation Orphans	Total
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,395
2 Equipment Allowance	0	0	0	0	0	0	0	0	0
3 91400-100 Non-Departmental Other	0	0	0	0	0	0	0	0	114,811
4 12420-100 Finance	0	0	0	0	0	0	0	0	968,152
5 12440-100 Budget & Strategic Planning	0	0	0	0	0	0	0	0	437,477
6 12530-100 Purchasing	0	0	1,711	0	0	7,594	0	0	253,320
7 12410-100 Treasurer	473	0	0	0	0	0	1,254,761	0	1,507,571
8 41100-100 Public Works Admin	0	0	37,173	0	0	0	0	0	529,269
9 43210-100 PW - Ground Maint	0	0	0	0	232,945	0	106,524	0	402,681
10 12210-100 City Attorney	0	0	0	0	0	0	0	0	670,109
11 12110-100 City Manager	0	0	0	0	0	0	0	0	1,361,760
12 12220-100 Human Resources	0	0	0	0	0	0	0	0	1,129,209
13 43250-100 Capital Programs & Facilities	0	0	385,461	29,944	0	125,695	0	0	2,806,856
Total Current Allocations	\$473	\$0	\$424,345	\$29,944	\$232,945	\$133,290	\$1,361,285	\$0	\$10,222,610

CITY OF SUFFOLK, VIRGINIA
OMB A-87 COST ALLOCATION PLAN



COST ALLOCATION PLAN

- **Detail Schedules**

BUILDING DEPRECIATION
Nature and Extent of Services

The City is permitted to charge depreciation expense for buildings which house departments providing central services to other departments. The Municipal Center, costing \$4,402,982 after renovations and improvements, has a depreciation expense of \$14,403.

The building depreciation for the Municipal Center has been allocated to the departments on the basis of occupied square footage.

Depreciation expense for the Human Resources Building has been identified as \$40,910. This cost has been allocated based on the square footage of occupied space.

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

A. Department Costs

Dept:1 Building Use Allowance

Description		Amount	General Admin	Municipal Center	HR Building
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Municipal Ctr	P	14,403	0	14,403	0
HR Bldg	P	40,910	0	0	40,910
Subtotal - Services & Supplies		55,313	0	14,403	40,910
Department Cost Total		55,313	0	14,403	40,910
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		55,313	0	14,403	40,910
General Admin Distribution			0	0	0
Grand Total		\$55,313		\$14,403	\$40,910

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
12/19/2014

B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Use Allowance

No Indirect Costs

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City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Municipal Center Allocations

Dept:1 Building Use Allowance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	3,200	8.02%	\$1,155	\$0	\$1,155	\$0	\$1,155
5 12440-100 Budget & Strategic Planning	1,340	3.36%	484	0	484	0	484
6 12530-100 Purchasing	1,440	3.61%	520	0	520	0	520
7 12410-100 Treasurer	4,300	10.78%	1,552	0	1,552	0	1,552
10 12210-100 City Attorney	1,500	3.76%	541	0	541	0	541
11 12110-100 City Manager	4,300	10.78%	1,552	0	1,552	0	1,552
14 11110-100 City Council	5,130	12.86%	1,852	0	1,852	0	1,852
15 12310-100 Commissioner of the Rever	3,000	7.52%	1,083	0	1,083	0	1,083
27 31400-100 Communications/E-911 Sys	3,513	8.80%	1,268	0	1,268	0	1,268
46 81100-100 Planning & Community Dev	10,700	26.82%	3,863	0	3,863	0	3,863
49 81650-100 Media & Community Relatic	1,475	3.70%	532	0	532	0	532
Subtotal	39,898	100.00%	14,403	0	14,403	0	14,403
Direct Bills					0		0
Total					\$14,403		\$14,403

Basis Units: Occupied Sq. Ft..

Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

HR Building Allocations

Dept:1 Building Use Allowance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 41100-100 Public Works Admin	600	2.36%	\$964	\$0	\$964	\$0	\$964
12 12220-100 Human Resources	2,750	10.80%	4,418	0	4,418	0	4,418
13 43250-100 Capital Programs & Facilitie	1,700	6.68%	2,731	0	2,731	0	2,731
17 13200-100 Registrar's Office	2,500	9.82%	4,016	0	4,016	0	4,016
47 81500-100 Economic Development	1,200	4.71%	1,928	0	1,928	0	1,928
75 FD514 Stormwater Fund (PW)	6,464	25.38%	10,385	0	10,385	0	10,385
80 FD603 Info Tech Fund	7,500	29.45%	12,049	0	12,049	0	12,049
81 FD606 Risk Mgmt	2,750	10.80%	4,418	0	4,418	0	4,418
Subtotal	25,464	100.00%	40,910	0	40,910	0	40,910
Direct Bills					0		0
Total					\$40,910		\$40,910

Basis Units: Occupied Sq. Ft.
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Allocation Summary

Dept:1 Building Use Allowance

Department	Municipal Center	HR Building	Total
4 12420-100 Finance	\$1,155	\$0	\$1,155
5 12440-100 Budget & Strategic Planning	484	0	484
6 12530-100 Purchasing	520	0	520
7 12410-100 Treasurer	1,552	0	1,552
8 41100-100 Public Works Admin	0	964	964
10 12210-100 City Attorney	541	0	541
11 12110-100 City Manager	1,552	0	1,552
12 12220-100 Human Resources	0	4,418	4,418
13 43250-100 Capital Programs & Facilities	0	2,731	2,731
14 11110-100 City Council	1,852	0	1,852
15 12310-100 Commissioner of the Revenue	1,083	0	1,083
17 13200-100 Registrar's Office	0	4,016	4,016
27 31400-100 Communications/E-911 Systems	1,268	0	1,268
46 81100-100 Planning & Community Development	3,863	0	3,863
47 81500-100 Economic Development	0	1,928	1,928
49 81650-100 Media & Community Relations	532	0	532
75 FD514 Stormwater Fund (PW)	0	10,385	10,385
80 FD603 Info Tech Fund	0	12,049	12,049
81 FD606 Risk Mgmt	0	4,418	4,418
Total	\$14,403	\$40,910	\$55,313

EQUIPMENT DEPRECIATION
Nature and Extent of Services

The City of Suffolk keeps a detailed computerized inventory of its fixed assets. The inventory program calculates depreciation for City fixed assets on a straight-line basis over the estimated useful lives of City assets. The City uses the following useful lives for different types of assets:

Furniture	10 years
Equipment	7 years
D.P. Software	3 years

The City depreciation calculation for assets used in central service departments was \$54,871 for FY2013. Costs were allocated to departments based on the actual amount of depreciation calculated for each department.

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

A. Department Costs

Dept:2 Equipment Allowance

Description		Amount	General Admin	Equip Depre
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Equip Use Allowance	P	54,871	0	54,871
Subtotal - Services & Supplies		<hr/> 54,871	<hr/> 0	<hr/> 54,871
Department Cost Total		54,871	0	54,871
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		54,871	0	54,871
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$54,871		<hr/> <hr/> \$54,871

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
12/19/2014

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Allowance

No Indirect Costs

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City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Equip Depre Allocations

Dept:2 Equipment Allowance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	11,972	21.82%	\$11,972	\$0	\$11,972	\$0	\$11,972
9 43210-100 PW - Ground Maint	40,327	73.49%	40,327	0	40,327	0	40,327
10 12210-100 City Attorney	2,572	4.69%	2,572	0	2,572	0	2,572
Subtotal	54,871	100.00%	54,871	0	54,871	0	54,871
Direct Bills					0		0
Total					\$54,871		\$54,871

Basis Units: Deprec of Exp by Equip
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
12/19/2014

Allocation Summary

Dept:2 Equipment Allowance

Department	Equip Depre	Total
4 12420-100 Finance	\$11,972	\$11,972
9 43210-100 PW - Ground Maint	40,327	40,327
10 12210-100 City Attorney	2,572	2,572
Total	<u>\$54,871</u>	<u>\$54,871</u>

NON-DEPARTMENTAL (91000-100)
Nature and Extent of Services

Non-Departmental costs include the cost of Risk Management for the departments not direct billed and for special compensation. The cost of risk management was directly assigned to Risk Management. The cost of special compensation was allocated based on the amount of vacation and sick leave accruals that were paid to department employees. The unemployment costs are allocated based on FTE's by department, division, and fund.

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

A. Department Costs

Dept:3 91400-100 Non-Departmental Other

Description		Amount	General Admin	Special Comp	Gen'l Fund Employee Svcs	Telecommuni cations	General Gov't
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Risk Mgmt	P	0	0	0	0	0	0
FICA	P	25,778	0	25,778	0	0	0
Salary & Wages	P	338,102	0	0	0	0	338,102
Employee Funds Exp	P	15,103	0	0	0	0	15,103
Telecommunications Outside Svcs	P	12,080	0	0	0	12,080	0
Unemployment	P	83,249	0	0	83,249	0	0
VRS	P	230	0	0	230	0	0
Subtotal - Services & Supplies		474,542	0	25,778	83,479	12,080	353,205
Department Cost Total		474,542	0	25,778	83,479	12,080	353,205
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		474,542	0	25,778	83,479	12,080	353,205
General Admin Distribution			0	0	0	0	0
Grand Total		\$474,542		\$25,778	\$83,479	\$12,080	\$353,205
						not allocated	

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

B. Incoming Costs - (Default Spread Expense%)

Dept:3 91400-100 Non-Departmental Other

Department	First Incoming	Second Incoming	Special Comp	Gen'l Fund Employee Svcs	Telecommuni cations	General Gov't
5 Budget Mgmt	\$0	\$22,050	\$1,198	\$3,879	\$561	\$16,412
Subtotal - 12440-100 Budget & Strateg	0	22,050	1,198	3,879	561	16,412
7 Distribution / Recon	0	578	31	102	15	430
Subtotal - 12410-100 Treasurer	0	578	31	102	15	430
Total Incoming	0	22,628	1,229 5.43%	3,981 17.59%	576 2.55%	16,842 74.43%
C. Total Allocated		\$497,170	\$27,007	\$87,460	\$12,656	\$370,047

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Special Comp Allocations

Dept:3 91400-100 Non-Departmental Other

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	22,258	5.17%	\$1,333	\$0	\$1,333	\$64	\$1,396
12 12220-100 Human Resources	4,367	1.01%	261	0	261	12	274
13 43250-100 Capital Programs & Facilitie	748	0.17%	45	0	45	2	47
16 12320-100 Assessor	5,278	1.23%	316	0	316	15	331
24 21810-100 Sheriff	33,375	7.75%	1,998	0	1,998	95	2,093
26 31100-100 Police	122,160	28.37%	7,314	0	7,314	349	7,662
27 31400-100 Communications/E-911 Sys	5,854	1.36%	350	0	350	17	367
31 32100-100 Fire	10,641	2.47%	637	0	637	30	667
34 35100-100 Animal Shelter & Mgmt	5,356	1.24%	321	0	321	15	336
38 53100-100 Social Services	40,646	9.44%	2,433	0	2,433	116	2,549
44 71350-100 P&R - Recreation	42,698	9.92%	2,556	0	2,556	122	2,678
45 73100-100 Library	38,989	9.06%	2,334	0	2,334	111	2,446
46 81100-100 Planning & Community Dev	30,442	7.07%	1,823	0	1,823	87	1,909
47 81500-100 Economic Development	3,593	0.83%	215	0	215	10	225
58 41200-210 RM - Road Maint	15,102	3.51%	904	0	904	43	947
68 FD501 Public Utilities Fund	5,826	1.35%	349	0	349	17	365
75 FD514 Stormwater Fund (PW)	2,399	0.56%	144	0	144	7	150
78 FD520 Refuse Collection	2,471	0.57%	148	0	148	7	155
79 FD601 Fleet Fund	6,297	1.46%	377	0	377	18	395
80 FD603 Info Tech Fund	28,048	6.51%	1,679	0	1,679	80	1,759
81 FD606 Risk Mgmt	4,022	0.93%	241	0	241	11	252
Subtotal	430,570	100.00%	25,778	0	25,778	1,229	27,007
Direct Bills					0		0
Total					\$25,778		\$27,007

Basis Units: Amt of Vac, Sick Leave Pay Out by Dept (GF only)

Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Gen'l Fund Employee Svcs Allocations

Dept:3 91400-100 Non-Departmental Other

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	14	1.70%	\$1,418	\$0	\$1,418	\$68	\$1,486
5 12440-100 Budget & Strategic Planning	4	0.49%	405	0	405	19	425
6 12530-100 Purchasing	3	0.36%	304	0	304	14	318
7 12410-100 Treasurer	16	1.94%	1,621	0	1,621	77	1,698
8 41100-100 Public Works Admin	2	0.24%	203	0	203	10	212
10 12210-100 City Attorney	9	1.09%	912	0	912	43	955
11 12110-100 City Manager	7	0.85%	709	0	709	34	743
12 12220-100 Human Resources	9	1.09%	912	0	912	43	955
13 43250-100 Capital Programs & Facilities	24	2.91%	2,431	0	2,431	116	2,547
14 11110-100 City Council	2	0.24%	203	0	203	10	212
15 12310-100 Commissioner of the Revenue	12	1.46%	1,216	0	1,216	58	1,274
16 12320-100 Assessor	16	1.94%	1,621	0	1,621	77	1,698
17 13200-100 Registrar's Office	2	0.24%	203	0	203	10	212
18 21100-100 Circuit Court - Judges	2	0.24%	203	0	203	10	212
23 21710-100 Clerk of the Circuit Court	14	1.70%	1,418	0	1,418	68	1,486
24 21810-100 Sheriff	25	3.03%	2,533	0	2,533	121	2,654
25 22100-100 Commonwealth Attorney	24	2.91%	2,431	0	2,431	116	2,547
26 31100-100 Police	214	25.97%	21,680	0	21,680	1,034	22,714
27 31400-100 Communications/E-911 System	27	3.28%	2,735	0	2,735	130	2,866
31 32100-100 Fire	253	30.70%	25,631	0	25,631	1,222	26,853
33 34500-100 Division of Community Development	27	3.28%	2,735	0	2,735	130	2,866
34 35100-100 Animal Shelter & Mgmt	10	1.21%	1,013	0	1,013	48	1,061
39 53500-100 Comprehensive Services Administration	1	0.12%	101	0	101	5	106
41 71100-100 P&R - Admin	5	0.61%	507	0	507	24	531
42 71200-100 P&R - Maint	19	2.31%	1,925	0	1,925	92	2,017
43 71300-100 P&R - Support Svcs	5	0.61%	507	0	507	24	531
44 71350-100 P&R - Recreation	16	1.94%	1,621	0	1,621	77	1,698
45 73100-100 Library	31	3.76%	3,141	0	3,141	150	3,290
46 81100-100 Planning & Community Development	14	1.70%	1,418	0	1,418	68	1,486
47 81500-100 Economic Development	5	0.61%	507	0	507	24	531
48 81550-100 Tourism	3	0.36%	304	0	304	14	318
49 81650-100 Media & Community Relations	6	0.73%	608	0	608	29	637
65 FD220 Aviation Facilities Fund	3	0.36%	304	0	304	14	318
Subtotal	824	100.00%	83,479	0	83,479	3,981	87,460
Direct Bills					0		0
Total					\$83,479		\$87,460

Basis Units: # of Employees by Dept/Div/Fund
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Telecommunications Allocations

Dept:3 91400-100 Non-Departmental Other

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	18	1.47%	\$178	\$0	\$178	\$8	\$187
5 12440-100 Budget & Strategic Planning	5	0.41%	49	0	49	2	52
6 12530-100 Purchasing	9	0.74%	89	0	89	4	93
7 12410-100 Treasurer	28	2.29%	277	0	277	13	290
8 41100-100 Public Works Admin	6	0.49%	59	0	59	3	62
9 43210-100 PW - Ground Maint	3	0.25%	30	0	30	1	31
10 12210-100 City Attorney	10	0.82%	99	0	99	5	104
11 12110-100 City Manager	15	1.23%	148	0	148	7	155
12 12220-100 Human Resources	17	1.39%	168	0	168	8	176
13 43250-100 Capital Programs & Facilities	10	0.82%	99	0	99	5	104
14 11110-100 City Council	6	0.49%	59	0	59	3	62
15 12310-100 Commissioner of the Revenue	19	1.56%	188	0	188	9	197
16 12320-100 Assessor	17	1.39%	168	0	168	8	176
17 13200-100 Registrar's Office	7	0.57%	69	0	69	3	73
18 21100-100 Circuit Court - Judges	14	1.15%	139	0	139	7	145
19 21200-100 General District Court	11	0.90%	109	0	109	5	114
20 21300-100 Magistrate's Office	5	0.41%	49	0	49	2	52
21 21610-100 Juvenile & Domestic Relations	29	2.38%	287	0	287	14	301
22 21650-100 Court Services Unit	15	1.23%	148	0	148	7	155
23 21710-100 Clerk of the Circuit Court	31	2.54%	307	0	307	15	321
24 21810-100 Sheriff	27	2.21%	267	0	267	13	280
25 22100-100 Commonwealth Attorney	37	3.03%	366	0	366	17	384
26 31100-100 Police	132	10.81%	1,306	0	1,306	62	1,368
31 32100-100 Fire	85	6.96%	841	0	841	40	881
33 34500-100 Division of Community Development	35	2.87%	346	0	346	17	363
35 35500-100 Emergency Mgmt	20	1.64%	198	0	198	9	207
36 51100-100 Western Tidewater Health Department	82	6.72%	811	0	811	39	850
38 53100-100 Social Services	149	12.20%	1,474	0	1,474	70	1,544
41 71100-100 P&R - Admin	57	4.67%	564	0	564	27	591
45 73100-100 Library	46	3.77%	455	0	455	22	477
46 81100-100 Planning & Community Development	14	1.15%	139	0	139	7	145
47 81500-100 Economic Development	10	0.82%	99	0	99	5	104
48 81550-100 Tourism	8	0.66%	79	0	79	4	83
49 81650-100 Media & Community Relations	11	0.90%	109	0	109	5	114
50 83500-100 VA Cooperative Extension Center	15	1.23%	148	0	148	7	155
58 41200-210 RM - Road Maint	18	1.47%	178	0	178	8	187
59 41400-210 RM - Traffic Engineering	15	1.23%	148	0	148	7	155
60 FD211 Grants Fund	8	0.66%	79	0	79	4	83
62 FD213 Law Library Fund	3	0.25%	30	0	30	1	31
65 FD220 Aviation Facilities Fund	5	0.41%	49	0	49	2	52
69 89510-501 Pub Util - Admin	10	0.82%	99	0	99	5	104
70 89520-501 Pub Util - Customer Svc	16	1.31%	158	0	158	8	166
71 89530-501 Pub Util - Line Maint	3	0.25%	30	0	30	1	31

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Telecommunications Allocations

Dept:3 91400-100 Non-Departmental Other

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 89540-501 Pub Util - Maint	5	0.41%	\$49	\$0	\$49	\$2	\$52
73 89550-501 Pub Util - Water Production	19	1.56%	188	0	188	9	197
74 89560-501 Pub Util - Engineering	22	1.80%	218	0	218	10	228
76 41310-514 Stormwater Utility - Enginee	30	2.46%	297	0	297	14	311
77 51310-514 Stormwater Utility - Mosq C	3	0.25%	30	0	30	1	31
78 FD520 Refuse Collection	8	0.66%	79	0	79	4	83
79 FD601 Fleet Fund	14	1.15%	139	0	139	7	145
80 FD603 Info Tech Fund	35	2.87%	346	0	346	17	363
81 FD606 Risk Mgmt	4	0.33%	40	0	40	2	41
Subtotal	1,221	100.00%	12,080	0	12,080	576	12,656
Direct Bills					0		0
Total					\$12,080		\$12,656

Basis Units: # of Phone Lines by Dept/Div/Fund
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
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Allocation Summary

Dept:3 91400-100 Non-Departmental Other

Department	Special Comp	Gen'l Fund Employee Svcs	Telecommuni cations	General Gov't	Total
4 12420-100 Finance	\$1,396	\$1,486	\$187	\$0	\$3,069
5 12440-100 Budget & Strategic Planning	0	425	52	0	476
6 12530-100 Purchasing	0	318	93	0	412
7 12410-100 Treasurer	0	1,698	290	0	1,988
8 41100-100 Public Works Admin	0	212	62	0	274
9 43210-100 PW - Ground Maint	0	0	31	0	31
10 12210-100 City Attorney	0	955	104	0	1,059
11 12110-100 City Manager	0	743	155	0	898
12 12220-100 Human Resources	274	955	176	0	1,405
13 43250-100 Capital Programs & Facilities	47	2,547	104	0	2,698
14 11110-100 City Council	0	212	62	0	274
15 12310-100 Commissioner of the Revenue	0	1,274	197	0	1,471
16 12320-100 Assessor	331	1,698	176	0	2,206
17 13200-100 Registrar's Office	0	212	73	0	285
18 21100-100 Circuit Court - Judges	0	212	145	0	357
19 21200-100 General District Court	0	0	114	0	114
20 21300-100 Magistrate's Office	0	0	52	0	52
21 21610-100 Juvenile & Domestic Relations	0	0	301	0	301
22 21650-100 Court Services Unit	0	0	155	0	155
23 21710-100 Clerk of the Circuit Court	0	1,486	321	0	1,807
24 21810-100 Sheriff	2,093	2,654	280	0	5,027
25 22100-100 Commonwealth Attorney	0	2,547	384	0	2,931
26 31100-100 Police	7,662	22,714	1,368	0	31,745
27 31400-100 Communications/E-911 System	367	2,866	0	0	3,233
31 32100-100 Fire	667	26,853	881	0	28,402
33 34500-100 Division of Community Development	0	2,866	363	0	3,229
34 35100-100 Animal Shelter & Mgmt	336	1,061	0	0	1,397
35 35500-100 Emergency Mgmt	0	0	207	0	207
36 51100-100 Western Tidewater Health Center	0	0	850	0	850
38 53100-100 Social Services	2,549	0	1,544	0	4,094
39 53500-100 Comprehensive Services Administration	0	106	0	0	106
41 71100-100 P&R - Admin	0	531	591	0	1,122
42 71200-100 P&R - Maint	0	2,017	0	0	2,017
43 71300-100 P&R - Support Svcs	0	531	0	0	531
44 71350-100 P&R - Recreation	2,678	1,698	0	0	4,376
45 73100-100 Library	2,446	3,290	477	0	6,213
46 81100-100 Planning & Community Development	1,909	1,486	145	0	3,541
47 81500-100 Economic Development	225	531	104	0	860
48 81550-100 Tourism	0	318	83	0	401
49 81650-100 Media & Community Relations	0	637	114	0	751
50 83500-100 VA Cooperative Extension Center	0	0	155	0	155

City of Suffolk, VA
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Allocation Summary

Dept:3 91400-100 Non-Departmental Other

Department	Special Comp	Gen'l Fund Employee Svcs	Telecommuni cations	General Gov't	Total
58 41200-210 RM - Road Maint	\$947	\$0	\$187	\$0	\$1,134
59 41400-210 RM - Traffic Engineering	0	0	155	0	155
60 FD211 Grants Fund	0	0	83	0	83
62 FD213 Law Library Fund	0	0	31	0	31
65 FD220 Aviation Facilities Fund	0	318	52	0	370
68 FD501 Public Utilities Fund	365	0	0	0	365
69 89510-501 Pub Util - Admin	0	0	104	0	104
70 89520-501 Pub Util - Customer Svc	0	0	166	0	166
71 89530-501 Pub Util - Line Maint	0	0	31	0	31
72 89540-501 Pub Util - Maint	0	0	52	0	52
73 89550-501 Pub Util - Water Production	0	0	197	0	197
74 89560-501 Pub Util - Engineering	0	0	228	0	228
75 FD514 Stormwater Fund (PW)	150	0	0	0	150
76 41310-514 Stormwater Utility - Enginee	0	0	311	0	311
77 51310-514 Stormwater Utility - Mosq C	0	0	31	0	31
78 FD520 Refuse Collection	155	0	83	0	238
79 FD601 Fleet Fund	395	0	145	0	540
80 FD603 Info Tech Fund	1,759	0	363	0	2,122
81 FD606 Risk Mgmt	252	0	41	0	294
Total	\$27,007	\$87,460	\$12,656	\$0	\$127,123

FINANCE (12420-100)
Nature and Extent of Services

The Finance Department is responsible for maintaining the City's financial and fixed assets records, preparing the City's payroll and vendor checks, processing miscellaneous City billings, and preparing various state and federal financial reports.

