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**City of Sanibel, Florida**  
**Central Services**  
**Full Cost Allocation Plan**  
**FY 2024**

**ACTUAL COSTS FOR THE YEAR ENDED**  
**SEPTEMBER 30, 2024**

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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 2 CFR Part 200. 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 2 CFR Part 200), 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.

**City of Sanibel, Florida**  
**2 CFR Part 200 Cost Allocation Plan**  
**Certification of Cost Allocation Plan**

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

**(1) All costs included in this proposal for Fiscal Year ended September 30, 2024 to establish cost allocations or billings for use in Fiscal Year 2024 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:** \_\_\_\_\_

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/24  
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## Allocated Costs by Department

## Consolidated

	NAT RES MGMT	BEACH MAINT	BEACH ENFORCE	BEACH NAT RES	SEWER SYSTEM	LEGISLATIVE	PLANNING
Central Service Departments							
BUILDING DEP	1,522					1,142	83,095
EQUIPMENT DEP							
INSURANCE	19,269	13,234	29,750	2,965	483,037	15,350	37,353
PW DIR/GARAGE	1,024	38,427	13,061		91,202		
CITY ATTORNEY	11,737	26,886	62,015	6,401	52,013	12,002	26,673
PUB FACILITIES	34,418				6,175	25,820	
INFO TECH	103,973	30,977	35,853	12,907	206,154	93,217	172,093
FINANCE	8,504	50,298	91,208	14,664	128,138	8,456	13,723
POLICE ADMIN			354,824				
PKS & REC ADM			136,388				
CITY MANAGER	19,343	44,311	102,205	10,550	85,720	19,782	43,960
HUMAN RESOURCE	10,489	24,029	55,423	5,721	46,484	10,727	23,838
	-----	-----	-----	-----	-----	-----	-----
Total Allocated	210,279	228,162	880,727	53,208	1,098,923	186,496	400,735
	=====	=====	=====	=====	=====	=====	=====

	POLICE SVCS	TRANS FUND 101	HURRICANE FUND	IMP FEE ROADS	IMP FEE PARKS	SHELL HARBOR	SANI EST CANAL
Central Service Departments							
BUILDING DEP							
EQUIPMENT DEP							
INSURANCE	45,246	36,862					
PW DIR/GARAGE		364,767					
CITY ATTORNEY	90,021	26,886					
PUB FACILITIES							
INFO TECH	394,380	45,318					
FINANCE	40,979	29,900	8,181	1,157	1,102	10,860	4,392
POLICE ADMIN	278,654						
PKS & REC ADM							
CITY MANAGER	148,363	44,311					
HUMAN RESOURCE	80,453	24,029					
	-----	-----	-----	-----	-----	-----	-----
Total Allocated	1,078,096	572,073	8,181	1,157	1,102	10,860	4,392
	=====	=====	=====	=====	=====	=====	=====

Allocated Costs by Department  
Consolidated

	W/S DREDGING	BLDG/FUND 169	SEMP	GARBAGE/SW	SENIORS PROG	BIG ARTS FAC	INTERFUND TRAN
Central Service Departments							
BUILDING DEP		83,094					
EQUIPMENT DEP							
INSURANCE		45,358	638			169,692	
PW DIR/GARAGE							
CITY ATTORNEY		43,957	532				
PUB FACILITIES							
INFO TECH		250,969					
FINANCE	3,061	249,657	2,192	319	137	109	419
POLICE ADMIN			1,651				
PKS & REC ADM							
CITY MANAGER		72,445	879				
HUMAN RESOURCE		39,285	480				
	-----	-----	-----	-----	-----	-----	-----
Total Allocated	3,061	784,765	6,372	319	137	169,801	419
	=====	=====	=====	=====	=====	=====	=====

	HIS MUS/VILLAG	BUSINESS TAX	ELE PARK MAINT	DEBT SERVICE	CAP PROJECTS	CHR/BMRH	GEN PENSION TR
Central Service Departments							
BUILDING DEP							
EQUIPMENT DEP							
INSURANCE	68,443		24,606				
PW DIR/GARAGE							
CITY ATTORNEY							
PUB FACILITIES	41,505						
INFO TECH							
FINANCE	1,339	206,826	4,392	4,373	8,355	227	2,660
POLICE ADMIN							
PKS & REC ADM			130,309				
CITY MANAGER							
HUMAN RESOURCE							
	-----	-----	-----	-----	-----	-----	-----
Total Allocated	111,287	206,826	159,307	4,373	8,355	227	2,660
	=====	=====	=====	=====	=====	=====	=====

Allocated Costs by Department  
Consolidated

	NON-BEACH PKS	POL PEN TRUST	CITY COUNCIL	GF FIXED ASSET	GENERAL GOVT	ALL OTHERS	Sub-total
Central Service Departments							
BUILDING DEP			3,130				171,983
EQUIPMENT DEP							
INSURANCE			26,838		17,688	60,841	1,097,170
PW DIR/GARAGE					390,738		899,219
CITY ATTORNEY							359,123
PUB FACILITIES	147,151		70,772				325,841
INFO TECH			21,510				1,367,351
FINANCE		2,752	1,895	1,075		192,897	1,094,247
POLICE ADMIN					4,922,612		5,557,741
PKS & REC ADM					2,647,057		2,913,754
CITY MANAGER							591,869
HUMAN RESOURCE							320,958
	-----	-----	-----	-----	-----	-----	-----
Total Allocated	147,151	2,752	124,145	1,075	7,978,095	253,738	14,699,256
	=====	=====	=====	=====	=====	=====	=====

	Reimbursement	Total
Central Service Departments		
BUILDING DEP		171,983
EQUIPMENT DEP		
INSURANCE		1,097,170
PW DIR/GARAGE		899,219
CITY ATTORNEY		359,123
PUB FACILITIES		325,841
INFO TECH		1,367,351
FINANCE		1,094,247
POLICE ADMIN		5,557,741
PKS & REC ADM		2,913,754
CITY MANAGER		591,869
HUMAN RESOURCE		320,958
	-----	-----
Total Allocated	0	14,699,256
	=====	=====

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/24  
Summary of Allocated Costs

Summary Page: 4

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEP	183,498		
EQUIPMENT DEP	53,100		
INSURANCE	1,549,451		
PW DIR/GARAGE	833,321		
CITY ATTORNEY	461,877		
PUB FACILITIES	475,239		
INFO TECH	1,777,155		
FINANCE	1,248,907		
POLICE ADMIN	5,465,061	-113,419	
PKS & REC ADM	1,871,969		
CITY MANAGER	639,884		
HUMAN RESOURCE	364,894		
NAT RES MGMT			210,279
BEACH MAINT			228,162
BEACH ENFORCE			880,727
BEACH NAT RES			53,208
SEWER SYSTEM			1,098,923
LEGISLATIVE			186,496
PLANNING			400,735
POLICE SVCS			1,078,096
TRANS FUND 101			572,073
HURRICANE FUND			8,181
IMP FEE ROADS			1,157
IMP FEE PARKS			1,102
SHELL HARBOR			10,860
SANI EST CANAL			4,392
W/S DREDGING			3,061
BLDG/FUND 169			784,765
SEMP			6,372
GARBAGE/SW			319
SENIORS PROG			137
BIG ARTS FAC			169,801
INTERFUND TRAN			419
HIS MUS/VILLAG			111,287
BUSINESS TAX			206,826
ELE PARK MAINT			159,307
DEBT SERVICE			4,373
CAP PROJECTS			8,355
CHR/BMRH			227
GEN PENSION TR			2,660
NON-BEACH PKS			147,151
POL PEN TRUST			2,752
CITY COUNCIL			124,145
GF FIXED ASSET			1,075
GENERAL GOVT			7,978,095
ALL OTHERS			253,738
Reimbursement			111,681
Total	14,924,356	-113,419	14,810,937

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/24  
Detail of Allocated Costs

Summary Page: 5

	BUILDING DEP	EQUIPMENT DEP	INSURANCE	PW DIR/GARAGE	CITY ATTORNEY	PUB FACILITIES	INFO TECH
Departments							
BUILDING DEP	-183,498						
EQUIPMENT DEP		-53,100					
INSURANCE			-1,552,151				
PW DIR/GARAGE			50,360	-1,063,696	13,971	19,987	100,543
CITY ATTORNEY	477		4,706		-496,189	9,542	13,532
PUB FACILITIES		8,434	4,488	77,008	8,002	-605,032	
INFO TECH	1,206	31,413	18,686		18,005	27,286	-1,938,547
FINANCE	2,461	491	30,368		20,005	55,650	95,010
POLICE ADMIN	4,058	12,489	59,739	85,960	5,334	91,781	-68,658
PKS & REC ADM			251,729	1,509	57,747		243,798
CITY MANAGER	3,069	273	30,338		8,668	69,416	32,267
HUMAN RESOURCE	244		4,567		5,334	5,529	43,023
NAT RES MGMT	1,522		19,269	1,024	11,737	34,418	103,973
BEACH MAINT			13,234	38,427	26,886		30,977
BEACH ENFORCE			29,750	13,061	62,015		35,853
BEACH NAT RES			2,965		6,401		12,907
SEWER SYSTEM			483,037	91,202	52,013	6,175	206,154
LEGISLATIVE	1,142		15,350		12,002	25,820	93,217
PLANNING	83,095		37,353		26,673		172,093
POLICE SVCS			45,246		90,021		394,380
TRANS FUND 101			36,862	364,767	26,886		45,318
HURRICANE FUND							
IMP FEE ROADS							
IMP FEE PARKS							
SHELL HARBOR							
SANI EST CANAL							
W/S DREDGING							
BLDG/FUND 169	83,094		45,358		43,957		250,969
SEMP			638		532		
GARBAGE/SW							
SENIORS PROG							
BIG ARTS FAC			169,692				
INTERFUND TRAN							
HIS MUS/VILLAG			68,443			41,505	
BUSINESS TAX							
ELE PARK MAINT			24,606				
DEBT SERVICE							
CAP PROJECTS							
CHR/BMRH							
GEN PENSION TR							
NON-BEACH PKS						147,151	
POL PEN TRUST							
CITY COUNCIL	3,130		26,838			70,772	21,510
GF FIXED ASSET							
GENERAL GOVT			17,688	390,738			
ALL OTHERS			60,841				
Reimbursement							111,681
Total	0	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====	=====

