
City of Sanibel, Florida
Central Services
Full Cost Allocation Plan
FY 2014

ACTUAL COSTS FOR THE YEAR ENDED
SEPTEMBER 30, 2014

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INTRODUCTION

A cost allocation plan (CAP) distributes central service overhead costs to operating departments. Central services are those administrative units that mainly provide services to other governmental departments and not to the general public. Examples include the city or county administrator, purchasing, data processing, attorney, etc. Examples of operating departments include: parks and recreation, planning, law enforcement, etc.

Cost Allocation Plans May be Prepared for a Number of Reasons

Principally, these include:

- Claiming indirect costs associated with Federal programs.
- Charging enterprise funds for services provided by the general fund.
- Determine the full costs of departments providing user fee related services to the public.
- Obtaining management information related to how the agency carries out its programs.

As the above indicates most agencies prepare CAP's to recover general fund dollars. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, considerable valuable management information is also developed. In an effort to manage programs better, more agencies are utilizing this information.

FORWARD

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METHODOLOGY

This full cost allocation plan was prepared in reference with Office of Management and Budget Circular A-87. In no case have costs charged as direct costs to programs been included as indirect costs. Genuine expenditure data was obtained from the detail budget report. Statistics used to allocate costs were also taken from actual data.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. The initial procedure requires a sequential ordering to benefiting departments. Indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocations to other central service departments. To ensure that a cross benefit of services among central service departments is fully recognized, a step down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

FIRST ALLOCATION - The operating expenditures for the department, excluding unallowable items (i.e., capital expenditures, interest expense and general government costs as designed by OMB Circular A-87), plus allocated costs from other central service departments which have been identified up to this point.

SECOND ALLOCATION - Costs from other central services made subsequent to that departments first allocation. Regarding the double step down process, please recognize the following:

1. the initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services; and,
2. after the second allocation of each central service department was closed and could not receive any additional allocation from other central services.

Format of the Report

A Table of Contents is inserted at the beginning of the cost allocation plan and identifies summary data and sections of the plan.

SUMMARY DATA - Four summary schedules are provided at the beginning of the cost plan.

1. Allocated Costs By Department -

provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments across the top with a total allocated at the bottom.

2. Summary of Allocated Costs -

total expenditures per central service department and any adjustments to those expenditures are shown. Amounts in the total allocated column are totals from allocated costs by department.

3. Summary of Allocation Bases -

provides the bases used to allocate the costs for each function of every central service department.

SECTIONS - sections for each central service department are presented in the following format:

1. Nature and Extent of Services -

a narrative description of the central service and each function that was identified. Allocation bases for each function is also described.

2. Costs to be Allocated -

presents the total costs to be allocated based on actual expenditures from financial statements and the general ledger. Allocated additions represent costs allocated to a central service from other central service departments.

3. Costs to be Allocated by Function -

costs for each department are functionalized to ensure application of allocation bases which closely associate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.

4. Detail Allocation -

detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are not allocated, i.e. capital outlay.

5. Departmental Cost Allocation Summary -

the final schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

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Allocated Costs by Department

Consolidated

	BEACH MAINT	BEACH ENFORCE	SEWER SYSTEM	LEGISLATIVE	PLANNING	POLICE SVCS	TRANS FUND 101
Central Service Departments							
BLDG USE ALLO				4,170	6,987		
EQUIP USE ALLO							
INSURANCE	9,257	10,074	67,010	7,760	13,498	31,820	19,705
PW DIR/GARAGE	5,385	21,834	18,633				327,827
CITY ATTORNEY	5,170	5,170	41,361	134,423	103,402		10,340
PUB FACILITIES			1,858	28,099	47,079		
INFO TECH		15,449	9,997	3,048	23,952		3,048
FINANCE	42,022	43,628	80,320	11,695	17,324	60,086	26,371
POLICE ADMIN		157,046				248,712	
PKS & REC ADM		20,354					
CITY MANAGER	64,307	66,775	223,310	14,371	40,017		101,227
NAT RES MGMT	15,547						
Total Allocated	141,688	340,330	442,489	203,566	252,259	340,618	488,518

	BLDG/FUND 169	SEMP	GARBAGE/SW	SENIORS PROG	BIG ARTS FAC	INTERFUND TRAN	HIS MUS/VILLAG
Central Service Departments							
BLDG USE ALLO	3,501			2,009			
EQUIP USE ALLO							
INSURANCE	7,089	412		11,250	5,845		
PW DIR/GARAGE							
CITY ATTORNEY	36,190	5,170	5,170		5,170		
PUB FACILITIES	23,588			72,480	4,705		47,055
INFO TECH	20,347	10,100		11,864			
FINANCE	37,404	368	192	6,007	32	613	991
POLICE ADMIN							
PKS & REC ADM							
CITY MANAGER	33,146	581	3,097	8,371	581		8,420
NAT RES MGMT							
Total Allocated	161,265	16,631	8,459	111,981	16,333	613	56,466

Allocated Costs by Department

Consolidated

	BUSINESS TAX	ELE PARK MAINT	DEBT SERVICE	CAP PROJECTS	CHR/BMRH	GEN PENSION TR	NON-BEACH PKS
Central Service Departments							
BLDG USE ALLO					467		
EQUIP USE ALLO							
INSURANCE		2,284			2,045		
PW DIR/GARAGE							
CITY ATTORNEY				20,680			5,170
PUB FACILITIES					20,901		155,284
INFO TECH							
FINANCE	162,511	4,332	1,684	5,931	144	1,199	
POLICE ADMIN							
PKS & REC ADM		118,238					
CITY MANAGER		14,081	40,646	52,694	13,742	68,372	
NAT RES MGMT							
Total Allocated	162,511	138,935	42,330	79,305	37,299	69,571	160,454

	FR MADDEN EST	SHELL HARBOR	SANI EST CANAL	W/S DREDGING	POL PEN TRUST	WTR QUAL EDUC	GENERAL GOVT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
INSURANCE							
PW DIR/GARAGE							419,782
CITY ATTORNEY							62,044
PUB FACILITIES							
INFO TECH							
FINANCE	315	1,156	948	858	315	213	
POLICE ADMIN							3,476,689
PKS & REC ADM							2,104,836
CITY MANAGER	48	2,129	339	12		5,082	218,360
NAT RES MGMT							587,628
Total Allocated	363	3,285	1,287	870	315	5,295	6,869,339

Allocated Costs by Department

Consolidated

	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments				
BLDG USE ALLO		17,134		17,134
EQUIP USE ALLO				
INSURANCE	13,172	201,221		201,221
PW DIR/GARAGE		793,461		793,461
CITY ATTORNEY		439,460		439,460
PUB FACILITIES		401,049		401,049
INFO TECH		97,805		97,805
FINANCE	147,044	653,703		653,703
POLICE ADMIN		3,882,447		3,882,447
PKS & REC ADM		2,243,428		2,243,428
CITY MANAGER		979,708		979,708
NAT RES MGMT		603,175		603,175
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Total Allocated	160,216	10,312,591	0	10,312,591
	=====	=====	=====	=====

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	56,262		
EQUIP USE ALLO	93,812		
INSURANCE	678,271	-378,898	
PW DIR/GARAGE	837,606		
CITY ATTORNEY	569,306	-117,387	
PUB FACILITIES	512,012		
INFO TECH	827,327		
FINANCE	906,039		
POLICE ADMIN	4,166,209	-977,136	
PKS & REC ADM	1,967,325	-62,104	
CITY MANAGER	808,260		
NAT RES MGMT	498,020		
BEACH MAINT			141,688
BEACH ENFORCE			340,330
SEWER SYSTEM			442,489
LEGISLATIVE			203,566
PLANNING			252,259
POLICE SVCS			340,618
TRANS FUND 101			488,518
BLDG/FUND 169			161,265
SEMP			16,631
GARBAGE/SW			8,459
SENIORS PROG			111,981
BIG ARTS FAC			16,333
INTERFUND TRAN			613
HIS MUS/VILLAG			56,466
BUSINESS TAX			162,511
ELE PARK MAINT			138,935
DEBT SERVICE			42,330
CAP PROJECTS			79,305
CHR/BMRH			37,299
GEN PENSION TR			69,571
NON-BEACH PKS			160,454
FR MADDEN EST			363
SHELL HARBOR			3,285
SANI EST CANAL			1,287
W/S DREDGING			870
POL PEN TRUST			315
WTR QUAL EDUC			5,295
GENERAL GOVT			6,869,339
ALL OTHERS			160,216
Reimbursement			72,333
Total	11,920,449	-1,535,525	10,384,924

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	INSURANCE	PW DIR/GARAGE	CITY ATTORNEY	PUB FACILITIES	INFO TECH
BLDG USE ALLO	-56,262						
EQUIP USE ALLO		-93,812					
INSURANCE			-332,061				
PW DIR/GARAGE		1,606	19,687	-942,746		6,449	28,195
CITY ATTORNEY	3,295	935	4,279		-517,010	19,736	6,292
PUB FACILITIES	861		3,892	112,318		-662,877	955
INFO TECH	6,134	62,008	8,608			41,331	-995,897
FINANCE	6,612		11,897			44,551	120,418
POLICE ADMIN	17,446	22,571	23,798	33,490	25,850	117,549	264,002
PKS & REC ADM		2,947	48,783	3,063	15,510		93,100
CITY MANAGER	2,868	3,745	5,632			19,327	294,880
NAT RES MGMT	1,912		4,264	414	36,190	12,885	17,917
BEACH MAINT			9,257	5,385	5,170		
BEACH ENFORCE			10,074	21,834	5,170		15,449
SEWER SYSTEM			67,010	18,633	41,361	1,858	9,997
LEGISLATIVE	4,170		7,760		134,423	28,099	3,048
PLANNING	6,987		13,498		103,402	47,079	23,952
POLICE SVCS			31,820				
TRANS FUND 101			19,705	327,827	10,340		3,048
BLDG/FUND 169	3,501		7,089		36,190	23,588	20,347
SEMP			412		5,170		10,100
GARBAGE/SW					5,170		
SENIORS PROG	2,009		11,250			72,480	11,864
BIG ARTS FAC			5,845		5,170	4,705	
INTERFUND TRAN							
HIS MUS/VILLAG						47,055	
BUSINESS TAX							
ELE PARK MAINT			2,284				
DEBT SERVICE							
CAP PROJECTS					20,680		
CHR/BMRH	467		2,045			20,901	
GEN PENSION TR							
NON-BEACH PKS					5,170	155,284	
FR MADDEN EST							
SHELL HARBOR							
SANI EST CANAL							
W/S DREDGING							
POL PEN TRUST							
WTR QUAL EDUC							
GENERAL GOVT				419,782	62,044		
ALL OTHERS			13,172				
Reimbursement							72,333
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