Finance Department costs have been functionalized and allocated into the following areas:

- **General Accounting** – Costs are allocated based on the number of AP Invoices processed by departments, divisions and funds. Schools are excluded.
- **Payroll** – Costs are allocated based on the number of FTE's by department, division, and fund excluding Utilities (Fund 501) and Roads (Fund 210)
- **Utility Fund** – Costs are allocated directly to Utilities Fund 501.
- **Road Maintenance** – Costs are allocated directly to the Road Maintenance Fund 210.

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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A. Department Costs

Dept:4 12420-100 Finance

Description		Amount	General Admin	Gen Acct	Payroll	Utility Fund	Road Maint
Personnel Costs							
Salaries	S1	574,039	0	359,004	188,055	14,121	12,858
<i>Salary % Split</i>			<i>.00%</i>	<i>62.54%</i>	<i>32.76%</i>	<i>2.46%</i>	<i>2.24%</i>
Benefits	S	107,211	0	67,050	35,122	2,637	2,402
Subtotal - Personnel Costs		681,250	0	426,054	223,177	16,759	15,260
Services & Supplies Cost							
Professional Svcs	S	35,532	0	22,222	11,640	874	796
Accounting & Auditing Svcs	S	125,919	0	78,750	41,251	3,098	2,821
Temporary Help	S	71,527	0	44,733	23,432	1,760	1,602
Printing & Binding	S	5,790	0	3,621	1,897	142	130
Information Technology	S	63,381	0	39,638	20,764	1,559	1,420
Risk Management	S	120,321	0	75,249	39,417	2,960	2,695
Postal Svcs	S	9,643	0	6,031	3,159	237	216
Telecommunications	S	3,480	0	2,177	1,140	86	78
Tavel & Training	S	4,346	0	2,718	1,424	107	97
Dues & Association Members	S	1,180	0	738	387	29	26
Office Supplies	S	8,697	0	5,439	2,849	214	195
Books & Subscriptions	S	451	0	282	148	11	10
Copier Charges	S	7,751	0	4,848	2,539	191	174
Capital Outlay	D	1,831	0	0	0	0	0
Subtotal - Services & Supplies		459,850	0	286,445	150,047	11,267	10,260
Department Cost Total		1,141,100	0	712,499	373,225	28,026	25,520
Adjustments to Cost							
Capital Outlay	D	(1,831)	0	0	0	0	0
Subtotal - Adjustments		(1,831)	0	0	0	0	0
Total Costs After Adjustments		1,139,269	0	712,499	373,225	28,026	25,520
General Admin Distribution			0	0	0	0	0
Grand Total		\$1,139,269		\$712,499	\$373,225	\$28,026	\$25,520

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
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B. Incoming Costs - (Default Spread Expense%)

Dept:4 12420-100 Finance

Department	First Incoming	Second Incoming	Gen Acct	Payroll	Utility Fund	Road Maint
1 Municipal Center	\$1,155	\$0	\$722	\$378	\$28	\$26
Subtotal - Building Use Allowance	1,155	0	722	378	28	26
2 Equip Depre	11,972	0	7,487	3,922	295	268
Subtotal - Equipment Allowance	11,972	0	7,487	3,922	295	268
3 Special Comp	1,333	64	873	457	34	31
3 Gen'l Fund Employee Svcs	1,418	68	929	487	37	33
3 Telecommunications	178	8	117	61	5	4
Subtotal - 91400-100 Non-Departmental	2,929	140	1,919	1,005	75	69
5 Budget Mgmt	0	4,899	3,064	1,605	121	110
Subtotal - 12440-100 Budget & Strateg	0	4,899	3,064	1,605	121	110
6 PCards	0	1,026	641	336	25	23
6 Purchase Orders	0	887	555	291	22	20
6 Formal Solicitations	0	1,560	976	511	38	35
Subtotal - 12530-100 Purchasing	0	3,473	2,172	1,138	85	78
7 Distribution / Recon	0	3,205	2,005	1,050	79	72
Subtotal - 12410-100 Treasurer	0	3,205	2,005	1,050	79	72
9 Municipal Bldg Grounds	0	1,963	1,228	643	48	44
Subtotal - 43210-100 PW - Ground Mai	0	1,963	1,228	643	48	44
10 Legal Svcs	0	19,972	12,491	6,543	491	447
Subtotal - 12210-100 City Attorney	0	19,972	12,491	6,543	491	447
11 Citywide Oversight	0	15,337	9,592	5,024	377	344
Subtotal - 12110-100 City Manager	0	15,337	9,592	5,024	377	344
12 Personnel Services	0	12,421	7,768	4,069	306	278
Subtotal - 12220-100 Human Resource	0	12,421	7,768	4,069	306	278
13 Bldg Maint	0	3,942	2,465	1,291	97	88

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B. Incoming Costs - (Default Spread Expense%)

Dept:4 12420-100 Finance

Department	First Incoming	Second Incoming	Gen Acct	Payroll	Utility Fund	Road Maint
13 Custodial	\$0	\$12,409	\$7,760	\$4,065	\$305	\$278
13 Municipal Bldg Utilities	0	7,074	4,424	2,318	174	158
Subtotal - 43250-100 Capital Programs	0	23,425	14,650	7,674	576	525
Total Incoming	16,056	84,836	63,098 62.54%	33,052 32.76%	2,482 2.46%	2,260 2.24%
C. Total Allocated		\$1,240,161	\$775,597	\$406,277	\$30,508	\$27,780

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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Gen Acct Allocations

Dept:4 12420-100 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 12440-100 Budget & Strategic Planning	87	0.25%	\$1,803	\$0	\$1,803	\$132	\$1,935
6 12530-100 Purchasing	99	0.28%	2,052	0	2,052	151	2,202
7 12410-100 Treasurer	1,840	5.28%	38,133	0	38,133	2,800	40,933
8 41100-100 Public Works Admin	5,965	17.11%	123,622	0	123,622	9,078	132,699
9 43210-100 PW - Ground Maint	228	0.65%	4,725	0	4,725	347	5,072
10 12210-100 City Attorney	116	0.33%	2,404	0	2,404	177	2,581
11 12110-100 City Manager	256	0.73%	5,305	0	5,305	390	5,695
12 12220-100 Human Resources	395	1.13%	8,186	0	8,186	601	8,787
13 43250-100 Capital Programs & Facilitie	1,878	5.39%	38,921	0	38,921	2,858	41,779
14 11110-100 City Council	21	0.06%	435	0	435	32	467
15 12310-100 Commissioner of the Rever	79	0.23%	1,637	0	1,637	120	1,757
16 12320-100 Assessor	117	0.34%	2,425	0	2,425	178	2,603
17 13200-100 Registrar's Office	1,511	4.33%	31,315	0	31,315	2,299	33,614
18 21100-100 Circuit Court - Judges	24	0.07%	497	0	497	37	534
20 21300-100 Magistrate's Office	9	0.03%	187	0	187	14	200
21 21610-100 Juvenile & Domestic Relatic	8	0.02%	166	0	166	12	178
23 21710-100 Clerk of the Circuit Court	1,201	3.44%	24,890	0	24,890	1,828	26,718
24 21810-100 Sheriff	153	0.44%	3,171	0	3,171	233	3,404
25 22100-100 Commonwealth Attorney	239	0.69%	4,953	0	4,953	364	5,317
26 31100-100 Police	1,653	4.74%	34,258	0	34,258	2,516	36,773
31 32100-100 Fire	693	1.99%	14,362	0	14,362	1,055	15,417
33 34500-100 Division of Community Devt	491	1.41%	10,176	0	10,176	747	10,923
34 35100-100 Animal Shelter & Mgmt	26	0.07%	539	0	539	40	578
38 53100-100 Social Services	4,512	12.94%	93,509	0	93,509	6,866	100,376
41 71100-100 P&R - Admin	3,148	9.03%	65,241	0	65,241	4,791	70,031
43 71300-100 P&R - Support Svcs	10	0.03%	207	0	207	15	222
44 71350-100 P&R - Recreation	266	0.76%	5,513	0	5,513	405	5,918
45 73100-100 Library	1,098	3.15%	22,756	0	22,756	1,671	24,426
46 81100-100 Planning & Community Dev	377	1.08%	7,813	0	7,813	574	8,387
47 81500-100 Economic Development	781	2.24%	16,186	0	16,186	1,189	17,374
48 81550-100 Tourism	269	0.77%	5,575	0	5,575	409	5,984
49 81650-100 Media & Community Relatic	561	1.61%	11,626	0	11,626	854	12,480
50 83500-100 VA Cooperative Extension (	4	0.01%	83	0	83	6	89
65 FD220 Aviation Facilities Fund	95	0.27%	1,969	0	1,969	145	2,113
69 89510-501 Pub Util - Admin	656	1.88%	13,595	0	13,595	998	14,594
70 89520-501 Pub Util - Customer Svc	148	0.42%	3,067	0	3,067	225	3,292
71 89530-501 Pub Util - Line Maint	585	1.68%	12,124	0	12,124	890	13,014
72 89540-501 Pub Util - Maint	1,214	3.48%	25,160	0	25,160	1,847	27,007
73 89550-501 Pub Util - Water Production	1,009	2.89%	20,911	0	20,911	1,536	22,447
74 89560-501 Pub Util - Engineering	297	0.85%	6,155	0	6,155	452	6,607
76 41310-514 Stormwater Utility - Enginee	134	0.38%	2,777	0	2,777	204	2,981
77 51310-514 Stormwater Utility - Mosq C	210	0.60%	4,352	0	4,352	320	4,672
78 FD520 Refuse Collection	469	1.35%	9,720	0	9,720	714	10,434

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Gen Acct Allocations

Dept:4 12420-100 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 FD601 Fleet Fund	621	1.78%	\$12,870	\$0	\$12,870	\$945	\$13,815
80 FD603 Info Tech Fund	905	2.60%	18,756	0	18,756	1,377	20,133
81 FD606 Risk Mgmt	406	1.16%	8,414	0	8,414	618	9,032
Subtotal	34,864	100.00%	722,540	0	722,540	53,056	775,597
Direct Bills					0		0
Total					\$722,540		\$775,597

Basis Units: # AP Invoices by Dept/Div/Fund
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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Payroll Allocations

Dept:4 12420-100 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 12440-100 Budget & Strategic Planning	4	0.38%	\$1,449	\$0	\$1,449	\$106	\$1,555
6 12530-100 Purchasing	3	0.29%	1,087	0	1,087	80	1,166
7 12410-100 Treasurer	16	1.53%	5,795	0	5,795	426	6,221
8 41100-100 Public Works Admin	2	0.19%	724	0	724	53	778
9 43210-100 PW - Ground Maint	4	0.38%	1,449	0	1,449	106	1,555
10 12210-100 City Attorney	9	0.86%	3,260	0	3,260	239	3,499
11 12110-100 City Manager	7	0.67%	2,535	0	2,535	186	2,721
12 12220-100 Human Resources	9	0.86%	3,260	0	3,260	239	3,499
13 43250-100 Capital Programs & Facilitie	24	2.30%	8,692	0	8,692	638	9,331
14 11110-100 City Council	2	0.19%	724	0	724	53	778
15 12310-100 Commissioner of the Rever	12	1.15%	4,346	0	4,346	319	4,665
16 12320-100 Assessor	16	1.53%	5,795	0	5,795	426	6,221
17 13200-100 Registrar's Office	2	0.19%	724	0	724	53	778
18 21100-100 Circuit Court - Judges	2	0.19%	724	0	724	53	778
23 21710-100 Clerk of the Circuit Court	14	1.34%	5,071	0	5,071	372	5,443
24 21810-100 Sheriff	25	2.39%	9,055	0	9,055	665	9,720
25 22100-100 Commonwealth Attorney	24	2.30%	8,692	0	8,692	638	9,331
26 31100-100 Police	214	20.48%	77,508	0	77,508	5,691	83,199
27 31400-100 Communications/E-911 Sys	27	2.58%	9,779	0	9,779	718	10,497
31 32100-100 Fire	253	24.21%	91,633	0	91,633	6,729	98,362
33 34500-100 Division of Community Devt	27	2.58%	9,779	0	9,779	718	10,497
34 35100-100 Animal Shelter & Mgmt	10	0.96%	3,622	0	3,622	266	3,888
38 53100-100 Social Services	104	9.95%	37,667	0	37,667	2,766	40,433
39 53500-100 Comprehensive Services A	1	0.10%	362	0	362	27	389
41 71100-100 P&R - Admin	5	0.48%	1,811	0	1,811	133	1,944
42 71200-100 P&R - Maint	19	1.82%	6,882	0	6,882	505	7,387
43 71300-100 P&R - Support Svcs	5	0.48%	1,811	0	1,811	133	1,944
44 71350-100 P&R - Recreation	16	1.53%	5,795	0	5,795	426	6,221
45 73100-100 Library	31	2.97%	11,228	0	11,228	824	12,052
46 81100-100 Planning & Community Dev	14	1.34%	5,071	0	5,071	372	5,443
47 81500-100 Economic Development	5	0.48%	1,811	0	1,811	133	1,944
48 81550-100 Tourism	3	0.29%	1,087	0	1,087	80	1,166
49 81650-100 Media & Community Relatic	6	0.57%	2,173	0	2,173	160	2,333
65 FD220 Aviation Facilities Fund	3	0.29%	1,087	0	1,087	80	1,166
76 41310-514 Stormwater Utility - Enginee	28	2.68%	10,141	0	10,141	745	10,886
77 51310-514 Stormwater Utility - Mosq C	7	0.67%	2,535	0	2,535	186	2,721
78 FD520 Refuse Collection	42	4.02%	15,212	0	15,212	1,117	16,329
79 FD601 Fleet Fund	21	2.01%	7,606	0	7,606	559	8,164
80 FD603 Info Tech Fund	24	2.30%	8,692	0	8,692	638	9,331
81 FD606 Risk Mgmt	5	0.48%	1,811	0	1,811	133	1,944

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Payroll Allocations

Dept:4 12420-100 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,045	100.00%	378,485	0	378,485	27,792	406,277
Direct Bills					0		0
Total					\$378,485		\$406,277

Basis Units: # of FTE's by Dept/Div/Fund
 Source:

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Utility Fund Allocations

Dept:4 12420-100 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 FD501 Public Utilities Fund	100	100.00%	\$28,421	\$0	\$28,421	\$2,087	\$30,508
Subtotal	100	100.00%	28,421	0	28,421	2,087	30,508
Direct Bills					0		0
Total					\$28,421		\$30,508

Basis Units: Direct Assignment
 Source:

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Road Maint Allocations

Dept:4 12420-100 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 FD210 Road Maint Fund	100	100.00%	\$25,879	\$0	\$25,879	\$1,900	\$27,780
Subtotal	100	100.00%	25,879	0	25,879	1,900	27,780
Direct Bills					0		0
Total					\$25,879		\$27,780

Basis Units: Direct Assignment
 Source:

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Allocation Summary

Dept:4 12420-100 Finance

Department	Gen Acct	Payroll	Utility Fund	Road Maint	Total
5 12440-100 Budget & Strategic Planning	\$1,935	\$1,555	\$0	\$0	\$3,491
6 12530-100 Purchasing	2,202	1,166	0	0	3,369
7 12410-100 Treasurer	40,933	6,221	0	0	47,154
8 41100-100 Public Works Admin	132,699	778	0	0	133,477
9 43210-100 PW - Ground Maint	5,072	1,555	0	0	6,627
10 12210-100 City Attorney	2,581	3,499	0	0	6,080
11 12110-100 City Manager	5,695	2,721	0	0	8,417
12 12220-100 Human Resources	8,787	3,499	0	0	12,286
13 43250-100 Capital Programs & Facilitie	41,779	9,331	0	0	51,109
14 11110-100 City Council	467	778	0	0	1,245
15 12310-100 Commissioner of the Rever	1,757	4,665	0	0	6,423
16 12320-100 Assessor	2,603	6,221	0	0	8,823
17 13200-100 Registrar's Office	33,614	778	0	0	34,392
18 21100-100 Circuit Court - Judges	534	778	0	0	1,311
20 21300-100 Magistrate's Office	200	0	0	0	200
21 21610-100 Juvenile & Domestic Relatic	178	0	0	0	178
23 21710-100 Clerk of the Circuit Court	26,718	5,443	0	0	32,161
24 21810-100 Sheriff	3,404	9,720	0	0	13,123
25 22100-100 Commonwealth Attorney	5,317	9,331	0	0	14,648
26 31100-100 Police	36,773	83,199	0	0	119,972
27 31400-100 Communications/E-911 Sys	0	10,497	0	0	10,497
31 32100-100 Fire	15,417	98,362	0	0	113,778
33 34500-100 Division of Community Dev	10,923	10,497	0	0	21,420
34 35100-100 Animal Shelter & Mgmt	578	3,888	0	0	4,466
38 53100-100 Social Services	100,376	40,433	0	0	140,809
39 53500-100 Comprehensive Services A	0	389	0	0	389
41 71100-100 P&R - Admin	70,031	1,944	0	0	71,975
42 71200-100 P&R - Maint	0	7,387	0	0	7,387
43 71300-100 P&R - Support Svcs	222	1,944	0	0	2,166
44 71350-100 P&R - Recreation	5,918	6,221	0	0	12,138
45 73100-100 Library	24,426	12,052	0	0	36,479
46 81100-100 Planning & Community Dev	8,387	5,443	0	0	13,830
47 81500-100 Economic Development	17,374	1,944	0	0	19,318
48 81550-100 Tourism	5,984	1,166	0	0	7,151
49 81650-100 Media & Community Relatic	12,480	2,333	0	0	14,813
50 83500-100 VA Cooperative Extension (	89	0	0	0	89
57 FD210 Road Maint Fund	0	0	0	27,780	27,780
65 FD220 Aviation Facilities Fund	2,113	1,166	0	0	3,280
68 FD501 Public Utilities Fund	0	0	30,508	0	30,508
69 89510-501 Pub Util - Admin	14,594	0	0	0	14,594
70 89520-501 Pub Util - Customer Svc	3,292	0	0	0	3,292

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Allocation Summary

Dept:4 12420-100 Finance

Department	Gen Acct	Payroll	Utility Fund	Road Maint	Total
71 89530-501 Pub Util - Line Maint	\$13,014	\$0	\$0	\$0	\$13,014
72 89540-501 Pub Util - Maint	27,007	0	0	0	27,007
73 89550-501 Pub Util - Water Production	22,447	0	0	0	22,447
74 89560-501 Pub Util - Engineering	6,607	0	0	0	6,607
76 41310-514 Stormwater Utility - Enginee	2,981	10,886	0	0	13,867
77 51310-514 Stormwater Utility - Mosq C	4,672	2,721	0	0	7,393
78 FD520 Refuse Collection	10,434	16,329	0	0	26,762
79 FD601 Fleet Fund	13,815	8,164	0	0	21,979
80 FD603 Info Tech Fund	20,133	9,331	0	0	29,464
81 FD606 Risk Mgmt	9,032	1,944	0	0	10,976
Total	\$775,597	\$406,277	\$30,508	\$27,780	\$1,240,161

BUDGET & STRATEGIC PLANNING (12200-100)
Nature and Extent of Services

The Budget and Strategic Planning Department is responsible for developing and managing the City's annual operating budget.

Budget and Strategic Planning Department costs have been functionalized and allocated into the following areas:

- Budget Monitoring – Costs are allocated based on the weighted salary dollars using staff time analysis by departments, divisions and funds. Schools are excluded.

