

10. **CONSENT AGENDA**

- b. **RESOLUTION 11-019 ADOPTING A COST ALLOCATION PLAN, (ALSO KNOWN AS AN INDIRECT COST PLAN) FOR THE FISCAL YEAR 2010-11; AUTHORIZING THE CITY MANAGER TO EXECUTE THE CERTIFICATE OF COST ALLOCATION PLAN IN ACCORDANCE WITH THE REQUIREMENTS OF OMB CIRCULAR A-87 AND FULL COST PLAN; AUTHORIZING THE DISTRIBUTION OF THE CENTRAL SERVICE OVERHEAD COSTS TO QUALIFYING GRANTS AND ENTERPRISE FUNDS; ESTABLISHING THAT REGULAR UPDATES TO THE COST ALLOCATION PLAN BE MADE; AND ESTABLISHING AN EFFECTIVE DATE AND RESOLUTION 11-022 APPROVING BUDGET AMENDMENT/TRANSFER NO. 2011-017 AND PROVIDING AN EFFECTIVE DATE** (Based on the FY10 indirect cost study, adjust expense in the following funds; 1) Building Department Fund increase expense by \$11,078; 2) Ballfield Maintenance Fund decrease expense by \$1,396; 3) Beach Parking Fund increase enforcement expense by \$26,066 and reduce maintenance expense by \$67,735. Increase revenue to the general fund by \$123,024. This amendment increases the FY11 budget by \$123,024)

**CITY OF SANIBEL
RESOLUTION 11-019**

A RESOLUTION ADOPTING A COST ALLOCATION PLAN, (ALSO KNOWN AS AN INDIRECT COST PLAN) FOR THE FISCAL YEAR 2010-11; AUTHORIZING THE CITY MANAGER TO EXECUTE THE CERTIFICATE OF COST ALLOCATION PLAN IN ACCORDANCE WITH THE REQUIREMENTS OF OMB CIRCULAR A-87 AND FULL COST PLAN; AUTHORIZING THE DISTRIBUTION OF THE CENTRAL SERVICE OVERHEAD COSTS TO QUALIFYING GRANTS AND ENTERPRISE FUNDS; ESTABLISHING THAT REGULAR UPDATES TO THE COST ALLOCATION PLAN BE MADE; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the City incurs central service overhead costs, such as expenses for administrative, legal, financial, insurance and data processing services, which are provided to other governmental departments and not directly to the general public; and

WHEREAS, the Federal Office of Management and Budget (OMB) has approved a method for cities to recover these overhead costs which are provided for the administration of grants, in OMB Circular A-87; and

WHEREAS, this is an approved method of recovering central services expenses for the City, pursuant to OMB Circular A-87; and

WHEREAS, the City engaged the services of Maguire Associates of Virginia, Inc., whose cost allocation software is fully copyrighted with the Library of Congress, to develop an indirect cost allocation plan in conformance with OMB A-87 and full cost plan, in order to recover these costs from grants and enterprise funds.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Sanibel, Lee County, Florida:

Section 1. The Cost Allocation Plan prepared by Maguire Associates of Virginia, Inc. for Fiscal Year 2010-11, which is attached hereto and incorporated herein by this reference, is hereby adopted.

Section 2. The City Manager is hereby authorized to execute the Certificate of Cost Allocation Plan in accordance with the requirements of OMB Circular A-87 and full cost plan in order to recover indirect costs from applicable grant-funded projects.

City of Sanibel, Florida
Central Services
Full Cost Allocation Plan
FY 2010

ACTUAL COSTS FOR THE YEAR ENDED
SEPTEMBER 30, 2010

Prepared by: Maguire Associates of Virginia, Inc.
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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

Maguire Associates cost allocation software is fully copyrighted with the Library of Congress. Maguire Associates was issued a certificate of registration under the seal of the Copyright Office in accordance with title 17, United States Code, attesting that registration has been made for our cost allocation software program and is on file with the Library of Congress in Washington, D.C.

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				3,395	5,689		
EQUIP USE ALLO							
INSURANCE	5,431	7,429	55,440	3,705	8,225	27,028	20,149
PW DIR/GARAGE	6,534		196,970				264,688
CITY ATTORNEY	4,644	4,644	37,157	120,760	92,892		9,290
PUB FACILITIES			2,023	23,450	39,290		
MGMT INFO SYS	22,406	29,575	16,987	885	16,249	339,159	16,135
FINANCE	46,561	61,465	87,406	6,244	11,984	59,234	32,118
POLICE ADMIN		156,143				259,297	
PKS & REC ADM							
CITY MANAGER	42,465	56,054	117,274	14,155	42,465	251,252	63,697
NAT RES MGMT	10,817						
Total Allocated	138,858	315,310	513,257	172,594	216,794	935,970	406,077

	BLDG/FUND 169	SEMP	GARBAGE/SW	SENIORS PROG	BIG ARTS FAC	INTERFUND TRAN	HIS MUS/VILLAG
Central Service Departments							
BLDG USE ALLO	2,850			6,724			
EQUIP USE ALLO							
INSURANCE	4,881	461		6,361	5,121		2,266
PW DIR/GARAGE							
CITY ATTORNEY	32,513	4,644	4,644		4,644		
PUB FACILITIES	19,687			83,118	3,641		36,405
MGMT INFO SYS	14,959						
FINANCE	43,075	158	512	2,535	74	771	1,300
POLICE ADMIN							
PKS & REC ADM							
CITY MANAGER	28,310			11,111			
NAT RES MGMT							
Total Allocated	146,275	5,263	5,156	109,849	13,480	771	39,971

Allocated Costs by Department
Consolidated

	BRAZIL PEPPER	IMP FEE ROADS	IMP FEE PARKS	FRAN/OCC LIC	ELE PARK MAINT	DEBT SERVICE	CAP PROJECTS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
INSURANCE					3,333		
PW DIR/GARAGE							
CITY ATTORNEY							18,578
PUB FACILITIES							
MGMT INFO SYS							
FINANCE	1,131	280	264	152,349	9,130	2,631	6,472
POLICE ADMIN							
PKS & REC ADM					66,296		
CITY MANAGER					12,386		
NAT RES MGMT							
Total Allocated	1,131	280	264	152,349	91,145	2,631	25,050
	=====	=====	=====	=====	=====	=====	=====

	CHR/BMRH	OPEB TRUST FD	GEN PENSION TR	REC CENTER OPS	NON-BEACH PKS	ALGAE RES GRT	SANI EST CANAL
Central Service Departments							
BLDG USE ALLO	1,939						
EQUIP USE ALLO							
INSURANCE	1,489			37,230			
PW DIR/GARAGE				4,024			
CITY ATTORNEY				13,934	4,644		
PUB FACILITIES	23,967				120,135		
MGMT INFO SYS				130,416			
FINANCE	507	349	4,231	84,137		354	538
POLICE ADMIN							
PKS & REC ADM							
CITY MANAGER				149,055			
NAT RES MGMT							
Total Allocated	27,902	349	4,231	418,796	124,779	354	538
	=====	=====	=====	=====	=====	=====	=====

Allocated Costs by Department
Consolidated

	W/S DREDGING	AGENCY FUNDS	POL PEN TRUST	GENERAL GOVT	ALL OTHERS	Sub-total	Reimbursement
Central Service Departments							
BLDG USE ALLO						20,597	
EQUIP USE ALLO							
INSURANCE					8,430	196,979	
PW DIR/GARAGE				329,284		801,500	
CITY ATTORNEY				55,737		408,725	
PUB FACILITIES						351,716	
MGMT INFO SYS						586,771	72,936
FINANCE	465	3,065	2,055		13,261	634,656	
POLICE ADMIN				3,271,894		3,687,334	
PKS & REC ADM				1,579,645		1,645,941	
CITY MANAGER				170,586		958,810	
NAT RES MGMT				468,682		479,499	
Total Allocated	465	3,065	2,055	5,875,828	21,691	9,772,528	72,936
	=====	=====	=====	=====	=====	=====	=====

	Total
Central Service Departments	
BLDG USE ALLO	20,597
EQUIP USE ALLO	
INSURANCE	196,979
PW DIR/GARAGE	801,500
CITY ATTORNEY	408,725
PUB FACILITIES	351,716
MGMT INFO SYS	659,707
FINANCE	634,656
POLICE ADMIN	3,687,334
PKS & REC ADM	1,645,941
CITY MANAGER	958,810
NAT RES MGMT	479,499
Total Allocated	9,845,464
	=====

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/10
 Summary of Allocated Costs