Departments	FINANCE	POLICE ADMIN	PKS & REC ADM	CITY MANAGER	NAT RES MGMT	Tot. Allocated
BLDG USE ALLO						
EQUIP USE ALLO						
INSURANCE	2,573			30,115		
PW DIR/GARAGE	12,026			37,177		
CITY ATTORNEY	5,281			25,273		
PUB FACILITIES	10,098			22,741		
INFO TECH	13,756			36,733		
FINANCE	-1,129,759			40,242		
POLICE ADMIN	3,627	-3,882,447		185,041		
PKS & REC ADM	87,436		-2,243,428	87,368		
CITY MANAGER	333,784			-1,468,496		
NAT RES MGMT	7,475			24,098	-603,175	
BEACH MAINT	42,022			64,307	15,547	141,688
BEACH ENFORCE	43,628	157,046	20,354	66,775		340,330
SEWER SYSTEM	80,320			223,310		442,489
LEGISLATIVE	11,695			14,371		203,566
PLANNING	17,324			40,017		252,259
POLICE SVCS	60,086	248,712				340,618
TRANS FUND 101	26,371			101,227		488,518
BLDG/FUND 169	37,404			33,146		161,265
SEMP	368			581		16,631
GARBAGE/SW	192			3,097		8,459
SENIORS PROG	6,007			8,371		111,981
BIG ARTS FAC	32			581		16,333
INTERFUND TRAN	613					613
HIS MUS/VILLAG	991			8,420		56,466
BUSINESS TAX	162,511					162,511
ELE PARK MAINT	4,332		118,238	14,081		138,935
DEBT SERVICE	1,684			40,646		42,330
CAP PROJECTS	5,931			52,694		79,305
CHR/BMRH	144			13,742		37,299
GEN PENSION TR	1,199			68,372		69,571
NON-BEACH PKS						160,454
FR MADDEN EST	315			48		363
SHELL HARBOR	1,156			2,129		3,285
SANI EST CANAL	948			339		1,287
W/S DREDGING	858			12		870
POL PEN TRUST	315					315
WTR QUAL EDUC	213			5,082		5,295
GENERAL GOVT		3,476,689	2,104,836	218,360	587,628	6,869,339
ALL OTHERS	147,044					160,216
Reimbursement						72,333

Total	0	0	0	0	0	10,384,924
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CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/14
Summary of Allocation Basis

Summary Page: 7

Department -----	Basis of Allocation -----
BLDG USE ALLO	
CITY HALL	OCCUPIED SQUARE FOOTAGE
CIVIC CENTER	OCCUPIED SQUARE FOOTAGE
EQUIP USE ALLO	
EQUIPMENT	DEPRECIATION EXPENSE
INSURANCE	
PROPERTY INSURANCE	BUILDING AND CONTENT VALUES (1000'S)
AUTO INSURANCE	PREMIUMS PAID
GENERAL LIABILITY	NUMBER OF FTE'S PER DEPARTMENT
CITY HALL	OCCUPIED SQUARE FOOTAGE
CIVIC CENTER	OCCUPIED SQUARE FOOTAGE
OTHER INSURANCE	PREMIUMS PER DEPARTMENT
FLOOD	PREMIUMS BY DEPARTMENT
PW DIR/GARAGE	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES SUPERVISED
PUBLIC WKS FACILITY	OCCUPIED SQUARE FOOTAGE
VEHICLE MAINTENANCE	MANPOWER HOURS BY DEPARTMENT/FUND
RECREATION CENTER	DIREC ASSIGNMENT
CITY ATTORNEY	
LEGAL SERVICES	PERCENTAGE OF TIME SPENT PER DEPARTMENT/FUND
PUB FACILITIES	
MAINTENANCE	PERCENTAGE OF SUPPORT TIME PER DEPARTMENT
CITY HALL	OCCUPIED SQUARE FOOTAGE
CIVIC CENTER	OCCUPIED SQUARE FOOTAGE
PUB WKS FACILITY	OCCUPIED SQUARE FOOTAGE
INFO TECH	
MIS TECH SUPPORT	NUMBER OF COMPUTERS/LAPTOPS/SERVERS PER DEPT.
MIS DIRECT HOURS	NUMBER OF SUPPORT HOURS PER DEPARTMENT
FINANCE	
GENERAL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT
PAYROLL/BENEFITS	NUMBER OF FTE'S PER DEPARTMENT
RISK MANAGEMENT	NUMBER OF FTE'S PER DEPARTMENT
OTHER ACCOUNTING	DIRECT ASSIGNMENT
BUSINESS TAX	DIRECT ASSIGNMENT

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/14
Summary of Allocation Basis

Summary Page: 8

Department -----	Basis of Allocation -----
POLICE ADMIN	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES SUPERVISED
POLICE SERVICES	DIRECT ASSIGNMENT
BEACH PARKING SUPP	DIRECT ASSIGNMENT
TRAFFIC AIDES	PERCENTAGE OF SUPPORT TIME
PKS & REC ADM	
FUND 173 SUPPORT	DIREC ASSIGNMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
INFO DESK SUPPORT	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT
CITY MANAGER	
DEPARTMENT COORD	FY 2014 EXPENDITURES EXCL TRANSFERS (1,000'S)
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
NAT RES MGMT	
BEACH MAINTENANCE	DIRECT ASSIGNMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT

FISCAL 2014
BUILDING USE ALLOWANCE
NATURE AND EXTENT OF SERVICES

Building use is an allowable cost which is claimed to recover the cost of buildings, improvements and facilities provided by the City to meet the office space requirements of City departments. In accordance with Office of Management and Budget Circular A-87, the use charge is 2% (50 year life) of the total cost of acquisition and renovations to date. A use charge has been computed on the City Hall building.

City Hall - This building was constructed in 1983 for \$1,400,000. The total cost plus renovations is \$2,689,300 and yields a use charge of \$53,786. This has been allocated based on usable square footage occupied.

Civic Center - The total cost including renovations of the Civic Center is \$123,800 and yields a use allowance of \$2,476. This has been allocated based on occupied square footage.

BLDG USE ALLO

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	56,262			56,262
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	56,262	0		56,262
	=====	=====		=====

BLDG USE ALLO
Schedule of Costs to be
Allocated by Function

	Total	G & A	CITY HALL	CIVIC CENTER
Expenses:				
DEPRECIATION EXPENSE	56,262		53,786	2,476
Departmental				
Expenditures:	56,262		53,786	2,476
Functional Cost:	56,262		53,786	2,476
1st Allocation:	56,262		53,786	2,476
	-----		-----	-----
2nd Allocation:	0			

Total Allocated:	56,262		53,786	2,476
	=====		=====	=====

BLDG USE ALLO
Detail Allocation of
CITY HALL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CITY ATTORNEY	896.00	6.126	3,295		3,295		3,295
PUB FACILITIES	234.00	1.600	861		861		861
INFO TECH	1,668.00	11.404	6,134		6,134		6,134
FINANCE	1,798.00	12.293	6,612		6,612		6,612
POLICE ADMIN	4,744.00	32.435	17,446		17,446		17,446
CITY MANAGER	780.00	5.333	2,868		2,868		2,868
NAT RES MGMT	520.00	3.555	1,912		1,912		1,912
LEGISLATIVE	1,134.00	7.753	4,170		4,170		4,170
PLANNING	1,900.00	12.991	6,987		6,987		6,987
BLDG/FUND 169	952.00	6.509	3,501		3,501		3,501
Total:	14,626.00	100.000	53,786		53,786		53,786
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

BLDG USE ALLO
Detail Allocation of
CIVIC CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SENIORS PROG	3,170.00	81.157	2,009		2,009		2,009
CHR/BMRH	736.00	18.843	467		467		467
Total:	3,906.00	100.000	2,476		2,476		2,476
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

BLDG USE ALLO

Departmental Cost Allocation Summary

Departments	Total	CITY HALL	CIVIC CENTER
CITY ATTORNEY	3,295	3,295	
PUB FACILITIES	861	861	
INFO TECH	6,134	6,134	
FINANCE	6,612	6,612	
POLICE ADMIN	17,446	17,446	
CITY MANAGER	2,868	2,868	
NAT RES MGMT	1,912	1,912	
LEGISLATIVE	4,170	4,170	
PLANNING	6,987	6,987	
BLDG/FUND 169	3,501	3,501	
SENIORS PROG	2,009		2,009
CHR/BMRH	467		467
Reimbursement:			
Total:	56,262	53,786	2,476
	=====	=====	=====

FISCAL 2014
EQUIPMENT USE ALLOWANCE
NATURE AND EXTENT OF SERVICES

In accordance with OMB Circular A-87, a use charge is allowable at the rate of 6.67% of acquisition cost of furniture, fixtures and office equipment. The office equipment use allowance of \$93,812 has been allocated based on depreciation cost taken from the fixed asset report.

EQUIP USE ALLO

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	93,812			93,812
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	93,812	0		93,812
	=====	=====		=====

EQUIP USE ALLO
Schedule of Costs to be
Allocated by Function

	Total	G & A	EQUIPMENT
Expenses:			
DEPRECIATION EXPENSE	93,812		93,812
Departmental			
Expenditures:	93,812		93,812
Functional Cost:	93,812		93,812
1st Allocation:	93,812		93,812
	-----		-----
2nd Allocation:	0		

Total Allocated:	93,812		93,812
	=====		=====

EQUIP USE ALLO
Detail Allocation of
EQUIPMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	1,606.00	1.712	1,606		1,606		1,606
CITY ATTORNEY	935.00	0.997	935		935		935
INFO TECH	62,008.00	66.098	62,008		62,008		62,008
POLICE ADMIN	22,571.00	24.060	22,571		22,571		22,571
PKS & REC ADM	2,947.00	3.141	2,947		2,947		2,947
CITY MANAGER	3,745.00	3.992	3,745		3,745		3,745
Total:	93,812.00	100.000	93,812		93,812		93,812
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DEPRECIATION EXPENSE

Source: FIXED ASSET LISTING

EQUIP USE ALLO

Departmental Cost Allocation Summary

Departments	Total	EQUIPMENT
PW DIR/GARAGE	1,606	1,606
CITY ATTORNEY	935	935
INFO TECH	62,008	62,008
POLICE ADMIN	22,571	22,571
PKS & REC ADM	2,947	2,947
CITY MANAGER	3,745	3,745

Reimbursement:

Total:	93,812	93,812
	=====	=====

FISCAL 2014
GENERAL INSURANCE
NATURE AND EXTENT OF SERVICES

The City's General Fund contains a cost center that pays for a variety of insurance coverage, professional services and other related items. There is no Risk Manager dedicated to this cost center.

Comprehensive General Liability costs have been allocated on the number of full time employees. Property insurance has been allocated based on the statement of values. Auto, Boiler and Machinery, Flood, Flood and Windstorm insurance has been allocated departmentally on premiums paid.