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A. Department Costs

Dept:5 12440-100 Budget & Strategic Planning

Description		Amount	General Admin	Budget Mgmt
Personnel Costs				
Salaries	S1	324,735	0	324,735
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	77,272	0	77,272
Subtotal - Personnel Costs		402,007	0	402,007
Services & Supplies Cost				
Advertising	S	1,671	0	1,671
Information Technology	S	16,859	0	16,859
Risk Management	S	37,143	0	37,143
Postal Svcs	S	108	0	108
Telecommunications	S	2,127	0	2,127
Travel & Training	S	888	0	888
Dues & Assoc Membership	S	923	0	923
Office Supplies	S	1,078	0	1,078
Books & Subscriptions	S	31	0	31
Copier Costs	S	18,046	0	18,046
Subtotal - Services & Supplies		78,874	0	78,874
Department Cost Total		480,881	0	480,881
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		480,881	0	480,881
General Admin Distribution			0	0
Grand Total		\$480,881		\$480,881

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B. Incoming Costs - (Default Spread Expense%)

Dept:5 12440-100 Budget & Strategic Planning

Department	First Incoming	Second Incoming	Budget Mgmt
1 Municipal Center	\$484	\$0	\$484
Subtotal - Building Use Allowance	484	0	484
3 Gen'l Fund Employee Svcs	405	19	425
3 Telecommunications	49	2	52
Subtotal - 91400-100 Non-Departmental	455	22	476
4 Gen Acct	1,803	132	1,935
4 Payroll	1,449	106	1,555
Subtotal - 12420-100 Finance	3,252	239	3,491
6 PCards	0	342	342
Subtotal - 12530-100 Purchasing	0	342	342
7 Distribution / Recon	0	1,241	1,241
Subtotal - 12410-100 Treasurer	0	1,241	1,241
9 Municipal Bldg Grounds	0	822	822
Subtotal - 43210-100 PW - Ground Mai	0	822	822
10 Legal Svcs	0	6,727	6,727
Subtotal - 12210-100 City Attorney	0	6,727	6,727
11 Citywide Oversight	0	4,382	4,382
Subtotal - 12110-100 City Manager	0	4,382	4,382
12 Personnel Services	0	3,549	3,549
Subtotal - 12220-100 Human Resource	0	3,549	3,549
13 Municipal Bldg Utilities	0	2,962	2,962
Subtotal - 43250-100 Capital Programs	0	2,962	2,962
Total Incoming	4,190	20,285	24,476 100.00%
C. Total Allocated	\$505,357		\$505,357

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Budget Mgmt Allocations

Dept:5 12440-100 Budget & Strategic Planning

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 91400-100 Non-Departmental Other	14,613	4.55%	\$22,050	\$0	\$22,050	\$0	\$22,050
4 12420-100 Finance	3,247	1.01%	4,899	0	4,899	0	4,899
6 12530-100 Purchasing	3,247	1.01%	4,899	0	4,899	217	5,116
7 12410-100 Treasurer	3,247	1.01%	4,899	0	4,899	217	5,116
8 41100-100 Public Works Admin	3,247	1.01%	4,899	0	4,899	217	5,116
9 43210-100 PW - Ground Maint	3,247	1.01%	4,899	0	4,899	217	5,116
10 12210-100 City Attorney	3,247	1.01%	4,899	0	4,899	217	5,116
11 12110-100 City Manager	3,247	1.01%	4,899	0	4,899	217	5,116
12 12220-100 Human Resources	3,247	1.01%	4,899	0	4,899	217	5,116
13 43250-100 Capital Programs & Facilitie	3,247	1.01%	4,899	0	4,899	217	5,116
14 11110-100 City Council	3,247	1.01%	4,899	0	4,899	217	5,116
15 12310-100 Commissioner of the Rever	3,247	1.01%	4,899	0	4,899	217	5,116
16 12320-100 Assessor	3,247	1.01%	4,899	0	4,899	217	5,116
17 13200-100 Registrar's Office	3,247	1.01%	4,899	0	4,899	217	5,116
18 21100-100 Circuit Court - Judges	3,247	1.01%	4,899	0	4,899	217	5,116
23 21710-100 Clerk of the Circuit Court	3,247	1.01%	4,899	0	4,899	217	5,116
24 21810-100 Sheriff	3,247	1.01%	4,899	0	4,899	217	5,116
25 22100-100 Commonwealth Attorney	3,247	1.01%	4,899	0	4,899	217	5,116
26 31100-100 Police	14,613	4.55%	22,050	0	22,050	976	23,026
27 31400-100 Communications/E-911 Sys	3,247	1.01%	4,899	0	4,899	217	5,116
31 32100-100 Fire	14,613	4.55%	22,050	0	22,050	976	23,026
33 34500-100 Division of Community Devt	3,247	1.01%	4,899	0	4,899	217	5,116
34 35100-100 Animal Shelter & Mgmt	3,247	1.01%	4,899	0	4,899	217	5,116
38 53100-100 Social Services	3,247	1.01%	4,899	0	4,899	217	5,116
39 53500-100 Comprehensive Services A	3,247	1.01%	4,899	0	4,899	217	5,116
41 71100-100 P&R - Admin	3,247	1.01%	4,899	0	4,899	217	5,116
42 71200-100 P&R - Maint	3,247	1.01%	4,899	0	4,899	217	5,116
43 71300-100 P&R - Support Svcs	3,247	1.01%	4,899	0	4,899	217	5,116
44 71350-100 P&R - Recreation	3,247	1.01%	4,899	0	4,899	217	5,116
45 73100-100 Library	3,247	1.01%	4,899	0	4,899	217	5,116
46 81100-100 Planning & Community Dev	3,247	1.01%	4,899	0	4,899	217	5,116
47 81500-100 Economic Development	3,247	1.01%	4,899	0	4,899	217	5,116
48 81550-100 Tourism	3,247	1.01%	4,899	0	4,899	217	5,116
49 81650-100 Media & Community Relatic	3,247	1.01%	4,899	0	4,899	217	5,116
50 83500-100 VA Cooperative Extension (	3,247	1.01%	4,899	0	4,899	217	5,116
58 41200-210 RM - Road Maint	8,118	2.53%	12,249	0	12,249	542	12,792
59 41400-210 RM - Traffic Engineering	8,118	2.53%	12,249	0	12,249	542	12,792
60 FD211 Grants Fund	8,120	2.53%	12,252	0	12,252	543	12,795
62 FD213 Law Library Fund	3,247	1.01%	4,899	0	4,899	217	5,116
65 FD220 Aviation Facilities Fund	3,247	1.01%	4,899	0	4,899	217	5,116
66 FD310 Capital Imp Projects Fund	45,463	14.14%	68,599	0	68,599	3,038	71,637
69 89510-501 Pub Util - Admin	3,247	1.01%	4,899	0	4,899	217	5,116
70 89520-501 Pub Util - Customer Svc	3,247	1.01%	4,899	0	4,899	217	5,116

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Budget Mgmt Allocations

Dept:5 12440-100 Budget & Strategic Planning

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71 89530-501 Pub Util - Line Maint	3,247	1.01%	\$4,899	\$0	\$4,899	\$217	\$5,116
72 89540-501 Pub Util - Maint	3,247	1.01%	4,899	0	4,899	217	5,116
73 89550-501 Pub Util - Water Production	3,247	1.01%	4,899	0	4,899	217	5,116
74 89560-501 Pub Util - Engineering	3,247	1.01%	4,899	0	4,899	217	5,116
76 41310-514 Stormwater Utility - Enginee	8,118	2.53%	12,249	0	12,249	542	12,792
77 51310-514 Stormwater Utility - Mosq C	8,118	2.53%	12,249	0	12,249	542	12,792
78 FD520 Refuse Collection	3,247	1.01%	4,899	0	4,899	217	5,116
79 FD601 Fleet Fund	19,484	6.06%	29,399	0	29,399	1,302	30,701
80 FD603 Info Tech Fund	19,484	6.06%	29,399	0	29,399	1,302	30,701
81 FD606 Risk Mgmt	19,484	6.06%	29,399	0	29,399	1,302	30,701
Subtotal	321,473	100.00%	485,072	0	485,072	20,285	505,357
Direct Bills					0		0
Total					\$485,072		\$505,357

Basis Units: Weighted Salary Dollars based on Staff Time Analysis
 Source:

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Allocation Summary

Dept:5 12440-100 Budget & Strategic Planning

Department	Budget Mgmt	Total
3 91400-100 Non-Departmental Other	\$22,050	\$22,050
4 12420-100 Finance	4,899	4,899
6 12530-100 Purchasing	5,116	5,116
7 12410-100 Treasurer	5,116	5,116
8 41100-100 Public Works Admin	5,116	5,116
9 43210-100 PW - Ground Maint	5,116	5,116
10 12210-100 City Attorney	5,116	5,116
11 12110-100 City Manager	5,116	5,116
12 12220-100 Human Resources	5,116	5,116
13 43250-100 Capital Programs & Facilitie	5,116	5,116
14 11110-100 City Council	5,116	5,116
15 12310-100 Commissioner of the Rever	5,116	5,116
16 12320-100 Assessor	5,116	5,116
17 13200-100 Registrar's Office	5,116	5,116
18 21100-100 Circuit Court - Judges	5,116	5,116
23 21710-100 Clerk of the Circuit Court	5,116	5,116
24 21810-100 Sheriff	5,116	5,116
25 22100-100 Commonwealth Attorney	5,116	5,116
26 31100-100 Police	23,026	23,026
27 31400-100 Communications/E-911 Sys	5,116	5,116
31 32100-100 Fire	23,026	23,026
33 34500-100 Division of Community Devt	5,116	5,116
34 35100-100 Animal Shelter & Mgmt	5,116	5,116
38 53100-100 Social Services	5,116	5,116
39 53500-100 Comprehensive Services A	5,116	5,116
41 71100-100 P&R - Admin	5,116	5,116
42 71200-100 P&R - Maint	5,116	5,116
43 71300-100 P&R - Support Svcs	5,116	5,116
44 71350-100 P&R - Recreation	5,116	5,116
45 73100-100 Library	5,116	5,116
46 81100-100 Planning & Community Dev	5,116	5,116
47 81500-100 Economic Development	5,116	5,116
48 81550-100 Tourism	5,116	5,116
49 81650-100 Media & Community Relatic	5,116	5,116
50 83500-100 VA Cooperative Extension (	5,116	5,116
58 41200-210 RM - Road Maint	12,792	12,792
59 41400-210 RM - Traffic Engineering	12,792	12,792
60 FD211 Grants Fund	12,795	12,795
62 FD213 Law Library Fund	5,116	5,116
65 FD220 Aviation Facilities Fund	5,116	5,116
66 FD310 Capital Imp Projects Fund	71,637	71,637

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Allocation Summary

Dept:5 12440-100 Budget & Strategic Planning

Department	Budget Mgmt	Total
69 89510-501 Pub Util - Admin	\$5,116	\$5,116
70 89520-501 Pub Util - Customer Svc	5,116	5,116
71 89530-501 Pub Util - Line Maint	5,116	5,116
72 89540-501 Pub Util - Maint	5,116	5,116
73 89550-501 Pub Util - Water Production	5,116	5,116
74 89560-501 Pub Util - Engineering	5,116	5,116
76 41310-514 Stormwater Utility - Enginee	12,792	12,792
77 51310-514 Stormwater Utility - Mosq C	12,792	12,792
78 FD520 Refuse Collection	5,116	5,116
79 FD601 Fleet Fund	30,701	30,701
80 FD603 Info Tech Fund	30,701	30,701
81 FD606 Risk Mgmt	30,701	30,701
Total	\$505,357	\$505,357

PURCHASING (12530-100)
Nature and Extent of Services

The Purchasing Office is responsible for the procurement of goods, services, insurance and construction. The Office also arranges for the disposition of surplus or obsolete equipment from all operating departments.

Specific responsibilities include the planning and development of innovative and efficient purchasing programs, methods, and record keeping. The office processes and analyzes quotations and bids for standard supplies, materials and equipment; prepares proposals and awards contracts to vendors for services; prepares requisitions and purchases orders; and processes bills for vendor payments.

Costs for Purchasing have been functionalized and allocated as follows:

- PCard Management- Costs are allocated based on the number of Pcards by Department and Fund.
- Purchase Order Processing – Costs are allocated based on the number of purchase orders processed by department, division, fund.
- Formal Solicitation-Costs are allocated based on the number of bids by department and fund.

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A. Department Costs

Dept:6 12530-100 Purchasing

Description		Amount	General Admin	PCards	Purchase Orders	Formal Solicitations
Personnel Costs						
Salaries	S1	193,982	82,675	22,657	31,483	57,166
<i>Salary % Split</i>			<i>42.62%</i>	<i>11.68%</i>	<i>16.23%</i>	<i>29.47%</i>
Benefits	S	7,366	3,139	860	1,196	2,171
Subtotal - Personnel Costs		201,348	85,814	23,517	32,679	59,337
Services & Supplies Cost						
Advertising	S	791	337	92	128	233
Information Technology	S	18,553	7,907	2,167	3,011	5,468
Risk Management	S	27,825	11,859	3,250	4,516	8,200
Postal Svcs	S	259	110	30	42	76
Telecommunications	S	1,583	675	185	257	466
Travel & Training	S	532	227	62	86	157
Dues & Association Members	S	3,217	1,371	376	522	948
Office Supplies	S	1,768	753	206	287	521
Copier Charges	S	5,569	2,373	650	904	1,641
Capital Outlay	P	0	0	0	0	0
Subtotal - Services & Supplies		60,097	25,613	7,019	9,754	17,710
Department Cost Total		261,444	111,428	30,537	42,432	77,048
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		261,444	111,428	30,537	42,432	77,048
General Admin Distribution			(111,428)	22,682	31,517	57,229
Grand Total		\$261,444		\$53,218	\$73,950	\$134,276

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 12530-100 Purchasing

Department	First Incoming	Second Incoming	PCards	Purchase Orders	Formal Solicitations
1 Municipal Center	\$520	\$0	\$106	\$147	\$267
Subtotal - Building Use Allowance	520	0	106	147	267
3 Gen'l Fund Employee Svcs	304	14	65	90	164
3 Telecommunications	89	4	19	26	48
Subtotal - 91400-100 Non-Department	393	19	84	116	211
4 Gen Acct	2,052	151	448	623	1,131
4 Payroll	1,087	80	237	330	599
Subtotal - 12420-100 Finance	3,138	230	686	953	1,730
5 Budget Mgmt	4,899	217	1,041	1,447	2,628
Subtotal - 12440-100 Budget & Strateg	4,899	217	1,041	1,447	2,628
6 Purchase Orders	0	493	100	139	253
Subtotal - 12530-100 Purchasing	0	493	100	139	253
7 Distribution / Recon	0	1,492	304	422	766
Subtotal - 12410-100 Treasurer	0	1,492	304	422	766
9 Municipal Bldg Grounds	0	883	180	250	454
Subtotal - 43210-100 PW - Ground Mai	0	883	180	250	454
10 Legal Svcs	0	13,324	2,712	3,769	6,843
Subtotal - 12210-100 City Attorney	0	13,324	2,712	3,769	6,843
11 Citywide Oversight	0	3,286	669	930	1,688
Subtotal - 12110-100 City Manager	0	3,286	669	930	1,688
12 Personnel Services	0	2,662	542	753	1,367
Subtotal - 12220-100 Human Resource	0	2,662	542	753	1,367
13 Municipal Bldg Utilities	0	3,183	648	900	1,635
Subtotal - 43250-100 Capital Programs	0	3,183	648	900	1,635
Total Incoming	8,950	25,790	7,072 20.36%	9,826 28.29%	17,842 51.36%
C. Total Allocated	\$296,185		\$60,290	\$83,776	\$152,119

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PCards Allocations

Dept:6 12530-100 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	3	1.86%	\$1,026	\$0	\$1,026	\$0	\$1,026
5 12440-100 Budget & Strategic Planning	1	0.62%	342	0	342	0	342
7 12410-100 Treasurer	1	0.62%	342	0	342	33	375
8 41100-100 Public Works Admin	3	1.86%	1,026	0	1,026	100	1,126
10 12210-100 City Attorney	2	1.24%	684	0	684	67	751
11 12110-100 City Manager	5	3.11%	1,709	0	1,709	167	1,877
12 12220-100 Human Resources	3	1.86%	1,026	0	1,026	100	1,126
13 43250-100 Capital Programs & Facilities	7	4.35%	2,393	0	2,393	234	2,627
14 11110-100 City Council	2	1.24%	684	0	684	67	751
15 12310-100 Commissioner of the Revenue	2	1.24%	684	0	684	67	751
16 12320-100 Assessor	2	1.24%	684	0	684	67	751
17 13200-100 Registrar's Office	2	1.24%	684	0	684	67	751
18 21100-100 Circuit Court - Judges	1	0.62%	342	0	342	33	375
20 21300-100 Magistrate's Office	1	0.62%	342	0	342	33	375
21 21610-100 Juvenile & Domestic Relations	1	0.62%	342	0	342	33	375
23 21710-100 Clerk of the Circuit Court	2	1.24%	684	0	684	67	751
24 21810-100 Sheriff	2	1.24%	684	0	684	67	751
25 22100-100 Commonwealth Attorney	2	1.24%	684	0	684	67	751
26 31100-100 Police	15	9.32%	5,128	0	5,128	502	5,630
31 32100-100 Fire	13	8.07%	4,444	0	4,444	435	4,879
38 53100-100 Social Services	16	9.94%	5,470	0	5,470	535	6,005
41 71100-100 P&R - Admin	5	3.11%	1,709	0	1,709	167	1,877
45 73100-100 Library	2	1.24%	684	0	684	67	751
46 81100-100 Planning & Community Development	2	1.24%	684	0	684	67	751
47 81500-100 Economic Development	5	3.11%	1,709	0	1,709	167	1,877
48 81550-100 Tourism	1	0.62%	342	0	342	33	375
49 81650-100 Media & Community Relations	5	3.11%	1,709	0	1,709	167	1,877
57 FD210 Road Maint Fund	5	3.11%	1,709	0	1,709	167	1,877
59 41400-210 RM - Traffic Engineering	4	2.48%	1,367	0	1,367	134	1,501
68 FD501 Public Utilities Fund	29	18.01%	9,914	0	9,914	970	10,884
77 51310-514 Stormwater Utility - Mosquito	2	1.24%	684	0	684	67	751
78 FD520 Refuse Collection	2	1.24%	684	0	684	67	751
79 FD601 Fleet Fund	7	4.35%	2,393	0	2,393	234	2,627
80 FD603 Info Tech Fund	4	2.48%	1,367	0	1,367	134	1,501
89 All Other	2	1.24%	684	0	684	67	751

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PCards Allocations

Dept:6 12530-100 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	161	100.00%	55,040	0	55,040	5,250	60,290
Direct Bills					0		0
Total					\$55,040		\$60,290

Basis Units: # of Pcards by Dept/Fund
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
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Purchase Orders Allocations

Dept:6 12530-100 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	9	1.16%	\$887	\$0	\$887	\$0	\$887
6 12530-100 Purchasing	5	0.64%	493	0	493	0	493
7 12410-100 Treasurer	1	0.13%	99	0	99	10	108
8 41100-100 Public Works Admin	2	0.26%	197	0	197	19	216
9 43210-100 PW - Ground Maint	2	0.26%	197	0	197	19	216
11 12110-100 City Manager	4	0.52%	394	0	394	38	433
12 12220-100 Human Resources	5	0.64%	493	0	493	48	541
13 43250-100 Capital Programs & Facilitie	64	8.25%	6,308	0	6,308	613	6,920
15 12310-100 Commissioner of the Rever	2	0.26%	197	0	197	19	216
17 13200-100 Registrar's Office	3	0.39%	296	0	296	29	324
19 21200-100 General District Court	1	0.13%	99	0	99	10	108
21 21610-100 Juvenile & Domestic Relatic	1	0.13%	99	0	99	10	108
23 21710-100 Clerk of the Circuit Court	8	1.03%	788	0	788	77	865
24 21810-100 Sheriff	1	0.13%	99	0	99	10	108
25 22100-100 Commonwealth Attorney	6	0.77%	591	0	591	57	649
26 31100-100 Police	28	3.61%	2,760	0	2,760	268	3,028
31 32100-100 Fire	31	3.99%	3,055	0	3,055	297	3,352
33 34500-100 Division of Community Devt	3	0.39%	296	0	296	29	324
38 53100-100 Social Services	8	1.03%	788	0	788	77	865
41 71100-100 P&R - Admin	41	5.28%	4,041	0	4,041	392	4,433
45 73100-100 Library	13	1.68%	1,281	0	1,281	124	1,406
46 81100-100 Planning & Community Dev	8	1.03%	788	0	788	77	865
47 81500-100 Economic Development	10	1.29%	986	0	986	96	1,081
48 81550-100 Tourism	1	0.13%	99	0	99	10	108
58 41200-210 RM - Road Maint	110	14.18%	10,841	0	10,841	1,053	11,894
59 41400-210 RM - Traffic Engineering	31	3.99%	3,055	0	3,055	297	3,352
65 FD220 Aviation Facilities Fund	10	1.29%	986	0	986	96	1,081
69 89510-501 Pub Util - Admin	40	5.15%	3,942	0	3,942	383	4,325
70 89520-501 Pub Util - Customer Svc	1	0.13%	99	0	99	10	108
71 89530-501 Pub Util - Line Maint	5	0.64%	493	0	493	48	541
72 89540-501 Pub Util - Maint	15	1.93%	1,478	0	1,478	144	1,622
73 89550-501 Pub Util - Water Production	15	1.93%	1,478	0	1,478	144	1,622
74 89560-501 Pub Util - Engineering	39	5.03%	3,844	0	3,844	373	4,217
76 41310-514 Stormwater Utility - Enginee	20	2.58%	1,971	0	1,971	191	2,163
77 51310-514 Stormwater Utility - Mosq C	7	0.90%	690	0	690	67	757
78 FD520 Refuse Collection	11	1.42%	1,084	0	1,084	105	1,189
79 FD601 Fleet Fund	71	9.15%	6,998	0	6,998	680	7,677
80 FD603 Info Tech Fund	118	15.21%	11,630	0	11,630	1,130	12,760
81 FD606 Risk Mgmt	26	3.35%	2,563	0	2,563	249	2,811

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Purchase Orders Allocations

Dept:6 12530-100 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	776	100.00%	76,482	0	76,482	7,295	83,776
Direct Bills					0		0
Total					\$76,482		\$83,776

Basis Units: # of PO's by Dept/Div/Fund
 Source:

City of Suffolk, VA
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Formal Solicitations Allocations