Summary Page: 4

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	52,453		
EQUIP USE ALLO	30,879		
INSURANCE	488,774	-183,739	
PW DIR/GARAGE	798,050		
CITY ATTORNEY	599,480	-181,135	
PUB FACILITIES	538,607	-63,958	
MGMT INFO SYS	766,399	-20,337	
FINANCE	828,408		
POLICE ADMIN	3,540,018	-85,486	
PKS & REC ADM	1,695,076	-63,853	
CITY MANAGER	719,161		
NAT RES MGMT	386,667		
BEACH MAINT			138,858
BEACH ENFORCE			315,310
SEWER SYSTEM			513,257
LEGISLATIVE			172,594
PLANNING			216,794
POLICE SVCS			935,970
TRANS FUND 101			406,077
BLDG/FUND 169			146,275
SEMP			5,263
GARBAGE/SW			5,156
SENIORS PROG			109,849
BIG ARTS PAC			13,480
INTERFUND TRAN			771
HIS MUS/VILLAG			39,971
BRAZIL PEPPER			1,131
IMP FEE ROADS			280
IMP FEE PARKS			264
FRAN/OCC LIC			152,349
ELE PARK MAINT			91,145
DEBT SERVICE			2,631
CAP PROJECTS			25,050
CHR/BMRH			27,902
OPEB TRUST FD			349
GEN PENSION TR			4,231
REC CENTER OPS			418,796
NON-BEACH PKS			124,779
ALGAE RES GRT			354
SANI EST CANAL			538
W/S DREDGING			465
AGENCY FUNDS			3,065
POL PEN TRUST			2,055
GENERAL GOVT			5,875,828
ALL OTHERS			21,691
Reimbursement			72,936
Total	10,443,972	-598,508	9,845,464

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	INSURANCE	PW DIR/GARAGE	CITY ATTORNEY	PUB FACILITIES	MGMT INFO SYS
BLDG USE ALLO	-52,453						
EQUIP USE ALLO		-30,879					
INSURANCE			-305,913				
PW DIR/GARAGE		1,894	15,868	-888,755		7,221	10,329
CITY ATTORNEY	2,683	1,870	3,247		-464,461	16,539	3,600
PUB FACILITIES	701	3,880	2,734	52,524		-572,134	4,760
MGMT INFO SYS	4,994	9,654	6,257			34,492	-838,715
FINANCE	5,383	634	11,975			37,181	43,263
POLICE ADMIN	14,203	6,378	19,275	31,876	23,223	98,102	23,216
PKS & REC ADM			1,972	2,141			
CITY MANAGER	2,335	6,569	44,285			16,130	77,415
NAT RES MGMT	1,557		3,321	714	32,513	10,753	16,425
BEACH MAINT			5,431	6,534	4,644		22,406
BEACH ENFORCE			7,429		4,644		29,575
SEWER SYSTEM			55,440	196,970	37,157	2,023	16,987
LEGISLATIVE	3,395		3,705		120,760	23,450	885
PLANNING	5,689		8,225		92,892	39,290	16,249
POLICE SVCS			27,028				339,159
TRANS FUND 101			20,149	264,688	9,290		16,135
BLDG/FUND 169	2,850		4,881		32,513	19,687	14,959
SEMP			461		4,644		
GARBAGE/SW					4,644		
SENIORS PROG	6,724		6,361			83,118	
BIG ARTS FAC			5,121		4,644	3,641	
INTERFUND TRAN							
HIS MUS/VILLAG			2,266			36,405	
BRAZIL PEPPER							
IMP FEE ROADS							
IMP FEE PARKS							
FRAN/OCC LIC							
ELE PARK MAINT			3,333				
DEBT SERVICE							
CAP PROJECTS					18,578		
CHR/BMRH	1,939		1,489			23,967	
OPEB TRUST FD							
GEN PENSION TR							
REC CENTER OPS			37,230	4,024	13,934		130,416
NON-BEACH PKS					4,644	120,135	
ALGAE RES GRT							
SANI EST CANAL							
W/S DREDGING							
AGENCY FUNDS							
POL PEN TRUST							
GENERAL GOVT				329,284	55,737		
ALL OTHERS			8,430				
Reimbursement							72,936
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

	FINANCE	POLICE ADMIN	PKS & REC ADM	CITY MANAGER	NAT RES MGMT	Tot. Allocated
Departments						
BLDG USE ALLO						
EQUIP USE ALLO						
INSURANCE	878					
PW DIR/GARAGE	12,455			42,938		
CITY ATTORNEY	4,986			13,191		
PUB FACILITIES	13,099			19,787		
MGMT INFO SYS	10,873			26,383		
FINANCE	-976,312			49,468		
POLICE ADMIN	3,338	-3,687,334		13,191		
PKS & REC ADM	4,009		-1,645,941	6,596		
CITY MANAGER	285,701			-1,151,596		
NAT RES MGMT	6,317			21,232	-479,499	
BEACH MAINT	46,561			42,465	10,817	138,858
BEACH ENFORCE	61,465	156,143		56,054		315,310
SEWER SYSTEM	87,406			117,274		513,257
LEGISLATIVE	6,244			14,155		172,594
PLANNING	11,984			42,465		216,794
POLICE SVCS	59,234	259,297		251,252		935,970
TRANS FUND 101	32,118			63,697		406,077
BLDG/FUND 169	43,075			28,310		146,275
SEMP	158					5,263
GARBAGE/SW	512					5,156
SENIORS PROG	2,535			11,111		109,849
BIG ARTS FAC	74					13,480
INTERFUND TRAN	771					771
HIS MUS/VILLAG	1,300					39,971
BRAZIL PEPPER	1,131					1,131
IMP FEE ROADS	280					280
IMP FEE PARKS	264					264
FRAN/OCC LIC	152,349					152,349
ELE PARK MAINT	9,130		66,296	12,386		91,145
DEBT SERVICE	2,631					2,631
CAP PROJECTS	6,472					25,050
CHR/BMRH	507					27,902
OPEB TRUST FD	349					349
GEN PENSION TR	4,231					4,231
REC CENTER OPS	84,137			149,055		418,796
NON-BEACH PKS						124,779
ALGAE RES GRT	354					354
SANI EST CANAL	538					538
W/S DREDGING	465					465
AGENCY FUNDS	3,065					3,065
POI. PEN TRUST	2,055					2,055
GENERAL GOVT		3,271,894	1,579,645	170,586	468,682	5,875,828
ALL OTHERS	13,261					21,691
Reimbursement						72,936
Total	0	0	0	0	0	9,845,464

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/10
 Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
BLDG USE ALLO	
CITY HALL	OCCUPIED SQUARE FOOTAGE
CIVIC CENTER	OCCUPIED SQUARE FOOTAGE
EQUIP USE ALLO	
FURNITURE/OFFICE	ACQUISITION COST
COMPUTER EQUIPMENT	ACQUISITION COST
VEHICLE	ACQUISITION COST
INSURANCE	
PROPERTY INSURANCE	BUILDING AND CONTENT VALUES (1000'S)
AUTO INSURANCE	PREMIUMS PAID
GENERAL LIABILITY	NUMBER OF FTE'S PER DEPARTMENT
OTHER INSURANCE	DIRECT ASSIGNMENT
CIVIC CENTER	OCCUPIED SQUARE FOOTAGE
WINDSTORM	PREMIUMS BY DEPARTMENT
FLOOD	PREMIUMS BY DEPARTMENT
CITY HALL	OCCUPIED SQUARE FOOTAGE
PW DIR/GARAGE	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES SUPERVISED
PUBLIC WKS FACILITY	OCCUPIED SQUARE FOOTAGE
VEHICLE MAINTENANCE	MANPOWER HOURS BY DEPARTMENT/FUND
SEWER & RECREATION	LABOR AND BENEFITS CHARGES PER DEPARTMENT
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
MGMT INFO SYS	
MIS SUPPORT	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
OCCUPATIONAL LICENSE	DIRECT ASSIGNMENT
OTHER ACCOUNTING	DIRECT ASSIGNMENT

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/10
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
PKS & REC ADM	
FUND 173 SUPPORT	PERCENTAGE OF SUPPORT TIME
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
CITY MANAGER	
DEPARTMENT COORD	NUMBER OF FTE's PER DEPARTMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
NAT RES MGMT	
BEACH MAINTENANCE	DIRECT ASSIGNMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT

FISCAL 2010
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 \$2,189,500 and yields a use charge of \$43,790. This has been allocated based on usable square footage occupied.

Civic Center - The total cost including renovations of the Civic Center is \$433,150 and yields a use allowance of \$8,663. 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:	52,453			52,453
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	52,453	0		52,453
	=====	=====		=====

BLDG USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	CITY HALL	CIVIC CENTER
Expenses:				
DEPRECIATION EXPENSE	52,453		43,790	8,663
Departmental Expenditures:	52,453		43,790	8,663
Functional Cost:	52,453		43,790	8,663
1st Allocation:	52,453		43,790	8,663
-----			-----	-----
2nd Allocation:	0			

Total Allocated:	52,453		43,790	8,663
=====			=====	=====

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	2,683		2,683		2,683
PUB FACILITIES	234.00	1.600	701		701		701
MGMT INFO SYS	1,668.00	11.404	4,994		4,994		4,994
FINANCE	1,798.00	12.293	5,383		5,383		5,383
POLICE ADMIN	4,744.00	32.435	14,203		14,203		14,203
CITY MANAGER	780.00	5.333	2,335		2,335		2,335
NAT RES MGMT	520.00	3.555	1,557		1,557		1,557
LEGISLATIVE	1,134.00	7.753	3,395		3,395		3,395
PLANNING	1,900.00	12.991	5,689		5,689		5,689
BLDG/FUND 169	952.00	6.509	2,850		2,850		2,850
Total:	14,626.00	100.000	43,790		43,790		43,790
	=====	=====	=====	=====	=====	=====	=====

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	2,512.50	77.618	6,724		6,724		6,724
CHR/BMRH	724.50	22.382	1,939		1,939		1,939
Total:	3,237.00	100.000	8,663		8,663		8,663
	=====	=====	=====	=====	=====	=====	=====

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	2,683	2,683	
PUB FACILITIES	701	701	
MGMT INFO SYS	4,994	4,994	
FINANCE	5,383	5,383	
POLICE ADMIN	14,203	14,203	
CITY MANAGER	2,335	2,335	
NAT RES MGMT	1,557	1,557	
LEGISLATIVE	3,395	3,395	
PLANNING	5,689	5,689	
BLDG/FUND 169	2,850	2,850	
SENIORS PROG	6,724		6,724
CHR/BMRH	1,939		1,939
Reimbursement:			
Total:	52,453	43,790	8,663
	=====	=====	=====

FISCAL 2010
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 \$948 has been allocated based on acquisition cost taken from the fixed asset report. A use allowance for data processing equipment totaling \$20,822 has been determined using an five year life. This use charge has been allocated based on acquisition cost. A vehicle use charge of \$9,109 based on a five year life has been directly assigned.