INSURANCE

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	678,271			678,271
Deductions:				
OTHER CHARGES	-378,898			
Total Deductions:	-378,898			-378,898
Allocated Additions:				
FINANCE		2,573	2,573	
CITY MANAGER		30,115	30,115	
Total Allocated Additions:		32,688	32,688	32,688
Total to be Allocated:	299,373	32,688		332,061
	=====	=====		=====

INSURANCE

Schedule of Costs to be
Allocated by Function

	Total	G & A	PROPERTY INSURANCE	AUTO INSURANCE	GENERAL LIABILITY
Expenses:					
FLOOD INSURANCE	12,770				
WINDSTORM INSURANCE	27,591				
PROPERTY INSURANCE	98,776		83,767		
AUTO INSURANCE	27,634			27,634	
COMP GEN LIAB INS	131,133				131,133
LAW ENFORCEMENT INS	1,469				
OTHER CHARGES	378,898	378,898			
Departmental					
Expenditures:	678,271	378,898	83,767	27,634	131,133
Deductions:	-378,898	-378,898			
Functional Cost:	299,373		83,767	27,634	131,133
1st Allocation:	299,373		83,767	27,634	131,133
	-----		-----	-----	-----
Additions 2nd					
Others:	32,688	32,688	9,145	3,018	14,315
Reallocate Admin:		-32,688			
2nd Allocation:	32,688		9,145	3,018	14,315
	-----		-----	-----	-----
Total Allocated:	332,061		92,912	30,652	145,448
	=====		=====	=====	=====

INSURANCE
Schedule of Costs to be
Allocated by Function

	CITY HALL	CIVIC CENTER	OTHER INSURANCE	FLOOD
Expenses:				
FLOOD INSURANCE	3,411			9,359
WINDSTORM INSURANCE	18,436	7,962	1,193	
PROPERTY INSURANCE	13,184	1,825		
AUTO INSURANCE				
COMP GEN LIAB INS				
LAW ENFORCEMENT INS			1,469	
OTHER CHARGES				
Departmental				
Expenditures:	35,031	9,787	2,662	9,359
Functional Cost:	35,031	9,787	2,662	9,359
1st Allocation:	35,031	9,787	2,662	9,359
	-----	-----	-----	-----
Additions 2nd				
Others:	3,825	1,068	290	1,027
2nd Allocation:	3,825	1,068	290	1,027
	-----	-----	-----	-----
Total Allocated:	38,856	10,855	2,952	10,386
	=====	=====	=====	=====

INSURANCE
Detail Allocation of
PROPERTY INSURANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	1,629.00	3.381	2,832		2,832	309	3,141
PKS & REC ADM	12,547.00	26.043	21,815		21,815	2,382	24,197
BEACH ENFORCE	154.00	0.320	268		268	29	297
SEWER SYSTEM	23,294.00	48.350	40,501		40,501	4,422	44,923
POLICE SVCS	195.00	0.405	339		339	37	376
BIG ARTS FAC	3,031.00	6.291	5,270		5,270	575	5,845
ELE PARK MAINT	1,184.00	2.458	2,059		2,059	225	2,284
ALL OTHERS	6,144.00	12.753	10,683		10,683	1,166	11,849
Total:	48,178.00	100.000	83,767		83,767	9,145	92,912
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: BUILDING AND CONTENT VALUES (1000'S)

Source: STATEMENT OF VALUES

INSURANCE
Detail Allocation of
AUTO INSURANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	746.00	2.754	761		761	83	844
PUB FACILITIES	373.00	1.377	381		381	42	423
POLICE ADMIN	6,775.00	25.012	6,912		6,912	755	7,667
PKS & REC ADM	1,389.50	5.130	1,418		1,418	155	1,573
NAT RES MGMT	31.00	0.114	32		32	3	35
BEACH MAINT	1,175.00	4.338	1,199		1,199	131	1,330
BEACH ENFORCE	1,366.00	5.043	1,394		1,394	152	1,546
SEWER SYSTEM	4,164.50	15.375	4,249		4,249	464	4,713
TRANS FUND 101	10,701.00	39.506	10,917		10,917	1,192	12,109
SEMP	366.00	1.351	371		371	41	412
Total:	27,087.00	100.000	27,634		27,634	3,018	30,652
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PREMIUMS PAID

Source: COMPOSITE AUTOMOBILE SCHEDULE

INSURANCE
Detail Allocation of
GENERAL LIABILITY

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	5.60	3.655	4,793		4,793	523	5,316
CITY ATTORNEY	2.00	1.305	1,712		1,712	187	1,899
PUB FACILITIES	3.00	1.958	2,568		2,568	280	2,848
INFO TECH	4.40	2.872	3,766		3,766	411	4,177
FINANCE	7.50	4.896	6,420		6,420	701	7,121
POLICE ADMIN	2.00	1.305	1,712		1,712	187	1,899
PKS & REC ADM	24.24	15.822	20,748		20,748	2,265	23,013
CITY MANAGER	3.75	2.448	3,210		3,210	350	3,560
NAT RES MGMT	3.00	1.958	2,568		2,568	280	2,848
BEACH MAINT	8.35	5.450	7,147		7,147	780	7,927
BEACH ENFORCE	8.67	5.659	7,421		7,421	810	8,231
SEWER SYSTEM	18.30	11.945	15,664		15,664	1,710	17,374
LEGISLATIVE	5.00	3.264	4,280		4,280	467	4,747
PLANNING	8.90	5.809	7,618		7,618	832	8,450
POLICE SVCS	33.12	21.619	28,349		28,349	3,095	31,444
TRANS FUND 101	8.00	5.222	6,848		6,848	748	7,596
BLDG/FUND 169	4.80	3.133	4,109		4,109	449	4,558
SENIORS PROG	2.57	1.678	2,200		2,200	240	2,440
Total:	153.20	100.000	131,133		131,133	14,315	145,448
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE's PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

INSURANCE
Detail Allocation of
CITY HALL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CITY ATTORNEY	896.00	6.126	2,146		2,146	234	2,380
PUB FACILITIES	234.00	1.600	560		560	61	621
INFO TECH	1,668.00	11.404	3,995		3,995	436	4,431
FINANCE	1,798.00	12.293	4,306		4,306	470	4,776
POLICE ADMIN	4,744.00	32.435	11,362		11,362	1,241	12,603
CITY MANAGER	780.00	5.333	1,868		1,868	204	2,072
NAT RES MGMT	520.00	3.555	1,245		1,245	136	1,381
LEGISLATIVE	1,134.00	7.753	2,716		2,716	297	3,013
PLANNING	1,900.00	12.991	4,551		4,551	497	5,048
BLDG/FUND 169	952.00	6.509	2,282		2,282	249	2,531
Total:	14,626.00	100.000	35,031		35,031	3,825	38,856
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS/STATEMENT OF VALUES

INSURANCE
Detail Allocation of
CIVIC CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SENIORS PROG	3,170.00	81.157	7,943		7,943	867	8,810
CHR/BMRH	736.00	18.843	1,844		1,844	201	2,045
Total:	3,906.00	100.000	9,787		9,787	1,068	10,855
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS/STATEMENT OF VALUES

INSURANCE
Detail Allocation of
OTHER INSURANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
POLICE ADMIN	1,469.00	55.184	1,469		1,469	160	1,629
ALL OTHERS	1,193.00	44.816	1,193		1,193	130	1,323
Total:	2,662.00	100.000	2,662		2,662	290	2,952
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PREMIUMS PER DEPARTMENT

Source: DETAIL BUDGET REPORT

INSURANCE

Detail Allocation of
FLOOD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	9,359.00	100.000	9,359		9,359	1,027	10,386
Total:	9,359.00	100.000	9,359		9,359	1,027	10,386
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PREMIUMS BY DEPARTMENT

Source: SCHEDULE OF INSURANCE COVERAGE

INSURANCE

Departmental Cost Allocation Summary

Departments	Total	PROPERTY INSURANCE	AUTO INSURANCE	GENERAL LIABILITY	CITY HALL
PW DIR/GARAGE	19,687	3,141	844	5,316	
CITY ATTORNEY	4,279			1,899	2,380
PUB FACILITIES	3,892		423	2,848	621
INFO TECH	8,608			4,177	4,431
FINANCE	11,897			7,121	4,776
POLICE ADMIN	23,798		7,667	1,899	12,603
PKS & REC ADM	48,783	24,197	1,573	23,013	
CITY MANAGER	5,632			3,560	2,072
NAT RES MGMT	4,264		35	2,848	1,381
BEACH MAINT	9,257		1,330	7,927	
BEACH ENFORCE	10,074	297	1,546	8,231	
SEWER SYSTEM	67,010	44,923	4,713	17,374	
LEGISLATIVE	7,760			4,747	3,013
PLANNING	13,498			8,450	5,048
POLICE SVCS	31,820	376		31,444	
TRANS FUND 101	19,705		12,109	7,596	
BLDG/FUND 169	7,089			4,558	2,531
SEMP	412		412		
SENIORS PROG	11,250			2,440	
BIG ARTS FAC	5,845	5,845			
ELE PARK MAINT	2,284	2,284			
CHR/BMRH	2,045				
ALL OTHERS	13,172	11,849			
Reimbursement:					
Total:	332,061	92,912	30,652	145,448	38,856
	=====	=====	=====	=====	=====

INSURANCE

Departmental Cost Allocation Summary

Departments	CIVIC CENTER	OTHER INSURANCE	FLOOD
PW DIR/GARAGE			10,386
CITY ATTORNEY			
PUB FACILITIES			
INFO TECH			
FINANCE			
POLICE ADMIN		1,629	
PKS & REC ADM			
CITY MANAGER			
NAT RES MGMT			
BEACH MAINT			
BEACH ENFORCE			
SEWER SYSTEM			
LEGISLATIVE			
PLANNING			
POLICE SVCS			
TRANS FUND 101			
BLDG/FUND 169			
SEMP			
SENIORS PROG	8,810		
BIG ARTS FAC			
ELE PARK MAINT			
CHR/BMRH	2,045		
ALL OTHERS		1,323	
Reimbursement:			
Total:	10,855	2,952	10,386
	=====	=====	=====

FISCAL 2014
DIRECTOR - PUBLIC WORKS/GARAGE
NATURE AND EXTENT OF SERVICES

This cost center was set up to allocate expenditures associated with the general administrative duties including the Motor Pool within Public Works. The mission of the Motor Pool is to provide economical service to all department vehicles so they are able to operate in a safe and economical manner. A salary and wage analysis was performed to distribute these costs.

Costs associated with providing administrative support have been allocated departmentally on the number of employees supervised. Operating expenses associated with the Motor Pool have been allocated departmentally on manpower hours. Recreation support has been allocated on the dollar amount of support hours. The Public Works Facility costs have been allocated based on occupied square footage. Labor and Benefit expenditures associated with Parks and Recreation have been directly assigned.

