

**maximus**



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**Central Services  
Cost Allocation Plan  
City of Fayetteville,  
North Carolina**

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FY 2023  
Cost Allocation Plan

Based on actual expenditures for  
Fiscal Year ending June 30, 2023



**TITLE 2 OF THE CFR, PART 200  
CERTIFICATE 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:

1. All costs included in this proposal dated \_\_\_\_\_ to establish cost allocations or billings for the fiscal year ended \_\_\_\_\_ are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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.
  
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal 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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of Official

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date of Execution

**NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200.**

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## Section A: Cost Allocation Methodology and Process

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**City of Fayetteville, North Carolina**  
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**Cost Allocation Methodology and Process**

**A. Cost Allocation Methodology and Process**

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for CITY OF FAYETTEVILLE, NORTH CAROLINA. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2023.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

**A.1 Cost Allocation Methodology**

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

**A.1.1 First Step-Down**

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

**Process**

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

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At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

### **A.1.2 Second Step-Down**

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

#### **Process**

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

#### **Results**

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

### **A.1.3 Supplemental Comments**

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

## **A.2 Cost Allocation Process**

The process utilized by Maximus in developing the CAP and tracking costs within it is discussed below.

### **A.2.1 Initiating the Process**

Working in conjunction with the entity, Maximus determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

### **A.2.2 Establishing the Cost Pools to be Allocated**

Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the

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benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

### **A.2.3 Establishing the Statistical Measurements or Bases for Allocation**

Maximus evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

### **A.2.4 Accommodating Exceptions and Adjustments**

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

### **A.2.5 Developing the CAP**

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

#### **Summary Schedules**

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

**Schedule A – Allocated Costs by Department:** Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

**Schedule C – Summary of Allocated Costs:** Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

**Schedule E – Summary of Allocation Basis:** Schedule E demonstrates, for each Central Service Department, the

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services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

**Detail Schedules**

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

**Schedule \_\_.2 – Costs to be Allocated:** Schedule \_\_.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

**Schedule \_\_.3 – Costs to be Allocated by Activity:** Schedule \_\_.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule \_\_.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule \_\_.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

**Schedule \_\_.4 – Detail Activity Allocations:** Schedule \_\_.4 represents the allocation results by activity. Each activity defined on Schedule \_\_.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule \_\_.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule \_\_.3
- Results of the second step-down — balances to functional total of second additions on Schedule \_\_.3

The totals allocated from both step-downs balances to the functional grand total from Schedule \_\_.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

**Schedule \_\_.5 – Allocation Summary for each Central Service Department:** Schedule \_\_.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined

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above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

**A.2.6 Tracking Costs within the CAP**

When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

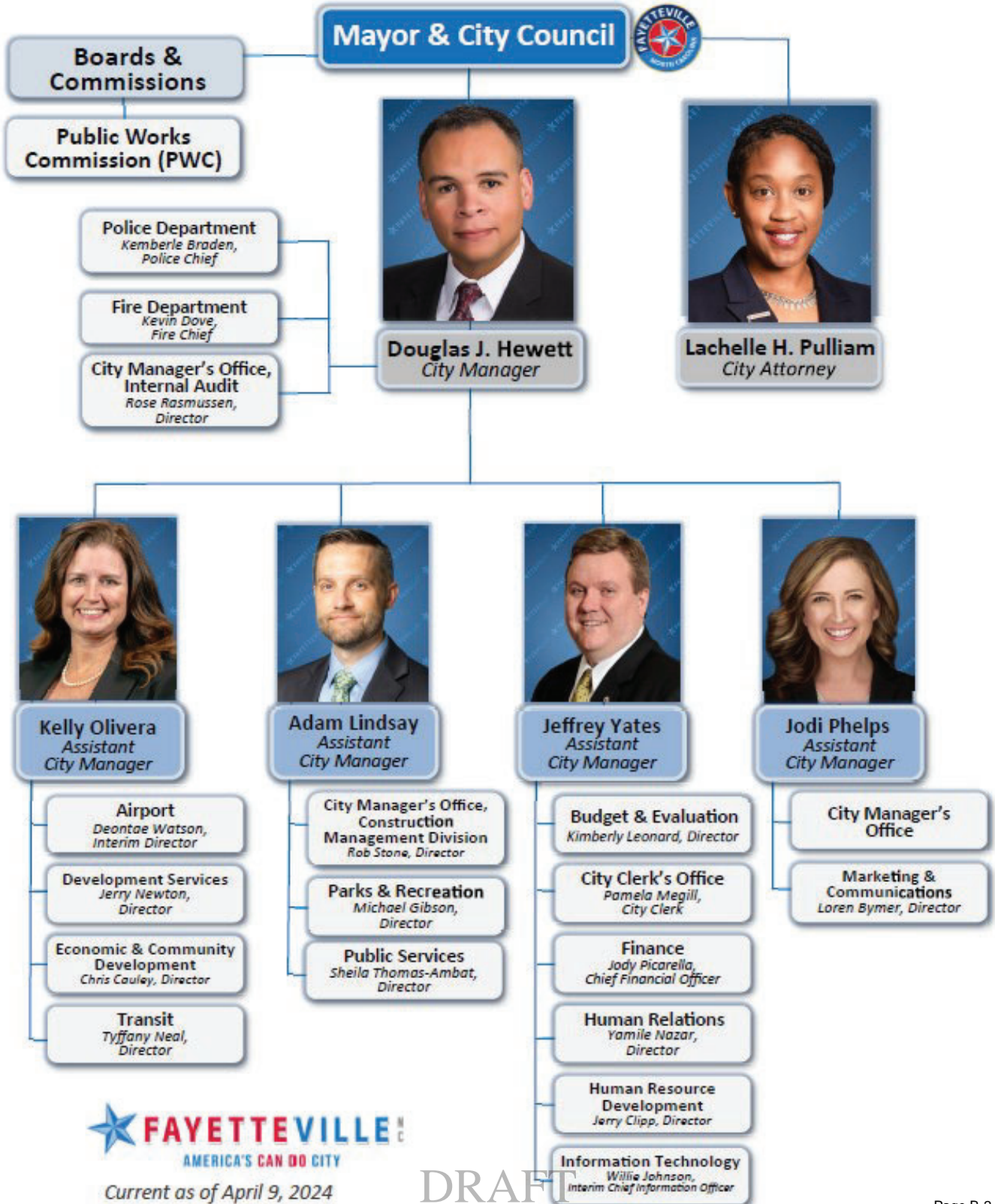
At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule \_\_.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

## Section B: Organizational Chart

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### Organizational Chart



## Section C: Cost Allocation Plan

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**City of Fayetteville, North Carolina**  
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**Schedule A - Allocated Costs By Department**

Central Service Departments	TRANSIT GEN MAINT	FLEET MAINT	TRANSIT FASTTRAC	MMTC	TRANSIT FIXED ROUTE
BUILDING DEPRECIATION	0	0	0	0	0
EQUIPMENT DEPRECIATION	2,342	2,179	2,998	2,706	6,862
INTEREST EXPENSE	0	0	0	0	0
PROFESSIONAL SERVICES	296	276	379	342	868
INSURANCE	465	355	4,254	34	10,907
ADMIN SVC - ADMIN/PURCH	8,842	1,657	4,179	213	13,657
BUILDING MAINTENANCE	0	0	0	0	0
PUBLIC BLDGS	0	0	0	0	0
FESTIVAL PARK	0	0	0	0	0
CITY ATTORNEY	0	0	0	0	0
ADMIN SVC - CENTRAL SUPPLY	139	0	3,161	0	1,613
CITY MANAGER	932	21,751	32,005	2,796	77,694
ORG DEVELOP & TRAINING	211	4,918	7,236	632	17,567
HUMAN RESOURCES	630	14,699	21,629	1,890	52,505
BUDGET & EVALUATIONS	3,741	3,481	4,789	4,322	10,963
FINANCE	16,005	19,383	26,973	18,546	62,667
INTERNAL AUDIT	1,994	1,856	2,553	2,304	5,845
IS SYSTEM SUPP/INFRAST	2,396	55,918	41,156	7,189	99,279
PRINT SHOP	0	0	2	0	113
MAIL ROOM/RECORDS	0	16	594	0	136
STRATEGIC PLANNING	121	2,822	4,153	363	10,081
CORPORATE COMMUNIC	38	883	1,300	113	3,157
IS WEBSITE	638	14,899	21,923	1,915	53,220
CUSTOMER CALL CENTER	0	0	0	0	0
RECORDS RETENTION	28	659	970	85	2,355
FD 27 SAFETY & WORKERS' COMP	22	561	777	53	2,014
FD 28 PROPERTY & CASUALTY	16	100	246	13	610
FD 29 RISK MANAGEMENT	24	384	709	58	1,653
TRANSIT ADMIN	4,013	32,982	53,553	18,424	149,209
Allocated Costs for Fiscal 2023	42,891	179,780	235,538	61,997	582,977

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**Schedule A - Allocated Costs By Department**

Central Service Departments	TRANSIT NON PROGRAM	AIRPORT	ENV SVCS	STORMWATER	FD 26 CDBG
BUILDING DEPRECIATION	0	0	8,932	8,587	0
EQUIPMENT DEPRECIATION	0	11,220	11,364	13,208	2,366
INTEREST EXPENSE	0	0	18,727	0	0
PROFESSIONAL SERVICES	0	4,833	1,807	2,902	5,240
INSURANCE	0	3,147	14,932	5,433	448
ADMIN SVC - ADMIN/PURCH	0	22,811	16,416	15,802	9,923
BUILDING MAINTENANCE	0	0	58,055	29,443	2,770
PUBLIC BLDGS	0	0	6,808	25,587	0
FESTIVAL PARK	0	0	0	0	22
CITY ATTORNEY	0	46,953	6,536	0	0
ADMIN SVC - CENTRAL SUPPLY	0	86	20,373	3,044	0
CITY MANAGER	0	29,370	86,817	50,810	6,649
ORG DEVELOP & TRAINING	0	6,641	19,630	11,488	1,503
HUMAN RESOURCES	0	19,848	58,670	34,337	4,494
BUDGET & EVALUATIONS	0	17,924	18,154	21,099	3,779
FINANCE	0	79,946	91,585	97,402	15,164
INTERNAL AUDIT	0	9,557	9,679	11,249	2,015
IS SYSTEM SUPP/INFRAST	0	75,506	116,630	130,626	17,095
PRINT SHOP	0	69	16,514	2,446	1,033
MAIL ROOM/RECORDS	0	143	608	2,245	0
STRATEGIC PLANNING	0	3,811	11,265	6,593	863
CORPORATE COMMUNIC	0	1,193	3,527	2,064	270
IS WEBSITE	0	20,118	59,470	34,805	4,555
CUSTOMER CALL CENTER	0	0	253,471	0	0
RECORDS RETENTION	0	890	2,632	1,540	201
FD 27 SAFETY & WORKERS' COMP	0	928	2,302	1,455	382
FD 28 PROPERTY & CASUALTY	0	517	774	363	31
FD 29 RISK MANAGEMENT	85	774	3,300	1,448	218
TRANSIT ADMIN	0	0	0	0	0
Allocated Costs for Fiscal 2023	85	356,284	918,978	513,975	79,019

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>FD 26 HOME</b>	<b>CITY COUNCIL</b>	<b>MAYOR</b>	<b>CITY CLERK</b>	<b>PLANNING</b>
BUILDING DEPRECIATION	0	2,464	2,464	2,464	8,138
EQUIPMENT DEPRECIATION	0	1,801	436	412	7,418
INTEREST EXPENSE	0	0	0	0	0
PROFESSIONAL SERVICES	598	228	55	52	938
INSURANCE	84	4,784	824	1,084	16,924
ADMIN SVC - ADMIN/PURCH	175	947	2,029	593	12,830
BUILDING MAINTENANCE	1,212	4,286	4,286	4,286	14,158
PUBLIC BLDGS	0	6,027	6,027	6,027	19,910
FESTIVAL PARK	10	0	0	0	0
CITY ATTORNEY	0	332,278	24,124	4,024	58,397
ADMIN SVC - CENTRAL SUPPLY	0	0	0	0	494
CITY MANAGER	2,299	12,429	1,243	1,864	32,117
ORG DEVELOP & TRAINING	520	2,810	281	421	7,262
HUMAN RESOURCES	1,554	8,399	840	1,260	21,704
BUDGET & EVALUATIONS	0	2,876	696	658	11,850
FINANCE	473	14,268	3,217	3,077	56,733
INTERNAL AUDIT	0	1,534	371	351	6,318
IS SYSTEM SUPP/INFRAST	5,911	31,953	3,195	69,325	82,568
PRINT SHOP	0	4,700	16	69	6,972
MAIL ROOM/RECORDS	0	177	3	12	10,447
STRATEGIC PLANNING	298	1,612	161	242	4,167
CORPORATE COMMUNIC	93	505	50	75	1,305
IS WEBSITE	1,575	8,514	851	29,012	22,000
CUSTOMER CALL CENTER	0	0	0	0	0
RECORDS RETENTION	70	377	38	56	973
FD 27 SAFETY & WORKERS' COMP	0	143	23	94	985
FD 28 PROPERTY & CASUALTY	10	63	11	14	269
FD 29 RISK MANAGEMENT	0	235	38	24	713
TRANSIT ADMIN	0	0	0	0	0
<b>Allocated Costs for Fiscal 2023</b>	<b>14,882</b>	<b>443,409</b>	<b>51,278</b>	<b>125,496</b>	<b>405,589</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	INSPECTIONS	OTHER APPROP	INFO SYSTEMS GIS	POLICE	COMMUNICATIONS
BUILDING DEPRECIATION	6,661	0	2,688	15,144	0
EQUIPMENT DEPRECIATION	852	4,320	311	39,244	1,499
INTEREST EXPENSE	0	0	0	47,933	0
PROFESSIONAL SERVICES	108	546	39	5,713	190
INSURANCE	15,485	587	1,853	548,912	28,469
ADMIN SVC - ADMIN/PURCH	13,105	1,548	293	117,541	7,768
BUILDING MAINTENANCE	11,588	0	4,676	304,637	0
PUBLIC BLDGS	16,296	0	6,575	128,134	0
FESTIVAL PARK	0	0	0	0	0
CITY ATTORNEY	63,460	0	0	308,869	91
ADMIN SVC - CENTRAL SUPPLY	756	0	0	3,348	10
CITY MANAGER	30,650	0	3,853	624,350	66,421
ORG DEVELOP & TRAINING	6,930	0	871	141,173	15,018
HUMAN RESOURCES	20,713	0	2,604	421,935	44,887
BUDGET & EVALUATIONS	1,362	6,900	497	62,693	2,394
FINANCE	11,101	25,839	2,839	396,544	23,703
INTERNAL AUDIT	726	3,679	265	33,426	1,276
IS SYSTEM SUPP/INFRAST	78,797	0	9,905	1,714,797	170,759
PRINT SHOP	5,944	0	0	16,374	1,142
MAIL ROOM/RECORDS	1,037	1	0	6,425	12
STRATEGIC PLANNING	3,977	0	500	81,020	8,618
CORPORATE COMMUNIC	1,245	0	156	25,374	2,698
IS WEBSITE	20,995	0	2,639	427,686	45,498
CUSTOMER CALL CENTER	0	0	0	0	0
RECORDS RETENTION	929	0	117	18,935	2,013
FD 27 SAFETY & WORKERS' COMP	1,062	0	166	19,919	1,839
FD 28 PROPERTY & CASUALTY	239	0	24	5,527	347
FD 29 RISK MANAGEMENT	808	7,244	38	14,534	1,452
TRANSIT ADMIN	0	0	0	0	0
<b>Allocated Costs for Fiscal 2023</b>	<b>314,825</b>	<b>50,663</b>	<b>40,909</b>	<b>5,530,187</b>	<b>426,104</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>800 MHZ</b>	<b>FIRE</b>	<b>FIRE HAZMAT</b>	<b>HOPE CENTER</b>	<b>ENGINEERING</b>
BUILDING DEPRECIATION	0	0	0	0	4,301
EQUIPMENT DEPRECIATION	718	33,747	1,327	0	21,411
INTEREST EXPENSE	0	418,291	0	0	4,100
PROFESSIONAL SERVICES	91	8,559	211	0	8,433
INSURANCE	343	182,378	19,953	0	43,346
ADMIN SVC - ADMIN/PURCH	71	97,795	4,142	0	35,707
BUILDING MAINTENANCE	0	401,311	0	0	38,063
PUBLIC BLDGS	0	220,132	0	1,203	34,712
FESTIVAL PARK	0	0	0	0	0
CITY ATTORNEY	0	25,125	0	0	73,454
ADMIN SVC - CENTRAL SUPPLY	0	2,114	41	0	3,612
CITY MANAGER	932	374,511	54,377	0	80,975
ORG DEVELOP & TRAINING	211	84,680	12,295	0	18,309
HUMAN RESOURCES	630	253,093	36,748	0	54,723
BUDGET & EVALUATIONS	1,147	53,911	2,119	0	34,204
FINANCE	4,882	304,747	19,838	0	160,953
INTERNAL AUDIT	612	28,743	1,130	0	18,236
IS SYSTEM SUPP/INFRAST	2,396	535,406	139,796	0	208,177
PRINT SHOP	0	7,545	0	0	2,815
MAIL ROOM/RECORDS	0	2,055	133	0	769
STRATEGIC PLANNING	121	48,595	7,056	0	10,507
CORPORATE COMMUNIC	38	15,216	2,209	0	3,290
IS WEBSITE	638	256,542	37,248	0	55,468
CUSTOMER CALL CENTER	0	0	0	0	7
RECORDS RETENTION	28	11,353	1,648	0	2,455
FD 27 SAFETY & WORKERS' COMP	31	11,810	1,705	0	2,425
FD 28 PROPERTY & CASUALTY	4	2,474	251	0	674
FD 29 RISK MANAGEMENT	28	9,303	1,394	0	2,006
TRANSIT ADMIN	0	0	0	0	0
<b>Allocated Costs for Fiscal 2023</b>	<b>12,920</b>	<b>3,389,434</b>	<b>343,621</b>	<b>1,203</b>	<b>923,131</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>HUMAN REL</b>	<b>PARKS*</b>	<b>RECREATION</b>	<b>PARKS DISTRICT A</b>
BUILDING DEPRECIATION	0	0	0	0	0
EQUIPMENT DEPRECIATION	5,464	1,264	41,265	28,991	9,118
INTEREST EXPENSE	2,400	0	1,543,413	0	0
PROFESSIONAL SERVICES	960	160	5,219	3,686	1,153
INSURANCE	3,253	899	62,719	106,789	30,713
ADMIN SVC - ADMIN/PURCH	12,623	722	31,858	65,115	30,304
BUILDING MAINTENANCE	3,910	2,736	83,986	414,931	0
PUBLIC BLDGS	0	0	271,692	0	0
FESTIVAL PARK	32	22	0	0	0
CITY ATTORNEY	95,081	11,111	56,297	0	0
ADMIN SVC - CENTRAL SUPPLY	0	0	5,935	207	309
CITY MANAGER	9,073	1,864	87,177	180,867	76,090
ORG DEVELOP & TRAINING	2,051	421	19,711	40,895	17,205
HUMAN RESOURCES	6,132	1,260	58,914	122,229	51,422
BUDGET & EVALUATIONS	8,729	2,020	65,927	46,314	14,566
FINANCE	38,950	8,499	303,170	233,401	76,070
INTERNAL AUDIT	4,654	1,077	35,153	24,693	7,766
IS SYSTEM SUPP/INFRAST	23,326	4,792	229,638	464,988	195,619
PRINT SHOP	3,829	921	10,678	2,117	585
MAIL ROOM/RECORDS	83	79	55	36	59
STRATEGIC PLANNING	1,177	242	11,312	23,469	9,873
CORPORATE COMMUNIC	368	75	3,542	7,348	3,091
IS WEBSITE	6,215	1,277	59,717	123,895	52,122
CUSTOMER CALL CENTER	0	0	0	0	0
RECORDS RETENTION	275	56	2,643	5,483	2,307
FD 27 SAFETY & WORKERS' COMP	301	98	2,327	2,154	1,113
FD 28 PROPERTY & CASUALTY	46	8	925	1,301	446
FD 29 RISK MANAGEMENT	175	38	2,186	1,320	875
TRANSIT ADMIN	0	0	0	0	0
<b>Allocated Costs for Fiscal 2023</b>	<b>229,105</b>	<b>39,642</b>	<b>2,995,460</b>	<b>1,900,229</b>	<b>580,804</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	FD 81 FLEET MAINT				OTHER*
	FD 16 PARKING	FD 20 CBTD	FD 22 E911	FUND	
BUILDING DEPRECIATION	0	0	3,514	0	0
EQUIPMENT DEPRECIATION	1,336	484	891	22,780	7,518
INTEREST EXPENSE	509,913	0	0	0	15,134
PROFESSIONAL SERVICES	169	61	113	2,881	951
INSURANCE	0	0	575	1,175	64,776
ADMIN SVC - ADMIN/PURCH	2,580	645	2,251	9,739	2,838
BUILDING MAINTENANCE	0	0	6,114	20,977	169,706
PUBLIC BLDGS	0	0	8,598	57,402	73,618
FESTIVAL PARK	0	0	0	0	0
CITY ATTORNEY	0	0	0	2,412	0
ADMIN SVC - CENTRAL SUPPLY	0	0	0	32	0
CITY MANAGER	0	0	1,616	30,488	0
ORG DEVELOP & TRAINING	0	0	365	6,894	0
HUMAN RESOURCES	0	0	1,092	20,604	0
BUDGET & EVALUATIONS	2,134	772	1,423	36,392	12,011
FINANCE	8,720	3,001	6,148	167,225	42,262
INTERNAL AUDIT	1,138	412	758	19,403	6,404
IS SYSTEM SUPP/INFRAST	0	0	4,153	78,382	231,042
PRINT SHOP	0	0	0	35	0
MAIL ROOM/RECORDS	0	0	0	6	0
STRATEGIC PLANNING	0	0	209	3,956	0
CORPORATE COMMUNIC	0	0	65	1,239	0
IS WEBSITE	0	0	1,107	20,885	0
CUSTOMER CALL CENTER	0	0	0	0	63,348
RECORDS RETENTION	0	0	49	924	0
FD 27 SAFETY & WORKERS' COMP	0	0	61	900	5
FD 28 PROPERTY & CASUALTY	601	0	15	156	612
FD 29 RISK MANAGEMENT	0	0	41	601	(2,651)
TRANSIT ADMIN	0	0	0	0	0
<b>Allocated Costs for Fiscal 2023</b>	<b>526,591</b>	<b>5,374</b>	<b>39,159</b>	<b>505,487</b>	<b>687,574</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Total Allocated</b>	<b>Direct Billed</b>	<b>Unallocated</b>	<b>Cost Adjustments</b>	<b>Disallowed</b>
BUILDING DEPRECIATION	65,356	0	0	(150,466)	0
EQUIPMENT DEPRECIATION	287,850	0	0	(624,257)	0
INTEREST EXPENSE	2,559,911	0	1,241,108	0	0
PROFESSIONAL SERVICES	58,056	0	0	0	0
INSURANCE	1,175,901	0	0	0	0
ADMIN SVC - ADMIN/PURCH	546,718	0	0	0	0
BUILDING MAINTENANCE	1,581,131	0	0	0	24,707
PUBLIC BLDGS	888,749	0	0	0	0
FESTIVAL PARK	86	0	0	0	0
CITY ATTORNEY	1,108,213	0	0	0	368,805
ADMIN SVC - CENTRAL SUPPLY	45,273	0	0	0	0
CITY MANAGER	1,982,020	0	0	0	0
ORG DEVELOP & TRAINING	448,150	0	0	0	0
HUMAN RESOURCES	1,339,442	0	0	0	0
BUDGET & EVALUATIONS	459,845	0	0	0	0
FINANCE	2,343,331	0	0	0	426,009
INTERNAL AUDIT	245,175	0	0	0	0
IS SYSTEM SUPP/INFRAST	4,830,720	0	0	0	0
PRINT SHOP	83,919	0	0	0	0
MAIL ROOM/RECORDS	25,133	0	0	0	0
STRATEGIC PLANNING	257,182	0	0	0	0
CORPORATE COMMUNIC	80,528	0	820,613	0	3,395
IS WEBSITE	1,385,427	0	0	0	0
CUSTOMER CALL CENTER	316,826	0	0	0	0
RECORDS RETENTION	60,088	0	0	0	0
FD 27 SAFETY & WORKERS' COMP	55,654	0	0	0	0
FD 28 PROPERTY & CASUALTY	16,687	0	0	0	0
FD 29 RISK MANAGEMENT	49,052	0	0	0	0
TRANSIT ADMIN	258,181	0	0	0	0
<b>Allocated Costs for Fiscal 2023</b>	<b>22,554,604</b>	<b>0</b>	<b>2,061,721</b>	<b>(774,723)</b>	<b>822,916</b>



City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule A - Allocated Costs By Department

<b>Central Service Departments</b>	<b>Total Expenditures</b>
BUILDING DEPRECIATION	
EQUIPMENT DEPRECIATION	
INTEREST EXPENSE	
PROFESSIONAL SERVICES	
INSURANCE	
ADMIN SVC - ADMIN/PURCH	
BUILDING MAINTENANCE	
PUBLIC BLDGS	
FESTIVAL PARK	
CITY ATTORNEY	
ADMIN SVC - CENTRAL SUPPLY	
CITY MANAGER	
ORG DEVELOP & TRAINING	
HUMAN RESOURCES	
BUDGET & EVALUATIONS	
FINANCE	
INTERNAL AUDIT	
IS SYSTEM SUPP/INFRAST	
PRINT SHOP	
MAIL ROOM/RECORDS	
STRATEGIC PLANNING	
CORPORATE COMMUNIC	
IS WEBSITE	
CUSTOMER CALL CENTER	
RECORDS RETENTION	
FD 27 SAFETY & WORKERS' COMP	
FD 28 PROPERTY & CASUALTY	
FD 29 RISK MANAGEMENT	
TRANSIT ADMIN	
Allocated Costs for Fiscal 2023	<hr/> 24,664,518

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		150,466		0	
EQUIPMENT DEPRECIATION	0		624,257		0	
INTEREST EXPENSE	3,844,024		0	(1,241,108)	0	
PROFESSIONAL SERVICES	0		0		0	
INSURANCE	1,255,694		0		0	
ADMIN SVC - ADMIN/PURCH	645,163		0		0	
BUILDING MAINTENANCE	1,510,394	(24,707)	0		0	
PUBLIC BLDGS	954,841		0		0	
FESTIVAL PARK	0		0		0	
CITY ATTORNEY	1,670,735	(368,805)	0		0	
ADMIN SVC - CENTRAL SUPPLY	11,360		0		0	
CITY MANAGER	1,761,403		0		0	
ORG DEVELOP & TRAINING	425,976		0		0	
HUMAN RESOURCES	1,268,777		0		0	
BUDGET & EVALUATIONS	495,432		0		0	
FINANCE	2,953,495	(426,009)	0		0	
INTERNAL AUDIT	250,663		0		0	
IS SYSTEM SUPP/INFRAS	4,733,394		0		0	
PRINT SHOP	76,849		0		0	
MAIL ROOM/RECORDS	22,908		0		0	
STRATEGIC PLANNING	241,379		0		0	
CORPORATE COMMUNIC	817,240	(3,395)	0	(820,613)	0	
IS WEBSITE	1,386,886		0		0	
CUSTOMER CALL CENTER	277,069		0		0	
RECORDS RETENTION	60,836		0		0	
FD 27 SAFETY & WORKERS' COMP	0		0		0	
FD 28 PROPERTY & CASUALTY	0		0		0	
FD 29 RISK MANAGEMENT	0		0		0	
TRANSIT ADMIN	0		0		0	
TRANSIT GEN MAINT						42,891
FLEET MAINT						179,780
TRANSIT FASTTRAC						235,538
MMTC						61,997
TRANSIT FIXED ROUTE						582,977
TRANSIT NON PROGRAM						85
AIRPORT						356,284
ENV SVCS						918,978
STORMWATER						513,975
FD 26 CDBG						79,019
FD 26 HOME						14,882
CITY COUNCIL						443,409
MAYOR						51,278
CITY CLERK						125,496
PLANNING						405,589
INSPECTIONS						314,825
OTHER APPROP						50,663
INFO SYSTEMS GIS						40,909
POLICE						5,530,187
COMMUNICATIONS						426,104
800 MHZ						12,920
FIRE						3,389,434
FIRE HAZMAT						343,621

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
HOPE CENTER						1,203
ENGINEERING						923,131
COMMUNITY DEVELOPMENT						229,105
HUMAN REL						39,642
PARKS*						2,995,460
RECREATION						1,900,229
PARKS DISTRICT A						580,804
FD 16 PARKING						526,591
FD 20 CBTD						5,374
FD 22 E911						39,159
FD 81 FLEET MAINT FUND						505,487
OTHER*						687,574
<b>Totals</b>	<b>24,664,518</b>	<b>(822,916)</b>	<b>774,723</b>	<b>(2,061,721)</b>	<b>0</b>	<b>22,554,604</b>

Deviation: 0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
<b>BUILDING DEPRECIATION</b>		
1.4.1 CITY HALL	SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT
1.4.2 455 GROVE STREET	SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT
1.4.3 ADMIN SVC - CENTRAL SUPPLY	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
1.4.4 CUSTOMER CALL CENTER	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
1.4.5 IT COOLING RM	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
<b>EQUIPMENT DEPRECIATION</b>		
2.4.1 EQUIPMENT DEPRECIATION	DEPRECIATION EXPENSE	DEPRECIATION REPORT
2.4.2 ERP SYSTEM	TOTAL TRANS COUNT	TRANSACTION LISTING
<b>INTEREST EXPENSE</b>		
3.4.1 BONDED DEBT	INTEREST PAYMENTS	FD12 INTEREST RECAP
<b>PROFESSIONAL SERVICES</b>		
4.4.1 GEN AUDIT	TOTAL TRANS COUNT	TRANSACTION LISTING
4.4.2 COMPLIANCE AUDIT	FED/ST GRANT EXP	SEFA
4.4.3 COST PLAN FEE	CONSULTANT TIME	CONSULTANT
<b>INSURANCE</b>		
5.4.1 GEN LIAB/WC	FTES EXCL BILLED DEPTS/FDS	LABOR DISTRIBUTION REPORT
5.4.2 AUTO LIAB	NUMBER OF VEHICLES	CITY RECORDS
5.4.3 PUB OFFICIAL LIAB	FTES EXCL SWORN LE AND BILLED DEPT/FDS	LABOR DISTRIBUTION REPORT
5.4.4 LAW ENF LIAB	SWORN LE FTES	LABOR DISTRIBUTION REPORT
5.4.5 ESC 1% RESERVE	SALARIES & WAGES	EXPENDITURE REPORT
5.4.6 UNEMPLOY COMP	DEPT SPEC UNEMPLOY INS	INSURANCE ALLOCATION
5.4.7 CITY HALL PROP	SQUARE FT EXCL SW & FD27	BLDG MAINT SQ FT REPORT
5.4.8 ALEXANDER ST	SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT
5.4.9 FEST PARK BLDG	GEN FUND SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT
5.4.10 OTHER PROPERTY	INSURED VALUES	CITY SUMMARY OF SOV
<b>ADMIN SVC - ADMIN/PURCH</b>		
6.4.1 PURCH & CONTR	PO & CONTRACT COUNT	EXPENDITURE REPORT QUERY
6.4.2 DISPARITY STUDY	FTES	LABOR DISTRIBUTION REPORT
<b>BUILDING MAINTENANCE</b>		
7.4.1 BLDG MAINT	SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT
<b>PUBLIC BLDGS</b>		
8.4.1 PARKS & REC	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
8.4.2 ENV SVCS	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
8.4.3 TRANSIT	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
8.4.4 FIRE	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
8.4.5 POLICE	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
8.4.6 ALEX ST COMPLEX	SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT
8.4.7 CITY HALL	SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT
8.4.8 MARKET HOUSE	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
8.4.9 OLD CITY HALL	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
8.4.10 ARTS COUNCIL	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
8.4.11 FLEET PEPSI	SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT
8.4.12 HOPE CENTER	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
<b>FESTIVAL PARK</b>		
9.4.1 FEST PARK BLDG	SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
<b>CITY ATTORNEY</b>		
10.4.1 CITY ATTY & GEN	% OF TIME	ATTORNEY RECORDS
10.4.2 ASST ATTY HARPER	% OF TIME	ATTORNEY RECORDS
10.4.3 ASST ATTY PULLIAM	% OF TIME	ATTORNEY RECORDS
10.4.4 ASST ATTY WHYTE	% OF TIME	ATTORNEY RECORDS
10.4.5 ASST ATTY HALL	% OF TIME	ATTORNEY RECORDS
10.4.6 ASST ATTY ALLEN	% OF TIME	ATTORNEY RECORDS
<b>ADMIN SVC - CENTRAL SUPPLY</b>		
11.4.1 MAINT & FUEL	FUEL CHARGES	EXPENDITURE REPORT QUERY
<b>CITY MANAGER</b>		
12.4.1 DEPT COORD	FTES	LABOR DISTRIBUTION REPORT
<b>ORG DEVELOP &amp; TRAINING</b>		
13.4.1 ORG DEVELOP	FTES	LABOR DISTRIBUTION REPORT
<b>HUMAN RESOURCES</b>		
14.4.1 HR ADMIN	FTES	LABOR DISTRIBUTION REPORT
<b>BUDGET &amp; EVALUATIONS</b>		
15.4.1 BUDGET	TOTAL TRANS COUNT	TRANSACTION LISTING
<b>FINANCE</b>		
16.4.1 GEN ACCT	TOTAL TRANS COUNT	TRANSACTION LISTING
16.4.2 ACCT PAYABLE	AP TRANS	TRANSACTION LISTING
16.4.3 PAYROLL	FTES	LABOR DISTRIBUTION REPORT
16.4.4 AUDIT	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
16.4.5 PROF SVCS	DIRECT ASSIGNMENT	CONFIRMATION OF BENEFITS
<b>INTERNAL AUDIT</b>		
17.4.1 INTERNAL AUDIT	TOTAL TRANS COUNT	TRANSACTION LISTING
<b>IS SYSTEM SUPP/INFRASTR</b>		
18.4.1 IS GEN COSTS	MODIFIED FTES	LABOR DISTRIBUTION REPORT
18.4.2 IS INFRASTRUCTURE	MODIFIED FTES	LABOR DISTRIBUTION REPORT
18.4.3 IS GEN - DIRECT	DIRECT MAINT COSTS	IT COST DETAIL
18.4.4 TELEPHONE	MODIFIED FTES	LABOR DISTRIBUTION REPORT
<b>PRINT SHOP</b>		
19.4.1 PRINT SHOP	PRINT CHARGES	CITY RECORDS
<b>MAIL ROOM/RECORDS</b>		
20.4.1 MAIL ROOM	MAIL CHARGES	EXPENDITURE REPORT QUERY
<b>STRATEGIC PLANNING</b>		
21.4.1 STRAT PLAN	FTES	LABOR DISTRIBUTION REPORT
<b>CORPORATE COMMUNIC</b>		
22.4.1 CORP COMM	FTES	LABOR DISTRIBUTION REPORT
<b>IS WEBSITE</b>		
23.4.1 WEBSITE	FTES	LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
23.4.2 WEBSITE-DIR	DIRECT MAINT COSTS	IT COST DETAIL
CUSTOMER CALL CENTER		
24.4.1 CALL CENTER	CALL DATA	CALL CENTER REQUESTS
RECORDS RETENTION		
25.4.1 RECORDS RETENT	FTES	LABOR DISTRIBUTION REPORT
FD 27 SAFETY & WORKERS' COMP		
26.4.1 INSUR O/H	WC BILLINGS	EXPENDITURE REPORT
FD 28 PROPERTY & CASUALTY		
27.4.1 GENL LIAB	FTES	LABOR DISTRIBUTION REPORT
27.4.2 PROP INS	OTHER BUILDINGS INSURED VALUES	CITY SUMMARY OF SOV
27.4.3 FLEET LIAB	NUMBER OF VEHICLES	CITY RECORDS
27.4.4 CITY HALL	SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT
27.4.5 ALEX ST	SQUARE FOOTAGE	BLDG MAINT SQ FT REPORT
FD 29 RISK MANAGEMENT		
28.4.1 INSUR O/H	INSURANCE CHARGES	EXPENDITURE REPORT
TRANSIT ADMIN		
29.4.1 TRANSIT ADMIN	TRANSIT EXPENDITURES	EXPENDITURE REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .1 - Nature and Extent of Services**  
**For Department BUILDING DEPRECIATION**

The City of Fayetteville calculates depreciation for city owned buildings. Select buildings and the annual depreciation are shown in this cost center and allocated based on square footage or direct assignment.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
BUILDING DEPRECIATION	150,466			
Total Departmental Cost	150,466			150,466
Adjustments:				
Total To Be Allocated:	150,466			150,466



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	Total	G&A	CITY HALL	455 GROVE STREET	ADMIN SVC - CENTRAL SUPPLY
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING DEPRECIATION	150,466	0	124,153	16,824	7,519
Functional Cost	150,466	0	124,153	16,824	7,519
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	150,466	0	124,153	16,824	7,519
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For BUILDING DEPRECIATION</b>					
Schedule .3 Total	150,466	0	124,153	16,824	7,519

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	CUSTOMER CALL CENTER	IT COOLING RM
<hr/>		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
BUILDING DEPRECIATION	344	1,626
Functional Cost	344	1,626
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	344	1,626
Allocation Step 2		
2nd Allocation	0	0
Total For BUILDING DEPRECIATION		
Schedule .3 Total	344	1,626

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY ATTORNEY	3,261	4.029259	5,002		5,002		5,002
CITY MANAGER	7,268	8.980268	11,149		11,149		11,149
ORG DEVELOP & TRAINING	1,117	1.380154	1,714		1,714		1,714
HUMAN RESOURCES	3,415	4.219540	5,239		5,239		5,239
BUDGET & EVALUATIONS	1,136	1.403630	1,743		1,743		1,743
FINANCE	10,535	13.016941	16,161		16,161		16,161
IS SYSTEM SUPP/INFRAST	8,649	10.686617	13,268		13,268		13,268
PRINT SHOP	1,950	2.409400	2,991		2,991		2,991
MAIL ROOM/RECORDS	609	0.752474	934		934		934
STRATEGIC PLANNING	2,008	2.481065	3,080		3,080		3,080
IS WEBSITE	3,731	4.609986	5,723		5,723		5,723
FD 27 SAFETY & WORKERS' COMP	133	0.164333	204		204		204
ENV SVCS	339	0.418865	520		520		520
STORMWATER	5,598	6.916832	8,587		8,587		8,587
CITY COUNCIL	1,606	1.984357	2,464		2,464		2,464
MAYOR	1,606	1.984357	2,464		2,464		2,464
CITY CLERK	1,606	1.984357	2,464		2,464		2,464
PLANNING	5,305	6.554805	8,138		8,138		8,138
INSPECTIONS	4,342	5.364931	6,661		6,661		6,661
INFO SYSTEMS GIS	1,752	2.164754	2,688		2,688		2,688
POLICE	9,872	12.197744	15,144		15,144		15,144
ENGINEERING	2,804	3.464594	4,301		4,301		4,301
FD 22 E911	2,291	2.830737	3,514		3,514		3,514
<b>Schedule .4 Total for CITY HALL</b>	<b>80,933</b>	<b>100.000000</b>	<b>124,153</b>		<b>124,153</b>	<b>0</b>	<b>124,153</b>

Allocation Basis:    SQUARE FOOTAGE  
Allocation Source:    BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - 455 GROVE STREET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
TRANSIT ADMIN	21,414	50.000000	8,412		8,412		8,412
ENV SVCS	21,414	50.000000	8,412		8,412		8,412
Schedule .4 Total for 455 GROVE STREET	42,828	100.000000	16,824		16,824	0	16,824

Allocation Basis:    SQUARE FOOTAGE  
 Allocation Source:    BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - ADMIN SVC - CENTRAL SUPPLY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - CENTRAL SUPPLY	100	100.000000	7,519		7,519		7,519
Schedule .4 Total for ADMIN SVC - CENTRAL SUPPLY	100	100.000000	7,519		7,519	0	7,519

Allocation Basis:    DIRECT ASSIGNMENT  
Allocation Source:   DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - CUSTOMER CALL CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CUSTOMER CALL CENTER	100	100.000000	344		344		344
Schedule .4 Total for CUSTOMER CALL CENTER	100	100.000000	344		344	0	344

Allocation Basis:    DIRECT ASSIGNMENT  
 Allocation Source:    DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - IT COOLING RM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
IS SYSTEM SUPP/INFRAST	100	100.000000	1,626		1,626		1,626
Schedule .4 Total for IT COOLING RM	100	100.000000	1,626		1,626	0	1,626

Allocation Basis:    DIRECT ASSIGNMENT  
 Allocation Source:    DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	CITY HALL	455 GROVE STREET	ADMIN SVC - CENTRAL SUPPLY	CUSTOMER CALL CENTER
CITY ATTORNEY	5,002	5,002	0	0	0
ADMIN SVC - CENTRAL SUPPLY	7,519	0	0	7,519	0
CITY MANAGER	11,149	11,149	0	0	0
ORG DEVELOP & TRAINING	1,714	1,714	0	0	0
HUMAN RESOURCES	5,239	5,239	0	0	0
BUDGET & EVALUATIONS	1,743	1,743	0	0	0
FINANCE	16,161	16,161	0	0	0
IS SYSTEM SUPP/INFRAS	14,894	13,268	0	0	0
PRINT SHOP	2,991	2,991	0	0	0
MAIL ROOM/RECORDS	934	934	0	0	0
STRATEGIC PLANNING	3,080	3,080	0	0	0
IS WEBSITE	5,723	5,723	0	0	0
CUSTOMER CALL CENTER	344	0	0	0	344
FD 27 SAFETY & WORKERS' COMP	204	204	0	0	0
TRANSIT ADMIN	8,412	0	8,412	0	0
ENV SVCS	8,932	520	8,412	0	0
STORMWATER	8,587	8,587	0	0	0
CITY COUNCIL	2,464	2,464	0	0	0
MAYOR	2,464	2,464	0	0	0
CITY CLERK	2,464	2,464	0	0	0
PLANNING	8,138	8,138	0	0	0
INSPECTIONS	6,661	6,661	0	0	0
INFO SYSTEMS GIS	2,688	2,688	0	0	0
POLICE	15,144	15,144	0	0	0
ENGINEERING	4,301	4,301	0	0	0
FD 22 E911	3,514	3,514	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>150,466</b>	<b>124,153</b>	<b>16,824</b>	<b>7,519</b>	<b>344</b>



**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department BUILDING DEPRECIATION**

Receiving Department	IT COOLING RM
CITY ATTORNEY	0
ADMIN SVC - CENTRAL SUPPLY	0
CITY MANAGER	0
ORG DEVELOP & TRAINING	0
HUMAN RESOURCES	0
BUDGET & EVALUATIONS	0
FINANCE	0
IS SYSTEM SUPP/INFRAS	1,626
PRINT SHOP	0
MAIL ROOM/RECORDS	0
STRATEGIC PLANNING	0
IS WEBSITE	0
CUSTOMER CALL CENTER	0
FD 27 SAFETY & WORKERS' COMP	0
TRANSIT ADMIN	0
ENV SVCS	0
STORMWATER	0
CITY COUNCIL	0
MAYOR	0
CITY CLERK	0
PLANNING	0
INSPECTIONS	0
INFO SYSTEMS GIS	0
POLICE	0
ENGINEERING	0
FD 22 E911	0
Direct Bill	0
<b>Total</b>	<u>1,626</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .1 - Nature and Extent of Services**  
**For Department EQUIPMENT DEPRECIATION**