## Detail of Allocated Costs

	FINANCE	POLICE ADMIN	PKS & REC ADM	CITY MANAGER	HUMAN RESOURCE	Tot. Allocated
Departments						
BUILDING DEP						
EQUIPMENT DEP						
INSURANCE	2,700					
PW DIR/GARAGE	9,278			23,275	12,961	
CITY ATTORNEY	2,814			2,082	1,159	
PUB FACILITIES	12,414			12,491	6,956	
INFO TECH	21,040			28,105	15,651	
FINANCE	-1,501,510			31,228	17,390	
POLICE ADMIN	2,431	-5,557,741		8,328	4,637	
PKS & REC ADM	346,658		-2,913,754	90,145	50,199	
CITY MANAGER	4,864			-796,315	7,536	
HUMAN RESOURCE	5,064			8,792	-437,447	
NAT RES MGMT	8,504			19,343	10,489	210,279
BEACH MAINT	50,298			44,311	24,029	228,162
BEACH ENFORCE	91,208	354,824	136,388	102,205	55,423	880,727
BEACH NAT RES	14,664			10,550	5,721	53,208
SEWER SYSTEM	128,138			85,720	46,484	1,098,923
LEGISLATIVE	8,456			19,782	10,727	186,496
PLANNING	13,723			43,960	23,838	400,735
POLICE SVCS	40,979	278,654		148,363	80,453	1,078,096
TRANS FUND 101	29,900			44,311	24,029	572,073
HURRICANE FUND	8,181					8,181
IMP FEE ROADS	1,157					1,157
IMP FEE PARKS	1,102					1,102
SHELL HARBOR	10,860					10,860
SANI EST CANAL	4,392					4,392
W/S DREDGING	3,061					3,061
BLDG/FUND 169	249,657			72,445	39,285	784,765
SEMP	2,192	1,651		879	480	6,372
GARBAGE/SW	319					319
SENIORS PROG	137					137
BIG ARTS FAC	109					169,801
INTERFUND TRAN	419					419
HIS MUS/VILLAG	1,339					111,287
BUSINESS TAX	206,826					206,826
ELE PARK MAINT	4,392		130,309			159,307
DEBT SERVICE	4,373					4,373
CAP PROJECTS	8,355					8,355
CHR/BMRH	227					227
GEN PENSION TR	2,660					2,660
NON-BEACH PKS						147,151
POL PEN TRUST	2,752					2,752
CITY COUNCIL	1,895					124,145
GF FIXED ASSET	1,075					1,075
GENERAL GOVT		4,922,612	2,647,057			7,978,095
ALL OTHERS	192,897					253,738
Reimbursement						111,681
Total	0	0	0	0	0	14,810,937

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/24  
Summary of Allocation Basis

Summary Page: 7

Department -----	Basis of Allocation -----
BUILDING DEP	
CITY HALL	OCCUPIED SQUARE FOOTAGE
BANK BUILDING	OCCUPIED SQUARE FOOTAGE
EQUIPMENT DEP	
EQUIPMENT/VEHICLES	DEPRECIATION EXPENSE
INSURANCE	
PROPERTY INSURANCE	BUILDING AND CONTENT VALUES (1000'S)
AUTO INSURANCE	NUMBER OF VEHICLES PER DEPARTMENT
GENERAL LIABILITY	NUMBER OF FTE's PER DEPARTMENT
CITY HALL	OCCUPIED SQUARE FOOTAGE
BANK BUILDING	OCCUPIED SQUARE FOOTAGE
OTHER INSURANCE	PREMIUMS PER DEPARTMENT
FLOOD	PREMIUMS BY DEPARTMENT
POLLUTION LIABILITY	NUMBER OF TANKS PER 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	DIRECT ASSIGNMENT
BEACH PARKING	DIRECT ASSIGNMENT
SEWER SYSTEM	DIRECT ASSIGNMENT
CITY ATTORNEY	
LEGAL SERVICES	NUMBER OF EMPLOYEES PER DEPARTMENT
PUB FACILITIES	
MAINTENANCE	PERCENTAGE OF SUPPORT TIME PER DEPARTMENT
CITY HALL	OCCUPIED SQUARE FOOTAGE
PUB WKS FACILITY	OCCUPIED SQUARE FOOTAGE
INFO TECH	
IT SUPPORT	NUMBER OF COMPUTERS/LAPTOPS/TABLETS PER DEPT.
FINANCE	
GENERAL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT
PAYROLL/BENEFITS	NUMBER OF FTE's PER DEPARTMENT
BUSINESS TAX	DIRECT ASSIGNMENT



## Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
POLICE ADMIN	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES SUPERVISED
POLICE SERVICES	DIRECT ASSIGNMENT
BEACH PARKING SUPP	DIRECT SALARY SUPPORT
PKS & REC ADM	
FUND 173 SUPPORT	DIRECT ASSIGNMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
INFO DESK SUPPORT	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT
CITY MANAGER	
DEPARTMENT COORD	NUMBER OF EMPLOYEES PER DEPARTMENT
HUMAN RESOURCE	
PERSONNEL SUPPORT	NUMBER OF FTE'S PER DEPARTMENT



**FISCAL 2024**  
**BUILDING DEPRECIATION**  
**NATURE AND EXTENT OF SERVICES**

Building depreciation 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. A depreciation charge has been computed for the City Hall building and Bank building.

**City Hall** - The depreciation expense is \$17,309. This has been allocated based on occupied square footage by department.

**Bank Building** - The depreciation expense is \$63,606. This has been allocated based on occupied square footage by department. Interest expense associated with the Bank Building is \$102,883.

## BUILDING DEP

## Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	183,498			183,498
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	183,498	0		183,498
	=====	=====		=====

BUILDING DEP  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	CITY HALL	BANK BUILDING
Expenses:				
DEPRECIATION EXPENSE	80,615		17,309	63,306
INTEREST EXPENSE	102,883			102,883
Departmental				
Expenditures:	183,498		17,309	166,189
Functional Cost:	183,498		17,309	166,189
1st Allocation:	183,498		17,309	166,189
	-----		-----	-----
2nd Allocation:	0			
	-----			
Total Allocated:	183,498		17,309	166,189
	=====		=====	=====

BUILDING DEP  
Detail Allocation of  
CITY HALL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CITY ATTORNEY	390.00	2.754	477		477		477
INFO TECH	987.00	6.970	1,206		1,206		1,206
FINANCE	2,013.00	14.216	2,461		2,461		2,461
POLICE ADMIN	3,320.00	23.446	4,058		4,058		4,058
CITY MANAGER	2,511.00	17.733	3,069		3,069		3,069
HUMAN RESOURCE	200.00	1.412	244		244		244
NAT RES MGMT	1,245.00	8.792	1,522		1,522		1,522
LEGISLATIVE	934.00	6.596	1,142		1,142		1,142
CITY COUNCIL	2,560.00	18.079	3,130		3,130		3,130
Total:	14,160.00	100.000	17,309		17,309		17,309
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

BUILDING DEP  
Detail Allocation of  
BANK BUILDING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PLANNING	2,232.00	50.000	83,095		83,095		83,095
BLDG/FUND 169	2,232.00	50.000	83,094		83,094		83,094
Total:	4,464.00	100.000	166,189		166,189		166,189
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

BUILDING DEP  
Departmental Cost Allocation Summary

Departments	Total	CITY HALL	BANK BUILDING
CITY ATTORNEY	477	477	
INFO TECH	1,206	1,206	
FINANCE	2,461	2,461	
POLICE ADMIN	4,058	4,058	
CITY MANAGER	3,069	3,069	
HUMAN RESOURCE	244	244	
NAT RES MGMT	1,522	1,522	
LEGISLATIVE	1,142	1,142	
PLANNING	83,095		83,095
BLDG/FUND 169	83,094		83,094
CITY COUNCIL	3,130	3,130	
Reimbursement:			
Total:	183,498	17,309	166,189
	=====	=====	=====



**FISCAL 2024**  
**EQUIPMENT DEPRECIATION**  
**NATURE AND EXTENT OF SERVICES**

The equipment expense has been determined using the fixed asset report. The depreciation expense for each central service department has been directly assigned.