PW DIR/GARAGE

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	837,606			837,606
Allocated Additions:				
EQUIP USE ALLO	1,606		1,606	
INSURANCE	17,745	1,942	19,687	
PW DIR/GARAGE		112,797	112,797	
PUB FACILITIES		6,449	6,449	
INFO TECH		28,195	28,195	
FINANCE		12,026	12,026	
CITY MANAGER		37,177	37,177	
Total Allocated Additions:	19,351	198,586	217,937	217,937
Total to be Allocated:	856,957	198,586		1,055,543
	=====	=====		=====

PW DIR/GARAGE
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN	PUBLIC WKS FACILITY	VEHICLE MAINTENANCE
Expenses:					
SALARIES AND WAGES	426,526		307,711		117,386
FRINGE BENEFITS	303,199		218,738		83,459
PROFESSIONAL SVCS	33,758		33,758		
TRAVEL	10,384		10,384		
COMMUNICATIONS	11,179		11,179		
REPAIRS & MAINT	21,105			21,105	
BOOKS & PUBLICATIONS	6,330		6,330		
OTHER CHARGES	11,669		11,669		
OFFICE SUPPLIES	6,537		6,537		
OPERATING SUPPLIES	6,919		6,919		
Departmental Expenditures:	837,606		613,225	21,105	200,845
Functional Cost:	837,606		613,225	21,105	200,845
Additions 1st					
Others:	19,351	19,351	14,167	488	4,640
Reallocate Admin:		-19,351			
1st Allocation:	856,957		627,392	21,593	205,485
	-----		-----	-----	-----
Additions 2nd					
Others:	198,586	198,586	145,388	5,004	47,618
Reallocate Admin:		-198,586			
2nd Allocation:	198,586		145,388	5,004	47,618
	-----		-----	-----	-----
Total Allocated:	1,055,543		772,780	26,597	253,103
	=====		=====	=====	=====

PW DIR/GARAGE
Schedule of Costs to be
Allocated by Function

RECREATION CENTER

Expenses:

SALARIES AND WAGES	1,429
FRINGE BENEFITS	1,002
PROFESSIONAL SVCS	
TRAVEL	
COMMUNICATIONS	
REPAIRS & MAINT	
BOOKS & PUBLICATIONS	
OTHER CHARGES	
OFFICE SUPPLIES	
OPERATING SUPPLIES	

Departmental	
Expenditures:	2,431

Functional Cost:	2,431
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Additions 1st	
Others:	56

1st Allocation:	2,487
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Additions 2nd	
Others:	576

2nd Allocation:	576
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Total Allocated:	3,063
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PW DIR/GARAGE
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	5.60	16.046	100,670		100,670		100,670
PUB FACILITIES	3.00	8.596	53,931		53,931	14,886	68,817
TRANS FUND 101	8.00	22.923	143,815		143,815	39,696	183,511
GENERAL GOVT	18.30	52.436	328,976		328,976	90,806	419,782
Total:	34.90	100.000	627,392		627,392	145,388	772,780
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES SUPERVISED

Source: EMPLOYEE LISTING/ORGANIZATIONAL CHART

PW DIR/GARAGE
Detail Allocation of
PUBLIC WKS FACILITY

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	3,924.00	53.272	11,503		11,503		11,503
PUB FACILITIES	3,160.00	42.900	9,263		9,263	4,594	13,857
SEWER SYSTEM	282.00	3.828	827		827	410	1,237
Total:	7,366.00	100.000	21,593		21,593	5,004	26,597
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

PW DIR/GARAGE
Detail Allocation of
VEHICLE MAINTENANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	13.00	0.304	624		624		624
PUB FACILITIES	501.00	11.706	24,053		24,053	5,591	29,644
POLICE ADMIN	566.00	13.224	27,174		27,174	6,316	33,490
NAT RES MGMT	7.00	0.164	336		336	78	414
BEACH MAINT	91.00	2.126	4,369		4,369	1,016	5,385
BEACH ENFORCE	369.00	8.621	17,716		17,716	4,118	21,834
SEWER SYSTEM	294.00	6.869	14,115		14,115	3,281	17,396
TRANS FUND 101	2,439.00	56.986	117,098		117,098	27,218	144,316
Total:	4,280.00	100.000	205,485		205,485	47,618	253,103
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: MANPOWER HOURS BY DEPARTMENT/FUND

Source: PUBLIC WORKS DIRECTOR

PW DIR/GARAGE
Detail Allocation of
RECREATION CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PKS & REC ADM	100.00	100.000	2,487		2,487	576	3,063
Total:	100.00	100.000	2,487		2,487	576	3,063
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Allocation Basis: DIREC ASSIGNMENT

Source: SALARY AND WAGE REPORT

PW DIR/GARAGE

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN	PUBLIC WKS FACILITY	VEHICLE MAINTENANCE	RECREATION CENTER
PW DIR/GARAGE	112,797	100,670	11,503	624	
PUB FACILITIES	112,318	68,817	13,857	29,644	
POLICE ADMIN	33,490			33,490	
PKS & REC ADM	3,063				3,063
NAT RES MGMT	414			414	
BEACH MAINT	5,385			5,385	
BEACH ENFORCE	21,834			21,834	
SEWER SYSTEM	18,633		1,237	17,396	
TRANS FUND 101	327,827	183,511		144,316	
GENERAL GOVT	419,782	419,782			
Reimbursement:					
Total:	1,055,543	772,780	26,597	253,103	3,063
	=====	=====	=====	=====	=====

FISCAL 2014
CITY ATTORNEY
NATURE AND EXTENT OF SERVICES

The City Attorney is responsible for providing legal advice to the City Council, City Manager, various City commissions and to all City departments. Costs associated with providing advice to City departments have been allocated based on the percentage of time spent with each department.

CITY ATTORNEY
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	569,306			569,306
Deductions:				
LEGAL SERVICES	-117,387			
Total Deductions:	-117,387			-117,387
Allocated Additions:				
BLDG USE ALLO	3,295		3,295	
EQUIP USE ALLO	935		935	
INSURANCE	3,858	421	4,279	
PUB FACILITIES		19,736	19,736	
INFO TECH		6,292	6,292	
FINANCE		5,281	5,281	
CITY MANAGER		25,273	25,273	
Total Allocated Additions:	8,088	57,003	65,091	65,091
Total to be Allocated:	460,007	57,003		517,010
	=====	=====		=====

CITY ATTORNEY
Schedule of Costs to be
Allocated by Function

	Total	G & A	LEGAL SERVICES
Expenses:			
SALARIES AND WAGES	233,385		233,385
FRINGE BENEFITS	175,405		175,405
TRAVEL & PER DIEM	8,250		8,250
COMMUNICATIONS	2,655		2,655
OFFICE SUPPLIES	353		353
RENTALS AND LEASES	626		626
LEGAL SERVICES	117,387	117,387	
LIVING ALLOWANCE	26,136		26,136
BOOKS AND PUBS	2,878		2,878
OTHER CURRENT CHGS	1,904		1,904
OTHER CHARGES	327		327
 Departmental Expenditures:	 569,306	 117,387	 451,919
 Deductions:	 -117,387	 -117,387	
 Functional Cost:	 451,919		 451,919
 Additions 1st			
Others:	8,088	8,088	8,088
Reallocate Admin:		-8,088	
1st Allocation:	460,007		460,007
	-----		-----
 Additions 2nd			
Others:	57,003	57,003	57,003
Reallocate Admin:		-57,003	
2nd Allocation:	57,003		57,003
	-----		-----
 Total Allocated:	 517,010		 517,010
	=====		=====

CITY ATTORNEY
Detail Allocation of
LEGAL SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
POLICE ADMIN	5.00	5.000	23,000		23,000	2,850	25,850
PKS & REC ADM	3.00	3.000	13,800		13,800	1,710	15,510
NAT RES MGMT	7.00	7.000	32,200		32,200	3,990	36,190
BEACH MAINT	1.00	1.000	4,600		4,600	570	5,170
BEACH ENFORCE	1.00	1.000	4,600		4,600	570	5,170
SEWER SYSTEM	8.00	8.000	36,801		36,801	4,560	41,361
LEGISLATIVE	26.00	26.000	119,602		119,602	14,821	134,423
PLANNING	20.00	20.000	92,001		92,001	11,401	103,402
TRANS FUND 101	2.00	2.000	9,200		9,200	1,140	10,340
BLDG/FUND 169	7.00	7.000	32,200		32,200	3,990	36,190
SEMP	1.00	1.000	4,600		4,600	570	5,170
GARBAGE/SW	1.00	1.000	4,600		4,600	570	5,170
BIG ARTS FAC	1.00	1.000	4,600		4,600	570	5,170
CAP PROJECTS	4.00	4.000	18,400		18,400	2,280	20,680
NON-BEACH PKS	1.00	1.000	4,600		4,600	570	5,170
GENERAL GOVT	12.00	12.000	55,203		55,203	6,841	62,044
Total:	100.00	100.000	460,007		460,007	57,003	517,010
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF TIME SPENT PER DEPARTMENT/FUND

Source: CITY ATTORNEY

CITY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL SERVICES
POLICE ADMIN	25,850	25,850
PKS & REC ADM	15,510	15,510
NAT RES MGMT	36,190	36,190
BEACH MAINT	5,170	5,170
BEACH ENFORCE	5,170	5,170
SEWER SYSTEM	41,361	41,361
LEGISLATIVE	134,423	134,423
PLANNING	103,402	103,402
TRANS FUND 101	10,340	10,340
BLDG/FUND 169	36,190	36,190
SEMP	5,170	5,170
GARBAGE/SW	5,170	5,170
BIG ARTS FAC	5,170	5,170
CAP PROJECTS	20,680	20,680
NON-BEACH PKS	5,170	5,170
GENERAL GOVT	62,044	62,044
Reimbursement:		
Total:	517,010	517,010
	=====	=====

FISCAL 2014
FACILITY MAINTENANCE
NATURE AND EXTENT OF SERVICES

The Facilities Maintenance Division is responsible for coordinating planning, janitorial, custodial and groundskeeping services. The Department manages the leasing of office space, performs minor new construction, maintains and repairs buildings and their heating, cooling and plumbing systems. Costs associated with facilities maintenance at the Civic Center, Public Works Facility and City Hall have been allocated based on occupied square footage. Other maintenance costs have been allocated departmentally on the percentage of support time.