In accordance with GASB 34, the City of Fayetteville calculates depreciation for equipment and vehicles. Costs are allocated to departments based on the depreciation calculated for each department. Depreciation of ERP assets is allocated on transactions per department.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
EQUIP DEPR	624,257			
Total Departmental Cost	624,257			624,257
Adjustments:				
Total To Be Allocated:	624,257			624,257

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT DEPRECIATION**

	Total	G&A	EQUIPMENT DEPRECIATION	ERP SYSTEM
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
EQUIP DEPR	624,257	0	279,377	344,880
Functional Cost	624,257	0	279,377	344,880
<b>Allocation Step 1</b>				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	624,257	0	279,377	344,880
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For EQUIPMENT DEPRECIATION</b>				
Schedule .3 Total	624,257	0	279,377	344,880

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPRECIATION**

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDING MAINTENANCE	38,443	13.760259	38,443		38,443		38,443
ADMIN SVC - CENTRAL SUPPLY	6,202	2.219939	6,202		6,202		6,202
IS SYSTEM SUPP/INFRAST	227,009	81.255437	227,009		227,009		227,009
PRINT SHOP	2,289	0.819323	2,289		2,289		2,289
CORPORATE COMMUNIC	5,434	1.945042	5,434		5,434		5,434
Schedule .4 Total for EQUIPMENT DEPRECIATION	279,377	100.000000	279,377		279,377	0	279,377

Allocation Basis:    DEPRECIATION EXPENSE  
Allocation Source:    DEPRECIATION REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPRECIATION**

Activity - ERP SYSTEM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	95	0.131911	455		455		455
BUILDING MAINTENANCE	1,095	1.520453	5,244		5,244		5,244
PUBLIC BLDGS	2,099	2.914549	10,052		10,052		10,052
CITY ATTORNEY	574	0.797023	2,749		2,749		2,749
ADMIN SVC - CENTRAL SUPPLY	286	0.397123	1,370		1,370		1,370
CITY MANAGER	1,338	1.857869	6,407		6,407		6,407
ORG DEVELOP & TRAINING	251	0.348524	1,202		1,202		1,202
HUMAN RESOURCES	516	0.716488	2,471		2,471		2,471
BUDGET & EVALUATIONS	115	0.159682	551		551		551
FINANCE	490	0.680385	2,347		2,347		2,347
INTERNAL AUDIT	61	0.084701	292		292		292
IS SYSTEM SUPP/INFRAST	1,467	2.036991	7,025		7,025		7,025
PRINT SHOP	106	0.147185	508		508		508
MAIL ROOM/RECORDS	115	0.159682	551		551		551
STRATEGIC PLANNING	73	0.101364	350		350		350
CORPORATE COMMUNIC	365	0.506818	1,748		1,748		1,748
IS WEBSITE	299	0.415174	1,432		1,432		1,432
CUSTOMER CALL CENTER	33	0.045822	158		158		158
RECORDS RETENTION	4	0.005554	19		19		19
FD 27 SAFETY & WORKERS' COMP	706	0.980310	3,381		3,381		3,381
FD 28 PROPERTY & CASUALTY	227	0.315199	1,087		1,087		1,087
FD 29 RISK MANAGEMENT	647	0.898387	3,098		3,098		3,098
TRANSIT ADMIN	947	1.314949	4,535		4,535		4,535
TRANSIT GEN MAINT	489	0.678997	2,342		2,342		2,342
FLEET MAINT	455	0.631786	2,179		2,179		2,179
TRANSIT FASTTRAC	626	0.869227	2,998		2,998		2,998
MUTC	565	0.784526	2,706		2,706		2,706
TRANSIT FIXED ROUTE	1,433	1.989780	6,862		6,862		6,862
AIRPORT	2,343	3.253353	11,220		11,220		11,220
ENV SVCS	2,373	3.295010	11,364		11,364		11,364
STORMWATER	2,758	3.829598	13,208		13,208		13,208
FD 26 CDBG	494	0.685940	2,366		2,366		2,366
CITY COUNCIL	376	0.522092	1,801		1,801		1,801
MAYOR	91	0.126357	436		436		436
CITY CLERK	86	0.119415	412		412		412
PLANNING	1,549	2.150851	7,418		7,418		7,418
INSPECTIONS	178	0.247160	852		852		852
OTHER APPROP	902	1.252465	4,320		4,320		4,320
INFO SYSTEMS GIS	65	0.090255	311		311		311
POLICE	8,195	11.379100	39,244		39,244		39,244
COMMUNICATIONS	313	0.434614	1,499		1,499		1,499
800 MHZ	150	0.208281	718		718		718
FIRE	7,047	9.785054	33,747		33,747		33,747
FIRE HAZMAT	277	0.384626	1,327		1,327		1,327
ENGINEERING	4,471	6.208170	21,411		21,411		21,411
COMMUNITY DEVELOPMENT	1,141	1.584326	5,464		5,464		5,464
HUMAN REL	264	0.366575	1,264		1,264		1,264
PARKS*	8,617	11.965065	41,265		41,265		41,265
RECREATION	6,054	8.406232	28,991		28,991		28,991
PARKS DISTRICT A	1,904	2.643783	9,118		9,118		9,118
FD 16 PARKING	279	0.387403	1,336		1,336		1,336
FD 20 CBTD	101	0.140243	484		484		484

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPRECIATION**

Activity - ERP SYSTEM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FD 22 E911	186	0.258269	891		891		891
FD 81 FLEET MAINT FUND	4,757	6.605293	22,780		22,780		22,780
OTHER*	1,570	2.180011	7,518		7,518		7,518
<b>Schedule .4 Total for ERP SYSTEM</b>	<b>72,018</b>	<b>100.000000</b>	<b>344,880</b>		<b>344,880</b>	<b>0</b>	<b>344,880</b>

Allocation Basis:   TOTAL TRANS COUNT  
 Allocation Source:   TRANSACTION LISTING

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT DEPRECIATION	ERP SYSTEM
ADMIN SVC - ADMIN/PURCH	455	0	455
BUILDING MAINTENANCE	43,687	38,443	5,244
PUBLIC BLDGS	10,052	0	10,052
CITY ATTORNEY	2,749	0	2,749
ADMIN SVC - CENTRAL SUPPLY	7,572	6,202	1,370
CITY MANAGER	6,407	0	6,407
ORG DEVELOP & TRAINING	1,202	0	1,202
HUMAN RESOURCES	2,471	0	2,471
BUDGET & EVALUATIONS	551	0	551
FINANCE	2,347	0	2,347
INTERNAL AUDIT	292	0	292
IS SYSTEM SUPP/INFRAS	234,034	227,009	7,025
PRINT SHOP	2,797	2,289	508
MAIL ROOM/RECORDS	551	0	551
STRATEGIC PLANNING	350	0	350
CORPORATE COMMUNIC	7,182	5,434	1,748
IS WEBSITE	1,432	0	1,432
CUSTOMER CALL CENTER	158	0	158
RECORDS RETENTION	19	0	19
FD 27 SAFETY & WORKERS' COMP	3,381	0	3,381
FD 28 PROPERTY & CASUALTY	1,087	0	1,087
FD 29 RISK MANAGEMENT	3,098	0	3,098
TRANSIT ADMIN	4,535	0	4,535
TRANSIT GEN MAINT	2,342	0	2,342
FLEET MAINT	2,179	0	2,179
TRANSIT FASTTRAC	2,998	0	2,998
MRTC	2,706	0	2,706
TRANSIT FIXED ROUTE	6,862	0	6,862
AIRPORT	11,220	0	11,220
ENV SVCS	11,364	0	11,364
STORMWATER	13,208	0	13,208
FD 26 CDBG	2,366	0	2,366
CITY COUNCIL	1,801	0	1,801
MAYOR	436	0	436
CITY CLERK	412	0	412
PLANNING	7,418	0	7,418
INSPECTIONS	852	0	852
OTHER APPROP	4,320	0	4,320
INFO SYSTEMS GIS	311	0	311
POLICE	39,244	0	39,244
COMMUNICATIONS	1,499	0	1,499
800 MHZ	718	0	718
FIRE	33,747	0	33,747
FIRE HAZMAT	1,327	0	1,327
ENGINEERING	21,411	0	21,411
COMMUNITY DEVELOPMENT	5,464	0	5,464
HUMAN REL	1,264	0	1,264
PARKS*	41,265	0	41,265
RECREATION	28,991	0	28,991
PARKS DISTRICT A	9,118	0	9,118
FD 16 PARKING	1,336	0	1,336
FD 20 CBTD	484	0	484



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT DEPRECIATION	ERP SYSTEM
FD 22 E911	891	0	891
FD 81 FLEET MAINT FUND	22,780	0	22,780
OTHER*	7,518	0	7,518
Direct Bill	0	0	0
<b>Total</b>	<b>624,257</b>	<b>279,377</b>	<b>344,880</b>

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department INTEREST EXPENSE**

The city may claim interest expense incurred in a fiscal year for equipment and buildings. This cost center includes the expensed interest for bonded debt and installment purchases. Those costs are allocated to benefiting departments.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INTEREST EXPENSE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	<u>3,844,024</u>			3,844,024
Total To Be Allocated:	<u>3,844,024</u>			<u>3,844,024</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INTEREST EXPENSE**

	Total	G&A	BONDED DEBT	OTHER INTEREST**	STORMWATER**
<b>Other Expense &amp; Cost</b>					
BONDED DEBT	3,844,024	0	2,602,916	27,991	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	3,844,024				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,844,024	0	2,602,916	27,991	0
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(1,241,108)	0	0	(27,991)	0
1st Allocation	2,602,916	0	2,602,916	0	0
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For INTEREST EXPENSE</b>					
Schedule .3 Total	2,602,916	0	2,602,916	0	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INTEREST EXPENSE**

BASEBALL STAD\*\*

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Other Expense & Cost	
BONDED DEBT	1,213,117
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	1,213,117
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	(1,213,117)
1st Allocation	0
Allocation Step 2	
2nd Allocation	0
Total For INTEREST EXPENSE	
Schedule .3 Total	0

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department INTEREST EXPENSE**

Activity - BONDED DEBT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDING MAINTENANCE	43,005	1.652185	43,005		43,005		43,005
ENV SVCS	18,727	0.719462	18,727		18,727		18,727
POLICE	47,933	1.841512	47,933		47,933		47,933
FIRE	418,291	16.070092	418,291		418,291		418,291
ENGINEERING	4,100	0.157516	4,100		4,100		4,100
COMMUNITY DEVELOPMENT	2,400	0.092204	2,400		2,400		2,400
PARKS*	1,543,413	59.295537	1,543,413		1,543,413		1,543,413
FD 16 PARKING	509,913	19.590067	509,913		509,913		509,913
OTHER*	15,134	0.581425	15,134		15,134		15,134
<b>Schedule .4 Total for BONDED DEBT</b>	<b>2,602,916</b>	<b>100.000000</b>	<b>2,602,916</b>		<b>2,602,916</b>	<b>0</b>	<b>2,602,916</b>

Allocation Basis: INTEREST PAYMENTS  
Allocation Source: FD12 INTEREST RECAP

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department INTEREST EXPENSE**

Receiving Department	Total	BONDED DEBT
BUILDING MAINTENANCE	43,005	43,005
ENV SVCS	18,727	18,727
POLICE	47,933	47,933
FIRE	418,291	418,291
ENGINEERING	4,100	4,100
COMMUNITY DEVELOPMENT	2,400	2,400
PARKS*	1,543,413	1,543,413
FD 16 PARKING	509,913	509,913
OTHER*	15,134	15,134
Direct Bill	0	0
<b>Total</b>	<b>2,602,916</b>	<b>2,602,916</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .1 - Nature and Extent of Services**  
**For Department PROFESSIONAL SERVICES**

This cost center includes the amount paid in the fiscal year for the city's audit. The audit is split into general audit and compliance audit. General audit costs are allocated based on the number of accounting transactions processed. Compliance audit costs are allocated based on federal and state grant expenditures. The cost plan fee is allocated based on consultant time.



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PROFESSIONAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
FINANCE		80,100	80,100	
Total Allocated Additions:		80,100	80,100	80,100
Total To Be Allocated:	0	80,100		80,100

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PROFESSIONAL SERVICES**

	Total	G&A	GEN AUDIT	COMPLIANCE AUDIT	COST PLAN FEE
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
1st Allocation	0	0	0	0	0
<b>Allocation Step 2</b>					
Inbound - FINANCE: AUDIT	72,700	0	43,620	29,080	0
Inbound - FINANCE: PROF SVCS	7,400	0	0	0	7,400
2nd Allocation	80,100	0	43,620	29,080	7,400
<b>Total For PROFESSIONAL SERVICES</b>					
Schedule .3 Total	80,100	0	43,620	29,080	7,400

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROFESSIONAL SERVICES**

Activity - GEN AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	95	0.131911	0		0	58	58
BUILDING MAINTENANCE	1,095	1.520453	0		0	663	663
PUBLIC BLDGS	2,099	2.914549	0		0	1,271	1,271
CITY ATTORNEY	574	0.797023	0		0	348	348
ADMIN SVC - CENTRAL SUPPLY	286	0.397123	0		0	173	173
CITY MANAGER	1,338	1.857869	0		0	810	810
ORG DEVELOP & TRAINING	251	0.348524	0		0	152	152
HUMAN RESOURCES	516	0.716488	0		0	313	313
BUDGET & EVALUATIONS	115	0.159682	0		0	70	70
FINANCE	490	0.680385	0		0	297	297
INTERNAL AUDIT	61	0.084701	0		0	37	37
IS SYSTEM SUPP/INFRAST	1,467	2.036991	0		0	889	889
PRINT SHOP	106	0.147185	0		0	64	64
MAIL ROOM/RECORDS	115	0.159682	0		0	70	70
STRATEGIC PLANNING	73	0.101364	0		0	44	44
CORPORATE COMMUNIC	365	0.506818	0		0	221	221
IS WEBSITE	299	0.415174	0		0	181	181
CUSTOMER CALL CENTER	33	0.045822	0		0	20	20
RECORDS RETENTION	4	0.005554	0		0	2	2
FD 27 SAFETY & WORKERS' COMP	706	0.980310	0		0	428	428
FD 28 PROPERTY & CASUALTY	227	0.315199	0		0	137	137
FD 29 RISK MANAGEMENT	647	0.898387	0		0	392	392
TRANSIT ADMIN	947	1.314949	0		0	574	574
TRANSIT GEN MAINT	489	0.678997	0		0	296	296
FLEET MAINT	455	0.631786	0		0	276	276
TRANSIT FASTTRAC	626	0.869227	0		0	379	379
MRTC	565	0.784526	0		0	342	342
TRANSIT FIXED ROUTE	1,433	1.989780	0		0	868	868
AIRPORT	2,343	3.253353	0		0	1,419	1,419
ENV SVCS	2,373	3.295010	0		0	1,437	1,437
STORMWATER	2,758	3.829598	0		0	1,670	1,670
FD 26 CDBG	494	0.685940	0		0	299	299
CITY COUNCIL	376	0.522092	0		0	228	228
MAYOR	91	0.126357	0		0	55	55
CITY CLERK	86	0.119415	0		0	52	52
PLANNING	1,549	2.150851	0		0	938	938
INSPECTIONS	178	0.247160	0		0	108	108
OTHER APPROP	902	1.252465	0		0	546	546
INFO SYSTEMS GIS	65	0.090255	0		0	39	39
POLICE	8,195	11.379100	0		0	4,964	4,964
COMMUNICATIONS	313	0.434614	0		0	190	190
800 MHZ	150	0.208281	0		0	91	91
FIRE	7,047	9.785054	0		0	4,268	4,268
FIRE HAZMAT	277	0.384626	0		0	168	168
ENGINEERING	4,471	6.208170	0		0	2,708	2,708
COMMUNITY DEVELOPMENT	1,141	1.584326	0		0	691	691
HUMAN REL	264	0.366575	0		0	160	160
PARKS*	8,617	11.965065	0		0	5,219	5,219
RECREATION	6,054	8.406232	0		0	3,667	3,667
PARKS DISTRICT A	1,904	2.643783	0		0	1,153	1,153
FD 16 PARKING	279	0.387403	0		0	169	169
FD 20 CBTD	101	0.140243	0		0	61	61

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROFESSIONAL SERVICES**

Activity - GEN AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FD 22 E911	186	0.258269	0		0	113	113
FD 81 FLEET MAINT FUND	4,757	6.605293	0		0	2,881	2,881
OTHER*	1,570	2.180011	0		0	951	951
<b>Schedule .4 Total for GEN AUDIT</b>	<b>72,018</b>	<b>100.000000</b>	<b>0</b>		<b>0</b>	<b>43,620</b>	<b>43,620</b>

Allocation Basis:    TOTAL TRANS COUNT  
 Allocation Source:    TRANSACTION LISTING

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROFESSIONAL SERVICES**

Activity - COMPLIANCE AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUDGET & EVALUATIONS	4,400,868	12.383397	0		0	3,601	3,601
TRANSIT ADMIN	5,133,067	14.443698	0		0	4,200	4,200
AIRPORT	4,171,528	11.738068	0		0	3,413	3,413
STORMWATER	1,504,889	4.234537	0		0	1,231	1,231
FD 26 CDBG	6,037,977	16.989982	0		0	4,941	4,941
FD 26 HOME	731,125	2.057279	0		0	598	598
POLICE	916,460	2.578784	0		0	750	750
FIRE	5,243,249	14.753734	0		0	4,290	4,290
FIRE HAZMAT	52,252	0.147029	0		0	43	43
ENGINEERING	6,996,099	19.685998	0		0	5,725	5,725
COMMUNITY DEVELOPMENT	328,059	0.923110	0		0	268	268
RECREATION	22,881	0.064384	0		0	19	19
Schedule .4 Total for COMPLIANCE AUDIT	35,538,454	100.000000	0		0	29,080	29,080

Allocation Basis:    FED/ST GRANT EXP  
 Allocation Source:    SEFA

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROFESSIONAL SERVICES**

Activity - COST PLAN FEE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
INSURANCE	3	3.000000	0		0	222	222
ADMIN SVC - ADMIN/PURCH	2	2.000000	0		0	148	148
BUILDING MAINTENANCE	3	3.000000	0		0	222	222
PUBLIC BLDGS	4	4.000000	0		0	296	296
FESTIVAL PARK	2	2.000000	0		0	148	148
CITY ATTORNEY	3	3.000000	0		0	222	222
ADMIN SVC - CENTRAL SUPPLY	2	2.000000	0		0	148	148
CITY MANAGER	3	3.000000	0		0	222	222
ORG DEVELOP & TRAINING	2	2.000000	0		0	148	148
HUMAN RESOURCES	2	2.000000	0		0	148	148
BUDGET & EVALUATIONS	2	2.000000	0		0	148	148
FINANCE	35	35.000000	0		0	2,590	2,590
INTERNAL AUDIT	2	2.000000	0		0	148	148
IS SYSTEM SUPP/INFRAST	5	5.000000	0		0	370	370
PRINT SHOP	2	2.000000	0		0	148	148
MAIL ROOM/RECORDS	2	2.000000	0		0	148	148
STRATEGIC PLANNING	2	2.000000	0		0	148	148
CORPORATE COMMUNIC	2	2.000000	0		0	148	148
IS WEBSITE	2	2.000000	0		0	148	148
CUSTOMER CALL CENTER	2	2.000000	0		0	148	148
RECORDS RETENTION	2	2.000000	0		0	148	148
FD 27 SAFETY & WORKERS' COMP	2	2.000000	0		0	148	148
FD 28 PROPERTY & CASUALTY	2	2.000000	0		0	148	148
FD 29 RISK MANAGEMENT	2	2.000000	0		0	148	148
TRANSIT ADMIN	5	5.000000	0		0	370	370
ENV SVCS	5	5.000000	0		0	370	370
<b>Schedule .4 Total for COST PLAN FEE</b>	<b>100</b>	<b>100.000000</b>	<b>0</b>		<b>0</b>	<b>7,400</b>	<b>7,400</b>

Allocation Basis:   CONSULTANT TIME  
Allocation Source:   CONSULTANT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department PROFESSIONAL SERVICES**

Receiving Department	Total	GEN AUDIT	COMPLIANCE AUDIT	COST PLAN FEE
INSURANCE	222	0	0	222
ADMIN SVC - ADMIN/PURCH	206	58	0	148
BUILDING MAINTENANCE	885	663	0	222
PUBLIC BLDGS	1,567	1,271	0	296
FESTIVAL PARK	148	0	0	148
CITY ATTORNEY	570	348	0	222
ADMIN SVC - CENTRAL SUPPLY	321	173	0	148
CITY MANAGER	1,032	810	0	222
ORG DEVELOP & TRAINING	300	152	0	148
HUMAN RESOURCES	461	313	0	148
BUDGET & EVALUATIONS	3,819	70	3,601	148
FINANCE	2,887	297	0	2,590
INTERNAL AUDIT	185	37	0	148
IS SYSTEM SUPP/INFRAST	1,259	889	0	370
PRINT SHOP	212	64	0	148
MAIL ROOM/RECORDS	218	70	0	148
STRATEGIC PLANNING	192	44	0	148
CORPORATE COMMUNIC	369	221	0	148
IS WEBSITE	329	181	0	148
CUSTOMER CALL CENTER	168	20	0	148
RECORDS RETENTION	150	2	0	148
FD 27 SAFETY & WORKERS' COMP	576	428	0	148
FD 28 PROPERTY & CASUALTY	285	137	0	148
FD 29 RISK MANAGEMENT	540	392	0	148
TRANSIT ADMIN	5,144	574	4,200	370
TRANSIT GEN MAINT	296	296	0	0
FLEET MAINT	276	276	0	0
TRANSIT FASTTRAC	379	379	0	0
MMTC	342	342	0	0
TRANSIT FIXED ROUTE	868	868	0	0
AIRPORT	4,833	1,419	3,413	0
ENV SVCS	1,807	1,437	0	370
STORMWATER	2,902	1,670	1,231	0
FD 26 CDBG	5,240	299	4,941	0
FD 26 HOME	598	0	598	0
CITY COUNCIL	228	228	0	0
MAYOR	55	55	0	0
CITY CLERK	52	52	0	0
PLANNING	938	938	0	0
INSPECTIONS	108	108	0	0
OTHER APPROP	546	546	0	0
INFO SYSTEMS GIS	39	39	0	0
POLICE	5,713	4,964	750	0
COMMUNICATIONS	190	190	0	0
800 MHZ	91	91	0	0
FIRE	8,559	4,268	4,290	0
FIRE HAZMAT	211	168	43	0
ENGINEERING	8,433	2,708	5,725	0
COMMUNITY DEVELOPMENT	960	691	268	0
HUMAN REL	160	160	0	0
PARKS*	5,219	5,219	0	0
RECREATION	3,686	3,667	19	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PROFESSIONAL SERVICES**

Receiving Department	Total	GEN AUDIT	COMPLIANCE AUDIT	COST PLAN FEE
PARKS DISTRICT A	1,153	1,153	0	0
FD 16 PARKING	169	169	0	0
FD 20 CBTD	61	61	0	0
FD 22 E911	113	113	0	0
FD 81 FLEET MAINT FUND	2,881	2,881	0	0
OTHER*	951	951	0	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>80,100</b>	<b>43,620</b>	<b>29,080</b>	<b>7,400</b>



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .1 - Nature and Extent of Services**  
**For Department INSURANCE**

The city maintains various types of insurance coverage for its employees and property. General liability costs are allocated based on the number of FTEs. Auto liability is allocated based on the number of insured vehicles. Public officials' liability and law enforcement liability are allocated based on the number of benefiting FTEs. Unemployment compensation costs are allocated based on actual claims. The one time 1% paid to ESC is allocated based on Salaries & Wages. Other liability costs are assigned to benefiting departments. The city purchases insurance to cover its buildings and contents. Property insurance costs are assigned based on the value of each building as shown on the insurance policy Statement of Values.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,255,694			1,255,694
Inbound Costs:				
PROFESSIONAL SERVICES		222	222	
Total Allocated Additions:		222	222	222
Total To Be Allocated:	1,255,694	222		1,255,916

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	Total	G&A	GEN LIAB/WC	AUTO LIAB	PUB OFFICIAL LIAB
<b>Other Expense &amp; Cost</b>					
UNEMPL COMP	57,156	0	0	0	0
INSURANCE	1,003,314	0	381,962	178,289	20,869
FPB FLOOD INSUR	1,272	0	0	0	0
ADMIN ALLOC FD 28	193,952	0	193,952	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,255,694				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,255,694	0	575,914	178,289	20,869
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,255,694	0	575,914	178,289	20,869
<b>Allocation Step 2</b>					
Inbound - All Others	222	222	0	0	0
Reallocate Admin Costs		(222)	102	32	4
Unallocated Costs	0	0	0	0	0
2nd Allocation	222	0	102	32	4
<b>Total For INSURANCE</b>					
Schedule .3 Total	1,255,916	0	576,016	178,321	20,873

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	LAW ENF LIAB	ESC 1% RESERVE	UNEMPLOY COMP	CITY HALL PROP	ALEXANDER ST
<b>Other Expense &amp; Cost</b>					
UNEMPL COMP	0	40,039	17,117	0	0
INSURANCE	199,459	0	0	17,658	2,107
FPB FLOOD INSUR	0	0	0	0	0
ADMIN ALLOC FD 28	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>					
	199,459	40,039	17,117	17,658	2,107
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	199,459	40,039	17,117	17,658	2,107
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	35	7	3	3	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	35	7	3	3	0
<b>Total For INSURANCE</b>					
Schedule .3 Total	199,494	40,046	17,120	17,661	2,107

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	FEST PARK BLDG	OTHER PROPERTY
<hr/>		
Other Expense & Cost		
UNEMPL COMP	0	0
INSURANCE	0	202,970
FPB FLOOD INSUR	1,272	0
ADMIN ALLOC FD 28	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	1,272	202,970
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	1,272	202,970
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	0	36
Unallocated Costs	0	0
2nd Allocation	0	36
Total For INSURANCE		
Schedule .3 Total	1,272	203,006

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - GEN LIAB/WC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.362135	2,086		2,086	0	2,086
BUILDING MAINTENANCE	16.75	1.194049	6,877		6,877	1	6,878
CITY ATTORNEY	8.25	0.588114	3,387		3,387	1	3,388
ADMIN SVC - CENTRAL SUPPLY	0.25	0.017822	103		103	0	103
CITY MANAGER	8.40	0.598807	3,449		3,449	1	3,449
ORG DEVELOP & TRAINING	3.60	0.256631	1,478		1,478	0	1,478
HUMAN RESOURCES	11.20	0.798409	4,598		4,598	1	4,599
BUDGET & EVALUATIONS	3.87	0.275879	1,589		1,589	0	1,589
FINANCE	20.15	1.436423	8,273		8,273	1	8,274
INTERNAL AUDIT	1.85	0.131880	760		760	0	760
IS SYSTEM SUPP/INFRAST	12.79	0.911754	5,251		5,251	1	5,252
PRINT SHOP	1.00	0.071287	411		411	0	411
STRATEGIC PLANNING	2.00	0.142573	821		821	0	821
CORPORATE COMMUNIC	6.37	0.454095	2,615		2,615	0	2,616
IS WEBSITE	8.35	0.595242	3,428		3,428	1	3,429
CUSTOMER CALL CENTER	5.00	0.356433	2,053		2,053	0	2,053
RECORDS RETENTION	0.50	0.035643	205		205	0	205
CITY COUNCIL	10.00	0.712865	4,105		4,105	1	4,106
MAYOR	1.00	0.071287	411		411	0	411
CITY CLERK	1.50	0.106930	616		616	0	616
PLANNING	25.84	1.842043	10,609		10,609	2	10,610
INSPECTIONS	24.66	1.757925	10,124		10,124	2	10,126
INFO SYSTEMS GIS	3.10	0.220988	1,273		1,273	0	1,273
POLICE	500.02	35.644679	205,283		205,283	36	205,319
COMMUNICATIONS	53.44	3.809551	21,940		21,940	4	21,944
800 MHZ	0.75	0.053465	308		308	0	308
FIRE	282.00	20.102795	115,775		115,775	20	115,795
FIRE HAZMAT	43.75	3.118785	17,962		17,962	3	17,965
ENGINEERING	65.15	4.644316	26,747		26,747	5	26,752
COMMUNITY DEVELOPMENT	6.15	0.438412	2,525		2,525	0	2,525
HUMAN REL	1.50	0.106930	616		616	0	616
PARKS*	70.14	5.000036	28,796		28,796	5	28,801
RECREATION	137.16	9.777657	56,311		56,311	10	56,321
PARKS DISTRICT A	61.22	4.364160	25,134		25,134	4	25,138
Schedule .4 Total for GEN LIAB/WC	1,402.79	100.000000	575,914		575,914	102	576,016

Allocation Basis: FTES EXCL BILLED DEPTS/FDS  
Allocation Source: LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - AUTO LIAB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PUBLIC BLDGS	12	1.012658	1,805		1,805	0	1,806
CITY MANAGER	4	0.337553	602		602	0	602
IS SYSTEM SUPP/INFRAST	2	0.168776	301		301	0	301
CORPORATE COMMUNIC	1	0.084388	150		150	0	150
TRANSIT ADMIN	15	1.265823	2,257		2,257	0	2,257
TRANSIT GEN MAINT	3	0.253165	451		451	0	451
TRANSIT FASTTRAC	25	2.109705	3,761		3,761	1	3,762
TRANSIT FIXED ROUTE	64	5.400844	9,629		9,629	2	9,631
AIRPORT	17	1.434599	2,558		2,558	0	2,558
ENV SVCS	89	7.510549	13,390		13,390	2	13,393
STORMWATER	25	2.109705	3,761		3,761	1	3,762
PLANNING	26	2.194093	3,912		3,912	1	3,913
INSPECTIONS	21	1.772152	3,160		3,160	1	3,160
POLICE	582	49.113923	87,565		87,565	15	87,580
FIRE	96	8.101266	14,444		14,444	3	14,446
ENGINEERING	69	5.822785	10,381		10,381	2	10,383
COMMUNITY DEVELOPMENT	1	0.084388	150		150	0	150
PARKS*	93	7.848101	13,992		13,992	2	13,995
RECREATION	12	1.012658	1,805		1,805	0	1,806
PARKS DISTRICT A	24	2.025316	3,611		3,611	1	3,612
FD 81 FLEET MAINT FUND	4	0.337553	602		602	0	602
<b>Schedule .4 Total for AUTO LIAB</b>	<b>1,185</b>	<b>100.000000</b>	<b>178,289</b>		<b>178,289</b>	<b>32</b>	<b>178,321</b>

Allocation Basis:    NUMBER OF VEHICLES  
Allocation Source:    CITY RECORDS

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - PUB OFFICIAL LIAB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.499961	104		104	0	104
BUILDING MAINTENANCE	16.75	1.648492	344		344	0	344
CITY ATTORNEY	8.25	0.811944	169		169	0	169
ADMIN SVC - CENTRAL SUPPLY	0.25	0.024604	5		5		5
CITY MANAGER	9.45	0.930045	194		194	0	194
ORG DEVELOP & TRAINING	3.60	0.354303	74		74	0	74
HUMAN RESOURCES	11.20	1.102275	230		230	0	230
BUDGET & EVALUATIONS	3.87	0.380876	79		79	0	80
FINANCE	20.15	1.983112	414		414	0	414
INTERNAL AUDIT	1.85	0.182072	38		38	0	38
IS SYSTEM SUPP/INFRAST	12.79	1.258759	263		263	0	263
PRINT SHOP	1.00	0.098417	21		21		21
STRATEGIC PLANNING	2.00	0.196835	41		41	0	41
CORPORATE COMMUNIC	6.37	0.626919	131		131	0	131
IS WEBSITE	8.35	0.821786	172		172	0	172
CUSTOMER CALL CENTER	5.00	0.492087	103		103	0	103
RECORDS RETENTION	0.50	0.049209	10		10		10
CITY COUNCIL	10.00	0.984174	205		205	0	205
MAYOR	1.00	0.098417	21		21		21
CITY CLERK	1.50	0.147626	31		31	0	31
PLANNING	25.84	2.543107	531		531	0	531
INSPECTIONS	24.66	2.426974	506		506	0	507
INFO SYSTEMS GIS	3.10	0.305094	64		64	0	64
POLICE	103.90	10.225573	2,134		2,134	0	2,134
COMMUNICATIONS	53.44	5.259428	1,098		1,098	0	1,098
800 MHZ	0.75	0.073813	15		15		15
FIRE	282.00	27.753722	5,792		5,792	1	5,793
FIRE HAZMAT	43.75	4.305763	899		899	0	899
ENGINEERING	65.15	6.411897	1,338		1,338	0	1,338
COMMUNITY DEVELOPMENT	6.15	0.605267	126		126	0	126
HUMAN REL	1.50	0.147626	31		31	0	31
PARKS*	70.14	6.903000	1,441		1,441	0	1,441
RECREATION	145.52	14.321707	2,989		2,989	1	2,989
PARKS DISTRICT A	61.22	6.025116	1,257		1,257	0	1,258
Schedule .4 Total for PUB OFFICIAL LIAB	1,016.08	100.000000	20,869		20,869	4	20,873

Allocation Basis: FTES EXCL SWORN LE AND BILLED DEPT/FDS  
Allocation Source: LABOR DISTRIBUTION REPORT



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - LAW ENF LIAB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	398.17	100.000000	199,459		199,459	35	199,494
Schedule .4 Total for LAW ENF LIAB	398.17	100.000000	199,459		199,459	35	199,494

Allocation Basis: SWORN LE FTES  
Allocation Source: LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - ESC 1% RESERVE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	341,320	0.360601	144		144	0	144
BUILDING MAINTENANCE	856,713	0.905109	362		362	0	362
CITY ATTORNEY	881,204	0.930983	373		373	0	373
ADMIN SVC - CENTRAL SUPPLY	11,542	0.012194	5		5		5
CITY MANAGER	1,244,263	1.314551	526		526	0	526
ORG DEVELOP & TRAINING	243,400	0.257150	103		103	0	103
HUMAN RESOURCES	862,321	0.911033	365		365	0	365
BUDGET & EVALUATIONS	334,625	0.353528	142		142	0	142
FINANCE	1,169,666	1.235740	495		495	0	495
INTERNAL AUDIT	178,793	0.188893	76		76	0	76
IS SYSTEM SUPP/INFRAST	1,078,650	1.139583	456		456	0	456
PRINT SHOP	60,612	0.064036	26		26		26
STRATEGIC PLANNING	169,742	0.179331	72		72	0	72
CORPORATE COMMUNIC	438,414	0.463180	185		185	0	185
IS WEBSITE	619,595	0.654596	262		262	0	262
CUSTOMER CALL CENTER	182,129	0.192417	77		77	0	77
RECORDS RETENTION	46,179	0.048788	20		20		20
FD 27 SAFETY & WORKERS' COMP	189,196	0.199884	80		80	0	80
FD 28 PROPERTY & CASUALTY	40,469	0.042755	17		17		17
FD 29 RISK MANAGEMENT	118,348	0.125033	50		50	0	50
TRANSIT ADMIN	618,049	0.652962	261		261	0	261
TRANSIT GEN MAINT	32,893	0.034751	14		14		14
FLEET MAINT	840,195	0.887657	355		355	0	355
TRANSIT FASTTRAC	1,163,393	1.229113	492		492	0	492
MUTC	79,603	0.084100	34		34	0	34
TRANSIT FIXED ROUTE	3,017,332	3.187780	1,276		1,276	0	1,277
TRANSIT NON PROGRAM	358	0.000378	0		0		0
AIRPORT	1,390,708	1.469269	588		588	0	588
ENV SVCS	3,448,996	3.643829	1,459		1,459	0	1,459
STORMWATER	2,179,982	2.303129	922		922	0	922
FD 26 CDBG	602,872	0.636928	255		255	0	255
CITY COUNCIL	225,661	0.238409	95		95	0	95
MAYOR	36,054	0.038091	15		15		15
CITY CLERK	141,546	0.149542	60		60	0	60
PLANNING	1,475,768	1.559134	624		624	0	624
INSPECTIONS	1,590,457	1.680302	673		673	0	673
OTHER APPROP	1,386,867	1.465211	587		587	0	587
INFO SYSTEMS GIS	249,042	0.263110	105		105	0	105
POLICE	29,737,519	31.417383	12,579		12,579	2	12,581
COMMUNICATIONS	2,855,830	3.017155	1,208		1,208	0	1,208
800 MHZ	46,675	0.049312	20		20		20
FIRE	17,911,909	18.923749	7,577		7,577	1	7,578
FIRE HAZMAT	2,576,135	2.721660	1,090		1,090	0	1,090
ENGINEERING	3,633,050	3.838280	1,537		1,537	0	1,537
COMMUNITY DEVELOPMENT	422,095	0.445939	179		179	0	179
HUMAN REL	146,558	0.154837	62		62	0	62
PARKS*	3,486,198	3.683133	1,475		1,475	0	1,475
RECREATION	3,229,051	3.411459	1,366		1,366	0	1,366
PARKS DISTRICT A	1,667,662	1.761868	705		705	0	706
FD 22 E911	87,705	0.092659	37		37	0	37
FD 81 FLEET MAINT FUND	1,354,289	1.430792	573		573	0	573
OTHER*	(48,563)	(0.051306)	(21)		(21)		(21)

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - ESC 1% RESERVE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for ESC 1% RESERVE	94,653,070	100.000000	40,039		40,039	7	40,046

Allocation Basis: SALARIES & WAGES  
Allocation Source: EXPENDITURE REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - UNEMPLOY COMP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FINANCE	5,880	34.351814	5,880		5,880	1	5,881
TRANSIT ADMIN	2,880	16.825378	2,880		2,880	1	2,881
POLICE	6,643	38.809372	6,643		6,643	1	6,644
ENGINEERING	1,408	8.225740	1,408		1,408	0	1,408
PARKS*	306	1.787696	306		306	0	306
Schedule .4 Total for UNEMPLOY COMP	17,117	100.000000	17,117		17,117	3	17,120

Allocation Basis:    DEPT SPEC UNEMPLOY INS  
Allocation Source:    INSURANCE ALLOCATION

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - CITY HALL PROP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY ATTORNEY	3,261	4.336321	766		766	0	766
CITY MANAGER	7,268	9.664637	1,707		1,707	0	1,707
ORG DEVELOP & TRAINING	1,117	1.485333	262		262	0	262
HUMAN RESOURCES	3,415	4.541103	802		802	0	802
BUDGET & EVALUATIONS	1,136	1.510598	267		267	0	267
FINANCE	10,535	14.008933	2,474		2,474	0	2,474
IS SYSTEM SUPP/INFRAS	8,649	11.501024	2,031		2,031	0	2,031
PRINT SHOP	1,950	2.593016	458		458	0	458
MAIL ROOM/RECORDS	609	0.809819	143		143	0	143
STRATEGIC PLANNING	2,008	2.670142	471		471	0	472
IS WEBSITE	3,731	4.961304	876		876	0	876
ENV SVCS	339	0.450786	80		80	0	80
CITY COUNCIL	1,606	2.135582	377		377	0	377
MAYOR	1,606	2.135582	377		377	0	377
CITY CLERK	1,606	2.135582	377		377	0	377
PLANNING	5,305	7.054334	1,246		1,246	0	1,246
INSPECTIONS	4,342	5.773783	1,020		1,020	0	1,020
INFO SYSTEMS GIS	1,752	2.329725	411		411	0	411
POLICE	9,872	13.127310	2,318		2,318	0	2,318
ENGINEERING	2,804	3.728624	658		658	0	659
FD 22 E911	2,291	3.046462	538		538	0	538
<b>Schedule .4 Total for CITY HALL PROP</b>	<b>75,202</b>	<b>100.000000</b>	<b>17,658</b>		<b>17,658</b>	<b>3</b>	<b>17,661</b>

Allocation Basis: SQUARE FT EXCL SW & FD27  
Allocation Source: BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - ALEXANDER ST

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY ATTORNEY	659	4.306908	91		91	0	91
STORMWATER	5,434	35.514019	748		748	0	748
ENGINEERING	9,208	60.179073	1,268		1,268	0	1,268
Schedule .4 Total for ALEXANDER ST	15,301	100.000000	2,107		2,107	0	2,107

Allocation Basis:    SQUARE FOOTAGE  
Allocation Source:    BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - FEST PARK BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ORG DEVELOP & TRAINING	1,000	14.607070	186		186	0	186
CORPORATE COMMUNIC	1,864	27.227578	346		346	0	346
FD 26 CDBG	1,038	15.162138	193		193	0	193
FD 26 HOME	454	6.631610	84		84	0	84
COMMUNITY DEVELOPMENT	1,465	21.399357	272		272	0	272
HUMAN REL	1,025	14.972247	190		190	0	190
<b>Schedule .4 Total for FEST PARK BLDG</b>	<b>6,846</b>	<b>100.000000</b>	<b>1,272</b>		<b>1,272</b>	<b>0</b>	<b>1,272</b>

Allocation Basis:    GEN FUND SQUARE FOOTAGE  
Allocation Source:    BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department INSURANCE**

Activity - OTHER PROPERTY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDING MAINTENANCE	994,507	0.678033	1,376		1,376	0	1,376
POLICE	23,727,600	16.176944	32,834		32,834	6	32,840
COMMUNICATIONS	3,048,288	2.078254	4,218		4,218	1	4,219
FIRE	28,008,404	19.095500	38,758		38,758	7	38,765
PARKS*	12,067,299	8.227213	16,699		16,699	3	16,702
RECREATION	32,012,493	21.825398	44,299		44,299	8	44,307
OTHER*	46,816,824	31.918658	64,785		64,785	11	64,797
Schedule .4 Total for OTHER PROPERTY	146,675,415	100.000000	202,970		202,970	36	203,006