## EQUIPMENT DEP

## Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	53,100			53,100
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	53,100	0		53,100
	=====	=====		=====

EQUIPMENT DEP  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	EQUIPMENT/VEHICLES
Expenses:			
DEPRECIATION EXPENSE	53,100		53,100
Departmental Expenditures:	53,100		53,100
Functional Cost:	53,100		53,100
1st Allocation:	53,100		53,100
	-----		-----
2nd Allocation:	0		
	-----		
Total Allocated:	53,100		53,100
	=====		=====

EQUIPMENT DEP  
Detail Allocation of  
EQUIPMENT/VEHICLES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB FACILITIES	8,434.00	15.883	8,434		8,434		8,434
INFO TECH	31,413.00	59.158	31,413		31,413		31,413
FINANCE	491.00	0.925	491		491		491
POLICE ADMIN	12,489.00	23.520	12,489		12,489		12,489
CITY MANAGER	273.00	0.514	273		273		273
Total:	53,100.00	100.000	53,100		53,100		53,100
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DEPRECIATION EXPENSE

Source: DEPRECIATION REPORT

## EQUIPMENT DEP

## Departmental Cost Allocation Summary

Departments	Total	EQUIPMENT/VEHICLES
PUB FACILITIES	8,434	8,434
INFO TECH	31,413	31,413
FINANCE	491	491
POLICE ADMIN	12,489	12,489
CITY MANAGER	273	273
Reimbursement:		
.		
Total:	53,100	53,100
	=====	=====

**FISCAL 2024**  
**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. Law Enforcement and Flood insurance has been allocated departmentally on premiums paid. Pollution liability insurance is allocated on the number of tanks per department. Vehicle insurance has been allocated on the number of vehicles per department.

## INSURANCE

## Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,549,451			1,549,451
Allocated Additions:				
FINANCE		2,700	2,700	
Total Allocated Additions:		2,700	2,700	2,700
Total to be Allocated:	1,549,451	2,700		1,552,151
	=====	=====		=====

INSURANCE  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	PROPERTY INSURANCE	AUTO INSURANCE	GENERAL LIABILITY
<b>Expenses:</b>					
FLOOD INSURANCE	44,772				
PROPERTY INSURANCE	1,210,404		1,035,900		
AUTO LIAB/DAMAGE	41,001			41,001	
COMP GEN LIAB INS	226,820				226,820
POLUTION LIABILITY	19,526				
CYBER LIABILITY	3,636				3,636
LAW ENFORCE DEATH	3,292				
 <b>Departmental</b>					
Expenditures:	1,549,451		1,035,900	41,001	230,456
Functional Cost:	1,549,451		1,035,900	41,001	230,456
1st Allocation:	1,549,451		1,035,900	41,001	230,456
	-----		-----	-----	-----
 <b>Additions 2nd</b>					
Others:	2,700	2,700	1,805	70	401
Reallocate Admin:		-2,700			
2nd Allocation:	2,700		1,805	70	401
	-----		-----	-----	-----
 Total Allocated:	 1,552,151		 1,037,705	 41,071	 230,857
	=====		=====	=====	=====



INSURANCE  
Schedule of Costs to be  
Allocated by Function

	CITY HALL	BANK BUILDING	OTHER INSURANCE	FLOOD	POLUTION LIABILITY
Expenses:					
FLOOD INSURANCE	6,853	16,740		21,179	
PROPERTY INSURANCE	141,330	33,174			
AUTO LIAB/DAMAGE					
COMP GEN LIAB INS					
POLUTION LIABILITY			17,657		1,869
CYBER LIABILITY					
LAW ENFORCE DEATH			3,292		
Departmental					
Expenditures:	148,183	49,914	20,949	21,179	1,869
Functional Cost:	148,183	49,914	20,949	21,179	1,869
1st Allocation:	148,183	49,914	20,949	21,179	1,869
	-----	-----	-----	-----	-----
Additions 2nd					
Others:	260	86	37	37	4
2nd Allocation:	260	86	37	37	4
	-----	-----	-----	-----	-----
Total Allocated:	148,443	50,000	20,986	21,216	1,873
	=====	=====	=====	=====	=====

INSURANCE  
Detail Allocation of  
PROPERTY INSURANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	1,358.00	2.313	23,963		23,963	42	24,005
PKS & REC ADM	12,728.00	21.681	224,593		224,593	391	224,984
BEACH ENFORCE	14.00	0.024	247		247		247
SEWER SYSTEM	25,619.00	43.639	452,061		452,061	788	452,849
POLICE SVCS	201.00	0.342	3,547		3,547	6	3,553
TRANS FUND 101	480.00	0.818	8,470		8,470	15	8,485
BIG ARTS FAC	9,600.00	16.353	169,397		169,397	295	169,692
HIS MUS/VILLAG	3,872.00	6.596	68,324		68,324	119	68,443
ELE PARK MAINT	1,392.00	2.371	24,563		24,563	43	24,606
ALL OTHERS	3,442.00	5.863	60,735		60,735	106	60,841
Total:	58,706.00	100.000	1,035,900		1,035,900	1,805	1,037,705
	=====	=====	=====	=====	=====	=====	=====

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
PUB FACILITIES	2.00	1.905	781		781	1	782
POLICE ADMIN	49.00	46.667	19,134		19,134	33	19,167
NAT RES MGMT	2.00	1.905	781		781	1	782
BEACH MAINT	2.00	1.905	781		781	1	782
BEACH ENFORCE	2.00	1.905	781		781	1	782
SEWER SYSTEM	12.00	11.429	4,686		4,686	8	4,694
TRANS FUND 101	35.00	33.333	13,667		13,667	24	13,691
SEMP	1.00	0.952	390		390	1	391
Total:	105.00	100.000	41,001		41,001	70	41,071
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF VEHICLES PER DEPARTMENT

Source: FIXED ASSET REPORT

INSURANCE  
Detail Allocation of  
GENERAL LIABILITY

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	5.59	2.991	6,893		6,893	12	6,905
CITY ATTORNEY	0.50	0.268	617		617	1	618
PUB FACILITIES	3.00	1.605	3,700		3,700	6	3,706
INFO TECH	6.75	3.612	8,324		8,324	15	8,339
FINANCE	7.50	4.013	9,249		9,249	16	9,265
POLICE ADMIN	2.00	1.070	2,466		2,466	4	2,470
PKS & REC ADM	21.65	11.585	26,698		26,698	47	26,745
CITY MANAGER	3.25	1.739	4,008		4,008	7	4,015
HUMAN RESOURCE	2.00	1.070	2,466		2,466	4	2,470
NAT RES MGMT	4.40	2.354	5,426		5,426	9	5,435
BEACH MAINT	10.08	5.394	12,430		12,430	22	12,452
BEACH ENFORCE	23.25	12.441	28,671		28,671	50	28,721
BEACH NAT RES	2.40	1.284	2,960		2,960	5	2,965
SEWER SYSTEM	19.50	10.435	24,047		24,047	42	24,089
LEGISLATIVE	4.50	2.408	5,549		5,549	10	5,559
PLANNING	10.00	5.351	12,332		12,332	21	12,353
POLICE SVCS	33.75	18.060	41,620		41,620	73	41,693
TRANS FUND 101	10.08	5.394	12,430		12,430	22	12,452
BLDG/FUND 169	16.48	8.818	20,323		20,323	35	20,358
SEMP	0.20	0.107	247		247		247
Total:	186.88	100.000	230,456		230,456	401	230,857
	=====	=====	=====	=====	=====	=====	=====

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	390.00	2.754	4,081		4,081	7	4,088
INFO TECH	987.00	6.970	10,329		10,329	18	10,347
FINANCE	2,013.00	14.216	21,066		21,066	37	21,103
POLICE ADMIN	3,320.00	23.446	34,743		34,743	61	34,804
CITY MANAGER	2,511.00	17.733	26,277		26,277	46	26,323
HUMAN RESOURCE	200.00	1.412	2,093		2,093	4	2,097
NAT RES MGMT	1,245.00	8.792	13,029		13,029	23	13,052
LEGISLATIVE	934.00	6.596	9,774		9,774	17	9,791
CITY COUNCIL	2,560.00	18.079	26,791		26,791	47	26,838
Total:	14,160.00	100.000	148,183		148,183	260	148,443
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS/STATEMENT OF VALUES

INSURANCE  
Detail Allocation of  
BANK BUILDING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PLANNING	2,232.00	50.000	24,957		24,957	43	25,000
BLDG/FUND 169	2,232.00	50.000	24,957		24,957	43	25,000
Total:	4,464.00	100.000	49,914		49,914	86	50,000
	=====	=====	=====	=====	=====	=====	=====

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	3,292.00	15.714	3,292		3,292	6	3,298
GENERAL GOVT	17,657.00	84.286	17,657		17,657	31	17,688
Total:	20,949.00	100.000	20,949		20,949	37	20,986
	=====	=====	=====	=====	=====	=====	=====

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	18,949.00	89.471	18,949		18,949	33	18,982
TRANS FUND 101	2,230.00	10.529	2,230		2,230	4	2,234
Total:	21,179.00	100.000	21,179		21,179	37	21,216
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PREMIUMS BY DEPARTMENT

Source: SCHEDULE OF INSURANCE COVERAGE



INSURANCE  
Detail Allocation of  
POLUTION LIABILITY

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	1.00	25.000	467		467	1	468
SEWER SYSTEM	3.00	75.000	1,402		1,402	3	1,405
Total:	4.00	100.000	1,869		1,869	4	1,873
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF TANKS PER DEPARTMENT