EQUIP USE ALLO
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	30,879			30,879
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	30,879 =====	0 =====		30,879 =====

EQUIP USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	FURNITURE/OFFICE	COMPUTER EQUIPMENT	VEHICLE
Expenses:					
DEPRECIATION EXPENSE	30,879		948	20,822	9,109
Departmental Expenditures:	30,879		948	20,822	9,109
Functional Cost:	30,879		948	20,822	9,109
1st Allocation:	30,879		948	20,822	9,109
2nd Allocation:	0				
Total Allocated:	30,879		948	20,822	9,109

EQUIP USE ALLO
 Detail Allocation of
 FURNITURE/OFFICE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
MGMT INFO SYS	1,188.00	8.356	79		79		79
POLICE ADMIN	6,130.00	43.114	409		409		409
CITY MANAGER	6,900.00	48.530	460		460		460
Total:	14,218.00	100.000	948		948		948
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: ACQUISITION COST

Source: FIXED ASSET LISTING

EQUIP USE ALLO
 Detail Allocation of
 COMPUTER EQUIPMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	9,471.00	9.097	1,894		1,894		1,894
CITY ATTORNEY	9,351.00	8.982	1,870		1,870		1,870
MGMT INFO SYS	47,873.00	45.983	9,575		9,575		9,575
FINANCE	3,170.00	3.045	634		634		634
POLICE ADMIN	3,700.00	3.554	740		740		740
CITY MANAGER	30,545.00	29.339	6,109		6,109		6,109
Total:	104,110.00	100.000	20,822		20,822		20,822
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: ACQUISITION COST

Source: FIXED ASSET LISTING

EQUIP USE ALLO
 Detail Allocation of
 VEHICLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB FACILITIES	19,400.00	42.597	3,880		3,880		3,880
POLICE ADMIN	26,143.00	57.403	5,229		5,229		5,229
Total:	45,543.00	100.000	9,109		9,109		9,109
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: ACQUISITION COST

Source: FIXED ASSET LISTING

EQUIP USE ALLO

Departmental Cost Allocation Summary

Departments	Total	FURNITURE/OFFICE	COMPUTER EQUIPMENT	VEHICLE
PW DIR/GARAGE	1,894		1,894	
CITY ATTORNEY	1,870		1,870	
PUB FACILITIES	3,880			3,880
MGMT INFO SYS	9,654	79	9,575	
FINANCE	634		634	
POLICE ADMIN	6,378	409	740	5,229
CITY MANAGER	6,569	460	6,109	
Reimbursement:				
Total:	30,879	948	20,822	9,109
	=====	=====	=====	=====

FISCAL 2010
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. Position Fidelity insurance has been directly assigned. Auto, Boiler and Machinery, Flood, Pollution Liability 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:	488,774			488,774
Deductions:				
OPEB RATE SUBSIDY	-46,897			
RETIREMENT HEALTH	-71,000			
OTHER CHARGES	-53,583			
PENSION CHARGE	-12,259			
Total Deductions:	-183,739			-183,739
Allocated Additions:				
FINANCE		878	878	
Total Allocated Additions:		878	878	878
Total to be Allocated:	305,035	878		305,913
	=====	=====		=====

INSURANCE
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	PROPERTY INSURANCE	AUTO INSURANCE	GENERAL LIABILITY
Expenses:					
FLOOD	9,283				
WINDSTORM	20,743				
POSITION FIDELITY	2,796				
PROPERTY	91,209		76,798		
AUTO	30,657			30,657	
COMP GEN LIABILITY	110,365				110,365
LAW ENFORCEMENT	1,117				
OPEB RATE SUBSIDY	46,897	46,897			
RETIREMENT HEALTH	71,000	71,000			
RENTALS AND LEASES	29,771				
PROFESSIONAL SVCS	9,094				
OTHER CHARGES	53,583	53,583			
PENSION CHARGE	12,259	12,259			
Departmental Expenditures:	488,774	183,739	76,798	30,657	110,365
Deductions:	-183,739	-183,739			
Functional Cost:	305,035		76,798	30,657	110,365
1st Allocation:	305,035		76,798	30,657	110,365

Additions 2nd					
Others:	878	878	222	86	317
Reallocate Admin:		-878			
2nd Allocation:	878		222	86	317

Total Allocated:	305,913		77,020	30,743	110,682
=====					

INSURANCE
 Schedule of Costs to be
 Allocated by Function

	OTHER INSURANCE	CIVIC CENTER	WINDSTORM	FLOOD	CITY HALL
Expenses:					
FLOOD				6,476	2,807
WINDSTORM		4,888	3,251		12,604
POSITION FIDELITY	2,796				
PROPERTY		1,748			12,663
AUTO					
COMP GEN LIABILITY					
LAW ENFORCEMENT	1,117				
OPEB RATE SUBSIDY					
RETIREMENT HEALTH					
RENTALS AND LEASES	29,771				
PROFESSIONAL SVCS	9,094				
OTHER CHARGES					
PENSION CHARGE					
Departmental Expenditures:	42,778	6,636	3,251	6,476	28,074
Functional Cost:	42,778	6,636	3,251	6,476	28,074
1st Allocation:	42,778	6,636	3,251	6,476	28,074
	-----	-----	-----	-----	-----
Additions 2nd Others:	123	19	10	19	82
2nd Allocation:	123	19	10	19	82
	-----	-----	-----	-----	-----
Total Allocated:	42,901	6,655	3,261	6,495	28,156
	=====	=====	=====	=====	=====

INSURANCE
 Detail Allocation of
 PROPERTY INSURANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	1,524.00	3.343	2,567		2,567	7	2,574
BEACH ENFORCE	154.00	0.338	259		259	1	260
SEWER SYSTEM	22,218.00	48.732	37,425		37,425	108	37,533
BIG ARTS FAC	3,031.00	6.648	5,106		5,106	15	5,121
ELE PARK MAINT	1,184.00	2.597	1,994		1,994	6	2,000
REC CENTER OPS	12,547.00	27.520	21,135		21,135	61	21,196
ALL OTHERS	4,934.00	10.822	8,312		8,312	24	8,336
Total:	45,592.00	100.000	76,798		76,798	222	77,020
	=====	=====	=====	=====	=====	=====	=====

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	846.00	2.760	846		846	2	848
POLICE ADMIN	7,479.00	24.396	7,479		7,479	22	7,501
PKS & REC ADM	1,208.00	3.940	1,208		1,208	3	1,211
NAT RES MGMT	36.00	0.117	36		36		36
BEACH MAINT	861.00	2.808	861		861	2	863
BEACH ENFORCE	1,137.00	3.709	1,137		1,137	3	1,140
SEWER SYSTEM	5,277.00	17.213	5,277		5,277	15	5,292
TRANS FUND 101	13,259.00	43.250	13,259		13,259	38	13,297
SEMP	460.00	1.500	460		460	1	461
ALL OTHERS	94.00	0.307	94		94		94
Total:	30,657.00	100.000	30,657		30,657	86	30,743
	=====	=====	=====	=====	=====	=====	=====

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	6.51	4.478	4,942		4,942	14	4,956
CITY ATTORNEY	2.00	1.376	1,518		1,518	4	1,522
PUB FACILITIES	3.00	2.064	2,277		2,277	7	2,284
MGMT INFO SYS	4.00	2.751	3,037		3,037	9	3,046
FINANCE	7.50	5.159	5,694		5,694	16	5,710
POLICE ADMIN	2.00	1.376	1,518		1,518	4	1,522
PKS & REC ADM	1.00	0.688	759		759	2	761
CITY MANAGER	5.00	3.439	3,796		3,796	11	3,807
NAT RES MGMT	3.00	2.064	2,277		2,277	7	2,284
BEACH MAINT	6.00	4.127	4,555		4,555	13	4,568
BEACH ENFORCE	7.92	5.448	6,012		6,012	17	6,029
SEWER SYSTEM	16.57	11.398	12,579		12,579	36	12,615
LEGISLATIVE	2.00	1.376	1,518		1,518	4	1,522
PLANNING	6.00	4.127	4,555		4,555	13	4,568
POLICE SVCS	35.50	24.419	26,950		26,950	78	27,028
TRANS FUND 101	9.00	6.191	6,832		6,832	20	6,852
BLDG/FUND 169	4.00	2.751	3,037		3,037	9	3,046
SENIORS PROG	1.57	1.080	1,192		1,192	3	1,195
ELE PARK MAINT	1.75	1.204	1,329		1,329	4	1,333
REC CENTER OPS	21.06	14.486	15,988		15,988	46	16,034
Total:	145.38	100.000	110,365		110,365	317	110,682
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE'S PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