PUB FACILITIES
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	512,012			512,012
Allocated Additions:				
BLDG USE ALLO	861		861	
INSURANCE	3,509	383	3,892	
PW DIR/GARAGE	87,247	25,071	112,318	
PUB FACILITIES		10,347	10,347	
INFO TECH		955	955	
FINANCE		10,098	10,098	
CITY MANAGER		22,741	22,741	
Total Allocated Additions:	91,617	69,595	161,212	161,212
Total to be Allocated:	603,629	69,595		673,224
	=====	=====		=====

PUB FACILITIES
Schedule of Costs to be
Allocated by Function

	Total	G & A	MAINTENANCE	CITY HALL	CIVIC CENTER
Expenses:					
SALARIES AND WAGES	153,205		67,410	52,090	33,705
FRINGE BENEFITS	79,802		35,113	27,133	17,556
TRAVEL/COMMUNICATION	2,366		1,041	804	521
LEASES/CURRENT CHGS	125		54	43	28
OPERATING EXPENSE	276,514		53,847	193,190	19,209
Departmental					
Expenditures:	512,012		157,465	273,260	71,019
Functional Cost:	512,012		157,465	273,260	71,019
Additions 1st					
Others:	91,617	91,617	28,176	48,896	12,708
Reallocate Admin:		-91,617			
1st Allocation:	603,629		185,641	322,156	83,727
	-----		-----	-----	-----
Additions 2nd					
Others:	69,595	69,595	21,403	37,143	9,654
Reallocate Admin:		-69,595			
2nd Allocation:	69,595		21,403	37,143	9,654
	-----		-----	-----	-----
Total Allocated:	673,224		207,044	359,299	93,381
	=====		=====	=====	=====

PUB FACILITIES
Schedule of Costs to be
Allocated by Function

PUB WKS FACILITY

Expenses:

SALARIES AND WAGES	
FRINGE BENEFITS	
TRAVEL/COMMUNICATION	
LEASES/CURRENT CHGS	
OPERATING EXPENSE	10,268

Departmental	
Expenditures:	10,268

Functional Cost:	10,268
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Additions 1st	
Others:	1,837

1st Allocation:	12,105

Additions 2nd	
Others:	1,395

2nd Allocation:	1,395

Total Allocated:	13,500
	=====

PUB FACILITIES
Detail Allocation of
MAINTENANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BIG ARTS FAC	1.00	2.273	4,219		4,219	486	4,705
HIS MUS/VILLAG	10.00	22.727	42,191		42,191	4,864	47,055
NON-BEACH PKS	33.00	75.000	139,231		139,231	16,053	155,284
Total:	44.00	100.000	185,641		185,641	21,403	207,044
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF SUPPORT TIME PER DEPARTMENT

Source: PUBLIC WORKS DIRECTOR

PUB FACILITIES
Detail Allocation of
CITY HALL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CITY ATTORNEY	896.00	6.126	19,736		19,736		19,736
PUB FACILITIES	234.00	1.600	5,154		5,154		5,154
INFO TECH	1,668.00	11.404	36,740		36,740	4,591	41,331
FINANCE	1,798.00	12.293	39,603		39,603	4,948	44,551
POLICE ADMIN	4,744.00	32.435	104,493		104,493	13,056	117,549
CITY MANAGER	780.00	5.333	17,180		17,180	2,147	19,327
NAT RES MGMT	520.00	3.555	11,454		11,454	1,431	12,885
LEGISLATIVE	1,134.00	7.753	24,978		24,978	3,121	28,099
PLANNING	1,900.00	12.991	41,850		41,850	5,229	47,079
BLDG/FUND 169	952.00	6.509	20,968		20,968	2,620	23,588
Total:	14,626.00	100.000	322,156		322,156	37,143	359,299
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

PUB FACILITIES
Detail Allocation of
CIVIC CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SENIORS PROG	2,512.50	77.618	64,987		64,987	7,493	72,480
CHR/BMRH	724.50	22.382	18,740		18,740	2,161	20,901
Total:	3,237.00	100.000	83,727		83,727	9,654	93,381
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

PUB FACILITIES
Detail Allocation of
PUB WKS FACILITY

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	3,924.00	53.272	6,449		6,449		6,449
PUB FACILITIES	3,160.00	42.900	5,193		5,193		5,193
SEWER SYSTEM	282.00	3.828	463		463	1,395	1,858
Total:	7,366.00	100.000	12,105		12,105	1,395	13,500
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

PUB FACILITIES

Departmental Cost Allocation Summary

Departments	Total	MAINTENANCE	CITY HALL	CIVIC CENTER	PUB WKS FACILITY
PW DIR/GARAGE	6,449				6,449
CITY ATTORNEY	19,736		19,736		
PUB FACILITIES	10,347		5,154		5,193
INFO TECH	41,331		41,331		
FINANCE	44,551		44,551		
POLICE ADMIN	117,549		117,549		
CITY MANAGER	19,327		19,327		
NAT RES MGMT	12,885		12,885		
SEWER SYSTEM	1,858				1,858
LEGISLATIVE	28,099		28,099		
PLANNING	47,079		47,079		
BLDG/FUND 169	23,588		23,588		
SENIORS PROG	72,480			72,480	
BIG ARTS FAC	4,705	4,705			
HIS MUS/VILLAG	47,055	47,055			
CHR/BMRH	20,901			20,901	
NON-BEACH PKS	155,284	155,284			
Reimbursement:					
Total:	673,224	207,044	359,299	93,381	13,500
	=====	=====	=====	=====	=====

FISCAL 2014
INFORMATION TECHNOLOGY DEPARTMENT
NATURE AND EXTENT OF SERVICES

The Information Technology Department is responsible for providing organizational support for technology based communication and information systems. This includes Tyler Munis and HTE, as well as other PC and tablet based applications. In addition, the department provides internet access as directed by the City Manager, maintains system and user security and coordinate conversion and training for new applications and users. Costs associated with systems support have been allocated departmentally on the number of computers, laptops and servers. Direct labor hours have been charged departmentally on the number of hours. A credit for \$72,333 to Police Administration has been listed under reimbursement on page fifty two.

INFO TECH

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	827,327			827,327
Allocated Additions:				
BLDG USE ALLO	6,134		6,134	
EQUIP USE ALLO	62,008		62,008	
INSURANCE	7,761	847	8,608	
PUB FACILITIES	36,740	4,591	41,331	
FINANCE		13,756	13,756	
CITY MANAGER		36,733	36,733	
Total Allocated Additions:	112,643	55,927	168,570	168,570
Total to be Allocated:	939,970	55,927		995,897
	=====	=====		=====

INFO TECH
Schedule of Costs to be
Allocated by Function

	Total	G & A	MIS TECH SUPPORT	MIS DIRECT HOURS
Expenses:				
SALARIES AND WAGES	264,469		34,381	230,088
FRINGE BENEFITS	124,277		16,156	108,121
PROFESSIONAL SVCS	648		84	564
TRAVEL & PER DIEM	20,116		2,615	17,501
COMMUNICATIONS	131,700		17,121	114,579
RENTALS & LEASES	21,932		2,851	19,081
REPAIRS & MAINT	117,665		15,296	102,369
OFFICE SUPPLIES	325		42	283
OPERATING SUPPLIES	45,229		5,880	39,349
BOOKS & PUBLICATIONS	334		43	291
OTHER CURRENT CHGS	1,058		138	920
OTHER CHARGES	3,550		461	3,089
DP COMPUTER SERVICES	14,196		1,845	12,351
CONTRACTUAL SERVICES	65,142		8,468	56,674
TRAINING	7,505		976	6,529
SMALL EQUIPMENT	9,181		1,194	7,987
Departmental				
Expenditures:	827,327		107,551	719,776
Functional Cost:				
	827,327		107,551	719,776
Additions 1st				
Others:	112,643	112,643	14,643	98,000
Reallocate Admin:		-112,643		
1st Allocation:	939,970		122,194	817,776
	-----		-----	-----
Additions 2nd				
Others:	55,927	55,927	7,270	48,657
Reallocate Admin:		-55,927		
2nd Allocation:	55,927		7,270	48,657
	-----		-----	-----
Total Allocated:	995,897		129,464	866,433
	=====		=====	=====

INFO TECH
Detail Allocation of
MIS TECH SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	6.50	5.078	6,205		6,205		6,205
CITY ATTORNEY	2.00	1.563	1,909		1,909		1,909
PUB FACILITIES	1.00	0.781	955		955		955
FINANCE	11.00	8.594	10,501		10,501	675	11,176
POLICE ADMIN	39.00	30.469	37,231		37,231	2,393	39,624
PKS & REC ADM	24.00	18.750	22,911		22,911	1,472	24,383
CITY MANAGER	12.00	9.375	11,456		11,456	736	12,192
NAT RES MGMT	3.00	2.344	2,864		2,864	184	3,048
BEACH ENFORCE	3.00	2.344	2,864		2,864	184	3,048
SEWER SYSTEM	4.50	3.516	4,296		4,296	276	4,572
LEGISLATIVE	3.00	2.344	2,864		2,864	184	3,048
PLANNING	10.00	7.813	9,546		9,546	614	10,160
TRANS FUND 101	3.00	2.344	2,864		2,864	184	3,048
BLDG/FUND 169	5.00	3.906	4,773		4,773	307	5,080
SENIORS PROG	1.00	0.781	955		955	61	1,016
Total:	128.00	100.000	122,194		122,194	7,270	129,464
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF COMPUTERS/LAPTOPS/SERVERS PER DEPT.

Source: HARDWARE REPORT

INFO TECH
Detail Allocation of
MIS DIRECT HOURS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	269.95	2.689	21,990		21,990		21,990
CITY ATTORNEY	53.80	0.536	4,383		4,383		4,383
FINANCE	1,263.38	12.585	102,915		102,915	6,327	109,242
POLICE ADMIN	3,431.42	34.181	279,525	-72,333	207,192	17,186	224,378
PKS & REC ADM	794.71	7.916	64,737		64,737	3,980	68,717
CITY MANAGER	3,269.26	32.566	266,315		266,315	16,373	282,688
NAT RES MGMT	171.96	1.713	14,008		14,008	861	14,869
BEACH ENFORCE	143.42	1.429	11,683		11,683	718	12,401
SEWER SYSTEM	62.74	0.625	5,111		5,111	314	5,425
PLANNING	159.50	1.589	12,993		12,993	799	13,792
BLDG/FUND 169	176.57	1.759	14,383		14,383	884	15,267
SEMP	116.81	1.164	9,515		9,515	585	10,100
SENIORS PROG	125.43	1.249	10,218		10,218	630	10,848
Sub-total:	10,038.95	100.000	817,776	-72,333	745,443	48,657	794,100
	-----	-----	-----	-----	-----	-----	-----
Reimbursement:				72,333	72,333		72,333
Total:	10,038.95	100.000	817,776		817,776	48,657	866,433
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF SUPPORT HOURS PER DEPARTMENT

Source: MANAGEMENT INFORMATION SYSTEMS REPORT

INFO TECH

Departmental Cost Allocation Summary

Departments	Total	MIS TECH SUPPORT	MIS DIRECT HOURS
PW DIR/GARAGE	28,195	6,205	21,990
CITY ATTORNEY	6,292	1,909	4,383
PUB FACILITIES	955	955	
FINANCE	120,418	11,176	109,242
POLICE ADMIN	264,002	39,624	224,378
PKS & REC ADM	93,100	24,383	68,717
CITY MANAGER	294,880	12,192	282,688
NAT RES MGMT	17,917	3,048	14,869
BEACH ENFORCE	15,449	3,048	12,401
SEWER SYSTEM	9,997	4,572	5,425
LEGISLATIVE	3,048	3,048	
PLANNING	23,952	10,160	13,792
TRANS FUND 101	3,048	3,048	
BLDG/FUND 169	20,347	5,080	15,267
SEMP	10,100		10,100
SENIORS PROG	11,864	1,016	10,848
Reimbursement:	72,333		72,333
Total:	995,897	129,464	866,433
	=====	=====	=====

FISCAL 2014
FINANCE DEPARTMENT
NATURE AND EXTENT OF SERVICES

The Finance Department is responsible of all accounting activities of the City. A salary and wage analysis was performed to functionalize these responsibilities.