Source: INSURANCE SCHEDULE

INSURANCE  
Departmental Cost Allocation Summary

Departments	Total	PROPERTY INSURANCE	AUTO INSURANCE	GENERAL LIABILITY	CITY HALL
PW DIR/GARAGE	50,360	24,005		6,905	
CITY ATTORNEY	4,706			618	4,088
PUB FACILITIES	4,488		782	3,706	
INFO TECH	18,686			8,339	10,347
FINANCE	30,368			9,265	21,103
POLICE ADMIN	59,739		19,167	2,470	34,804
PKS & REC ADM	251,729	224,984		26,745	
CITY MANAGER	30,338			4,015	26,323
HUMAN RESOURCE	4,567			2,470	2,097
NAT RES MGMT	19,269		782	5,435	13,052
BEACH MAINT	13,234		782	12,452	
BEACH ENFORCE	29,750	247	782	28,721	
BEACH NAT RES	2,965			2,965	
SEWER SYSTEM	483,037	452,849	4,694	24,089	
LEGISLATIVE	15,350			5,559	9,791
PLANNING	37,353			12,353	
POLICE SVCS	45,246	3,553		41,693	
TRANS FUND 101	36,862	8,485	13,691	12,452	
BLDG/FUND 169	45,358			20,358	
SEMP	638		391	247	
BIG ARTS FAC	169,692	169,692			
HIS MUS/VILLAG	68,443	68,443			
ELE PARK MAINT	24,606	24,606			
CITY COUNCIL	26,838				26,838
GENERAL GOVT	17,688				
ALL OTHERS	60,841	60,841			

## Reimbursement:

Total:	1,552,151	1,037,705	41,071	230,857	148,443
	=====	=====	=====	=====	=====

## INSURANCE

## Departmental Cost Allocation Summary

Departments	BANK BUILDING	OTHER INSURANCE	FLOOD	POLUTION LIABILITY
PW DIR/GARAGE			18,982	468
CITY ATTORNEY				
PUB FACILITIES				
INFO TECH				
FINANCE				
POLICE ADMIN		3,298		
PKS & REC ADM				
CITY MANAGER				
HUMAN RESOURCE				
NAT RES MGMT				
BEACH MAINT				
BEACH ENFORCE				
BEACH NAT RES				
SEWER SYSTEM				1,405
LEGISLATIVE				
PLANNING	25,000			
POLICE SVCS				
TRANS FUND 101			2,234	
BLDG/FUND 169	25,000			
SEMP				
BIG ARTS FAC				
HIS MUS/VILLAG				
ELE PARK MAINT				
CITY COUNCIL				
GENERAL GOVT		17,688		
ALL OTHERS				
Reimbursement:				
Total:	50,000	20,986	21,216	1,873
	=====	=====	=====	=====

**FISCAL 2024**  
**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. The Public Works Facility costs have been allocated based on occupied square footage. Labor and Benefit expenditures associated with Sewer, Beach Parking and 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:	833,321			833,321
Allocated Additions:				
INSURANCE	50,272	88	50,360	
PW DIR/GARAGE		89,206	89,206	
CITY ATTORNEY		13,971	13,971	
PUB FACILITIES		19,987	19,987	
INFO TECH		100,543	100,543	
FINANCE		9,278	9,278	
CITY MANAGER		23,275	23,275	
HUMAN RESOURCE		12,961	12,961	
Total Allocated Additions:	50,272	269,309	319,581	319,581
Total to be Allocated:	883,593	269,309		1,152,902
	=====	=====		=====

## 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	565,573		365,521		170,549
FRINGE BENEFITS	215,707		140,307		65,047
PROFESSIONAL SVCS	899		899		
TRAVEL	2,590		2,590		
COMMUNICATIONS	4,691		4,691		
REPAIRS & MAINT	11,804			11,804	
BOOKS & PUBLICATIONS	11,933		11,933		
OFFICE SUPPLIES	1,937		1,937		
OPERATING SUPPLIES	14,536				14,536
OTHER CONTRACTUAL	1,024		1,024		
OTHER CHARGES	2,627		2,627		
Departmental					
Expenditures:	833,321		531,529	11,804	250,132
Functional Cost:	833,321		531,529	11,804	250,132
Additions 1st					
Others:	50,272	50,272	32,066	712	15,090
Reallocate Admin:		-50,272			
1st Allocation:	883,593		563,595	12,516	265,222
	-----		-----	-----	-----
Additions 2nd					
Others:	269,309	269,309	171,777	3,815	80,836
Reallocate Admin:		-269,309			
2nd Allocation:	269,309		171,777	3,815	80,836
	-----		-----	-----	-----
Total Allocated:	1,152,902		735,372	16,331	346,058
	=====		=====	=====	=====

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

	RECREATION CENTER	BEACH PARKING	SEWER SYSTEM
Expenses:			
SALARIES AND WAGES	432	231	28,840
FRINGE BENEFITS	165	88	10,100
PROFESSIONAL SVCS			
TRAVEL			
COMMUNICATIONS			
REPAIRS & MAINT			
BOOKS & PUBLICATIONS			
OFFICE SUPPLIES			
OPERATING SUPPLIES			
OTHER CONTRACTUAL			
OTHER CHARGES			
Departmental			
Expenditures:	597	319	38,940
Functional Cost:	597	319	38,940
Additions 1st			
Others:	36	19	2,349
1st Allocation:	633	338	41,289
	-----	-----	-----
Additions 2nd			
Others:	193	103	12,585
2nd Allocation:	193	103	12,585
	-----	-----	-----
Total Allocated:	826	441	53,874
	=====	=====	=====

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	5.59	14.645	82,539		82,539		82,539
PUB FACILITIES	3.00	7.860	44,296		44,296	15,817	60,113
TRANS FUND 101	10.08	26.408	148,835		148,835	53,147	201,982
GENERAL GOVT	19.50	51.087	287,925		287,925	102,813	390,738
Total:	38.17	100.000	563,595		563,595	171,777	735,372
	=====	=====	=====	=====	=====	=====	=====

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	6,667		6,667		6,667
PUB FACILITIES	3,160.00	42.900	5,369		5,369	3,502	8,871
SEWER SYSTEM	282.00	3.828	480		480	313	793
Total:	7,366.00	100.000	12,516		12,516	3,815	16,331
	=====	=====	=====	=====	=====	=====	=====

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
PUB FACILITIES	94.00	2.319	6,150		6,150	1,874	8,024
POLICE ADMIN	1,007.00	24.840	65,880		65,880	20,080	85,960
PKS & REC ADM	8.00	0.197	523		523	160	683
NAT RES MGMT	12.00	0.296	785		785	239	1,024
BEACH MAINT	445.00	10.977	29,113		29,113	8,873	37,986
BEACH ENFORCE	153.00	3.774	10,010		10,010	3,051	13,061
SEWER SYSTEM	428.00	10.557	28,001		28,001	8,534	36,535
TRANS FUND 101	1,907.00	47.040	124,760		124,760	38,025	162,785
Total:	4,054.00	100.000	265,222		265,222	80,836	346,058
	=====	=====	=====	=====	=====	=====	=====

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	633		633	193	826
Total:	100.00	100.000	633		633	193	826
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PW DIR/GARAGE  
Detail Allocation of  
BEACH PARKING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BEACH MAINT	100.00	100.000	338		338	103	441
Total:	100.00	100.000	338		338	103	441
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PW DIR/GARAGE  
Detail Allocation of  
SEWER SYSTEM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SEWER SYSTEM	100.00	100.000	41,289		41,289	12,585	53,874
Total:	100.00	100.000	41,289		41,289	12,585	53,874
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT 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	89,206	82,539	6,667		
PUB FACILITIES	77,008	60,113	8,871	8,024	
POLICE ADMIN	85,960			85,960	
PKS & REC ADM	1,509			683	826
NAT RES MGMT	1,024			1,024	
BEACH MAINT	38,427			37,986	
BEACH ENFORCE	13,061			13,061	
SEWER SYSTEM	91,202		793	36,535	
TRANS FUND 101	364,767	201,982		162,785	
GENERAL GOVT	390,738	390,738			
Reimbursement:					
Total:	1,152,902	735,372	16,331	346,058	826
	=====	=====	=====	=====	=====

## PW DIR/GARAGE

## Departmental Cost Allocation Summary

Departments	BEACH PARKING	SEWER SYSTEM
PW DIR/GARAGE		
PUB FACILITIES		
POLICE ADMIN		
PKS & REC ADM		
NAT RES MGMT		
BEACH MAINT	441	
BEACH ENFORCE		
SEWER SYSTEM		53,874
TRANS FUND 101		
GENERAL GOVT		
Reimbursement:		
Total:	441	53,874
	=====	=====

**FISCAL 2024**  
**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 number of employees per department.



CITY ATTORNEY  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	461,877			461,877
Allocated Additions:				
BUILDING DEP	477		477	
INSURANCE	4,698	8	4,706	
CITY ATTORNEY		1,250	1,250	
PUB FACILITIES		9,542	9,542	
INFO TECH		13,532	13,532	
FINANCE		2,814	2,814	
CITY MANAGER		2,082	2,082	
HUMAN RESOURCE		1,159	1,159	
Total Allocated Additions:	5,175	30,387	35,562	35,562
Total to be Allocated:	467,052	30,387		497,439
	=====	=====		=====

CITY ATTORNEY  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	LEGAL SERVICES
Expenses:			
OPERATING EXPENSES	461,877		461,877
Departmental			
Expenditures:	461,877		461,877
Functional Cost:	461,877		461,877
Additions 1st			
Others:	5,175	5,175	5,175
Reallocate Admin:		-5,175	
1st Allocation:	467,052		467,052
	-----		-----
Additions 2nd			
Others:	30,387	30,387	30,387
Reallocate Admin:		-30,387	
2nd Allocation:	30,387		30,387
	-----		-----
Total Allocated:	497,439		497,439
	=====		=====

