

**Riverside Public Utilities Electric and Water Budgets Fiscal Year 2026/27 and 2027/28**

**Service Department Costs:**

1. **Direct Positions** - Costs of specific service department FTE’s that support RPU directly with an identified percentage of their time (ie Human Resources – 5 positions, 100% each).

<b>Department</b>	<b>Direct Positions</b>	<b>FTE</b>	<b>FY 2026/27 Budget</b>	<b>FY 2027/28 Budget</b>
City Manager/Office of Sustainability	Principal Project Manager (2 @ 0.25)	0.5	\$128,306	\$135,084
City Clerk	Deputy City Clerk	0.68	\$77,194	\$84,461
Human Resources	Employee Relations Officer Senior HR Analyst (2) Organization Development & Training Manager HR Analyst	5.00	\$881,782	\$950,098
General Services	Equipment Operator II Building Maintenance Specialist (2)	2.25	\$281,850	\$301,235
Finance	Treasury Representative Principal Management Analyst (.75) (New) Sr Procurement & Contract Specialist (2)	3.75	\$515,335	\$544,658
Innovation & Technology	Chief Innovation Security Officer	0.50	\$142,782	\$156,313
Citywide Property Services	Real Property Agent	1.00	\$170,806	\$179,391
Public Works	Tree Inspectors (0.25+0.8=1.05) Construction Inspector II Urban Forestry Manager (0.25) Senior Office Specialist (0.07) Power Line Clearance Overtime	2.37	\$604,716	\$637,686
Marketing and Communications	Web Designer Media Production Tech Graphics Tech Project Assistant Project Coordinator Utilities Cust Communication Coordinator Administrative Analyst (0.5)	6.50	\$850,346	\$921,578
<b>Total</b>		<b>22.55</b>	<b>\$3,653,117</b>	<b>\$3,910,504</b>

2. **Direct Operating Costs** - Costs of specific service department operating costs that support RPU directly (ie RPU specific software licenses that IT manages)

<b>Department</b>	<b>Non-Personnel</b>	<b>FY 2026/27 Budget</b>	<b>FY 2027/28 Budget</b>
City Manager	Intergovernmental Relations	\$100,000	\$100,000
General Services	Corporation Yard Building Occupancy	\$167,690	\$167,690
Finance	Credit Card Fees; Annual Consolidated Financial Audit	\$1,344,239	\$1,386,753
Innovation & Technology	Software Licenses	\$827,156	\$867,869
Police	Aviation	\$127,407	\$127,407
Parks & Recreation	Casa Blanca Resource Center Landscaping	\$2,539	\$3,923
<b>Total</b>		<b>\$2,569,031</b>	<b>\$2,653,642</b>

**Cost Allocation Plan:**

1. Cost Allocation Plan Purpose
  - a. Identify and distribute indirect costs (administrative and support services) to recipient departments.
  - b. Most large organizations, public and private, create a CAP to efficiently & fairly distribute the costs throughout the organization.
  - c. The Government Finance Officers Association (GFOA) underscores the significance of cost allocation in its best practices for financial management.
  - d. Annually developed by City staff since 2018, reviewed by independent consultant in 2021 ensuring alignment with industry best practices.
2. Benefits of Cost Allocation Plan:
  - a. **Efficiency** – shared infrastructure
  - b. **Specialized Expertise** – e.g., Human Resources & Finance
  - c. **Focus on Core Functions** – Recipients can focus on primary mission and goals
  - d. **Standardization of Processes and Procedures** – enhance efficiency, reduce errors, cohesive framework
  - e. **Risk Management** – compliance and internal controls

Department	Allocation Method	FY 2026/27 Budget	FY 2027/28 Budget
Mayor	Net Expenditures; Agenda Items	\$245,971	\$257,979
City Council	Net Expenditures; Agenda Items	\$547,830	\$574,651
City Manager	Net Expenditures; Number of Citywide FTEs	\$1,052,529	\$1,104,261
City Clerk	DocuTrust Invoices; Net Expenditures; Number of Agenda Items	\$222,505	\$233,509
City Attorney	Total Assignments	\$574,531	\$603,091
Human Resources	Number of Citywide FTEs	\$1,334,471	\$1,399,390
General Services	Net Expenditures; Property Support Hrs	\$1,235,920	\$1,297,095
Finance	Net Expenditures; Number of Accounting Transactions; Number of Purchase Orders; Number of Citywide FTEs	\$2,127,952	\$2,231,925
Innovation & Technology	Number of Citywide FTEs	\$3,663,113	\$3,844,423
Citywide Property Svcs	Property Services Support Hours	\$294,812	\$309,287
Non-Departmental	Parking; Building Occupancy	\$43,618	\$44,992
Marketing and Communications	Net Expenditures	\$446,021	\$468,766
<b>Total</b>		<b>\$11,789,273</b>	<b>\$12,369,369</b>