Payroll, benefits and risk management administration costs have been assigned based on the number of full time employees per department. Costs associated with general accounting have been allocated departmentally on the number of accounting transactions processed by department. Business license issuance has been directly assigned. Costs associated with City-wide budget preparation, issuance of dog licenses, fixed asset tracking and grants management has been directly assigned.

FINANCE

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	906,039			906,039
Allocated Additions:				
BLDG USE ALLO	6,612		6,612	
INSURANCE	10,726	1,171	11,897	
PUB FACILITIES	39,603	4,948	44,551	
INFO TECH	113,416	7,002	120,418	
FINANCE		13,919	13,919	
CITY MANAGER		40,242	40,242	
Total Allocated Additions:	170,357	67,282	237,639	237,639
Total to be Allocated:	1,076,396	67,282		1,143,678
	=====	=====		=====

FINANCE

Schedule of Costs to be
Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	PAYROLL/BENEFITS	RISK MANAGEMENT
Expenses:					
SALARIES AND WAGES	504,743		161,519	75,711	40,379
FRINGE BENEFITS	298,615		95,557	44,792	23,889
PROFESSIONAL SVCS	11,083		3,547	1,662	887
ACCOUNTING & AUDIT	47,750		47,750		
TRAVEL & PER DIEM	11,857		3,793	1,779	949
COMMUNICATIONS	9,092		2,909	1,364	727
POSTAGE	1,655		530	248	132
RENTAL & LEASES	4,543		1,455	681	363
PRINTING	2,737		875	411	219
OFFICE SUPPLIES	4,690		1,500	704	375
OPERATING SUPPLIES	2,100		672	315	168
OTHER CURRENT CHGS	4,423		1,416	663	354
OTHER CHARGES	1,901		609	285	152
CONTRACTUAL SVCS	850		271	128	68
Departmental Expenditures:	906,039		322,403	128,743	68,662
Functional Cost:	906,039		322,403	128,743	68,662
Additions 1st					
Others:	170,357	170,357	60,619	24,207	12,910
Reallocate Admin:		-170,357			
1st Allocation:	1,076,396		383,022	152,950	81,572
	-----		-----	-----	-----
Additions 2nd					
Others:	67,282	67,282	23,942	9,560	5,098
Reallocate Admin:		-67,282			
2nd Allocation:	67,282		23,942	9,560	5,098
	-----		-----	-----	-----
Total Allocated:	1,143,678		406,964	162,510	86,670
	=====		=====	=====	=====

FINANCE
Schedule of Costs to be
Allocated by Function

	OTHER ACCOUNTING	BUSINESS TAX
Expenses:		
SALARIES AND WAGES	151,423	75,711
FRINGE BENEFITS	89,585	44,792
PROFESSIONAL SVCS	3,325	1,662
ACCOUNTING & AUDIT		
TRAVEL & PER DIEM	3,557	1,779
COMMUNICATIONS	2,728	1,364
POSTAGE	497	248
RENTAL & LEASES	1,363	681
PRINTING	821	411
OFFICE SUPPLIES	1,407	704
OPERATING SUPPLIES	630	315
OTHER CURRENT CHGS	1,327	663
OTHER CHARGES	570	285
CONTRACTUAL SVCS	255	128
Departmental		
Expenditures:	257,488	128,743
Functional Cost:	257,488	128,743
Additions 1st		
Others:	48,414	24,207
1st Allocation:	305,902	152,950
	-----	-----
Additions 2nd		
Others:	19,121	9,561
2nd Allocation:	19,121	9,561
	-----	-----
Total Allocated:	325,023	162,511
	=====	=====

FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INSURANCE	515.00	0.672	2,573		2,573		2,573
PW DIR/GARAGE	691.00	0.901	3,453		3,453		3,453
CITY ATTORNEY	444.00	0.579	2,219		2,219		2,219
PUB FACILITIES	1,102.00	1.438	5,506		5,506		5,506
INFO TECH	1,405.00	1.833	7,020		7,020		7,020
FINANCE	488.00	0.637	2,438		2,438		2,438
POLICE ADMIN	64.00	0.083	320		320	21	341
PKS & REC ADM	8,934.00	11.655	44,640		44,640	2,970	47,610
CITY MANAGER	488.00	0.637	2,438		2,438	162	2,600
NAT RES MGMT	478.00	0.624	2,388		2,388	159	2,547
BEACH MAINT	5,311.00	6.928	26,537		26,537	1,766	28,303
BEACH ENFORCE	5,514.00	7.193	27,551		27,551	1,833	29,384
SEWER SYSTEM	9,430.00	12.302	47,118		47,118	3,135	50,253
LEGISLATIVE	653.00	0.852	3,263		3,263	217	3,480
PLANNING	507.00	0.661	2,533		2,533	169	2,702
POLICE SVCS	1,064.00	1.388	5,316		5,316	354	5,670
TRANS FUND 101	2,482.00	3.238	12,402		12,402	825	13,227
BLDG/FUND 169	5,539.00	7.226	27,676		27,676	1,842	29,518
SEMP	69.00	0.090	345		345	23	368
GARBAGE/SW	36.00	0.047	180		180	12	192
SENIORS PROG	335.00	0.437	1,674		1,674	111	1,785
BIG ARTS FAC	6.00	0.008	30		30	2	32
INTERFUND TRAN	115.00	0.150	575		575	38	613
HIS MUS/VILLAG	186.00	0.243	929		929	62	991
ELE PARK MAINT	813.00	1.061	4,062		4,062	270	4,332
DEBT SERVICE	316.00	0.412	1,579		1,579	105	1,684
CAP PROJECTS	1,113.00	1.452	5,561		5,561	370	5,931
CHR/BMRH	27.00	0.035	135		135	9	144
GEN PENSION TR	225.00	0.294	1,124		1,124	75	1,199
FR MADDEN EST	59.00	0.077	295		295	20	315
SHELL HARBOR	217.00	0.283	1,084		1,084	72	1,156
SANI EST CANAL	178.00	0.232	889		889	59	948
W/S DREDGING	161.00	0.210	804		804	54	858
POL PEN TRUST	59.00	0.077	295		295	20	315
WTR QUAL EDUC	40.00	0.052	200		200	13	213
ALL OTHERS	27,592.00	35.995	137,870		137,870	9,174	147,044
Total:	76,656.00	100.000	383,022		383,022	23,942	406,964
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT

Source: TRANSACTION REPORT

FINANCE
Detail Allocation of
PAYROLL/BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	5.60	3.655	5,591		5,591		5,591
CITY ATTORNEY	2.00	1.305	1,997		1,997		1,997
PUB FACILITIES	3.00	1.958	2,995		2,995		2,995
INFO TECH	4.40	2.872	4,393		4,393		4,393
FINANCE	7.50	4.896	7,488		7,488		7,488
POLICE ADMIN	2.00	1.305	1,997		1,997	146	2,143
PKS & REC ADM	24.24	15.822	24,200		24,200	1,773	25,973
CITY MANAGER	3.75	2.448	3,744		3,744	274	4,018
NAT RES MGMT	3.00	1.958	2,995		2,995	219	3,214
BEACH MAINT	8.35	5.450	8,336		8,336	611	8,947
BEACH ENFORCE	8.67	5.659	8,656		8,656	634	9,290
SEWER SYSTEM	18.30	11.945	18,270		18,270	1,339	19,609
LEGISLATIVE	5.00	3.264	4,992		4,992	366	5,358
PLANNING	8.90	5.809	8,885		8,885	651	9,536
POLICE SVCS	33.12	21.619	33,066		33,066	2,423	35,489
TRANS FUND 101	8.00	5.222	7,987		7,987	585	8,572
BLDG/FUND 169	4.80	3.133	4,792		4,792	351	5,143
SENIORS PROG	2.57	1.678	2,566		2,566	188	2,754
Total:	153.20	100.000	152,950		152,950	9,560	162,510
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE's PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

FINANCE
Detail Allocation of
RISK MANAGEMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	5.60	3.655	2,982		2,982		2,982
CITY ATTORNEY	2.00	1.305	1,065		1,065		1,065
PUB FACILITIES	3.00	1.958	1,597		1,597		1,597
INFO TECH	4.40	2.872	2,343		2,343		2,343
FINANCE	7.50	4.896	3,993		3,993		3,993
POLICE ADMIN	2.00	1.305	1,065		1,065	78	1,143
PKS & REC ADM	24.24	15.822	12,907		12,907	946	13,853
CITY MANAGER	3.75	2.448	1,997		1,997	146	2,143
NAT RES MGMT	3.00	1.958	1,597		1,597	117	1,714
BEACH MAINT	8.35	5.450	4,446		4,446	326	4,772
BEACH ENFORCE	8.67	5.659	4,616		4,616	338	4,954
SEWER SYSTEM	18.30	11.945	9,744		9,744	714	10,458
LEGISLATIVE	5.00	3.264	2,662		2,662	195	2,857
PLANNING	8.90	5.809	4,739		4,739	347	5,086
POLICE SVCS	33.12	21.619	17,635		17,635	1,292	18,927
TRANS FUND 101	8.00	5.222	4,260		4,260	312	4,572
BLDG/FUND 169	4.80	3.133	2,556		2,556	187	2,743
SENIORS PROG	2.57	1.678	1,368		1,368	100	1,468
Total:	153.20	100.000	81,572		81,572	5,098	86,670
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE's PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

FINANCE
Detail Allocation of
OTHER ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CITY MANAGER	100.00	100.000	305,902		305,902	19,121	325,023
Total:	100.00	100.000	305,902		305,902	19,121	325,023
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANAYLSIS REPORT

FINANCE
Detail Allocation of
BUSINESS TAX

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUSINESS TAX	100.00	100.000	152,950		152,950	9,561	162,511
Total:	100.00	100.000	152,950		152,950	9,561	162,511
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS REPORT

FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	PAYROLL/BENEFITS	RISK MANAGEMENT	OTHER ACCOUNTING
INSURANCE	2,573	2,573			
PW DIR/GARAGE	12,026	3,453	5,591	2,982	
CITY ATTORNEY	5,281	2,219	1,997	1,065	
PUB FACILITIES	10,098	5,506	2,995	1,597	
INFO TECH	13,756	7,020	4,393	2,343	
FINANCE	13,919	2,438	7,488	3,993	
POLICE ADMIN	3,627	341	2,143	1,143	
PKS & REC ADM	87,436	47,610	25,973	13,853	
CITY MANAGER	333,784	2,600	4,018	2,143	325,023
NAT RES MGMT	7,475	2,547	3,214	1,714	
BEACH MAINT	42,022	28,303	8,947	4,772	
BEACH ENFORCE	43,628	29,384	9,290	4,954	
SEWER SYSTEM	80,320	50,253	19,609	10,458	
LEGISLATIVE	11,695	3,480	5,358	2,857	
PLANNING	17,324	2,702	9,536	5,086	
POLICE SVCS	60,086	5,670	35,489	18,927	
TRANS FUND 101	26,371	13,227	8,572	4,572	
BLDG/FUND 169	37,404	29,518	5,143	2,743	
SEMP	368	368			
GARBAGE/SW	192	192			
SENIORS PROG	6,007	1,785	2,754	1,468	
BIG ARTS FAC	32	32			
INTERFUND TRAN	613	613			
HIS MUS/VILLAG	991	991			
BUSINESS TAX	162,511				
ELE PARK MAINT	4,332	4,332			
DEBT SERVICE	1,684	1,684			
CAP PROJECTS	5,931	5,931			
CHR/BMRH	144	144			
GEN PENSION TR	1,199	1,199			
FR MADDEN EST	315	315			
SHELL HARBOR	1,156	1,156			
SANI EST CANAL	948	948			
W/S DREDGING	858	858			
POL PEN TRUST	315	315			
WTR QUAL EDUC	213	213			
ALL OTHERS	147,044	147,044			