Allocation Basis: INSURED VALUES  
Allocation Source: CITY SUMMARY OF SOV



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	GEN LIAB/WC	AUTO LIAB	PUB OFFICIAL LIAB	LAW ENF LIAB
ADMIN SVC - ADMIN/PURCH	2,335	2,086	0	104	0
BUILDING MAINTENANCE	8,961	6,878	0	344	0
PUBLIC BLDGS	1,806	0	1,806	0	0
CITY ATTORNEY	4,787	3,388	0	169	0
ADMIN SVC - CENTRAL SUPPLY	113	103	0	5	0
CITY MANAGER	6,479	3,449	602	194	0
ORG DEVELOP & TRAINING	2,103	1,478	0	74	0
HUMAN RESOURCES	5,996	4,599	0	230	0
BUDGET & EVALUATIONS	2,077	1,589	0	80	0
FINANCE	17,538	8,274	0	414	0
INTERNAL AUDIT	873	760	0	38	0
IS SYSTEM SUPP/INFRAS	8,303	5,252	301	263	0
PRINT SHOP	915	411	0	21	0
MAIL ROOM/RECORDS	143	0	0	0	0
STRATEGIC PLANNING	1,406	821	0	41	0
CORPORATE COMMUNIC	3,429	2,616	150	131	0
IS WEBSITE	4,739	3,429	0	172	0
CUSTOMER CALL CENTER	2,233	2,053	0	103	0
RECORDS RETENTION	235	205	0	10	0
FD 27 SAFETY & WORKERS' COMP	80	0	0	0	0
FD 28 PROPERTY & CASUALTY	17	0	0	0	0
FD 29 RISK MANAGEMENT	50	0	0	0	0
TRANSIT ADMIN	5,399	0	2,257	0	0
TRANSIT GEN MAINT	465	0	451	0	0
FLEET MAINT	355	0	0	0	0
TRANSIT FASTTRAC	4,254	0	3,762	0	0
MRTC	34	0	0	0	0
TRANSIT FIXED ROUTE	10,907	0	9,631	0	0
TRANSIT NON PROGRAM	0	0	0	0	0
AIRPORT	3,147	0	2,558	0	0
ENV SVCS	14,932	0	13,393	0	0
STORMWATER	5,433	0	3,762	0	0
FD 26 CDBG	448	0	0	0	0
FD 26 HOME	84	0	0	0	0
CITY COUNCIL	4,784	4,106	0	205	0
MAYOR	824	411	0	21	0
CITY CLERK	1,084	616	0	31	0
PLANNING	16,924	10,610	3,913	531	0
INSPECTIONS	15,485	10,126	3,160	507	0
OTHER APPROP	587	0	0	0	0
INFO SYSTEMS GIS	1,853	1,273	0	64	0
POLICE	548,912	205,319	87,580	2,134	199,494
COMMUNICATIONS	28,469	21,944	0	1,098	0
800 MHZ	343	308	0	15	0
FIRE	182,378	115,795	14,446	5,793	0
FIRE HAZMAT	19,953	17,965	0	899	0
ENGINEERING	43,346	26,752	10,383	1,338	0
COMMUNITY DEVELOPMENT	3,253	2,525	150	126	0
HUMAN REL	899	616	0	31	0
PARKS*	62,719	28,801	13,995	1,441	0
RECREATION	106,789	56,321	1,806	2,989	0
PARKS DISTRICT A	30,713	25,138	3,612	1,258	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	GEN LIAB/WC	AUTO LIAB	PUB OFFICIAL LIAB	LAW ENF LIAB
FD 22 E911	575	0	0	0	0
FD 81 FLEET MAINT FUND	1,175	0	602	0	0
OTHER*	64,776	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,255,916</b>	<b>576,016</b>	<b>178,321</b>	<b>20,873</b>	<b>199,494</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	ESC 1% RESERVE	UNEMPLOY COMP	CITY HALL PROP	ALEXANDER ST	FEST PARK BLDG
ADMIN SVC - ADMIN/PURCH	144	0	0	0	0
BUILDING MAINTENANCE	362	0	0	0	0
PUBLIC BLDGS	0	0	0	0	0
CITY ATTORNEY	373	0	766	91	0
ADMIN SVC - CENTRAL SUPPLY	5	0	0	0	0
CITY MANAGER	526	0	1,707	0	0
ORG DEVELOP & TRAINING	103	0	262	0	186
HUMAN RESOURCES	365	0	802	0	0
BUDGET & EVALUATIONS	142	0	267	0	0
FINANCE	495	5,881	2,474	0	0
INTERNAL AUDIT	76	0	0	0	0
IS SYSTEM SUPP/INFRAS	456	0	2,031	0	0
PRINT SHOP	26	0	458	0	0
MAIL ROOM/RECORDS	0	0	143	0	0
STRATEGIC PLANNING	72	0	472	0	0
CORPORATE COMMUNIC	185	0	0	0	346
IS WEBSITE	262	0	876	0	0
CUSTOMER CALL CENTER	77	0	0	0	0
RECORDS RETENTION	20	0	0	0	0
FD 27 SAFETY & WORKERS' COMP	80	0	0	0	0
FD 28 PROPERTY & CASUALTY	17	0	0	0	0
FD 29 RISK MANAGEMENT	50	0	0	0	0
TRANSIT ADMIN	261	2,881	0	0	0
TRANSIT GEN MAINT	14	0	0	0	0
FLEET MAINT	355	0	0	0	0
TRANSIT FASTTRAC	492	0	0	0	0
MRTC	34	0	0	0	0
TRANSIT FIXED ROUTE	1,277	0	0	0	0
TRANSIT NON PROGRAM	0	0	0	0	0
AIRPORT	588	0	0	0	0
ENV SVCS	1,459	0	80	0	0
STORMWATER	922	0	0	748	0
FD 26 CDBG	255	0	0	0	193
FD 26 HOME	0	0	0	0	84
CITY COUNCIL	95	0	377	0	0
MAYOR	15	0	377	0	0
CITY CLERK	60	0	377	0	0
PLANNING	624	0	1,246	0	0
INSPECTIONS	673	0	1,020	0	0
OTHER APPROP	587	0	0	0	0
INFO SYSTEMS GIS	105	0	411	0	0
POLICE	12,581	6,644	2,318	0	0
COMMUNICATIONS	1,208	0	0	0	0
800 MHZ	20	0	0	0	0
FIRE	7,578	0	0	0	0
FIRE HAZMAT	1,090	0	0	0	0
ENGINEERING	1,537	1,408	659	1,268	0
COMMUNITY DEVELOPMENT	179	0	0	0	272
HUMAN REL	62	0	0	0	190
PARKS*	1,475	306	0	0	0
RECREATION	1,366	0	0	0	0
PARKS DISTRICT A	706	0	0	0	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	ESC 1% RESERVE	UNEMPLOY COMP	CITY HALL PROP	ALEXANDER ST	FEST PARK BLDG
FD 22 E911	37	0	538	0	0
FD 81 FLEET MAINT FUND	573	0	0	0	0
OTHER*	(21)	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>40,046</b>	<b>17,120</b>	<b>17,661</b>	<b>2,107</b>	<b>1,272</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	OTHER PROPERTY
ADMIN SVC - ADMIN/PURCH	0
BUILDING MAINTENANCE	1,376
PUBLIC BLDGS	0
CITY ATTORNEY	0
ADMIN SVC - CENTRAL SUPPLY	0
CITY MANAGER	0
ORG DEVELOP & TRAINING	0
HUMAN RESOURCES	0
BUDGET & EVALUATIONS	0
FINANCE	0
INTERNAL AUDIT	0
IS SYSTEM SUPP/INFRAST	0
PRINT SHOP	0
MAIL ROOM/RECORDS	0
STRATEGIC PLANNING	0
CORPORATE COMMUNIC	0
IS WEBSITE	0
CUSTOMER CALL CENTER	0
RECORDS RETENTION	0
FD 27 SAFETY & WORKERS' COMP	0
FD 28 PROPERTY & CASUALTY	0
FD 29 RISK MANAGEMENT	0
TRANSIT ADMIN	0
TRANSIT GEN MAINT	0
FLEET MAINT	0
TRANSIT FASTTRAC	0
MRTC	0
TRANSIT FIXED ROUTE	0
TRANSIT NON PROGRAM	0
AIRPORT	0
ENV SVCS	0
STORMWATER	0
FD 26 CDBG	0
FD 26 HOME	0
CITY COUNCIL	0
MAYOR	0
CITY CLERK	0
PLANNING	0
INSPECTIONS	0
OTHER APPROP	0
INFO SYSTEMS GIS	0
POLICE	32,840
COMMUNICATIONS	4,219
800 MHZ	0
FIRE	38,765
FIRE HAZMAT	0
ENGINEERING	0
COMMUNITY DEVELOPMENT	0
HUMAN REL	0
PARKS*	16,702
RECREATION	44,307
PARKS DISTRICT A	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	OTHER PROPERTY
FD 22 E911	0
FD 81 FLEET MAINT FUND	0
OTHER*	64,797
Direct Bill	0
Total	<u>203,006</u>

City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department ADMIN SVC - ADMIN/PURCH

This cost center shows costs associated with purchasing services provided by the City. Costs are allocated based on the number of purchase orders processed and the number of contracts. Costs associated with the disparity study are allocated on FTEs.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ADMIN SVC - ADMIN/PURCH**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	645,163			645,163
Inbound Costs:				
EQUIPMENT DEPRECIATION	455		455	
PROFESSIONAL SERVICES		206	206	
INSURANCE	2,334	0	2,335	
ADMIN SVC - ADMIN/PURCH		434	434	
CITY ATTORNEY		29,489	29,489	
CITY MANAGER		5,790	5,790	
ORG DEVELOP & TRAINING		1,328	1,328	
HUMAN RESOURCES		3,967	3,967	
BUDGET & EVALUATIONS		684	684	
FINANCE		4,122	4,122	
INTERNAL AUDIT		363	363	
IS SYSTEM SUPP/INFRAST		15,984	15,984	
PRINT SHOP		1,568	1,568	
MAIL ROOM/RECORDS		13	13	
STRATEGIC PLANNING		805	805	
CORPORATE COMMUNIC		252	252	
IS WEBSITE		4,284	4,284	
RECORDS RETENTION		190	190	
FD 27 SAFETY & WORKERS' COMP		213	213	
FD 28 PROPERTY & CASUALTY		27	27	
FD 29 RISK MANAGEMENT		156	156	
Total Allocated Additions:	<u>2,789</u>	<u>69,875</u>	<u>72,664</u>	<u>72,664</u>
Total To Be Allocated:	<u>647,952</u>	<u>69,875</u>		<u>717,827</u>



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ADMIN SVC - ADMIN/PURCH**

	Total	G&A	PURCH & CONTR	DISPARITY STUDY
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	341,320	0	341,320	0
FRINGE BENEFITS	129,579	0	129,579	0
<b>Other Expense &amp; Cost</b>				
TEMPORARY SERVICES	9,080	0	9,080	0
SUPPLIES	1,021	0	1,021	0
EQUIPMENT	259	0	259	0
SOFTWARE LIC	3,511	0	3,511	0
FOOD	1,887	0	1,887	0
TELEPHONE/TRAVEL	6,387	0	6,387	0
PRINT/POSTAGE	721	0	721	0
ADVERTISING	1,950	0	1,950	0
MEMBERSHIP/DUES/SUBS	2,748	0	2,748	0
CONTRACTED SVCS	146,700	0	0	146,700
<b>Departmental Total</b>				
Expenditures Per Financial Statement	645,163			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	645,163	0	498,463	146,700
<b>Allocation Step 1</b>				
Inbound - All Others	2,789	2,789	0	0
Reallocate Admin Costs		(2,789)	2,155	634
Unallocated Costs	0	0	0	0
1st Allocation	647,952	0	500,618	147,334
<b>Allocation Step 2</b>				
Inbound - All Others	69,875	69,875	0	0
Reallocate Admin Costs		(69,875)	53,986	15,888
Unallocated Costs	0	0	0	0
2nd Allocation	69,875	0	53,986	15,888
<b>Total For ADMIN SVC - ADMIN/PURCH</b>				
Schedule .3 Total	717,827	0	554,604	163,223

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMIN SVC - ADMIN/PURCH**

Activity - PURCH & CONTR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDING MAINTENANCE	392	4.558670	22,822		22,822	2,461	25,283
CITY ATTORNEY	61	0.709385	3,551		3,551	383	3,934
ADMIN SVC - CENTRAL SUPPLY	88	1.023375	5,123		5,123	552	5,676
CITY MANAGER	509	5.919293	29,633		29,633	3,196	32,829
ORG DEVELOP & TRAINING	111	1.290848	6,462		6,462	697	7,159
BUDGET & EVALUATIONS	26	0.302361	1,514		1,514	163	1,677
FINANCE	152	1.767647	8,849		8,849	954	9,803
INTERNAL AUDIT	8	0.093034	466		466	50	516
IS SYSTEM SUPP/INFRAST	395	4.593557	22,996		22,996	2,480	25,476
PRINT SHOP	6	0.069776	349		349	38	387
MAIL ROOM/RECORDS	2	0.023259	116		116	12	129
STRATEGIC PLANNING	16	0.186068	931		931	100	1,032
CORPORATE COMMUNIC	51	0.593092	2,969		2,969	320	3,289
CUSTOMER CALL CENTER	1	0.011629	58		58	6	64
FD 27 SAFETY & WORKERS' COMP	45	0.523317	2,620		2,620	282	2,902
FD 28 PROPERTY & CASUALTY	37	0.430283	2,154		2,154	232	2,386
FD 29 RISK MANAGEMENT	81	0.941970	4,716		4,716	509	5,224
TRANSIT ADMIN	482	5.605303	28,061		28,061	3,026	31,087
TRANSIT GEN MAINT	136	1.581579	7,918		7,918	854	8,771
TRANSIT FASTTRAC	27	0.313990	1,572		1,572	169	1,741
TRANSIT FIXED ROUTE	120	1.395511	6,986		6,986	753	7,740
AIRPORT	319	3.709734	18,572		18,572	2,003	20,574
ENV SVCS	152	1.767647	8,849		8,849	954	9,803
STORMWATER	185	2.151413	10,770		10,770	1,161	11,932
FD 26 CDBG	146	1.697872	8,500		8,500	916	9,416
MAYOR	30	0.348878	1,747		1,747	188	1,935
CITY CLERK	7	0.081405	408		408	44	451
PLANNING	161	1.872311	9,373		9,373	1,011	10,384
INSPECTIONS	167	1.942086	9,722		9,722	1,048	10,771
OTHER APPROP	24	0.279102	1,397		1,397	151	1,548
POLICE	1,085	12.617745	63,167		63,167	6,815	69,982
COMMUNICATIONS	42	0.488429	2,445		2,445	264	2,709
FIRE	1,074	12.489824	62,526		62,526	6,743	69,269
ENGINEERING	458	5.326201	26,664		26,664	2,875	29,539
COMMUNITY DEVELOPMENT	185	2.151413	10,770		10,770	1,161	11,932
HUMAN REL	9	0.104663	524		524	56	580
PARKS*	391	4.547040	22,763		22,763	2,455	25,218
RECREATION	796	9.256890	46,342		46,342	4,997	51,339
PARKS DISTRICT A	380	4.419119	22,123		22,123	2,386	24,509
FD 16 PARKING	40	0.465170	2,329		2,329	251	2,580
FD 20 CBTD	10	0.116293	582		582	63	645
FD 22 E911	33	0.383766	1,921		1,921	207	2,128
FD 81 FLEET MAINT FUND	115	1.337365	6,695		6,695	722	7,417
OTHER*	44	0.511687	2,562		2,562	276	2,838
<b>Schedule .4 Total for PURCH &amp; CONTR</b>	<b>8,599</b>	<b>100.000000</b>	<b>500,618</b>		<b>500,618</b>	<b>53,986</b>	<b>554,604</b>

Allocation Basis: PO & CONTRACT COUNT  
Allocation Source: EXPENDITURE REPORT QUERY

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMIN SVC - ADMIN/PURCH**

Activity - DISPARITY STUDY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.294553	434		434		434
BUILDING MAINTENANCE	16.84	0.976430	1,439		1,439	156	1,594
CITY ATTORNEY	8.25	0.478358	705		705	76	781
ADMIN SVC - CENTRAL SUPPLY	0.25	0.014496	21		21	2	24
CITY MANAGER	9.45	0.547937	807		807	87	894
ORG DEVELOP & TRAINING	3.60	0.208738	308		308	33	341
HUMAN RESOURCES	11.20	0.649407	957		957	103	1,060
BUDGET & EVALUATIONS	3.87	0.224393	331		331	36	366
FINANCE	20.15	1.168353	1,721		1,721	186	1,907
INTERNAL AUDIT	1.85	0.107268	158		158	17	175
IS SYSTEM SUPP/INFRAST	12.79	0.741600	1,093		1,093	118	1,211
PRINT SHOP	1.00	0.057983	85		85	9	95
STRATEGIC PLANNING	2.00	0.115966	171		171	18	189
CORPORATE COMMUNIC	6.37	0.369350	544		544	59	603
IS WEBSITE	8.35	0.484156	713		713	77	790
CUSTOMER CALL CENTER	5.00	0.289914	427		427	46	473
RECORDS RETENTION	0.50	0.028991	43		43	5	47
FD 27 SAFETY & WORKERS' COMP	2.92	0.169310	249		249	27	276
FD 28 PROPERTY & CASUALTY	0.62	0.035949	53		53	6	59
FD 29 RISK MANAGEMENT	1.40	0.081176	120		120	13	132
TRANSIT ADMIN	8.49	0.492274	725		725	78	804
TRANSIT GEN MAINT	0.75	0.043487	64		64	7	71
FLEET MAINT	17.50	1.014699	1,495		1,495	162	1,657
TRANSIT FASTTRAC	25.75	1.493057	2,200		2,200	238	2,438
MUTC	2.25	0.130461	192		192	21	213
TRANSIT FIXED ROUTE	62.51	3.624504	5,340		5,340	577	5,917
AIRPORT	23.63	1.370133	2,019		2,019	218	2,237
ENV SVCS	69.85	4.050097	5,967		5,967	645	6,612
STORMWATER	40.88	2.370336	3,492		3,492	378	3,870
FD 26 CDBG	5.35	0.310208	457		457	49	506
FD 26 HOME	1.85	0.107268	158		158	17	175
CITY COUNCIL	10.00	0.579828	854		854	92	946
MAYOR	1.00	0.057983	85		85	9	94
CITY CLERK	1.50	0.086974	128		128	14	142
PLANNING	25.84	1.498275	2,207		2,207	239	2,446
INSPECTIONS	24.66	1.429855	2,107		2,107	228	2,335
INFO SYSTEMS GIS	3.10	0.179747	265		265	29	294
POLICE	502.33	29.126487	42,913		42,913	4,646	47,559
COMMUNICATIONS	53.44	3.098600	4,565		4,565	494	5,059
800 MHZ	0.75	0.043487	64		64	7	71
FIRE	301.32	17.471371	25,741		25,741	2,784	28,525
FIRE HAZMAT	43.75	2.536747	3,737		3,737	404	4,141
ENGINEERING	65.15	3.777578	5,566		5,566	602	6,168
COMMUNITY DEVELOPMENT	7.30	0.423274	624		624	67	691
HUMAN REL	1.50	0.086974	128		128	14	142
PARKS*	70.14	4.066912	5,992		5,992	648	6,640
RECREATION	145.52	8.437654	12,432		12,432	1,345	13,777
PARKS DISTRICT A	61.22	3.549706	5,230		5,230	566	5,796
FD 22 E911	1.30	0.075378	111		111	12	123
FD 81 FLEET MAINT FUND	24.53	1.422318	2,096		2,096	227	2,323
Schedule .4 Total for DISPARITY STUDY	1,724.65	100.000000	147,334		147,334	15,888	163,222

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMIN SVC - ADMIN/PURCH**

Activity - DISPARITY STUDY

Allocation Basis:    FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ADMIN SVC - ADMIN/PURCH**

Receiving Department	Total	PURCH & CONTR	DISPARITY STUDY
ADMIN SVC - ADMIN/PURCH	434	0	434
BUILDING MAINTENANCE	26,877	25,283	1,594
CITY ATTORNEY	4,715	3,934	781
ADMIN SVC - CENTRAL SUPPLY	5,699	5,676	24
CITY MANAGER	33,723	32,829	894
ORG DEVELOP & TRAINING	7,500	7,159	341
HUMAN RESOURCES	1,060	0	1,060
BUDGET & EVALUATIONS	2,043	1,677	366
FINANCE	11,711	9,803	1,907
INTERNAL AUDIT	691	516	175
IS SYSTEM SUPP/INFRAST	26,687	25,476	1,211
PRINT SHOP	481	387	95
MAIL ROOM/RECORDS	129	129	0
STRATEGIC PLANNING	1,221	1,032	189
CORPORATE COMMUNIC	3,892	3,289	603
IS WEBSITE	790	0	790
CUSTOMER CALL CENTER	538	64	473
RECORDS RETENTION	47	0	47
FD 27 SAFETY & WORKERS' COMP	3,179	2,902	276
FD 28 PROPERTY & CASUALTY	2,445	2,386	59
FD 29 RISK MANAGEMENT	5,357	5,224	132
TRANSIT ADMIN	31,891	31,087	804
TRANSIT GEN MAINT	8,842	8,771	71
FLEET MAINT	1,657	0	1,657
TRANSIT FASTTRAC	4,179	1,741	2,438
MMTC	213	0	213
TRANSIT FIXED ROUTE	13,657	7,740	5,918
AIRPORT	22,811	20,574	2,237
ENV SVCS	16,416	9,803	6,613
STORMWATER	15,802	11,932	3,870
FD 26 CDBG	9,923	9,416	506
FD 26 HOME	175	0	175
CITY COUNCIL	947	0	947
MAYOR	2,029	1,935	95
CITY CLERK	593	451	142
PLANNING	12,830	10,384	2,446
INSPECTIONS	13,105	10,771	2,334
OTHER APPROP	1,548	1,548	0
INFO SYSTEMS GIS	293	0	293
POLICE	117,541	69,982	47,560
COMMUNICATIONS	7,768	2,709	5,059
800 MHZ	71	0	71
FIRE	97,795	69,269	28,525
FIRE HAZMAT	4,142	0	4,142
ENGINEERING	35,707	29,539	6,168
COMMUNITY DEVELOPMENT	12,623	11,932	691
HUMAN REL	722	580	142
PARKS*	31,858	25,218	6,640
RECREATION	65,115	51,339	13,776
PARKS DISTRICT A	30,304	24,509	5,796
FD 16 PARKING	2,580	2,580	0
FD 20 CBTD	645	645	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ADMIN SVC - ADMIN/PURCH**

Receiving Department	Total	PURCH & CONTR	DISPARITY STUDY
FD 22 E911	2,251	2,128	123
FD 81 FLEET MAINT FUND	9,739	7,417	2,322
OTHER*	2,838	2,838	0
Direct Bill	0	0	0
Total	717,827	554,604	163,223

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .1 - Nature and Extent of Services**  
**For Department BUILDING MAINTENANCE**

This cost center is responsible for the maintenance of city-owned buildings. Costs include general maintenance costs such as the salaries and fringe benefits of skilled staff, building and general supplies, and vehicle and fuel costs. Since staff is not assigned to specific buildings, costs are allocated to departments based on total square footage maintained.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,510,394			1,510,394
Deductions:				
VEHICLE EQUIP	-24,707			
Total Deductions:	<u>-24,707</u>			-24,707
Inbound Costs:				
EQUIPMENT DEPRECIATION	43,687		43,687	
INTEREST EXPENSE	43,005		43,005	
PROFESSIONAL SERVICES		885	885	
INSURANCE	8,959	2	8,961	
ADMIN SVC - ADMIN/PURCH	24,260	2,617	26,877	
BUILDING MAINTENANCE		15,915	15,915	
ADMIN SVC - CENTRAL SUPPLY		363	363	
CITY MANAGER		19,194	19,194	
ORG DEVELOP & TRAINING		4,402	4,402	
HUMAN RESOURCES		13,152	13,152	
BUDGET & EVALUATIONS		7,880	7,880	
FINANCE		37,205	37,205	
INTERNAL AUDIT		4,184	4,184	
IS SYSTEM SUPP/INFRAS		52,986	52,986	
MAIL ROOM/RECORDS		3	3	
STRATEGIC PLANNING		2,669	2,669	
CORPORATE COMMUNIC		837	837	
IS WEBSITE		14,200	14,200	
RECORDS RETENTION		631	631	
FD 27 SAFETY & WORKERS' COMP		534	534	
FD 28 PROPERTY & CASUALTY		102	102	
FD 29 RISK MANAGEMENT		474	474	
Total Allocated Additions:	<u>119,911</u>	<u>178,234</u>	298,145	298,145
Total To Be Allocated:	<u>1,605,598</u>	<u>178,234</u>		<u>1,783,832</u>



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING MAINTENANCE**

	Total	G&A	BLDG MAINT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	856,713	0	856,713
FRINGE BENEFITS	351,740	0	351,740
<b>Other Expense &amp; Cost</b>			
UTILITIES	9,944	0	9,944
SUPPLIES	21,707	0	21,707
UNIFORMS	6,407	0	6,407
BUILDING MAINT	106,417	0	106,417
EQUIP MAINT	20,233	0	20,233
TELEPHONE/TRAVEL	26,747	0	26,747
PRINT/POSTAGE	52	0	52
CONTRACTED SVCS	8,737	0	8,737
RENTS	1,755	0	1,755
VEHICLE EXP	69,207	0	69,207
*VEHICLE EQUIP	24,707	0	0
EQUIPMENT	6,028	0	6,028
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,510,394		
<b>Deductions</b>			
*Total Disallowed Costs	(24,707)	0	0
<b>Functional Cost</b>	1,485,687	0	1,485,687
<b>Allocation Step 1</b>			
Inbound - All Others	119,911	119,911	0
Reallocate Admin Costs		(119,911)	119,911
Unallocated Costs	0	0	0
1st Allocation	1,605,598	0	1,605,598
<b>Allocation Step 2</b>			
Inbound - All Others	178,234	178,234	0
Reallocate Admin Costs		(178,234)	178,234
Unallocated Costs	0	0	0
2nd Allocation	178,234	0	178,234
<b>Total For BUILDING MAINTENANCE</b>			
Schedule .3 Total	1,783,832	0	1,783,832

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING MAINTENANCE**

Activity - BLDG MAINT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDING MAINTENANCE	6,632	0.991240	15,915		15,915		15,915
CITY ATTORNEY	3,920	0.585896	9,407		9,407	1,055	10,462
CITY MANAGER	7,268	1.086299	17,442		17,442	1,956	19,397
ORG DEVELOP & TRAINING	2,117	0.316414	5,080		5,080	570	5,650
HUMAN RESOURCES	3,415	0.510417	8,195		8,195	919	9,114
BUDGET & EVALUATIONS	1,136	0.169790	2,726		2,726	306	3,032
FINANCE	10,535	1.574595	25,282		25,282	2,835	28,116
IS SYSTEM SUPP/INFRAS	8,649	1.292707	20,756		20,756	2,327	23,083
PRINT SHOP	1,950	0.291453	4,680		4,680	525	5,204
MAIL ROOM/RECORDS	609	0.091023	1,461		1,461	164	1,625
STRATEGIC PLANNING	2,008	0.300122	4,819		4,819	540	5,359
CORPORATE COMMUNIC	1,864	0.278599	4,473		4,473	501	4,975
IS WEBSITE	3,731	0.557647	8,954		8,954	1,004	9,957
FD 27 SAFETY & WORKERS' COMP	133	0.019879	319		319	36	355
TRANSIT ADMIN	22,653	3.385790	54,362		54,362	6,095	60,457
ENV SVCS	21,753	3.251273	52,202		52,202	5,853	58,055
STORMWATER	11,032	1.648878	26,474		26,474	2,968	29,443
FD 26 CDBG	1,038	0.155143	2,491		2,491	279	2,770
FD 26 HOME	454	0.067856	1,089		1,089	122	1,212
CITY COUNCIL	1,606	0.240038	3,854		3,854	432	4,286
MAYOR	1,606	0.240038	3,854		3,854	432	4,286
CITY CLERK	1,606	0.240038	3,854		3,854	432	4,286
PLANNING	5,305	0.792902	12,731		12,731	1,427	14,158
INSPECTIONS	4,342	0.648969	10,420		10,420	1,168	11,588
INFO SYSTEMS GIS	1,752	0.261860	4,204		4,204	471	4,676
POLICE	114,146	17.060627	273,925		273,925	30,712	304,637
FIRE	150,369	22.474632	360,852		360,852	40,458	401,311
ENGINEERING	14,262	2.131644	34,226		34,226	3,837	38,063
COMMUNITY DEVELOPMENT	1,465	0.218964	3,516		3,516	394	3,910
HUMAN REL	1,025	0.153200	2,460		2,460	276	2,736
PARKS*	31,469	4.703458	75,519		75,519	8,467	83,986
RECREATION	155,472	23.237342	373,098		373,098	41,833	414,931
FD 22 E911	2,291	0.342420	5,498		5,498	616	6,114
FD 81 FLEET MAINT FUND	7,860	1.174781	18,862		18,862	2,115	20,977
OTHER*	63,588	9.504066	152,597		152,597	17,109	169,706
<b>Schedule .4 Total for BLDG MAINT</b>	<b>669,061</b>	<b>100.000000</b>	<b>1,605,598</b>		<b>1,605,598</b>	<b>178,234</b>	<b>1,783,832</b>

Allocation Basis: SQUARE FOOTAGE  
Allocation Source: BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING MAINTENANCE**

Receiving Department	Total	BLDG MAINT
BUILDING MAINTENANCE	15,915	15,915
CITY ATTORNEY	10,462	10,462
CITY MANAGER	19,397	19,397
ORG DEVELOP & TRAINING	5,650	5,650
HUMAN RESOURCES	9,114	9,114
BUDGET & EVALUATIONS	3,032	3,032
FINANCE	28,116	28,116
IS SYSTEM SUPP/INFRAS	23,083	23,083
PRINT SHOP	5,204	5,204
MAIL ROOM/RECORDS	1,625	1,625
STRATEGIC PLANNING	5,359	5,359
CORPORATE COMMUNIC	4,975	4,975
IS WEBSITE	9,957	9,957
FD 27 SAFETY & WORKERS' COMP	355	355
TRANSIT ADMIN	60,457	60,457
ENV SVCS	58,055	58,055
STORMWATER	29,443	29,443
FD 26 CDBG	2,770	2,770
FD 26 HOME	1,212	1,212
CITY COUNCIL	4,286	4,286
MAYOR	4,286	4,286
CITY CLERK	4,286	4,286
PLANNING	14,158	14,158
INSPECTIONS	11,588	11,588
INFO SYSTEMS GIS	4,676	4,676
POLICE	304,637	304,637
FIRE	401,311	401,311
ENGINEERING	38,063	38,063
COMMUNITY DEVELOPMENT	3,910	3,910
HUMAN REL	2,736	2,736
PARKS*	83,986	83,986
RECREATION	414,931	414,931
FD 22 E911	6,114	6,114
FD 81 FLEET MAINT FUND	20,977	20,977
OTHER*	169,706	169,706
Direct Bill	0	0
<b>Total</b>	<b>1,783,832</b>	<b>1,783,832</b>

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department PUBLIC BLDGS**

This cost center includes the utility costs, contracted services, and repair and maintenance costs for specific buildings as set up by the city in the financial report. The cost for each building is allocated to departments based on square footage.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department PUBLIC BLDGS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	954,841			954,841
Inbound Costs:				
EQUIPMENT DEPRECIATION	10,052		10,052	
PROFESSIONAL SERVICES		1,567	1,567	
INSURANCE	1,805	0	1,806	
BUDGET & EVALUATIONS		15,104	15,104	
FINANCE		65,591	65,591	
INTERNAL AUDIT		8,021	8,021	
FD 28 PROPERTY & CASUALTY		44	44	
Total Allocated Additions:	<u>11,857</u>	<u>90,327</u>	102,185	102,185
Total To Be Allocated:	<u>966,698</u>	<u>90,327</u>		<u>1,057,026</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PUBLIC BLDGS**

	Total	G&A	PARKS & REC	ENV SVCS	TRANSIT
<b>Other Expense &amp; Cost</b>					
PARKS & REC	245,427	0	245,427	0	0
GROVE STREET	7,977	0	0	5,001	2,976
FIRE	198,851	0	0	0	0
POLICE	82,279	0	0	0	0
ALEXANDER ST COMPLEX	11,644	0	0	0	0
NEW CITY HALL	274,379	0	0	0	0
MARKET HOUSE	5,980	0	0	0	0
OLD CITY HALL	42,468	0	0	0	0
ARTS COUNCIL	18,053	0	0	0	0
FLEET PEPSI	66,696	0	0	0	0
HOPE CENTER	1,087	0	0	0	0
<b>Departmental Total</b>	<b>954,841</b>				
Expenditures Per Financial Statement	954,841				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	<b>954,841</b>	<b>0</b>	<b>245,427</b>	<b>5,001</b>	<b>2,976</b>
<b>Allocation Step 1</b>					
Inbound - All Others	11,857	11,857	0	0	0
Reallocate Admin Costs		(11,857)	3,048	62	37
Unallocated Costs	0	0	0	0	0
1st Allocation	966,698	0	248,475	5,063	3,013
<b>Allocation Step 2</b>					
Inbound - All Others	90,327	90,327	0	0	0
Reallocate Admin Costs		(90,327)	23,217	473	282
Unallocated Costs	0	0	0	0	0
2nd Allocation	90,327	0	23,217	473	282
<b>Total For PUBLIC BLDGS</b>					
Schedule .3 Total	1,057,026	0	271,692	5,536	3,294

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PUBLIC BLDGS**

	FIRE	POLICE	ALEX ST COMPLEX	CITY HALL	MARKET HOUSE
<b>Other Expense &amp; Cost</b>					
PARKS & REC	0	0	0	0	0
GROVE STREET	0	0	0	0	0
FIRE	198,851	0	0	0	0
POLICE	0	82,279	0	0	0
ALEXANDER ST COMPLEX	0	0	11,644	0	0
NEW CITY HALL	0	0	0	274,379	0
MARKET HOUSE	0	0	0	0	5,980
OLD CITY HALL	0	0	0	0	0
ARTS COUNCIL	0	0	0	0	0
FLEET PEPSI	0	0	0	0	0
HOPE CENTER	0	0	0	0	0
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	<b>198,851</b>	<b>82,279</b>	<b>11,644</b>	<b>274,379</b>	<b>5,980</b>
<b>Allocation Step 1</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	2,469	1,022	145	3,407	74
Unallocated Costs	0	0	0	0	0
1st Allocation	201,320	83,301	11,789	277,786	6,054
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	18,811	7,784	1,102	25,956	566
Unallocated Costs	0	0	0	0	0
2nd Allocation	18,811	7,784	1,102	25,956	566
<b>Total For PUBLIC BLDGS</b>					
Schedule .3 Total	220,132	91,084	12,890	303,742	6,620

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PUBLIC BLDGS**

	OLD CITY HALL	ARTS COUNCIL	FLEET PEPSI	HOPE CENTER
<b>Other Expense &amp; Cost</b>				
PARKS & REC	0	0	0	0
GROVE STREET	0	0	0	0
FIRE	0	0	0	0
POLICE	0	0	0	0
ALEXANDER ST COMPLEX	0	0	0	0
NEW CITY HALL	0	0	0	0
MARKET HOUSE	0	0	0	0
OLD CITY HALL	42,468	0	0	0
ARTS COUNCIL	0	18,053	0	0
FLEET PEPSI	0	0	66,696	0
HOPE CENTER	0	0	0	1,087
<b>Departmental Total</b>				
<b>Expenditures Per Financial Statement</b>				
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
 Functional Cost	 42,468	 18,053	 66,696	 1,087
<b>Allocation Step 1</b>				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	527	224	828	14
Unallocated Costs	0	0	0	0
1st Allocation	42,995	18,277	67,524	1,101
<b>Allocation Step 2</b>				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	4,017	1,708	6,309	103
Unallocated Costs	0	0	0	0
2nd Allocation	4,017	1,708	6,309	103
<b>Total For PUBLIC BLDGS</b>				
Schedule .3 Total	47,013	19,985	73,834	1,203



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PUBLIC BLDGS**

Activity - PARKS & REC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PARKS*	100	100.000000	248,475		248,475	23,217	271,692
Schedule .4 Total for PARKS & REC	100	100.000000	248,475		248,475	23,217	271,692

Allocation Basis: DIRECT ASSIGNMENT  
Allocation Source: DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PUBLIC BLDGS**

Activity - ENV SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ENV SVCS	100.00	100.000000	5,063		5,063	473	5,536
Schedule .4 Total for ENV SVCS	100.00	100.000000	5,063		5,063	473	5,536

Allocation Basis: DIRECT ASSIGNMENT  
Allocation Source: DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department PUBLIC BLDGS**

Activity - TRANSIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
TRANSIT ADMIN	100	100.000000	3,013		3,013	282	3,294
Schedule .4 Total for TRANSIT	100	100.000000	3,013		3,013	282	3,294

Allocation Basis:    DIRECT ASSIGNMENT  
Allocation Source:    DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PUBLIC BLDGS**

Activity - FIRE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE	100	100.000000	201,320		201,320	18,811	220,132
Schedule .4 Total for FIRE	100	100.000000	201,320		201,320	18,811	220,132

Allocation Basis:    DIRECT ASSIGNMENT  
Allocation Source:    DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PUBLIC BLDGS**

Activity - POLICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	83,301		83,301	7,784	91,084
Schedule .4 Total for POLICE	100	100.000000	83,301		83,301	7,784	91,084

Allocation Basis:    DIRECT ASSIGNMENT  
Allocation Source:    DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PUBLIC BLDGS**

Activity - ALEX ST COMPLEX

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY ATTORNEY	659	4.306908	508		508	47	555
STORMWATER	5,434	35.514019	4,187		4,187	391	4,578
ENGINEERING	9,208	60.179073	7,094		7,094	663	7,757
Schedule .4 Total for ALEX ST COMPLEX	15,301	100.000000	11,789		11,789	1,102	12,890

Allocation Basis: SQUARE FOOTAGE  
 Allocation Source: BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PUBLIC BLDGS**

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY ATTORNEY	3,261	4.029259	11,193		11,193	1,046	12,239
CITY MANAGER	7,268	8.980268	24,946		24,946	2,331	27,277
ORG DEVELOP & TRAINING	1,117	1.380154	3,834		3,834	358	4,192
HUMAN RESOURCES	3,415	4.219540	11,721		11,721	1,095	12,817
BUDGET & EVALUATIONS	1,136	1.403630	3,899		3,899	364	4,263
FINANCE	10,535	13.016941	36,159		36,159	3,379	39,538
IS SYSTEM SUPP/INFRAST	8,649	10.686617	29,686		29,686	2,774	32,460
PRINT SHOP	1,950	2.409400	6,693		6,693	625	7,318
MAIL ROOM/RECORDS	609	0.752474	2,090		2,090	195	2,286
STRATEGIC PLANNING	2,008	2.481065	6,892		6,892	644	7,536
IS WEBSITE	3,731	4.609986	12,806		12,806	1,197	14,002
FD 27 SAFETY & WORKERS' COMP	133	0.164333	457		457	43	499
ENV SVCS	339	0.418865	1,164		1,164	109	1,272
STORMWATER	5,598	6.916832	19,214		19,214	1,795	21,009
CITY COUNCIL	1,606	1.984357	5,512		5,512	515	6,027
MAYOR	1,606	1.984357	5,512		5,512	515	6,027
CITY CLERK	1,606	1.984357	5,512		5,512	515	6,027
PLANNING	5,305	6.554805	18,208		18,208	1,701	19,910
INSPECTIONS	4,342	5.364931	14,903		14,903	1,393	16,296
INFO SYSTEMS GIS	1,752	2.164754	6,013		6,013	562	6,575
POLICE	9,872	12.197744	33,884		33,884	3,166	37,050
ENGINEERING	2,804	3.464594	9,624		9,624	899	10,523
FD 22 E911	2,291	2.830737	7,863		7,863	735	8,598
<b>Schedule .4 Total for CITY HALL</b>	<b>80,933</b>	<b>100.000000</b>	<b>277,786</b>		<b>277,786</b>	<b>25,956</b>	<b>303,742</b>

Allocation Basis:    SQUARE FOOTAGE  
Allocation Source:    BLDG MAINT SQ FT REPORT

City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department PUBLIC BLDGS

Activity - MARKET HOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OTHER*	100	100.000000	6,054		6,054	566	6,620
Schedule .4 Total for MARKET HOUSE	100	100.000000	6,054		6,054	566	6,620

Allocation Basis: DIRECT ASSIGNMENT  
Allocation Source: DIRECT ASSIGNMENT



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PUBLIC BLDGS**

Activity - OLD CITY HALL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OTHER*	100	100.000000	42,995		42,995	4,017	47,013
Schedule .4 Total for OLD CITY HALL	100	100.000000	42,995		42,995	4,017	47,013

Allocation Basis: DIRECT ASSIGNMENT  
Allocation Source: DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PUBLIC BLDGS**

Activity - ARTS COUNCIL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OTHER*	100	100.000000	18,277		18,277	1,708	19,985
Schedule .4 Total for ARTS COUNCIL	100	100.000000	18,277		18,277	1,708	19,985

Allocation Basis: DIRECT ASSIGNMENT  
Allocation Source: DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department PUBLIC BLDGS**

Activity - FLEET PEPSI

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ENGINEERING	2,250	22.255193	15,028		15,028	1,404	16,432
FD 81 FLEET MAINT FUND	7,860	77.744807	52,497		52,497	4,905	57,402
Schedule .4 Total for FLEET PEPSI	10,110	100.000000	67,524		67,524	6,309	73,834

Allocation Basis:    SQUARE FOOTAGE  
Allocation Source:    BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PUBLIC BLDGS**

Activity - HOPE CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
HOPE CENTER	100	100.000000	1,101		1,101	103	1,203
Schedule .4 Total for HOPE CENTER	100	100.000000	1,101		1,101	103	1,203

Allocation Basis:    DIRECT ASSIGNMENT  
 Allocation Source:    DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PUBLIC BLDGS**

Receiving Department	Total	PARKS & REC	ENV SVCS	TRANSIT	FIRE
CITY ATTORNEY	12,794	0	0	0	0
CITY MANAGER	27,277	0	0	0	0
ORG DEVELOP & TRAINING	4,192	0	0	0	0
HUMAN RESOURCES	12,817	0	0	0	0
BUDGET & EVALUATIONS	4,263	0	0	0	0
FINANCE	39,538	0	0	0	0
IS SYSTEM SUPP/INFRAST	32,460	0	0	0	0
PRINT SHOP	7,318	0	0	0	0
MAIL ROOM/RECORDS	2,286	0	0	0	0
STRATEGIC PLANNING	7,536	0	0	0	0
IS WEBSITE	14,002	0	0	0	0
FD 27 SAFETY & WORKERS' COMP	499	0	0	0	0
TRANSIT ADMIN	3,294	0	0	3,294	0
ENV SVCS	6,808	0	5,536	0	0
STORMWATER	25,587	0	0	0	0
CITY COUNCIL	6,027	0	0	0	0
MAYOR	6,027	0	0	0	0
CITY CLERK	6,027	0	0	0	0
PLANNING	19,910	0	0	0	0
INSPECTIONS	16,296	0	0	0	0
INFO SYSTEMS GIS	6,575	0	0	0	0
POLICE	128,134	0	0	0	0
FIRE	220,132	0	0	0	220,132
HOPE CENTER	1,203	0	0	0	0
ENGINEERING	34,712	0	0	0	0
PARKS*	271,692	271,692	0	0	0
FD 22 E911	8,598	0	0	0	0
FD 81 FLEET MAINT FUND	57,402	0	0	0	0
OTHER*	73,618	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,057,026</b>	<b>271,692</b>	<b>5,536</b>	<b>3,294</b>	<b>220,132</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PUBLIC BLDGS**

Receiving Department	POLICE	ALEX ST COMPLEX	CITY HALL	MARKET HOUSE	OLD CITY HALL
CITY ATTORNEY	0	555	12,239	0	0
CITY MANAGER	0	0	27,277	0	0
ORG DEVELOP & TRAINING	0	0	4,192	0	0
HUMAN RESOURCES	0	0	12,817	0	0
BUDGET & EVALUATIONS	0	0	4,263	0	0
FINANCE	0	0	39,538	0	0
IS SYSTEM SUPP/INFRAST	0	0	32,460	0	0
PRINT SHOP	0	0	7,318	0	0
MAIL ROOM/RECORDS	0	0	2,286	0	0
STRATEGIC PLANNING	0	0	7,536	0	0
IS WEBSITE	0	0	14,002	0	0
FD 27 SAFETY & WORKERS' COMP	0	0	499	0	0
TRANSIT ADMIN	0	0	0	0	0
ENV SVCS	0	0	1,272	0	0
STORMWATER	0	4,578	21,009	0	0
CITY COUNCIL	0	0	6,027	0	0
MAYOR	0	0	6,027	0	0
CITY CLERK	0	0	6,027	0	0
PLANNING	0	0	19,910	0	0
INSPECTIONS	0	0	16,296	0	0
INFO SYSTEMS GIS	0	0	6,575	0	0
POLICE	91,084	0	37,050	0	0
FIRE	0	0	0	0	0
HOPE CENTER	0	0	0	0	0
ENGINEERING	0	7,757	10,523	0	0
PARKS*	0	0	0	0	0
FD 22 E911	0	0	8,598	0	0
FD 81 FLEET MAINT FUND	0	0	0	0	0
OTHER*	0	0	0	6,620	47,013
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>91,084</b>	<b>12,890</b>	<b>303,742</b>	<b>6,620</b>	<b>47,013</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PUBLIC BLDGS**

Receiving Department	ARTS COUNCIL	FLEET PEPSI	HOPE CENTER
CITY ATTORNEY	0	0	0
CITY MANAGER	0	0	0
ORG DEVELOP & TRAINING	0	0	0
HUMAN RESOURCES	0	0	0
BUDGET & EVALUATIONS	0	0	0
FINANCE	0	0	0
IS SYSTEM SUPP/INFRAST	0	0	0
PRINT SHOP	0	0	0
MAIL ROOM/RECORDS	0	0	0
STRATEGIC PLANNING	0	0	0
IS WEBSITE	0	0	0
FD 27 SAFETY & WORKERS' COMP	0	0	0
TRANSIT ADMIN	0	0	0
ENV SVCS	0	0	0
STORMWATER	0	0	0
CITY COUNCIL	0	0	0
MAYOR	0	0	0
CITY CLERK	0	0	0
PLANNING	0	0	0
INSPECTIONS	0	0	0
INFO SYSTEMS GIS	0	0	0
POLICE	0	0	0
FIRE	0	0	0
HOPE CENTER	0	0	1,203
ENGINEERING	0	16,432	0
PARKS*	0	0	0
FD 22 E911	0	0	0
FD 81 FLEET MAINT FUND	0	57,402	0
OTHER*	19,985	0	0
Direct Bill	0	0	0
<b>Total</b>	<b>19,985</b>	<b>73,834</b>	<b>1,203</b>

City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department FESTIVAL PARK

This cost center includes the utility costs, contracted services, and repair and maintenance costs for the Festival Park Building. Costs are allocated to departments based on square footage.