Dept:6 12530-100 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	1	1.12%	\$1,560	\$0	\$1,560	\$0	\$1,560
8 41100-100 Public Works Admin	7	7.87%	10,923	0	10,923	1,054	11,976
11 12110-100 City Manager	1	1.12%	1,560	0	1,560	151	1,711
12 12220-100 Human Resources	2	2.25%	3,121	0	3,121	301	3,422
13 43250-100 Capital Programs & Facilitie	3	3.37%	4,681	0	4,681	452	5,133
26 31100-100 Police	5	5.62%	7,802	0	7,802	753	8,554
31 32100-100 Fire	3	3.37%	4,681	0	4,681	452	5,133
33 34500-100 Division of Community Devt	2	2.25%	3,121	0	3,121	301	3,422
41 71100-100 P&R - Admin	6	6.74%	9,362	0	9,362	903	10,265
46 81100-100 Planning & Community Dev	1	1.12%	1,560	0	1,560	151	1,711
47 81500-100 Economic Development	1	1.12%	1,560	0	1,560	151	1,711
48 81550-100 Tourism	1	1.12%	1,560	0	1,560	151	1,711
58 41200-210 RM - Road Maint	4	4.49%	6,241	0	6,241	602	6,844
59 41400-210 RM - Traffic Engineering	3	3.37%	4,681	0	4,681	452	5,133
65 FD220 Aviation Facilities Fund	2	2.25%	3,121	0	3,121	301	3,422
69 89510-501 Pub Util - Admin	13	14.61%	20,285	0	20,285	1,957	22,242
73 89550-501 Pub Util - Water Production	1	1.12%	1,560	0	1,560	151	1,711
74 89560-501 Pub Util - Engineering	1	1.12%	1,560	0	1,560	151	1,711
76 41310-514 Stormwater Utility - Enginee	1	1.12%	1,560	0	1,560	151	1,711
78 FD520 Refuse Collection	2	2.25%	3,121	0	3,121	301	3,422
79 FD601 Fleet Fund	21	23.60%	32,768	0	32,768	3,161	35,929
80 FD603 Info Tech Fund	3	3.37%	4,681	0	4,681	452	5,133
86 Capital Projects (Receiver)	1	1.12%	1,560	0	1,560	151	1,711
89 All Other	4	4.49%	6,241	0	6,241	602	6,844
Subtotal	89	100.00%	138,873	0	138,873	13,246	152,119
Direct Bills					0		0
Total					\$138,873		\$152,119

Basis Units: # of Bids by Dept/Fund
 Source:

City of Suffolk, VA
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Allocation Summary

Dept:6 12530-100 Purchasing

Department	PCards	Purchase Orders	Formal Solicitations	Total
4 12420-100 Finance	\$1,026	\$887	\$1,560	\$3,473
5 12440-100 Budget & Strategic Planning	342	0	0	342
6 12530-100 Purchasing	0	493	0	493
7 12410-100 Treasurer	375	108	0	483
8 41100-100 Public Works Admin	1,126	216	11,976	13,318
9 43210-100 PW - Ground Maint	0	216	0	216
10 12210-100 City Attorney	751	0	0	751
11 12110-100 City Manager	1,877	433	1,711	4,020
12 12220-100 Human Resources	1,126	541	3,422	5,088
13 43250-100 Capital Programs & Facilities	2,627	6,920	5,133	14,680
14 11110-100 City Council	751	0	0	751
15 12310-100 Commissioner of the Revenue	751	216	0	967
16 12320-100 Assessor	751	0	0	751
17 13200-100 Registrar's Office	751	324	0	1,075
18 21100-100 Circuit Court - Judges	375	0	0	375
19 21200-100 General District Court	0	108	0	108
20 21300-100 Magistrate's Office	375	0	0	375
21 21610-100 Juvenile & Domestic Relations	375	108	0	483
23 21710-100 Clerk of the Circuit Court	751	865	0	1,616
24 21810-100 Sheriff	751	108	0	859
25 22100-100 Commonwealth Attorney	751	649	0	1,399
26 31100-100 Police	5,630	3,028	8,554	17,212
31 32100-100 Fire	4,879	3,352	5,133	13,364
33 34500-100 Division of Community Development	0	324	3,422	3,746
38 53100-100 Social Services	6,005	865	0	6,870
41 71100-100 P&R - Admin	1,877	4,433	10,265	16,575
45 73100-100 Library	751	1,406	0	2,156
46 81100-100 Planning & Community Development	751	865	1,711	3,327
47 81500-100 Economic Development	1,877	1,081	1,711	4,669
48 81550-100 Tourism	375	108	1,711	2,194
49 81650-100 Media & Community Relations	1,877	0	0	1,877
57 FD210 Road Maint Fund	1,877	0	0	1,877
58 41200-210 RM - Road Maint	0	11,894	6,844	18,738
59 41400-210 RM - Traffic Engineering	1,501	3,352	5,133	9,986
65 FD220 Aviation Facilities Fund	0	1,081	3,422	4,503
68 FD501 Public Utilities Fund	10,884	0	0	10,884
69 89510-501 Pub Util - Admin	0	4,325	22,242	26,567
70 89520-501 Pub Util - Customer Svc	0	108	0	108
71 89530-501 Pub Util - Line Maint	0	541	0	541
72 89540-501 Pub Util - Maint	0	1,622	0	1,622
73 89550-501 Pub Util - Water Production	0	1,622	1,711	3,333

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Allocation Summary

Dept:6 12530-100 Purchasing

Department	PCards	Purchase Orders	Formal Solicitations	Total
74 89560-501 Pub Util - Engineering	\$0	\$4,217	\$1,711	\$5,928
76 41310-514 Stormwater Utility - Enginee	0	2,163	1,711	3,874
77 51310-514 Stormwater Utility - Mosq C	751	757	0	1,508
78 FD520 Refuse Collection	751	1,189	3,422	5,362
79 FD601 Fleet Fund	2,627	7,677	35,929	46,233
80 FD603 Info Tech Fund	1,501	12,760	5,133	19,393
81 FD606 Risk Mgmt	0	2,811	0	2,811
86 Capital Projects (Receiver)	0	0	1,711	1,711
89 All Other	751	0	6,844	7,594
Total	\$60,290	\$83,776	\$152,119	\$296,185

TREASURER (12410-100)
Nature and Extent of Services

The Treasurer's Office is responsible for the collection of real estate and personal property taxes, the sale of City decals and tags, management of the City's investment portfolio, and the disbursements of funds.

Costs for the Treasurer are functionalized and allocated as follows:

- Disbursements and Reconciliation – Costs are allocated based on the number of checks processed by Dept/Div/Fund.
- General Government – Costs associated with tax collection and sales of City decals and tags are not allowable and have been allocated to the General Government/Non Allocated cost pool.

City of Suffolk, VA
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 12/19/2014

A. Department Costs

Dept:7 12410-100 Treasurer

Description		Amount	General Admin	Distribution / Recon	All Other Treasury
Personnel Costs					
Salaries	S1	778,160	272,356	93,379	412,425
<i>Salary % Split</i>			<i>35.00%</i>	<i>12.00%</i>	<i>53.00%</i>
Benefits	S	182,309	63,808	21,877	96,624
Subtotal - Personnel Costs		960,469	336,164	115,256	509,048
Services & Supplies Cost					
Professional Services	S	61,826	21,639	7,419	32,768
Repair & Maintenance	S	600	210	72	318
Advertising	S	887	311	106	470
Information Technology	S	98,968	34,639	11,876	52,453
Risk Management	S	148,076	51,827	17,769	78,480
Postal Svcs	S	76,058	26,620	9,127	40,311
Telecommunications	S	7,015	2,455	842	3,718
Lease/Rent of Equip	S	943	330	113	500
Travel & Training	S	8,631	3,021	1,036	4,574
Dues & Association Members	S	1,369	479	164	726
Office Supplies	S	13,493	4,723	1,619	7,151
Books & Subscriptions	S	595	208	71	315
Merchandise for Re-Sale	S	1,425	499	171	755
Copier Charges	S	14,520	5,082	1,742	7,695
Subtotal - Services & Supplies		434,406	152,042	52,129	230,235
Department Cost Total		1,394,875	488,206	167,385	739,284
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,394,875	488,206	167,385	739,284
General Admin Distribution			(488,206)	90,130	398,076
Grand Total		\$1,394,875		\$257,515	\$1,137,359

City of Suffolk, VA
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B. Incoming Costs - (Default Spread Expense%)

Dept:7 12410-100 Treasurer

Department	First Incoming	Second Incoming	Distribution / Recon	All Other Treasury
1 Municipal Center	\$1,552	\$0	\$287	\$1,266
Subtotal - Building Use Allowance	1,552	0	287	1,266
3 Gen'l Fund Employee Svcs	1,621	77	314	1,385
3 Telecommunications	277	13	54	237
Subtotal - 91400-100 Non-Department	1,898	91	367	1,621
4 Gen Acct	38,133	2,800	7,557	33,376
4 Payroll	5,795	426	1,148	5,072
Subtotal - 12420-100 Finance	43,928	3,226	8,705	38,448
5 Budget Mgmt	4,899	217	945	4,172
Subtotal - 12440-100 Budget & Strateg	4,899	217	945	4,172
6 PCards	342	33	69	306
6 Purchase Orders	99	10	20	88
Subtotal - 12530-100 Purchasing	440	43	89	394
7 Distribution / Recon	0	3,109	574	2,535
Subtotal - 12410-100 Treasurer	0	3,109	574	2,535
9 Municipal Bldg Grounds	0	2,638	487	2,151
Subtotal - 43210-100 PW - Ground Mai	0	2,638	487	2,151
10 Legal Svcs	0	20,831	3,846	16,985
Subtotal - 12210-100 City Attorney	0	20,831	3,846	16,985
11 Citywide Oversight	0	17,528	3,236	14,292
Subtotal - 12110-100 City Manager	0	17,528	3,236	14,292
12 Personnel Services	0	14,196	2,621	11,575
Subtotal - 12220-100 Human Resource	0	14,196	2,621	11,575
13 Bldg Maint	0	4,793	885	3,908
13 Custodial	0	15,089	2,786	12,303

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 12410-100 Treasurer

Department	First Incoming	Second Incoming	Distribution / Recon	All Other Treasury
13 Municipal Bldg Utilities	\$0	\$9,506	\$1,755	\$7,751
Subtotal - 43250-100 Capital Programs	0	29,388	5,425	23,962
Total Incoming	52,718	91,265	26,582 18.46%	117,402 81.54%
C. Total Allocated		\$1,538,858	\$284,097	\$1,254,761

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Distribution / Recon Allocations

Dept:7 12410-100 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 91400-100 Non-Departmental Other	246	0.22%	\$578	\$0	\$578	\$0	\$578
4 12420-100 Finance	1,364	1.20%	3,205	0	3,205	0	3,205
5 12440-100 Budget & Strategic Planning	528	0.46%	1,241	0	1,241	0	1,241
6 12530-100 Purchasing	635	0.56%	1,492	0	1,492	0	1,492
7 12410-100 Treasurer	1,323	1.16%	3,109	0	3,109	0	3,109
8 41100-100 Public Works Admin	634	0.56%	1,490	0	1,490	97	1,587
9 43210-100 PW - Ground Maint	1,004	0.88%	2,359	0	2,359	154	2,514
10 12210-100 City Attorney	1,147	1.01%	2,695	0	2,695	176	2,872
11 12110-100 City Manager	1,257	1.11%	2,954	0	2,954	193	3,147
12 12220-100 Human Resources	1,529	1.34%	3,593	0	3,593	235	3,828
13 43250-100 Capital Programs & Facilities	3,081	2.71%	7,240	0	7,240	474	7,714
14 11110-100 City Council	683	0.60%	1,605	0	1,605	105	1,710
15 12310-100 Commissioner of the Revenue	871	0.77%	2,047	0	2,047	134	2,181
16 12320-100 Assessor	1,097	0.96%	2,578	0	2,578	169	2,746
17 13200-100 Registrar's Office	2,405	2.11%	5,652	0	5,652	370	6,022
18 21100-100 Circuit Court - Judges	304	0.27%	714	0	714	47	761
19 21200-100 General District Court	712	0.63%	1,673	0	1,673	109	1,783
20 21300-100 Magistrate's Office	395	0.35%	928	0	928	61	989
21 21610-100 Juvenile & Domestic Relations	350	0.31%	822	0	822	54	876
22 21650-100 Court Services Unit	246	0.22%	578	0	578	38	616
23 21710-100 Clerk of the Circuit Court	2,246	1.97%	5,278	0	5,278	345	5,623
24 21810-100 Sheriff	967	0.85%	2,272	0	2,272	149	2,421
25 22100-100 Commonwealth Attorney	1,240	1.09%	2,914	0	2,914	191	3,104
26 31100-100 Police	3,938	3.46%	9,254	0	9,254	605	9,859
27 31400-100 Communications/E-911 System	200	0.18%	470	0	470	31	501
28 31700-100 Property Seizure Prog-Federal	13	0.01%	31	0	31	2	33
29 31710-100 Confiscation Prog-State	19	0.02%	45	0	45	3	48
30 31715-100 Police DARE	19	0.02%	45	0	45	3	48
31 32100-100 Fire	3,239	2.85%	7,611	0	7,611	498	8,109
32 33200-100 Western Tidewater Regional	19	0.02%	45	0	45	3	48
33 34500-100 Division of Community Development	1,660	1.46%	3,901	0	3,901	255	4,156
34 35100-100 Animal Shelter & Mgmt	1,028	0.90%	2,416	0	2,416	158	2,574
35 35500-100 Emergency Mgmt	347	0.31%	815	0	815	53	869
36 51100-100 Western Tidewater Health Department	31	0.03%	73	0	73	5	78
37 52100-100 Western Tidewater CSB	31	0.03%	73	0	73	5	78
38 53100-100 Social Services	6,871	6.04%	16,146	0	16,146	1,056	17,202
39 53500-100 Comprehensive Services Administration	763	0.67%	1,793	0	1,793	117	1,910
40 60010-100 Support of Schools	101	0.09%	237	0	237	16	253
41 71100-100 P&R - Admin	843	0.74%	1,981	0	1,981	130	2,111
42 71200-100 P&R - Maint	3,263	2.87%	7,668	0	7,668	501	8,169
43 71300-100 P&R - Support Svcs	919	0.81%	2,160	0	2,160	141	2,301
44 71350-100 P&R - Recreation	2,019	1.78%	4,745	0	4,745	310	5,055
45 73100-100 Library	3,610	3.17%	8,483	0	8,483	555	9,038

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Distribution / Recon Allocations

Dept:7 12410-100 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 81100-100 Planning & Community Dev	1,230	1.08%	\$2,890	\$0	\$2,890	\$189	\$3,079
47 81500-100 Economic Development	1,777	1.56%	4,176	0	4,176	273	4,449
48 81550-100 Tourism	1,828	1.61%	4,296	0	4,296	281	4,577
49 81650-100 Media & Community Relatic	1,053	0.93%	2,474	0	2,474	162	2,636
50 83500-100 VA Cooperative Extension (	339	0.30%	797	0	797	52	849
53 151100-100 Local & Regional Organiz	553	0.49%	1,300	0	1,300	85	1,385
56 FD209 DBOD Tax Distr Fund	220	0.19%	517	0	517	34	551
58 41200-210 RM - Road Maint	3,492	3.07%	8,206	0	8,206	537	8,743
59 41400-210 RM - Traffic Engineering	3,287	2.89%	7,724	0	7,724	505	8,229
60 FD211 Grants Fund	3,516	3.09%	8,262	0	8,262	540	8,803
61 FD212 Transit Fund	165	0.15%	388	0	388	25	413
62 FD213 Law Library Fund	567	0.50%	1,332	0	1,332	87	1,420
65 FD220 Aviation Facilities Fund	1,551	1.36%	3,645	0	3,645	238	3,883
66 FD310 Capital Imp Projects Fund	4,216	3.71%	9,907	0	9,907	648	10,555
67 FD401 G. O. Bond Fund	426	0.37%	1,001	0	1,001	65	1,067
68 FD501 Public Utilities Fund	4,622	4.06%	10,861	0	10,861	710	11,572
69 89510-501 Pub Util - Admin	782	0.69%	1,838	0	1,838	120	1,958
70 89520-501 Pub Util - Customer Svc	1,168	1.03%	2,745	0	2,745	180	2,924
71 89530-501 Pub Util - Line Maint	2,080	1.83%	4,888	0	4,888	320	5,208
72 89540-501 Pub Util - Maint	4,351	3.83%	10,225	0	10,225	669	10,893
73 89550-501 Pub Util - Water Production	3,634	3.20%	8,540	0	8,540	559	9,098
74 89560-501 Pub Util - Engineering	1,110	0.98%	2,608	0	2,608	171	2,779
75 FD514 Stormwater Fund (PW)	1,199	1.05%	2,818	0	2,818	184	3,002
77 51310-514 Stormwater Utility - Mosq C	1,170	1.03%	2,749	0	2,749	180	2,929
78 FD520 Refuse Collection	1,418	1.25%	3,332	0	3,332	218	3,550
79 FD601 Fleet Fund	9,591	8.43%	22,538	0	22,538	1,474	24,012
80 FD603 Info Tech Fund	2,516	2.21%	5,912	0	5,912	387	6,299
81 FD606 Risk Mgmt	2,466	2.17%	5,795	0	5,795	379	6,174
83 FD731 State - Agency Fund	13	0.01%	31	0	31	2	33
84 FD732 Special Welfare Agency Fund	189	0.17%	444	0	444	29	473
Subtotal	113,726	100.00%	267,248	0	267,248	16,849	284,097
Direct Bills					0		0
Total					\$267,248		\$284,097

Basis Units: # of Checks Processed by Dept/Div/Fund
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

All Other Treasury Allocations

Dept:7 12410-100 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 General Gov't / Unallocated	100	100.00%	\$1,180,345	\$0	\$1,180,345	\$74,416	\$1,254,761
Subtotal	100	100.00%	1,180,345	0	1,180,345	74,416	1,254,761
Direct Bills					0		0
Total					\$1,180,345		\$1,254,761

Basis Units: Gen'l Gov't/Unallocated
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Allocation Summary

Dept:7 12410-100 Treasurer

Department	Distribution / Recon	All Other Treasury	Total
3 91400-100 Non-Departmental Other	\$578	\$0	\$578
4 12420-100 Finance	3,205	0	3,205
5 12440-100 Budget & Strategic Planning	1,241	0	1,241
6 12530-100 Purchasing	1,492	0	1,492
7 12410-100 Treasurer	3,109	0	3,109
8 41100-100 Public Works Admin	1,587	0	1,587
9 43210-100 PW - Ground Maint	2,514	0	2,514
10 12210-100 City Attorney	2,872	0	2,872
11 12110-100 City Manager	3,147	0	3,147
12 12220-100 Human Resources	3,828	0	3,828
13 43250-100 Capital Programs & Facilities	7,714	0	7,714
14 11110-100 City Council	1,710	0	1,710
15 12310-100 Commissioner of the Revenue	2,181	0	2,181
16 12320-100 Assessor	2,746	0	2,746
17 13200-100 Registrar's Office	6,021	0	6,021
18 21100-100 Circuit Court - Judges	761	0	761
19 21200-100 General District Court	1,783	0	1,783
20 21300-100 Magistrate's Office	989	0	989
21 21610-100 Juvenile & Domestic Relations	876	0	876
22 21650-100 Court Services Unit	616	0	616
23 21710-100 Clerk of the Circuit Court	5,623	0	5,623
24 21810-100 Sheriff	2,421	0	2,421
25 22100-100 Commonwealth Attorney	3,104	0	3,104
26 31100-100 Police	9,859	0	9,859
27 31400-100 Communications/E-911 System	501	0	501
28 31700-100 Property Seizure Prog-Federal	33	0	33
29 31710-100 Confiscation Prog-State	48	0	48
30 31715-100 Police DARE	48	0	48
31 32100-100 Fire	8,109	0	8,109
32 33200-100 Western Tidewater Regional	48	0	48
33 34500-100 Division of Community Development	4,156	0	4,156
34 35100-100 Animal Shelter & Mgmt	2,574	0	2,574
35 35500-100 Emergency Mgmt	869	0	869
36 51100-100 Western Tidewater Health Department	78	0	78
37 52100-100 Western Tidewater CSB	78	0	78
38 53100-100 Social Services	17,202	0	17,202
39 53500-100 Comprehensive Services Administration	1,910	0	1,910
40 60010-100 Support of Schools	253	0	253
41 71100-100 P&R - Admin	2,111	0	2,111
42 71200-100 P&R - Maint	8,169	0	8,169
43 71300-100 P&R - Support Svcs	2,301	0	2,301

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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Allocation Summary

Dept:7 12410-100 Treasurer

Department	Distribution / Recon	All Other Treasury	Total
44 71350-100 P&R - Recreation	\$5,055	\$0	\$5,055
45 73100-100 Library	9,038	0	9,038
46 81100-100 Planning & Community Dev	3,079	0	3,079
47 81500-100 Economic Development	4,449	0	4,449
48 81550-100 Tourism	4,577	0	4,577
49 81650-100 Media & Community Relatic	2,636	0	2,636
50 83500-100 VA Cooperative Extension (	849	0	849
53 151100-100 Local & Regional Organizæ	1,385	0	1,385
56 FD209 DBOD Tax Distr Fund	551	0	551
58 41200-210 RM - Road Maint	8,743	0	8,743
59 41400-210 RM - Traffic Engineering	8,229	0	8,229
60 FD211 Grants Fund	8,803	0	8,803
61 FD212 Transit Fund	413	0	413
62 FD213 Law Library Fund	1,420	0	1,420
65 FD220 Aviation Facilities Fund	3,883	0	3,883
66 FD310 Capital Imp Projects Fund	10,555	0	10,555
67 FD401 G. O. Bond Fund	1,067	0	1,067
68 FD501 Public Utilities Fund	11,572	0	11,572
69 89510-501 Pub Util - Admin	1,958	0	1,958
70 89520-501 Pub Util - Customer Svc	2,924	0	2,924
71 89530-501 Pub Util - Line Maint	5,208	0	5,208
72 89540-501 Pub Util - Maint	10,893	0	10,893
73 89550-501 Pub Util - Water Production	9,098	0	9,098
74 89560-501 Pub Util - Engineering	2,779	0	2,779
75 FD514 Stormwater Fund (PW)	3,002	0	3,002
77 51310-514 Stormwater Utility - Mosq C	2,929	0	2,929
78 FD520 Refuse Collection	3,550	0	3,550
79 FD601 Fleet Fund	24,012	0	24,012
80 FD603 Info Tech Fund	6,299	0	6,299
81 FD606 Risk Mgmt	6,174	0	6,174
83 FD731 State - Agency Fund	33	0	33
84 FD732 Special Welfare Agency Fund	473	0	473
90 General Gov't / Unallocated	0	1,254,761	1,254,761
Total	\$284,097	\$1,254,761	\$1,538,858

PUBLIC WORKS ADMINISTRATION (41100-100)
Nature and Extent of Services

The Department of Public Works is responsible for the management and direction of the Public Works Department. Costs have been functionalized and allocated as follows:

- Department Administration – Costs are allocated based on the number of FTE's in each division reporting to Public Works administration.
- Public Works Unallocated Costs - Costs for landfill closure monitoring and storm water services have not been allocated and are assigned to the General Government.