Reimbursement:

Total:	1,143,678	406,964	162,510	86,670	325,023
	=====	=====	=====	=====	=====

FINANCE

Departmental Cost Allocation Summary

Departments	BUSINESS TAX
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INSURANCE	
PW DIR/GARAGE	
CITY ATTORNEY	
PUB FACILITIES	
INFO TECH	
FINANCE	
POLICE ADMIN	
PKS & REC ADM	
CITY MANAGER	
NAT RES MGMT	
BEACH MAINT	
BEACH ENFORCE	
SEWER SYSTEM	
LEGISLATIVE	
PLANNING	
POLICE SVCS	
TRANS FUND 101	
BLDG/FUND 169	
SEMP	
GARBAGE/SW	
SENIORS PROG	
BIG ARTS FAC	
INTERFUND TRAN	
HIS MUS/VILLAG	
BUSINESS TAX	162,511
ELE PARK MAINT	
DEBT SERVICE	
CAP PROJECTS	
CHR/BMRH	
GEN PENSION TR	
FR MADDEN EST	
SHELL HARBOR	
SANI EST CANAL	
W/S DREDGING	
POL PEN TRUST	
WTR QUAL EDUC	
ALL OTHERS	

Reimbursement:	
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Total:	162,511
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FISCAL 2014
POLICE ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The task of the Police Department is to uphold the law and order within the City limits. These tasks include safeguarding the lives and property of residents and visitors by providing continuous and reliable police service twenty-four hours a day for the entire year.

Costs associated with Police Administration have been allocated departmentally on the number of employees supervised. Beach parking enforcement support has been directly assigned. Traffic Aides support have been allocated based on the percentage of support time.

POLICE ADMIN

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	4,166,209			4,166,209
Deductions:				
POLICE PENSION	-904,803			
MIS SALARY	-72,333			
Total Deductions:	-977,136			-977,136
Allocated Additions:				
BLDG USE ALLO	17,446		17,446	
EQUIP USE ALLO	22,571		22,571	
INSURANCE	21,455	2,343	23,798	
PW DIR/GARAGE	27,174	6,316	33,490	
CITY ATTORNEY	23,000	2,850	25,850	
PUB FACILITIES	104,493	13,056	117,549	
INFO TECH	244,423	19,579	264,002	
FINANCE	3,382	245	3,627	
POLICE ADMIN		14,038	14,038	
CITY MANAGER		185,041	185,041	
Total Allocated Additions:	463,944	243,468	707,412	707,412
Total to be Allocated:	3,653,017	243,468		3,896,485
	=====	=====		=====

POLICE ADMIN

Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN	POLICE SERVICES	BEACH PARKING SUPP
Expenses:					
SALARIES AND WAGES	1,986,326		166,290	1,731,352	36,340
FRINGE BENEFITS	901,643		72,835	789,554	16,327
TRAVEL AND PER DIEM	94,487		9,165	85,322	
COMMUNICATIONS	51,580		5,003	46,577	
POSTAGE	263		26	237	
REPAIRS AND MAINT	30,014		2,911	27,103	
OTHER CURRENT CHGS	698		68	630	
OFFICE SUPPLIES	5,460		530	4,930	
OPERATING SUPPLIES	114,110		11,069	103,041	
BOOKS & PUBLICATIONS	1,093		106	987	
RENTAL AND LEASES	1,815		176	1,639	
PRINTING	443		43	400	
OTHER CHARGES	1,141		111	1,030	
POLICE PENSION	904,803	904,803			
MIS SALARY	72,333	72,333			
Departmental					
Expenditures:	4,166,209	977,136	268,333	2,792,802	52,667
Deductions:	-977,136	-977,136			
Functional Cost:	3,189,073		268,333	2,792,802	52,667
Additions 1st					
Others:	463,944	463,944	39,037	406,295	7,662
Reallocate Admin:		-463,944			
1st Allocation:	3,653,017		307,370	3,199,097	60,329
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Additions 2nd					
Others:	243,468	243,468	20,486	213,215	4,021
Reallocate Admin:		-243,468			
2nd Allocation:	243,468		20,486	213,215	4,021
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Total Allocated:	3,896,485		327,856	3,412,312	64,350
	=====		=====	=====	=====

POLICE ADMIN
Schedule of Costs to be
Allocated by Function

TRAFFIC AIDES

Expenses:

SALARIES AND WAGES	52,344
FRINGE BENEFITS	22,927
TRAVEL AND PER DIEM	
COMMUNICATIONS	
POSTAGE	
REPAIRS AND MAINT	
OTHER CURRENT CHGS	
OFFICE SUPPLIES	
OPERATING SUPPLIES	
BOOKS & PUBLICATIONS	
RENTAL AND LEASES	
PRINTING	
OTHER CHARGES	
POLICE PENSION	
MIS SALARY	

Departmental	
Expenditures:	75,271

Functional Cost:	75,271
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Additions 1st	
Others:	10,950

1st Allocation:	86,221

Additions 2nd	
Others:	5,746

2nd Allocation:	5,746

Total Allocated:	91,967
	=====

POLICE ADMIN
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
POLICE ADMIN	2.00	4.567	14,038		14,038		14,038
BEACH ENFORCE	8.67	19.799	60,856		60,856	4,250	65,106
POLICE SVCS	33.12	75.634	232,476		232,476	16,236	248,712
Total:	43.79	100.000	307,370		307,370	20,486	327,856
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES SUPERVISED

Source: PERSONNEL LISTING/ORGANIZATIONAL CHART

POLICE ADMIN
Detail Allocation of
POLICE SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	3,199,097		3,199,097	213,215	3,412,312
Total:	100.00	100.000	3,199,097		3,199,097	213,215	3,412,312
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT/CHIEF OF POLICE

POLICE ADMIN
Detail Allocation of
BEACH PARKING SUPP

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BEACH ENFORCE	100.00	100.000	60,329		60,329	4,021	64,350
Total:	100.00	100.000	60,329		60,329	4,021	64,350
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT/CHIEF OF POLICE

POLICE ADMIN
Detail Allocation of
TRAFFIC AIDES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BEACH ENFORCE	30.00	30.000	25,866		25,866	1,724	27,590
GENERAL GOVT	70.00	70.000	60,355		60,355	4,022	64,377
Total:	100.00	100.000	86,221		86,221	5,746	91,967
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: TRAFFIC AIDE SUMMARY REPORT

POLICE ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN	POLICE SERVICES	BEACH PARKING SUPP	TRAFFIC AIDES
POLICE ADMIN	14,038	14,038			
BEACH ENFORCE	157,046	65,106		64,350	27,590
POLICE SVCS	248,712	248,712			
GENERAL GOVT	3,476,689		3,412,312		64,377
Reimbursement:					
Total:	3,896,485	327,856	3,412,312	64,350	91,967
	=====	=====	=====	=====	=====

FISCAL 2014

PARKS AND RECREATION ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The purpose of the Department of Parks and Recreation is to provide direction, planning and coordination of services in order to offer a wide range of high quality year round leisure programs that are responsive to the physical, mental and cultural needs of the citizens of Sanibel.

A salary and wage report was prepared to functionalize support for the Elementary Ball Park maintenance and the Information Desk. Costs associated with Elementary Ball Park field has been directly assigned. The Information Desk support has been allocated based on the number of accounting transactions per department.

PKS & REC ADM

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,967,325			1,967,325
Deductions:				
PROMOTIONAL ACTIVITY	-8,008			
GRANTS AND AIDS	-25,443			
BLDG AND EQUIPMENT	-28,653			
Total Deductions:	-62,104			-62,104
Allocated Additions:				
EQUIP USE ALLO	2,947		2,947	
INSURANCE	43,981	4,802	48,783	
PW DIR/GARAGE	2,487	576	3,063	
CITY ATTORNEY	13,800	1,710	15,510	
INFO TECH	87,648	5,452	93,100	
FINANCE	81,747	5,689	87,436	
CITY MANAGER		87,368	87,368	
Total Allocated Additions:	232,610	105,597	338,207	338,207
Total to be Allocated:	2,137,831	105,597		2,243,428
	=====	=====		=====

PKS & REC ADM

Schedule of Costs to be
Allocated by Function

	Total	G & A	FUND 173 SUPPORT	GENERAL GOVERNMENT	INFO DESK SUPPORT
Expenses:					
SALARIES AND WAGES	923,993		73,969	739,105	110,919
FRINGE BENEFITS	330,312		26,444	264,215	39,653
CONTRACTUAL SVCS	153,768			153,768	
TRAVEL	17,220			17,220	
COMMUNICATIONS SVCS	11,482			9,989	1,493
POSTAGE	1,168			1,016	152
RENTAL & LEASES	39,972			39,972	
REPAIRS & MAINT	115,080			115,080	
PROMOTIONAL ACTIVITY	8,008	8,008			
OTHER CURRENT CHGS	2,868			2,495	373
OFFICE SUPPLIES	11,612			10,102	1,510
OPERATING SUPPLIES	133,679			133,679	
PRINTING	2,687			2,338	349
INSURANCE	5,431			4,725	706
UTILITIES	137,400			137,400	
OTHER CHARGES	1,838			1,599	239
GRANTS AND AIDS	25,443	25,443			
BLDG AND EQUIPMENT	28,653	28,653			
ROAD MATERIALS	2,363			2,363	
BOOKS AND PUBS	5,069			5,069	
CREDIT CARD FEES	9,279			9,279	
 Departmental					
Expenditures:	1,967,325	62,104	100,413	1,649,414	155,394
Deductions:	-62,104	-62,104			
Functional Cost:	1,905,221		100,413	1,649,414	155,394
 Additions 1st					
Others:	232,610	232,610	12,260	201,378	18,972
Reallocate Admin:		-232,610			
1st Allocation:	2,137,831		112,673	1,850,792	174,366
	-----		-----	-----	-----
 Additions 2nd					
Others:	105,597	105,597	5,565	91,419	8,613
Reallocate Admin:		-105,597			
2nd Allocation:	105,597		5,565	91,419	8,613
	-----		-----	-----	-----
 Total Allocated:	 2,243,428		 118,238	 1,942,211	 182,979
	=====		=====	=====	=====

PKS & REC ADM
Detail Allocation of
FUND 173 SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ELE PARK MAINT	100.00	100.000	112,673		112,673	5,565	118,238
Total:	100.00	100.000	112,673		112,673	5,565	118,238
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIREC ASSIGNMENT

Source: SALARY AND WAGE REPORT

PKS & REC ADM
Detail Allocation of
GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	1,850,792		1,850,792	91,419	1,942,211
Total:	100.00	100.000	1,850,792		1,850,792	91,419	1,942,211
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

PKS & REC ADM
Detail Allocation of
INFO DESK SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BEACH ENFORCE	4,757.00	11.124	19,396		19,396	958	20,354
GENERAL GOVT	38,007.00	88.876	154,970		154,970	7,655	162,625
Total:	42,764.00	100.000	174,366		174,366	8,613	182,979
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT

Source: TRANSACTION REPORT

PKS & REC ADM

Departmental Cost Allocation Summary

Departments	Total	FUND 173 SUPPORT	GENERAL GOVERNMENT	INFO DESK SUPPORT
BEACH ENFORCE	20,354			20,354
ELE PARK MAINT	118,238	118,238		
GENERAL GOVT	2,104,836		1,942,211	162,625
Reimbursement:				
Total:	2,243,428	118,238	1,942,211	182,979
	=====	=====	=====	=====

FISCAL 2014
CITY MANAGER
NATURE AND EXTENT OF SERVICES

The City Manager is responsible for the administration and coordination of several operations and activities. Specific duties include overall administration of all City departments and promulgation of administrative policies and procedures.