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FESTIVAL PARK**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
PROFESSIONAL SERVICES		148	148	
Total Allocated Additions:		148	148	148
Total To Be Allocated:	0	148		148

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FESTIVAL PARK**

	Total	G&A	FEST PARK BLDG
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
1st Allocation	0	0	0
<b>Allocation Step 2</b>			
Inbound - All Others	148	148	0
Reallocate Admin Costs		(148)	148
Unallocated Costs	0	0	0
2nd Allocation	148	0	148
<b>Total For FESTIVAL PARK</b>			
Schedule .3 Total	148	0	148

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department FESTIVAL PARK**

Activity - FEST PARK BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ORG DEVELOP & TRAINING	1,000	14.607070	0		0	22	22
CORPORATE COMMUNIC	1,864	27.227578	0		0	40	40
FD 26 CDBG	1,038	15.162138	0		0	22	22
FD 26 HOME	454	6.631610	0		0	10	10
COMMUNITY DEVELOPMENT	1,465	21.399357	0		0	32	32
HUMAN REL	1,025	14.972247	0		0	22	22
<b>Schedule .4 Total for FEST PARK BLDG</b>	<b>6,846</b>	<b>100.000000</b>	<b>0</b>		<b>0</b>	<b>148</b>	<b>148</b>

Allocation Basis: SQUARE FOOTAGE  
Allocation Source: BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FESTIVAL PARK**

Receiving Department	Total	FEST PARK BLDG
ORG DEVELOP & TRAINING	22	22
CORPORATE COMMUNIC	40	40
FD 26 CDBG	22	22
FD 26 HOME	10	10
COMMUNITY DEVELOPMENT	32	32
HUMAN REL	22	22
Direct Bill	0	0
<b>Total</b>	<b>148</b>	<b>148</b>

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department CITY ATTORNEY**

This cost center provides legal advice and services to each city department on an as needed basis. Services include, but are not limited to, contract negotiation and review, personnel issues, and enforcement of city codes and ordinances. Costs of general legal and of the assistant city attorneys are allocated based on attorney time. Outside legal costs are not allocated as those primarily related to general government activities.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department CITY ATTORNEY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,670,735			1,670,735
Deductions:				
LEGAL SERVICES - LITIGATION	-368,805			
Total Deductions:	-368,805			-368,805
Inbound Costs:				
BUILDING DEPRECIATION	5,002		5,002	
EQUIPMENT DEPRECIATION	2,749		2,749	
PROFESSIONAL SERVICES		570	570	
INSURANCE	4,786	1	4,787	
ADMIN SVC - ADMIN/PURCH	4,256	459	4,715	
BUILDING MAINTENANCE	9,407	1,055	10,462	
PUBLIC BLDGS	11,700	1,093	12,794	
CITY ATTORNEY		335,706	335,706	
CITY MANAGER		9,403	9,403	
ORG DEVELOP & TRAINING		2,156	2,156	
HUMAN RESOURCES		6,443	6,443	
BUDGET & EVALUATIONS		4,131	4,131	
FINANCE		19,250	19,250	
INTERNAL AUDIT		2,193	2,193	
IS SYSTEM SUPP/INFRAST		25,958	25,958	
PRINT SHOP		303	303	
MAIL ROOM/RECORDS		211	211	
STRATEGIC PLANNING		1,308	1,308	
CORPORATE COMMUNIC		410	410	
IS WEBSITE		6,957	6,957	
RECORDS RETENTION		309	309	
FD 27 SAFETY & WORKERS' COMP		547	547	
FD 28 PROPERTY & CASUALTY		55	55	
FD 29 RISK MANAGEMENT		201	201	
Total Allocated Additions:	37,901	418,717	456,618	456,618
Total To Be Allocated:	1,339,831	418,717		1,758,548

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department CITY ATTORNEY**

	Total	G&A	CITY ATTY & GEN	ASST ATTY HARPER	ASST ATTY PULLIAM
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	881,204	0	398,393	134,560	107,859
FRINGE BENEFITS	276,378	0	124,950	42,203	33,829
<b>Other Expense &amp; Cost</b>					
SUPPLIES	60,236	0	27,233	9,198	7,373
TRAVEL/TELEPHONE	12,812	0	5,794	1,956	1,568
PRINT/POSTAGE	1,701	0	769	260	208
MEMBERSHIPS/DUES	3,797	0	1,716	580	465
*LEGAL SERVICES - LITIGATION	368,805	0	0	0	0
LEGAL SERVICES - LEGAL REVIEW	65,508	0	29,617	10,003	8,018
EMPLOYEE APPRECIATION	294	0	133	45	36
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,670,735				
<b>Deductions</b>					
*Total Disallowed Costs	(368,805)	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,301,930	0	588,605	198,805	159,356
<b>Allocation Step 1</b>					
Inbound - All Others	37,901	37,901	0	0	0
Reallocate Admin Costs		(37,901)	17,135	5,787	4,639
Unallocated Costs	0	0	0	0	0
1st Allocation	1,339,831	0	605,740	204,592	163,995
<b>Allocation Step 2</b>					
Inbound - All Others	418,717	418,717	0	0	0
Reallocate Admin Costs		(418,717)	189,303	63,938	51,251
Unallocated Costs	0	0	0	0	0
2nd Allocation	418,717	0	189,303	63,938	51,251
<b>Total For CITY ATTORNEY</b>					
Schedule .3 Total	1,758,548	0	795,043	268,531	215,246

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY**

	ASST ATTY WHYTE	ASST ATTY HALL	ASST ATTY ALLEN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	113,587	18,946	107,859
FRINGE BENEFITS	35,625	5,942	33,829
<b>Other Expense &amp; Cost</b>			
SUPPLIES	7,764	1,295	7,373
TRAVEL/TELEPHONE	1,651	275	1,568
PRINT/POSTAGE	219	37	208
MEMBERSHIPS/DUES	489	82	465
*LEGAL SERVICES - LITIGATION	0	0	0
LEGAL SERVICES - LEGAL REVIEW	8,444	1,408	8,018
EMPLOYEE APPRECIATION	38	6	36
<b>Departmental Total</b>			
<b>Expenditures Per Financial Statement</b>			
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	<b>167,817</b>	<b>27,991</b>	<b>159,356</b>
<b>Allocation Step 1</b>			
Inbound - All Others	0	0	0
Reallocate Admin Costs	4,885	815	4,639
Unallocated Costs	0	0	0
1st Allocation	172,702	28,806	163,995
<b>Allocation Step 2</b>			
Inbound - All Others	0	0	0
Reallocate Admin Costs	53,972	9,002	51,251
Unallocated Costs	0	0	0
2nd Allocation	53,972	9,002	51,251
<b>Total For CITY ATTORNEY</b>			
Schedule .3 Total	226,674	37,808	215,246



**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY**

Activity - CITY ATTY & GEN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	0.57	0.570000	3,453		3,453		3,453
CITY ATTORNEY	25.44	25.440000	154,100		154,100		154,100
CITY MANAGER	13.74	13.740000	83,229		83,229	35,154	118,382
HUMAN RESOURCES	3.57	3.570000	21,625		21,625	9,134	30,759
INTERNAL AUDIT	1.11	1.110000	6,724		6,724	2,840	9,564
IS SYSTEM SUPP/INFRAST	0.66	0.660000	3,998		3,998	1,689	5,686
CORPORATE COMMUNIC	0.89	0.890000	5,391		5,391	2,277	7,668
FD 29 RISK MANAGEMENT	0.19	0.190000	1,151		1,151	486	1,637
TRANSIT ADMIN	1.67	1.670000	10,116		10,116	4,273	14,389
AIRPORT	0.44	0.440000	2,665		2,665	1,126	3,791
ENV SVCS	0.17	0.170000	1,030		1,030	435	1,465
CITY COUNCIL	30.50	30.500000	184,751		184,751	78,035	262,786
MAYOR	2.80	2.800000	16,961		16,961	7,164	24,124
CITY CLERK	0.07	0.070000	424		424	179	603
INSPECTIONS	1.88	1.880000	11,388		11,388	4,810	16,198
POLICE	7.63	7.630000	46,218		46,218	19,521	65,739
FIRE	0.77	0.770000	4,664		4,664	1,970	6,634
ENGINEERING	2.49	2.490000	15,083		15,083	6,371	21,454
COMMUNITY DEVELOPMENT	2.83	2.830000	17,142		17,142	7,240	24,383
HUMAN REL	0.05	0.050000	303		303	128	431
PARKS*	2.25	2.250000	13,629		13,629	5,757	19,386
FD 81 FLEET MAINT FUND	0.28	0.280000	1,696		1,696	716	2,412
<b>Schedule .4 Total for CITY ATTY &amp; GEN</b>	<b>100.00</b>	<b>100.000000</b>	<b>605,740</b>		<b>605,740</b>	<b>189,303</b>	<b>795,043</b>

Allocation Basis: % OF TIME  
Allocation Source: ATTORNEY RECORDS

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY**

Activity - ASST ATTY HARPER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	0.15	0.150000	307		307		307
CITY ATTORNEY	34.34	34.340000	70,257		70,257		70,257
CITY MANAGER	4.33	4.330000	8,859		8,859	4,226	13,085
HUMAN RESOURCES	0.20	0.200000	409		409	195	604
INTERNAL AUDIT	0.20	0.200000	409		409	195	604
CORPORATE COMMUNIC	0.08	0.080000	164		164	78	242
TRANSIT ADMIN	6.48	6.480000	13,258		13,258	6,324	19,582
AIRPORT	0.48	0.480000	982		982	468	1,451
CITY CLERK	0.24	0.240000	491		491	234	725
PLANNING	14.53	14.530000	29,727		29,727	14,181	43,909
POLICE	0.01	0.010000	20		20	10	30
COMMUNICATIONS	0.03	0.030000	61		61	29	91
FIRE	3.75	3.750000	7,672		7,672	3,660	11,332
ENGINEERING	0.14	0.140000	286		286	137	423
COMMUNITY DEVELOPMENT	21.59	21.590000	44,172		44,172	21,073	65,245
HUMAN REL	1.64	1.640000	3,355		3,355	1,601	4,956
PARKS*	11.81	11.810000	24,162		24,162	11,527	35,689
Schedule .4 Total for ASST ATTY HARPER	100.00	100.000000	204,592		204,592	63,938	268,531

Allocation Basis:    % OF TIME  
Allocation Source:   ATTORNEY RECORDS

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY**

Activity - ASST ATTY PULLIAM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY ATTORNEY	15.17	15.170000	24,878		24,878		24,878
CITY MANAGER	6.30	6.300000	10,332		10,332	3,806	14,138
HUMAN RESOURCES	3.56	3.560000	5,838		5,838	2,151	7,989
BUDGET & EVALUATIONS	0.93	0.930000	1,525		1,525	562	2,087
INTERNAL AUDIT	3.58	3.580000	5,871		5,871	2,163	8,034
IS SYSTEM SUPP/INFRAS	3.67	3.670000	6,019		6,019	2,217	8,236
CORPORATE COMMUNIC	0.94	0.940000	1,542		1,542	568	2,109
TRANSIT ADMIN	2.30	2.300000	3,772		3,772	1,390	5,161
AIRPORT	0.07	0.070000	115		115	42	157
ENV SVCS	2.26	2.260000	3,706		3,706	1,365	5,072
CITY COUNCIL	15.18	15.180000	24,894		24,894	9,171	34,066
CITY CLERK	0.75	0.750000	1,230		1,230	453	1,683
PLANNING	6.35	6.350000	10,414		10,414	3,836	14,250
INSPECTIONS	21.06	21.060000	34,537		34,537	12,725	47,262
POLICE	3.13	3.130000	5,133		5,133	1,891	7,024
FIRE	3.19	3.190000	5,231		5,231	1,927	7,159
ENGINEERING	8.89	8.890000	14,579		14,579	5,371	19,950
COMMUNITY DEVELOPMENT	2.43	2.430000	3,985		3,985	1,468	5,453
HUMAN REL	0.20	0.200000	328		328	121	449
PARKS*	0.04	0.040000	66		66	24	90
Schedule .4 Total for ASST ATTY PULLIAM	100.00	100.000000	163,995		163,995	51,251	215,246

Allocation Basis: % OF TIME  
Allocation Source: ATTORNEY RECORDS

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY**

Activity - ASST ATTY WHYTE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	0.17	0.170000	294		294		294
CITY ATTORNEY	5.78	5.780000	9,982		9,982		9,982
CITY MANAGER	2.69	2.690000	4,646		4,646	1,544	6,189
CORPORATE COMMUNIC	0.17	0.170000	294		294	97	391
FD 29 RISK MANAGEMENT	0.19	0.190000	328		328	109	437
CITY COUNCIL	4.14	4.140000	7,150		7,150	2,376	9,526
POLICE	86.86	86.860000	150,009		150,009	49,846	199,856
Schedule .4 Total for ASST ATTY WHYTE	100.00	100.000000	172,702		172,702	53,972	226,674

Allocation Basis:    % OF TIME  
Allocation Source:    ATTORNEY RECORDS

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY**

Activity - ASST ATTY HALL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY ATTORNEY	2.11	2.110000	608		608		608
FD 29 RISK MANAGEMENT	0.47	0.470000	135		135	43	178
CITY COUNCIL	2.11	2.110000	608		608	194	802
POLICE	95.31	95.310000	27,455		27,455	8,765	36,220
Schedule .4 Total for ASST ATTY HALL	100.00	100.000000	28,806		28,806	9,002	37,808

Allocation Basis:    % OF TIME  
Allocation Source:   ATTORNEY RECORDS

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY**

Activity - ASST ATTY ALLEN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	15.51	15.510000	25,436		25,436		25,436
CITY ATTORNEY	46.27	46.270000	75,881		75,881		75,881
CITY MANAGER	0.23	0.230000	377		377	308	685
INTERNAL AUDIT	1.81	1.810000	2,968		2,968	2,427	5,395
CORPORATE COMMUNIC	0.30	0.300000	492		492	402	894
FD 29 RISK MANAGEMENT	0.34	0.340000	558		558	456	1,013
AIRPORT	13.94	13.940000	22,861		22,861	18,694	41,554
CITY COUNCIL	8.42	8.420000	13,808		13,808	11,291	25,099
CITY CLERK	0.34	0.340000	558		558	456	1,013
PLANNING	0.08	0.080000	131		131	107	238
ENGINEERING	10.61	10.610000	17,400		17,400	14,227	31,627
HUMAN REL	1.77	1.770000	2,903		2,903	2,373	5,276
PARKS*	0.38	0.380000	623		623	510	1,133
Schedule .4 Total for ASST ATTY ALLEN	100.00	100.000000	163,995		163,995	51,251	215,246

Allocation Basis: % OF TIME

Allocation Source: ATTORNEY RECORDS

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CITY ATTORNEY**

Receiving Department	Total	CITY ATTY & GEN	ASST ATTY HARPER	ASST ATTY PULLIAM	ASST ATTY WHYTE
ADMIN SVC - ADMIN/PURCH	29,489	3,453	307	0	294
CITY ATTORNEY	335,706	154,100	70,257	24,878	9,982
CITY MANAGER	152,480	118,382	13,085	14,138	6,189
HUMAN RESOURCES	39,352	30,759	604	7,989	0
BUDGET & EVALUATIONS	2,087	0	0	2,087	0
INTERNAL AUDIT	23,597	9,564	604	8,034	0
IS SYSTEM SUPP/INFRAST	13,922	5,686	0	8,236	0
CORPORATE COMMUNIC	11,304	7,668	242	2,109	391
FD 29 RISK MANAGEMENT	3,266	1,637	0	0	437
TRANSIT ADMIN	39,132	14,389	19,582	5,161	0
AIRPORT	46,953	3,791	1,451	157	0
ENV SVCS	6,536	1,465	0	5,072	0
CITY COUNCIL	332,278	262,786	0	34,066	9,526
MAYOR	24,124	24,124	0	0	0
CITY CLERK	4,024	603	725	1,683	0
PLANNING	58,397	0	43,909	14,250	0
INSPECTIONS	63,460	16,198	0	47,262	0
POLICE	308,869	65,739	30	7,024	199,856
COMMUNICATIONS	91	0	91	0	0
FIRE	25,125	6,634	11,332	7,159	0
ENGINEERING	73,454	21,454	423	19,950	0
COMMUNITY DEVELOPMENT	95,081	24,383	65,245	5,453	0
HUMAN REL	11,111	431	4,956	449	0
PARKS*	56,297	19,386	35,689	90	0
FD 81 FLEET MAINT FUND	2,412	2,412	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,758,548</b>	<b>795,043</b>	<b>268,531</b>	<b>215,246</b>	<b>226,674</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CITY ATTORNEY**

Receiving Department	ASST ATTY HALL	ASST ATTY ALLEN
ADMIN SVC - ADMIN/PURCH	0	25,436
CITY ATTORNEY	608	75,881
CITY MANAGER	0	685
HUMAN RESOURCES	0	0
BUDGET & EVALUATIONS	0	0
INTERNAL AUDIT	0	5,395
IS SYSTEM SUPP/INFRAST	0	0
CORPORATE COMMUNIC	0	894
FD 29 RISK MANAGEMENT	178	1,013
TRANSIT ADMIN	0	0
AIRPORT	0	41,554
ENV SVCS	0	0
CITY COUNCIL	802	25,099
MAYOR	0	0
CITY CLERK	0	1,013
PLANNING	0	238
INSPECTIONS	0	0
POLICE	36,220	0
COMMUNICATIONS	0	0
FIRE	0	0
ENGINEERING	0	31,627
COMMUNITY DEVELOPMENT	0	0
HUMAN REL	0	5,276
PARKS*	0	1,133
FD 81 FLEET MAINT FUND	0	0
Direct Bill	0	0
<b>Total</b>	<b>37,808</b>	<b>215,246</b>



City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department ADMIN SVC - CENTRAL SUPPLY

This cost center includes vehicle maintenance, supplies, and fuel inventory costs. Costs are allocated based on departmental charges.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ADMIN SVC - CENTRAL SUPPLY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,360			11,360
Inbound Costs:				
BUILDING DEPRECIATION	7,519		7,519	
EQUIPMENT DEPRECIATION	7,572		7,572	
PROFESSIONAL SERVICES		321	321	
INSURANCE	113	0	113	
ADMIN SVC - ADMIN/PURCH	5,145	555	5,699	
CITY MANAGER		285	285	
ORG DEVELOP & TRAINING		65	65	
HUMAN RESOURCES		195	195	
BUDGET & EVALUATIONS		2,058	2,058	
FINANCE		8,368	8,368	
INTERNAL AUDIT		1,093	1,093	
IS SYSTEM SUPP/INFRAST		786	786	
MAIL ROOM/RECORDS		1	1	
STRATEGIC PLANNING		40	40	
CORPORATE COMMUNIC		12	12	
IS WEBSITE		211	211	
RECORDS RETENTION		9	9	
FD 27 SAFETY & WORKERS' COMP		7	7	
FD 28 PROPERTY & CASUALTY		1	1	
FD 29 RISK MANAGEMENT		7	7	
Total Allocated Additions:	20,348	14,014	34,362	34,362
Total To Be Allocated:	31,708	14,014		45,722

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ADMIN SVC - CENTRAL SUPPLY**

	Total	G&A	MAINT & FUEL
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	11,542	0	11,542
FRINGE BENEFITS	4,836	0	4,836
<b>Other Expense &amp; Cost</b>			
UTILITIES	2,576	0	2,576
SUPPLIES	872	0	872
MAINT	12,829	0	12,829
TELEPHONE/TRAVEL	39	0	39
FUEL INVENTORY	1,719,599	0	1,719,599
COST REDISTRIBUTION	(1,740,933)	0	(1,740,933)
<b>Departmental Total</b>			
Expenditures Per Financial Statement	11,360		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>			
Functional Cost	11,360	0	11,360
<b>Allocation Step 1</b>			
Inbound - All Others	20,348	20,348	0
Reallocate Admin Costs		(20,348)	20,348
Unallocated Costs	0	0	0
1st Allocation	31,708	0	31,708
<b>Allocation Step 2</b>			
Inbound - All Others	14,014	14,014	0
Reallocate Admin Costs		(14,014)	14,014
Unallocated Costs	0	0	0
2nd Allocation	14,014	0	14,014
<b>Total For ADMIN SVC - CENTRAL SUPPLY</b>			
Schedule .3 Total	45,722	0	45,722

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMIN SVC - CENTRAL SUPPLY**

Activity - MAINT & FUEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDING MAINTENANCE	21,567	1.145601	363		363		363
CITY MANAGER	2,127	0.112983	36		36	16	52
CORPORATE COMMUNIC	98	0.005206	2		2	1	2
TRANSIT ADMIN	1,303	0.069213	22		22	10	32
TRANSIT GEN MAINT	5,691	0.302296	96		96	43	139
TRANSIT FASTTRAC	129,690	6.888906	2,184		2,184	977	3,161
TRANSIT FIXED ROUTE	66,196	3.516216	1,115		1,115	498	1,613
AIRPORT	3,517	0.186817	59		59	26	86
ENV SVCS	835,801	44.396288	14,077		14,077	6,296	20,373
STORMWATER	124,895	6.634204	2,104		2,104	940	3,044
PLANNING	20,275	1.076973	341		341	153	494
INSPECTIONS	31,017	1.647569	522		522	233	756
POLICE	137,353	7.295952	2,313		2,313	1,034	3,348
COMMUNICATIONS	414	0.021991	7		7	3	10
FIRE	86,750	4.608009	1,461		1,461	653	2,114
FIRE HAZMAT	1,691	0.089823	28		28	13	41
ENGINEERING	148,194	7.871807	2,496		2,496	1,116	3,612
PARKS*	243,520	12.935357	4,102		4,102	1,834	5,935
RECREATION	8,487	0.450815	143		143	64	207
PARKS DISTRICT A	12,683	0.673699	214		214	95	309
FD 81 FLEET MAINT FUND	1,323	0.070275	22		22	10	32
<b>Schedule .4 Total for MAINT &amp; FUEL</b>	<b>1,882,592</b>	<b>100.000000</b>	<b>31,708</b>		<b>31,708</b>	<b>14,014</b>	<b>45,722</b>

Allocation Basis: FUEL CHARGES  
Allocation Source: EXPENDITURE REPORT QUERY

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ADMIN SVC - CENTRAL SUPPLY**

Receiving Department	Total	MAINT & FUEL
BUILDING MAINTENANCE	363	363
CITY MANAGER	52	52
CORPORATE COMMUNIC	2	2
TRANSIT ADMIN	32	32
TRANSIT GEN MAINT	139	139
TRANSIT FASTTRAC	3,161	3,161
TRANSIT FIXED ROUTE	1,613	1,613
AIRPORT	86	86
ENV SVCS	20,373	20,373
STORMWATER	3,044	3,044
PLANNING	494	494
INSPECTIONS	756	756
POLICE	3,348	3,348
COMMUNICATIONS	10	10
FIRE	2,114	2,114
FIRE HAZMAT	41	41
ENGINEERING	3,612	3,612
PARKS*	5,935	5,935
RECREATION	207	207
PARKS DISTRICT A	309	309
FD 81 FLEET MAINT FUND	32	32
Direct Bill	0	0
<b>Total</b>	<b>45,722</b>	<b>45,722</b>

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department CITY MANAGER**

The city manager is appointed by the city council to serve as the administrative head of the city. He holds staff meetings and assists administrative staff concerning operations, issues, and special activities within the city. Responsibilities also include attending all Council meetings and overseeing various committees. General departmental coordination costs are allocated based on the number of city FTEs.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department CITY MANAGER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,761,403			1,761,403
Inbound Costs:				
BUILDING DEPRECIATION	11,149		11,149	
EQUIPMENT DEPRECIATION	6,407		6,407	
PROFESSIONAL SERVICES		1,032	1,032	
INSURANCE	6,477	1	6,478	
ADMIN SVC - ADMIN/PURCH	30,440	3,283	33,723	
BUILDING MAINTENANCE	17,442	1,956	19,398	
PUBLIC BLDGS	24,946	2,331	27,277	
CITY ATTORNEY	107,442	45,038	152,480	
ADMIN SVC - CENTRAL SUPPLY	36	16	52	
CITY MANAGER		10,771	10,771	
ORG DEVELOP & TRAINING		2,470	2,470	
HUMAN RESOURCES		7,380	7,380	
BUDGET & EVALUATIONS		9,628	9,628	
FINANCE		40,186	40,186	
INTERNAL AUDIT		5,113	5,113	
IS SYSTEM SUPP/INFRAST		29,734	29,734	
PRINT SHOP		3,185	3,185	
MAIL ROOM/RECORDS		256	256	
STRATEGIC PLANNING		1,498	1,498	
CORPORATE COMMUNIC		470	470	
IS WEBSITE		7,969	7,969	
RECORDS RETENTION		354	354	
FD 27 SAFETY & WORKERS' COMP		753	753	
FD 28 PROPERTY & CASUALTY		87	87	
FD 29 RISK MANAGEMENT		207	207	
Total Allocated Additions:	204,340	173,717	378,057	378,057
Total To Be Allocated:	1,965,743	173,717		2,139,460

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY MANAGER**

	Total	G&A	DEPT COORD
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,178,636	0	1,178,636
FRINGE BENEFITS	334,409	0	334,409
<b>Other Expense &amp; Cost</b>			
TEMPORARY SERVICES	9,378	0	9,378
SUPPLIES	14,148	0	14,148
FOOD	4,513	0	4,513
VEHICLE MAINT	587	0	587
VEHICLE FUEL	226	0	226
TRAVEL/TRAIN/TELEPHONE	62,957	0	62,957
POSTAGE/PRINT	2,451	0	2,451
ADVERTISING	175	0	175
MEMBERSHIPS/DUES	9,380	0	9,380
CONTRACTED SVCS	74,053	0	74,053
EMPLOYEE APPRECIATION	240	0	240
MISCELLANEOUS	70,000	0	70,000
COMMUNITY RELATIONS	250	0	250
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,761,403		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	1,761,403	0	1,761,403
<b>Allocation Step 1</b>			
Inbound - All Others	204,340	204,340	0
Reallocate Admin Costs		(204,340)	204,340
Unallocated Costs	0	0	0
1st Allocation	1,965,743	0	1,965,743
<b>Allocation Step 2</b>			
Inbound - All Others	173,717	173,717	0
Reallocate Admin Costs		(173,717)	173,717
Unallocated Costs	0	0	0
2nd Allocation	173,717	0	173,717
<b>Total For CITY MANAGER</b>			
Schedule .3 Total	2,139,460	0	2,139,460



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CITY MANAGER**

Activity - DEPT COORD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.294553	5,790		5,790		5,790
BUILDING MAINTENANCE	16.84	0.976430	19,194		19,194		19,194
CITY ATTORNEY	8.25	0.478358	9,403		9,403		9,403
ADMIN SVC - CENTRAL SUPPLY	0.25	0.014496	285		285		285
CITY MANAGER	9.45	0.547937	10,771		10,771		10,771
ORG DEVELOP & TRAINING	3.60	0.208738	4,103		4,103	371	4,474
HUMAN RESOURCES	11.20	0.649407	12,766		12,766	1,155	13,920
BUDGET & EVALUATIONS	3.87	0.224393	4,411		4,411	399	4,810
FINANCE	20.15	1.168353	22,967		22,967	2,078	25,045
INTERNAL AUDIT	1.85	0.107268	2,109		2,109	191	2,299
IS SYSTEM SUPP/INFRAST	12.79	0.741600	14,578		14,578	1,319	15,897
PRINT SHOP	1.00	0.057983	1,140		1,140	103	1,243
STRATEGIC PLANNING	2.00	0.115966	2,280		2,280	206	2,486
CORPORATE COMMUNIC	6.37	0.369350	7,260		7,260	657	7,917
IS WEBSITE	8.35	0.484156	9,517		9,517	861	10,378
CUSTOMER CALL CENTER	5.00	0.289914	5,699		5,699	515	6,214
RECORDS RETENTION	0.50	0.028991	570		570	51	621
FD 27 SAFETY & WORKERS' COMP	2.92	0.169310	3,328		3,328	301	3,629
FD 28 PROPERTY & CASUALTY	0.62	0.035949	707		707	64	770
FD 29 RISK MANAGEMENT	1.40	0.081176	1,596		1,596	144	1,740
TRANSIT ADMIN	8.49	0.492274	9,677		9,677	875	10,552
TRANSIT GEN MAINT	0.75	0.043487	855		855	77	932
FLEET MAINT	17.50	1.014699	19,946		19,946	1,804	21,751
TRANSIT FASTTRAC	25.75	1.493057	29,350		29,350	2,655	32,005
MMTC	2.25	0.130461	2,565		2,565	232	2,796
TRANSIT FIXED ROUTE	62.51	3.624504	71,248		71,248	6,445	77,694
AIRPORT	23.63	1.370133	26,933		26,933	2,436	29,370
ENV SVCS	69.85	4.050097	79,615		79,615	7,202	86,817
STORMWATER	40.88	2.370336	46,595		46,595	4,215	50,810
FD 26 CDBG	5.35	0.310208	6,098		6,098	551	6,649
FD 26 HOME	1.85	0.107268	2,109		2,109	191	2,299
CITY COUNCIL	10.00	0.579828	11,398		11,398	1,031	12,429
MAYOR	1.00	0.057983	1,140		1,140	103	1,243
CITY CLERK	1.50	0.086974	1,710		1,710	155	1,864
PLANNING	25.84	1.498275	29,452		29,452	2,664	32,117
INSPECTIONS	24.66	1.429855	28,107		28,107	2,543	30,650
INFO SYSTEMS GIS	3.10	0.179747	3,533		3,533	320	3,853
POLICE	502.33	29.126487	572,552		572,552	51,798	624,350
COMMUNICATIONS	53.44	3.098600	60,911		60,911	5,510	66,421
800 MHZ	0.75	0.043487	855		855	77	932
FIRE	301.32	17.471371	343,442		343,442	31,069	374,511
FIRE HAZMAT	43.75	2.536747	49,866		49,866	4,511	54,377
ENGINEERING	65.15	3.777578	74,257		74,257	6,718	80,975
COMMUNITY DEVELOPMENT	7.30	0.423274	8,320		8,320	753	9,073
HUMAN REL	1.50	0.086974	1,710		1,710	155	1,864
PARKS*	70.14	4.066912	79,945		79,945	7,232	87,177
RECREATION	145.52	8.437654	165,863		165,863	15,005	180,867
PARKS DISTRICT A	61.22	3.549706	69,778		69,778	6,312	76,090
FD 22 E911	1.30	0.075378	1,482		1,482	134	1,616
FD 81 FLEET MAINT FUND	24.53	1.422318	27,959		27,959	2,529	30,488
<b>Schedule .4 Total for DEPT COORD</b>	<b>1,724.65</b>	<b>100.000000</b>	<b>1,965,743</b>		<b>1,965,743</b>	<b>173,717</b>	<b>2,139,460</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CITY MANAGER**

Activity - DEPT COORD

Allocation Basis:    FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CITY MANAGER**

Receiving Department	Total	DEPT COORD
ADMIN SVC - ADMIN/PURCH	5,790	5,790
BUILDING MAINTENANCE	19,194	19,194
CITY ATTORNEY	9,403	9,403
ADMIN SVC - CENTRAL SUPPLY	285	285
CITY MANAGER	10,771	10,771
ORG DEVELOP & TRAINING	4,474	4,474
HUMAN RESOURCES	13,920	13,920
BUDGET & EVALUATIONS	4,810	4,810
FINANCE	25,045	25,045
INTERNAL AUDIT	2,299	2,299
IS SYSTEM SUPP/INFRASTR	15,897	15,897
PRINT SHOP	1,243	1,243
STRATEGIC PLANNING	2,486	2,486
CORPORATE COMMUNIC	7,917	7,917
IS WEBSITE	10,378	10,378
CUSTOMER CALL CENTER	6,214	6,214
RECORDS RETENTION	621	621
FD 27 SAFETY & WORKERS' COMP	3,629	3,629
FD 28 PROPERTY & CASUALTY	770	770
FD 29 RISK MANAGEMENT	1,740	1,740
TRANSIT ADMIN	10,552	10,552
TRANSIT GEN MAINT	932	932
FLEET MAINT	21,751	21,751
TRANSIT FASTTRAC	32,005	32,005
MMTC	2,796	2,796
TRANSIT FIXED ROUTE	77,694	77,694
AIRPORT	29,370	29,370
ENV SVCS	86,817	86,817
STORMWATER	50,810	50,810
FD 26 CDBG	6,649	6,649
FD 26 HOME	2,299	2,299
CITY COUNCIL	12,429	12,429
MAYOR	1,243	1,243
CITY CLERK	1,864	1,864
PLANNING	32,117	32,117
INSPECTIONS	30,650	30,650
INFO SYSTEMS GIS	3,853	3,853
POLICE	624,350	624,350
COMMUNICATIONS	66,421	66,421
800 MHZ	932	932
FIRE	374,511	374,511
FIRE HAZMAT	54,377	54,377
ENGINEERING	80,975	80,975
COMMUNITY DEVELOPMENT	9,073	9,073
HUMAN REL	1,864	1,864
PARKS*	87,177	87,177
RECREATION	180,867	180,867
PARKS DISTRICT A	76,090	76,090
FD 22 E911	1,616	1,616
FD 81 FLEET MAINT FUND	30,488	30,488
Direct Bill	0	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CITY MANAGER**

Receiving Department	Total	DEPT COORD
Total	2,139,460	2,139,460

City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department ORG DEVELOP & TRAINING

This cost center includes technology, diversity, communication, and management training for city employees. Training is offered to reduce turnover and improve employee morale and skills. Costs are allocated to departments based on FTEs.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ORG DEVELOP & TRAINING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	425,976			425,976
Inbound Costs:				
BUILDING DEPRECIATION	1,714		1,714	
EQUIPMENT DEPRECIATION	1,202		1,202	
PROFESSIONAL SERVICES		300	300	
INSURANCE	2,103	0	2,103	
ADMIN SVC - ADMIN/PURCH	6,770	730	7,500	
BUILDING MAINTENANCE	5,080	570	5,650	
PUBLIC BLDGS	3,834	358	4,192	
FESTIVAL PARK		22	22	
CITY MANAGER	4,103	371	4,474	
ORG DEVELOP & TRAINING		941	941	
HUMAN RESOURCES		2,812	2,812	
BUDGET & EVALUATIONS		1,806	1,806	
FINANCE		8,205	8,205	
INTERNAL AUDIT		959	959	
IS SYSTEM SUPP/INFRAST		11,327	11,327	
PRINT SHOP		496	496	
MAIL ROOM/RECORDS		6	6	
STRATEGIC PLANNING		571	571	
CORPORATE COMMUNIC		179	179	
IS WEBSITE		3,036	3,036	
RECORDS RETENTION		135	135	
FD 27 SAFETY & WORKERS' COMP		144	144	
FD 28 PROPERTY & CASUALTY		22	22	
FD 29 RISK MANAGEMENT		51	51	
Total Allocated Additions:	<u>24,806</u>	<u>33,040</u>	<u>57,846</u>	<u>57,846</u>
Total To Be Allocated:	<u>450,782</u>	<u>33,040</u>		<u>483,822</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ORG DEVELOP & TRAINING**

	Total	G&A	ORG DEVELOP
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	243,400	0	243,400
FRINGE BENEFITS	70,730	0	70,730
<b>Other Expense &amp; Cost</b>			
TEMPORARY SERVICES	523	0	523
SUPPLIES	4,471	0	4,471
UNIFORMS	97	0	97
FOOD	765	0	765
TRAVEL/TELEPHONE	2,405	0	2,405
POSTAGE/PRINT	454	0	454
INTERNAL DEVELOP	56,323	0	56,323
MEMBERSHIP/DUES	955	0	955
CONTRACTED SVCS	2,600	0	2,600
EMPLOYEE APPRECIATION	41,227	0	41,227
COMMUNITY RELATIONS	2,026	0	2,026
<b>Departmental Total</b>			
Expenditures Per Financial Statement	425,976		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	425,976	0	425,976
<b>Allocation Step 1</b>			
Inbound - All Others	24,806	24,806	0
Reallocate Admin Costs		(24,806)	24,806
Unallocated Costs	0	0	0
1st Allocation	450,782	0	450,782
<b>Allocation Step 2</b>			
Inbound - All Others	33,040	33,040	0
Reallocate Admin Costs		(33,040)	33,040
Unallocated Costs	0	0	0
2nd Allocation	33,040	0	33,040
<b>Total For ORG DEVELOP &amp; TRAINING</b>			
Schedule .3 Total	483,822	0	483,822

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ORG DEVELOP & TRAINING**

Activity - ORG DEVELOP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.294553	1,328		1,328		1,328
BUILDING MAINTENANCE	16.84	0.976430	4,402		4,402		4,402
CITY ATTORNEY	8.25	0.478358	2,156		2,156		2,156
ADMIN SVC - CENTRAL SUPPLY	0.25	0.014496	65		65		65
CITY MANAGER	9.45	0.547937	2,470		2,470		2,470
ORG DEVELOP & TRAINING	3.60	0.208738	941		941		941
HUMAN RESOURCES	11.20	0.649407	2,927		2,927	220	3,147
BUDGET & EVALUATIONS	3.87	0.224393	1,012		1,012	76	1,087
FINANCE	20.15	1.168353	5,267		5,267	396	5,663
INTERNAL AUDIT	1.85	0.107268	484		484	36	520
IS SYSTEM SUPP/INFRAST	12.79	0.741600	3,343		3,343	251	3,594
PRINT SHOP	1.00	0.057983	261		261	19	281
STRATEGIC PLANNING	2.00	0.115966	523		523	39	562
CORPORATE COMMUNIC	6.37	0.369350	1,665		1,665	125	1,790
IS WEBSITE	8.35	0.484156	2,182		2,182	164	2,347
CUSTOMER CALL CENTER	5.00	0.289914	1,307		1,307	98	1,405
RECORDS RETENTION	0.50	0.028991	131		131	10	140
FD 27 SAFETY & WORKERS' COMP	2.92	0.169310	763		763	57	820
FD 28 PROPERTY & CASUALTY	0.62	0.035949	162		162	12	174
FD 29 RISK MANAGEMENT	1.40	0.081176	366		366	27	393
TRANSIT ADMIN	8.49	0.492274	2,219		2,219	167	2,386
TRANSIT GEN MAINT	0.75	0.043487	196		196	15	211
FLEET MAINT	17.50	1.014699	4,574		4,574	344	4,918
TRANSIT FASTTRAC	25.75	1.493057	6,730		6,730	506	7,236
MBTC	2.25	0.130461	588		588	44	632
TRANSIT FIXED ROUTE	62.51	3.624504	16,339		16,339	1,228	17,567
AIRPORT	23.63	1.370133	6,176		6,176	464	6,641
ENV SVCS	69.85	4.050097	18,257		18,257	1,373	19,630
STORMWATER	40.88	2.370336	10,685		10,685	803	11,488
FD 26 CDBG	5.35	0.310208	1,398		1,398	105	1,503
FD 26 HOME	1.85	0.107268	484		484	36	520
CITY COUNCIL	10.00	0.579828	2,614		2,614	196	2,810
MAYOR	1.00	0.057983	261		261	19	281
CITY CLERK	1.50	0.086974	392		392	29	421
PLANNING	25.84	1.498275	6,754		6,754	508	7,262
INSPECTIONS	24.66	1.429855	6,446		6,446	485	6,930
INFO SYSTEMS GIS	3.10	0.179747	810		810	61	871
POLICE	502.33	29.126487	131,297		131,297	9,876	141,173
COMMUNICATIONS	53.44	3.098600	13,968		13,968	1,050	15,018
800 MHZ	0.75	0.043487	196		196	15	211
FIRE	301.32	17.471371	78,758		78,758	5,922	84,680
FIRE HAZMAT	43.75	2.536747	11,435		11,435	860	12,295
ENGINEERING	65.15	3.777578	17,029		17,029	1,280	18,309
COMMUNITY DEVELOPMENT	7.30	0.423274	1,908		1,908	143	2,051
HUMAN REL	1.50	0.086974	392		392	29	421
PARKS*	70.14	4.066912	18,333		18,333	1,378	19,711
RECREATION	145.52	8.437654	38,035		38,035	2,860	40,895
PARKS DISTRICT A	61.22	3.549706	16,001		16,001	1,203	17,205
FD 22 E911	1.30	0.075378	340		340	25	365
FD 81 FLEET MAINT FUND	24.53	1.422318	6,412		6,412	482	6,894
<b>Schedule .4 Total for ORG DEVELOP</b>	<b>1,724.65</b>	<b>100.000000</b>	<b>450,782</b>		<b>450,782</b>	<b>33,040</b>	<b>483,822</b>



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ORG DEVELOP & TRAINING**

Activity - ORG DEVELOP

Allocation Basis:    FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department ORG DEVELOP & TRAINING**