CITY ATTORNEY  
Detail Allocation of  
LEGAL SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	5.59	2.991	13,971		13,971		13,971
CITY ATTORNEY	0.50	0.268	1,250		1,250		1,250
PUB FACILITIES	3.00	1.605	7,498		7,498	504	8,002
INFO TECH	6.75	3.612	16,870		16,870	1,135	18,005
FINANCE	7.50	4.013	18,744		18,744	1,261	20,005
POLICE ADMIN	2.00	1.070	4,998		4,998	336	5,334
PKS & REC ADM	21.65	11.585	54,108		54,108	3,639	57,747
CITY MANAGER	3.25	1.739	8,122		8,122	546	8,668
HUMAN RESOURCE	2.00	1.070	4,998		4,998	336	5,334
NAT RES MGMT	4.40	2.354	10,997		10,997	740	11,737
BEACH MAINT	10.08	5.394	25,192		25,192	1,694	26,886
BEACH ENFORCE	23.25	12.441	58,107		58,107	3,908	62,015
BEACH NAT RES	2.40	1.284	5,998		5,998	403	6,401
SEWER SYSTEM	19.50	10.435	48,735		48,735	3,278	52,013
LEGISLATIVE	4.50	2.408	11,246		11,246	756	12,002
PLANNING	10.00	5.351	24,992		24,992	1,681	26,673
POLICE SVCS	33.75	18.060	84,348		84,348	5,673	90,021
TRANS FUND 101	10.08	5.394	25,192		25,192	1,694	26,886
BLDG/FUND 169	16.48	8.818	41,187		41,187	2,770	43,957
SEMP	0.20	0.107	499		499	33	532
Total:	186.88	100.000	467,052		467,052	30,387	497,439
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

CITY ATTORNEY  
Departmental Cost Allocation Summary

Departments	Total	LEGAL SERVICES
PW DIR/GARAGE	13,971	13,971
CITY ATTORNEY	1,250	1,250
PUB FACILITIES	8,002	8,002
INFO TECH	18,005	18,005
FINANCE	20,005	20,005
POLICE ADMIN	5,334	5,334
PKS & REC ADM	57,747	57,747
CITY MANAGER	8,668	8,668
HUMAN RESOURCE	5,334	5,334
NAT RES MGMT	11,737	11,737
BEACH MAINT	26,886	26,886
BEACH ENFORCE	62,015	62,015
BEACH NAT RES	6,401	6,401
SEWER SYSTEM	52,013	52,013
LEGISLATIVE	12,002	12,002
PLANNING	26,673	26,673
POLICE SVCS	90,021	90,021
TRANS FUND 101	26,886	26,886
BLDG/FUND 169	43,957	43,957
SEMP	532	532

Reimbursement:

Total:	497,439	497,439
	=====	=====

**FISCAL 2024**  
**FACILITY MAINTENANCE**  
**NATURE AND EXTENT OF SERVICES**

The Facilities Maintenance Division is responsible for coordinating planning, janitorial, custodial and groundskeeping services. The Department 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:	475,239			475,239
Allocated Additions:				
EQUIPMENT DEP	8,434		8,434	
INSURANCE	4,481	7	4,488	
PW DIR/GARAGE	55,815	21,193	77,008	
CITY ATTORNEY	7,498	504	8,002	
PUB FACILITIES		16,095	16,095	
FINANCE		12,414	12,414	
CITY MANAGER		12,491	12,491	
HUMAN RESOURCE		6,956	6,956	
Total Allocated Additions:	76,228	69,660	145,888	145,888
Total to be Allocated:	551,467	69,660		621,127
	=====	=====		=====

PUB FACILITIES  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	MAINTENANCE	CITY HALL	PUB WKS FACILITY
Expenses:					
SALARIES AND WAGES	62,787		31,393	31,394	
FRINGE BENEFITS	50,295		25,147	25,148	
TRAVEL	1,922		961	961	
FUEL AND OIL	3,749		1,874	1,875	
OPERATING EXPENSE	288,589		51,022	205,235	32,332
CONTRACTUAL SERVICES	67,897		33,948	33,949	
Departmental					
Expenditures:	475,239		144,345	298,562	32,332
Functional Cost:	475,239		144,345	298,562	32,332
Additions 1st					
Others:	76,228	76,228	23,153	47,889	5,186
Reallocate Admin:		-76,228			
1st Allocation:	551,467		167,498	346,451	37,518
	-----		-----	-----	-----
Additions 2nd					
Others:	69,660	69,660	21,158	43,763	4,739
Reallocate Admin:		-69,660			
2nd Allocation:	69,660		21,158	43,763	4,739
	-----		-----	-----	-----
Total Allocated:	621,127		188,656	390,214	42,257
	=====		=====	=====	=====

PUB FACILITIES  
Detail Allocation of  
MAINTENANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
HIS MUS/VILLAG	11.00	22.000	36,850		36,850	4,655	41,505
NON-BEACH PKS	39.00	78.000	130,648		130,648	16,503	147,151
Total:	50.00	100.000	167,498		167,498	21,158	188,656
	=====	=====	=====	=====	=====	=====	=====

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	390.00	2.754	9,542		9,542		9,542
INFO TECH	987.00	6.970	24,149		24,149	3,137	27,286
FINANCE	2,013.00	14.216	49,252		49,252	6,398	55,650
POLICE ADMIN	3,320.00	23.446	81,230		81,230	10,551	91,781
CITY MANAGER	2,511.00	17.733	61,436		61,436	7,980	69,416
HUMAN RESOURCE	200.00	1.412	4,893		4,893	636	5,529
NAT RES MGMT	1,245.00	8.792	30,461		30,461	3,957	34,418
LEGISLATIVE	934.00	6.596	22,852		22,852	2,968	25,820
CITY COUNCIL	2,560.00	18.079	62,636		62,636	8,136	70,772
Total:	14,160.00	100.000	346,451		346,451	43,763	390,214
	=====	=====	=====	=====	=====	=====	=====

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	19,987		19,987		19,987
PUB FACILITIES	3,160.00	42.900	16,095		16,095		16,095
SEWER SYSTEM	282.00	3.828	1,436		1,436	4,739	6,175
Total:	7,366.00	100.000	37,518		37,518	4,739	42,257
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

PUB FACILITIES  
Departmental Cost Allocation Summary

Departments	Total	MAINTENANCE	CITY HALL	PUB WKS FACILITY
PW DIR/GARAGE	19,987			19,987
CITY ATTORNEY	9,542		9,542	
PUB FACILITIES	16,095			16,095
INFO TECH	27,286		27,286	
FINANCE	55,650		55,650	
POLICE ADMIN	91,781		91,781	
CITY MANAGER	69,416		69,416	
HUMAN RESOURCE	5,529		5,529	
NAT RES MGMT	34,418		34,418	
SEWER SYSTEM	6,175			6,175
LEGISLATIVE	25,820		25,820	
HIS MUS/VILLAG	41,505	41,505		
NON-BEACH PKS	147,151	147,151		
CITY COUNCIL	70,772		70,772	
Reimbursement:				
Total:	621,127	188,656	390,214	42,257
	=====	=====	=====	=====

**FISCAL 2024**  
**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 direct technical support have been allocated on the number of computer devices per department. A credit for \$111,681 to Police Administration has been listed under reimbursement on detail page fifty three.

INFO TECH  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,777,155			1,777,155
Allocated Additions:				
BUILDING DEP	1,206		1,206	
EQUIPMENT DEP	31,413		31,413	
INSURANCE	18,653	33	18,686	
CITY ATTORNEY	16,870	1,135	18,005	
PUB FACILITIES	24,149	3,137	27,286	
INFO TECH		33,830	33,830	
FINANCE		21,040	21,040	
CITY MANAGER		28,105	28,105	
HUMAN RESOURCE		15,651	15,651	
Total Allocated Additions:	92,291	102,931	195,222	195,222
Total to be Allocated:	1,869,446	102,931		1,972,377
	=====	=====		=====

INFO TECH  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	IT SUPPORT
Expenses:			
OPERATING EXPENSES	1,777,155		1,777,155
Departmental			
Expenditures:	1,777,155		1,777,155
Functional Cost:	1,777,155		1,777,155
Additions 1st			
Others:	92,291	92,291	92,291
Reallocate Admin:		-92,291	
1st Allocation:	1,869,446		1,869,446
	-----		-----
Additions 2nd			
Others:	102,931	102,931	102,931
Reallocate Admin:		-102,931	
2nd Allocation:	102,931		102,931
	-----		-----
Total Allocated:	1,972,377		1,972,377
	=====		=====