INSURANCE
 Detail Allocation of
 OTHER INSURANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FINANCE	2,796.00	6.536	2,796		2,796	8	2,804
POLICE ADMIN	1,117.00	2.611	1,117		1,117	3	1,120
CITY MANAGER	38,865.00	90.853	38,865		38,865	112	38,977
Total:	42,778.00	100.000	42,778		42,778	123	42,901
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: RISK MANAGER

INSURANCE
 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	5,151		5,151	15	5,166
CHR/BMRH	724.50	22.382	1,485		1,485	4	1,489
Total:	3,237.00	100.000	6,636		6,636	19	6,655
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS/STATEMENT OF VALUES

INSURANCE
 Detail Allocation of
 WINDSTORM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	3,251.00	30.526	992		992	3	995
HIS MUS/VILLAG	7,399.00	69.474	2,259		2,259	7	2,266
Total:	10,650.00	100.000	3,251		3,251	10	3,261
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PREMIUMS BY DEPARTMENT

Source: SCHEDULE OF INSURANCE COVERAGE

INSURANCE
 Detail Allocation of
 FLOOD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	6,476.00	100.000	6,476		6,476	19	6,495
Total:	6,476.00	100.000	6,476		6,476	19	6,495
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PREMIUMS BY DEPARTMENT

Source: SCHEDULE OF INSURANCE COVERAGE

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	1,720		1,720	5	1,725
PUB FACILITIES	234.00	1.600	449		449	1	450
MGMT INFO SYS	1,668.00	11.404	3,202		3,202	9	3,211
FINANCE	1,798.00	12.293	3,451		3,451	10	3,461
POLICE ADMIN	4,744.00	32.435	9,106		9,106	26	9,132
CITY MANAGER	780.00	5.333	1,497		1,497	4	1,501
NAT RES MGMT	520.00	3.555	998		998	3	1,001
LEGISLATIVE	1,134.00	7.753	2,177		2,177	6	2,183
PLANNING	1,900.00	12.991	3,647		3,647	10	3,657
BLDG/FUND 169	952.00	6.509	1,827		1,827	8	1,835
Total:	14,626.00	100.000	28,074		28,074	82	28,156
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS/STATEMENT OF VALUES

INSURANCE

Departmental Cost Allocation Summary

Departments	Total	PROPERTY INSURANCE	AUTO INSURANCE	GENERAL LIABILITY	OTHER INSURANCE
PW DIR/GARAGE	15,868	2,574	848	4,956	
CITY ATTORNEY	3,247			1,522	
PUB FACILITIES	2,734			2,284	
MGMT INFO SYS	6,257			3,046	
FINANCE	11,975			5,710	2,804
POLICE ADMIN	19,275		7,501	1,522	1,120
PKS & REC ADM	1,972		1,211	761	
CITY MANAGER	44,285			3,807	38,977
NAT RES MGMT	3,321		36	2,284	
BEACH MAINT	5,431		863	4,568	
BEACH ENFORCE	7,429	260	1,140	6,029	
SEWER SYSTEM	55,440	37,533	5,292	12,615	
LEGISLATIVE	3,705			1,522	
PLANNING	8,225			4,568	
POLICE SVCS	27,028			27,028	
TRANS FUND 101	20,149		13,297	6,852	
BLDG/FUND 169	4,881			3,046	
SEMP	461		461		
SENIORS PROG	6,361			1,195	
BIG ARTS FAC	5,121	5,121			
HIS MUS/VILLAG	2,266				
ELE PARK MAINT	3,333	2,000		1,333	
CHR/BMRH	1,489				
REC CENTER OPS	37,230	21,196		16,034	
ALL OTHERS	8,430	8,336	94		
Reimbursement:					
Total:	305,913	77,020	30,743	110,682	42,901
	=====	=====	=====	=====	=====

INSURANCE
 Departmental Cost Allocation Summary

Departments	CIVIC CENTER	WINDSTORM	FLOOD	CITY HALL
PW DIR/GARAGE		995	6,495	
CITY ATTORNEY				1,725
PUB FACILITIES				450
MGMT INFO SYS				3,211
FINANCE				3,461
POLICE ADMIN				9,132
PKS & REC ADM				
CITY MANAGER				1,501
NAT RES MGMT				1,001
BEACH MAINT				
BEACH ENFORCE				
SEWER SYSTEM				
LEGISLATIVE				2,183
PLANNING				3,657
POLICE SVCS				
TRANS FUND 101				
BLDG/FUND 169				1,835
SEMP				
SENIORS PROG	5,166			
BIG ARTS FAC				
HIS MUS/VILLAG		2,266		
ELE PARK MAINT				
CHR/BMRH	1,489			
REC CENTER OPS				
ALL OTHERS				
Reimbursement:				
Total:	6,655	3,261	6,495	28,156
	=====	=====	=====	=====

FISCAL 2010
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. Sewer and 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.

PW DIR/GARAGE
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	798,050			798,050
Allocated Additions:				
EQUIP USE ALLO	1,894		1,894	
INSURANCE	15,823	45	15,868	
PW DIR/GARAGE		83,200	83,200	
PUB FACILITIES		7,221	7,221	
MGMT INFO SYS		10,329	10,329	
FINANCE		12,455	12,455	
CITY MANAGER		42,938	42,938	
Total Allocated Additions:	17,717	156,188	173,905	173,905
Total to be Allocated:	815,767	156,188		971,955
	=====	=====		=====

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	494,236		289,689		100,783
FRINGE BENEFITS	254,102		148,944		51,813
PROF/MEDICAL SVCS	2,530		2,530		
TRAVEL	8,560		8,560		
COMMUNICATIONS	7,111		7,111		
REPAIRS & MAINT	13,092		13,092		
BOOKS & PUBLICATIONS	6,228		6,228		
OTHER CHARGES	12,191		1,491	10,700	
Departmental Expenditures:	798,050		477,645	10,700	152,596
Functional Cost:	798,050		477,645	10,700	152,596
Additions 1st Others:	17,717	17,717	10,604	238	3,388
Reallocate Admin:		-17,717			
1st Allocation:	815,767		488,249	10,938	155,984
Additions 2nd Others:	156,188	156,188	93,481	2,095	29,865
Reallocate Admin:		-156,188			
2nd Allocation:	156,188		93,481	2,095	29,865
Total Allocated:	971,955		581,730	13,033	185,849

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

SEWER & RECREATION

Expenses:

SALARIES AND WAGES	103,764
FRINGE BENEFITS	53,345
PROF/MEDICAL SVCS	
TRAVEL	
COMMUNICATIONS	
REPAIRS & MAINT	
BOOKS & PUBLICATIONS	
OTHER CHARGES	
Departmental Expenditures:	157,109
Functional Cost:	157,109
Additions 1st Others:	3,487
1st Allocation:	160,596

Additions 2nd Others:	30,747
2nd Allocation:	30,747

Total Allocated:	191,343
	=====

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	6.51	15.847	77,373		77,373		77,373
PUB FACILITIES	3.00	7.303	35,656		35,656	8,112	43,768
TRANS FUND 101	9.00	21.908	106,968		106,968	24,337	131,305
GENERAL GOVT	22.57	54.942	268,252		268,252	61,032	329,284
Total:	41.08	100.000	488,249		488,249	93,481	581,730
	=====	=====	=====	=====	=====	=====	=====

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	5,827		5,827		5,827
PUB FACILITIES	3,160.00	42.900	4,692		4,692	1,923	6,615
SEWER SYSTEM	282.00	3.828	419		419	172	591
Total:	7,366.00	100.000	10,938		10,938	2,095	13,033
	=====	=====	=====	=====	=====	=====	=====

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	39.00	1.152	1,797		1,797	344	2,141
POLICE ADMIN	580.50	17.152	26,754		26,754	5,122	31,876
PKS & REC ADM	39.00	1.152	1,797		1,797	344	2,141
NAT RES MGMT	13.00	0.384	599		599	115	714
BEACH MAINT	119.00	3.516	5,484		5,484	1,050	6,534
SEWER SYSTEM	165.00	4.875	7,604		7,604	1,456	9,060
TRANS FUND 101	2,429.00	71.768	111,949		111,949	21,434	133,383
Total:	3,384.50	100.000	155,984		155,984	29,865	185,849
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: MANPOWER HOURS BY DEPARTMENT/FUND