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

A. Department Costs

Dept:8 41100-100 Public Works Admin

Description		Amount	General Admin	Dept Admin	Roads (FD 210)	Refuse (FD 520)	Gound Maint (FD 100)	Stormwater (FD 514)	Fleet (FD 601)	Capital Projects
Personnel Costs										
Salaries	S1	154,642	40,423	38,042	20,815	16,779	3,449	19,670	4,639	7,732
<i>Salary % Split</i>			<i>26.14%</i>	<i>24.60%</i>	<i>13.46%</i>	<i>10.85%</i>	<i>2.23%</i>	<i>12.72%</i>	<i>3.00%</i>	<i>5.00%</i>
Benefits	S	40,232	10,517	9,897	5,415	4,365	897	5,118	1,207	2,012
Subtotal - Personnel Costs		194,874	50,940	47,939	26,230	21,144	4,346	24,788	5,846	9,744
Services & Supplies Cost										
Landfill Closure Monitoring	D	143,940	0	0	0	0	0	0	0	0
Professional Svcs	S	349	91	86	47	38	8	44	10	17
Purchased Svcs-Stormwater	D	295,124	0	0	0	0	0	0	0	0
Purchased Svcs-Road Maint	D	30,000	0	0	0	0	0	0	0	0
Automotive/Motor Pool	S	0	0	0	0	0	0	0	0	0
Information Technology	S	13,462	3,519	3,312	1,812	1,461	300	1,712	404	673
Dues & Association Members	S	570	149	140	77	62	13	73	17	29
Lease/Rent of Buildings/Prop	S	0	0	0	0	0	0	0	0	0
Postal Svcs	S	545	142	134	73	59	12	69	16	27
Telecommunications	S	1,544	404	380	208	168	34	196	46	77
Travel & Training	S	626	164	154	84	68	14	80	19	31
Books & Subscriptions	S	0	0	0	0	0	0	0	0	0
Office Supplies	S	1,220	319	300	164	132	27	155	37	61
Copier Charges	S	4,358	1,139	1,072	587	473	97	554	131	218
Advertising	S	681	178	168	92	74	15	87	20	34
Capital Outlay	D	6,672	0	0	0	0	0	0	0	0
Risk Mgmt	S	19,049	4,979	4,686	2,564	2,067	425	2,423	571	952
Fleet Mgmt	S	9,527	2,490	2,344	1,282	1,034	212	1,212	286	476
Subtotal - Services & Supplies		527,667	13,575	12,775	6,990	5,635	1,158	6,606	1,558	2,597
Department Cost Total		722,541	64,515	60,714	33,220	26,778	5,504	31,394	7,404	12,340
Adjustments to Cost										
Landfill Closure Monitoring	D	(143,940)	0	0	0	0	0	0	0	0
Purchased Svcs-Stormwater	D	(295,124)	0	0	0	0	0	0	0	0
Purchased Svcs-Road Maint	D	(30,000)	0	0	0	0	0	0	0	0
Capital Outlay	D	(6,672)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(475,736)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		246,805	64,515	60,714	33,220	26,778	5,504	31,394	7,404	12,340
General Admin Distribution			(64,515)	21,487	11,757	9,477	1,948	11,111	2,620	4,367
Grand Total		\$246,805		\$82,202	\$44,977	\$36,256	\$7,452	\$42,504	\$10,025	\$16,708

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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A. Department Costs

Dept:8 41100-100 Public Works Admin

Description	Amount	Transit
<hr/>		
Personnel Costs		
Salaries	154,642	3,093
<i>Salary % Split</i>		<i>2.00%</i>
Benefits	40,232	805
Subtotal - Personnel Costs	194,874	3,897
Services & Supplies Cost		
Landfill Closure Monitoring	143,940	0
Professional Svcs	349	7
Purchased Svcs-Stormwater	295,124	0
Purchased Svcs-Road Maint	30,000	0
Automotive/Motor Pool	0	0
Information Technology	13,462	269
Dues & Association Members	570	11
Lease/Rent of Buildings/Prop	0	0
Postal Svcs	545	11
Telecommunications	1,544	31
Travel & Training	626	13
Books & Subscriptions	0	0
Office Supplies	1,220	24
Copier Charges	4,358	87
Advertising	681	14
Capital Outlay	6,672	0
Risk Mgmt	19,049	381
Fleet Mgmt	9,527	191
Subtotal - Services & Supplies	527,667	1,039
Department Cost Total	722,541	4,936
Adjustments to Cost		
Landfill Closure Monitoring	(143,940)	0
Purchased Svcs-Stormwater	(295,124)	0
Purchased Svcs-Road Maint	(30,000)	0
Capital Outlay	(6,672)	0
Subtotal - Adjustments	(475,736)	0
Total Costs After Adjustments	246,805	4,936
General Admin Distribution		1,747
Grand Total	\$246,805	\$6,683

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
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B. Incoming Costs - (Default Spread Expense%)

Dept:8 41100-100 Public Works Admin

Department	First Incoming	Second Incoming	Dept Admin	Roads (FD 210)	Refuse (FD 520)	Ground Maint (FD 100)	Stormwater (FD 514)	Fleet (FD 601)	Capital Projects	Transit
1 HR Building	\$964	\$0	\$321	\$176	\$142	\$29	\$166	\$39	\$65	\$26
Subtotal - Building Use Allowance	964	0	321	176	142	29	166	39	65	26
3 Gen'l Fund Employee Svcs	203	10	71	39	31	6	37	9	14	6
3 Telecommunications	59	3	21	11	9	2	11	3	4	2
Subtotal - 91400-100 Non-Departmental	262	12	91	50	40	8	47	11	19	7
4 Gen Acct	123,622	9,078	44,197	24,183	19,493	4,006	22,853	5,390	8,983	3,593
4 Payroll	724	53	259	142	114	23	134	32	53	21
Subtotal - 12420-100 Finance	124,346	9,131	44,456	24,324	19,608	4,030	22,987	5,421	9,036	3,614
5 Budget Mgmt	4,899	217	1,704	932	752	154	881	208	346	139
Subtotal - 12440-100 Budget & Strateg	4,899	217	1,704	932	752	154	881	208	346	139
6 PCards	1,026	100	375	205	165	34	194	46	76	30
6 Purchase Orders	197	19	72	39	32	7	37	9	15	6
6 Formal Solicitations	10,923	1,054	3,989	2,183	1,759	362	2,063	486	811	324
Subtotal - 12530-100 Purchasing	12,145	1,173	4,436	2,427	1,956	402	2,294	541	902	361
7 Distribution / Recon	1,490	97	529	289	233	48	273	64	107	43
Subtotal - 12410-100 Treasurer	1,490	97	529	289	233	48	273	64	107	43
9 HR Grounds	0	577	192	105	85	17	99	23	39	16
Subtotal - 43210-100 PW - Ground Mai	0	577	192	105	85	17	99	23	39	16
10 Legal Svcs	0	81,621	27,185	14,874	11,990	2,464	14,057	3,315	5,525	2,210
Subtotal - 12210-100 City Attorney	0	81,621	27,185	14,874	11,990	2,464	14,057	3,315	5,525	2,210
11 Citywide Oversight	0	2,191	730	399	322	66	377	89	148	59
Subtotal - 12110-100 City Manager	0	2,191	730	399	322	66	377	89	148	59
12 Personnel Services	0	1,774	591	323	261	54	306	72	120	48
Subtotal - 12220-100 Human Resource	0	1,774	591	323	261	54	306	72	120	48
13 Bldg Maint	0	1,026	342	187	151	31	177	42	69	28

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 41100-100 Public Works Admin

Department	First Incoming	Second Incoming	Dept Admin	Roads (FD 210)	Refuse (FD 520)	Gound Maint (FD 100)	Stormwater (FD 514)	Fleet (FD 601)	Capital Projects	Transit
13 Custodial	\$0	\$3,229	\$1,075	\$588	\$474	\$97	\$556	\$131	\$219	\$87
13 Janitorial Contract	0	17,214	5,733	3,137	2,529	520	2,965	699	1,165	466
13 HR Bldg Utilities	0	2,374	791	433	349	72	409	96	161	64
13 Other Bldgs Utilities	0	37,566	12,512	6,846	5,518	1,134	6,470	1,526	2,543	1,017
Subtotal - 43250-100 Capital Programs	0	61,408	20,453	11,191	9,021	1,854	10,576	2,494	4,157	1,663
Total Incoming	144,107	158,202	100,688 33.31%	55,092 18.22%	44,409 14.69%	9,127 3.02%	52,063 17.22%	12,279 4.06%	20,465 6.77%	8,186 2.71%
C. Total Allocated		\$549,113	\$182,889	\$100,069	\$80,665	\$16,579	\$94,567	\$22,304	\$37,173	\$14,869

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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Dept Admin Allocations

Dept:8 41100-100 Public Works Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 43210-100 PW - Ground Maint	4	1.79%	\$2,325	\$0	\$2,325	\$941	\$3,266
58 41200-210 RM - Road Maint	99	44.20%	57,543	0	57,543	23,288	80,830
59 41400-210 RM - Traffic Engineering	23	10.27%	13,369	0	13,369	5,410	18,779
76 41310-514 Stormwater Utility - Enginee	28	12.50%	16,275	0	16,275	6,586	22,861
77 51310-514 Stormwater Utility - Mosq C	7	3.13%	4,069	0	4,069	1,647	5,715
78 FD520 Refuse Collection	42	18.75%	24,412	0	24,412	9,880	34,292
79 FD601 Fleet Fund	21	9.38%	12,206	0	12,206	4,940	17,146
Subtotal	224	100.00%	130,198	0	130,198	52,691	182,889
Direct Bills					0		0
Total					\$130,198		\$182,889

Basis Units: # of Employees
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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Roads (FD 210) Allocations

Dept:8 41100-100 Public Works Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 41200-210 RM - Road Maint	99	81.15%	\$57,808	\$0	\$57,808	\$23,395	\$81,203
59 41400-210 RM - Traffic Engineering	23	18.85%	13,430	0	13,430	5,435	18,865
Subtotal	122	100.00%	71,238	0	71,238	28,830	100,069
Direct Bills					0		0
Total					\$71,238		\$100,069

Basis Units: FTE: 210-41200 & 41400
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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Refuse (FD 520) Allocations

Dept:8 41100-100 Public Works Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 FD520 Refuse Collection	42	100.00%	\$57,425	\$0	\$57,425	\$23,240	\$80,665
Subtotal	42	100.00%	57,425	0	57,425	23,240	80,665
Direct Bills					0		0
Total					\$57,425		\$80,665

Basis Units: # of FTE Supervised
 Source:

City of Suffolk, VA
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Fiscal Year 2013
 12/19/2014

Gound Maint (FD 100) Allocations

Dept:8 41100-100 Public Works Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 43210-100 PW - Ground Maint	4	100.00%	\$11,803	\$0	\$11,803	\$4,776	\$16,579
Subtotal	4	100.00%	11,803	0	11,803	4,776	16,579
Direct Bills					0		0
Total					\$11,803		\$16,579

Basis Units: # of FTE Supervised
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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 12/19/2014

Stormwater (FD 514) Allocations

Dept:8 41100-100 Public Works Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 41310-514 Stormwater Utility - Engineer	28	80.00%	\$53,858	\$0	\$53,858	\$21,796	\$75,654
77 51310-514 Stormwater Utility - Mosq C	7	20.00%	13,464	0	13,464	5,449	18,913
Subtotal	35	100.00%	67,322	0	67,322	27,245	94,567
Direct Bills					0		0
Total					\$67,322		\$94,567

Basis Units: # of FTE Supervised
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Fleet (FD 601) Allocations

Dept:8 41100-100 Public Works Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 FD601 Fleet Fund	21	100.00%	\$15,878	\$0	\$15,878	\$6,426	\$22,304
Subtotal	21	100.00%	15,878	0	15,878	6,426	22,304
Direct Bills					0		0
Total					\$15,878		\$22,304

Basis Units: # of FTE Supervised
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
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Capital Projects Allocations

Dept:8 41100-100 Public Works Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 Capital Projects (Receiver)	100	100.00%	\$26,463	\$0	\$26,463	\$10,710	\$37,173
Subtotal	100	100.00%	26,463	0	26,463	10,710	37,173
Direct Bills					0		0
Total					\$26,463		\$37,173

Basis Units: Direct to Capital Projects Fund
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Transit Allocations

Dept:8 41100-100 Public Works Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 FD212 Transit Fund	100	100.00%	\$10,585	\$0	\$10,585	\$4,284	\$14,869
Subtotal	100	100.00%	10,585	0	10,585	4,284	14,869
Direct Bills					0		0
Total					\$10,585		\$14,869

Basis Units: Direct to Transit Fund
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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Allocation Summary

Dept:8 41100-100 Public Works Admin

Department	Dept Admin	Roads (FD 210)	Refuse (FD 520)	Gound Maint (FD 100)	Stormwater (FD 514)	Fleet (FD 601)	Capital Projects	Transit	Total
9 43210-100 PW - Ground Maint	\$3,266	\$0	\$0	\$16,579	\$0	\$0	\$0	\$0	\$19,845
58 41200-210 RM - Road Maint	80,830	81,203	0	0	0	0	0	0	162,034
59 41400-210 RM - Traffic Engineering	18,779	18,865	0	0	0	0	0	0	37,644
61 FD212 Transit Fund	0	0	0	0	0	0	0	14,869	14,869
76 41310-514 Stormwater Utility - Enginee	22,861	0	0	0	75,654	0	0	0	98,515
77 51310-514 Stormwater Utility - Mosq C	5,715	0	0	0	18,913	0	0	0	24,629
78 FD520 Refuse Collection	34,292	0	80,665	0	0	0	0	0	114,956
79 FD601 Fleet Fund	17,146	0	0	0	0	22,304	0	0	39,449
86 Capital Projects (Receiver)	0	0	0	0	0	0	37,173	0	37,173
Total	\$182,889	\$100,069	\$80,665	\$16,579	\$94,567	\$22,304	\$37,173	\$14,869	\$549,113

PUBLIC WORKS – GENERAL SERVICES (43210-514)
Nature and Extent of Services

The Public Works Department employs a Building Superintendent who is responsible for coordinating custodial and building maintenance services. This is an administrative cost that the City incurs, but does not charge to the various City-owned buildings.

Costs for the Building and Grounds Maintenance Division have been functionalized and allocated as follows:

- Grounds Maintenance – Costs are allocated based on the square footage of occupied space in City owned and maintained buildings.
- Municipal Building Grounds Maintenance – Costs for utilities are allocated based on the square footage of occupied space in the Municipal Building.
- Courthouse Building Grounds Maintenance - Costs for utilities are allocated based on the square footage of occupied space in the Courthouse Building.
- Human Resources Building Grounds Maintenance - Costs for utilities are allocated based on the square footage of occupied space in the Human Resources Building.

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A. Department Costs

Dept:9 43210-100 PW - Ground Maint

Description		Amount	General Admin	Cemetery	HR Grounds	Municipal Bldg Grounds	Courthouse Complex	Other/Non City	General Gov't
Personnel Costs									
Salaries	S1	147,685	13,176	50,787	5,710	5,710	5,710	23,225	43,366
<i>Salary % Split</i>			<i>8.92%</i>	<i>34.39%</i>	<i>3.87%</i>	<i>3.87%</i>	<i>3.87%</i>	<i>15.73%</i>	<i>29.36%</i>
Benefits	S	2,557	228	879	99	99	99	402	751
Subtotal - Personnel Costs		150,242	13,405	51,667	5,809	5,809	5,809	23,627	44,116
Services & Supplies Cost									
Purchased Svcs Rd Maint	D	37,376	0	0	0	0	0	0	0
Purchased Svcs Refuse	D	6,700	0	0	0	0	0	0	0
Repairs & Maint	S	16,250	1,450	5,588	628	628	628	2,555	4,772
Repair and Maint Sleep Hole	D	476,863	0	0	0	0	0	0	0
Maint Svc Contracts	S	206,494	18,423	71,011	7,984	7,984	7,984	32,473	60,634
Information Technology	S	25,228	2,251	8,676	975	975	975	3,967	7,408
Fleet Mgmt	S	41,627	3,714	14,315	1,610	1,610	1,610	6,546	12,223
Risk Mgmt	S	40,486	3,612	13,923	1,565	1,565	1,565	6,367	11,888
Utilities Electric	S	108	10	37	4	4	4	17	32
Utilities Water & Sewer	S	973	87	335	38	38	38	153	286
Postal	S	86	8	30	3	3	3	14	25
Telecommunications	S	234	21	80	9	9	9	37	69
Office Supplies	S	483	43	166	19	19	19	76	142
Uniforms & Wearing Apparel	S	1,156	103	398	45	45	45	182	339
Oth Operating Supplies	S	23,981	2,140	8,247	927	927	927	3,771	7,042
Copier Charges	S	1,054	94	362	41	41	41	166	309
Subtotal - Services & Supplies		879,099	31,955	123,168	13,848	13,848	13,848	56,324	105,169
Department Cost Total		1,029,341	45,359	174,835	19,657	19,657	19,657	79,951	149,285
Adjustments to Cost									
Purchased Svcs Rd Maint	D	(37,376)	0	0	0	0	0	0	0
Purchased Svcs Refuse	D	(6,700)	0	0	0	0	0	0	0
Repair and Maint Sleep Hole	D	(476,863)	0	0	0	0	0	0	0
Subtotal - Adjustments		(520,939)	0	0	0	0	0	0	0
Total Costs After Adjustments		508,402	45,359	174,835	19,657	19,657	19,657	79,951	149,285
General Admin Distribution			(45,359)	17,127	1,926	1,926	1,926	7,832	14,624
Grand Total		\$508,402		\$191,961	\$21,583	\$21,583	\$21,583	\$87,782	\$163,909

not allocated

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 43210-100 PW - Ground Maint

Department	First Incoming	Second Incoming	Cemetery	HR Grounds	Municipal Bldg Grounds	Courthouse Complex	Other/Non City	General Gov't									
2 Equip Depre	\$40,327	\$0	\$15,227	\$1,712	\$1,712	\$1,712	\$6,963	\$13,001									
Subtotal - Equipment Allowance	40,327	0	15,227	1,712	1,712	1,712	6,963	13,001									
3 Telecommunications	30	1	12	1	1	1	5	10									
Subtotal - 91400-100 Non-Department	30	1	12	1	1	1	5	10									
4 Gen Acct	4,725	347	1,915	215	215	215	876	1,635									
4 Payroll	1,449	106	587	66	66	66	269	501									
Subtotal - 12420-100 Finance	6,174	453	2,502	281	281	281	1,144	2,137									
5 Budget Mgmt	4,899	217	1,932	217	217	217	883	1,650									
Subtotal - 12440-100 Budget & Strateg	4,899	217	1,932	217	217	217	883	1,650									
6 Purchase Orders	197	19	82	9	9	9	37	70									
Subtotal - 12530-100 Purchasing	197	19	82	9	9	9	37	70									
7 Distribution / Recon	2,359	154	949	107	107	107	434	810									
Subtotal - 12410-100 Treasurer	2,359	154	949	107	107	107	434	810									
8 Dept Admin	2,325	941	1,233	139	139	139	564	1,053									
8 Gound Maint (FD 100)	11,803	4,776	6,260	704	704	704	2,863	5,345									
Subtotal - 41100-100 Public Works Adr	14,127	5,717	7,493	842	842	842	3,426	6,398									
11 Citywide Oversight	0	4,382	1,655	186	186	186	757	1,413									
Subtotal - 12110-100 City Manager	0	4,382	1,655	186	186	186	757	1,413									
12 Personnel Services	0	3,549	1,340	151	151	151	613	1,144									
Subtotal - 12220-100 Human Resource	0	3,549	1,340	151	151	151	613	1,144									
13 Custodial	0	25,937	9,793	1,101	1,101	1,101	4,478	8,362									
Subtotal - 43250-100 Capital Programs	0	25,937	9,793	1,101	1,101	1,101	4,478	8,362									
Total Incoming	68,114	40,430	40,984 37.76%	4,608 4.25%	4,608 4.25%	4,608 4.25%	18,742 17.27%	34,995 32.24%									
C. Total Allocated	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="text-align: right;">\$616,946</td> <td style="text-align: right;">\$232,945</td> <td style="text-align: right;">\$26,191</td> <td style="text-align: right;">\$26,191</td> <td style="text-align: right;">\$26,191</td> <td style="text-align: right;">\$26,191</td> <td style="text-align: right;">\$106,524</td> <td style="text-align: right;">\$198,904</td> </tr> </table>									\$616,946	\$232,945	\$26,191	\$26,191	\$26,191	\$26,191	\$106,524	\$198,904
	\$616,946	\$232,945	\$26,191	\$26,191	\$26,191	\$26,191	\$106,524	\$198,904									

City of Suffolk, VA
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Cemetery Allocations

Dept:9 43210-100 PW - Ground Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 Cemetery	100	100.00%	\$217,680	\$0	\$217,680	\$15,266	\$232,945
Subtotal	100	100.00%	217,680	0	217,680	15,266	232,945
Direct Bills					0		0
Total					\$217,680		\$232,945

Basis Units: Direct Assignment
 Source:

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HR Grounds Allocations

Dept:9 43210-100 PW - Ground Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 41100-100 Public Works Admin	600	2.36%	\$577	\$0	\$577	\$0	\$577
12 12220-100 Human Resources	2,750	10.80%	2,643	0	2,643	190	2,833
13 43250-100 Capital Programs & Facilitie	1,700	6.68%	1,634	0	1,634	117	1,751
17 13200-100 Registrar's Office	2,500	9.82%	2,403	0	2,403	173	2,575
47 81500-100 Economic Development	1,200	4.71%	1,153	0	1,153	83	1,236
75 FD514 Stormwater Fund (PW)	6,464	25.38%	6,213	0	6,213	446	6,659
80 FD603 Info Tech Fund	7,500	29.45%	7,209	0	7,209	518	7,726
81 FD606 Risk Mgmt	2,750	10.80%	2,643	0	2,643	190	2,833
Subtotal	25,464	100.00%	24,475	0	24,475	1,716	26,191
Direct Bills					0		0
Total					\$24,475		\$26,191

Basis Units: Occupied Sq. Ft.
 Source:

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Municipal Bldg Grounds Allocations

Dept:9 43210-100 PW - Ground Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	3,200	8.02%	\$1,963	\$0	\$1,963	\$0	\$1,963
5 12440-100 Budget & Strategic Planning	1,340	3.36%	822	0	822	0	822
6 12530-100 Purchasing	1,440	3.61%	883	0	883	0	883
7 12410-100 Treasurer	4,300	10.78%	2,638	0	2,638	0	2,638
10 12210-100 City Attorney	1,500	3.76%	920	0	920	87	1,007
11 12110-100 City Manager	4,300	10.78%	2,638	0	2,638	249	2,887
14 11110-100 City Council	5,130	12.86%	3,147	0	3,147	297	3,444
15 12310-100 Commissioner of the Rever	3,000	7.52%	1,840	0	1,840	174	2,014
27 31400-100 Communications/E-911 Sys	3,513	8.80%	2,155	0	2,155	204	2,359
46 81100-100 Planning & Community Dev	10,700	26.82%	6,564	0	6,564	620	7,184
49 81650-100 Media & Community Relatic	1,475	3.70%	905	0	905	85	990
Subtotal	39,898	100.00%	24,475	0	24,475	1,716	26,191
Direct Bills					0		0
Total					\$24,475		\$26,191

Basis Units: Occupied Sq. Ft..