INFO TECH  
Detail Allocation of  
IT SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	14.86	5.378	100,543		100,543		100,543
CITY ATTORNEY	2.00	0.724	13,532		13,532		13,532
INFO TECH	5.00	1.810	33,830		33,830		33,830
FINANCE	13.25	4.796	89,650		89,650	5,360	95,010
POLICE ADMIN	6.00	2.172	40,596	-111,681	-71,085	2,427	-68,658
PKS & REC ADM	34.00	12.305	230,044		230,044	13,754	243,798
CITY MANAGER	4.50	1.629	30,447		30,447	1,820	32,267
HUMAN RESOURCE	6.00	2.172	40,596		40,596	2,427	43,023
NAT RES MGMT	14.50	5.248	98,107		98,107	5,866	103,973
BEACH MAINT	4.32	1.564	29,229		29,229	1,748	30,977
BEACH ENFORCE	5.00	1.810	33,830		33,830	2,023	35,853
BEACH NAT RES	1.80	0.651	12,179		12,179	728	12,907
SEWER SYSTEM	28.75	10.405	194,523		194,523	11,631	206,154
LEGISLATIVE	13.00	4.705	87,958		87,958	5,259	93,217
PLANNING	24.00	8.686	162,384		162,384	9,709	172,093
POLICE SVCS	55.00	19.906	372,130		372,130	22,250	394,380
TRANS FUND 101	6.32	2.287	42,761		42,761	2,557	45,318
BLDG/FUND 169	35.00	12.667	236,810		236,810	14,159	250,969
CITY COUNCIL	3.00	1.086	20,297		20,297	1,213	21,510
Sub-total:	276.30	100.000	1,869,446	-111,681	1,757,765	102,931	1,860,696
	-----	-----	-----	-----	-----	-----	-----
Reimbursement:				111,681	111,681		111,681
Total:	276.30	100.000	1,869,446		1,869,446	102,931	1,972,377
	=====	=====	=====	=====	=====	=====	=====

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

Source: MANAGEMENT INFORMATION SYSTEMS REPORT

INFO TECH  
Departmental Cost Allocation Summary

Departments	Total	IT SUPPORT
PW DIR/GARAGE	100,543	100,543
CITY ATTORNEY	13,532	13,532
INFO TECH	33,830	33,830
FINANCE	95,010	95,010
POLICE ADMIN	-68,658	-68,658
PKS & REC ADM	243,798	243,798
CITY MANAGER	32,267	32,267
HUMAN RESOURCE	43,023	43,023
NAT RES MGMT	103,973	103,973
BEACH MAINT	30,977	30,977
BEACH ENFORCE	35,853	35,853
BEACH NAT RES	12,907	12,907
SEWER SYSTEM	206,154	206,154
LEGISLATIVE	93,217	93,217
PLANNING	172,093	172,093
POLICE SVCS	394,380	394,380
TRANS FUND 101	45,318	45,318
BLDG/FUND 169	250,969	250,969
CITY COUNCIL	21,510	21,510
Reimbursement:	111,681	111,681
Total:	1,972,377	1,972,377
	=====	=====



**FISCAL 2024**  
**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 and benefits administration costs have been allocated 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 costs have been directly assigned.

## FINANCE

## Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,248,907			1,248,907
Allocated Additions:				
BUILDING DEP	2,461		2,461	
EQUIPMENT DEP	491		491	
INSURANCE	30,315	53	30,368	
CITY ATTORNEY	18,744	1,261	20,005	
PUB FACILITIES	49,252	6,398	55,650	
INFO TECH	89,650	5,360	95,010	
FINANCE		11,313	11,313	
CITY MANAGER		31,228	31,228	
HUMAN RESOURCE		17,390	17,390	
Total Allocated Additions:	190,913	73,003	263,916	263,916
Total to be Allocated:	1,439,820	73,003		1,512,823
	=====	=====		=====

## FINANCE

Schedule of Costs to be  
Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	PAYROLL/BENEFITS	BUSINESS TAX
Expenses:					
SALARIES AND WAGES	604,649		447,441	78,604	78,604
FRINGE BENEFITS	241,080		178,400	31,340	31,340
PROFESSIONAL SVCS	131,639		97,413	17,113	17,113
ACTUARIAL SVCS	8,700		6,438	1,131	1,131
ACCOUNTING/AUDITING	172,745		172,745		
CONTRACTUAL SERVICES	16,515		12,221	2,147	2,147
TRAVEL	10,895		8,063	1,416	1,416
COMMUNICATIONS - IT	1,570		1,162	204	204
RENTAL AND LEASES	1,370		1,014	178	178
OTHER CURRENT CHGS	3,701		2,739	481	481
CREDIT CARD FEES	35,457				35,457
OPERATING SUPPLIES	12,031		8,903	1,564	1,564
BOOKS AND PUBS	2,264		1,676	294	294
TRAINING	5,803		4,295	754	754
OTHER CHARGES	488		362	63	63
Departmental					
Expenditures:	1,248,907		942,872	135,289	170,746
Functional Cost:	1,248,907		942,872	135,289	170,746
Additions 1st					
Others:	190,913	190,913	144,131	20,681	26,101
Reallocate Admin:		-190,913			
1st Allocation:	1,439,820		1,087,003	155,970	196,847
	-----		-----	-----	-----
Additions 2nd					
Others:	73,003	73,003	55,115	7,909	9,979
Reallocate Admin:		-73,003			
2nd Allocation:	73,003		55,115	7,909	9,979
	-----		-----	-----	-----
Total Allocated:	1,512,823		1,142,118	163,879	206,826
	=====		=====	=====	=====

FINANCE  
Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INSURANCE	312.00	0.248	2,700		2,700		2,700
PW DIR/GARAGE	533.00	0.424	4,613		4,613		4,613
CITY ATTORNEY	277.00	0.221	2,397		2,397		2,397
PUB FACILITIES	1,145.00	0.912	9,910		9,910		9,910
INFO TECH	1,780.00	1.417	15,406		15,406		15,406
FINANCE	584.00	0.465	5,054		5,054		5,054
POLICE ADMIN	73.00	0.058	632		632	33	665
PKS & REC ADM	35,952.00	28.626	311,161		311,161	16,381	327,542
CITY MANAGER	219.00	0.174	1,895		1,895	100	1,995
HUMAN RESOURCE	362.00	0.288	3,133		3,133	165	3,298
NAT RES MGMT	507.00	0.404	4,388		4,388	231	4,619
BEACH MAINT	4,544.00	3.618	39,328		39,328	2,070	41,398
BEACH ENFORCE	7,758.00	6.177	67,145		67,145	3,535	70,680
BEACH NAT RES	1,377.00	1.096	11,918		11,918	627	12,545
SEWER SYSTEM	12,175.00	9.694	105,373		105,373	5,547	110,920
LEGISLATIVE	492.00	0.392	4,258		4,258	224	4,482
PLANNING	537.00	0.428	4,648		4,648	245	4,893
POLICE SVCS	1,227.00	0.977	10,620		10,620	559	11,179
TRANS FUND 101	2,305.00	1.835	19,950		19,950	1,050	21,000
HURRICANE FUND	898.00	0.715	7,772		7,772	409	8,181
IMP FEE ROADS	127.00	0.101	1,099		1,099	58	1,157
IMP FEE PARKS	121.00	0.096	1,047		1,047	55	1,102
SHELL HARBOR	1,192.00	0.949	10,317		10,317	543	10,860
SANI EST CANAL	482.00	0.384	4,172		4,172	220	4,392
W/S DREDGING	336.00	0.268	2,908		2,908	153	3,061
BLDG/FUND 169	25,806.00	20.547	223,348		223,348	11,758	235,106
SEMP	221.00	0.176	1,913		1,913	101	2,014
GARBAGE/SW	35.00	0.028	303		303	16	319
SENIORS PROG	15.00	0.012	130		130	7	137
BIG ARTS FAC	12.00	0.010	104		104	5	109
INTERFUND TRAN	46.00	0.037	398		398	21	419
HIS MUS/VILLAG	147.00	0.117	1,272		1,272	67	1,339
ELE PARK MAINT	482.00	0.384	4,172		4,172	220	4,392
DEBT SERVICE	480.00	0.382	4,154		4,154	219	4,373
CAP PROJECTS	917.00	0.730	7,937		7,937	418	8,355
CHR/BMRH	25.00	0.020	216		216	11	227
GEN PENSION TR	292.00	0.233	2,527		2,527	133	2,660
POL PEN TRUST	302.00	0.240	2,614		2,614	138	2,752
CITY COUNCIL	208.00	0.166	1,800		1,800	95	1,895
GF FIXED ASSET	118.00	0.094	1,021		1,021	54	1,075
ALL OTHERS	21,173.00	16.858	183,250		183,250	9,647	192,897
Total:	125,594.00	100.000	1,087,003		1,087,003	55,115	1,142,118
	=====	=====	=====	=====	=====	=====	=====

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	5.59	2.991	4,665		4,665		4,665
CITY ATTORNEY	0.50	0.268	417		417		417
PUB FACILITIES	3.00	1.605	2,504		2,504		2,504
INFO TECH	6.75	3.612	5,634		5,634		5,634
FINANCE	7.50	4.013	6,259		6,259		6,259
POLICE ADMIN	2.00	1.070	1,669		1,669	97	1,766
PKS & REC ADM	21.65	11.585	18,069		18,069	1,047	19,116
CITY MANAGER	3.25	1.739	2,712		2,712	157	2,869
HUMAN RESOURCE	2.00	1.070	1,669		1,669	97	1,766
NAT RES MGMT	4.40	2.354	3,672		3,672	213	3,885
BEACH MAINT	10.08	5.394	8,413		8,413	487	8,900
BEACH ENFORCE	23.25	12.441	19,404		19,404	1,124	20,528
BEACH NAT RES	2.40	1.284	2,003		2,003	116	2,119
SEWER SYSTEM	19.50	10.435	16,275		16,275	943	17,218
LEGISLATIVE	4.50	2.408	3,756		3,756	218	3,974
PLANNING	10.00	5.351	8,346		8,346	484	8,830
POLICE SVCS	33.75	18.060	28,168		28,168	1,632	29,800
TRANS FUND 101	10.08	5.394	8,413		8,413	487	8,900
BLDG/FUND 169	16.48	8.818	13,754		13,754	797	14,551
SEMP	0.20	0.107	168		168	10	178
Total:	186.88	100.000	155,970		155,970	7,909	163,879
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE's PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