Receiving Department	Total	ORG DEVELOP
ADMIN SVC - ADMIN/PURCH	1,328	1,328
BUILDING MAINTENANCE	4,402	4,402
CITY ATTORNEY	2,156	2,156
ADMIN SVC - CENTRAL SUPPLY	65	65
CITY MANAGER	2,470	2,470
ORG DEVELOP & TRAINING	941	941
HUMAN RESOURCES	3,147	3,147
BUDGET & EVALUATIONS	1,087	1,087
FINANCE	5,663	5,663
INTERNAL AUDIT	520	520
IS SYSTEM SUPP/INFRAST	3,594	3,594
PRINT SHOP	281	281
STRATEGIC PLANNING	562	562
CORPORATE COMMUNIC	1,790	1,790
IS WEBSITE	2,347	2,347
CUSTOMER CALL CENTER	1,405	1,405
RECORDS RETENTION	140	140
FD 27 SAFETY & WORKERS' COMP	820	820
FD 28 PROPERTY & CASUALTY	174	174
FD 29 RISK MANAGEMENT	393	393
TRANSIT ADMIN	2,386	2,386
TRANSIT GEN MAINT	211	211
FLEET MAINT	4,918	4,918
TRANSIT FASTTRAC	7,236	7,236
MMTC	632	632
TRANSIT FIXED ROUTE	17,567	17,567
AIRPORT	6,641	6,641
ENV SVCS	19,630	19,630
STORMWATER	11,488	11,488
FD 26 CDBG	1,503	1,503
FD 26 HOME	520	520
CITY COUNCIL	2,810	2,810
MAYOR	281	281
CITY CLERK	421	421
PLANNING	7,262	7,262
INSPECTIONS	6,930	6,930
INFO SYSTEMS GIS	871	871
POLICE	141,173	141,173
COMMUNICATIONS	15,018	15,018
800 MHZ	211	211
FIRE	84,680	84,680
FIRE HAZMAT	12,295	12,295
ENGINEERING	18,309	18,309
COMMUNITY DEVELOPMENT	2,051	2,051
HUMAN REL	421	421
PARKS*	19,711	19,711
RECREATION	40,895	40,895
PARKS DISTRICT A	17,205	17,205
FD 22 E911	365	365
FD 81 FLEET MAINT FUND	6,894	6,894
Direct Bill	0	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ORG DEVELOP & TRAINING**

Receiving Department	Total	ORG DEVELOP
Total	483,822	483,822

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department HUMAN RESOURCES**

Human Resource Development is responsible for all personnel services including recruiting, employing, training, and management of the job classification and pay plan. Department staff interviews all applicants for city positions, administers the internal promotion program, coordinates training programs, and conducts outside recruiting visits. Costs are allocated based on the number of FTEs.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,268,777			1,268,777
Inbound Costs:				
BUILDING DEPRECIATION	5,239		5,239	
EQUIPMENT DEPRECIATION	2,471		2,471	
PROFESSIONAL SERVICES		461	461	
INSURANCE	5,995	1	5,996	
ADMIN SVC - ADMIN/PURCH	957	103	1,060	
BUILDING MAINTENANCE	8,195	919	9,114	
PUBLIC BLDGS	11,721	1,095	12,817	
CITY ATTORNEY	27,872	11,480	39,352	
CITY MANAGER	12,766	1,155	13,920	
ORG DEVELOP & TRAINING	2,927	220	3,147	
HUMAN RESOURCES		8,747	8,747	
BUDGET & EVALUATIONS		3,713	3,713	
FINANCE		18,257	18,257	
INTERNAL AUDIT		1,972	1,972	
IS SYSTEM SUPP/INFRAST		35,240	35,240	
PRINT SHOP		1,776	1,776	
MAIL ROOM/RECORDS		227	227	
STRATEGIC PLANNING		1,775	1,775	
CORPORATE COMMUNIC		556	556	
IS WEBSITE		9,444	9,444	
RECORDS RETENTION		420	420	
FD 27 SAFETY & WORKERS' COMP		520	520	
FD 28 PROPERTY & CASUALTY		70	70	
FD 29 RISK MANAGEMENT		322	322	
Total Allocated Additions:	<u>78,143</u>	<u>98,473</u>	176,617	176,617
Total To Be Allocated:	<u>1,346,920</u>	<u>98,473</u>		<u>1,445,394</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	G&A	HR ADMIN
<hr/>			
<b>Wages &amp; Benefits</b>			
----- SALARIES & WAGES	862,321	0	862,321
FRINGE BENEFITS	296,319	0	296,319
<b>Other Expense &amp; Cost</b>			
----- TEMPORARY SERVICES	5,674	0	5,674
SUPPLIES	5,468	0	5,468
UNIFORMS	299	0	299
FOOD	208	0	208
MAINTENANCE	145	0	145
SOFTWARE LIC	24,216	0	24,216
TRAVEL/TELEPHONE	2,244	0	2,244
POSTAGE/PRINT	5,177	0	5,177
ADVERTISING	101	0	101
MEMBERSHIP/DUES	9,164	0	9,164
CONTRACTED SVCS	57,441	0	57,441
<b>Departmental Total</b>			
----- Expenditures Per Financial Statement	1,268,777		
<b>Deductions</b>			
----- *Total Disallowed Costs	0	0	0
<b>Functional Cost</b>			
	1,268,777	0	1,268,777
<b>Allocation Step 1</b>			
----- Inbound - All Others	78,143	78,143	0
Reallocate Admin Costs		(78,143)	78,143
Unallocated Costs	0	0	0
1st Allocation	1,346,920	0	1,346,920
<b>Allocation Step 2</b>			
----- Inbound - All Others	98,473	98,473	0
Reallocate Admin Costs		(98,473)	98,473
Unallocated Costs	0	0	0
2nd Allocation	98,473	0	98,473
<b>Total For HUMAN RESOURCES</b>			
----- Schedule .3 Total	1,445,394	0	1,445,394

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - HR ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.294553	3,967		3,967		3,967
BUILDING MAINTENANCE	16.84	0.976430	13,152		13,152		13,152
CITY ATTORNEY	8.25	0.478358	6,443		6,443		6,443
ADMIN SVC - CENTRAL SUPPLY	0.25	0.014496	195		195		195
CITY MANAGER	9.45	0.547937	7,380		7,380		7,380
ORG DEVELOP & TRAINING	3.60	0.208738	2,812		2,812		2,812
HUMAN RESOURCES	11.20	0.649407	8,747		8,747		8,747
BUDGET & EVALUATIONS	3.87	0.224393	3,022		3,022	228	3,251
FINANCE	20.15	1.168353	15,737		15,737	1,188	16,925
INTERNAL AUDIT	1.85	0.107268	1,445		1,445	109	1,554
IS SYSTEM SUPP/INFRAST	12.79	0.741600	9,989		9,989	754	10,743
PRINT SHOP	1.00	0.057983	781		781	59	840
STRATEGIC PLANNING	2.00	0.115966	1,562		1,562	118	1,680
CORPORATE COMMUNIC	6.37	0.369350	4,975		4,975	376	5,350
IS WEBSITE	8.35	0.484156	6,521		6,521	492	7,014
CUSTOMER CALL CENTER	5.00	0.289914	3,905		3,905	295	4,200
RECORDS RETENTION	0.50	0.028991	390		390	29	420
FD 27 SAFETY & WORKERS' COMP	2.92	0.169310	2,281		2,281	172	2,453
FD 28 PROPERTY & CASUALTY	0.62	0.035949	484		484	36	521
FD 29 RISK MANAGEMENT	1.40	0.081176	1,093		1,093	82	1,176
TRANSIT ADMIN	8.49	0.492274	6,631		6,631	501	7,131
TRANSIT GEN MAINT	0.75	0.043487	586		586	44	630
FLEET MAINT	17.50	1.014699	13,667		13,667	1,032	14,699
TRANSIT FASTTRAC	25.75	1.493057	20,110		20,110	1,518	21,629
MUTC	2.25	0.130461	1,757		1,757	133	1,890
TRANSIT FIXED ROUTE	62.51	3.624504	48,819		48,819	3,686	52,505
AIRPORT	23.63	1.370133	18,455		18,455	1,393	19,848
ENV SVCS	69.85	4.050097	54,552		54,552	4,119	58,670
STORMWATER	40.88	2.370336	31,927		31,927	2,411	34,337
FD 26 CDBG	5.35	0.310208	4,178		4,178	315	4,494
FD 26 HOME	1.85	0.107268	1,445		1,445	109	1,554
CITY COUNCIL	10.00	0.579828	7,810		7,810	590	8,399
MAYOR	1.00	0.057983	781		781	59	840
CITY CLERK	1.50	0.086974	1,171		1,171	88	1,260
PLANNING	25.84	1.498275	20,181		20,181	1,524	21,704
INSPECTIONS	24.66	1.429855	19,259		19,259	1,454	20,713
INFO SYSTEMS GIS	3.10	0.179747	2,421		2,421	183	2,604
POLICE	502.33	29.126487	392,311		392,311	29,624	421,935
COMMUNICATIONS	53.44	3.098600	41,736		41,736	3,151	44,887
800 MHZ	0.75	0.043487	586		586	44	630
FIRE	301.32	17.471371	235,325		235,325	17,768	253,093
FIRE HAZMAT	43.75	2.536747	34,168		34,168	2,580	36,748
ENGINEERING	65.15	3.777578	50,881		50,881	3,842	54,723
COMMUNITY DEVELOPMENT	7.30	0.423274	5,701		5,701	430	6,132
HUMAN REL	1.50	0.086974	1,171		1,171	88	1,260
PARKS*	70.14	4.066912	54,778		54,778	4,136	58,914
RECREATION	145.52	8.437654	113,648		113,648	8,581	122,229
PARKS DISTRICT A	61.22	3.549706	47,812		47,812	3,610	51,422
FD 22 E911	1.30	0.075378	1,015		1,015	77	1,092
FD 81 FLEET MAINT FUND	24.53	1.422318	19,158		19,158	1,446	20,604
Schedule .4 Total for HR ADMIN	1,724.65	100.000000	1,346,920		1,346,920	98,473	1,445,394

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - HR ADMIN

Allocation Basis:    FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT



**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department HUMAN RESOURCES**

Receiving Department	Total	HR ADMIN
ADMIN SVC - ADMIN/PURCH	3,967	3,967
BUILDING MAINTENANCE	13,152	13,152
CITY ATTORNEY	6,443	6,443
ADMIN SVC - CENTRAL SUPPLY	195	195
CITY MANAGER	7,380	7,380
ORG DEVELOP & TRAINING	2,812	2,812
HUMAN RESOURCES	8,747	8,747
BUDGET & EVALUATIONS	3,251	3,251
FINANCE	16,925	16,925
INTERNAL AUDIT	1,554	1,554
IS SYSTEM SUPP/INFRAST	10,743	10,743
PRINT SHOP	840	840
STRATEGIC PLANNING	1,680	1,680
CORPORATE COMMUNIC	5,350	5,350
IS WEBSITE	7,014	7,014
CUSTOMER CALL CENTER	4,200	4,200
RECORDS RETENTION	420	420
FD 27 SAFETY & WORKERS' COMP	2,453	2,453
FD 28 PROPERTY & CASUALTY	521	521
FD 29 RISK MANAGEMENT	1,176	1,176
TRANSIT ADMIN	7,131	7,131
TRANSIT GEN MAINT	630	630
FLEET MAINT	14,699	14,699
TRANSIT FASTTRAC	21,629	21,629
MMTC	1,890	1,890
TRANSIT FIXED ROUTE	52,505	52,505
AIRPORT	19,848	19,848
ENV SVCS	58,670	58,670
STORMWATER	34,337	34,337
FD 26 CDBG	4,494	4,494
FD 26 HOME	1,554	1,554
CITY COUNCIL	8,399	8,399
MAYOR	840	840
CITY CLERK	1,260	1,260
PLANNING	21,704	21,704
INSPECTIONS	20,713	20,713
INFO SYSTEMS GIS	2,604	2,604
POLICE	421,935	421,935
COMMUNICATIONS	44,887	44,887
800 MHZ	630	630
FIRE	253,093	253,093
FIRE HAZMAT	36,748	36,748
ENGINEERING	54,723	54,723
COMMUNITY DEVELOPMENT	6,132	6,132
HUMAN REL	1,260	1,260
PARKS*	58,914	58,914
RECREATION	122,229	122,229
PARKS DISTRICT A	51,422	51,422
FD 22 E911	1,092	1,092
FD 81 FLEET MAINT FUND	20,604	20,604
Direct Bill	0	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	HR ADMIN
Total	1,445,394	1,445,394

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department BUDGET & EVALUATIONS**

The Budget and Evaluation Office is responsible for preparing and maintaining the budget and evaluating departmental needs. Costs are allocated based on the number of total transactions processed.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUDGET & EVALUATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	495,432			495,432
Inbound Costs:				
BUILDING DEPRECIATION	1,743		1,743	
EQUIPMENT DEPRECIATION	551		551	
PROFESSIONAL SERVICES		3,819	3,819	
INSURANCE	2,077	0	2,077	
ADMIN SVC - ADMIN/PURCH	1,844	199	2,043	
BUILDING MAINTENANCE	2,726	306	3,032	
PUBLIC BLDGS	3,899	364	4,263	
CITY ATTORNEY	1,525	562	2,087	
CITY MANAGER	4,411	399	4,810	
ORG DEVELOP & TRAINING	1,012	76	1,087	
HUMAN RESOURCES	3,022	228	3,251	
BUDGET & EVALUATIONS		828	828	
FINANCE		4,310	4,310	
INTERNAL AUDIT		439	439	
IS SYSTEM SUPP/INFRAST		12,177	12,177	
PRINT SHOP		1,586	1,586	
STRATEGIC PLANNING		613	613	
CORPORATE COMMUNIC		192	192	
IS WEBSITE		3,263	3,263	
RECORDS RETENTION		145	145	
FD 27 SAFETY & WORKERS' COMP		207	207	
FD 28 PROPERTY & CASUALTY		24	24	
FD 29 RISK MANAGEMENT		78	78	
Total Allocated Additions:	<u>22,810</u>	<u>29,815</u>	52,624	52,624
Total To Be Allocated:	<u>518,242</u>	<u>29,815</u>		<u>548,056</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUDGET & EVALUATIONS**

	Total	G&A	BUDGET
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	334,625	0	334,625
FRINGE BENEFITS	100,858	0	100,858
<b>Other Expense &amp; Cost</b>			
SUPPLIES	3,874	0	3,874
FOOD	351	0	351
MAINT	7,945	0	7,945
TELEPHONE/TRAVEL	3,002	0	3,002
PRINT/POSTAGE	1,074	0	1,074
ADVERTISING	856	0	856
MEMBERSHIPS/DUES	200	0	200
CONTRACTED SVCS	42,519	0	42,519
EMPLOYEE APPRECIATION	128	0	128
<b>Departmental Total</b>			
Expenditures Per Financial Statement	495,432		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	495,432	0	495,432
<b>Allocation Step 1</b>			
Inbound - All Others	22,810	22,810	0
Reallocate Admin Costs		(22,810)	22,810
Unallocated Costs	0	0	0
1st Allocation	518,242	0	518,242
<b>Allocation Step 2</b>			
Inbound - All Others	29,815	29,815	0
Reallocate Admin Costs		(29,815)	29,815
Unallocated Costs	0	0	0
2nd Allocation	29,815	0	29,815
<b>Total For BUDGET &amp; EVALUATIONS</b>			
Schedule .3 Total	548,056	0	548,056

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUDGET & EVALUATIONS**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	95	0.131911	684		684		684
BUILDING MAINTENANCE	1,095	1.520453	7,880		7,880		7,880
PUBLIC BLDGS	2,099	2.914549	15,104		15,104		15,104
CITY ATTORNEY	574	0.797023	4,131		4,131		4,131
ADMIN SVC - CENTRAL SUPPLY	286	0.397123	2,058		2,058		2,058
CITY MANAGER	1,338	1.857869	9,628		9,628		9,628
ORG DEVELOP & TRAINING	251	0.348524	1,806		1,806		1,806
HUMAN RESOURCES	516	0.716488	3,713		3,713		3,713
BUDGET & EVALUATIONS	115	0.159682	828		828		828
FINANCE	490	0.680385	3,526		3,526	222	3,748
INTERNAL AUDIT	61	0.084701	439		439	27	466
IS SYSTEM SUPP/INFRAST	1,467	2.036991	10,557		10,557	666	11,223
PRINT SHOP	106	0.147185	763		763	48	811
MAIL ROOM/RECORDS	115	0.159682	828		828	52	880
STRATEGIC PLANNING	73	0.101364	525		525	33	558
CORPORATE COMMUNIC	365	0.506818	2,627		2,627	166	2,792
IS WEBSITE	299	0.415174	2,152		2,152	136	2,287
CUSTOMER CALL CENTER	33	0.045822	237		237	15	252
RECORDS RETENTION	4	0.005554	29		29	2	30
FD 27 SAFETY & WORKERS' COMP	706	0.980310	5,080		5,080	321	5,401
FD 28 PROPERTY & CASUALTY	227	0.315199	1,633		1,633	103	1,736
FD 29 RISK MANAGEMENT	647	0.898387	4,656		4,656	294	4,950
TRANSIT ADMIN	947	1.314949	6,815		6,815	430	7,245
TRANSIT GEN MAINT	489	0.678997	3,519		3,519	222	3,741
FLEET MAINT	455	0.631786	3,274		3,274	207	3,481
TRANSIT FASTTRAC	626	0.869227	4,505		4,505	284	4,789
MUTC	565	0.784526	4,066		4,066	256	4,322
TRANSIT FIXED ROUTE	1,433	1.989780	10,312		10,312	651	10,963
AIRPORT	2,343	3.253353	16,860		16,860	1,064	17,924
ENV SVCS	2,373	3.295010	17,076		17,076	1,078	18,154
STORMWATER	2,758	3.829598	19,847		19,847	1,253	21,099
FD 26 CDBG	494	0.685940	3,555		3,555	224	3,779
CITY COUNCIL	376	0.522092	2,706		2,706	171	2,876
MAYOR	91	0.126357	655		655	41	696
CITY CLERK	86	0.119415	619		619	39	658
PLANNING	1,549	2.150851	11,147		11,147	703	11,850
INSPECTIONS	178	0.247160	1,281		1,281	81	1,362
OTHER APPROP	902	1.252465	6,491		6,491	410	6,900
INFO SYSTEMS GIS	65	0.090255	468		468	29	497
POLICE	8,195	11.379100	58,971		58,971	3,722	62,693
COMMUNICATIONS	313	0.434614	2,252		2,252	142	2,394
800 MHZ	150	0.208281	1,079		1,079	68	1,147
FIRE	7,047	9.785054	50,710		50,710	3,200	53,911
FIRE HAZMAT	277	0.384626	1,993		1,993	126	2,119
ENGINEERING	4,471	6.208170	32,173		32,173	2,030	34,204
COMMUNITY DEVELOPMENT	1,141	1.584326	8,211		8,211	518	8,729
HUMAN REL	264	0.366575	1,900		1,900	120	2,020
PARKS*	8,617	11.965065	62,008		62,008	3,918	65,927
RECREATION	6,054	8.406232	43,565		43,565	2,750	46,314
PARKS DISTRICT A	1,904	2.643783	13,701		13,701	865	14,566
FD 16 PARKING	279	0.387403	2,008		2,008	127	2,134
FD 20 CBTD	101	0.140243	727		727	46	772

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUDGET & EVALUATIONS**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FD 22 E911	186	0.258269	1,338		1,338	84	1,423
FD 81 FLEET MAINT FUND	4,757	6.605293	34,231		34,231	2,160	36,392
OTHER*	1,570	2.180011	11,298		11,298	713	12,011
<b>Schedule .4 Total for BUDGET</b>	<b>72,018</b>	<b>100.000000</b>	<b>518,242</b>		<b>518,242</b>	<b>29,815</b>	<b>548,056</b>

Allocation Basis:   TOTAL TRANS COUNT  
 Allocation Source:   TRANSACTION LISTING

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department BUDGET & EVALUATIONS**

Receiving Department	Total	BUDGET
ADMIN SVC - ADMIN/PURCH	684	684
BUILDING MAINTENANCE	7,880	7,880
PUBLIC BLDGS	15,104	15,104
CITY ATTORNEY	4,131	4,131
ADMIN SVC - CENTRAL SUPPLY	2,058	2,058
CITY MANAGER	9,628	9,628
ORG DEVELOP & TRAINING	1,806	1,806
HUMAN RESOURCES	3,713	3,713
BUDGET & EVALUATIONS	828	828
FINANCE	3,748	3,748
INTERNAL AUDIT	466	466
IS SYSTEM SUPP/INFRAST	11,223	11,223
PRINT SHOP	811	811
MAIL ROOM/RECORDS	880	880
STRATEGIC PLANNING	558	558
CORPORATE COMMUNIC	2,792	2,792
IS WEBSITE	2,287	2,287
CUSTOMER CALL CENTER	252	252
RECORDS RETENTION	30	30
FD 27 SAFETY & WORKERS' COMP	5,401	5,401
FD 28 PROPERTY & CASUALTY	1,736	1,736
FD 29 RISK MANAGEMENT	4,950	4,950
TRANSIT ADMIN	7,245	7,245
TRANSIT GEN MAINT	3,741	3,741
FLEET MAINT	3,481	3,481
TRANSIT FASTTRAC	4,789	4,789
MRTC	4,322	4,322
TRANSIT FIXED ROUTE	10,963	10,963
AIRPORT	17,924	17,924
ENV SVCS	18,154	18,154
STORMWATER	21,099	21,099
FD 26 CDBG	3,779	3,779
CITY COUNCIL	2,876	2,876
MAYOR	696	696
CITY CLERK	658	658
PLANNING	11,850	11,850
INSPECTIONS	1,362	1,362
OTHER APPROP	6,900	6,900
INFO SYSTEMS GIS	497	497
POLICE	62,693	62,693
COMMUNICATIONS	2,394	2,394
800 MHZ	1,147	1,147
FIRE	53,911	53,911
FIRE HAZMAT	2,119	2,119
ENGINEERING	34,204	34,204
COMMUNITY DEVELOPMENT	8,729	8,729
HUMAN REL	2,020	2,020
PARKS*	65,927	65,927
RECREATION	46,314	46,314
PARKS DISTRICT A	14,566	14,566
FD 16 PARKING	2,134	2,134
FD 20 CBTD	772	772



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUDGET & EVALUATIONS**

Receiving Department	Total	BUDGET
FD 22 E911	1,423	1,423
FD 81 FLEET MAINT FUND	36,392	36,392
OTHER*	12,011	12,011
Direct Bill	0	0
Total	548,056	548,056

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department FINANCE**

The Finance Department is responsible for directing and managing all financial information for the city, billing and collecting all revenues for the city, purchasing goods and services, and depositing and investing monies. General accounting and financial reporting costs are allocated based on the number of total transactions processed. Payroll costs are allocated based on the number of FTEs. Accounts payable costs are allocated based on the number of accounts payable transactions processed.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,953,495			2,953,495
Deductions:				
CONTRACTED SVCS-COLLECT	-1,873			
CONTRACTED SVCS-OTHER NOT ALLOC	-97,576			
AMERINAT	-15,482			
TAX COLLECTION	-310,979			
PENALTIES	-99			
Total Deductions:	<u>-426,009</u>			-426,009
Inbound Costs:				
BUILDING DEPRECIATION	16,161		16,161	
EQUIPMENT DEPRECIATION	2,347		2,347	
PROFESSIONAL SERVICES		2,887	2,887	
INSURANCE	17,535	3	17,538	
ADMIN SVC - ADMIN/PURCH	10,571	1,140	11,711	
BUILDING MAINTENANCE	25,282	2,835	28,116	
PUBLIC BLDGS	36,159	3,379	39,538	
CITY MANAGER	22,967	2,078	25,045	
ORG DEVELOP & TRAINING	5,267	396	5,663	
HUMAN RESOURCES	15,737	1,188	16,925	
BUDGET & EVALUATIONS	3,526	222	3,748	
FINANCE		18,075	18,075	
INTERNAL AUDIT		1,872	1,872	
IS SYSTEM SUPP/INFRAST		63,401	63,401	
PRINT SHOP		6,697	6,697	
MAIL ROOM/RECORDS		7,540	7,540	
STRATEGIC PLANNING		3,194	3,194	
CORPORATE COMMUNIC		1,001	1,001	
IS WEBSITE		16,991	16,991	
RECORDS RETENTION		755	755	
FD 27 SAFETY & WORKERS' COMP		730	730	
FD 28 PROPERTY & CASUALTY		141	141	
FD 29 RISK MANAGEMENT		465	465	
Total Allocated Additions:	<u>155,550</u>	<u>134,991</u>	290,541	290,541
Total To Be Allocated:	<u>2,683,036</u>	<u>134,991</u>		<u>2,818,027</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	Total	G&A	GEN ACCT	ACCT PAYABLE	PAYROLL
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,169,666	0	823,913	157,671	188,082
FRINGE BENEFITS	420,410	0	296,137	56,671	67,602
<b>Other Expense &amp; Cost</b>					
TEMPORARY SERVICES	288,020	0	202,881	38,825	46,314
SUPPLIES	25,120	0	17,695	3,386	4,039
FOOD	87	0	61	12	14
SOFTWARE LIC	36,599	0	25,780	4,934	5,885
TRAVEL/TELEPHONE	7,776	0	5,478	1,048	1,250
POSTAGE/PRINT	27,136	0	19,115	3,658	4,363
MEMBERSHIPS/DUES	424	0	299	57	68
AUDIT COST	72,700	0	0	0	0
CONTRACTED SVCS	472,148	0	332,581	63,646	75,921
*CONTRACTED SVCS-COLLECT	1,873	0	0	0	0
*CONTRACTED SVCS-OTHER NOT ALLOC	97,576	0	0	0	0
COST ALLOCATION PLAN	7,400	0	0	0	0
*AMERINAT	15,482	0	0	0	0
*TAX COLLECTION	310,979	0	0	0	0
*PENALTIES	99	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	2,953,495				
<b>Deductions</b>					
*Total Disallowed Costs	(426,009)	0	0	0	0
Functional Cost	2,527,486	0	1,723,940	329,908	393,538
<b>Allocation Step 1</b>					
Inbound - All Others	155,550	0	109,570	20,968	25,012
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,683,036	0	1,833,510	350,876	418,550
<b>Allocation Step 2</b>					
Inbound - All Others	134,991	0	95,091	18,195	21,704
2nd Allocation	134,991	0	95,091	18,195	21,704
<b>Total For FINANCE</b>					
Schedule .3 Total	2,818,027	0	1,928,601	369,071	440,255

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	AUDIT	PROF SVCS
<hr/>		
Wages & Benefits		
-----		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
-----		
TEMPORARY SERVICES	0	0
SUPPLIES	0	0
FOOD	0	0
SOFTWARE LIC	0	0
TRAVEL/TELEPHONE	0	0
POSTAGE/PRINT	0	0
MEMBERSHIPS/DUES	0	0
AUDIT COST	72,700	0
CONTRACTED SVCS	0	0
*CONTRACTED SVCS-COLLECT	0	0
*CONTRACTED SVCS-OTHER NOT	0	0
ALLOC	0	0
COST ALLOCATION PLAN	0	7,400
*AMERINAT	0	0
*TAX COLLECTION	0	0
*PENALTIES	0	0
Departmental Total		
-----		
Expenditures Per Financial Statement		
Deductions		
-----		
*Total Disallowed Costs	0	0
Functional Cost	72,700	7,400
Allocation Step 1		
-----		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	72,700	7,400
Allocation Step 2		
-----		
Inbound - All Others	0	0
2nd Allocation	0	0
Total For FINANCE		
-----		
Schedule .3 Total	72,700	7,400

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - GEN ACCT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	95	0.131911	2,419		2,419		2,419
BUILDING MAINTENANCE	1,095	1.520453	27,878		27,878		27,878
PUBLIC BLDGS	2,099	2.914549	53,439		53,439		53,439
CITY ATTORNEY	574	0.797023	14,613		14,613		14,613
ADMIN SVC - CENTRAL SUPPLY	286	0.397123	7,281		7,281		7,281
CITY MANAGER	1,338	1.857869	34,064		34,064		34,064
ORG DEVELOP & TRAINING	251	0.348524	6,390		6,390		6,390
HUMAN RESOURCES	516	0.716488	13,137		13,137		13,137
BUDGET & EVALUATIONS	115	0.159682	2,928		2,928		2,928
FINANCE	490	0.680385	12,475		12,475		12,475
INTERNAL AUDIT	61	0.084701	1,553		1,553	89	1,642
IS SYSTEM SUPP/INFRAST	1,467	2.036991	37,348		37,348	2,141	39,489
PRINT SHOP	106	0.147185	2,699		2,699	155	2,853
MAIL ROOM/RECORDS	115	0.159682	2,928		2,928	168	3,096
STRATEGIC PLANNING	73	0.101364	1,858		1,858	106	1,965
CORPORATE COMMUNIC	365	0.506818	9,293		9,293	533	9,825
IS WEBSITE	299	0.415174	7,612		7,612	436	8,049
CUSTOMER CALL CENTER	33	0.045822	840		840	48	888
RECORDS RETENTION	4	0.005554	102		102	6	107
FD 27 SAFETY & WORKERS' COMP	706	0.980310	17,974		17,974	1,030	19,004
FD 28 PROPERTY & CASUALTY	227	0.315199	5,779		5,779	331	6,110
FD 29 RISK MANAGEMENT	647	0.898387	16,472		16,472	944	17,416
TRANSIT ADMIN	947	1.314949	24,110		24,110	1,382	25,492
TRANSIT GEN MAINT	489	0.678997	12,449		12,449	714	13,163
FLEET MAINT	455	0.631786	11,584		11,584	664	12,248
TRANSIT FASTTRAC	626	0.869227	15,937		15,937	914	16,851
MRTC	565	0.784526	14,384		14,384	825	15,209
TRANSIT FIXED ROUTE	1,433	1.989780	36,483		36,483	2,091	38,574
AIRPORT	2,343	3.253353	59,651		59,651	3,419	63,070
ENV SVCS	2,373	3.295010	60,414		60,414	3,463	63,877
STORMWATER	2,758	3.829598	70,216		70,216	4,025	74,241
FD 26 CDBG	494	0.685940	12,577		12,577	721	13,298
CITY COUNCIL	376	0.522092	9,573		9,573	549	10,121
MAYOR	91	0.126357	2,317		2,317	133	2,449
CITY CLERK	86	0.119415	2,189		2,189	125	2,315
PLANNING	1,549	2.150851	39,436		39,436	2,261	41,697
INSPECTIONS	178	0.247160	4,532		4,532	260	4,791
OTHER APPROP	902	1.252465	22,964		22,964	1,316	24,280
INFO SYSTEMS GIS	65	0.090255	1,655		1,655	95	1,750
POLICE	8,195	11.379100	208,637		208,637	11,959	220,596
COMMUNICATIONS	313	0.434614	7,969		7,969	457	8,425
800 MHZ	150	0.208281	3,819		3,819	219	4,038
FIRE	7,047	9.785054	179,410		179,410	10,284	189,694
FIRE HAZMAT	277	0.384626	7,052		7,052	404	7,456
ENGINEERING	4,471	6.208170	113,827		113,827	6,525	120,352
COMMUNITY DEVELOPMENT	1,141	1.584326	29,049		29,049	1,665	30,714
HUMAN REL	264	0.366575	6,721		6,721	385	7,106
PARKS*	8,617	11.965065	219,381		219,381	12,578	231,959
RECREATION	6,054	8.406232	154,129		154,129	8,835	162,964
PARKS DISTRICT A	1,904	2.643783	48,474		48,474	2,779	51,253
FD 16 PARKING	279	0.387403	7,103		7,103	407	7,510
FD 20 CBTD	101	0.140243	2,571		2,571	147	2,719

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department FINANCE**

Activity - GEN ACCT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FD 22 E911	186	0.258269	4,735		4,735	271	5,007
FD 81 FLEET MAINT FUND	4,757	6.605293	121,109		121,109	6,942	128,051
OTHER*	1,570	2.180011	39,971		39,971	2,291	42,262
<b>Schedule .4 Total for GEN ACCT</b>	<b>72,018</b>	<b>100.000000</b>	<b>1,833,510</b>		<b>1,833,510</b>	<b>95,091</b>	<b>1,928,601</b>

Allocation Basis:    TOTAL TRANS COUNT  
Allocation Source:    TRANSACTION LISTING

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - ACCT PAYABLE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	67	0.134137	471		471		471
BUILDING MAINTENANCE	746	1.493523	5,240		5,240		5,240
PUBLIC BLDGS	1,730	3.463533	12,153		12,153		12,153
CITY ATTORNEY	375	0.750766	2,634		2,634		2,634
ADMIN SVC - CENTRAL SUPPLY	146	0.292298	1,026		1,026		1,026
CITY MANAGER	545	1.091113	3,828		3,828		3,828
ORG DEVELOP & TRAINING	134	0.268274	941		941		941
HUMAN RESOURCES	342	0.684698	2,402		2,402		2,402
BUDGET & EVALUATIONS	63	0.126129	443		443		443
FINANCE	101	0.202206	709		709		709
INTERNAL AUDIT	41	0.082084	288		288	16	304
IS SYSTEM SUPP/INFRAST	915	1.831869	6,428		6,428	364	6,792
PRINT SHOP	68	0.136139	478		478	27	504
MAIL ROOM/RECORDS	91	0.182186	639		639	36	675
STRATEGIC PLANNING	48	0.096098	337		337	19	356
CORPORATE COMMUNIC	221	0.442451	1,552		1,552	88	1,640
IS WEBSITE	196	0.392400	1,377		1,377	78	1,455
CUSTOMER CALL CENTER	27	0.054055	190		190	11	200
RECORDS RETENTION	3	0.006006	21		21	1	22
FD 27 SAFETY & WORKERS' COMP	559	1.119142	3,927		3,927	222	4,149
FD 28 PROPERTY & CASUALTY	129	0.258263	906		906	51	957
FD 29 RISK MANAGEMENT	413	0.826843	2,901		2,901	164	3,066
TRANSIT ADMIN	249	0.498508	1,749		1,749	99	1,848
TRANSIT GEN MAINT	357	0.714729	2,508		2,508	142	2,650
FLEET MAINT	358	0.716731	2,515		2,515	142	2,657
TRANSIT FASTTRAC	476	0.952972	3,344		3,344	189	3,533
MRTC	372	0.744760	2,613		2,613	148	2,761
TRANSIT FIXED ROUTE	1,091	2.184228	7,664		7,664	434	8,098
AIRPORT	1,459	2.920979	10,249		10,249	581	10,830
ENV SVCS	1,325	2.652706	9,308		9,308	528	9,835
STORMWATER	1,711	3.425494	12,019		12,019	681	12,700
FD 26 CDBG	67	0.134137	471		471	26	497
CITY COUNCIL	214	0.428437	1,503		1,503	85	1,588
MAYOR	69	0.138141	485		485	27	512
CITY CLERK	51	0.102104	358		358	20	378
PLANNING	1,135	2.272318	7,973		7,973	452	8,425
OTHER APPROP	210	0.420429	1,475		1,475	83	1,559
INFO SYSTEMS GIS	40	0.080082	281		281	16	297
POLICE	6,387	12.787043	44,867		44,867	2,543	47,410
COMMUNICATIONS	216	0.432441	1,517		1,517	86	1,603
800 MHZ	88	0.176180	618		618	35	653
FIRE	5,113	10.236441	35,917		35,917	2,036	37,953
FIRE HAZMAT	160	0.320327	1,124		1,124	64	1,188
ENGINEERING	3,224	6.454584	22,648		22,648	1,284	23,931
COMMUNITY DEVELOPMENT	858	1.717752	6,027		6,027	342	6,369
HUMAN REL	136	0.272278	955		955	54	1,009
PARKS*	7,175	14.364649	50,403		50,403	2,862	53,264
RECREATION	4,473	8.955134	31,421		31,421	1,781	33,202
PARKS DISTRICT A	1,233	2.468518	8,661		8,661	491	9,152
FD 16 PARKING	163	0.326333	1,145		1,145	65	1,210
FD 20 CBTD	38	0.076078	267		267	15	282
FD 22 E911	109	0.218223	766		766	43	809



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - ACCT PAYABLE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FD 81 FLEET MAINT FUND	4,432	8.873051	31,133		31,133	1,765	32,898
Schedule .4 Total for ACCT PAYABLE	49,949	100.000000	350,876		350,876	18,195	369,071

Allocation Basis: AP TRANS  
Allocation Source: TRANSACTION LISTING

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.294553	1,233		1,233		1,233
BUILDING MAINTENANCE	16.84	0.976430	4,087		4,087		4,087
CITY ATTORNEY	8.25	0.478358	2,002		2,002		2,002
ADMIN SVC - CENTRAL SUPPLY	0.25	0.014496	61		61		61
CITY MANAGER	9.45	0.547937	2,293		2,293		2,293
ORG DEVELOP & TRAINING	3.60	0.208738	874		874		874
HUMAN RESOURCES	11.20	0.649407	2,718		2,718		2,718
BUDGET & EVALUATIONS	3.87	0.224393	939		939		939
FINANCE	20.15	1.168353	4,890		4,890		4,890
INTERNAL AUDIT	1.85	0.107268	449		449	24	473
IS SYSTEM SUPP/INFRAST	12.79	0.741600	3,104		3,104	169	3,273
PRINT SHOP	1.00	0.057983	243		243	13	256
STRATEGIC PLANNING	2.00	0.115966	485		485	26	511
CORPORATE COMMUNIC	6.37	0.369350	1,546		1,546	84	1,630
IS WEBSITE	8.35	0.484156	2,026		2,026	110	2,136
CUSTOMER CALL CENTER	5.00	0.289914	1,213		1,213	66	1,279
RECORDS RETENTION	0.50	0.028991	121		121	6	128
FD 27 SAFETY & WORKERS' COMP	2.92	0.169310	709		709	38	747
FD 28 PROPERTY & CASUALTY	0.62	0.035949	150		150	8	158
FD 29 RISK MANAGEMENT	1.40	0.081176	340		340	18	358
TRANSIT ADMIN	8.49	0.492274	2,060		2,060	112	2,172
TRANSIT GEN MAINT	0.75	0.043487	182		182	10	192
FLEET MAINT	17.50	1.014699	4,247		4,247	231	4,478
TRANSIT FASTTRAC	25.75	1.493057	6,249		6,249	339	6,589
MUTC	2.25	0.130461	546		546	29	576
TRANSIT FIXED ROUTE	62.51	3.624504	15,170		15,170	824	15,995
AIRPORT	23.63	1.370133	5,735		5,735	312	6,046
ENV SVCS	69.85	4.050097	16,952		16,952	921	17,873
STORMWATER	40.88	2.370336	9,921		9,921	539	10,460
FD 26 CDBG	5.35	0.310208	1,298		1,298	70	1,369
FD 26 HOME	1.85	0.107268	449		449	24	473
CITY COUNCIL	10.00	0.579828	2,427		2,427	132	2,559
MAYOR	1.00	0.057983	243		243	13	256
CITY CLERK	1.50	0.086974	364		364	20	384
PLANNING	25.84	1.498275	6,271		6,271	341	6,612
INSPECTIONS	24.66	1.429855	5,985		5,985	325	6,310
INFO SYSTEMS GIS	3.10	0.179747	752		752	41	793
POLICE	502.33	29.126487	121,909		121,909	6,629	128,538
COMMUNICATIONS	53.44	3.098600	12,969		12,969	705	13,674
800 MHZ	0.75	0.043487	182		182	10	192
FIRE	301.32	17.471371	73,126		73,126	3,973	77,100
FIRE HAZMAT	43.75	2.536747	10,618		10,618	577	11,195
ENGINEERING	65.15	3.777578	15,811		15,811	859	16,670
COMMUNITY DEVELOPMENT	7.30	0.423274	1,772		1,772	96	1,868
HUMAN REL	1.50	0.086974	364		364	20	384
PARKS*	70.14	4.066912	17,022		17,022	925	17,947
RECREATION	145.52	8.437654	35,316		35,316	1,919	37,235
PARKS DISTRICT A	61.22	3.549706	14,857		14,857	807	15,665
FD 22 E911	1.30	0.075378	315		315	17	332
FD 81 FLEET MAINT FUND	24.53	1.422318	5,953		5,953	323	6,277
<b>Schedule .4 Total for PAYROLL</b>	<b>1,724.65</b>	<b>100.000000</b>	<b>418,550</b>		<b>418,550</b>	<b>21,704</b>	<b>440,255</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - PAYROLL

Allocation Basis:    FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department FINANCE**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROFESSIONAL SERVICES	100	100.000000	72,700		72,700		72,700
Schedule .4 Total for AUDIT	100	100.000000	72,700		72,700	0	72,700

Allocation Basis:    DIRECT ASSIGNMENT  
Allocation Source:    DIRECT ASSIGNMENT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - PROF SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROFESSIONAL SERVICES	100	100.000000	7,400		7,400		7,400
Schedule .4 Total for PROF SVCS	100	100.000000	7,400		7,400	0	7,400

Allocation Basis: DIRECT ASSIGNMENT  
 Allocation Source: CONFIRMATION OF BENEFITS