Source: PUBLIC WORKS DIRECTOR

PW DIR/GARAGE
 Detail Allocation of
 SEWER & RECREATION

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SEWER SYSTEM	153,804.00	97.896	157,218		157,218	30,101	187,319
REC CENTER OPS	3,305.00	2.104	3,378		3,378	646	4,024
Total:	157,109.00	100.000	160,596		160,596	30,747	191,343
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: LABOR AND BENEFITS CHARGES PER DEPARTMENT

Source: PUBLIC WORKS LABOR DISTRIBUTION REPORT

PW DIR/GARAGE

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN	PUBLIC WKS FACILITY	VEHICLE MAINTENANCE	SEWER & RECREATION
PW DIR/GARAGE	83,200	77,373	5,827		
PUB FACILITIES	52,524	43,768	6,615	2,141	
POLICE ADMIN	31,876			31,876	
PKS & REC ADM	2,141			2,141	
NAT RES MGMT	714			714	
BEACH MAINT	6,534			6,534	
SEWER SYSTEM	196,970		591	9,060	187,319
TRANS FUND 101	264,688	131,305		133,383	
REC CENTER OPS	4,024				4,024
GENERAL GOVT	329,284	329,284			
Reimbursement:					
Total:	971,955	581,730	13,033	185,849	191,343
	=====	=====	=====	=====	=====

**FISCAL 2010
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:	599,480			599,480
Deductions:				
LEGAL SERVICES	-181,135			
Total Deductions:	-181,135			-181,135
Allocated Additions:				
BLDG USE ALLO	2,683		2,683	
EQUIP USE ALLO	1,870		1,870	
INSURANCE	3,238	9	3,247	
PUB FACILITIES		16,539	16,539	
MGMT INFO SYS		3,600	3,600	
FINANCE		4,986	4,986	
CITY MANAGER		13,191	13,191	
Total Allocated Additions:	7,791	38,325	46,116	46,116
Total to be Allocated:	426,136	38,325		464,461
	=====	=====		=====

CITY ATTORNEY
Schedule of Costs to be
Allocated by Function

	Total	G & A	LEGAL SERVICES
Expenses:			
SALARIES AND WAGES	225,437		225,437
FRINGE BENEFITS	144,165		144,165
TRAVEL & PER DIEM	7,869		7,869
COMMUNICATIONS	1,926		1,926
OFFICE SUPPLIES	549		549
OPERATING SUPPLIES	53		53
LEGAL SERVICES	181,135	181,135	
LIVING ALLOWANCE	28,750		28,750
BOOKS AND PUBS	3,442		3,442
OTHER CURRENT CHGS	1,797		1,797
OTHER CONTRACTUAL SV	3,060		3,060
OTHER CHARGES	1,297		1,297
Departmental Expenditures:	599,480	181,135	418,345
Deductions:	-181,135	-181,135	
Functional Cost:	418,345		418,345
Additions 1st Others:	7,791	7,791	7,791
Reallocate Admin:		-7,791	
1st Allocation:	426,136		426,136
	-----		-----
Additions 2nd Others:	38,325	38,325	38,325
Reallocate Admin:		-38,325	
2nd Allocation:	38,325		38,325
	-----		-----
Total Allocated:	464,461		464,461
	=====		=====

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	21,307		21,307	1,916	23,223
NAT RES MGMT	7.00	7.000	29,830		29,830	2,683	32,513
BEACH MAINT	1.00	1.000	4,261		4,261	383	4,644
BEACH ENFORCE	1.00	1.000	4,261		4,261	383	4,644
SEWER SYSTEM	8.00	8.000	34,091		34,091	3,066	37,157
LEGISLATIVE	26.00	26.000	110,795		110,795	9,965	120,760
PLANNING	20.00	20.000	85,227		85,227	7,665	92,892
TRANS FUND 101	2.00	2.000	8,523		8,523	767	9,290
BLDG/FUND 169	7.00	7.000	29,830		29,830	2,683	32,513
SEMP	1.00	1.000	4,261		4,261	383	4,644
GARBAGE/SW	1.00	1.000	4,261		4,261	383	4,644
BIG ARTS FAC	1.00	1.000	4,261		4,261	383	4,644
CAP PROJECTS	4.00	4.000	17,045		17,045	1,533	18,578
REC CENTER OPS	3.00	3.000	12,784		12,784	1,150	13,934
NON-BEACH PKS	1.00	1.000	4,261		4,261	383	4,644
GENERAL GOVT	12.00	12.000	51,138		51,138	4,599	55,737
Total:	100.00	100.000	426,136		426,136	38,325	464,461
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF TIME SPENT PER DEPARTMENT/FUND

Source: CITY ATTORNEY

CITY ATTORNEY
 Departmental Cost Allocation Summary

Departments	Total	LEGAL SERVICES
POLICE ADMIN	23,223	23,223
NAT RES MGMT	32,513	32,513
BEACH MAINT	4,644	4,644
BEACH ENFORCE	4,644	4,644
SEWER SYSTEM	37,157	37,157
LEGISLATIVE	120,760	120,760
PLANNING	92,892	92,892
TRANS FUND 101	9,290	9,290
BLDG/FUND 169	32,513	32,513
SEMP	4,644	4,644
GARBAGE/SW	4,644	4,644
BIG ARTS FAC	4,644	4,644
CAP PROJECTS	18,578	18,578
REC CENTER OPS	13,934	13,934
NON-BEACH PKS	4,644	4,644
GENERAL GOVT	55,737	55,737
Reimbursement:		
Total:	464,461	464,461
	=====	=====

FISCAL 2010
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. Costs associated with beach parking have been directly assigned. 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:	538,607			538,607
Deductions:				
CAPITAL OUTLAY	-63,958			
Total Deductions:	-63,958			-63,958
Allocated Additions:				
BLDG USE ALLO	701		701	
EQUIP USE ALLO	3,880		3,880	
INSURANCE	2,726	8	2,734	
PW DIR/GARAGE	42,145	10,379	52,524	
PUB FACILITIES		10,134	10,134	
MGMT INFO SYS		4,760	4,760	
FINANCE		13,099	13,099	
CITY MANAGER		19,787	19,787	
Total Allocated Additions:	49,452	58,167	107,619	107,619
Total to be Allocated:	524,101	58,167		582,268
	=====	=====		=====

PUB FACILITIES
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	MAINTENANCE	CITY HALL	CIVIC CENTER
Expenses:					
SALARIES AND WAGES	151,105		66,486	51,376	33,243
FRINGE BENEFITS	86,717		38,155	29,484	19,078
TRAVEL/COMMUNICATION	2,933		1,291	997	645
LEASES/CURRENT CHGS	33,794		14,869	11,490	7,435
OPERATING EXPENSE	195,469		7,737	149,583	25,873
CAPITAL OUTLAY	63,958	63,958			
ADJUSTING ENTRY	4,631		2,037	1,575	1,019
Departmental Expenditures:	538,607	63,958	130,575	244,505	87,293
Deductions:	-63,958	-63,958			
Functional Cost:	474,649		130,575	244,505	87,293
Additions 1st					
Others:	49,452	49,452	13,604	25,474	9,095
Reallocate Admin:		-49,452			
1st Allocation:	524,101		144,179	269,979	96,388
-----			-----	-----	-----
Additions 2nd					
Others:	58,167	58,167	16,002	29,964	10,697
Reallocate Admin:		-58,167			
2nd Allocation:	58,167		16,002	29,964	10,697
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Total Allocated:	582,268		160,181	299,943	107,085
=====			=====	=====	=====

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	12,276
CAPITAL OUTLAY	
ADJUSTING ENTRY	
Departmental	
Expenditures:	12,276
Functional Cost:	12,276
Additions 1st	
Others:	1,279
1st Allocation:	13,555

Additions 2nd	
Others:	1,504
2nd Allocation:	1,504

Total Allocated:	15,059
	=====

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	3,277		3,277	364	3,641
HIS MUS/VILLAG	10.00	22.727	32,768		32,768	3,637	36,405
NON-BEACH PKS	33.00	75.000	108,134		108,134	12,001	120,135
Total:	44.00	100.000	144,179		144,179	16,002	160,181
	=====	=====	=====	=====	=====	=====	=====

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	16,539		16,539		16,539
PUB FACILITIES	234.00	1.600	4,319		4,319		4,319
MGMT INFO SYS	1,668.00	11.404	30,789		30,789	3,703	34,492
FINANCE	1,798.00	12.293	33,189		33,189	3,992	37,181
POLICE ADMIN	4,744.00	32.435	87,569		87,569	10,533	98,102
CITY MANAGER	780.00	5.333	14,398		14,398	1,732	16,130
NAT RES MGMT	520.00	3.555	9,599		9,599	1,154	10,753
LEGISLATIVE	1,134.00	7.753	20,932		20,932	2,518	23,450
PLANNING	1,900.00	12.991	35,072		35,072	4,218	39,290
BLDG/FUND 169	952.00	6.509	17,573		17,573	2,114	19,687
Total:	14,626.00	100.000	269,979		269,979	29,964	299,943
	=====	=====	=====	=====	=====	=====	=====

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	74,815		74,815	8,303	83,118
CHR/BMRH	724.50	22.382	21,573		21,573	2,394	23,967
Total:	3,237.00	100.000	96,388		96,388	10,697	107,085
	=====	=====	=====	=====	=====	=====	=====