Source:

City of Suffolk, VA
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Courthouse Complex Allocations

Dept:9 43210-100 PW - Ground Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 21100-100 Circuit Court - Judges	9,808	11.99%	\$2,935	\$0	\$2,935	\$206	\$3,141
19 21200-100 General District Court	9,885	12.09%	2,958	0	2,958	207	3,166
21 21610-100 Juvenile & Domestic Relatic	9,885	12.09%	2,958	0	2,958	207	3,166
22 21650-100 Court Services Unit	6,571	8.03%	1,966	0	1,966	138	2,104
23 21710-100 Clerk of the Circuit Court	14,009	17.13%	4,192	0	4,192	294	4,486
24 21810-100 Sheriff	11,245	13.75%	3,365	0	3,365	236	3,601
25 22100-100 Commonwealth Attorney	7,429	9.08%	2,223	0	2,223	156	2,379
62 FD213 Law Library Fund	12,950	15.83%	3,876	0	3,876	272	4,147
Subtotal	81,782	100.00%	24,475	0	24,475	1,716	26,191
Direct Bills					0		0
Total					\$24,475		\$26,191

Basis Units: Occupied Sq. Ft.
 Source:

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Other/Non City Allocations

Dept:9 43210-100 PW - Ground Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 General Gov't / Unallocated	100	100.00%	\$99,543	\$0	\$99,543	\$6,981	\$106,524
Subtotal	100	100.00%	99,543	0	99,543	6,981	106,524
Direct Bills					0		0
Total					\$99,543		\$106,524

Basis Units: Gen'l Gov't/Unallocated
 Source:

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Allocation Summary

Dept:9 43210-100 PW - Ground Maint

Department	Cemetery	HR Grounds	Municipal Bldg Grounds	Courthouse Complex	Other/Non City	General Gov't	Total
4 12420-100 Finance	\$0	\$0	\$1,963	\$0	\$0	\$0	\$1,963
5 12440-100 Budget & Strategic Planning	0	0	822	0	0	0	822
6 12530-100 Purchasing	0	0	883	0	0	0	883
7 12410-100 Treasurer	0	0	2,638	0	0	0	2,638
8 41100-100 Public Works Admin	0	577	0	0	0	0	577
10 12210-100 City Attorney	0	0	1,007	0	0	0	1,007
11 12110-100 City Manager	0	0	2,887	0	0	0	2,887
12 12220-100 Human Resources	0	2,833	0	0	0	0	2,833
13 43250-100 Capital Programs & Facilities	0	1,751	0	0	0	0	1,751
14 11110-100 City Council	0	0	3,444	0	0	0	3,444
15 12310-100 Commissioner of the Registrar	0	0	2,014	0	0	0	2,014
17 13200-100 Registrar's Office	0	2,575	0	0	0	0	2,575
18 21100-100 Circuit Court - Judges	0	0	0	3,141	0	0	3,141
19 21200-100 General District Court	0	0	0	3,166	0	0	3,166
21 21610-100 Juvenile & Domestic Relations	0	0	0	3,166	0	0	3,166
22 21650-100 Court Services Unit	0	0	0	2,104	0	0	2,104
23 21710-100 Clerk of the Circuit Court	0	0	0	4,486	0	0	4,486
24 21810-100 Sheriff	0	0	0	3,601	0	0	3,601
25 22100-100 Commonwealth Attorney	0	0	0	2,379	0	0	2,379
27 31400-100 Communications/E-911 System	0	0	2,359	0	0	0	2,359
46 81100-100 Planning & Community Development	0	0	7,184	0	0	0	7,184
47 81500-100 Economic Development	0	1,236	0	0	0	0	1,236
49 81650-100 Media & Community Relations	0	0	990	0	0	0	990
62 FD213 Law Library Fund	0	0	0	4,147	0	0	4,147
75 FD514 Stormwater Fund (PW)	0	6,659	0	0	0	0	6,659
80 FD603 Info Tech Fund	0	7,726	0	0	0	0	7,726
81 FD606 Risk Mgmt	0	2,833	0	0	0	0	2,833
88 Cemetery	232,945	0	0	0	0	0	232,945
90 General Gov't / Unallocated	0	0	0	0	106,524	0	106,524
Total	\$232,945	\$26,191	\$26,191	\$26,191	\$106,524	\$0	\$418,043

CITY ATTORNEY (12210-100)
Nature and Extent of Services

The City Attorney, Assistant City Attorney and an Executive Security are responsible for providing legal advice and written opinions to City Council and all City Departments. In addition, the department prepares, reviews, and approves all contracts and leases in which the City is a party.

- Legal Services - Costs are allocated based on the amount of time and effort by legal staff for each department.

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A. Department Costs

Dept:10 12210-100 City Attorney

Description		Amount	General Admin	Legal Svcs	General Gov't
Personnel Costs					
Salaries	S1	646,812	0	621,781	25,032
<i>Salary % Split</i>			<i>.00%</i>	<i>96.13%</i>	<i>3.87%</i>
Benefits	S	167,844	0	161,349	6,496
Subtotal - Personnel Costs		814,656	0	783,129	31,527
Services & Supplies Cost					
Professional Svcs	S	859	0	826	33
Legal Svcs	S	3,044	0	2,926	118
Printing & Binding	S	214	0	206	8
Information Technology	S	34,435	0	33,102	1,333
Risk Mgmt	S	83,302	0	80,078	3,224
Postal Svcs	S	1,067	0	1,026	41
Telecommunications	S	4,575	0	4,398	177
Travel & Training	S	7,055	0	6,782	273
Dues & Association Members	S	2,780	0	2,672	108
Office Supplies	S	3,788	0	3,642	147
Books & Subscriptions	S	3,298	0	3,170	128
Copier Charges	S	4,253	0	4,089	165
Subtotal - Services & Supplies		148,671	0	142,917	5,754
Department Cost Total		963,327	0	926,047	37,281
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		963,327	0	926,047	37,281
General Admin Distribution			0	0	0
Grand Total		\$963,327		\$926,047	\$37,281
				not allocated	

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 12210-100 City Attorney

Department	First Incoming	Second Incoming	Legal Svcs	General Gov't
1 Municipal Center	\$541	\$0	\$521	\$21
Subtotal - Building Use Allowance	541	0	521	21
2 Equip Depre	2,572	0	2,472	100
Subtotal - Equipment Allowance	2,572	0	2,472	100
3 Gen'l Fund Employee Svcs	912	43	918	37
3 Telecommunications	99	5	100	4
Subtotal - 91400-100 Non-Department	1,011	48	1,018	41
4 Gen Acct	2,404	177	2,481	100
4 Payroll	3,260	239	3,364	135
Subtotal - 12420-100 Finance	5,664	416	5,844	235
5 Budget Mgmt	4,899	217	4,918	198
Subtotal - 12440-100 Budget & Strateg	4,899	217	4,918	198
6 PCards	684	67	722	29
Subtotal - 12530-100 Purchasing	684	67	722	29
7 Distribution / Recon	2,695	176	2,761	111
Subtotal - 12410-100 Treasurer	2,695	176	2,761	111
9 Municipal Bldg Grounds	920	87	968	39
Subtotal - 43210-100 PW - Ground Mai	920	87	968	39
10 Legal Svcs	0	29,300	28,166	1,134
Subtotal - 12210-100 City Attorney	0	29,300	28,166	1,134
11 Citywide Oversight	0	9,859	9,478	382
Subtotal - 12110-100 City Manager	0	9,859	9,478	382
12 Personnel Services	0	7,985	7,676	309
Subtotal - 12220-100 Human Resource	0	7,985	7,676	309
13 Bldg Maint	0	2,865	2,754	111

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 12210-100 City Attorney

Department	First Incoming	Second Incoming	Legal Svcs	General Gov't
13 Custodial	\$0	\$9,019	\$8,670	\$349
13 Municipal Bldg Utilities	0	3,316	3,188	128
Subtotal - 43250-100 Capital Programs	0	15,200	14,611	588
Total Incoming	18,987	63,356	79,156 96.13%	3,187 3.87%
C. Total Allocated	\$1,045,670		\$1,005,202	\$40,467

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Legal Svcs Allocations

Dept:10 12210-100 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	9,652	2.12%	\$19,972	\$0	\$19,972	\$0	\$19,972
5 12440-100 Budget & Strategic Planning	3,251	0.71%	6,727	0	6,727	0	6,727
6 12530-100 Purchasing	6,439	1.41%	13,324	0	13,324	0	13,324
7 12410-100 Treasurer	10,067	2.21%	20,831	0	20,831	0	20,831
8 41100-100 Public Works Admin	39,445	8.64%	81,621	0	81,621	0	81,621
10 12210-100 City Attorney	14,160	3.10%	29,300	0	29,300	0	29,300
11 12110-100 City Manager	17,894	3.92%	37,027	0	37,027	2,919	39,946
12 12220-100 Human Resources	42,985	9.42%	88,946	0	88,946	7,012	95,958
13 43250-100 Capital Programs & Facilities	12,280	2.69%	25,410	0	25,410	2,003	27,414
14 11110-100 City Council	62,012	13.59%	128,318	0	128,318	10,116	138,434
16 12320-100 Assessor	8,436	1.85%	17,456	0	17,456	1,376	18,832
17 13200-100 Registrar's Office	2,833	0.62%	5,862	0	5,862	462	6,324
23 21710-100 Clerk of the Circuit Court	216	0.05%	447	0	447	35	482
25 22100-100 Commonwealth Attorney	216	0.05%	447	0	447	35	482
26 31100-100 Police	31,897	6.99%	66,002	0	66,002	5,203	71,206
31 32100-100 Fire	12,288	2.69%	25,427	0	25,427	2,005	27,431
34 35100-100 Animal Shelter & Mgmt	155	0.03%	321	0	321	25	346
38 53100-100 Social Services	58,387	12.79%	120,817	0	120,817	9,525	130,341
39 53500-100 Comprehensive Services Admin	309	0.07%	639	0	639	50	690
41 71100-100 P&R - Admin	2,379	0.52%	4,923	0	4,923	388	5,311
46 81100-100 Planning & Community Dev	43,711	9.58%	90,448	0	90,448	7,131	97,579
47 81500-100 Economic Development	18,082	3.96%	37,416	0	37,416	2,950	40,366
49 81650-100 Media & Community Relations	3,929	0.86%	8,130	0	8,130	641	8,771
50 83500-100 VA Cooperative Extension	216	0.05%	447	0	447	35	482
60 FD211 Grants Fund	543	0.12%	1,124	0	1,124	89	1,212
65 FD220 Aviation Facilities Fund	1,730	0.38%	3,580	0	3,580	282	3,862
69 89510-501 Pub Util - Admin	42,865	9.39%	88,698	0	88,698	6,993	95,691
76 41310-514 Stormwater Utility - Engineering	553	0.12%	1,144	0	1,144	90	1,235
78 FD520 Refuse Collection	6,213	1.36%	12,856	0	12,856	1,014	13,870
79 FD601 Fleet Fund	721	0.16%	1,492	0	1,492	118	1,610
80 FD603 Info Tech Fund	2,487	0.54%	5,146	0	5,146	406	5,552
Subtotal	456,351	100.00%	944,298	0	944,298	60,904	1,005,202
Direct Bills					0		0
Total					\$944,298		\$1,005,202

Basis Units: Attorney Weighted Salary Dollars
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Allocation Summary

Dept:10 12210-100 City Attorney

Department	Legal Svcs	General Gov't	Total
4 12420-100 Finance	\$19,972	\$0	\$19,972
5 12440-100 Budget & Strategic Planning	6,727	0	6,727
6 12530-100 Purchasing	13,324	0	13,324
7 12410-100 Treasurer	20,831	0	20,831
8 41100-100 Public Works Admin	81,621	0	81,621
10 12210-100 City Attorney	29,300	0	29,300
11 12110-100 City Manager	39,946	0	39,946
12 12220-100 Human Resources	95,958	0	95,958
13 43250-100 Capital Programs & Facilities	27,414	0	27,414
14 11110-100 City Council	138,434	0	138,434
16 12320-100 Assessor	18,832	0	18,832
17 13200-100 Registrar's Office	6,324	0	6,324
23 21710-100 Clerk of the Circuit Court	482	0	482
25 22100-100 Commonwealth Attorney	482	0	482
26 31100-100 Police	71,206	0	71,206
31 32100-100 Fire	27,431	0	27,431
34 35100-100 Animal Shelter & Mgmt	346	0	346
38 53100-100 Social Services	130,341	0	130,341
39 53500-100 Comprehensive Services Admin	690	0	690
41 71100-100 P&R - Admin	5,311	0	5,311
46 81100-100 Planning & Community Dev	97,579	0	97,579
47 81500-100 Economic Development	40,366	0	40,366
49 81650-100 Media & Community Relations	8,771	0	8,771
50 83500-100 VA Cooperative Extension (	482	0	482
60 FD211 Grants Fund	1,212	0	1,212
65 FD220 Aviation Facilities Fund	3,862	0	3,862
69 89510-501 Pub Util - Admin	95,691	0	95,691
76 41310-514 Stormwater Utility - Engineer	1,235	0	1,235
78 FD520 Refuse Collection	13,870	0	13,870
79 FD601 Fleet Fund	1,610	0	1,610
80 FD603 Info Tech Fund	5,552	0	5,552
Total	\$1,005,202	\$0	\$1,005,202

CITY MANAGER (12110-100)
Nature and Extent of Services

The City Manager is responsible for the administration and coordination of City operations and activities. Specific duties include administration of all City departments, preparation of the City budget, and appointment of department heads. In addition, the City Manager is responsible for the general supervision of various agencies funded through the local government.

Costs for the city Manager's Office have been functionalized and allocated as follows:

- Citywide Oversight – Costs are allocated based on the number of FTE's by department, division, and fund excluding the Health Department.

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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A. Department Costs

Dept:11 12110-100 City Manager

Description		Amount	General Admin	Citywide Oversight
Personnel Costs				
Salaries	S1	706,758	0	706,758
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	166,586	0	166,586
Subtotal - Personnel Costs		<u>873,344</u>	0	<u>873,344</u>
Services & Supplies Cost				
Professional Svcs	S	292,088	0	292,088
Information Technology	S	46,560	0	46,560
Fleet Mgmt	S	9,672	0	9,672
Risk Mgmt	S	57,201	0	57,201
Postal Svcs	S	139	0	139
Telecommunications	S	8,035	0	8,035
Lease/Rent of Equip	S	1,029	0	1,029
Travel & Training	S	19,760	0	19,760
Dues & Association Members	S	2,089	0	2,089
Office Supplies	S	2,742	0	2,742
Books & Subscriptions	S	198	0	198
Other Operating Supplies	S	273	0	273
Copier Charges	S	45,177	0	45,177
Professional Svcs Outside Counsel	S	0	0	0
Capital Outlay	D	5,282	0	0
Subtotal - Services & Supplies		<u>490,245</u>	0	<u>484,963</u>
Department Cost Total		1,363,589	0	1,358,307
Adjustments to Cost				
Capital Outlay	D	(5,282)	0	0
Subtotal - Adjustments		<u>(5,282)</u>	0	<u>0</u>
Total Costs After Adjustments		1,358,307	0	1,358,307
General Admin Distribution			0	0
Grand Total		<u><u>\$1,358,307</u></u>		<u><u>\$1,358,307</u></u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:11 12110-100 City Manager

Department	First Incoming	Second Incoming	Citywide Oversight
1 Municipal Center	\$1,552	\$0	\$1,552
Subtotal - Building Use Allowance	1,552	0	1,552
3 Gen'l Fund Employee Svcs	709	34	743
3 Telecommunications	148	7	155
Subtotal - 91400-100 Non-Department	858	41	898
4 Gen Acct	5,305	390	5,695
4 Payroll	2,535	186	2,721
Subtotal - 12420-100 Finance	7,841	576	8,417
5 Budget Mgmt	4,899	217	5,116
Subtotal - 12440-100 Budget & Strateg	4,899	217	5,116
6 PCards	1,709	167	1,877
6 Purchase Orders	394	38	433
6 Formal Solicitations	1,560	151	1,711
Subtotal - 12530-100 Purchasing	3,664	356	4,020
7 Distribution / Recon	2,954	193	3,147
Subtotal - 12410-100 Treasurer	2,954	193	3,147
9 Municipal Bldg Grounds	2,638	249	2,887
Subtotal - 43210-100 PW - Ground Mai	2,638	249	2,887
10 Legal Svcs	37,027	2,919	39,946
Subtotal - 12210-100 City Attorney	37,027	2,919	39,946
12 Personnel Services	0	6,211	6,211
Subtotal - 12220-100 Human Resource	0	6,211	6,211
13 Bldg Maint	0	3,815	3,815
13 Custodial	0	12,011	12,011
13 Municipal Bldg Utilities	0	9,506	9,506
Subtotal - 43250-100 Capital Programs	0	25,332	25,332
Total Incoming	61,433	36,094	97,526 100.00%
C. Total Allocated	\$1,455,833		\$1,455,833

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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Citywide Oversight Allocations

Dept:11 12110-100 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	14	1.08%	\$15,337	\$0	\$15,337	\$0	\$15,337
5 12440-100 Budget & Strategic Planning	4	0.31%	4,382	0	4,382	0	4,382
6 12530-100 Purchasing	3	0.23%	3,286	0	3,286	0	3,286
7 12410-100 Treasurer	16	1.23%	17,528	0	17,528	0	17,528
8 41100-100 Public Works Admin	2	0.15%	2,191	0	2,191	0	2,191
9 43210-100 PW - Ground Maint	4	0.31%	4,382	0	4,382	0	4,382
10 12210-100 City Attorney	9	0.69%	9,859	0	9,859	0	9,859
12 12220-100 Human Resources	9	0.69%	9,859	0	9,859	261	10,120
13 43250-100 Capital Programs & Facilities	24	1.85%	26,291	0	26,291	696	26,988
14 11110-100 City Council	2	0.15%	2,191	0	2,191	58	2,249
15 12310-100 Commissioner of the Revenue	12	0.93%	13,146	0	13,146	348	13,494
16 12320-100 Assessor	16	1.23%	17,528	0	17,528	464	17,992
17 13200-100 Registrar's Office	2	0.15%	2,191	0	2,191	58	2,249
18 21100-100 Circuit Court - Judges	2	0.15%	2,191	0	2,191	58	2,249
23 21710-100 Clerk of the Circuit Court	14	1.08%	15,337	0	15,337	406	15,743
24 21810-100 Sheriff	25	1.93%	27,387	0	27,387	725	28,112
25 22100-100 Commonwealth Attorney	24	1.85%	26,291	0	26,291	696	26,988
26 31100-100 Police	214	16.51%	234,432	0	234,432	6,209	240,641
27 31400-100 Communications/E-911 System	27	2.08%	29,578	0	29,578	783	30,361
31 32100-100 Fire	253	19.52%	277,156	0	277,156	7,341	284,497
33 34500-100 Division of Community Development	27	2.08%	29,578	0	29,578	783	30,361
34 35100-100 Animal Shelter & Mgmt	10	0.77%	10,955	0	10,955	290	11,245
38 53100-100 Social Services	104	8.02%	113,930	0	113,930	3,017	116,947
39 53500-100 Comprehensive Services Administration	1	0.08%	1,095	0	1,095	29	1,124
41 71100-100 P&R - Admin	5	0.39%	5,477	0	5,477	145	5,622
42 71200-100 P&R - Maint	19	1.47%	20,814	0	20,814	551	21,365
43 71300-100 P&R - Support Svcs	5	0.39%	5,477	0	5,477	145	5,622
44 71350-100 P&R - Recreation	16	1.23%	17,528	0	17,528	464	17,992
45 73100-100 Library	31	2.39%	33,960	0	33,960	899	34,859
46 81100-100 Planning & Community Development	14	1.08%	15,337	0	15,337	406	15,743
47 81500-100 Economic Development	5	0.39%	5,477	0	5,477	145	5,622
48 81550-100 Tourism	3	0.23%	3,286	0	3,286	87	3,373
49 81650-100 Media & Community Relations	6	0.46%	6,573	0	6,573	174	6,747
58 41200-210 RM - Road Maint	99	7.64%	108,452	0	108,452	2,872	111,325
59 41400-210 RM - Traffic Engineering	23	1.77%	25,196	0	25,196	667	25,863
65 FD220 Aviation Facilities Fund	3	0.23%	3,286	0	3,286	87	3,373
69 89510-501 Pub Util - Admin	9	0.69%	9,859	0	9,859	261	10,120
70 89520-501 Pub Util - Customer Svc	18	1.39%	19,719	0	19,719	522	20,241
71 89530-501 Pub Util - Line Maint	27	2.08%	29,578	0	29,578	783	30,361
72 89540-501 Pub Util - Maint	25	1.93%	27,387	0	27,387	725	28,112
73 89550-501 Pub Util - Water Production	28	2.16%	30,673	0	30,673	812	31,486
74 89560-501 Pub Util - Engineering	15	1.16%	16,432	0	16,432	435	16,867
76 41310-514 Stormwater Utility - Engineering	28	2.16%	30,673	0	30,673	812	31,486

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Citywide Oversight Allocations