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	GEN ACCT	ACCT PAYABLE	PAYROLL	AUDIT
PROFESSIONAL SERVICES	80,100	0	0	0	72,700
ADMIN SVC - ADMIN/PURCH	4,122	2,419	471	1,233	0
BUILDING MAINTENANCE	37,205	27,878	5,240	4,087	0
PUBLIC BLDGS	65,591	53,439	12,153	0	0
CITY ATTORNEY	19,250	14,613	2,634	2,002	0
ADMIN SVC - CENTRAL SUPPLY	8,368	7,281	1,026	61	0
CITY MANAGER	40,186	34,064	3,828	2,293	0
ORG DEVELOP & TRAINING	8,205	6,390	941	874	0
HUMAN RESOURCES	18,257	13,137	2,402	2,718	0
BUDGET & EVALUATIONS	4,310	2,928	443	939	0
FINANCE	18,075	12,475	709	4,890	0
INTERNAL AUDIT	2,419	1,642	304	473	0
IS SYSTEM SUPP/INFRAST	49,554	39,489	6,792	3,273	0
PRINT SHOP	3,613	2,853	504	256	0
MAIL ROOM/RECORDS	3,771	3,096	675	0	0
STRATEGIC PLANNING	2,832	1,965	356	511	0
CORPORATE COMMUNIC	13,095	9,825	1,640	1,630	0
IS WEBSITE	11,640	8,049	1,455	2,136	0
CUSTOMER CALL CENTER	2,367	888	200	1,279	0
RECORDS RETENTION	257	107	22	128	0
FD 27 SAFETY & WORKERS' COMP	23,900	19,004	4,149	747	0
FD 28 PROPERTY & CASUALTY	7,226	6,110	957	158	0
FD 29 RISK MANAGEMENT	20,840	17,416	3,066	358	0
TRANSIT ADMIN	29,512	25,492	1,848	2,172	0
TRANSIT GEN MAINT	16,005	13,163	2,650	192	0
FLEET MAINT	19,383	12,248	2,657	4,478	0
TRANSIT FASTTRAC	26,973	16,851	3,533	6,589	0
MRTC	18,546	15,209	2,761	576	0
TRANSIT FIXED ROUTE	62,667	38,574	8,098	15,995	0
AIRPORT	79,946	63,070	10,830	6,046	0
ENV SVCS	91,585	63,877	9,835	17,873	0
STORMWATER	97,402	74,241	12,700	10,460	0
FD 26 CDBG	15,164	13,298	497	1,369	0
FD 26 HOME	473	0	0	473	0
CITY COUNCIL	14,268	10,121	1,588	2,559	0
MAYOR	3,217	2,449	512	256	0
CITY CLERK	3,077	2,315	378	384	0
PLANNING	56,733	41,697	8,425	6,612	0
INSPECTIONS	11,101	4,791	0	6,310	0
OTHER APPROP	25,839	24,280	1,559	0	0
INFO SYSTEMS GIS	2,839	1,750	297	793	0
POLICE	396,544	220,596	47,410	128,538	0
COMMUNICATIONS	23,703	8,425	1,603	13,674	0
800 MHZ	4,882	4,038	653	192	0
FIRE	304,747	189,694	37,953	77,100	0
FIRE HAZMAT	19,838	7,456	1,188	11,195	0
ENGINEERING	160,953	120,352	23,931	16,670	0
COMMUNITY DEVELOPMENT	38,950	30,714	6,369	1,868	0
HUMAN REL	8,499	7,106	1,009	384	0
PARKS*	303,170	231,959	53,264	17,947	0
RECREATION	233,401	162,964	33,202	37,235	0
PARKS DISTRICT A	76,070	51,253	9,152	15,665	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	GEN ACCT	ACCT PAYABLE	PAYROLL	AUDIT
FD 16 PARKING	8,720	7,510	1,210	0	0
FD 20 CBTD	3,001	2,719	282	0	0
FD 22 E911	6,148	5,007	809	332	0
FD 81 FLEET MAINT FUND	167,225	128,051	32,898	6,277	0
OTHER*	42,262	42,262	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>2,818,027</b>	<b>1,928,601</b>	<b>369,071</b>	<b>440,255</b>	<b>72,700</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	PROF SVCS
PROFESSIONAL SERVICES	7,400
ADMIN SVC - ADMIN/PURCH	0
BUILDING MAINTENANCE	0
PUBLIC BLDGS	0
CITY ATTORNEY	0
ADMIN SVC - CENTRAL SUPPLY	0
CITY MANAGER	0
ORG DEVELOP & TRAINING	0
HUMAN RESOURCES	0
BUDGET & EVALUATIONS	0
FINANCE	0
INTERNAL AUDIT	0
IS SYSTEM SUPP/INFRAST	0
PRINT SHOP	0
MAIL ROOM/RECORDS	0
STRATEGIC PLANNING	0
CORPORATE COMMUNIC	0
IS WEBSITE	0
CUSTOMER CALL CENTER	0
RECORDS RETENTION	0
FD 27 SAFETY & WORKERS' COMP	0
FD 28 PROPERTY & CASUALTY	0
FD 29 RISK MANAGEMENT	0
TRANSIT ADMIN	0
TRANSIT GEN MAINT	0
FLEET MAINT	0
TRANSIT FASTTRAC	0
MMTC	0
TRANSIT FIXED ROUTE	0
AIRPORT	0
ENV SVCS	0
STORMWATER	0
FD 26 CDBG	0
FD 26 HOME	0
CITY COUNCIL	0
MAYOR	0
CITY CLERK	0
PLANNING	0
INSPECTIONS	0
OTHER APPROP	0
INFO SYSTEMS GIS	0
POLICE	0
COMMUNICATIONS	0
800 MHZ	0
FIRE	0
FIRE HAZMAT	0
ENGINEERING	0
COMMUNITY DEVELOPMENT	0
HUMAN REL	0
PARKS*	0
RECREATION	0
PARKS DISTRICT A	0



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	PROF SVCS
FD 16 PARKING	0
FD 20 CBTD	0
FD 22 E911	0
FD 81 FLEET MAINT FUND	0
OTHER*	0
Direct Bill	0
Total	<u>7,400</u>

City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department INTERNAL AUDIT

Internal Audit is responsible for monitoring and auditing all financial information for the city. Costs are allocated based on the number of total transactions processed.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department INTERNAL AUDIT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	250,663			250,663
Inbound Costs:				
EQUIPMENT DEPRECIATION	292		292	
PROFESSIONAL SERVICES		185	185	
INSURANCE	873	0	873	
ADMIN SVC - ADMIN/PURCH	624	67	691	
CITY ATTORNEY	15,972	7,625	23,597	
CITY MANAGER	2,109	191	2,299	
ORG DEVELOP & TRAINING	484	36	520	
HUMAN RESOURCES	1,445	109	1,554	
BUDGET & EVALUATIONS	439	27	466	
FINANCE	2,290	129	2,419	
INTERNAL AUDIT		233	233	
IS SYSTEM SUPP/INFRAST		5,821	5,821	
PRINT SHOP		188	188	
STRATEGIC PLANNING		293	293	
CORPORATE COMMUNIC		92	92	
IS WEBSITE		1,560	1,560	
RECORDS RETENTION		69	69	
FD 27 SAFETY & WORKERS' COMP		111	111	
FD 28 PROPERTY & CASUALTY		10	10	
FD 29 RISK MANAGEMENT		27	27	
Total Allocated Additions:	24,527	16,774	41,301	41,301
Total To Be Allocated:	275,190	16,774		291,964

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INTERNAL AUDIT**

	Total	G&A	INTERNAL AUDIT
<hr/>			
<u>Wages &amp; Benefits</u>			
SALARIES & WAGES	178,793	0	178,793
FRINGE BENEFITS	50,451	0	50,451
<u>Other Expense &amp; Cost</u>			
SUPPLIES	528	0	528
SOFTWARE LIC	4,767	0	4,767
TELEPHONE/TRAVEL	5,089	0	5,089
PRINT/POSTAGE	301	0	301
MEMBERSHIP/DUES	625	0	625
CONTRACTED SVCS	10,072	0	10,072
EMPLOYEE APPRECIATION	37	0	37
<u>Departmental Total</u>			
Expenditures Per Financial Statement	250,663		
<u>Deductions</u>			
*Total Disallowed Costs	0	0	0
Functional Cost	250,663	0	250,663
<u>Allocation Step 1</u>			
Inbound - All Others	24,527	24,527	0
Reallocate Admin Costs		(24,527)	24,527
Unallocated Costs	0	0	0
1st Allocation	275,190	0	275,190
<u>Allocation Step 2</u>			
Inbound - All Others	16,774	16,774	0
Reallocate Admin Costs		(16,774)	16,774
Unallocated Costs	0	0	0
2nd Allocation	16,774	0	16,774
<u>Total For INTERNAL AUDIT</u>			
Schedule .3 Total	291,964	0	291,964

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INTERNAL AUDIT**

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	95	0.131911	363		363		363
BUILDING MAINTENANCE	1,095	1.520453	4,184		4,184		4,184
PUBLIC BLDGS	2,099	2.914549	8,021		8,021		8,021
CITY ATTORNEY	574	0.797023	2,193		2,193		2,193
ADMIN SVC - CENTRAL SUPPLY	286	0.397123	1,093		1,093		1,093
CITY MANAGER	1,338	1.857869	5,113		5,113		5,113
ORG DEVELOP & TRAINING	251	0.348524	959		959		959
HUMAN RESOURCES	516	0.716488	1,972		1,972		1,972
BUDGET & EVALUATIONS	115	0.159682	439		439		439
FINANCE	490	0.680385	1,872		1,872		1,872
INTERNAL AUDIT	61	0.084701	233		233		233
IS SYSTEM SUPP/INFRAST	1,467	2.036991	5,606		5,606	378	5,983
PRINT SHOP	106	0.147185	405		405	27	432
MAIL ROOM/RECORDS	115	0.159682	439		439	29	469
STRATEGIC PLANNING	73	0.101364	279		279	19	298
CORPORATE COMMUNIC	365	0.506818	1,395		1,395	94	1,489
IS WEBSITE	299	0.415174	1,143		1,143	77	1,219
CUSTOMER CALL CENTER	33	0.045822	126		126	8	134
RECORDS RETENTION	4	0.005554	15		15	1	16
FD 27 SAFETY & WORKERS' COMP	706	0.980310	2,698		2,698	182	2,879
FD 28 PROPERTY & CASUALTY	227	0.315199	867		867	58	926
FD 29 RISK MANAGEMENT	647	0.898387	2,472		2,472	167	2,639
TRANSIT ADMIN	947	1.314949	3,619		3,619	244	3,862
TRANSIT GEN MAINT	489	0.678997	1,869		1,869	126	1,994
FLEET MAINT	455	0.631786	1,739		1,739	117	1,856
TRANSIT FASTTRAC	626	0.869227	2,392		2,392	161	2,553
MRTC	565	0.784526	2,159		2,159	145	2,304
TRANSIT FIXED ROUTE	1,433	1.989780	5,476		5,476	369	5,845
AIRPORT	2,343	3.253353	8,953		8,953	604	9,557
ENV SVCS	2,373	3.295010	9,068		9,068	611	9,679
STORMWATER	2,758	3.829598	10,539		10,539	711	11,249
FD 26 CDBG	494	0.685940	1,888		1,888	127	2,015
CITY COUNCIL	376	0.522092	1,437		1,437	97	1,534
MAYOR	91	0.126357	348		348	23	371
CITY CLERK	86	0.119415	329		329	22	351
PLANNING	1,549	2.150851	5,919		5,919	399	6,318
INSPECTIONS	178	0.247160	680		680	46	726
OTHER APPROP	902	1.252465	3,447		3,447	232	3,679
INFO SYSTEMS GIS	65	0.090255	248		248	17	265
POLICE	8,195	11.379100	31,314		31,314	2,112	33,426
COMMUNICATIONS	313	0.434614	1,196		1,196	80	1,276
800 MHZ	150	0.208281	573		573	38	612
FIRE	7,047	9.785054	26,927		26,927	1,816	28,743
FIRE HAZMAT	277	0.384626	1,058		1,058	71	1,130
ENGINEERING	4,471	6.208170	17,084		17,084	1,152	18,236
COMMUNITY DEVELOPMENT	1,141	1.584326	4,360		4,360	294	4,654
HUMAN REL	264	0.366575	1,009		1,009	68	1,077
PARKS*	8,617	11.965065	32,927		32,927	2,225	35,153
RECREATION	6,054	8.406232	23,133		23,133	1,560	24,693
PARKS DISTRICT A	1,904	2.643783	7,275		7,275	491	7,766
FD 16 PARKING	279	0.387403	1,066		1,066	72	1,138
FD 20 CBTD	101	0.140243	386		386	26	412

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INTERNAL AUDIT**

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FD 22 E911	186	0.258269	711		711	48	758
FD 81 FLEET MAINT FUND	4,757	6.605293	18,177		18,177	1,226	19,403
OTHER*	1,570	2.180011	5,999		5,999	404	6,404
Schedule .4 Total for INTERNAL AUDIT	<u>72,018</u>	<u>100.000000</u>	<u>275,190</u>		<u>275,190</u>	<u>16,774</u>	<u>291,964</u>

Allocation Basis:    TOTAL TRANS COUNT  
Allocation Source:    TRANSACTION LISTING

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INTERNAL AUDIT**

Receiving Department	Total	INTERNAL AUDIT
ADMIN SVC - ADMIN/PURCH	363	363
BUILDING MAINTENANCE	4,184	4,184
PUBLIC BLDGS	8,021	8,021
CITY ATTORNEY	2,193	2,193
ADMIN SVC - CENTRAL SUPPLY	1,093	1,093
CITY MANAGER	5,113	5,113
ORG DEVELOP & TRAINING	959	959
HUMAN RESOURCES	1,972	1,972
BUDGET & EVALUATIONS	439	439
FINANCE	1,872	1,872
INTERNAL AUDIT	233	233
IS SYSTEM SUPP/INFRAST	5,983	5,983
PRINT SHOP	432	432
MAIL ROOM/RECORDS	469	469
STRATEGIC PLANNING	298	298
CORPORATE COMMUNIC	1,489	1,489
IS WEBSITE	1,219	1,219
CUSTOMER CALL CENTER	134	134
RECORDS RETENTION	16	16
FD 27 SAFETY & WORKERS' COMP	2,879	2,879
FD 28 PROPERTY & CASUALTY	926	926
FD 29 RISK MANAGEMENT	2,639	2,639
TRANSIT ADMIN	3,862	3,862
TRANSIT GEN MAINT	1,994	1,994
FLEET MAINT	1,856	1,856
TRANSIT FASTTRAC	2,553	2,553
MRTC	2,304	2,304
TRANSIT FIXED ROUTE	5,845	5,845
AIRPORT	9,557	9,557
ENV SVCS	9,679	9,679
STORMWATER	11,249	11,249
FD 26 CDBG	2,015	2,015
CITY COUNCIL	1,534	1,534
MAYOR	371	371
CITY CLERK	351	351
PLANNING	6,318	6,318
INSPECTIONS	726	726
OTHER APPROP	3,679	3,679
INFO SYSTEMS GIS	265	265
POLICE	33,426	33,426
COMMUNICATIONS	1,276	1,276
800 MHZ	612	612
FIRE	28,743	28,743
FIRE HAZMAT	1,130	1,130
ENGINEERING	18,236	18,236
COMMUNITY DEVELOPMENT	4,654	4,654
HUMAN REL	1,077	1,077
PARKS*	35,153	35,153
RECREATION	24,693	24,693
PARKS DISTRICT A	7,766	7,766
FD 16 PARKING	1,138	1,138
FD 20 CBTD	412	412

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INTERNAL AUDIT**

Receiving Department	Total	INTERNAL AUDIT
FD 22 E911	758	758
FD 81 FLEET MAINT FUND	19,403	19,403
OTHER*	6,404	6,404
Direct Bill	0	0
Total	291,964	291,964



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .1 - Nature and Extent of Services**  
**For Department IS SYSTEM SUPP/INFRAST**

Information Services is responsible for providing computer services to city departments to include equipment operation, developing system applications, and general training and assistance to users. General costs are allocated based on the number of FTEs modified to account for positions that do not regularly use computers and/or computer systems. Maintenance costs that benefit specific departments are allocated based on actual costs per department. Telephone costs are allocated based on FTEs.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department IS SYSTEM SUPP/INFRAS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,733,394			4,733,394
Inbound Costs:				
BUILDING DEPRECIATION	14,894		14,894	
EQUIPMENT DEPRECIATION	234,034		234,034	
PROFESSIONAL SERVICES		1,259	1,259	
INSURANCE	8,302	1	8,303	
ADMIN SVC - ADMIN/PURCH	24,089	2,598	26,687	
BUILDING MAINTENANCE	20,756	2,327	23,083	
PUBLIC BLDGS	29,686	2,774	32,460	
CITY ATTORNEY	10,017	3,906	13,922	
CITY MANAGER	14,578	1,319	15,897	
ORG DEVELOP & TRAINING	3,343	251	3,594	
HUMAN RESOURCES	9,989	754	10,743	
BUDGET & EVALUATIONS	10,557	666	11,223	
FINANCE	46,880	2,674	49,554	
INTERNAL AUDIT	5,606	378	5,983	
IS SYSTEM SUPP/INFRAS		40,243	40,243	
PRINT SHOP		1,108	1,108	
MAIL ROOM/RECORDS		23	23	
STRATEGIC PLANNING		2,027	2,027	
CORPORATE COMMUNIC		636	636	
IS WEBSITE		10,785	10,785	
RECORDS RETENTION		479	479	
FD 27 SAFETY & WORKERS' COMP		673	673	
FD 28 PROPERTY & CASUALTY		102	102	
FD 29 RISK MANAGEMENT		375	375	
Total Allocated Additions:	<u>432,728</u>	<u>75,357</u>	508,086	508,086
Total To Be Allocated:	<u>5,166,122</u>	<u>75,357</u>		<u>5,241,480</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IS SYSTEM SUPP/INFRAST**

	Total	G&A	IS GEN COSTS	IS INFASTRUCTURE	IS GEN - DIRECT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,078,650	0	816,669	261,981	0
FRINGE BENEFITS	370,215	0	281,965	88,250	0
<b>Other Expense &amp; Cost</b>					
SUPPLIES	8,224	0	6,063	2,161	0
UNIFORMS	670	0	270	400	0
FOOD	347	0	323	24	0
MAINT/EQUIP	84,729	0	23,625	61,104	0
SOFTWARE LIC	2,413,194	0	1,504,598	606,357	302,239
VEHICLE MAINT	1,310	0	1,310	0	0
TELEPHONE	49,974	0	0	0	0
DATA CONNECTIVITY	135,914	0	10,078	123,363	2,473
POSTAGE	36	0	36	0	0
PRINTING	494	0	494	0	0
ADVERTISING	465	0	240	225	0
PHOTO COPIER	895	0	895	0	0
TRAVEL	30,169	0	20,151	10,018	0
MEMBERSHIPS/DUES	452	0	452	0	0
CONTRACTED SVCS	556,587	0	157,513	312,592	86,482
EMPLOYEE APPRECIATION	1,065	0	1,065	0	0
PENALTIES	4	0	4	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	4,733,394				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	4,733,394	0	2,825,751	1,466,475	391,194
<b>Allocation Step 1</b>					
Inbound - EQUIPMENT DEPRECIATION: EQUIPMENT DEPRECIATION	227,009	0	117,004	110,005	0
Inbound - All Others	205,719	205,719	0	0	0
Reallocate Admin Costs		(205,719)	122,043	65,380	16,224
Unallocated Costs	0	0	0	0	0
1st Allocation	5,166,122	0	3,064,798	1,641,860	407,418
<b>Allocation Step 2</b>					
Inbound - All Others	75,357	75,357	0	0	0
Reallocate Admin Costs		(75,357)	44,706	23,949	5,943
Unallocated Costs	0	0	0	0	0
2nd Allocation	75,357	0	44,706	23,949	5,943
<b>Total For IS SYSTEM SUPP/INFRAST</b>					
Schedule .3 Total	5,241,480	0	3,109,504	1,665,809	413,361

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IS SYSTEM SUPP/INFRAS**

TELEPHONE

<hr/>	
Wages & Benefits	
-----	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
-----	
SUPPLIES	0
UNIFORMS	0
FOOD	0
MAINT/EQUIP	0
SOFTWARE LIC	0
VEHICLE MAINT	0
TELEPHONE	49,974
DATA CONNECTIVITY	0
POSTAGE	0
PRINTING	0
ADVERTISING	0
PHOTO COPIER	0
TRAVEL	0
MEMBERSHIPS/DUES	0
CONTRACTED SVCS	0
EMPLOYEE APPRECIATION	0
PENALTIES	0
Departmental Total	
-----	
Expenditures Per Financial Statement	
Deductions	
-----	
*Total Disallowed Costs	0
Functional Cost	49,974
Allocation Step 1	
-----	
Inbound - EQUIPMENT	
DEPRECIATION: EQUIPMENT	0
DEPRECIATION	
Inbound - All Others	0
Reallocate Admin Costs	2,073
Unallocated Costs	0
1st Allocation	52,047
Allocation Step 2	
-----	
Inbound - All Others	0
Reallocate Admin Costs	759
Unallocated Costs	0
2nd Allocation	759
Total For IS SYSTEM SUPP/INFRAS	
-----	
Schedule .3 Total	52,806

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IS SYSTEM SUPP/INFRAS**

Activity - IS GEN COSTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.335888	10,294		10,294		10,294
BUILDING MAINTENANCE	16.84	1.113455	34,125		34,125		34,125
CITY ATTORNEY	8.25	0.545487	16,718		16,718		16,718
ADMIN SVC - CENTRAL SUPPLY	0.25	0.016530	507		507		507
CITY MANAGER	9.45	0.624831	19,150		19,150		19,150
ORG DEVELOP & TRAINING	3.60	0.238031	7,295		7,295		7,295
HUMAN RESOURCES	11.20	0.740540	22,696		22,696		22,696
BUDGET & EVALUATIONS	3.87	0.255883	7,842		7,842		7,842
FINANCE	20.15	1.332311	40,833		40,833		40,833
INTERNAL AUDIT	1.85	0.122321	3,749		3,749		3,749
IS SYSTEM SUPP/INFRAS	12.79	0.845670	25,918		25,918		25,918
PRINT SHOP	1.00	0.066120	2,026		2,026	31	2,058
STRATEGIC PLANNING	2.00	0.132239	4,053		4,053	63	4,116
CORPORATE COMMUNIC	6.37	0.421182	12,908		12,908	201	13,109
IS WEBSITE	8.35	0.552099	16,921		16,921	263	17,184
CUSTOMER CALL CENTER	5.00	0.330598	10,132		10,132	158	10,290
RECORDS RETENTION	0.50	0.033060	1,013		1,013	15	1,029
FD 27 SAFETY & WORKERS' COMP	2.92	0.193069	5,917		5,917	92	6,009
FD 28 PROPERTY & CASUALTY	0.62	0.040994	1,256		1,256	19	1,276
FD 29 RISK MANAGEMENT	1.40	0.092567	2,837		2,837	44	2,881
TRANSIT ADMIN	8.49	0.561356	17,204		17,204	267	17,472
TRANSIT GEN MAINT	0.75	0.049590	1,520		1,520	23	1,543
FLEET MAINT	17.50	1.157094	35,463		35,463	551	36,014
TRANSIT FASTTRAC	12.88	0.851621	26,100		26,100	406	26,506
MUTC	2.25	0.148769	4,559		4,559	71	4,630
TRANSIT FIXED ROUTE	31.07	2.054337	62,961		62,961	979	63,940
AIRPORT	23.63	1.562407	47,885		47,885	744	48,629
ENV SVCS	36.50	2.413367	73,965		73,965	1,150	75,115
STORMWATER	40.88	2.702971	82,841		82,841	1,288	84,129
FD 26 CDBG	5.35	0.353740	10,841		10,841	168	11,010
FD 26 HOME	1.85	0.122321	3,749		3,749	58	3,807
CITY COUNCIL	10.00	0.661196	20,264		20,264	315	20,579
MAYOR	1.00	0.066120	2,026		2,026	31	2,058
CITY CLERK	1.50	0.099179	3,040		3,040	47	3,087
PLANNING	25.84	1.708531	52,363		52,363	814	53,177
INSPECTIONS	24.66	1.630510	49,972		49,972	777	50,749
INFO SYSTEMS GIS	3.10	0.204971	6,282		6,282	97	6,379
POLICE	502.33	33.213878	1,017,938		1,017,938	15,829	1,033,768
COMMUNICATIONS	53.44	3.533433	108,293		108,293	1,683	109,976
800 MHZ	0.75	0.049590	1,520		1,520	23	1,543
FIRE	166.74	11.024788	337,888		337,888	5,253	343,140
FIRE HAZMAT	43.75	2.892734	88,656		88,656	1,378	90,035
ENGINEERING	65.15	4.307694	132,022		132,022	2,052	134,075
COMMUNITY DEVELOPMENT	7.30	0.482673	14,793		14,793	230	15,023
HUMAN REL	1.50	0.099179	3,040		3,040	47	3,087
PARKS*	70.14	4.637631	142,134		142,134	2,210	144,344
RECREATION	145.52	9.621730	294,887		294,887	4,584	299,471
PARKS DISTRICT A	61.22	4.047844	124,058		124,058	1,929	125,987
FD 22 E911	1.30	0.085956	2,634		2,634	41	2,675
FD 81 FLEET MAINT FUND	24.53	1.621915	49,708		49,708	773	50,481
Schedule .4 Total for IS GEN COSTS	1,512.41	100.000000	3,064,798		3,064,798	44,706	3,109,504

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IS SYSTEM SUPP/INFRAST**

Activity - IS GEN COSTS

Allocation Basis:    MODIFIED FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IS SYSTEM SUPP/INFRAS**

Activity - IS INFASTRUCTURE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.335888	5,515		5,515		5,515
BUILDING MAINTENANCE	16.84	1.113455	18,281		18,281		18,281
CITY ATTORNEY	8.25	0.545487	8,956		8,956		8,956
ADMIN SVC - CENTRAL SUPPLY	0.25	0.016530	271		271		271
CITY MANAGER	9.45	0.624831	10,259		10,259		10,259
ORG DEVELOP & TRAINING	3.60	0.238031	3,908		3,908		3,908
HUMAN RESOURCES	11.20	0.740540	12,159		12,159		12,159
BUDGET & EVALUATIONS	3.87	0.255883	4,201		4,201		4,201
FINANCE	20.15	1.332311	21,875		21,875		21,875
INTERNAL AUDIT	1.85	0.122321	2,008		2,008		2,008
IS SYSTEM SUPP/INFRAS	12.79	0.845670	13,885		13,885		13,885
PRINT SHOP	1.00	0.066120	1,086		1,086	17	1,102
STRATEGIC PLANNING	2.00	0.132239	2,171		2,171	34	2,205
CORPORATE COMMUNIC	6.37	0.421182	6,915		6,915	107	7,023
IS WEBSITE	8.35	0.552099	9,065		9,065	141	9,206
CUSTOMER CALL CENTER	5.00	0.330598	5,428		5,428	84	5,512
RECORDS RETENTION	0.50	0.033060	543		543	8	551
FD 27 SAFETY & WORKERS' COMP	2.92	0.193069	3,170		3,170	49	3,219
FD 28 PROPERTY & CASUALTY	0.62	0.040994	673		673	10	683
FD 29 RISK MANAGEMENT	1.40	0.092567	1,520		1,520	23	1,543
TRANSIT ADMIN	8.49	0.561356	9,217		9,217	143	9,360
TRANSIT GEN MAINT	0.75	0.049590	814		814	12	827
FLEET MAINT	17.50	1.157094	18,998		18,998	295	19,293
TRANSIT FASTTRAC	12.88	0.851621	13,982		13,982	217	14,200
MUTC	2.25	0.148769	2,443		2,443	38	2,480
TRANSIT FIXED ROUTE	31.07	2.054337	33,729		33,729	524	34,254
AIRPORT	23.63	1.562407	25,653		25,653	399	26,051
ENV SVCS	36.50	2.413367	39,624		39,624	616	40,240
STORMWATER	40.88	2.702971	44,379		44,379	690	45,069
FD 26 CDBG	5.35	0.353740	5,808		5,808	90	5,898
FD 26 HOME	1.85	0.122321	2,008		2,008	31	2,039
CITY COUNCIL	10.00	0.661196	10,856		10,856	169	11,025
MAYOR	1.00	0.066120	1,086		1,086	17	1,102
CITY CLERK	1.50	0.099179	1,628		1,628	25	1,654
PLANNING	25.84	1.708531	28,052		28,052	436	28,488
INSPECTIONS	24.66	1.630510	26,771		26,771	416	27,187
INFO SYSTEMS GIS	3.10	0.204971	3,365		3,365	52	3,417
POLICE	502.33	33.213878	545,326		545,326	8,482	553,808
COMMUNICATIONS	53.44	3.533433	58,014		58,014	902	58,916
800 MHZ	0.75	0.049590	814		814	12	827
FIRE	166.74	11.024788	181,012		181,012	2,814	183,826
FIRE HAZMAT	43.75	2.892734	47,495		47,495	738	48,233
ENGINEERING	65.15	4.307694	70,726		70,726	1,100	71,826
COMMUNITY DEVELOPMENT	7.30	0.482673	7,925		7,925	123	8,048
HUMAN REL	1.50	0.099179	1,628		1,628	25	1,654
PARKS*	70.14	4.637631	76,143		76,143	1,184	77,327
RECREATION	145.52	9.621730	157,975		157,975	2,456	160,431
PARKS DISTRICT A	61.22	4.047844	66,460		66,460	1,033	67,493
FD 22 E911	1.30	0.085956	1,411		1,411	22	1,433
FD 81 FLEET MAINT FUND	24.53	1.621915	26,630		26,630	414	27,044
Schedule .4 Total for IS INFASTRUCTURE	1,512.41	100.000000	1,641,860		1,641,860	23,949	1,665,809

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IS SYSTEM SUPP/INFRAST**

Activity - IS INFASTRUCTURE

Allocation Basis:    MODIFIED FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IS SYSTEM SUPP/INFRAST**

Activity - IS GEN - DIRECT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY CLERK	61,072	15.611691	63,605		63,605	928	64,533
POLICE	103,776	26.528014	108,080		108,080	1,577	109,656
FIRE	2,473	0.632167	2,576		2,576	37	2,613
PARKS*	5,221	1.334632	5,437		5,437	79	5,517
OTHER*	218,652	55.893496	227,720		227,720	3,322	231,042
Schedule .4 Total for IS GEN - DIRECT	391,194	100.000000	407,418		407,418	5,943	413,361

Allocation Basis:      DIRECT MAINT COSTS

Allocation Source:     IT COST DETAIL

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IS SYSTEM SUPP/INFRAS**

Activity - TELEPHONE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.335888	175		175		175
BUILDING MAINTENANCE	16.84	1.113455	579		579		579
CITY ATTORNEY	8.25	0.545487	284		284		284
ADMIN SVC - CENTRAL SUPPLY	0.25	0.016530	9		9		9
CITY MANAGER	9.45	0.624831	325		325		325
ORG DEVELOP & TRAINING	3.60	0.238031	124		124		124
HUMAN RESOURCES	11.20	0.740540	385		385		385
BUDGET & EVALUATIONS	3.87	0.255883	133		133		133
FINANCE	20.15	1.332311	693		693		693
INTERNAL AUDIT	1.85	0.122321	64		64		64
IS SYSTEM SUPP/INFRAS	12.79	0.845670	440		440		440
PRINT SHOP	1.00	0.066120	34		34	0	35
STRATEGIC PLANNING	2.00	0.132239	69		69	1	70
CORPORATE COMMUNIC	6.37	0.421182	219		219	3	222
IS WEBSITE	8.35	0.552099	287		287	4	291
CUSTOMER CALL CENTER	5.00	0.330598	172		172	3	175
RECORDS RETENTION	0.50	0.033060	17		17	0	17
FD 27 SAFETY & WORKERS' COMP	2.92	0.193069	100		100	1	102
FD 28 PROPERTY & CASUALTY	0.62	0.040994	21		21	0	22
FD 29 RISK MANAGEMENT	1.40	0.092567	48		48	1	49
TRANSIT ADMIN	8.49	0.561356	292		292	4	296
TRANSIT GEN MAINT	0.75	0.049590	26		26	0	26
FLEET MAINT	17.50	1.157094	602		602	9	611
TRANSIT FASTTRAC	12.88	0.851621	443		443	7	450
MUTC	2.25	0.148769	77		77	1	78
TRANSIT FIXED ROUTE	31.07	2.054337	1,069		1,069	16	1,086
AIRPORT	23.63	1.562407	813		813	12	826
ENV SVCS	36.50	2.413367	1,256		1,256	19	1,275
STORMWATER	40.88	2.702971	1,407		1,407	22	1,428
FD 26 CDBG	5.35	0.353740	184		184	3	187
FD 26 HOME	1.85	0.122321	64		64	1	64
CITY COUNCIL	10.00	0.661196	344		344	5	349
MAYOR	1.00	0.066120	34		34	0	35
CITY CLERK	1.50	0.099179	52		52	1	52
PLANNING	25.84	1.708531	889		889	14	903
INSPECTIONS	24.66	1.630510	849		849	13	862
INFO SYSTEMS GIS	3.10	0.204971	107		107	2	108
POLICE	502.33	33.213878	17,289		17,289	275	17,564
COMMUNICATIONS	53.44	3.533433	1,839		1,839	28	1,867
800 MHZ	0.75	0.049590	26		26	0	26
FIRE	166.74	11.024788	5,738		5,738	89	5,827
FIRE HAZMAT	43.75	2.892734	1,506		1,506	23	1,529
ENGINEERING	65.15	4.307694	2,242		2,242	35	2,277
COMMUNITY DEVELOPMENT	7.30	0.482673	251		251	4	255
HUMAN REL	1.50	0.099179	52		52	1	52
PARKS*	70.14	4.637631	2,414		2,414	37	2,451
RECREATION	145.52	9.621730	5,008		5,008	78	5,086
PARKS DISTRICT A	61.22	4.047844	2,107		2,107	33	2,139
FD 22 E911	1.30	0.085956	45		45	1	45
FD 81 FLEET MAINT FUND	24.53	1.621915	844		844	13	857
Schedule .4 Total for TELEPHONE	1,512.41	100.000000	52,047		52,047	759	52,806

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IS SYSTEM SUPP/INFRAST**

Activity - TELEPHONE

Allocation Basis:    MODIFIED FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IS SYSTEM SUPP/INFRAST**

Receiving Department	Total	IS GEN COSTS	IS INFRASTRUCTURE	IS GEN - DIRECT	TELEPHONE
ADMIN SVC - ADMIN/PURCH	15,984	10,294	5,515	0	175
BUILDING MAINTENANCE	52,986	34,125	18,281	0	579
CITY ATTORNEY	25,958	16,718	8,956	0	284
ADMIN SVC - CENTRAL SUPPLY	786	507	271	0	9
CITY MANAGER	29,734	19,150	10,259	0	325
ORG DEVELOP & TRAINING	11,327	7,295	3,908	0	124
HUMAN RESOURCES	35,240	22,696	12,159	0	385
BUDGET & EVALUATIONS	12,177	7,842	4,201	0	133
FINANCE	63,401	40,833	21,875	0	693
INTERNAL AUDIT	5,821	3,749	2,008	0	64
IS SYSTEM SUPP/INFRAST	40,243	25,918	13,885	0	440
PRINT SHOP	3,195	2,058	1,102	0	35
STRATEGIC PLANNING	6,390	4,116	2,205	0	70
CORPORATE COMMUNIC	20,354	13,109	7,023	0	222
IS WEBSITE	26,681	17,184	9,206	0	291
CUSTOMER CALL CENTER	15,976	10,290	5,512	0	175
RECORDS RETENTION	1,597	1,029	551	0	17
FD 27 SAFETY & WORKERS' COMP	9,330	6,009	3,219	0	102
FD 28 PROPERTY & CASUALTY	1,980	1,276	683	0	22
FD 29 RISK MANAGEMENT	4,473	2,881	1,543	0	49
TRANSIT ADMIN	27,128	17,472	9,360	0	296
TRANSIT GEN MAINT	2,396	1,543	827	0	26
FLEET MAINT	55,918	36,014	19,293	0	611
TRANSIT FASTTRAC	41,156	26,506	14,200	0	450
MMTC	7,189	4,630	2,480	0	78
TRANSIT FIXED ROUTE	99,279	63,940	34,254	0	1,086
AIRPORT	75,506	48,629	26,051	0	826
ENV SVCS	116,630	75,115	40,240	0	1,275
STORMWATER	130,626	84,129	45,069	0	1,428
FD 26 CDBG	17,095	11,010	5,898	0	187
FD 26 HOME	5,911	3,807	2,039	0	64
CITY COUNCIL	31,953	20,579	11,025	0	349
MAYOR	3,195	2,058	1,102	0	35
CITY CLERK	69,325	3,087	1,654	64,533	52
PLANNING	82,568	53,177	28,488	0	903
INSPECTIONS	78,797	50,749	27,187	0	862
INFO SYSTEMS GIS	9,905	6,379	3,417	0	108
POLICE	1,714,797	1,033,768	553,808	109,656	17,564
COMMUNICATIONS	170,759	109,976	58,916	0	1,867
800 MHZ	2,396	1,543	827	0	26
FIRE	535,406	343,140	183,826	2,613	5,827
FIRE HAZMAT	139,796	90,035	48,233	0	1,529
ENGINEERING	208,177	134,075	71,826	0	2,277
COMMUNITY DEVELOPMENT	23,326	15,023	8,048	0	255
HUMAN REL	4,792	3,087	1,654	0	52
PARKS*	229,638	144,344	77,327	5,517	2,451
RECREATION	464,988	299,471	160,431	0	5,086
PARKS DISTRICT A	195,619	125,987	67,493	0	2,139
FD 22 E911	4,153	2,675	1,433	0	45
FD 81 FLEET MAINT FUND	78,382	50,481	27,044	0	857
OTHER*	231,042	0	0	231,042	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IS SYSTEM SUPP/INFRAST**

Receiving Department	Total	IS GEN COSTS	IS INFRASTRUCTURE	IS GEN - DIRECT	TELEPHONE
Direct Bill	0	0	0	0	0
Total	5,241,480	3,109,504	1,665,809	413,361	52,806

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department PRINT SHOP**

The city operates a print shop that offers printing and copying services for city departments. Costs are allocated based on printing charges.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department PRINT SHOP**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	76,849			76,849
Inbound Costs:				
BUILDING DEPRECIATION	2,991		2,991	
EQUIPMENT DEPRECIATION	2,797		2,797	
PROFESSIONAL SERVICES		212	212	
INSURANCE	915	0	915	
ADMIN SVC - ADMIN/PURCH	435	47	481	
BUILDING MAINTENANCE	4,680	525	5,204	
PUBLIC BLDGS	6,693	625	7,318	
CITY MANAGER	1,140	103	1,243	
ORG DEVELOP & TRAINING	261	19	281	
HUMAN RESOURCES	781	59	840	
BUDGET & EVALUATIONS	763	48	811	
FINANCE	3,419	194	3,613	
INTERNAL AUDIT	405	27	432	
IS SYSTEM SUPP/INFRAS	3,146	48	3,195	
STRATEGIC PLANNING		158	158	
CORPORATE COMMUNIC		50	50	
IS WEBSITE		843	843	
RECORDS RETENTION		37	37	
FD 27 SAFETY & WORKERS' COMP		38	38	
FD 28 PROPERTY & CASUALTY		11	11	
FD 29 RISK MANAGEMENT		29	29	
Total Allocated Additions:	28,425	3,075	31,500	31,500
Total To Be Allocated:	105,274	3,075		108,349

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PRINT SHOP**

	Total	G&A	PRINT SHOP
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	60,612	0	60,612
FRINGE BENEFITS	23,698	0	23,698
<b>Other Expense &amp; Cost</b>			
SUPPLIES	1,086	0	1,086
UNIFORM	376	0	376
MAINT	280	0	280
TELEPHONE/TRAVEL	156	0	156
PRINT/POSTAGE	17,660	0	17,660
INVENTORY	22,608	0	22,608
COST REDISTRIBUTION	(49,627)	0	(49,627)
<b>Departmental Total</b>			
Expenditures Per Financial Statement	76,849		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	76,849	0	76,849
<b>Allocation Step 1</b>			
Inbound - All Others	28,425	28,425	0
Reallocate Admin Costs		(28,425)	28,425
Unallocated Costs	0	0	0
1st Allocation	105,274	0	105,274
<b>Allocation Step 2</b>			
Inbound - All Others	3,075	3,075	0
Reallocate Admin Costs		(3,075)	3,075
Unallocated Costs	0	0	0
2nd Allocation	3,075	0	3,075
<b>Total For PRINT SHOP</b>			
Schedule .3 Total	108,349	0	108,349



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINT SHOP**

Activity - PRINT SHOP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	699	1.489199	1,568		1,568		1,568
CITY ATTORNEY	135	0.287613	303		303		303
CITY MANAGER	1,420	3.025267	3,185		3,185		3,185
ORG DEVELOP & TRAINING	221	0.470834	496		496		496
HUMAN RESOURCES	792	1.687332	1,776		1,776		1,776
BUDGET & EVALUATIONS	707	1.506242	1,586		1,586		1,586
FINANCE	2,986	6.361583	6,697		6,697		6,697
INTERNAL AUDIT	84	0.178959	188		188		188
IS SYSTEM SUPP/INFRAST	494	1.052452	1,108		1,108		1,108
STRATEGIC PLANNING	83	0.176829	186		186	6	192
CORPORATE COMMUNIC	1,016	2.164558	2,279		2,279	79	2,358
FD 27 SAFETY & WORKERS' COMP	692	1.474285	1,552		1,552	54	1,606
FD 29 RISK MANAGEMENT	1,017	2.166688	2,281		2,281	79	2,360
TRANSIT ADMIN	434	0.924624	973		973	34	1,007
TRANSIT FASTTRAC	1	0.002130	2		2	0	2
TRANSIT FIXED ROUTE	49	0.104393	110		110	4	113
AIRPORT	30	0.063914	67		67	2	69
ENV SVCS	7,114	15.156166	15,956		15,956	558	16,514
STORMWATER	1,054	2.245515	2,364		2,364	82	2,446
FD 26 CDBG	445	0.948059	998		998	35	1,033
CITY COUNCIL	2,025	4.314202	4,542		4,542	158	4,700
MAYOR	7	0.014913	16		16	0	16
CITY CLERK	30	0.063914	67		67	2	69
PLANNING	3,004	6.399932	6,737		6,737	234	6,972
INSPECTIONS	2,561	5.456134	5,744		5,744	200	5,944
POLICE	7,055	15.030466	15,823		15,823	551	16,374
COMMUNICATIONS	492	1.048191	1,103		1,103	38	1,142
FIRE	3,251	6.926158	7,291		7,291	254	7,545
ENGINEERING	1,213	2.584260	2,721		2,721	95	2,815
COMMUNITY DEVELOPMENT	1,650	3.515275	3,701		3,701	129	3,829
HUMAN REL	397	0.845797	890		890	31	921
PARKS*	4,601	9.802292	10,319		10,319	359	10,678
RECREATION	912	1.942989	2,045		2,045	71	2,117
PARKS DISTRICT A	252	0.536878	565		565	19	585
FD 81 FLEET MAINT FUND	15	0.031957	34		34	1	35
<b>Schedule .4 Total for PRINT SHOP</b>	<b>46,938</b>	<b>100.000000</b>	<b>105,274</b>		<b>105,274</b>	<b>3,075</b>	<b>108,349</b>

Allocation Basis: PRINT CHARGES  
Allocation Source: CITY RECORDS

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PRINT SHOP**

Receiving Department	Total	PRINT SHOP
ADMIN SVC - ADMIN/PURCH	1,568	1,568
CITY ATTORNEY	303	303
CITY MANAGER	3,185	3,185
ORG DEVELOP & TRAINING	496	496
HUMAN RESOURCES	1,776	1,776
BUDGET & EVALUATIONS	1,586	1,586
FINANCE	6,697	6,697
INTERNAL AUDIT	188	188
IS SYSTEM SUPP/INFRAST	1,108	1,108
STRATEGIC PLANNING	192	192
CORPORATE COMMUNIC	2,358	2,358
FD 27 SAFETY & WORKERS' COMP	1,606	1,606
FD 29 RISK MANAGEMENT	2,360	2,360
TRANSIT ADMIN	1,007	1,007
TRANSIT FASTTRAC	2	2
TRANSIT FIXED ROUTE	113	113
AIRPORT	69	69
ENV SVCS	16,514	16,514
STORMWATER	2,446	2,446
FD 26 CDBG	1,033	1,033
CITY COUNCIL	4,700	4,700
MAYOR	16	16
CITY CLERK	69	69
PLANNING	6,972	6,972
INSPECTIONS	5,944	5,944
POLICE	16,374	16,374
COMMUNICATIONS	1,142	1,142
FIRE	7,545	7,545
ENGINEERING	2,815	2,815
COMMUNITY DEVELOPMENT	3,829	3,829
HUMAN REL	921	921
PARKS*	10,678	10,678
RECREATION	2,117	2,117
PARKS DISTRICT A	585	585
FD 81 FLEET MAINT FUND	35	35
Direct Bill	0	0
<b>Total</b>	<b>108,349</b>	<b>108,349</b>

City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department MAIL ROOM/RECORDS

The mail for city departments is collected and dispersed at a central location. Costs are allocated based on postage charges.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department MAIL ROOM/RECORDS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	22,908			22,908
Inbound Costs:				
BUILDING DEPRECIATION	934		934	
EQUIPMENT DEPRECIATION	551		551	
PROFESSIONAL SERVICES		218	218	
INSURANCE	143	0	143	
ADMIN SVC - ADMIN/PURCH	116	12	129	
BUILDING MAINTENANCE	1,461	164	1,625	
PUBLIC BLDGS	2,090	195	2,286	
BUDGET & EVALUATIONS	828	52	880	
FINANCE	3,567	204	3,771	
INTERNAL AUDIT	439	29	469	
FD 28 PROPERTY & CASUALTY		2	2	
Total Allocated Additions:	<u>10,130</u>	<u>876</u>	11,006	11,006
Total To Be Allocated:	<u>33,038</u>	<u>876</u>		<u>33,914</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAIL ROOM/RECORDS**

	Total	G&A	MAIL ROOM
<b>Other Expense &amp; Cost</b>			
SUPPLIES	671	0	671
TELEPHONE/TRAVEL	78	0	78
RENTS	10,128	0	10,128
INVENTORY	42,706	0	42,706
COST REDISTRIBUTION	(30,675)	0	(30,675)
<b>Departmental Total</b>			
Expenditures Per Financial Statement	22,908		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	22,908	0	22,908
<b>Allocation Step 1</b>			
Inbound - All Others	10,130	10,130	0
Reallocate Admin Costs		(10,130)	10,130
Unallocated Costs	0	0	0
1st Allocation	33,038	0	33,038
<b>Allocation Step 2</b>			
Inbound - All Others	876	876	0
Reallocate Admin Costs		(876)	876
Unallocated Costs	0	0	0
2nd Allocation	876	0	876
<b>Total For MAIL ROOM/RECORDS</b>			
Schedule .3 Total	33,914	0	33,914

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAIL ROOM/RECORDS**

Activity - MAIL ROOM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	21	0.040233	13		13		13
BUILDING MAINTENANCE	5	0.009579	3		3		3
CITY ATTORNEY	333	0.637980	211		211		211
ADMIN SVC - CENTRAL SUPPLY	1	0.001916	1		1		1
CITY MANAGER	404	0.774006	256		256		256
ORG DEVELOP & TRAINING	9	0.017243	6		6		6
HUMAN RESOURCES	359	0.687792	227		227		227
FINANCE	11,913	22.823588	7,540		7,540		7,540
IS SYSTEM SUPP/INFRAST	36	0.068971	23		23		23
CORPORATE COMMUNIC	4	0.007663	3		3	0	3
FD 27 SAFETY & WORKERS' COMP	7	0.013411	4		4	0	5
FD 29 RISK MANAGEMENT	54	0.103456	34		34	1	35
TRANSIT ADMIN	701	1.343015	444		444	16	459
FLEET MAINT	25	0.047896	16		16	1	16
TRANSIT FASTTRAC	907	1.737681	574		574	20	594
TRANSIT FIXED ROUTE	208	0.398498	132		132	5	136
AIRPORT	219	0.419572	139		139	5	143
ENV SVCS	928	1.777914	587		587	21	608
STORMWATER	3,425	6.561806	2,168		2,168	77	2,245
CITY COUNCIL	270	0.517281	171		171	6	177
MAYOR	5	0.009579	3		3	0	3
CITY CLERK	19	0.036401	12		12	0	12
PLANNING	15,938	30.534906	10,089		10,089	358	10,447
INSPECTIONS	1,582	3.030884	1,001		1,001	35	1,037
OTHER APPROP	1	0.001916	1		1	0	1
POLICE	9,804	18.783049	6,206		6,206	220	6,425
COMMUNICATIONS	19	0.036401	12		12	0	12
FIRE	3,136	6.008123	1,985		1,985	70	2,055
FIRE HAZMAT	203	0.388919	128		128	5	133
ENGINEERING	1,174	2.249214	743		743	26	769
COMMUNITY DEVELOPMENT	127	0.243314	80		80	3	83
HUMAN REL	121	0.231819	77		77	3	79
PARKS*	84	0.160932	53		53	2	55
RECREATION	55	0.105372	35		35	1	36
PARKS DISTRICT A	90	0.172427	57		57	2	59
FD 81 FLEET MAINT FUND	9	0.017243	6		6	0	6
<b>Schedule .4 Total for MAIL ROOM</b>	<b>52,196</b>	<b>100.000000</b>	<b>33,038</b>		<b>33,038</b>	<b>876</b>	<b>33,914</b>

Allocation Basis: MAIL CHARGES  
Allocation Source: EXPENDITURE REPORT QUERY

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department MAIL ROOM/RECORDS**

Receiving Department	Total	MAIL ROOM
ADMIN SVC - ADMIN/PURCH	13	13
BUILDING MAINTENANCE	3	3
CITY ATTORNEY	211	211
ADMIN SVC - CENTRAL SUPPLY	1	1
CITY MANAGER	256	256
ORG DEVELOP & TRAINING	6	6
HUMAN RESOURCES	227	227
FINANCE	7,540	7,540
IS SYSTEM SUPP/INFRAST	23	23
CORPORATE COMMUNIC	3	3
FD 27 SAFETY & WORKERS' COMP	5	5
FD 29 RISK MANAGEMENT	35	35
TRANSIT ADMIN	459	459
FLEET MAINT	16	16
TRANSIT FASTTRAC	594	594
TRANSIT FIXED ROUTE	136	136
AIRPORT	143	143
ENV SVCS	608	608
STORMWATER	2,245	2,245
CITY COUNCIL	177	177
MAYOR	3	3
CITY CLERK	12	12
PLANNING	10,447	10,447
INSPECTIONS	1,037	1,037
OTHER APPROP	1	1
POLICE	6,425	6,425
COMMUNICATIONS	12	12
FIRE	2,055	2,055
FIRE HAZMAT	133	133
ENGINEERING	769	769
COMMUNITY DEVELOPMENT	83	83
HUMAN REL	79	79
PARKS*	55	55
RECREATION	36	36
PARKS DISTRICT A	59	59
FD 81 FLEET MAINT FUND	6	6
Direct Bill	0	0
<b>Total</b>	<b>33,914</b>	<b>33,914</b>

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department STRATEGIC PLANNING**

This cost center is responsible for planning for the use of funds, personnel, and resources to help the city achieve short and long term goals. Costs are allocated based on the number of city FTEs.