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	196,847		196,847	9,979	206,826
Total:	100.00	100.000	196,847		196,847	9,979	206,826
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

## FINANCE

## Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	PAYROLL/BENEFITS	BUSINESS TAX
INSURANCE	2,700	2,700		
PW DIR/GARAGE	9,278	4,613	4,665	
CITY ATTORNEY	2,814	2,397	417	
PUB FACILITIES	12,414	9,910	2,504	
INFO TECH	21,040	15,406	5,634	
FINANCE	11,313	5,054	6,259	
POLICE ADMIN	2,431	665	1,766	
PKS & REC ADM	346,658	327,542	19,116	
CITY MANAGER	4,864	1,995	2,869	
HUMAN RESOURCE	5,064	3,298	1,766	
NAT RES MGMT	8,504	4,619	3,885	
BEACH MAINT	50,298	41,398	8,900	
BEACH ENFORCE	91,208	70,680	20,528	
BEACH NAT RES	14,664	12,545	2,119	
SEWER SYSTEM	128,138	110,920	17,218	
LEGISLATIVE	8,456	4,482	3,974	
PLANNING	13,723	4,893	8,830	
POLICE SVCS	40,979	11,179	29,800	
TRANS FUND 101	29,900	21,000	8,900	
HURRICANE FUND	8,181	8,181		
IMP FEE ROADS	1,157	1,157		
IMP FEE PARKS	1,102	1,102		
SHELL HARBOR	10,860	10,860		
SANI EST CANAL	4,392	4,392		
W/S DREDGING	3,061	3,061		
BLDG/FUND 169	249,657	235,106	14,551	
SEMP	2,192	2,014	178	
GARBAGE/SW	319	319		
SENIORS PROG	137	137		
BIG ARTS FAC	109	109		
INTERFUND TRAN	419	419		
HIS MUS/VILLAG	1,339	1,339		
BUSINESS TAX	206,826			206,826
ELE PARK MAINT	4,392	4,392		
DEBT SERVICE	4,373	4,373		
CAP PROJECTS	8,355	8,355		
CHR/BMRH	227	227		
GEN PENSION TR	2,660	2,660		
POL PEN TRUST	2,752	2,752		
CITY COUNCIL	1,895	1,895		
GF FIXED ASSET	1,075	1,075		
ALL OTHERS	192,897	192,897		
Reimbursement:				
Total:	1,512,823	1,142,118	163,879	206,826
	=====	=====	=====	=====

**FISCAL 2024**  
**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.



## POLICE ADMIN

## Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	5,465,061			5,465,061
Deductions:				
MIS SALARY	-111,681			
PROMOTIONAL ACTIVITY	-1,738			
Total Deductions:	-113,419			-113,419
Allocated Additions:				
BUILDING DEP	4,058		4,058	
EQUIPMENT DEP	12,489		12,489	
INSURANCE	59,635	104	59,739	
PW DIR/GARAGE	65,880	20,080	85,960	
CITY ATTORNEY	4,998	336	5,334	
PUB FACILITIES	81,230	10,551	91,781	
INFO TECH	-71,085	2,427	-68,658	
FINANCE	2,301	130	2,431	
POLICE ADMIN		16,320	16,320	
CITY MANAGER		8,328	8,328	
HUMAN RESOURCE		4,637	4,637	
Total Allocated Additions:	159,506	62,913	222,419	222,419
Total to be Allocated:	5,511,148	62,913		5,574,061
	=====	=====		=====

POLICE ADMIN  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN	POLICE SERVICES	BEACH PARKING SUPP
<b>Expenses:</b>					
SALARIES AND WAGES	2,923,952		263,155	2,573,078	87,719
FRINGE BENEFITS	2,096,939		188,725	1,845,306	62,908
TRAVEL AND PER DIEM	13,581		1,223	11,951	407
COMMUNICATIONS	33,084		2,977	29,114	993
PROFESSIONAL SVCS	1,500		135	1,320	45
REPAIRS AND MAINT	41,413		3,728	36,443	1,242
CONTRACTUAL SVCS	14,187		1,276	12,485	426
OPERATING SUPPLIES	51,570			51,570	
BOOKS & PUBLICATIONS	16,874		1,519	14,849	506
RENTAL AND LEASES	44,645		4,018	39,288	1,339
PRINTING	464		42	408	14
OTHER CHARGES	14,706		1,324	12,941	441
MIS SALARY	111,681	111,681			
TRAINING & EDUCATION	10,764		969	9,472	323
FUEL AND OIL	87,963			87,963	
PROMOTIONAL ACTIVITY	1,738	1,738			
 Departmental					
Expenditures:	5,465,061	113,419	469,091	4,726,188	156,363
 Deductions:	-113,419	-113,419			
 Functional Cost:	5,351,642		469,091	4,726,188	156,363
 Additions 1st					
Others:	159,506	159,506	13,981	140,864	4,661
Reallocate Admin:		-159,506			
1st Allocation:	5,511,148		483,072	4,867,052	161,024
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 Additions 2nd					
Others:	62,913	62,913	5,514	55,560	1,839
Reallocate Admin:		-62,913			
2nd Allocation:	62,913		5,514	55,560	1,839
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 Total Allocated:	5,574,061		488,586	4,922,612	162,863
	=====		=====	=====	=====

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	3.378	16,320		16,320		16,320
BEACH ENFORCE	23.25	39.274	189,720		189,720	2,241	191,961
POLICE SVCS	33.75	57.010	275,400		275,400	3,254	278,654
SEMP	0.20	0.338	1,632		1,632	19	1,651
Total:	59.20	100.000	483,072		483,072	5,514	488,586
	=====	=====	=====	=====	=====	=====	=====

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	4,867,052		4,867,052	55,560	4,922,612
Total:	100.00	100.000	4,867,052		4,867,052	55,560	4,922,612
	=====	=====	=====	=====	=====	=====	=====

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	161,024		161,024	1,839	162,863
Total:	100.00	100.000	161,024		161,024	1,839	162,863
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT SALARY SUPPORT

Source: CHIEF OF POLICE

## POLICE ADMIN

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN	POLICE SERVICES	BEACH PARKING SUPP
POLICE ADMIN	16,320	16,320		
BEACH ENFORCE	354,824	191,961		162,863
POLICE SVCS	278,654	278,654		
SEMP	1,651	1,651		
GENERAL GOVT	4,922,612		4,922,612	
Reimbursement:				
Total:	5,574,061	488,586	4,922,612	162,863
	=====	=====	=====	=====

**FISCAL 2024**  
**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. In addition, has the responsibility of the issuance of dog licenses.

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 &amp; REC ADM

## Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,871,969			1,871,969
Allocated Additions:				
INSURANCE	251,291	438	251,729	
PW DIR/GARAGE	1,156	353	1,509	
CITY ATTORNEY	54,108	3,639	57,747	
INFO TECH	230,044	13,754	243,798	
FINANCE	329,230	17,428	346,658	
CITY MANAGER		90,145	90,145	
HUMAN RESOURCE		50,199	50,199	
Total Allocated Additions:	865,829	175,956	1,041,785	1,041,785
Total to be Allocated:	2,737,798	175,956		2,913,754
	=====	=====		=====



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	1,010,671		61,417	807,589	141,665
FRINGE BENEFITS	366,996		22,301	293,256	51,439
CONTRACTUAL SVCS	87,867			87,867	
TRAVEL	10,978			10,978	
COMMUNICATION SVCS	22,342			18,991	3,351
RENTAL & LEASES	6,263			6,263	
REPAIRS & MAINT	62,733			62,733	
OTHER CURRENT CHGS	6,462			5,493	969
OFFICE SUPPLIES	3,483			2,961	522
OPERATING SUPPLIES	47,227			47,227	
INSURANCE	3,207			2,726	481
UTILITIES	115,328			115,328	
PRINTING	651			553	98
CREDIT CARD FEES	36,095			36,095	
TRAINING	8,958			7,614	1,344
ROAD MATERIALS	1,666			1,666	
PROFESSIONAL SVCS	383			383	
DATA PROCESS/COMP	7,444			6,327	1,117
PROMOTIONAL ACTIVITY	64,918			64,918	
OTHER CHARGES	8,297			7,052	1,245
Departmental					
Expenditures:	1,871,969		83,718	1,586,020	202,231
Functional Cost:	1,871,969		83,718	1,586,020	202,231
Additions 1st					
Others:	865,829	865,829	38,722	733,571	93,536
Reallocate Admin:		-865,829			
1st Allocation:	2,737,798		122,440	2,319,591	295,767
	-----		-----	-----	-----
Additions 2nd					
Others:	175,956	175,956	7,869	149,078	19,009
Reallocate Admin:		-175,956			
2nd Allocation:	175,956		7,869	149,078	19,009
	-----		-----	-----	-----
Total Allocated:	2,913,754		130,309	2,468,669	314,776
	=====		=====	=====	=====

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	122,440		122,440	7,869	130,309
Total:	100.00	100.000	122,440		122,440	7,869	130,309
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT 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	2,319,591		2,319,591	149,078	2,468,669
Total:	100.00	100.000	2,319,591		2,319,591	149,078	2,468,669
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