Dept:11 12110-100 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 51310-514 Stormwater Utility - Mosq C	7	0.54%	\$7,668	\$0	\$7,668	\$203	\$7,871
78 FD520 Refuse Collection	42	3.24%	46,010	0	46,010	1,219	47,229
79 FD601 Fleet Fund	21	1.62%	23,005	0	23,005	609	23,614
80 FD603 Info Tech Fund	24	1.85%	26,291	0	26,291	696	26,988
81 FD606 Risk Mgmt	5	0.39%	5,477	0	5,477	145	5,622
Subtotal	1,296	100.00%	1,419,740	0	1,419,740	36,094	1,455,833
Direct Bills					0		0
Total					\$1,419,740		\$1,455,833

Basis Units: # of FTE's by Dept/Div/Fund
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
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Allocation Summary

Dept:11 12110-100 City Manager

Department	Citywide Oversight	Total
4 12420-100 Finance	\$15,337	\$15,337
5 12440-100 Budget & Strategic Planning	4,382	4,382
6 12530-100 Purchasing	3,286	3,286
7 12410-100 Treasurer	17,528	17,528
8 41100-100 Public Works Admin	2,191	2,191
9 43210-100 PW - Ground Maint	4,382	4,382
10 12210-100 City Attorney	9,859	9,859
12 12220-100 Human Resources	10,120	10,120
13 43250-100 Capital Programs & Facilities	26,988	26,988
14 11110-100 City Council	2,249	2,249
15 12310-100 Commissioner of the Revenue	13,494	13,494
16 12320-100 Assessor	17,992	17,992
17 13200-100 Registrar's Office	2,249	2,249
18 21100-100 Circuit Court - Judges	2,249	2,249
23 21710-100 Clerk of the Circuit Court	15,743	15,743
24 21810-100 Sheriff	28,112	28,112
25 22100-100 Commonwealth Attorney	26,988	26,988
26 31100-100 Police	240,641	240,641
27 31400-100 Communications/E-911 System	30,361	30,361
31 32100-100 Fire	284,497	284,497
33 34500-100 Division of Community Development	30,361	30,361
34 35100-100 Animal Shelter & Mgmt	11,245	11,245
38 53100-100 Social Services	116,947	116,947
39 53500-100 Comprehensive Services Administration	1,124	1,124
41 71100-100 P&R - Admin	5,622	5,622
42 71200-100 P&R - Maint	21,365	21,365
43 71300-100 P&R - Support Svcs	5,622	5,622
44 71350-100 P&R - Recreation	17,992	17,992
45 73100-100 Library	34,859	34,859
46 81100-100 Planning & Community Development	15,743	15,743
47 81500-100 Economic Development	5,622	5,622
48 81550-100 Tourism	3,373	3,373
49 81650-100 Media & Community Relations	6,747	6,747
58 41200-210 RM - Road Maint	111,325	111,325
59 41400-210 RM - Traffic Engineering	25,863	25,863
65 FD220 Aviation Facilities Fund	3,373	3,373
69 89510-501 Pub Util - Admin	10,120	10,120
70 89520-501 Pub Util - Customer Svc	20,241	20,241
71 89530-501 Pub Util - Line Maint	30,361	30,361
72 89540-501 Pub Util - Maint	28,112	28,112
73 89550-501 Pub Util - Water Production	31,486	31,486

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Allocation Summary

Dept:11 12110-100 City Manager

Department	Citywide Oversight	Total
74 89560-501 Pub Util - Engineering	\$16,867	\$16,867
76 41310-514 Stormwater Utility - Enginee	31,486	31,486
77 51310-514 Stormwater Utility - Mosq C	7,871	7,871
78 FD520 Refuse Collection	47,229	47,229
79 FD601 Fleet Fund	23,614	23,614
80 FD603 Info Tech Fund	26,988	26,988
81 FD606 Risk Mgmt	5,622	5,622
Total	<u><u>\$1,455,833</u></u>	<u><u>\$1,455,833</u></u>

HUMAN RESOURCES (12220-100)
Nature and Extent of Services

The Human Resources Department is responsible for insuring that the City's personnel policies are followed by City departments. The department's responsibilities include the recruiting and training of classified employees and the administration of the City's fringe benefit program pay and classification plan, grievance procedures, and other general related personnel activities.

- Personnel services - Costs for human resources activities are allocated based on the number of FTE's by Department, division, and fund excluding the Health Department.

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A. Department Costs

Dept:12 12220-100 Human Resources

Description		Amount	General Admin	Personnel Services
Personnel Costs				
Salaries	S1	552,764	0	552,764
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	118,667	0	118,667
Subtotal - Personnel Costs		671,430	0	671,430
Services & Supplies Cost				
Professional Svcs	S	104,493	0	104,493
Printing & Binding	S	1,219	0	1,219
Advertising	S	10,079	0	10,079
Information Technology	S	67,658	0	67,658
Risk Mgmt	S	83,963	0	83,963
Postal Svcs	S	6,277	0	6,277
Telecommunications	S	5,052	0	5,052
Travel & Training	S	21,391	0	21,391
Dues & Association Members	S	2,082	0	2,082
Svc Awards	S	22,318	0	22,318
Office Supplies	S	8,542	0	8,542
Books & Subscriptions	S	678	0	678
Copier Charges	S	11,130	0	11,130
Subtotal - Services & Supplies		344,881	0	344,881
Department Cost Total		1,016,312	0	1,016,312
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,016,312	0	1,016,312
General Admin Distribution			0	0
Grand Total		\$1,016,312		\$1,016,312

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 12220-100 Human Resources

Department	First Incoming	Second Incoming	Personnel Services
1 HR Building	\$4,418	\$0	\$4,418
Subtotal - Building Use Allowance	4,418	0	4,418
3 Special Comp	261	12	274
3 Gen'l Fund Employee Svcs	912	43	955
3 Telecommunications	168	8	176
Subtotal - 91400-100 Non-Departmental	1,341	64	1,405
4 Gen Acct	8,186	601	8,787
4 Payroll	3,260	239	3,499
Subtotal - 12420-100 Finance	11,446	840	12,286
5 Budget Mgmt	4,899	217	5,116
Subtotal - 12440-100 Budget & Strateg	4,899	217	5,116
6 PCards	1,026	100	1,126
6 Purchase Orders	493	48	541
6 Formal Solicitations	3,121	301	3,422
Subtotal - 12530-100 Purchasing	4,639	449	5,088
7 Distribution / Recon	3,593	235	3,828
Subtotal - 12410-100 Treasurer	3,593	235	3,828
9 HR Grounds	2,643	190	2,833
Subtotal - 43210-100 PW - Ground Mai	2,643	190	2,833
10 Legal Svcs	88,946	7,012	95,958
Subtotal - 12210-100 City Attorney	88,946	7,012	95,958
11 Citywide Oversight	9,859	261	10,120
Subtotal - 12110-100 City Manager	9,859	261	10,120
13 Bldg Maint	0	3,600	3,600
13 Custodial	0	11,333	11,333
13 Janitorial Contract	0	20,758	20,758

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 12220-100 Human Resources

Department	First Incoming	Second Incoming	Personnel Services
13 HR Bldg Utilities	\$0	\$10,880	\$10,880
Subtotal - 43250-100 Capital Programs	0	46,570	46,570
Total Incoming	131,786	55,839	187,624 100.00%
C. Total Allocated		\$1,203,936	\$1,203,936

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Personnel Services Allocations

Dept:12 12220-100 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	14	1.08%	\$12,421	\$0	\$12,421	\$0	\$12,421
5 12440-100 Budget & Strategic Planning	4	0.31%	3,549	0	3,549	0	3,549
6 12530-100 Purchasing	3	0.23%	2,662	0	2,662	0	2,662
7 12410-100 Treasurer	16	1.24%	14,196	0	14,196	0	14,196
8 41100-100 Public Works Admin	2	0.15%	1,774	0	1,774	0	1,774
9 43210-100 PW - Ground Maint	4	0.31%	3,549	0	3,549	0	3,549
10 12210-100 City Attorney	9	0.70%	7,985	0	7,985	0	7,985
11 12110-100 City Manager	7	0.54%	6,211	0	6,211	0	6,211
13 43250-100 Capital Programs & Facilities	24	1.85%	21,294	0	21,294	1,085	22,379
14 11110-100 City Council	2	0.15%	1,774	0	1,774	90	1,865
15 12310-100 Commissioner of the Revenue	12	0.93%	10,647	0	10,647	543	11,190
16 12320-100 Assessor	16	1.24%	14,196	0	14,196	723	14,919
17 13200-100 Registrar's Office	2	0.15%	1,774	0	1,774	90	1,865
18 21100-100 Circuit Court - Judges	2	0.15%	1,774	0	1,774	90	1,865
23 21710-100 Clerk of the Circuit Court	14	1.08%	12,421	0	12,421	633	13,054
24 21810-100 Sheriff	25	1.93%	22,181	0	22,181	1,130	23,312
25 22100-100 Commonwealth Attorney	24	1.85%	21,294	0	21,294	1,085	22,379
26 31100-100 Police	214	16.54%	189,871	0	189,871	9,676	199,546
27 31400-100 Communications/E-911 System	27	2.09%	23,956	0	23,956	1,221	25,176
31 32100-100 Fire	253	19.55%	224,473	0	224,473	11,439	235,912
33 34500-100 Division of Community Development	27	2.09%	23,956	0	23,956	1,221	25,176
34 35100-100 Animal Shelter & Mgmt	10	0.77%	8,872	0	8,872	452	9,325
38 53100-100 Social Services	104	8.04%	92,274	0	92,274	4,702	96,976
39 53500-100 Comprehensive Services Administration	1	0.08%	887	0	887	45	932
41 71100-100 P&R - Admin	5	0.39%	4,436	0	4,436	226	4,662
42 71200-100 P&R - Maint	19	1.47%	16,858	0	16,858	859	17,717
43 71300-100 P&R - Support Svcs	5	0.39%	4,436	0	4,436	226	4,662
44 71350-100 P&R - Recreation	16	1.24%	14,196	0	14,196	723	14,919
45 73100-100 Library	31	2.40%	27,505	0	27,505	1,402	28,906
46 81100-100 Planning & Community Development	14	1.08%	12,421	0	12,421	633	13,054
47 81500-100 Economic Development	5	0.39%	4,436	0	4,436	226	4,662
48 81550-100 Tourism	3	0.23%	2,662	0	2,662	136	2,797
49 81650-100 Media & Community Relations	6	0.46%	5,323	0	5,323	271	5,595
58 41200-210 RM - Road Maint	99	7.65%	87,837	0	87,837	4,476	92,314
59 41400-210 RM - Traffic Engineering	23	1.78%	20,407	0	20,407	1,040	21,447
65 FD220 Aviation Facilities Fund	3	0.23%	2,662	0	2,662	136	2,797
69 89510-501 Pub Util - Admin	9	0.70%	7,985	0	7,985	407	8,392
70 89520-501 Pub Util - Customer Svc	18	1.39%	15,970	0	15,970	814	16,784
71 89530-501 Pub Util - Line Maint	27	2.09%	23,956	0	23,956	1,221	25,176
72 89540-501 Pub Util - Maint	25	1.93%	22,181	0	22,181	1,130	23,312
73 89550-501 Pub Util - Water Production	28	2.16%	24,843	0	24,843	1,266	26,109
74 89560-501 Pub Util - Engineering	15	1.16%	13,309	0	13,309	678	13,987
76 41310-514 Stormwater Utility - Engineering	28	2.16%	24,843	0	24,843	1,266	26,109

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Personnel Services Allocations

Dept:12 12220-100 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 51310-514 Stormwater Utility - Mosq C	7	0.54%	\$6,211	\$0	\$6,211	\$316	\$6,527
78 FD520 Refuse Collection	42	3.25%	37,264	0	37,264	1,899	39,163
79 FD601 Fleet Fund	21	1.62%	18,632	0	18,632	949	19,582
80 FD603 Info Tech Fund	24	1.85%	21,294	0	21,294	1,085	22,379
81 FD606 Risk Mgmt	5	0.39%	4,436	0	4,436	226	4,662
Subtotal	1,294	100.00%	1,148,097	0	1,148,097	55,839	1,203,936
Direct Bills					0		0
Total					\$1,148,097		\$1,203,936

Basis Units: # of FTE's by Dept/Div/Fund
 Source:

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Allocation Summary

Dept:12 12220-100 Human Resources

Department	Personnel Services	Total
4 12420-100 Finance	\$12,421	\$12,421
5 12440-100 Budget & Strategic Planning	3,549	3,549
6 12530-100 Purchasing	2,662	2,662
7 12410-100 Treasurer	14,196	14,196
8 41100-100 Public Works Admin	1,774	1,774
9 43210-100 PW - Ground Maint	3,549	3,549
10 12210-100 City Attorney	7,985	7,985
11 12110-100 City Manager	6,211	6,211
13 43250-100 Capital Programs & Facilitie	22,379	22,379
14 11110-100 City Council	1,865	1,865
15 12310-100 Commissioner of the Rever	11,190	11,190
16 12320-100 Assessor	14,919	14,919
17 13200-100 Registrar's Office	1,865	1,865
18 21100-100 Circuit Court - Judges	1,865	1,865
23 21710-100 Clerk of the Circuit Court	13,054	13,054
24 21810-100 Sheriff	23,312	23,312
25 22100-100 Commonwealth Attorney	22,379	22,379
26 31100-100 Police	199,546	199,546
27 31400-100 Communications/E-911 Sys	25,176	25,176
31 32100-100 Fire	235,912	235,912
33 34500-100 Division of Community Devt	25,176	25,176
34 35100-100 Animal Shelter & Mgmt	9,325	9,325
38 53100-100 Social Services	96,976	96,976
39 53500-100 Comprehensive Services A	932	932
41 71100-100 P&R - Admin	4,662	4,662
42 71200-100 P&R - Maint	17,717	17,717
43 71300-100 P&R - Support Svcs	4,662	4,662
44 71350-100 P&R - Recreation	14,919	14,919
45 73100-100 Library	28,906	28,906
46 81100-100 Planning & Community Dev	13,054	13,054
47 81500-100 Economic Development	4,662	4,662
48 81550-100 Tourism	2,797	2,797
49 81650-100 Media & Community Relatic	5,595	5,595
58 41200-210 RM - Road Maint	92,314	92,314
59 41400-210 RM - Traffic Engineering	21,447	21,447
65 FD220 Aviation Facilities Fund	2,797	2,797
69 89510-501 Pub Util - Admin	8,392	8,392
70 89520-501 Pub Util - Customer Svc	16,784	16,784
71 89530-501 Pub Util - Line Maint	25,176	25,176
72 89540-501 Pub Util - Maint	23,312	23,312
73 89550-501 Pub Util - Water Production	26,109	26,109

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Allocation Summary

Dept:12 12220-100 Human Resources

Department	Personnel Services	Total
74 89560-501 Pub Util - Engineering	\$13,987	\$13,987
76 41310-514 Stormwater Utility - Enginee	26,109	26,109
77 51310-514 Stormwater Utility - Mosq C	6,527	6,527
78 FD520 Refuse Collection	39,163	39,163
79 FD601 Fleet Fund	19,582	19,582
80 FD603 Info Tech Fund	22,379	22,379
81 FD606 Risk Mgmt	4,662	4,662
Total	<u>\$1,203,936</u>	<u>\$1,203,936</u>

CAPITAL PROJECTS & BUILDING MAINTENANCE (43250-100)

Nature and Extent of Services

The Capital Projects and Building Management office is responsible for the over site of City capital projects and maintaining City-owned buildings. Costs have been functionalized and allocated as follows:

- Capital Projects - Costs associated with capital projects have been allocated to the capital projects cost pool.
- Building Maintenance – Costs associated with building maintenance activities have been allocated based on the square footage of occupied space, excluding Utilities (Fund 501).
- Custodial Services – Costs associated with providing custodial services to City-owned buildings have been allocated based on the square footage of occupied space, excluding Utilities (Fund 501).
- Health and Social Services Custodial Services – Costs associated with providing custodial services to the Health and Social Services leased building have been allocated based on the square footage of occupied space.
- Municipal Building Utilities – Costs for utilities are allocated based on the square footage of occupied space in the Municipal Building.
- Courthouse Building Utilities - Costs for utilities are allocated based on the square footage of occupied space in the Courthouse Building.
- Human Resources Building Utilities - Costs for utilities are allocated based on the square footage of occupied space in the Human Resources Building.
- Other Buildings – Costs have been allocated based on the utility costs of benefiting department.

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A. Department Costs

Dept:13 43250-100 Capital Programs & Facilities

Description		Amount	General Admin	Capital Projects	Bldg Maint	Custodial	Janitorial Contract	Health & Social Svcs Bldg	Municipal Bldg Utilities	HR Bldg Utilities
Personnel Costs										
Salaries	S1	887,068	177,857	144,060	186,994	378,157	0	0	0	0
<i>Salary % Split</i>			<i>20.05%</i>	<i>16.24%</i>	<i>21.08%</i>	<i>42.63%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	186,765	37,446	30,331	39,370	79,618	0	0	0	0
Subtotal - Personnel Costs		1,073,833	215,304	174,390	226,364	457,775	0	0	0	0
Services & Supplies Cost										
Maint Svc Contract	P	383,238	0	0	0	0	200,824	58,626	0	40,714
Repair & Maint	S	74,607	14,959	12,116	15,727	31,805	0	0	0	0
Uniforms & Wearing Apparel	S	18,116	3,632	2,942	3,819	7,723	0	0	0	0
Fleet Mgmt	S	46,273	9,278	7,515	9,754	19,726	0	0	0	0
Information Technology	S	34,429	6,903	5,591	7,258	14,677	0	0	0	0
Lease/Rent of Equipment	S	294,024	58,952	47,749	61,980	125,342	0	0	0	0
Postal Svcs	S	57	11	9	12	24	0	0	0	0
Telecommunications	S	6,385	1,280	1,037	1,346	2,722	0	0	0	0
Travel & Training	S	1,384	277	225	292	590	0	0	0	0
Utilities	P	555,696	0	0	0	0	0	0	72,437	42,018
Copier Costs	S	6,413	1,286	1,041	1,352	2,734	0	0	0	0
Office Supplies	S	1,575	316	256	332	671	0	0	0	0
Oth Operating Supplies	S	85,172	17,077	13,832	17,954	36,309	0	0	0	0
Temporary Help Svc Fees	S	25,490	5,111	4,140	5,373	10,866	0	0	0	0
Risk Mgmt	S	270,988	54,333	44,008	57,124	115,522	0	0	0	0
Subtotal - Services & Supplies		1,803,847	173,415	140,462	182,324	368,712	200,824	58,626	72,437	82,732
Department Cost Total		2,877,680	388,719	314,852	408,688	826,487	200,824	58,626	72,437	82,732
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		2,877,680	388,719	314,852	408,688	826,487	200,824	58,626	72,437	82,732
General Admin Distribution			(388,719)	49,173	63,828	129,078	31,364	9,156	11,313	12,921
Grand Total		\$2,877,680		\$364,025	\$472,515	\$955,566	\$232,189	\$67,782	\$83,750	\$95,653

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A. Department Costs

Dept:13 43250-100 Capital Programs & Facilities

Description		Amount	Courthouse Utilities	Other Bldgs Utilities
Personnel Costs				
Salaries	S1	887,068	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	186,765	0	0
Subtotal - Personnel Costs		1,073,833	0	0
Services & Supplies Cost				
Maint Svc Contract	P	383,238	83,074	0
Repair & Maint	S	74,607	0	0
Uniforms & Wearing Apparel	S	18,116	0	0
Fleet Mgmt	S	46,273	0	0
Information Technology	S	34,429	0	0
Lease/Rent of Equipment	S	294,024	0	0
Postal Svcs	S	57	0	0
Telecommunications	S	6,385	0	0
Travel & Training	S	1,384	0	0
Utilities	P	555,696	98,876	342,365
Copier Costs	S	6,413	0	0
Office Supplies	S	1,575	0	0
Oth Operating Supplies	S	85,172	0	0
Temporary Help Svc Fees	S	25,490	0	0
Risk Mgmt	S	270,988	0	0
Subtotal - Services & Supplies		1,803,847	181,950	342,365
Department Cost Total		2,877,680	181,950	342,365
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		2,877,680	181,950	342,365
General Admin Distribution			28,416	53,470
Grand Total		\$2,877,680	\$210,366	\$395,835

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B. Incoming Costs - (Default Spread Expense%)

Dept:13 43250-100 Capital Programs & Facilities

Department	First Incoming	Second Incoming	Capital Projects	Bldg Maint	Custodial	Janitorial Contract	Health & Social Svcs Bldg	Municipal Bldg Utilities	HR Bldg Utilities	Courthouse Utilities
1 HR Building	\$2,731	\$0	\$345	\$448	\$907	\$220	\$64	\$79	\$91	\$200
Subtotal - Building Use Allowance	2,731	0	345	448	907	220	64	79	91	200
3 Special Comp	45	2	6	8	16	4	1	1	2	3
3 Gen'l Fund Employee Svcs	2,431	116	322	418	846	206	60	74	85	186
3 Telecommunications	99	5	13	17	34	8	2	3	3	8
Subtotal - 91400-100 Non-Departmental	2,575	123	341	443	896	218	64	79	90	197
4 Gen Acct	38,921	2,858	5,285	6,860	13,873	3,371	984	1,216	1,389	3,054
4 Payroll	8,692	638	1,180	1,532	3,098	753	220	272	310	682
Subtotal - 12420-100 Finance	47,613	3,496	6,465	8,392	16,971	4,124	1,204	1,487	1,699	3,736
5 Budget Mgmt	4,899	217	647	840	1,699	413	121	149	170	374
Subtotal - 12440-100 Budget & Strateg	4,899	217	647	840	1,699	413	121	149	170	374
6 PCards	2,393	234	332	431	872	212	62	76	87	192
6 Purchase Orders	6,308	613	875	1,136	2,298	558	163	201	230	506
6 Formal Solicitations	4,681	452	649	843	1,704	414	121	149	171	375
Subtotal - 12530-100 Purchasing	13,382	1,298	1,857	2,410	4,875	1,184	346	427	488	1,073
7 Distribution / Recon	7,240	474	976	1,267	2,561	622	182	224	256	564
Subtotal - 12410-100 Treasurer	7,240	474	976	1,267	2,561	622	182	224	256	564
9 HR Grounds	1,634	117	222	288	582	141	41	51	58	128
Subtotal - 43210-100 PW - Ground Mai	1,634	117	222	288	582	141	41	51	58	128
10 Legal Svcs	25,410	2,003	3,468	4,501	9,103	2,212	646	798	911	2,004
Subtotal - 12210-100 City Attorney	25,410	2,003	3,468	4,501	9,103	2,212	646	798	911	2,004
11 Citywide Oversight	26,291	696	3,414	4,431	8,962	2,178	636	785	897	1,973
Subtotal - 12110-100 City Manager	26,291	696	3,414	4,431	8,962	2,178	636	785	897	1,973
12 Personnel Services	21,294	1,085	2,831	3,675	7,431	1,806	527	651	744	1,636
Subtotal - 12220-100 Human Resource	21,294	1,085	2,831	3,675	7,431	1,806	527	651	744	1,636
13 HR Bldg Utilities	0	6,726	851	1,104	2,233	543	158	196	224	492