**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department STRATEGIC PLANNING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	241,379			241,379
Inbound Costs:				
BUILDING DEPRECIATION	3,080		3,080	
EQUIPMENT DEPRECIATION	350		350	
PROFESSIONAL SERVICES		192	192	
INSURANCE	1,405	0	1,406	
ADMIN SVC - ADMIN/PURCH	1,102	119	1,221	
BUILDING MAINTENANCE	4,819	540	5,359	
PUBLIC BLDGS	6,892	644	7,536	
CITY MANAGER	2,280	206	2,486	
ORG DEVELOP & TRAINING	523	39	562	
HUMAN RESOURCES	1,562	118	1,680	
BUDGET & EVALUATIONS	525	33	558	
FINANCE	2,681	151	2,832	
INTERNAL AUDIT	279	19	298	
IS SYSTEM SUPP/INFRAS	6,293	97	6,390	
PRINT SHOP	186	6	192	
STRATEGIC PLANNING		317	317	
CORPORATE COMMUNIC		99	99	
IS WEBSITE		1,686	1,686	
RECORDS RETENTION		75	75	
FD 27 SAFETY & WORKERS' COMP		106	106	
FD 28 PROPERTY & CASUALTY		17	17	
FD 29 RISK MANAGEMENT		54	54	
Total Allocated Additions:	<u>31,977</u>	<u>4,518</u>	36,495	36,495
Total To Be Allocated:	<u>273,356</u>	<u>4,518</u>		<u>277,874</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department STRATEGIC PLANNING**

	Total	G&A	STRAT PLAN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	169,742	0	169,742
FRINGE BENEFITS	56,393	0	56,393
<b>Other Expense &amp; Cost</b>			
SUPPLIES	507	0	507
FOOD	2,499	0	2,499
SOFTWARE LIC	228	0	228
TELEPHONE/TRAVEL	1,896	0	1,896
POSTAGE/PRINT	1,538	0	1,538
MEMBERSHIP/DUES	506	0	506
CONTRACTED SVCS	8,070	0	8,070
<b>Departmental Total</b>			
Expenditures Per Financial Statement	241,379		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>			
	241,379	0	241,379
<b>Allocation Step 1</b>			
Inbound - All Others	31,977	31,977	0
Reallocate Admin Costs		(31,977)	31,977
Unallocated Costs	0	0	0
1st Allocation	273,356	0	273,356
<b>Allocation Step 2</b>			
Inbound - All Others	4,518	4,518	0
Reallocate Admin Costs		(4,518)	4,518
Unallocated Costs	0	0	0
2nd Allocation	4,518	0	4,518
<b>Total For STRATEGIC PLANNING</b>			
Schedule .3 Total	277,874	0	277,874

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department STRATEGIC PLANNING**

Activity - STRAT PLAN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.294553	805		805		805
BUILDING MAINTENANCE	16.84	0.976430	2,669		2,669		2,669
CITY ATTORNEY	8.25	0.478358	1,308		1,308		1,308
ADMIN SVC - CENTRAL SUPPLY	0.25	0.014496	40		40		40
CITY MANAGER	9.45	0.547937	1,498		1,498		1,498
ORG DEVELOP & TRAINING	3.60	0.208738	571		571		571
HUMAN RESOURCES	11.20	0.649407	1,775		1,775		1,775
BUDGET & EVALUATIONS	3.87	0.224393	613		613		613
FINANCE	20.15	1.168353	3,194		3,194		3,194
INTERNAL AUDIT	1.85	0.107268	293		293		293
IS SYSTEM SUPP/INFRAST	12.79	0.741600	2,027		2,027		2,027
PRINT SHOP	1.00	0.057983	158		158		158
STRATEGIC PLANNING	2.00	0.115966	317		317		317
CORPORATE COMMUNIC	6.37	0.369350	1,010		1,010	18	1,027
IS WEBSITE	8.35	0.484156	1,323		1,323	23	1,346
CUSTOMER CALL CENTER	5.00	0.289914	792		792	14	806
RECORDS RETENTION	0.50	0.028991	79		79	1	80
FD 27 SAFETY & WORKERS' COMP	2.92	0.169310	463		463	8	471
FD 28 PROPERTY & CASUALTY	0.62	0.035949	98		98	2	100
FD 29 RISK MANAGEMENT	1.40	0.081176	222		222	4	226
TRANSIT ADMIN	8.49	0.492274	1,346		1,346	23	1,369
TRANSIT GEN MAINT	0.75	0.043487	119		119	2	121
FLEET MAINT	17.50	1.014699	2,774		2,774	48	2,822
TRANSIT FASTTRAC	25.75	1.493057	4,081		4,081	71	4,153
MUTC	2.25	0.130461	357		357	6	363
TRANSIT FIXED ROUTE	62.51	3.624504	9,908		9,908	173	10,081
AIRPORT	23.63	1.370133	3,745		3,745	65	3,811
ENV SVCS	69.85	4.050097	11,071		11,071	194	11,265
STORMWATER	40.88	2.370336	6,479		6,479	113	6,593
FD 26 CDBG	5.35	0.310208	848		848	15	863
FD 26 HOME	1.85	0.107268	293		293	5	298
CITY COUNCIL	10.00	0.579828	1,585		1,585	28	1,612
MAYOR	1.00	0.057983	158		158	3	161
CITY CLERK	1.50	0.086974	238		238	4	242
PLANNING	25.84	1.498275	4,096		4,096	72	4,167
INSPECTIONS	24.66	1.429855	3,909		3,909	68	3,977
INFO SYSTEMS GIS	3.10	0.179747	491		491	8	500
POLICE	502.33	29.126487	79,621		79,621	1,399	81,020
COMMUNICATIONS	53.44	3.098600	8,470		8,470	148	8,618
800 MHZ	0.75	0.043487	119		119	2	121
FIRE	301.32	17.471371	47,759		47,759	836	48,595
FIRE HAZMAT	43.75	2.536747	6,934		6,934	121	7,056
ENGINEERING	65.15	3.777578	10,326		10,326	181	10,507
COMMUNITY DEVELOPMENT	7.30	0.423274	1,157		1,157	20	1,177
HUMAN REL	1.50	0.086974	238		238	4	242
PARKS*	70.14	4.066912	11,117		11,117	195	11,312
RECREATION	145.52	8.437654	23,065		23,065	404	23,469
PARKS DISTRICT A	61.22	3.549706	9,703		9,703	170	9,873
FD 22 E911	1.30	0.075378	206		206	3	209
FD 81 FLEET MAINT FUND	24.53	1.422318	3,888		3,888	68	3,956
Schedule .4 Total for STRAT PLAN	1,724.65	100.000000	273,356		273,356	4,518	277,874

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department STRATEGIC PLANNING**

Activity - STRAT PLAN

Allocation Basis:    FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department STRATEGIC PLANNING**

Receiving Department	Total	STRAT PLAN
ADMIN SVC - ADMIN/PURCH	805	805
BUILDING MAINTENANCE	2,669	2,669
CITY ATTORNEY	1,308	1,308
ADMIN SVC - CENTRAL SUPPLY	40	40
CITY MANAGER	1,498	1,498
ORG DEVELOP & TRAINING	571	571
HUMAN RESOURCES	1,775	1,775
BUDGET & EVALUATIONS	613	613
FINANCE	3,194	3,194
INTERNAL AUDIT	293	293
IS SYSTEM SUPP/INFRAST	2,027	2,027
PRINT SHOP	158	158
STRATEGIC PLANNING	317	317
CORPORATE COMMUNIC	1,027	1,027
IS WEBSITE	1,346	1,346
CUSTOMER CALL CENTER	806	806
RECORDS RETENTION	80	80
FD 27 SAFETY & WORKERS' COMP	471	471
FD 28 PROPERTY & CASUALTY	100	100
FD 29 RISK MANAGEMENT	226	226
TRANSIT ADMIN	1,369	1,369
TRANSIT GEN MAINT	121	121
FLEET MAINT	2,822	2,822
TRANSIT FASTTRAC	4,153	4,153
MMTC	363	363
TRANSIT FIXED ROUTE	10,081	10,081
AIRPORT	3,811	3,811
ENV SVCS	11,265	11,265
STORMWATER	6,593	6,593
FD 26 CDBG	863	863
FD 26 HOME	298	298
CITY COUNCIL	1,612	1,612
MAYOR	161	161
CITY CLERK	242	242
PLANNING	4,167	4,167
INSPECTIONS	3,977	3,977
INFO SYSTEMS GIS	500	500
POLICE	81,020	81,020
COMMUNICATIONS	8,618	8,618
800 MHZ	121	121
FIRE	48,595	48,595
FIRE HAZMAT	7,056	7,056
ENGINEERING	10,507	10,507
COMMUNITY DEVELOPMENT	1,177	1,177
HUMAN REL	242	242
PARKS*	11,312	11,312
RECREATION	23,469	23,469
PARKS DISTRICT A	9,873	9,873
FD 22 E911	209	209
FD 81 FLEET MAINT FUND	3,956	3,956
Direct Bill	0	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department STRATEGIC PLANNING**

Receiving Department	Total	STRAT PLAN
Total	<u>277,874</u>	<u>277,874</u>

City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department CORPORATE COMMUNIC

This cost center is responsible for communication between the city and the community. A portion of costs are disallowed as general government. Remaining costs are allocated based on FTEs.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CORPORATE COMMUNIC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	817,240			817,240
Deductions:				
EQUIPMENT	-3,395			
Total Deductions:	<u>-3,395</u>			-3,395
Inbound Costs:				
EQUIPMENT DEPRECIATION	7,182		7,182	
PROFESSIONAL SERVICES		369	369	
INSURANCE	3,428	1	3,429	
ADMIN SVC - ADMIN/PURCH	3,513	379	3,892	
BUILDING MAINTENANCE	4,473	501	4,975	
FESTIVAL PARK		40	40	
CITY ATTORNEY	7,882	3,422	11,304	
ADMIN SVC - CENTRAL SUPPLY	2	1	2	
CITY MANAGER	7,260	657	7,917	
ORG DEVELOP & TRAINING	1,665	125	1,790	
HUMAN RESOURCES	4,975	376	5,350	
BUDGET & EVALUATIONS	2,627	166	2,792	
FINANCE	12,391	704	13,095	
INTERNAL AUDIT	1,395	94	1,489	
IS SYSTEM SUPP/INFRAS	20,043	311	20,354	
PRINT SHOP	2,279	79	2,358	
MAIL ROOM/RECORDS	3	0	3	
STRATEGIC PLANNING	1,010	18	1,027	
CORPORATE COMMUNIC		316	316	
IS WEBSITE		5,371	5,371	
RECORDS RETENTION		239	239	
FD 27 SAFETY & WORKERS' COMP		273	273	
FD 28 PROPERTY & CASUALTY		37	37	
FD 29 RISK MANAGEMENT		169	169	
Total Allocated Additions:	<u>80,126</u>	<u>13,648</u>	93,775	93,775
Total To Be Allocated:	<u>893,971</u>	<u>13,648</u>		<u>907,620</u>



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CORPORATE COMMUNIC**

	Total	G&A	CORP COMM	GEN GOV**
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	438,414	0	43,841	394,573
FRINGE BENEFITS	156,143	0	15,614	140,529
<b>Other Expense &amp; Cost</b>				
SUPPLIES	1,903	0	190	1,713
UNIFORMS	588	0	59	529
FOOD	1,156	0	116	1,040
MAINT	20,177	0	2,018	18,159
SOFTWARE LIC	24,705	0	2,471	22,234
VEHICLE FUEL	98	0	10	88
TELEPHONE/TRAVEL	9,522	0	952	8,570
DATA CONNECT/VIDEO PROG	7,530	0	753	6,777
POSTAGE/PRINT	1,020	0	102	918
ADVERTISING	111,730	0	7,805	103,925
PHOTO COPIER	871	0	87	784
MEMBERSHIPS/DUES	2,217	0	222	1,995
CONTRACTED SERVICES	37,532	0	3,753	33,779
EMPLOYEE APPRECIATION	169	0	17	152
COMMUNITY RELATIONS	70	0	7	63
*EQUIPMENT	3,395	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	817,240			
<b>Deductions</b>				
*Total Disallowed Costs	(3,395)	0	0	0
<b>Functional Cost</b>	813,845	0	78,017	735,828
<b>Allocation Step 1</b>				
Inbound - All Others	80,126	80,126	0	0
Reallocate Admin Costs		(80,126)	7,681	72,445
Unallocated Costs	(808,273)	0	0	(808,273)
1st Allocation	85,698	0	85,698	0
<b>Allocation Step 2</b>				
Inbound - All Others	13,648	13,648	0	0
Reallocate Admin Costs		(13,648)	1,308	12,340
Unallocated Costs	(12,340)	0	0	(12,340)
2nd Allocation	1,308	0	1,308	0
<b>Total For CORPORATE COMMUNIC</b>				
Schedule .3 Total	87,006	0	87,006	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CORPORATE COMMUNIC**

Activity - CORP COMM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.294553	252		252		252
BUILDING MAINTENANCE	16.84	0.976430	837		837		837
CITY ATTORNEY	8.25	0.478358	410		410		410
ADMIN SVC - CENTRAL SUPPLY	0.25	0.014496	12		12		12
CITY MANAGER	9.45	0.547937	470		470		470
ORG DEVELOP & TRAINING	3.60	0.208738	179		179		179
HUMAN RESOURCES	11.20	0.649407	556		556		556
BUDGET & EVALUATIONS	3.87	0.224393	192		192		192
FINANCE	20.15	1.168353	1,001		1,001		1,001
INTERNAL AUDIT	1.85	0.107268	92		92		92
IS SYSTEM SUPP/INFRAST	12.79	0.741600	636		636		636
PRINT SHOP	1.00	0.057983	50		50		50
STRATEGIC PLANNING	2.00	0.115966	99		99		99
CORPORATE COMMUNIC	6.37	0.369350	316		316		316
IS WEBSITE	8.35	0.484156	415		415	7	421
CUSTOMER CALL CENTER	5.00	0.289914	248		248	4	252
RECORDS RETENTION	0.50	0.028991	25		25	0	25
FD 27 SAFETY & WORKERS' COMP	2.92	0.169310	145		145	2	147
FD 28 PROPERTY & CASUALTY	0.62	0.035949	31		31	0	31
FD 29 RISK MANAGEMENT	1.40	0.081176	70		70	1	70
TRANSIT ADMIN	8.49	0.492274	422		422	7	428
TRANSIT GEN MAINT	0.75	0.043487	37		37	0	38
FLEET MAINT	17.50	1.014699	870		870	14	883
TRANSIT FASTTRAC	25.75	1.493057	1,280		1,280	21	1,300
MUTC	2.25	0.130461	112		112	2	113
TRANSIT FIXED ROUTE	62.51	3.624504	3,106		3,106	50	3,157
AIRPORT	23.63	1.370133	1,174		1,174	19	1,193
ENV SVCS	69.85	4.050097	3,471		3,471	56	3,527
STORMWATER	40.88	2.370336	2,031		2,031	33	2,064
FD 26 CDBG	5.35	0.310208	266		266	4	270
FD 26 HOME	1.85	0.107268	92		92	1	93
CITY COUNCIL	10.00	0.579828	497		497	8	505
MAYOR	1.00	0.057983	50		50	1	50
CITY CLERK	1.50	0.086974	74		74	1	75
PLANNING	25.84	1.498275	1,284		1,284	21	1,305
INSPECTIONS	24.66	1.429855	1,225		1,225	20	1,245
INFO SYSTEMS GIS	3.10	0.179747	154		154	2	156
POLICE	502.33	29.126487	24,964		24,964	411	25,374
COMMUNICATIONS	53.44	3.098600	2,655		2,655	43	2,698
800 MHZ	0.75	0.043487	37		37	0	38
FIRE	301.32	17.471371	14,973		14,973	243	15,216
FIRE HAZMAT	43.75	2.536747	2,174		2,174	35	2,209
ENGINEERING	65.15	3.777578	3,237		3,237	52	3,290
COMMUNITY DEVELOPMENT	7.30	0.423274	363		363	6	368
HUMAN REL	1.50	0.086974	74		74	1	75
PARKS*	70.14	4.066912	3,485		3,485	57	3,542
RECREATION	145.52	8.437654	7,231		7,231	117	7,348
PARKS DISTRICT A	61.22	3.549706	3,042		3,042	49	3,091
FD 22 E911	1.30	0.075378	65		65	1	65
FD 81 FLEET MAINT FUND	24.53	1.422318	1,219		1,219	20	1,239
<b>Schedule .4 Total for CORP COMM</b>	<b>1,724.65</b>	<b>100.000000</b>	<b>85,698</b>		<b>85,698</b>	<b>1,308</b>	<b>87,006</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CORPORATE COMMUNIC**

Activity - CORP COMM

Allocation Basis:    FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department CORPORATE COMMUNIC**

Receiving Department	Total	CORP COMM
ADMIN SVC - ADMIN/PURCH	252	252
BUILDING MAINTENANCE	837	837
CITY ATTORNEY	410	410
ADMIN SVC - CENTRAL SUPPLY	12	12
CITY MANAGER	470	470
ORG DEVELOP & TRAINING	179	179
HUMAN RESOURCES	556	556
BUDGET & EVALUATIONS	192	192
FINANCE	1,001	1,001
INTERNAL AUDIT	92	92
IS SYSTEM SUPP/INFRAST	636	636
PRINT SHOP	50	50
STRATEGIC PLANNING	99	99
CORPORATE COMMUNIC	316	316
IS WEBSITE	421	421
CUSTOMER CALL CENTER	252	252
RECORDS RETENTION	25	25
FD 27 SAFETY & WORKERS' COMP	147	147
FD 28 PROPERTY & CASUALTY	31	31
FD 29 RISK MANAGEMENT	70	70
TRANSIT ADMIN	428	428
TRANSIT GEN MAINT	38	38
FLEET MAINT	883	883
TRANSIT FASTTRAC	1,300	1,300
MMTC	113	113
TRANSIT FIXED ROUTE	3,157	3,157
AIRPORT	1,193	1,193
ENV SVCS	3,527	3,527
STORMWATER	2,064	2,064
FD 26 CDBG	270	270
FD 26 HOME	93	93
CITY COUNCIL	505	505
MAYOR	50	50
CITY CLERK	75	75
PLANNING	1,305	1,305
INSPECTIONS	1,245	1,245
INFO SYSTEMS GIS	156	156
POLICE	25,374	25,374
COMMUNICATIONS	2,698	2,698
800 MHZ	38	38
FIRE	15,216	15,216
FIRE HAZMAT	2,209	2,209
ENGINEERING	3,290	3,290
COMMUNITY DEVELOPMENT	368	368
HUMAN REL	75	75
PARKS*	3,542	3,542
RECREATION	7,348	7,348
PARKS DISTRICT A	3,091	3,091
FD 22 E911	65	65
FD 81 FLEET MAINT FUND	1,239	1,239
Direct Bill	0	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CORPORATE COMMUNIC**

Receiving Department	Total	CORP COMM
Total	87,006	87,006

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department IS WEBSITE**

This cost center is responsible for designing and maintaining the city's website. The website keeps employees and citizens informed about important city information and provides descriptions and contact information for city departments and services. Costs are allocated based on the number of city FTEs. Direct Maintenance costs are assigned based on their actual costs.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department IS WEBSITE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,386,886			1,386,886
Inbound Costs:				
BUILDING DEPRECIATION	5,723		5,723	
EQUIPMENT DEPRECIATION	1,432		1,432	
PROFESSIONAL SERVICES		329	329	
INSURANCE	4,738	1	4,739	
ADMIN SVC - ADMIN/PURCH	713	77	790	
BUILDING MAINTENANCE	8,954	1,004	9,957	
PUBLIC BLDGS	12,806	1,197	14,002	
CITY MANAGER	9,517	861	10,378	
ORG DEVELOP & TRAINING	2,182	164	2,347	
HUMAN RESOURCES	6,521	492	7,014	
BUDGET & EVALUATIONS	2,152	136	2,287	
FINANCE	11,015	624	11,640	
INTERNAL AUDIT	1,143	77	1,219	
IS SYSTEM SUPP/INFRAS	26,273	408	26,681	
STRATEGIC PLANNING	1,323	23	1,346	
CORPORATE COMMUNIC	415	7	421	
IS WEBSITE		7,041	7,041	
RECORDS RETENTION		313	313	
FD 27 SAFETY & WORKERS' COMP		387	387	
FD 28 PROPERTY & CASUALTY		56	56	
FD 29 RISK MANAGEMENT		196	196	
Total Allocated Additions:	94,907	13,392	108,299	108,299
Total To Be Allocated:	1,481,793	13,392		1,495,185

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IS WEBSITE**

	Total	G&A	WEBSITE	WEBSITE-DIR
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	619,595	0	619,595	0
FRINGE BENEFITS	207,174	0	207,174	0
<b>Other Expense &amp; Cost</b>				
TEMP SERVICES	60,225	0	60,225	0
SUPPLIES	5,077	0	5,077	0
UNIFORMS	810	0	810	0
SOFTWARE LIC	245,949	0	220,223	25,726
TELEPHONE/TRAVEL	15,742	0	15,742	0
PHOTO COPIER	450	0	450	0
ADVERTISING	485	0	485	0
MEMBERSHIPS/DUES	1,674	0	1,674	0
CONTRACTED SVCS	229,705	0	229,705	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,386,886			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,386,886	0	1,361,160	25,726
<b>Allocation Step 1</b>				
Inbound - All Others	94,907	94,907	0	0
Reallocate Admin Costs		(94,907)	93,147	1,760
Unallocated Costs	0	0	0	0
1st Allocation	1,481,793	0	1,454,307	27,486
<b>Allocation Step 2</b>				
Inbound - All Others	13,392	13,392	0	0
Reallocate Admin Costs		(13,392)	13,143	248
Unallocated Costs	0	0	0	0
2nd Allocation	13,392	0	13,143	248
<b>Total For IS WEBSITE</b>				
Schedule .3 Total	1,495,185	0	1,467,450	27,735



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IS WEBSITE**

Activity - WEBSITE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.294553	4,284		4,284		4,284
BUILDING MAINTENANCE	16.84	0.976430	14,200		14,200		14,200
CITY ATTORNEY	8.25	0.478358	6,957		6,957		6,957
ADMIN SVC - CENTRAL SUPPLY	0.25	0.014496	211		211		211
CITY MANAGER	9.45	0.547937	7,969		7,969		7,969
ORG DEVELOP & TRAINING	3.60	0.208738	3,036		3,036		3,036
HUMAN RESOURCES	11.20	0.649407	9,444		9,444		9,444
BUDGET & EVALUATIONS	3.87	0.224393	3,263		3,263		3,263
FINANCE	20.15	1.168353	16,991		16,991		16,991
INTERNAL AUDIT	1.85	0.107268	1,560		1,560		1,560
IS SYSTEM SUPP/INFRAST	12.79	0.741600	10,785		10,785		10,785
PRINT SHOP	1.00	0.057983	843		843		843
STRATEGIC PLANNING	2.00	0.115966	1,686		1,686		1,686
CORPORATE COMMUNIC	6.37	0.369350	5,371		5,371		5,371
IS WEBSITE	8.35	0.484156	7,041		7,041		7,041
CUSTOMER CALL CENTER	5.00	0.289914	4,216		4,216	41	4,257
RECORDS RETENTION	0.50	0.028991	422		422	4	425
FD 27 SAFETY & WORKERS' COMP	2.92	0.169310	2,462		2,462	24	2,486
FD 28 PROPERTY & CASUALTY	0.62	0.035949	523		523	5	528
FD 29 RISK MANAGEMENT	1.40	0.081176	1,181		1,181	11	1,192
TRANSIT ADMIN	8.49	0.492274	7,159		7,159	69	7,228
TRANSIT GEN MAINT	0.75	0.043487	632		632	6	638
FLEET MAINT	17.50	1.014699	14,757		14,757	142	14,899
TRANSIT FASTTRAC	25.75	1.493057	21,714		21,714	210	21,923
MUTC	2.25	0.130461	1,897		1,897	18	1,915
TRANSIT FIXED ROUTE	62.51	3.624504	52,711		52,711	509	53,220
AIRPORT	23.63	1.370133	19,926		19,926	192	20,118
ENV SVCS	69.85	4.050097	58,901		58,901	569	59,470
STORMWATER	40.88	2.370336	34,472		34,472	333	34,805
FD 26 CDBG	5.35	0.310208	4,511		4,511	43	4,555
FD 26 HOME	1.85	0.107268	1,560		1,560	15	1,575
CITY COUNCIL	10.00	0.579828	8,432		8,432	81	8,514
MAYOR	1.00	0.057983	843		843	8	851
CITY CLERK	1.50	0.086974	1,265		1,265	12	1,277
PLANNING	25.84	1.498275	21,789		21,789	210	22,000
INSPECTIONS	24.66	1.429855	20,794		20,794	201	20,995
INFO SYSTEMS GIS	3.10	0.179747	2,614		2,614	25	2,639
POLICE	502.33	29.126487	423,590		423,590	4,096	427,686
COMMUNICATIONS	53.44	3.098600	45,063		45,063	435	45,498
800 MHZ	0.75	0.043487	632		632	6	638
FIRE	301.32	17.471371	254,087		254,087	2,454	256,542
FIRE HAZMAT	43.75	2.536747	36,892		36,892	356	37,248
ENGINEERING	65.15	3.777578	54,938		54,938	531	55,468
COMMUNITY DEVELOPMENT	7.30	0.423274	6,156		6,156	59	6,215
HUMAN REL	1.50	0.086974	1,265		1,265	12	1,277
PARKS*	70.14	4.066912	59,145		59,145	571	59,717
RECREATION	145.52	8.437654	122,709		122,709	1,185	123,895
PARKS DISTRICT A	61.22	3.549706	51,624		51,624	499	52,122
FD 22 E911	1.30	0.075378	1,096		1,096	10	1,107
FD 81 FLEET MAINT FUND	24.53	1.422318	20,685		20,685	200	20,885
Schedule .4 Total for WEBSITE	1,724.65	100.000000	1,454,307		1,454,307	13,143	1,467,450

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IS WEBSITE**

Activity - WEBSITE

Allocation Basis:    FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IS WEBSITE**

Activity - WEBSITE-DIR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY CLERK	25,714	100.000000	27,486		27,486	248	27,735
Schedule .4 Total for WEBSITE-DIR	25,714	100.000000	27,486		27,486	248	27,735

Allocation Basis:    DIRECT MAINT COSTS  
Allocation Source:    IT COST DETAIL

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IS WEBSITE**

Receiving Department	Total	WEBSITE	WEBSITE-DIR
ADMIN SVC - ADMIN/PURCH	4,284	4,284	0
BUILDING MAINTENANCE	14,200	14,200	0
CITY ATTORNEY	6,957	6,957	0
ADMIN SVC - CENTRAL SUPPLY	211	211	0
CITY MANAGER	7,969	7,969	0
ORG DEVELOP & TRAINING	3,036	3,036	0
HUMAN RESOURCES	9,444	9,444	0
BUDGET & EVALUATIONS	3,263	3,263	0
FINANCE	16,991	16,991	0
INTERNAL AUDIT	1,560	1,560	0
IS SYSTEM SUPP/INFRAST	10,785	10,785	0
PRINT SHOP	843	843	0
STRATEGIC PLANNING	1,686	1,686	0
CORPORATE COMMUNIC	5,371	5,371	0
IS WEBSITE	7,041	7,041	0
CUSTOMER CALL CENTER	4,257	4,257	0
RECORDS RETENTION	425	425	0
FD 27 SAFETY & WORKERS' COMP	2,486	2,486	0
FD 28 PROPERTY & CASUALTY	528	528	0
FD 29 RISK MANAGEMENT	1,192	1,192	0
TRANSIT ADMIN	7,228	7,228	0
TRANSIT GEN MAINT	638	638	0
FLEET MAINT	14,899	14,899	0
TRANSIT FASTTRAC	21,923	21,923	0
MMTC	1,915	1,915	0
TRANSIT FIXED ROUTE	53,220	53,220	0
AIRPORT	20,118	20,118	0
ENV SVCS	59,470	59,470	0
STORMWATER	34,805	34,805	0
FD 26 CDBG	4,555	4,555	0
FD 26 HOME	1,575	1,575	0
CITY COUNCIL	8,514	8,514	0
MAYOR	851	851	0
CITY CLERK	29,012	1,277	27,735
PLANNING	22,000	22,000	0
INSPECTIONS	20,995	20,995	0
INFO SYSTEMS GIS	2,639	2,639	0
POLICE	427,686	427,686	0
COMMUNICATIONS	45,498	45,498	0
800 MHZ	638	638	0
FIRE	256,542	256,542	0
FIRE HAZMAT	37,248	37,248	0
ENGINEERING	55,468	55,468	0
COMMUNITY DEVELOPMENT	6,215	6,215	0
HUMAN REL	1,277	1,277	0
PARKS*	59,717	59,717	0
RECREATION	123,895	123,895	0
PARKS DISTRICT A	52,122	52,122	0
FD 22 E911	1,107	1,107	0
FD 81 FLEET MAINT FUND	20,885	20,885	0
Direct Bill	0	0	0

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IS WEBSITE**

Receiving Department	Total	WEBSITE	WEBSITE-DIR
Total	1,495,185	1,467,450	27,735

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department CUSTOMER CALL CENTER**

This cost center provides call in services in support of many City departments including Environmental Services and Development Services. Costs are allocated based on the number of calls.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department CUSTOMER CALL CENTER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	277,069			277,069
Inbound Costs:				
BUILDING DEPRECIATION	344		344	
EQUIPMENT DEPRECIATION	158		158	
PROFESSIONAL SERVICES		168	168	
INSURANCE	2,232	0	2,233	
ADMIN SVC - ADMIN/PURCH	485	52	538	
CITY MANAGER	5,699	515	6,214	
ORG DEVELOP & TRAINING	1,307	98	1,405	
HUMAN RESOURCES	3,905	295	4,200	
BUDGET & EVALUATIONS	237	15	252	
FINANCE	2,243	124	2,367	
INTERNAL AUDIT	126	8	134	
IS SYSTEM SUPP/INFRAST	15,732	244	15,976	
STRATEGIC PLANNING	792	14	806	
CORPORATE COMMUNIC	248	4	252	
IS WEBSITE	4,216	41	4,257	
RECORDS RETENTION		187	187	
FD 27 SAFETY & WORKERS' COMP		114	114	
FD 28 PROPERTY & CASUALTY		27	27	
FD 29 RISK MANAGEMENT		124	124	
Total Allocated Additions:	<u>37,726</u>	<u>2,030</u>	39,757	39,757
Total To Be Allocated:	<u>314,795</u>	<u>2,030</u>		<u>316,826</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CUSTOMER CALL CENTER**

	Total	G&A	CALL CENTER
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	182,129	0	182,129
FRINGE BENEFITS	82,311	0	82,311
<b>Other Expense &amp; Cost</b>			
TEMP SVCS	9,444	0	9,444
TELEPHONE/TRAVEL	3,169	0	3,169
EQUIPMENT	16	0	16
<b>Departmental Total</b>			
Expenditures Per Financial Statement	277,069		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>			
Functional Cost	277,069	0	277,069
<b>Allocation Step 1</b>			
Inbound - All Others	37,726	37,726	0
Reallocate Admin Costs		(37,726)	37,726
Unallocated Costs	0	0	0
1st Allocation	314,795	0	314,795
<b>Allocation Step 2</b>			
Inbound - All Others	2,030	2,030	0
Reallocate Admin Costs		(2,030)	2,030
Unallocated Costs	0	0	0
2nd Allocation	2,030	0	2,030
<b>Total For CUSTOMER CALL CENTER</b>			
Schedule .3 Total	316,826	0	316,826



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CUSTOMER CALL CENTER**

Activity - CALL CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ENV SVCS	36,387	80.003078	251,846		251,846	1,624	253,471
ENGINEERING	1	0.002199	7		7		7
OTHER*	9,094	19.994723	62,943		62,943	406	63,348
<b>Schedule .4 Total for CALL CENTER</b>	<b>45,482</b>	<b>100.000000</b>	<b>314,795</b>		<b>314,795</b>	<b>2,030</b>	<b>316,826</b>

Allocation Basis:    CALL DATA  
 Allocation Source:    CALL CENTER REQUESTS

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CUSTOMER CALL CENTER**

Receiving Department	Total	CALL CENTER
ENV SVCS	253,471	253,471
ENGINEERING	7	7
OTHER*	63,348	63,348
Direct Bill	0	0
Total	<u>316,826</u>	<u>316,826</u>

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department RECORDS RETENTION**

The Records Retention department is in charge of maintaining and keeping track of all records. The costs associated with the Records Retention department are allocated based on the number of full time equivalents.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department RECORDS RETENTION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	60,836			60,836
Inbound Costs:				
EQUIPMENT DEPRECIATION	19		19	
PROFESSIONAL SERVICES		150	150	
INSURANCE	235	0	235	
ADMIN SVC - ADMIN/PURCH	43	5	47	
CITY MANAGER	570	51	621	
ORG DEVELOP & TRAINING	131	10	140	
HUMAN RESOURCES	390	29	420	
BUDGET & EVALUATIONS	29	2	30	
FINANCE	244	13	257	
INTERNAL AUDIT	15	1	16	
IS SYSTEM SUPP/INFRAST	1,573	24	1,597	
STRATEGIC PLANNING	79	1	80	
CORPORATE COMMUNIC	25	0	25	
IS WEBSITE	422	4	425	
RECORDS RETENTION		19	19	
FD 27 SAFETY & WORKERS' COMP		29	29	
FD 28 PROPERTY & CASUALTY		3	3	
FD 29 RISK MANAGEMENT		7	7	
Total Allocated Additions:	<u>3,775</u>	<u>347</u>	4,122	4,122
Total To Be Allocated:	<u>64,611</u>	<u>347</u>		<u>64,958</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department RECORDS RETENTION**

	Total	G&A	RECORDS RETENT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	46,179	0	46,179
FRINGE BENEFITS	13,144	0	13,144
<b>Other Expense &amp; Cost</b>			
SUPPLIES	250	0	250
CONTRACTED SVCS	1,263	0	1,263
<b>Departmental Total</b>			
Expenditures Per Financial Statement	60,836		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>			
Functional Cost	60,836	0	60,836
<b>Allocation Step 1</b>			
Inbound - All Others	3,775	3,775	0
Reallocate Admin Costs		(3,775)	3,775
Unallocated Costs	0	0	0
1st Allocation	64,611	0	64,611
<b>Allocation Step 2</b>			
Inbound - All Others	347	347	0
Reallocate Admin Costs		(347)	347
Unallocated Costs	0	0	0
2nd Allocation	347	0	347
<b>Total For RECORDS RETENTION</b>			
Schedule .3 Total	64,958	0	64,958

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department RECORDS RETENTION**

Activity - RECORDS RETENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.294553	190		190		190
BUILDING MAINTENANCE	16.84	0.976430	631		631		631
CITY ATTORNEY	8.25	0.478358	309		309		309
ADMIN SVC - CENTRAL SUPPLY	0.25	0.014496	9		9		9
CITY MANAGER	9.45	0.547937	354		354		354
ORG DEVELOP & TRAINING	3.60	0.208738	135		135		135
HUMAN RESOURCES	11.20	0.649407	420		420		420
BUDGET & EVALUATIONS	3.87	0.224393	145		145		145
FINANCE	20.15	1.168353	755		755		755
INTERNAL AUDIT	1.85	0.107268	69		69		69
IS SYSTEM SUPP/INFRAST	12.79	0.741600	479		479		479
PRINT SHOP	1.00	0.057983	37		37		37
STRATEGIC PLANNING	2.00	0.115966	75		75		75
CORPORATE COMMUNIC	6.37	0.369350	239		239		239
IS WEBSITE	8.35	0.484156	313		313		313
CUSTOMER CALL CENTER	5.00	0.289914	187		187		187
RECORDS RETENTION	0.50	0.028991	19		19		19
FD 27 SAFETY & WORKERS' COMP	2.92	0.169310	109		109	1	110
FD 28 PROPERTY & CASUALTY	0.62	0.035949	23		23	0	23
FD 29 RISK MANAGEMENT	1.40	0.081176	52		52	0	53
TRANSIT ADMIN	8.49	0.492274	318		318	2	320
TRANSIT GEN MAINT	0.75	0.043487	28		28	0	28
FLEET MAINT	17.50	1.014699	656		656	4	659
TRANSIT FASTTRAC	25.75	1.493057	965		965	5	970
MUTC	2.25	0.130461	84		84	0	85
TRANSIT FIXED ROUTE	62.51	3.624504	2,342		2,342	13	2,355
AIRPORT	23.63	1.370133	885		885	5	890
ENV SVCS	69.85	4.050097	2,617		2,617	15	2,632
STORMWATER	40.88	2.370336	1,531		1,531	9	1,540
FD 26 CDBG	5.35	0.310208	200		200	1	201
FD 26 HOME	1.85	0.107268	69		69	0	70
CITY COUNCIL	10.00	0.579828	375		375	2	377
MAYOR	1.00	0.057983	37		37	0	38
CITY CLERK	1.50	0.086974	56		56	0	56
PLANNING	25.84	1.498275	968		968	5	973
INSPECTIONS	24.66	1.429855	924		924	5	929
INFO SYSTEMS GIS	3.10	0.179747	116		116	1	117
POLICE	502.33	29.126487	18,822		18,822	113	18,935
COMMUNICATIONS	53.44	3.098600	2,002		2,002	11	2,013
800 MHZ	0.75	0.043487	28		28	0	28
FIRE	301.32	17.471371	11,288		11,288	65	11,353
FIRE HAZMAT	43.75	2.536747	1,639		1,639	9	1,648
ENGINEERING	65.15	3.777578	2,441		2,441	14	2,455
COMMUNITY DEVELOPMENT	7.30	0.423274	273		273	1	275
HUMAN REL	1.50	0.086974	56		56	0	56
PARKS*	70.14	4.066912	2,628		2,628	15	2,643
RECREATION	145.52	8.437654	5,452		5,452	31	5,483
PARKS DISTRICT A	61.22	3.549706	2,293		2,293	13	2,307
FD 22 E911	1.30	0.075378	49		49	0	49
FD 81 FLEET MAINT FUND	24.53	1.422318	919		919	5	924
Schedule .4 Total for RECORDS RETENT	1,724.65	100.000000	64,611		64,611	347	64,958