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	4,280.00	43.329	128,152		128,152	8,236	136,388
GENERAL GOVT	5,598.00	56.671	167,615		167,615	10,773	178,388
Total:	9,878.00	100.000	295,767		295,767	19,009	314,776
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT

Source: TRANSACTION REPORT

## PKS &amp; REC ADM

## Departmental Cost Allocation Summary

Departments	Total	FUND 173 SUPPORT	GENERAL GOVERNMENT	INFO DESK SUPPORT
BEACH ENFORCE	136,388			136,388
ELE PARK MAINT	130,309	130,309		
GENERAL GOVT	2,647,057		2,468,669	178,388
Reimbursement:				
Total:	2,913,754	130,309	2,468,669	314,776
	=====	=====	=====	=====

**FISCAL 2024**  
**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 the number of employees per department.

## CITY MANAGER

## Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	639,884			639,884
Allocated Additions:				
BUILDING DEP	3,069		3,069	
EQUIPMENT DEP	273		273	
INSURANCE	30,285	53	30,338	
CITY ATTORNEY	8,122	546	8,668	
PUB FACILITIES	61,436	7,980	69,416	
INFO TECH	30,447	1,820	32,267	
FINANCE	4,607	257	4,864	
CITY MANAGER		13,532	13,532	
HUMAN RESOURCE		7,536	7,536	
Total Allocated Additions:	138,239	31,724	169,963	169,963
Total to be Allocated:	778,123	31,724		809,847
	=====	=====		=====

CITY MANAGER  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	DEPARTMENT COORD
Expenses:			
OPERATING EXPENSES	639,884		639,884
Departmental Expenditures:	639,884		639,884
Functional Cost:	639,884		639,884
Additions 1st Others:	138,239	138,239	138,239
Reallocate Admin:		-138,239	
1st Allocation:	778,123		778,123
	-----		-----
Additions 2nd Others:	31,724	31,724	31,724
Reallocate Admin:		-31,724	
2nd Allocation:	31,724		31,724
	-----		-----
Total Allocated:	809,847		809,847
	=====		=====



CITY MANAGER  
Detail Allocation of  
DEPARTMENT COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	5.59	2.991	23,275		23,275		23,275
CITY ATTORNEY	0.50	0.268	2,082		2,082		2,082
PUB FACILITIES	3.00	1.605	12,491		12,491		12,491
INFO TECH	6.75	3.612	28,105		28,105		28,105
FINANCE	7.50	4.013	31,228		31,228		31,228
POLICE ADMIN	2.00	1.070	8,328		8,328		8,328
PKS & REC ADM	21.65	11.585	90,145		90,145		90,145
CITY MANAGER	3.25	1.739	13,532		13,532		13,532
HUMAN RESOURCE	2.00	1.070	8,328		8,328	464	8,792
NAT RES MGMT	4.40	2.354	18,321		18,321	1,022	19,343
BEACH MAINT	10.08	5.394	41,971		41,971	2,340	44,311
BEACH ENFORCE	23.25	12.441	96,807		96,807	5,398	102,205
BEACH NAT RES	2.40	1.284	9,993		9,993	557	10,550
SEWER SYSTEM	19.50	10.435	81,193		81,193	4,527	85,720
LEGISLATIVE	4.50	2.408	18,737		18,737	1,045	19,782
PLANNING	10.00	5.351	41,638		41,638	2,322	43,960
POLICE SVCS	33.75	18.060	140,527		140,527	7,836	148,363
TRANS FUND 101	10.08	5.394	41,971		41,971	2,340	44,311
BLDG/FUND 169	16.48	8.818	68,619		68,619	3,826	72,445
SEMP	0.20	0.107	832		832	47	879
Total:	186.88	100.000	778,123		778,123	31,724	809,847
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Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

## CITY MANAGER

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENT COORD
PW DIR/GARAGE	23,275	23,275
CITY ATTORNEY	2,082	2,082
PUB FACILITIES	12,491	12,491
INFO TECH	28,105	28,105
FINANCE	31,228	31,228
POLICE ADMIN	8,328	8,328
PKS & REC ADM	90,145	90,145
CITY MANAGER	13,532	13,532
HUMAN RESOURCE	8,792	8,792
NAT RES MGMT	19,343	19,343
BEACH MAINT	44,311	44,311
BEACH ENFORCE	102,205	102,205
BEACH NAT RES	10,550	10,550
SEWER SYSTEM	85,720	85,720
LEGISLATIVE	19,782	19,782
PLANNING	43,960	43,960
POLICE SVCS	148,363	148,363
TRANS FUND 101	44,311	44,311
BLDG/FUND 169	72,445	72,445
SEMP	879	879

Reimbursement:

Total:	809,847	809,847
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**FISCAL 2024**  
**HUMAN RESOURCES**  
**NATURE AND EXTENT OF SERVICES**

The Human Resources department is responsible for ensuring that the City's personnel policies are followed by City departments. Specific responsibilities include employment recruitment, administration of the position classification and pay plan, administration of the City's grievance procedure, risk management, benefits administration and a training program.

Costs associated with Human Resources have been allocated on the number of employees per department.

HUMAN RESOURCE  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	364,894			364,894
Allocated Additions:				
BUILDING DEP	244		244	
INSURANCE	4,559	8	4,567	
CITY ATTORNEY	4,998	336	5,334	
PUB FACILITIES	4,893	636	5,529	
INFO TECH	40,596	2,427	43,023	
FINANCE	4,802	262	5,064	
CITY MANAGER	8,328	464	8,792	
HUMAN RESOURCE		4,637	4,637	
Total Allocated Additions:	68,420	8,770	77,190	77,190
Total to be Allocated:	433,314	8,770		442,084
	=====	=====		=====

HUMAN RESOURCE  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	PERSONNEL SUPPORT
Expenses:			
SALARIES AND WAGES	267,136		267,136
FRINGE BENEFITS	78,919		78,919
CONTRACTUAL SERVICES	2,035		2,035
TRAVEL	5,806		5,806
COMM SVCS - IT	1,776		1,776
OTHER CURRENT CHGS	2,426		2,426
OPERATING SUPPLIES	5,142		5,142
OTHER CHARGES	1,654		1,654
Departmental			
Expenditures:	364,894		364,894
Functional Cost:	364,894		364,894
Additions 1st			
Others:	68,420	68,420	68,420
Reallocate Admin:		-68,420	
1st Allocation:	433,314		433,314
	-----		-----
Additions 2nd			
Others:	8,770	8,770	8,770
Reallocate Admin:		-8,770	
2nd Allocation:	8,770		8,770
	-----		-----
Total Allocated:	442,084		442,084
	=====		=====

HUMAN RESOURCE  
Detail Allocation of  
PERSONNEL SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	5.59	2.991	12,961		12,961		12,961
CITY ATTORNEY	0.50	0.268	1,159		1,159		1,159
PUB FACILITIES	3.00	1.605	6,956		6,956		6,956
INFO TECH	6.75	3.612	15,651		15,651		15,651
FINANCE	7.50	4.013	17,390		17,390		17,390
POLICE ADMIN	2.00	1.070	4,637		4,637		4,637
PKS & REC ADM	21.65	11.585	50,199		50,199		50,199
CITY MANAGER	3.25	1.739	7,536		7,536		7,536
HUMAN RESOURCE	2.00	1.070	4,637		4,637		4,637
NAT RES MGMT	4.40	2.354	10,202		10,202	287	10,489
BEACH MAINT	10.08	5.394	23,372		23,372	657	24,029
BEACH ENFORCE	23.25	12.441	53,909		53,909	1,514	55,423
BEACH NAT RES	2.40	1.284	5,565		5,565	156	5,721
SEWER SYSTEM	19.50	10.435	45,214		45,214	1,270	46,484
LEGISLATIVE	4.50	2.408	10,434		10,434	293	10,727
PLANNING	10.00	5.351	23,187		23,187	651	23,838
POLICE SVCS	33.75	18.060	78,255		78,255	2,198	80,453
TRANS FUND 101	10.08	5.394	23,372		23,372	657	24,029
BLDG/FUND 169	16.48	8.818	38,212		38,212	1,073	39,285
SEMP	0.20	0.107	466		466	14	480
Total:	186.88	100.000	433,314		433,314	8,770	442,084
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE'S PER DEPARTMENT

Source: PERSONNEL LISTING

HUMAN RESOURCE  
Departmental Cost Allocation Summary

Departments	Total	PERSONNEL SUPPORT
PW DIR/GARAGE	12,961	12,961
CITY ATTORNEY	1,159	1,159
PUB FACILITIES	6,956	6,956
INFO TECH	15,651	15,651
FINANCE	17,390	17,390
POLICE ADMIN	4,637	4,637
PKS & REC ADM	50,199	50,199
CITY MANAGER	7,536	7,536
HUMAN RESOURCE	4,637	4,637
NAT RES MGMT	10,489	10,489
BEACH MAINT	24,029	24,029
BEACH ENFORCE	55,423	55,423
BEACH NAT RES	5,721	5,721
SEWER SYSTEM	46,484	46,484
LEGISLATIVE	10,727	10,727
PLANNING	23,838	23,838
POLICE SVCS	80,453	80,453
TRANS FUND 101	24,029	24,029
BLDG/FUND 169	39,285	39,285
SEMP	480	480

Reimbursement:

Total:	442,084	442,084
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