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	7,221		7,221		7,221
PUB FACILITIES	3,160.00	42.900	5,815		5,815		5,815
SEWER SYSTEM	282.00	3.828	519		519	1,504	2,023
Total:	7,366.00	100.000	13,555		13,555	1,504	15,059
	=====	=====	=====	=====	=====	=====	=====

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	7,221				7,221
CITY ATTORNEY	16,539		16,539		
PUB FACILITIES	10,134		4,319		5,815
MGMT INFO SYS	34,492		34,492		
FINANCE	37,181		37,181		
POLICE ADMIN	98,102		98,102		
CITY MANAGER	16,130		16,130		
NAT RES MGMT	10,753		10,753		
SEWER SYSTEM	2,023				2,023
LEGISLATIVE	23,450		23,450		
PLANNING	39,290		39,290		
BLDG/FUND 169	19,687		19,687		
SENIORS PROG	83,118			83,118	
BIG ARTS FAC	3,641	3,641			
HIS MUS/VILLAG	36,405	36,405			
CHR/BMRH	23,967			23,967	
NON-BEACH PKS	120,135	120,135			
Reimbursement:					
Total:	582,268	160,181	299,943	107,085	15,059
	=====	=====	=====	=====	=====

FISCAL 2010
MANAGEMENT INFORMATION SYSTEMS
NATURE AND EXTENT OF SERVICES

The Management Information office maintains hardware and software of the AS400 operating system and user applications. This includes HTE and PC 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 support hours. Expenses to MIS have been adjusted for salaries and benefits associated with support from the Police Department. A credit for \$72,936 is listed under reimbursement to Police Services on detail page fifty four.

MGMT INFO SYS
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	766,399			766,399
Deductions:				
EQUIPMENT	-20,337			
Total Deductions:	-20,337			-20,337
Allocated Additions:				
BLDG USE ALLO	4,994		4,994	
EQUIP USE ALLO	9,654		9,654	
INSURANCE	6,239	18	6,257	
PUB FACILITIES	30,789	3,703	34,492	
MGMT INFO SYS		53,288	53,288	
FINANCE		10,873	10,873	
CITY MANAGER		26,383	26,383	
Total Allocated Additions:	51,676	94,265	145,941	145,941
Total to be Allocated:	797,738	94,265		892,003
	=====	=====		=====

MGMT INFO SYS
Schedule of Costs to be
Allocated by Function

	Total	G & A	MIS SUPPORT
Expenses:			
SALARIES AND WAGES	222,950		222,950
FRINGE BENEFITS	106,168		106,168
PROFESSIONAL SVCS	10,713		10,713
TRAVEL & PER DIEM	3,591		3,591
COMMUNICATIONS	110,684		110,684
RENTALS & LEASES	10,886		10,886
REPAIRS & MAINT	126,006		126,006
OFFICE SUPPLIES	896		896
OPERATING SUPPLIES	35,332		35,332
BOOKS & PUBLICATIONS	696		696
OTHER CURRENT CHGS	4,182		4,182
OTHER CHARGES	5,388		5,388
OTHER PROF SERVICES	35,634		35,634
ADJ - POLICE SAL/BEN	72,936		72,936
EQUIPMENT	20,337	20,337	
Departmental Expenditures:	766,399	20,337	746,062
Deductions:	-20,337	-20,337	
Functional Cost:	746,062		746,062
Additions 1st Others:	51,676	51,676	51,676
Reallocate Admin:		-51,676	
1st Allocation:	797,738		797,738
	-----		-----
Additions 2nd Others:	94,265	94,265	94,265
Reallocate Admin:		-94,265	
2nd Allocation:	94,265		94,265
	-----		-----
Total Allocated:	892,003		892,003
	=====		=====

MGMT INFO SYS
Detail Allocation of
MIS SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	112.19	1.295	10,329		10,329		10,329
CITY ATTORNEY	39.10	0.451	3,600		3,600		3,600
PUB FACILITIES	51.70	0.597	4,760		4,760		4,760
MGMT INFO SYS	578.80	6.680	53,288		53,288		53,288
FINANCE	415.90	4.800	38,290		38,290	4,973	43,263
POLICE ADMIN	223.18	2.576	20,547		20,547	2,669	23,216
CITY MANAGER	744.20	8.589	68,516		68,516	8,899	77,415
NAT RES MGMT	157.90	1.822	14,537		14,537	1,888	16,425
BEACH MAINT	215.39	2.486	19,830		19,830	2,576	22,406
BEACH ENFORCE	284.31	3.281	26,175		26,175	3,400	29,575
SEWER SYSTEM	163.30	1.885	15,034		15,034	1,953	16,987
LEGISLATIVE	8.50	0.098	783		783	102	885
PLANNING	156.20	1.803	14,381		14,381	1,868	16,249
POLICE SVCS	3,961.52	45.720	364,723	-72,936	291,787	47,372	339,159
TRANS FUND 101	155.11	1.790	14,280		14,280	1,855	16,135
BLDG/FUND 169	143.80	1.660	13,239		13,239	1,720	14,959
REC CENTER OPS	1,253.70	14.469	115,426		115,426	14,990	130,416
Sub-total:	8,664.80	100.000	797,738	-72,936	724,802	94,265	819,067
Reimbursement:				72,936	72,936		72,936
Total:	8,664.80	100.000	797,738		797,738	94,265	892,003

Allocation Basis: NUMBER OF SUPPORT HOURS PER DEPARTMENT

Source: MIS DEPARTMENT

MGMT INFO SYS
Departmental Cost Allocation Summary

Departments	Total	MIS SUPPORT
PW DIR/GARAGE	10,329	10,329
CITY ATTORNEY	3,600	3,600
PUB FACILITIES	4,760	4,760
MGMT INFO SYS	53,288	53,288
FINANCE	43,263	43,263
POLICE ADMIN	23,216	23,216
CITY MANAGER	77,415	77,415
NAT RES MGMT	16,425	16,425
BEACH MAINT	22,406	22,406
BEACH ENFORCE	29,575	29,575
SEWER SYSTEM	16,987	16,987
LEGISLATIVE	885	885
PLANNING	16,249	16,249
POLICE SVCS	339,159	339,159
TRANS FUND 101	16,135	16,135
BLDG/FUND 169	14,959	14,959
REC CENTER OPS	130,416	130,416
Reimbursement:	72,936	72,936
Total:	892,003	892,003
	=====	=====

FISCAL 2010
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. Occupational 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:	828,408			828,408
Allocated Additions:				
BLDG USE ALLO	5,383		5,383	
EQUIP USE ALLO	634		634	
INSURANCE	11,941	34	11,975	
PUB FACILITIES	33,189	3,992	37,181	
MGMT INFO SYS	38,290	4,973	43,263	
FINANCE		12,600	12,600	
CITY MANAGER		49,468	49,468	
Total Allocated Additions:	89,437	71,067	160,504	160,504
Total to be Allocated:	917,845	71,067		988,912
	=====	=====		=====

FINANCE
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	PAYROLL/BENEFITS	RISK MANAGEMENT
Expenses:					
SALARIES AND WAGES	495,382		158,522	74,307	39,631
FRINGE BENEFITS	218,266		69,845	32,740	17,461
PROFESSIONAL SVCS	12,196		3,903	1,829	976
ACCOUNTING & AUDIT	58,750		58,750		
TRAVEL & PER DIEM	5,824		1,863	874	466
COMMUNICATIONS	4,334		1,387	650	347
TRANSPORTATION	4,510		1,442	677	361
RENTAL & LEASES	3,727		1,193	559	298
PRINTING	2,235		715	335	179
OFFICE SUPPLIES	4,556		1,459	683	364
OPERATING SUPPLIES	2,629		842	394	210
OTHER CURRENT CHGS	3,376		1,081	506	270
OTHER CHARGES	949		304	142	76
CREDIT CARD FEES	11,674		3,736	1,751	934
Departmental Expenditures:	828,408		305,042	115,447	61,573
Functional Cost:	828,408		305,042	115,447	61,573
Additions 1st Others:	89,437	89,437	32,933	12,464	6,648
Reallocate Admin:		-89,437			
1st Allocation:	917,845		337,975	127,911	68,221
Additions 2nd Others:	71,067	71,067	26,169	9,905	5,281
Reallocate Admin:		-71,067			
2nd Allocation:	71,067		26,169	9,905	5,281
Total Allocated:	988,912		364,144	137,816	73,502
	=====		=====	=====	=====

FINANCE
Schedule of Costs to be
Allocated by Function

	OCCUPATIONAL LICENSE	OTHER ACCOUNTING
Expenses:		
SALARIES AND WAGES	74,307	148,615
FRINGE BENEFITS	32,740	65,480
PROFESSIONAL SVCS	1,829	3,659
ACCOUNTING & AUDIT		
TRAVEL & PER DIEM	874	1,747
COMMUNICATIONS	650	1,300
TRANSPORTATION	677	1,353
RENTAL & LEASES	559	1,118
PRINTING	335	671
OFFICE SUPPLIES	683	1,367
OPERATING SUPPLIES	394	789
OTHER CURRENT CHGS	506	1,013
OTHER CHARGES	142	285
CREDIT CARD FEES	1,751	3,502
Departmental Expenditures:	115,447	230,899
Functional Cost:	115,447	230,899
Additions 1st Others:	12,464	24,928
1st Allocation:	127,911	255,827
	-----	-----
Additions 2nd Others:	9,904	19,808
2nd Allocation:	9,904	19,808
	-----	-----
Total Allocated:	137,815	275,635
	=====	=====

FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INSURANCE	180.00	0.260	878		878		878
PW DIR/GARAGE	753.00	1.087	3,672		3,672		3,672
CITY ATTORNEY	469.00	0.677	2,287		2,287		2,287
PUB FACILITIES	1,856.00	2.678	9,051		9,051		9,051
MGMT INFO SYS	1,123.00	1.620	5,477		5,477		5,477
FINANCE	509.00	0.734	2,482		2,482		2,482
POLICE ADMIN	74.00	0.107	361		361	30	391
PKS & REC ADM	480.00	0.693	2,341		2,341	195	2,536
CITY MANAGER	511.00	0.737	2,492		2,492	208	2,700
NAT RES MGMT	359.00	0.518	1,751		1,751	146	1,897
BEACH MAINT	7,140.00	10.303	34,820		34,820	2,901	37,721
BEACH ENFORCE	9,426.00	13.601	45,968		45,968	3,829	49,797
SEWER SYSTEM	11,924.00	17.206	58,151		58,151	4,844	62,995
LEGISLATIVE	624.00	0.900	3,043		3,043	254	3,297
PLANNING	595.00	0.859	2,902		2,902	242	3,144
POLICE SVCS	1,313.00	1.895	6,403		6,403	533	6,936
TRANS FUND 101	3,570.00	5.151	17,410		17,410	1,450	18,860
BLDG/FUND 169	7,038.00	10.155	34,323		34,323	2,859	37,182
SEMP	30.00	0.043	146		146	12	158
GARBAGE/SW	97.00	0.140	473		473	39	512
SENIORS PROG	42.00	0.061	205		205	17	222
BIG ARTS FAC	14.00	0.020	68		68	6	74
INTERFUND TRAN	146.00	0.211	712		712	59	771
HIS MUS/VILLAG	246.00	0.355	1,200		1,200	100	1,300
BRAZIL PEPPER	214.00	0.309	1,044		1,044	87	1,131
IMP FEE ROADS	53.00	0.076	258		258	22	280
IMP FEE PARKS	50.00	0.072	244		244	20	264
FRAN/OCC LIC	2,751.00	3.970	13,416		13,416	1,118	14,534
ELE PARK MAINT	1,240.00	1.789	6,047		6,047	504	6,551
DEBT SERVICE	498.00	0.719	2,429		2,429	202	2,631
CAP PROJECTS	1,225.00	1.768	5,974		5,974	498	6,472
CHR/BMRH	96.00	0.139	468		468	39	507
OPEB TRUST FD	66.00	0.095	322		322	27	349
GEN PENSION TR	801.00	1.156	3,906		3,906	325	4,231
REC CENTER OPS	10,054.00	14.507	49,031		49,031	4,085	53,116
ALGAE RES GRT	67.00	0.097	327		327	27	354
SANI EST CANAL	102.00	0.147	497		497	41	538
W/S DREDGING	88.00	0.127	429		429	36	465
AGENCY FUNDS	580.00	0.837	2,829		2,829	236	3,065
POL PEN TRUST	389.00	0.561	1,897		1,897	158	2,055
ALL OTHERS	2,510.00	3.622	12,241		12,241	1,020	13,261
Total:	69,303.00	100.000	337,975		337,975	26,169	364,144
	=====	=====	=====	=====	=====	=====	=====

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	6.51	4.478	5,728		5,728		5,728
CITY ATTORNEY	2.00	1.376	1,760		1,760		1,760
PUB FACILITIES	3.00	2.064	2,640		2,640		2,640
MGMT INFO SYS	4.00	2.751	3,519		3,519		3,519
FINANCE	7.50	5.159	6,599		6,599		6,599
POLICE ADMIN	2.00	1.376	1,760		1,760	162	1,922
PKS & REC ADM	1.00	0.688	880		880	81	961
CITY MANAGER	5.00	3.439	4,399		4,399	405	4,804
NAT RES MGMT	3.00	2.064	2,640		2,640	243	2,883
BEACH MAINT	6.00	4.127	5,279		5,279	486	5,765
BEACH ENFORCE	7.92	5.448	6,968		6,968	641	7,609
SEWER SYSTEM	16.57	11.398	14,579		14,579	1,341	15,920
LEGISLATIVE	2.00	1.376	1,760		1,760	162	1,922
PLANNING	6.00	4.127	5,279		5,279	486	5,765
POLICE SVCS	35.50	24.419	31,234		31,234	2,873	34,107
TRANS FUND 101	9.00	6.191	7,919		7,919	728	8,647
BLDG/FUND 169	4.00	2.751	3,519		3,519	324	3,843
SENIORS PROG	1.57	1.080	1,381		1,381	127	1,508
ELE PARK MAINT	1.75	1.204	1,540		1,540	142	1,682
REC CENTER OPS	21.06	14.486	18,528		18,528	1,704	20,232
Total:	145.38	100.000	127,911		127,911	9,905	137,816
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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	6.51	4.478	3,055		3,055		3,055
CITY ATTORNEY	2.00	1.376	939		939		939
PUB FACILITIES	3.00	2.064	1,408		1,408		1,408
MGMT INFO SYS	4.00	2.751	1,877		1,877		1,877
FINANCE	7.50	5.159	3,519		3,519		3,519
POLICE ADMIN	2.00	1.376	939		939	86	1,025
PKS & REC ADM	1.00	0.688	469		469	43	512
CITY MANAGER	5.00	3.439	2,346		2,346	216	2,562
NAT RES MGMT	3.00	2.064	1,408		1,408	129	1,537
BEACH MAINT	6.00	4.127	2,816		2,816	259	3,075
BEACH ENFORCE	7.92	5.448	3,717		3,717	342	4,059
SEWER SYSTEM	16.57	11.398	7,776		7,776	715	8,491
LEGISLATIVE	2.00	1.376	939		939	86	1,025
PLANNING	6.00	4.127	2,816		2,816	259	3,075
POLICE SVCS	35.50	24.419	16,659		16,659	1,532	18,191
TRANS FUND 101	9.00	6.191	4,223		4,223	388	4,611
BLDG/FUND 169	4.00	2.751	1,877		1,877	173	2,050
SENIORS PROG	1.57	1.080	737		737	68	805
ELE PARK MAINT	1.75	1.204	821		821	76	897
REC CENTER OPS	21.06	14.486	9,880		9,880	909	10,789
Total:	145.38	100.000	68,221		68,221	5,281	73,502
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE's PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

FINANCE
 Detail Allocation of
 OCCUPATIONAL LICENSE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FRAN/OCC LIC	100.00	100.000	127,911		127,911	9,904	137,815
Total:	100.00	100.000	127,911		127,911	9,904	137,815
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS REPORT

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	255,827		255,827	19,808	275,635
Total:	100.00	100.000	255,827		255,827	19,808	275,635
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS REPORT

FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	PAYROLL/BENEFITS	RISK MANAGEMENT	OCCUPATIONAL LICENSE
INSURANCE	878	878			
PW DIR/GARAGE	12,455	3,672	5,728	3,055	
CITY ATTORNEY	4,986	2,287	1,760	939	
PUB FACILITIES	13,099	9,051	2,640	1,408	
MGMT INFO SYS	10,873	5,477	3,519	1,877	
FINANCE	12,600	2,482	6,599	3,519	
POLICE ADMIN	3,338	391	1,922	1,025	
PKS & REC ADM	4,009	2,536	961	512	
CITY MANAGER	285,701	2,700	4,804	2,562	
NAT RES MGMT	6,317	1,897	2,883	1,537	
BEACH MAINT	46,561	37,721	5,765	3,075	
BEACH ENFORCE	61,465	49,797	7,609	4,059	
SEWER SYSTEM	87,406	62,995	15,920	8,491	
LEGISLATIVE	6,244	3,297	1,922	1,025	
PLANNING	11,984	3,144	5,765	3,075	
POLICE SVCS	59,234	6,936	34,107	18,191	
TRANS FUND 101	32,118	18,860	8,647	4,611	
BLDG/FUND 169	43,075	37,182	3,843	2,050	
SEMP	158	158			
GARBAGE/SW	512	512			
SENIORS PROG	2,535	222	1,508	805	
BIG ARTS FAC	74	74			
INTERFUND TRAN	771	771			
HIS MUS/VILLAG	1,300	1,300			
BRAZIL PEPPER	1,131	1,131			
IMP FEE ROADS	280	280			
IMP FEE PARKS	264	264			
FRAN/OCC LIC	152,349	14,534			137,815
ELE PARK MAINT	9,130	6,551	1,682	897	
DEBT SERVICE	2,631	2,631			
CAP PROJECTS	6,472	6,472			
CHR/BMRH	507	507			
OPER TRUST FD	349	349			
GEN PENSION TR	4,231	4,231			
REC CENTER OPS	84,137	53,116	20,232	10,789	
ALGAE RES GRT	354	354			
SANI EST CANAL	538	538			
W/S DREDGING	465	465			
AGENCY FUNDS	3,065	3,065			
POL PEN TRUST	2,055	2,055			
ALL OTHERS	13,261	13,261			
Reimbursement:					
Total:	988,912	364,144	137,816	73,502	137,815
	=====	=====	=====	=====	=====