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department RECORDS RETENTION**

Activity - RECORDS RETENT

Allocation Basis:    FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department RECORDS RETENTION**

Receiving Department	Total	RECORDS RETENT
ADMIN SVC - ADMIN/PURCH	190	190
BUILDING MAINTENANCE	631	631
CITY ATTORNEY	309	309
ADMIN SVC - CENTRAL SUPPLY	9	9
CITY MANAGER	354	354
ORG DEVELOP & TRAINING	135	135
HUMAN RESOURCES	420	420
BUDGET & EVALUATIONS	145	145
FINANCE	755	755
INTERNAL AUDIT	69	69
IS SYSTEM SUPP/INFRASTR	479	479
PRINT SHOP	37	37
STRATEGIC PLANNING	75	75
CORPORATE COMMUNIC	239	239
IS WEBSITE	313	313
CUSTOMER CALL CENTER	187	187
RECORDS RETENTION	19	19
FD 27 SAFETY & WORKERS' COMP	110	110
FD 28 PROPERTY & CASUALTY	23	23
FD 29 RISK MANAGEMENT	53	53
TRANSIT ADMIN	320	320
TRANSIT GEN MAINT	28	28
FLEET MAINT	659	659
TRANSIT FASTTRAC	970	970
MMTC	85	85
TRANSIT FIXED ROUTE	2,355	2,355
AIRPORT	890	890
ENV SVCS	2,632	2,632
STORMWATER	1,540	1,540
FD 26 CDBG	201	201
FD 26 HOME	70	70
CITY COUNCIL	377	377
MAYOR	38	38
CITY CLERK	56	56
PLANNING	973	973
INSPECTIONS	929	929
INFO SYSTEMS GIS	117	117
POLICE	18,935	18,935
COMMUNICATIONS	2,013	2,013
800 MHZ	28	28
FIRE	11,353	11,353
FIRE HAZMAT	1,648	1,648
ENGINEERING	2,455	2,455
COMMUNITY DEVELOPMENT	275	275
HUMAN REL	56	56
PARKS*	2,643	2,643
RECREATION	5,483	5,483
PARKS DISTRICT A	2,307	2,307
FD 22 E911	49	49
FD 81 FLEET MAINT FUND	924	924
Direct Bill	0	0



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department RECORDS RETENTION**

Receiving Department	Total	RECORDS RETENT
Total	64,958	64,958

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .1 - Nature and Extent of Services**  
**For Department FD 27 SAFETY & WORKERS' COMP**

The City of Fayetteville offers Safety & Workers Compensation Insurance to its employees. This provides insurance to cover medical care and compensation for employees who are injured in the course of employment, in exchange for mandatory relinquishment of the employee's right to sue their employer for the tort of negligence. The incoming costs from other departments to the Safety & Workers Compensation Fund are allocated based on the department billings.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FD 27 SAFETY & WORKERS' COMP**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
BUILDING DEPRECIATION	204		204	
EQUIPMENT DEPRECIATION	3,381		3,381	
PROFESSIONAL SERVICES		576	576	
INSURANCE	80	0	80	
ADMIN SVC - ADMIN/PURCH	2,869	309	3,179	
BUILDING MAINTENANCE	319	36	355	
PUBLIC BLDGS	457	43	499	
CITY MANAGER	3,328	301	3,629	
ORG DEVELOP & TRAINING	763	57	820	
HUMAN RESOURCES	2,281	172	2,453	
BUDGET & EVALUATIONS	5,080	321	5,401	
FINANCE	22,609	1,291	23,900	
INTERNAL AUDIT	2,698	182	2,879	
IS SYSTEM SUPP/INFRAST	9,188	142	9,330	
PRINT SHOP	1,552	54	1,606	
MAIL ROOM/RECORDS	4	0	5	
STRATEGIC PLANNING	463	8	471	
CORPORATE COMMUNIC	145	2	147	
IS WEBSITE	2,462	24	2,486	
RECORDS RETENTION	109	1	110	
FD 27 SAFETY & WORKERS' COMP		117	117	
FD 28 PROPERTY & CASUALTY		16	16	
FD 29 RISK MANAGEMENT		32	32	
Total Allocated Additions:	<u>57,993</u>	<u>3,681</u>	61,674	61,674
Total To Be Allocated:	<u>57,993</u>	<u>3,681</u>		<u>61,674</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FD 27 SAFETY & WORKERS' COMP**

	Total	G&A	INSUR O/H
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound - All Others	57,993	57,993	0
Reallocate Admin Costs		(57,993)	57,993
Unallocated Costs	0	0	0
1st Allocation	57,993	0	57,993
<b>Allocation Step 2</b>			
Inbound - All Others	3,681	3,681	0
Reallocate Admin Costs		(3,681)	3,681
Unallocated Costs	0	0	0
2nd Allocation	3,681	0	3,681
<b>Total For FD 27 SAFETY &amp; WORKERS' COMP</b>			
Schedule .3 Total	61,674	0	61,674

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FD 27 SAFETY & WORKERS' COMP**

Activity - INSUR O/H

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	9,216	0.367156	213		213		213
BUILDING MAINTENANCE	23,132	0.921555	534		534		534
CITY ATTORNEY	23,657	0.942471	547		547		547
ADMIN SVC - CENTRAL SUPPLY	312	0.012430	7		7		7
CITY MANAGER	32,610	1.299149	753		753		753
ORG DEVELOP & TRAINING	6,244	0.248755	144		144		144
HUMAN RESOURCES	22,516	0.897014	520		520		520
BUDGET & EVALUATIONS	8,973	0.357475	207		207		207
FINANCE	31,582	1.258194	730		730		730
INTERNAL AUDIT	4,825	0.192223	111		111		111
IS SYSTEM SUPP/INFRAST	29,137	1.160788	673		673		673
PRINT SHOP	1,637	0.065216	38		38		38
STRATEGIC PLANNING	4,570	0.182064	106		106		106
CORPORATE COMMUNIC	11,831	0.471335	273		273		273
IS WEBSITE	16,761	0.667741	387		387		387
CUSTOMER CALL CENTER	4,917	0.195888	114		114		114
RECORDS RETENTION	1,241	0.049440	29		29		29
FD 27 SAFETY & WORKERS' COMP	5,056	0.201426	117		117		117
FD 28 PROPERTY & CASUALTY	1,093	0.043544	25		25	2	27
FD 29 RISK MANAGEMENT	3,181	0.126728	73		73	5	78
TRANSIT ADMIN	16,681	0.664554	385		385	27	412
TRANSIT GEN MAINT	888	0.035377	20		20	1	22
FLEET MAINT	22,686	0.903787	524		524	37	561
TRANSIT FASTTRAC	31,423	1.251860	726		726	51	777
MUTC	2,149	0.085614	50		50	3	53
TRANSIT FIXED ROUTE	81,467	3.245561	1,882		1,882	132	2,014
AIRPORT	37,531	1.495196	867		867	61	928
ENV SVCS	93,124	3.709964	2,151		2,151	151	2,302
STORMWATER	58,860	2.344922	1,360		1,360	95	1,455
FD 26 CDBG	15,465	0.616110	357		357	25	382
CITY COUNCIL	5,787	0.230548	134		134	9	143
MAYOR	941	0.037488	22		22	1	23
CITY CLERK	3,805	0.151587	88		88	6	94
PLANNING	39,851	1.587623	921		921	64	985
INSPECTIONS	42,943	1.710805	992		992	69	1,062
OTHER APPROP	2	0.000080	0		0		0
INFO SYSTEMS GIS	6,725	0.267917	155		155	11	166
POLICE	805,384	32.085671	18,610		18,610	1,309	19,919
COMMUNICATIONS	74,363	2.962545	1,718		1,718	120	1,839
800 MHZ	1,260	0.050197	29		29	2	31
FIRE	477,666	19.029722	11,036		11,036	774	11,810
FIRE HAZMAT	68,985	2.748291	1,594		1,594	112	1,705
ENGINEERING	98,092	3.907884	2,266		2,266	159	2,425
COMMUNITY DEVELOPMENT	12,190	0.485637	282		282	20	301
HUMAN REL	3,957	0.157643	91		91	6	98
PARKS*	94,131	3.750082	2,175		2,175	152	2,327
RECREATION	87,134	3.471329	2,013		2,013	141	2,154
PARKS DISTRICT A	45,019	1.793511	1,040		1,040	73	1,113
FD 22 E911	2,470	0.098402	57		57	4	61
FD 81 FLEET MAINT FUND	36,429	1.451294	842		842	59	900
OTHER*	206	0.008207	5		5	0	5
Schedule .4 Total for INSUR O/H	2,510,105	100.000000	57,993		57,993	3,681	61,674

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FD 27 SAFETY & WORKERS' COMP**

Activity - INSUR O/H

Allocation Basis:    WC BILLINGS  
Allocation Source:    EXPENDITURE REPORT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department FD 27 SAFETY & WORKERS' COMP**

Receiving Department	Total	INSUR O/H
ADMIN SVC - ADMIN/PURCH	213	213
BUILDING MAINTENANCE	534	534
CITY ATTORNEY	547	547
ADMIN SVC - CENTRAL SUPPLY	7	7
CITY MANAGER	753	753
ORG DEVELOP & TRAINING	144	144
HUMAN RESOURCES	520	520
BUDGET & EVALUATIONS	207	207
FINANCE	730	730
INTERNAL AUDIT	111	111
IS SYSTEM SUPP/INFRAST	673	673
PRINT SHOP	38	38
STRATEGIC PLANNING	106	106
CORPORATE COMMUNIC	273	273
IS WEBSITE	387	387
CUSTOMER CALL CENTER	114	114
RECORDS RETENTION	29	29
FD 27 SAFETY & WORKERS' COMP	117	117
FD 28 PROPERTY & CASUALTY	27	27
FD 29 RISK MANAGEMENT	78	78
TRANSIT ADMIN	412	412
TRANSIT GEN MAINT	22	22
FLEET MAINT	561	561
TRANSIT FASTTRAC	777	777
MMTC	53	53
TRANSIT FIXED ROUTE	2,014	2,014
AIRPORT	928	928
ENV SVCS	2,302	2,302
STORMWATER	1,455	1,455
FD 26 CDBG	382	382
CITY COUNCIL	143	143
MAYOR	23	23
CITY CLERK	94	94
PLANNING	985	985
INSPECTIONS	1,062	1,062
OTHER APPROP	0	0
INFO SYSTEMS GIS	166	166
POLICE	19,919	19,919
COMMUNICATIONS	1,839	1,839
800 MHZ	31	31
FIRE	11,810	11,810
FIRE HAZMAT	1,705	1,705
ENGINEERING	2,425	2,425
COMMUNITY DEVELOPMENT	301	301
HUMAN REL	98	98
PARKS*	2,327	2,327
RECREATION	2,154	2,154
PARKS DISTRICT A	1,113	1,113
FD 22 E911	61	61
FD 81 FLEET MAINT FUND	900	900
OTHER*	5	5

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FD 27 SAFETY & WORKERS' COMP**

Receiving Department	Total	INSUR O/H
Direct Bill	0	0
Total	61,674	61,674



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .1 - Nature and Extent of Services**  
**For Department FD 28 PROPERTY & CASUALTY**

The City of Fayetteville has a Property & Casualty Fund to protect against damages of property. The General Liability activity is allocated based off of FTE's, the Property Insurance Activity is allocated based on statement of value amounts, and the Fleet Liability activity is allocated based off of vehicles.

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FD 28 PROPERTY & CASUALTY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
EQUIPMENT DEPRECIATION	1,087		1,087	
PROFESSIONAL SERVICES		285	285	
INSURANCE	17		17	
ADMIN SVC - ADMIN/PURCH	2,207	238	2,445	
CITY MANAGER	707	64	770	
ORG DEVELOP & TRAINING	162	12	174	
HUMAN RESOURCES	484	36	521	
BUDGET & EVALUATIONS	1,633	103	1,736	
FINANCE	6,836	390	7,226	
INTERNAL AUDIT	867	58	926	
IS SYSTEM SUPP/INFRAST	1,951	30	1,980	
STRATEGIC PLANNING	98	2	100	
CORPORATE COMMUNIC	31	0	31	
IS WEBSITE	523	5	528	
RECORDS RETENTION	23	0	23	
FD 27 SAFETY & WORKERS' COMP	25	2	27	
FD 28 PROPERTY & CASUALTY		3	3	
FD 29 RISK MANAGEMENT		6	6	
Total Allocated Additions:	<u>16,651</u>	<u>1,234</u>	17,886	17,886
Total To Be Allocated:	<u>16,651</u>	<u>1,234</u>		<u>17,886</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FD 28 PROPERTY & CASUALTY**

	Total	G&A	GENL LIAB	PROP INS	FLEET LIAB
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound - All Others	16,651	0	9,185	2,869	4,318
1st Allocation	16,651	0	9,185	2,869	4,318
<b>Allocation Step 2</b>					
Inbound - All Others	1,234	0	684	212	320
2nd Allocation	1,234	0	684	212	320
<b>Total For FD 28 PROPERTY &amp; CASUALTY</b>					
Schedule .3 Total	17,886	0	9,869	3,080	4,638

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FD 28 PROPERTY & CASUALTY**

	CITY HALL	ALEX ST
<hr/>		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	0	0
Allocation Step 1		
Inbound - All Others	250	30
1st Allocation	250	30
Allocation Step 2		
Inbound - All Others	17	2
2nd Allocation	17	2
Total For FD 28 PROPERTY & CASUALTY		
Schedule .3 Total	267	32

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FD 28 PROPERTY & CASUALTY**

Activity - GENL LIAB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	5.08	0.294553	27		27		27
BUILDING MAINTENANCE	16.84	0.976430	90		90		90
CITY ATTORNEY	8.25	0.478358	44		44		44
ADMIN SVC - CENTRAL SUPPLY	0.25	0.014496	1		1		1
CITY MANAGER	9.45	0.547937	50		50		50
ORG DEVELOP & TRAINING	3.60	0.208738	19		19		19
HUMAN RESOURCES	11.20	0.649407	60		60		60
BUDGET & EVALUATIONS	3.87	0.224393	21		21		21
FINANCE	20.15	1.168353	107		107		107
INTERNAL AUDIT	1.85	0.107268	10		10		10
IS SYSTEM SUPP/INFRAST	12.79	0.741600	68		68		68
PRINT SHOP	1.00	0.057983	5		5		5
STRATEGIC PLANNING	2.00	0.115966	11		11		11
CORPORATE COMMUNIC	6.37	0.369350	34		34		34
IS WEBSITE	8.35	0.484156	44		44		44
CUSTOMER CALL CENTER	5.00	0.289914	27		27		27
RECORDS RETENTION	0.50	0.028991	3		3		3
FD 27 SAFETY & WORKERS' COMP	2.92	0.169310	15		15		15
FD 28 PROPERTY & CASUALTY	0.62	0.035949	3		3		3
FD 29 RISK MANAGEMENT	1.40	0.081176	7		7	1	8
TRANSIT ADMIN	8.49	0.492274	45		45	3	49
TRANSIT GEN MAINT	0.75	0.043487	4		4	0	4
FLEET MAINT	17.50	1.014699	93		93	7	100
TRANSIT FASTTRAC	25.75	1.493057	137		137	11	148
MUTC	2.25	0.130461	12		12	1	13
TRANSIT FIXED ROUTE	62.51	3.624504	333		333	26	359
AIRPORT	23.63	1.370133	126		126	10	136
ENV SVCS	69.85	4.050097	372		372	30	402
STORMWATER	40.88	2.370336	218		218	17	235
FD 26 CDBG	5.35	0.310208	28		28	2	31
FD 26 HOME	1.85	0.107268	10		10	1	10
CITY COUNCIL	10.00	0.579828	53		53	4	57
MAYOR	1.00	0.057983	5		5	0	6
CITY CLERK	1.50	0.086974	8		8	1	8
PLANNING	25.84	1.498275	138		138	11	148
INSPECTIONS	24.66	1.429855	131		131	10	142
INFO SYSTEMS GIS	3.10	0.179747	16		16	1	18
POLICE	502.33	29.126487	2,679		2,679	218	2,897
COMMUNICATIONS	53.44	3.098600	285		285	23	307
800 MHZ	0.75	0.043487	4		4	0	4
FIRE	301.32	17.471371	1,605		1,605	128	1,733
FIRE HAZMAT	43.75	2.536747	233		233	19	251
ENGINEERING	65.15	3.777578	347		347	28	375
COMMUNITY DEVELOPMENT	7.30	0.423274	39		39	3	42
HUMAN REL	1.50	0.086974	8		8	1	8
PARKS*	70.14	4.066912	373		373	30	403
RECREATION	145.52	8.437654	775		775	62	837
PARKS DISTRICT A	61.22	3.549706	326		326	26	352
FD 22 E911	1.30	0.075378	7		7	0	7
FD 81 FLEET MAINT FUND	24.53	1.422318	131		131	10	141
Schedule .4 Total for GENL LIAB	1,724.65	100.000000	9,185		9,185	684	9,869

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FD 28 PROPERTY & CASUALTY**

Activity - GENL LIAB

Allocation Basis:    FTES  
Allocation Source:    LABOR DISTRIBUTION REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FD 28 PROPERTY & CASUALTY**

Activity - PROP INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDING MAINTENANCE	994,507	0.421053	12		12		12
TRANSIT ADMIN	17,442,665	7.384858	212		212	16	227
AIRPORT	24,190,610	10.241796	294		294	22	315
ENV SVCS	1,799,978	0.762073	22		22	2	23
POLICE	23,727,600	10.045767	288		288	21	309
COMMUNICATIONS	3,048,288	1.290581	37		37	3	40
FIRE	28,008,404	11.858170	340		340	25	365
PARKS*	12,067,299	5.109041	147		147	11	157
RECREATION	32,012,493	13.553417	389		389	29	417
FD 16 PARKING	46,086,335	19.511986	560		560	41	601
OTHER*	46,816,824	19.821258	569		569	43	612
<b>Schedule .4 Total for PROP INS</b>	<b>236,195,003</b>	<b>100.000000</b>	<b>2,869</b>		<b>2,869</b>	<b>212</b>	<b>3,080</b>

Allocation Basis: OTHER BUILDINGS INSURED VALUES  
 Allocation Source: CITY SUMMARY OF SOV

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FD 28 PROPERTY & CASUALTY**

Activity - FLEET LIAB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PUBLIC BLDGS	12	1.012658	44		44		44
CITY MANAGER	4	0.337553	14		14		14
IS SYSTEM SUPP/INFRAST	2	0.168776	7		7		7
CORPORATE COMMUNIC	1	0.084388	4		4		4
TRANSIT ADMIN	15	1.265823	55		55	4	59
TRANSIT GEN MAINT	3	0.253165	11		11	1	12
TRANSIT FASTTRAC	25	2.109705	91		91	7	98
TRANSIT FIXED ROUTE	64	5.400844	233		233	17	251
AIRPORT	17	1.434599	62		62	4	66
ENV SVCS	89	7.510549	324		324	24	349
STORMWATER	25	2.109705	91		91	7	98
PLANNING	26	2.194093	95		95	7	102
INSPECTIONS	21	1.772152	76		76	6	82
POLICE	582	49.113923	2,122		2,122	162	2,284
FIRE	96	8.101266	350		350	26	376
ENGINEERING	69	5.822785	251		251	19	270
COMMUNITY DEVELOPMENT	1	0.084388	4		4	0	4
PARKS*	93	7.848101	339		339	25	364
RECREATION	12	1.012658	44		44	3	47
PARKS DISTRICT A	24	2.025316	87		87	6	94
FD 81 FLEET MAINT FUND	4	0.337553	14		14	1	15
<b>Schedule .4 Total for FLEET LIAB</b>	<b>1,185</b>	<b>100.000000</b>	<b>4,318</b>		<b>4,318</b>	<b>320</b>	<b>4,638</b>

Allocation Basis: NUMBER OF VEHICLES  
Allocation Source: CITY RECORDS



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FD 28 PROPERTY & CASUALTY**

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY ATTORNEY	3,261	4.029259	10		10		10
CITY MANAGER	7,268	8.980268	22		22		22
ORG DEVELOP & TRAINING	1,117	1.380154	3		3		3
HUMAN RESOURCES	3,415	4.219540	10		10		10
BUDGET & EVALUATIONS	1,136	1.403630	3		3		3
FINANCE	10,535	13.016941	34		34		34
IS SYSTEM SUPP/INFRAST	8,649	10.686617	27		27		27
PRINT SHOP	1,950	2.409400	6		6		6
MAIL ROOM/RECORDS	609	0.752474	2		2		2
STRATEGIC PLANNING	2,008	2.481065	6		6		6
IS WEBSITE	3,731	4.609986	11		11		11
FD 27 SAFETY & WORKERS' COMP	133	0.164333	0		0		0
ENV SVCS	339	0.418865	1		1	0	1
STORMWATER	5,598	6.916832	17		17	3	20
CITY COUNCIL	1,606	1.984357	5		5	1	6
MAYOR	1,606	1.984357	5		5	1	6
CITY CLERK	1,606	1.984357	5		5	1	6
PLANNING	5,305	6.554805	16		16	2	19
INSPECTIONS	4,342	5.364931	13		13	2	15
INFO SYSTEMS GIS	1,752	2.164754	5		5	1	6
POLICE	9,872	12.197744	30		30	6	36
ENGINEERING	2,804	3.464594	9		9	1	10
FD 22 E911	2,291	2.830737	7		7	1	8
<b>Schedule .4 Total for CITY HALL</b>	<b>80,933</b>	<b>100.000000</b>	<b>250</b>		<b>250</b>	<b>17</b>	<b>267</b>

Allocation Basis: SQUARE FOOTAGE  
Allocation Source: BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FD 28 PROPERTY & CASUALTY**

Activity - ALEX ST

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY ATTORNEY	659	4.306908	1		1		1
STORMWATER	5,434	35.514019	10		10	1	11
ENGINEERING	9,208	60.179073	18		18	1	19
Schedule .4 Total for ALEX ST	15,301	100.000000	30		30	2	32

Allocation Basis:    SQUARE FOOTAGE  
 Allocation Source:    BLDG MAINT SQ FT REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FD 28 PROPERTY & CASUALTY**

Receiving Department	Total	GENL LIAB	PROP INS	FLEET LIAB	CITY HALL
ADMIN SVC - ADMIN/PURCH	27	27	0	0	0
BUILDING MAINTENANCE	102	90	12	0	0
PUBLIC BLDGS	44	0	0	44	0
CITY ATTORNEY	55	44	0	0	10
ADMIN SVC - CENTRAL SUPPLY	1	1	0	0	0
CITY MANAGER	87	50	0	14	22
ORG DEVELOP & TRAINING	22	19	0	0	3
HUMAN RESOURCES	70	60	0	0	10
BUDGET & EVALUATIONS	24	21	0	0	3
FINANCE	141	107	0	0	34
INTERNAL AUDIT	10	10	0	0	0
IS SYSTEM SUPP/INFRAST	102	68	0	7	27
PRINT SHOP	11	5	0	0	6
MAIL ROOM/RECORDS	2	0	0	0	2
STRATEGIC PLANNING	17	11	0	0	6
CORPORATE COMMUNIC	37	34	0	4	0
IS WEBSITE	56	44	0	0	11
CUSTOMER CALL CENTER	27	27	0	0	0
RECORDS RETENTION	3	3	0	0	0
FD 27 SAFETY & WORKERS' COMP	16	15	0	0	0
FD 28 PROPERTY & CASUALTY	3	3	0	0	0
FD 29 RISK MANAGEMENT	8	8	0	0	0
TRANSIT ADMIN	335	49	227	59	0
TRANSIT GEN MAINT	16	4	0	12	0
FLEET MAINT	100	100	0	0	0
TRANSIT FASTTRAC	246	148	0	98	0
MRTC	13	13	0	0	0
TRANSIT FIXED ROUTE	610	359	0	251	0
AIRPORT	517	136	315	66	0
ENV SVCS	774	402	23	349	1
STORMWATER	363	235	0	98	20
FD 26 CDBG	31	31	0	0	0
FD 26 HOME	10	10	0	0	0
CITY COUNCIL	63	57	0	0	6
MAYOR	11	6	0	0	6
CITY CLERK	14	8	0	0	6
PLANNING	269	148	0	102	19
INSPECTIONS	239	142	0	82	15
INFO SYSTEMS GIS	24	18	0	0	6
POLICE	5,527	2,897	309	2,284	36
COMMUNICATIONS	347	307	40	0	0
800 MHZ	4	4	0	0	0
FIRE	2,474	1,733	365	376	0
FIRE HAZMAT	251	251	0	0	0
ENGINEERING	674	375	0	270	10
COMMUNITY DEVELOPMENT	46	42	0	4	0
HUMAN REL	8	8	0	0	0
PARKS*	925	403	157	364	0
RECREATION	1,301	837	417	47	0
PARKS DISTRICT A	446	352	0	94	0
FD 16 PARKING	601	0	601	0	0
FD 22 E911	15	7	0	0	8

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FD 28 PROPERTY & CASUALTY**

Receiving Department	Total	GENL LIAB	PROP INS	FLEET LIAB	CITY HALL
FD 81 FLEET MAINT FUND	156	141	0	15	0
OTHER*	612	0	612	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>17,886</b>	<b>9,869</b>	<b>3,080</b>	<b>4,638</b>	<b>267</b>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FD 28 PROPERTY & CASUALTY**

Receiving Department	ALEX ST
ADMIN SVC - ADMIN/PURCH	0
BUILDING MAINTENANCE	0
PUBLIC BLDGS	0
CITY ATTORNEY	1
ADMIN SVC - CENTRAL SUPPLY	0
CITY MANAGER	0
ORG DEVELOP & TRAINING	0
HUMAN RESOURCES	0
BUDGET & EVALUATIONS	0
FINANCE	0
INTERNAL AUDIT	0
IS SYSTEM SUPP/INFRAST	0
PRINT SHOP	0
MAIL ROOM/RECORDS	0
STRATEGIC PLANNING	0
CORPORATE COMMUNIC	0
IS WEBSITE	0
CUSTOMER CALL CENTER	0
RECORDS RETENTION	0
FD 27 SAFETY & WORKERS' COMP	0
FD 28 PROPERTY & CASUALTY	0
FD 29 RISK MANAGEMENT	0
TRANSIT ADMIN	0
TRANSIT GEN MAINT	0
FLEET MAINT	0
TRANSIT FASTTRAC	0
MRTC	0
TRANSIT FIXED ROUTE	0
AIRPORT	0
ENV SVCS	0
STORMWATER	11
FD 26 CDBG	0
FD 26 HOME	0
CITY COUNCIL	0
MAYOR	0
CITY CLERK	0
PLANNING	0
INSPECTIONS	0
INFO SYSTEMS GIS	0
POLICE	0
COMMUNICATIONS	0
800 MHZ	0
FIRE	0
FIRE HAZMAT	0
ENGINEERING	19
COMMUNITY DEVELOPMENT	0
HUMAN REL	0
PARKS*	0
RECREATION	0
PARKS DISTRICT A	0
FD 16 PARKING	0
FD 22 E911	0

City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department FD 28 PROPERTY & CASUALTY

Receiving Department	ALEX ST
FD 81 FLEET MAINT FUND	0
OTHER*	0
Direct Bill	0
Total	<u>32</u>

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department FD 29 RISK MANAGEMENT**

The City of Fayetteville has a Risk Management Fund to identify, analyze, respond to, track, and report risks. The goal of this fund is to protect a project from negative risk factors. The incoming costs from other departments to the Risk Management Fund are allocated based on department billings.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department FD 29 RISK MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
EQUIPMENT DEPRECIATION	3,098		3,098	
PROFESSIONAL SERVICES		540	540	
INSURANCE	50	0	50	
ADMIN SVC - ADMIN/PURCH	4,835	521	5,357	
CITY ATTORNEY	2,172	1,094	3,266	
CITY MANAGER	1,596	144	1,740	
ORG DEVELOP & TRAINING	366	27	393	
HUMAN RESOURCES	1,093	82	1,176	
BUDGET & EVALUATIONS	4,656	294	4,950	
FINANCE	19,713	1,127	20,840	
INTERNAL AUDIT	2,472	167	2,639	
IS SYSTEM SUPP/INFRAST	4,405	68	4,473	
PRINT SHOP	2,281	79	2,360	
MAIL ROOM/RECORDS	34	1	35	
STRATEGIC PLANNING	222	4	226	
CORPORATE COMMUNIC	70	1	70	
IS WEBSITE	1,181	11	1,192	
RECORDS RETENTION	52	0	53	
FD 27 SAFETY & WORKERS' COMP	73	5	78	
FD 28 PROPERTY & CASUALTY	7	1	8	
FD 29 RISK MANAGEMENT		19	19	
Total Allocated Additions:	<u>48,377</u>	<u>4,185</u>	52,562	52,562
Total To Be Allocated:	<u>48,377</u>	<u>4,185</u>		<u>52,562</u>



**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FD 29 RISK MANAGEMENT**

	Total	G&A	INSUR O/H
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound - All Others	48,377	48,377	0
Reallocate Admin Costs		(48,377)	48,377
Unallocated Costs	0	0	0
1st Allocation	48,377	0	48,377
<b>Allocation Step 2</b>			
Inbound - All Others	4,185	4,185	0
Reallocate Admin Costs		(4,185)	4,185
Unallocated Costs	0	0	0
2nd Allocation	4,185	0	4,185
<b>Total For FD 29 RISK MANAGEMENT</b>			
Schedule .3 Total	52,562	0	52,562

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FD 29 RISK MANAGEMENT**

Activity - INSUR O/H

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ADMIN SVC - ADMIN/PURCH	50,411	0.322699	156		156		156
BUILDING MAINTENANCE	153,114	0.980137	474		474		474
CITY ATTORNEY	65,066	0.416511	201		201		201
ADMIN SVC - CENTRAL SUPPLY	2,158	0.013814	7		7		7
CITY MANAGER	67,041	0.429153	207		207		207
ORG DEVELOP & TRAINING	16,633	0.106474	51		51		51
HUMAN RESOURCES	103,904	0.665126	322		322		322
BUDGET & EVALUATIONS	25,361	0.162345	78		78		78
FINANCE	150,277	0.961976	465		465		465
INTERNAL AUDIT	8,629	0.055237	27		27		27
IS SYSTEM SUPP/INFRAST	121,222	0.775985	375		375		375
PRINT SHOP	9,504	0.060838	29		29		29
STRATEGIC PLANNING	17,358	0.111115	54		54		54
CORPORATE COMMUNIC	54,497	0.348855	169		169		169
IS WEBSITE	63,291	0.405148	196		196		196
CUSTOMER CALL CENTER	40,239	0.257584	124		124		124
RECORDS RETENTION	2,376	0.015210	7		7		7
FD 27 SAFETY & WORKERS' COMP	10,234	0.065511	32		32		32
FD 28 PROPERTY & CASUALTY	1,913	0.012246	6		6		6
FD 29 RISK MANAGEMENT	6,261	0.040079	19		19		19
TRANSIT ADMIN	150,861	0.965715	467		467	43	510
TRANSIT GEN MAINT	7,208	0.046141	22		22	2	24
FLEET MAINT	113,678	0.727693	352		352	32	384
TRANSIT FASTTRAC	209,656	1.342082	649		649	60	709
MBTC	17,166	0.109886	53		53	5	58
TRANSIT FIXED ROUTE	488,700	3.128342	1,513		1,513	140	1,653
TRANSIT NON PROGRAM	25,223	0.161461	78		78	7	85
AIRPORT	228,905	1.465302	709		709	65	774
ENV SVCS	975,778	6.246301	3,022		3,022	279	3,300
STORMWATER	428,144	2.740702	1,326		1,326	122	1,448
FD 26 CDBG	64,459	0.412625	200		200	18	218
CITY COUNCIL	69,498	0.444881	215		215	20	235
MAYOR	11,195	0.071663	35		35	3	38
CITY CLERK	7,128	0.045629	22		22	2	24
PLANNING	210,805	1.349438	653		653	60	713
INSPECTIONS	238,875	1.529124	740		740	68	808
OTHER APPROP	2,141,567	13.708930	6,632		6,632	612	7,244
INFO SYSTEMS GIS	11,280	0.072207	35		35	3	38
POLICE	4,294,628	27.491440	13,303		13,303	1,230	14,534
COMMUNICATIONS	429,353	2.748441	1,330		1,330	123	1,452
800 MHZ	8,258	0.052862	25		25	2	28
FIRE	2,750,401	17.606293	8,517		8,517	786	9,303
FIRE HAZMAT	412,053	2.637697	1,276		1,276	118	1,394
ENGINEERING	593,000	3.796003	1,836		1,836	169	2,006
COMMUNITY DEVELOPMENT	51,695	0.330918	160		160	15	175
HUMAN REL	11,150	0.071375	34		34	3	38
PARKS*	646,449	4.138149	2,002		2,002	185	2,186
RECREATION	390,385	2.498993	1,209		1,209	111	1,320
PARKS DISTRICT A	258,612	1.655467	801		801	74	875
FD 22 E911	12,191	0.078039	38		38	3	41
FD 81 FLEET MAINT FUND	177,606	1.136919	550		550	51	601
OTHER*	(783,703)	(5.016761)	(2,427)		(2,427)	(224)	(2,651)

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FD 29 RISK MANAGEMENT**

Activity - INSUR O/H

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for INSUR O/H	15,621,693	100.000000	48,377		48,377	4,185	52,562

Allocation Basis: INSURANCE CHARGES  
Allocation Source: EXPENDITURE REPORT

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department FD 29 RISK MANAGEMENT**

Receiving Department	Total	INSUR O/H
ADMIN SVC - ADMIN/PURCH	156	156
BUILDING MAINTENANCE	474	474
CITY ATTORNEY	201	201
ADMIN SVC - CENTRAL SUPPLY	7	7
CITY MANAGER	207	207
ORG DEVELOP & TRAINING	51	51
HUMAN RESOURCES	322	322
BUDGET & EVALUATIONS	78	78
FINANCE	465	465
INTERNAL AUDIT	27	27
IS SYSTEM SUPP/INFRAST	375	375
PRINT SHOP	29	29
STRATEGIC PLANNING	54	54
CORPORATE COMMUNIC	169	169
IS WEBSITE	196	196
CUSTOMER CALL CENTER	124	124
RECORDS RETENTION	7	7
FD 27 SAFETY & WORKERS' COMP	32	32
FD 28 PROPERTY & CASUALTY	6	6
FD 29 RISK MANAGEMENT	19	19
TRANSIT ADMIN	510	510
TRANSIT GEN MAINT	24	24
FLEET MAINT	384	384
TRANSIT FASTTRAC	709	709
MMTC	58	58
TRANSIT FIXED ROUTE	1,653	1,653
TRANSIT NON PROGRAM	85	85
AIRPORT	774	774
ENV SVCS	3,300	3,300
STORMWATER	1,448	1,448
FD 26 CDBG	218	218
CITY COUNCIL	235	235
MAYOR	38	38
CITY CLERK	24	24
PLANNING	713	713
INSPECTIONS	808	808
OTHER APPROP	7,244	7,244
INFO SYSTEMS GIS	38	38
POLICE	14,534	14,534
COMMUNICATIONS	1,452	1,452
800 MHZ	28	28
FIRE	9,303	9,303
FIRE HAZMAT	1,394	1,394
ENGINEERING	2,006	2,006
COMMUNITY DEVELOPMENT	175	175
HUMAN REL	38	38
PARKS*	2,186	2,186
RECREATION	1,320	1,320
PARKS DISTRICT A	875	875
FD 22 E911	41	41
FD 81 FLEET MAINT FUND	601	601
OTHER*	(2,651)	(2,651)

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FD 29 RISK MANAGEMENT**

Receiving Department	Total	INSUR O/H
Direct Bill	0	0
Total	52,562	52,562

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .1 - Nature and Extent of Services  
For Department TRANSIT ADMIN**

This cost center is responsible for supervising Transit operating divisions. It provides administrative support, personnel services, and budgeting and accounting services. Inbound costs are allocated to divisions based on expenditures.

**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department TRANSIT ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
BUILDING DEPRECIATION	8,412		8,412	
EQUIPMENT DEPRECIATION	4,535		4,535	
PROFESSIONAL SERVICES		5,144	5,144	
INSURANCE	5,398	1	5,399	
ADMIN SVC - ADMIN/PURCH	28,786	3,104	31,891	
BUILDING MAINTENANCE	54,362	6,095	60,457	
PUBLIC BLDGS	3,013	282	3,294	
CITY ATTORNEY	27,145	11,987	39,132	
ADMIN SVC - CENTRAL SUPPLY	22	10	32	
CITY MANAGER	9,677	875	10,552	
ORG DEVELOP & TRAINING	2,219	167	2,386	
HUMAN RESOURCES	6,631	501	7,131	
BUDGET & EVALUATIONS	6,815	430	7,245	
FINANCE	27,919	1,593	29,512	
INTERNAL AUDIT	3,619	244	3,862	
IS SYSTEM SUPP/INFRAST	26,713	415	27,128	
PRINT SHOP	973	34	1,007	
MAIL ROOM/RECORDS	444	16	459	
STRATEGIC PLANNING	1,346	23	1,369	
CORPORATE COMMUNIC	422	7	428	
IS WEBSITE	7,159	69	7,228	
RECORDS RETENTION	318	2	320	
FD 27 SAFETY & WORKERS' COMP	385	27	412	
FD 28 PROPERTY & CASUALTY	312	23	335	
FD 29 RISK MANAGEMENT	467	43	510	
Total Allocated Additions:	<u>227,092</u>	<u>31,089</u>	258,181	258,181
Total To Be Allocated:	<u>227,092</u>	<u>31,089</u>		<u>258,181</u>

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department TRANSIT ADMIN**

	Total	G&A	TRANSIT ADMIN
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound - All Others	227,092	0	227,092
1st Allocation	227,092	0	227,092
<b>Allocation Step 2</b>			
Inbound - All Others	31,089	0	31,089
2nd Allocation	31,089	0	31,089
<b>Total For TRANSIT ADMIN</b>			
Schedule .3 Total	258,181	0	258,181



**City of Fayetteville, North Carolina  
OMB Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department TRANSIT ADMIN**

Activity - TRANSIT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
TRANSIT GEN MAINT	167,372	1.554304	3,530		3,530	483	4,013
FLEET MAINT	1,375,617	12.774696	29,010		29,010	3,972	32,982
TRANSIT FASTTRAC	2,233,610	20.742467	47,104		47,104	6,449	53,553
MMTC	768,448	7.136209	16,206		16,206	2,218	18,424
TRANSIT FIXED ROUTE	6,223,248	57.792324	131,242		131,242	17,967	149,209
<b>Schedule .4 Total for TRANSIT ADMIN</b>	<b>10,768,295</b>	<b>100.000000</b>	<b>227,092</b>		<b>227,092</b>	<b>31,089</b>	<b>258,181</b>

Allocation Basis:    TRANSIT EXPENDITURES

Allocation Source:    EXPENDITURE REPORT

**City of Fayetteville, North Carolina**  
**OMB Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department TRANSIT ADMIN**

Receiving Department	Total	TRANSIT ADMIN
TRANSIT GEN MAINT	4,013	4,013
FLEET MAINT	32,982	32,982
TRANSIT FASTTRAC	53,553	53,553
MMTC	18,424	18,424
TRANSIT FIXED ROUTE	149,209	149,209
Direct Bill	0	0
Total	258,181	258,181

**Section D: Supplemental Data**

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CITY OF FAYETTEVILLE, NORTH CAROLINA  
RECONCILIATION OF COST PLAN TO AUDIT  
FISCAL YEAR ENDING JUNE 30, 2023

CAP COST PLAN			AUDIT FINANCIAL STATEMENT		
SCHE NO.	DEPARTMENT	AMOUNT	DEPARTMENT	AMOUNT	PAGE
3	INTEREST OTHER AMOUNTS NOT ALLOCATED <u>TOTAL INTEREST</u>	3,844,024 3,289 <u>3,847,313</u>	INTEREST	3,847,313	H-3
5	INSURANCE	1,255,694			
9	FESTIVAL PARK	-			
11	ADMIN SVC CENTRAL SUPPLY	11,360			
25	RECORDS RETENTION	60,836			
	OTHER AMOUNTS NOT ALLOCATED <u>TOTAL OTHER APPROPRIATIONS</u>	13,041,435 <u>14,369,325</u>	OTHER APPROPRIATIONS TOTAL	14,369,325	H-3
6	ADMIN SVC ADMIN/PURCH	645,163			
16	FINANCE <u>TOTAL FINANCE</u>	2,953,495 <u>3,598,658</u>	FINANCE	3,598,658	H-3
7	BUILDING MAINTENANCE	1,510,394			
8	PUBLIC BUILDINGS	954,841			
	OTHER AMOUNTS NOT ALLOCATED <u>TOTAL PUBLIC BUILDINGS</u>	19,685,965 <u>22,151,200</u>	PARKS, RECREATION & MAINTENANCE	22,151,200	H-4
10	CITY ATTORNEY REAL ESTATE (NOT ALLOCATED) <u>TOTAL CITY ATTORNEY</u>	1,670,735 340,037 <u>2,010,772</u>	CITY ATTORNEY	2,010,772	H-3
12	CITY MANAGER	1,761,403			
24	CUSTOMER CALL CENTER	277,069			
21	STRATEGIC PLANNING	241,379			
17	INTERNAL AUDIT	250,663			
	CONSTRUCTION DIVISION NOT ALLOCATED <u>TOTAL EXECUTIVE</u>	84,394 <u>2,614,908</u>	CITY MANAGER'S OFFICE	2,614,908	H-3
14	HUMAN RESOURCE DEVELOPMENT	1,268,777			
13	ORG DEVELOP & TRAINING <u>TOTAL HUMAN RESOURCES DEVELOPMENT</u>	425,976 <u>1,694,753</u>	HUMAN RESOURCE DEVELOPMENT	1,694,753	H-3
15	BUDGET & EVALUATIONS	495,432	BUDGET & EVALUATIONS	495,432	H-3
18	INFO SYSTEMS	4,733,394			
23	WEBSITE	1,386,886			
	GIS NOT ALLOCATED <u>TOTAL INFORMATION SYSTEM</u>	498,791 <u>6,619,071</u>	INFORMATION TECHNOLOGY	6,619,071	H-3
19	PRINT SHOP	76,849			
20	MAIL ROOM/RECORDS	22,908			
22	CORPORATE COMMUNICATIONS <u>TOTAL CORPORATE COMMUNICATIONS</u>	817,240 <u>916,997</u>	CORPORATE COMMUNICATIONS	916,997	H-3

**maximus**

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