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B. Incoming Costs - (Default Spread Expense%)

Dept:13 43250-100 Capital Programs & Facilities

Department	First Incoming	Second Incoming	Capital Projects	Bldg Maint	Custodial	Janitorial Contract	Health & Social Svcs Bldg	Municipal Bldg Utilities	HR Bldg Utilities	Courthouse Utilities
13 Other Bldgs Utilities	\$0	\$150	\$19	\$25	\$50	\$12	\$4	\$4	\$5	\$11
Subtotal - 43250-100 Capital Programs	0	6,876	870	1,129	2,283	555	162	200	229	503
Total Incoming	153,071	16,386	21,436 12.65%	27,825 16.42%	56,270 33.21%	13,673 8.07%	3,991 2.36%	4,932 2.91%	5,633 3.32%	12,388 7.31%
C. Total Allocated		\$3,047,136	\$385,461	\$500,340	\$1,011,836	\$245,861	\$71,773	\$88,682	\$101,286	\$222,754

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B. Incoming Costs - (Default Spread Expense%)

Dept:13 43250-100 Capital Programs & Facilities

Department	First Incoming	Second Incoming	Other Bldgs Utilities
1 HR Building	\$2,731	\$0	\$376
Subtotal - Building Use Allowance	2,731	0	376
3 Special Comp	45	2	6
3 Gen'l Fund Employee Svcs	2,431	116	350
3 Telecommunications	99	5	14
Subtotal - 91400-100 Non-Departmental	2,575	123	371
4 Gen Acct	38,921	2,858	5,747
4 Payroll	8,692	638	1,283
Subtotal - 12420-100 Finance	47,613	3,496	7,030
5 Budget Mgmt	4,899	217	704
Subtotal - 12440-100 Budget & Strateg	4,899	217	704
6 PCards	2,393	234	361
6 Purchase Orders	6,308	613	952
6 Formal Solicitations	4,681	452	706
Subtotal - 12530-100 Purchasing	13,382	1,298	2,019
7 Distribution / Recon	7,240	474	1,061
Subtotal - 12410-100 Treasurer	7,240	474	1,061
9 HR Grounds	1,634	117	241
Subtotal - 43210-100 PW - Ground Mai	1,634	117	241
10 Legal Svcs	25,410	2,003	3,771
Subtotal - 12210-100 City Attorney	25,410	2,003	3,771
11 Citywide Oversight	26,291	696	3,712
Subtotal - 12110-100 City Manager	26,291	696	3,712
12 Personnel Services	21,294	1,085	3,078
Subtotal - 12220-100 Human Resource	21,294	1,085	3,078
13 HR Bldg Utilities	0	6,726	925

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B. Incoming Costs - (Default Spread Expense%)

Dept:13 43250-100 Capital Programs & Facilities

Department	First Incoming	Second Incoming	Other Bldgs Utilities
13 Other Bldgs Utilities	\$0	\$150	\$21
Subtotal - 43250-100 Capital Programs	0	6,876	946
Total Incoming	153,071	16,386	23,309 13.76%
C. Total Allocated		\$3,047,136	\$419,144

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Capital Projects Allocations

Dept:13 43250-100 Capital Programs & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 Capital Projects (Receiver)	100	100.00%	\$383,388	\$0	\$383,388	\$2,073	\$385,461
Subtotal	100	100.00%	383,388	0	383,388	2,073	385,461
Direct Bills					0		0
Total					\$383,388		\$385,461

Basis Units: Direct Alloc to Capital
 Source:

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Bldg Maint Allocations

Dept:13 43250-100 Capital Programs & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	2,306	0.79%	\$3,942	\$0	\$3,942	\$0	\$3,942
7 12410-100 Treasurer	2,804	0.96%	4,793	0	4,793	0	4,793
8 41100-100 Public Works Admin	600	0.21%	1,026	0	1,026	0	1,026
10 12210-100 City Attorney	1,676	0.58%	2,865	0	2,865	0	2,865
11 12110-100 City Manager	2,232	0.77%	3,815	0	3,815	0	3,815
12 12220-100 Human Resources	2,106	0.72%	3,600	0	3,600	0	3,600
14 11110-100 City Council	3,460	1.19%	5,914	0	5,914	33	5,948
15 12310-100 Commissioner of the Rever	1,554	0.53%	2,656	0	2,656	15	2,671
16 12320-100 Assessor	4,686	1.61%	8,010	0	8,010	45	8,055
18 21100-100 Circuit Court - Judges	27,901	9.58%	47,692	0	47,692	269	47,960
19 21200-100 General District Court	15,845	5.44%	27,084	0	27,084	153	27,237
21 21610-100 Juvenile & Domestic Relatic	9,607	3.30%	16,421	0	16,421	93	16,514
22 21650-100 Court Services Unit	9,607	3.30%	16,421	0	16,421	93	16,514
23 21710-100 Clerk of the Circuit Court	15,836	5.44%	27,069	0	27,069	152	27,221
24 21810-100 Sheriff	10,830	3.72%	18,512	0	18,512	104	18,616
25 22100-100 Commonwealth Attorney	6,853	2.35%	11,714	0	11,714	66	11,780
26 31100-100 Police	31,532	10.83%	53,898	0	53,898	304	54,202
31 32100-100 Fire	35,321	12.13%	60,375	0	60,375	340	60,715
33 34500-100 Division of Community Dev	5,851	2.01%	10,001	0	10,001	56	10,058
34 35100-100 Animal Shelter & Mgmt	12,002	4.12%	20,515	0	20,515	116	20,631
45 73100-100 Library	42,492	14.60%	72,632	0	72,632	409	73,041
46 81100-100 Planning & Community Dev	4,720	1.62%	8,068	0	8,068	45	8,113
48 81550-100 Tourism	2,328	0.80%	3,979	0	3,979	22	4,002
50 83500-100 VA Cooperative Extension (	2,586	0.89%	4,420	0	4,420	25	4,445
65 FD220 Aviation Facilities Fund	3,600	1.24%	6,154	0	6,154	35	6,188
75 FD514 Stormwater Fund (PW)	6,464	2.22%	11,049	0	11,049	62	11,111
79 FD601 Fleet Fund	12,002	4.12%	20,515	0	20,515	116	20,631
80 FD603 Info Tech Fund	2,834	0.97%	4,844	0	4,844	27	4,871
81 FD606 Risk Mgmt	1,250	0.43%	2,137	0	2,137	12	2,149
89 All Other	10,255	3.52%	17,529	0	17,529	99	17,628
Subtotal	291,140	100.00%	497,649	0	497,649	2,691	500,340
Direct Bills					0		0
Total					\$497,649		\$500,340

Basis Units: Occupied Sq. Ft. of Bldgs Maint. Excl; Utilities (FD501)

Source:

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Custodial Allocations

Dept:13 43250-100 Capital Programs & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	2,306	1.23%	\$12,409	\$0	\$12,409	\$0	\$12,409
7 12410-100 Treasurer	2,804	1.50%	15,089	0	15,089	0	15,089
8 41100-100 Public Works Admin	600	0.32%	3,229	0	3,229	0	3,229
9 43210-100 PW - Ground Maint	4,820	2.58%	25,937	0	25,937	0	25,937
10 12210-100 City Attorney	1,676	0.90%	9,019	0	9,019	0	9,019
11 12110-100 City Manager	2,232	1.19%	12,011	0	12,011	0	12,011
12 12220-100 Human Resources	2,106	1.13%	11,333	0	11,333	0	11,333
14 11110-100 City Council	3,460	1.85%	18,619	0	18,619	110	18,729
15 12310-100 Commissioner of the Rever	1,554	0.83%	8,362	0	8,362	50	8,412
17 13200-100 Registrar's Office	3,500	1.87%	18,834	0	18,834	112	18,945
18 21100-100 Circuit Court - Judges	27,901	14.92%	150,137	0	150,137	890	151,028
19 21200-100 General District Court	15,845	8.47%	85,263	0	85,263	506	85,769
21 21610-100 Juvenile & Domestic Relatic	9,607	5.14%	51,696	0	51,696	307	52,003
22 21650-100 Court Services Unit	9,607	5.14%	51,696	0	51,696	307	52,003
23 21710-100 Clerk of the Circuit Court	15,836	8.47%	85,215	0	85,215	505	85,720
24 21810-100 Sheriff	1,863	1.00%	10,025	0	10,025	59	10,084
25 22100-100 Commonwealth Attorney	6,853	3.66%	36,876	0	36,876	219	37,095
26 31100-100 Police	3,450	1.84%	18,565	0	18,565	110	18,675
33 34500-100 Division of Community Dev	5,851	3.13%	31,485	0	31,485	187	31,671
45 73100-100 Library	25,000	13.37%	134,527	0	134,527	798	135,325
46 81100-100 Planning & Community Dev	4,720	2.52%	25,399	0	25,399	151	25,549
48 81550-100 Tourism	2,328	1.24%	12,527	0	12,527	74	12,601
50 83500-100 VA Cooperative Extension (	2,586	1.38%	13,915	0	13,915	83	13,998
65 FD220 Aviation Facilities Fund	3,600	1.92%	19,372	0	19,372	115	19,487
75 FD514 Stormwater Fund (PW)	6,464	3.46%	34,783	0	34,783	206	34,990
80 FD603 Info Tech Fund	2,834	1.52%	15,250	0	15,250	90	15,340
81 FD606 Risk Mgmt	1,250	0.67%	6,726	0	6,726	40	6,766
89 All Other	16,372	8.75%	88,099	0	88,099	523	88,621
Subtotal	187,025	100.00%	1,006,395	0	1,006,395	5,441	1,011,836
Direct Bills					0		0
Total					\$1,006,395		\$1,011,836

Basis Units: Occupied Sq. Ft.
 Source:

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Janitorial Contract Allocations

Dept:13 43250-100 Capital Programs & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 41100-100 Public Works Admin	10,200	7.04%	\$17,214	\$0	\$17,214	\$0	\$17,214
12 12220-100 Human Resources	12,300	8.49%	20,758	0	20,758	0	20,758
16 12320-100 Assessor	11,400	7.87%	19,239	0	19,239	123	19,362
26 31100-100 Police	55,800	38.51%	94,170	0	94,170	603	94,773
45 73100-100 Library	31,500	21.74%	53,161	0	53,161	340	53,501
48 81550-100 Tourism	11,400	7.87%	19,239	0	19,239	123	19,362
69 89510-501 Pub Util - Admin	12,300	8.49%	20,758	0	20,758	133	20,891
Subtotal	144,900	100.00%	244,539	0	244,539	1,322	245,861
Direct Bills					0		0
Total					\$244,539		\$245,861

Basis Units: Contract Costs by Dept
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
 12/19/2014

Health & Social Svcs Bldg Allocations

Dept:13 43250-100 Capital Programs & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 53100-100 Social Services	33,825	58.28%	\$41,604	\$0	\$41,604	\$225	\$41,829
87 Health	24,214	41.72%	29,783	0	29,783	161	29,944
Subtotal	58,039	100.00%	71,387	0	71,387	386	71,773
Direct Bills					0		0
Total					\$71,387		\$71,773

Basis Units: Occupied Sq. Ft.
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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 12/19/2014

Municipal Bldg Utilities Allocations

Dept:13 43250-100 Capital Programs & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 12420-100 Finance	3,200	8.02%	\$7,074	\$0	\$7,074	\$0	\$7,074
5 12440-100 Budget & Strategic Planning	1,340	3.36%	2,962	0	2,962	0	2,962
6 12530-100 Purchasing	1,440	3.61%	3,183	0	3,183	0	3,183
7 12410-100 Treasurer	4,300	10.78%	9,506	0	9,506	0	9,506
10 12210-100 City Attorney	1,500	3.76%	3,316	0	3,316	0	3,316
11 12110-100 City Manager	4,300	10.78%	9,506	0	9,506	0	9,506
14 11110-100 City Council	5,130	12.86%	11,341	0	11,341	103	11,444
15 12310-100 Commissioner of the Rever	3,000	7.52%	6,632	0	6,632	60	6,692
27 31400-100 Communications/E-911 Sys	3,513	8.80%	7,766	0	7,766	70	7,837
46 81100-100 Planning & Community Dev	10,700	26.82%	23,655	0	23,655	214	23,869
49 81650-100 Media & Community Relatic	1,475	3.70%	3,261	0	3,261	30	3,290
Subtotal	39,898	100.00%	88,205	0	88,205	477	88,682
Direct Bills					0		0
Total					\$88,205		\$88,682

Basis Units: Occupied Sq. Ft..

Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
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HR Bldg Utilities Allocations

Dept:13 43250-100 Capital Programs & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 41100-100 Public Works Admin	600	2.36%	\$2,374	\$0	\$2,374	\$0	\$2,374
12 12220-100 Human Resources	2,750	10.80%	10,880	0	10,880	0	10,880
13 43250-100 Capital Programs & Facilitie	1,700	6.68%	6,726	0	6,726	0	6,726
17 13200-100 Registrar's Office	2,500	9.82%	9,891	0	9,891	67	9,957
47 81500-100 Economic Development	1,200	4.71%	4,747	0	4,747	32	4,779
75 FD514 Stormwater Fund (PW)	6,464	25.38%	25,573	0	25,573	172	25,745
80 FD603 Info Tech Fund	7,500	29.45%	29,672	0	29,672	200	29,872
81 FD606 Risk Mgmt	2,750	10.80%	10,880	0	10,880	73	10,953
Subtotal	25,464	100.00%	100,741	0	100,741	545	101,286
Direct Bills					0		0
Total					\$100,741		\$101,286

Basis Units: Occupied Sq. Ft.
 Source:

City of Suffolk, VA
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Courthouse Utilities Allocations

Dept:13 43250-100 Capital Programs & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 21100-100 Circuit Court - Judges	9,808	11.99%	\$26,571	\$0	\$26,571	\$144	\$26,715
19 21200-100 General District Court	9,885	12.09%	26,779	0	26,779	145	26,924
21 21610-100 Juvenile & Domestic Relatic	9,885	12.09%	26,779	0	26,779	145	26,924
22 21650-100 Court Services Unit	6,571	8.03%	17,802	0	17,802	96	17,898
23 21710-100 Clerk of the Circuit Court	14,009	17.13%	37,952	0	37,952	205	38,157
24 21810-100 Sheriff	11,245	13.75%	30,464	0	30,464	165	30,629
25 22100-100 Commonwealth Attorney	7,429	9.08%	20,126	0	20,126	109	20,235
62 FD213 Law Library Fund	12,950	15.83%	35,083	0	35,083	190	35,273
Subtotal	81,782	100.00%	221,556	0	221,556	1,198	222,754
Direct Bills					0		0
Total					\$221,556		\$222,754

Basis Units: Occupied Sq. Ft.

Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

Fiscal Year 2013
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Other Bldgs Utilities Allocations

Dept:13 43250-100 Capital Programs & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 41100-100 Public Works Admin	50,000	9.01%	\$37,566	\$0	\$37,566	\$0	\$37,566
13 43250-100 Capital Programs & Facilitie	200	0.04%	150	0	150	0	150
16 12320-100 Assessor	6,900	1.24%	5,184	0	5,184	31	5,215
26 31100-100 Police	178,500	32.17%	134,110	0	134,110	797	134,907
31 32100-100 Fire	104,448	18.82%	78,474	0	78,474	466	78,940
34 35100-100 Animal Shelter & Mgmt	30,500	5.50%	22,915	0	22,915	136	23,051
41 71100-100 P&R - Admin	53,800	9.70%	40,421	0	40,421	240	40,661
42 71200-100 P&R - Maint	8,200	1.48%	6,161	0	6,161	37	6,197
45 73100-100 Library	50,100	9.03%	37,641	0	37,641	224	37,865
48 81550-100 Tourism	16,000	2.88%	12,021	0	12,021	71	12,093
54 FD205 School Fund	30,500	5.50%	22,915	0	22,915	136	23,051
89 All Other	25,730	4.64%	19,331	0	19,331	115	19,446
Subtotal	554,878	100.00%	416,890	0	416,890	2,254	419,144
Direct Bills					0		0
Total					\$416,890		\$419,144

Basis Units: Utilities Costs by Dept
 Source:

City of Suffolk, VA
OMB A-87 Central Services Cost Allocation Plan

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Allocation Summary

Dept:13 43250-100 Capital Programs & Facilities

Department	Capital Projects	Bldg Maint	Custodial	Janitorial Contract	Health & Social Svcs Bldg	Municipal Bldg Utilities	HR Bldg Utilities	Courthouse Utilities	Other Bldgs Utilities	Total
4 12420-100 Finance	\$0	\$3,942	\$12,409	\$0	\$0	\$7,074	\$0	\$0	\$0	\$23,425
5 12440-100 Budget & Strategic Planning	0	0	0	0	0	2,962	0	0	0	2,962
6 12530-100 Purchasing	0	0	0	0	0	3,183	0	0	0	3,183
7 12410-100 Treasurer	0	4,793	15,089	0	0	9,506	0	0	0	29,388
8 41100-100 Public Works Admin	0	1,026	3,229	17,214	0	0	2,374	0	37,566	61,408
9 43210-100 PW - Ground Maint	0	0	25,937	0	0	0	0	0	0	25,937
10 12210-100 City Attorney	0	2,865	9,019	0	0	3,316	0	0	0	15,200
11 12110-100 City Manager	0	3,815	12,011	0	0	9,506	0	0	0	25,332
12 12220-100 Human Resources	0	3,600	11,333	20,758	0	0	10,880	0	0	46,570
13 43250-100 Capital Programs & Facilities	0	0	0	0	0	0	6,726	0	150	6,876
14 11110-100 City Council	0	5,948	18,729	0	0	11,444	0	0	0	36,120
15 12310-100 Commissioner of the Revenue	0	2,671	8,412	0	0	6,692	0	0	0	17,775
16 12320-100 Assessor	0	8,055	0	19,362	0	0	0	0	5,215	32,632
17 13200-100 Registrar's Office	0	0	18,945	0	0	0	9,957	0	0	28,903
18 21100-100 Circuit Court - Judges	0	47,960	151,028	0	0	0	0	26,715	0	225,702
19 21200-100 General District Court	0	27,237	85,769	0	0	0	0	26,924	0	139,930
21 21610-100 Juvenile & Domestic Relations	0	16,514	52,003	0	0	0	0	26,924	0	95,441
22 21650-100 Court Services Unit	0	16,514	52,003	0	0	0	0	17,898	0	86,414
23 21710-100 Clerk of the Circuit Court	0	27,221	85,720	0	0	0	0	38,157	0	151,098
24 21810-100 Sheriff	0	18,616	10,084	0	0	0	0	30,629	0	59,329
25 22100-100 Commonwealth Attorney	0	11,780	37,095	0	0	0	0	20,235	0	69,110
26 31100-100 Police	0	54,202	18,675	94,773	0	0	0	0	134,907	302,557
27 31400-100 Communications/E-911 System	0	0	0	0	0	7,837	0	0	0	7,837
31 32100-100 Fire	0	60,715	0	0	0	0	0	0	78,940	139,655
33 34500-100 Division of Community Development	0	10,058	31,671	0	0	0	0	0	0	41,729
34 35100-100 Animal Shelter & Mgmt	0	20,631	0	0	0	0	0	0	23,051	43,682
38 53100-100 Social Services	0	0	0	0	41,829	0	0	0	0	41,829
41 71100-100 P&R - Admin	0	0	0	0	0	0	0	0	40,661	40,661
42 71200-100 P&R - Maint	0	0	0	0	0	0	0	0	6,197	6,197
45 73100-100 Library	0	73,041	135,325	53,501	0	0	0	0	37,865	299,732
46 81100-100 Planning & Community Development	0	8,113	25,549	0	0	23,869	0	0	0	57,532
47 81500-100 Economic Development	0	0	0	0	0	0	4,779	0	0	4,779
48 81550-100 Tourism	0	4,002	12,601	19,362	0	0	0	0	12,093	48,058
49 81650-100 Media & Community Relations	0	0	0	0	0	3,290	0	0	0	3,290
50 83500-100 VA Cooperative Extension (C)	0	4,445	13,998	0	0	0	0	0	0	18,443
54 FD205 School Fund	0	0	0	0	0	0	0	0	23,051	23,051
62 FD213 Law Library Fund	0	0	0	0	0	0	0	35,273	0	35,273
65 FD220 Aviation Facilities Fund	0	6,188	19,487	0	0	0	0	0	0	25,675
69 89510-501 Pub Util - Admin	0	0	0	20,891	0	0	0	0	0	20,891
75 FD514 Stormwater Fund (PW)	0	11,111	34,990	0	0	0	25,745	0	0	71,846
79 FD601 Fleet Fund	0	20,631	0	0	0	0	0	0	0	20,631

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Allocation Summary

Dept:13 43250-100 Capital Programs & Facilities

Department	Capital Projects	Bldg Maint	Custodial	Janitorial Contract	Health & Social Svcs Bldg	Municipal Bldg Utilities	HR Bldg Utilities	Courthouse Utilities	Other Bldgs Utilities	Total
80 FD603 Info Tech Fund	\$0	\$4,871	\$15,340	\$0	\$0	\$0	\$29,872	\$0	\$0	\$50,084
81 FD606 Risk Mgmt	0	2,149	6,766	0	0	0	10,953	0	0	19,868
86 Capital Projects (Receiver)	385,461	0	0	0	0	0	0	0	0	385,461
87 Health	0	0	0	0	29,944	0	0	0	0	29,944
89 All Other	0	17,628	88,621	0	0	0	0	0	19,446	125,695
Total	\$385,461	\$500,340	\$1,011,836	\$245,861	\$71,773	\$88,682	\$101,286	\$222,754	\$419,144	\$3,047,136