Costs associated with this department have been allocated departmentally on FY 2014 Expenditures excluding transfers. General government costs have been directly assigned.

CITY MANAGER

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	808,260			808,260
Allocated Additions:				
BLDG USE ALLO	2,868		2,868	
EQUIP USE ALLO	3,745		3,745	
INSURANCE	5,078	554	5,632	
PUB FACILITIES	17,180	2,147	19,327	
INFO TECH	277,771	17,109	294,880	
FINANCE	314,081	19,703	333,784	
CITY MANAGER		35,889	35,889	
Total Allocated Additions:	620,723	75,402	696,125	696,125
Total to be Allocated:	1,428,983	75,402		1,504,385
	=====	=====		=====

CITY MANAGER

Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENT COORD	GENERAL GOVERNMENT
Expenses:				
SALARIES AND WAGES	445,171		378,395	66,776
FRINGE BENEFITS	242,660		206,261	36,399
TRAVEL AND PER DIEM	18,520		15,742	2,778
LIVING ALLOWANCE	26,136		26,136	
COMMUNICATIONS	10,360		8,806	1,554
OTHER CURRENT CHARGE	860		731	129
OFFICE SUPPLIES	3,493		2,969	524
OPERATING SUPPLIES	1,023		870	153
BOOKS/PUBS/SUBSCRIPT	2,862		2,433	429
OTHER CHARGES	266		226	40
PROFESSIONAL SVCS	45,710		38,853	6,857
OTHER CONTRACTUAL	11,199		9,519	1,680
 Departmental				
Expenditures:	808,260		690,941	117,319
 Functional Cost:				
	808,260		690,941	117,319
 Additions 1st				
Others:	620,723	620,723	530,625	90,098
Reallocate Admin:		-620,723		
1st Allocation:	1,428,983		1,221,566	207,417
	-----		-----	-----
 Additions 2nd				
Others:	75,402	75,402	64,459	10,943
Reallocate Admin:		-75,402		
2nd Allocation:	75,402		64,459	10,943
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 Total Allocated:				
	1,504,385		1,286,025	218,360
	=====		=====	=====

CITY MANAGER
Detail Allocation of
DEPARTMENT COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INSURANCE	678.00	2.465	30,115		30,115		30,115
PW DIR/GARAGE	837.00	3.043	37,177		37,177		37,177
CITY ATTORNEY	569.00	2.069	25,273		25,273		25,273
PUB FACILITIES	512.00	1.862	22,741		22,741		22,741
INFO TECH	827.00	3.007	36,733		36,733		36,733
FINANCE	906.00	3.294	40,242		40,242		40,242
POLICE ADMIN	4,166.00	15.148	185,041		185,041		185,041
PKS & REC ADM	1,967.00	7.152	87,368		87,368		87,368
CITY MANAGER	808.00	2.938	35,889		35,889		35,889
NAT RES MGMT	498.00	1.811	22,120		22,120	1,978	24,098
BEACH MAINT	1,329.00	4.832	59,030		59,030	5,277	64,307
BEACH ENFORCE	1,380.00	5.018	61,295		61,295	5,480	66,775
SEWER SYSTEM	4,615.00	16.780	204,984		204,984	18,326	223,310
LEGISLATIVE	297.00	1.080	13,192		13,192	1,179	14,371
PLANNING	827.00	3.007	36,733		36,733	3,284	40,017
TRANS FUND 101	2,092.00	7.607	92,920		92,920	8,307	101,227
BLDG/FUND 169	685.00	2.491	30,426		30,426	2,720	33,146
SEMP	12.00	0.044	533		533	48	581
GARBAGE/SW	64.00	0.233	2,843		2,843	254	3,097
SENIORS PROG	173.00	0.629	7,684		7,684	687	8,371
BIG ARTS FAC	12.00	0.044	533		533	48	581
HIS MUS/VILLAG	174.00	0.633	7,729		7,729	691	8,420
ELE PARK MAINT	291.00	1.058	12,925		12,925	1,156	14,081
DEBT SERVICE	840.00	3.054	37,310		37,310	3,336	40,646
CAP PROJECTS	1,089.00	3.960	48,370		48,370	4,324	52,694
CHR/BMRH	284.00	1.033	12,614		12,614	1,128	13,742
GEN PENSION TR	1,413.00	5.138	62,761		62,761	5,611	68,372
FR MADDEN EST	1.00	0.004	44		44	4	48
SHELL HARBOR	44.00	0.160	1,954		1,954	175	2,129
SANI EST CANAL	7.00	0.025	311		311	28	339
W/S DREDGING	0.24	0.001	11		11	1	12
WTR QUAL EDUC	105.00	0.382	4,665		4,665	417	5,082
Total:	27,502.24	100.000	1,221,566		1,221,566	64,459	1,286,025
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Allocation Basis: FY 2014 EXPENDITURES EXCL TRANSFERS (1,000'S)

Source: DETAIL BUDGET DOCUMENT

CITY MANAGER
Detail Allocation of
GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	207,417		207,417	10,943	218,360
Total:	100.00	100.000	207,417		207,417	10,943	218,360
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

CITY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENT COORD	GENERAL GOVERNMENT
INSURANCE	30,115	30,115	
PW DIR/GARAGE	37,177	37,177	
CITY ATTORNEY	25,273	25,273	
PUB FACILITIES	22,741	22,741	
INFO TECH	36,733	36,733	
FINANCE	40,242	40,242	
POLICE ADMIN	185,041	185,041	
PKS & REC ADM	87,368	87,368	
CITY MANAGER	35,889	35,889	
NAT RES MGMT	24,098	24,098	
BEACH MAINT	64,307	64,307	
BEACH ENFORCE	66,775	66,775	
SEWER SYSTEM	223,310	223,310	
LEGISLATIVE	14,371	14,371	
PLANNING	40,017	40,017	
TRANS FUND 101	101,227	101,227	
BLDG/FUND 169	33,146	33,146	
SEMP	581	581	
GARBAGE/SW	3,097	3,097	
SENIORS PROG	8,371	8,371	
BIG ARTS FAC	581	581	
HIS MUS/VILLAG	8,420	8,420	
ELE PARK MAINT	14,081	14,081	
DEBT SERVICE	40,646	40,646	
CAP PROJECTS	52,694	52,694	
CHR/BMRH	13,742	13,742	
GEN PENSION TR	68,372	68,372	
FR MADDEN EST	48	48	
SHELL HARBOR	2,129	2,129	
SANI EST CANAL	339	339	
W/S DREDGING	12	12	
WTR QUAL EDUC	5,082	5,082	
GENERAL GOVT	218,360		218,360
Reimbursement:			
Total:	1,504,385	1,286,025	218,360
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FISCAL 2014

NATURAL RESOURCES

NATURE AND EXTENT OF SERVICES

The Natural Resources Department manages conservation projects, reviews development plans as they relate to conservation, wildlife and vegetation standards; applies for and manages environmental restoration grants and State and Federal environmental permits; coordinates conservation efforts with private, local, state and federal organizations; handles exotic plant management efforts for the City including the Brazilian Pepper and Melaleuca Eradication Programs. In addition, the department provides support to Beach Maintenance.

A salary and wage analysis report was prepared to allocate salaries and benefits in support of Beach Maintenance. These costs were then directly assigned to Beach Maintenance.

NAT RES MGMT

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	498,020			498,020
Allocated Additions:				
BLDG USE ALLO	1,912		1,912	
INSURANCE	3,845	419	4,264	
PW DIR/GARAGE	336	78	414	
CITY ATTORNEY	32,200	3,990	36,190	
PUB FACILITIES	11,454	1,431	12,885	
INFO TECH	16,872	1,045	17,917	
FINANCE	6,980	495	7,475	
CITY MANAGER	22,120	1,978	24,098	
Total Allocated Additions:	95,719	9,436	105,155	105,155
Total to be Allocated:	593,739	9,436		603,175
	=====	=====		=====

NAT RES MGMT

Schedule of Costs to be
Allocated by Function

	Total	G & A	BEACH MAINTENANCE	GENERAL GOVERNMENT
Expenses:				
SALARY AND WAGES	119,951		7,309	112,642
FRINGE BENEFITS	90,720		5,528	85,192
OPERATING EXPENSES	287,349			287,349
Departmental				
Expenditures:	498,020		12,837	485,183
Functional Cost:	498,020		12,837	485,183
Additions 1st				
Others:	95,719	95,719	2,467	93,252
Reallocate Admin:		-95,719		
1st Allocation:	593,739		15,304	578,435
	-----		-----	-----
Additions 2nd				
Others:	9,436	9,436	243	9,193
Reallocate Admin:		-9,436		
2nd Allocation:	9,436		243	9,193
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Total Allocated:	603,175		15,547	587,628
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NAT RES MGMT
Detail Allocation of
BEACH MAINTENANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BEACH MAINT	100.00	100.000	15,304		15,304	243	15,547
Total:	100.00	100.000	15,304		15,304	243	15,547
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS REPORT

NAT RES MGMT
Detail Allocation of
GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	578,435		578,435	9,193	587,628
Total:	100.00	100.000	578,435		578,435	9,193	587,628
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS REPORT

NAT RES MGMT

Departmental Cost Allocation Summary

Departments	Total	BEACH MAINTENANCE	GENERAL GOVERNMENT
BEACH MAINT	15,547	15,547	
GENERAL GOVT	587,628		587,628
Reimbursement:			
Total:	603,175	15,547	587,628
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