FINANCE

Departmental Cost Allocation Summary

Departments OTHER ACCOUNTING

- INSURANCE
- PW DIR/GARAGE
- CITY ATTORNEY
- PUB FACILITIES
- MGMT INFO SYS
- 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
- BRAZIL PEPPER
- IMP FEE ROADS
- IMP FEE PARKS
- FRAN/OCC LIC
- ELE PARK MAINT
- DEBT SERVICE
- CAP PROJECTS
- CHR/BMRH
- OPEB TRUST FD
- GEN PENSION TR
- REC CENTER OPS
- ALGAE RES GRT
- SANI EST CANAL
- W/S DREDGING
- AGENCY FUNDS
- POL PEN TRUST
- ALL OTHERS

275,635

Reimbursement:

Total: 275,635

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FISCAL 2010
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:	3,540,018			3,540,018
Deductions:				
PROMOTIONAL ACTIVITY	-735			
CAPITAL OUTLAY	-11,815			
MIS SALARY/BENEFITS	-72,936			
Total Deductions:	-85,486			-85,486
Allocated Additions:				
BLDG USE ALLO	14,203		14,203	
EQUIP USE ALLO	6,378		6,378	
INSURANCE	19,220	55	19,275	
PW DIR/GARAGE	26,754	5,122	31,876	
CITY ATTORNEY	21,307	1,916	23,223	
PUB FACILITIES	87,569	10,533	98,102	
MGMT INFO SYS	20,547	2,669	23,216	
FINANCE	3,060	278	3,338	
POLICE ADMIN		14,409	14,409	
CITY MANAGER		13,191	13,191	
Total Allocated Additions:	199,038	48,173	247,211	247,211
Total to be Allocated:	3,653,570	48,173		3,701,743
	=====	=====		=====

POLICE ADMIN
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN	POLICE SERVICES	BEACH PARKING SUPP
Expenses:					
SALARIES AND WAGES	1,946,995		173,918	1,717,533	55,544
FRINGE BENEFITS	1,252,519		113,308	1,103,024	36,187
TRAVEL AND PER DIEM	84,816		7,379	77,437	
COMMUNICATIONS	22,428		1,951	20,477	
TRANS/POSTAGE	1,274		111	1,163	
REPAIRS AND MAINT	23,538		2,048	21,490	
OTHER CURRENT CHGS	16,067		1,398	14,669	
OFFICE SUPPLIES	4,754		414	4,340	
OPERATING SUPPLIES	80,691		7,020	73,671	
BOOKS & PUBLICATIONS	760		66	694	
RENTAL AND LEASES	5,890		512	5,378	
PRINTING	690		60	630	
OTHER CONT SERVICES	13,016		1,132	11,884	
PROMOTIONAL ACTIVITY	735	735			
CAPITAL OUTLAY	11,815	11,815			
OTHER CHARGES	1,094		95	999	
MIS SALARY/BENEFITS	72,936	72,936			
Departmental Expenditures:	3,540,018	85,486	309,412	3,053,389	91,731
Deductions:	-85,486	-85,486			
Functional Cost:	3,454,532		309,412	3,053,389	91,731
Additions 1st					
Others:	199,038	199,038	17,827	175,926	5,285
Reallocate Admin:		-199,038			
1st Allocation:	3,653,570		327,239	3,229,315	97,016

Additions 2nd					
Others:	48,173	48,173	4,315	42,579	1,279
Reallocate Admin:		-48,173			
2nd Allocation:	48,173		4,315	42,579	1,279

Total Allocated:	3,701,743		331,554	3,271,894	98,295
=====					

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	4.403	14,409		14,409		14,409
BEACH ENFORCE	7.92	17.437	57,061		57,061	787	57,848
POLICE SVCS	35.50	78.159	255,769		255,769	3,528	259,297
Total:	45.42	100.000	327,239		327,239	4,315	331,554
	=====	=====	=====	=====	=====	=====	=====

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	3,229,315		3,229,315	42,579	3,271,894
Total:	100.00	100.000	3,229,315		3,229,315	42,579	3,271,894
	=====	=====	=====	=====	=====	=====	=====

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	97,016		97,016	1,279	98,295
Total:	100.00	100.000	97,016		97,016	1,279	98,295
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT/CHIEF OF POLICE

POLICE ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN	POLICE SERVICES	BEACH PARKING SUPP
POLICE ADMIN	14,409	14,409		
BEACH ENFORCE	156,143	57,848		98,295
POLICE SVCS	259,297	259,297		
GENERAL GOVT	3,271,894		3,271,894	
Reimbursement:				
Total:	3,701,743	331,554	3,271,894	98,295
	*****	*****	*****	*****

FISCAL 2010
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. Costs associated with this fund has been directly assigned.

PKS & REC ADM
 Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,695,076			1,695,076
Deductions:				
PROMOTIONAL ACTIVITY	-5,175			
CAPITAL OUTLAY	-30,744			
GRANTS AND AIDS	-27,934			
Total Deductions:	-63,853			-63,853
Allocated Additions:				
INSURANCE	1,967	5	1,972	
PW DIR/GARAGE	1,797	344	2,141	
FINANCE	3,690	319	4,009	
CITY MANAGER		6,596	6,596	
Total Allocated Additions:	7,454	7,264	14,718	14,718
Total to be Allocated:	1,638,677	7,264		1,645,941
	=====	=====		=====

PKS & REC ADM
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	FUND 173 SUPPORT	GENERAL GOVERNMENT
Expenses:				
SALARIES AND WAGES	789,518		47,371	742,147
FRINGE BENEFITS	305,526		18,332	287,194
CONTRACTUAL SVCS	157,543			157,543
TRAVEL	13,594			13,594
COMMUNICATIONS SVCS	8,776			8,776
TRANSPORTATION	2,705			2,705
RENTAL & LEASES	10,857			10,857
REPAIRS & MAINT	66,150			66,150
PROMOTIONAL ACTIVITY	5,175	5,175		
OTHER CURRENT CHGS	3,596			3,596
OFFICE SUPPLIES	10,333			10,333
OPERATING SUPPLIES	81,130			81,130
BOOKS & SUBSCRIPTION	3,673			3,673
OTHER CHARGES	10,282			10,282
CAPITAL OUTLAY	30,744	30,744		
GRANTS AND AIDS	27,934	27,934		
PRINTING	1,129			1,129
INSURANCE	3,374			3,374
UTILITIES	163,037			163,037
Departmental Expenditures:	1,695,076	63,853	65,703	1,565,520
Deductions:	-63,853	-63,853		
Functional Cost:	1,631,223		65,703	1,565,520
Additions 1st				
Others:	7,454	7,454	300	7,154
Reallocate Admin:		-7,454		
1st Allocation:	1,638,677		66,003	1,572,674
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Additions 2nd				
Others:	7,264	7,264	293	6,971
Reallocate Admin:		-7,264		
2nd Allocation:	7,264		293	6,971
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Total Allocated:	1,645,941		66,296	1,579,645
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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	66,003		66,003	293	66,296
Total:	100.00	100.000	66,003		66,003	293	66,296
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: SALARY AND WAGE ANALYSIS

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	1,572,674		1,572,674	6,971	1,579,645
Total:	100.00	100.000	1,572,674		1,572,674	6,971	1,579,645
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

PKS & REC ADM

Departmental Cost Allocation Summary

Departments	Total	FUND 173 SUPPORT	GENERAL GOVERNMENT
ELE PARK MAINT	66,296	66,296	
GENERAL GOVT	1,579,645		1,579,645
Reimbursement:			
Total:	1,645,941	66,296	1,579,645
	=====	=====	=====

**FISCAL 2010
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 full time employees. General government costs have been directly assigned.

CITY MANAGER
 Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	719,161			719,161
Allocated Additions:				
BLDG USE ALLO	2,335		2,335	
EQUIP USE ALLO	6,569		6,569	
INSURANCE	44,158	127	44,285	
PUB FACILITIES	14,398	1,732	16,130	
MGMT INFO SYS	68,516	8,899	77,415	
FINANCE	265,064	20,637	285,701	
CITY MANAGER		32,979	32,979	
Total Allocated Additions:	401,040	64,374	465,414	465,414
Total to be Allocated:	1,120,201	64,374		1,184,575
	=====	=====		=====

CITY MANAGER
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENT COORD	GENERAL GOVERNMENT
Expenses:				
SALARIES AND WAGES	466,497		396,522	69,975
FRINGE BENEFITS	190,132		161,612	28,520
TRAVEL AND PER DIEM	11,533		9,803	1,730
LIVING ALLOWANCE	28,750		28,750	
COMMUNICATIONS	2,618		2,225	393
TRANSPORT/POSTAGE	1,184		1,006	178
RENTALS AND LEASES	542		461	81
PRINTING	0			
OTHER CURRENT CHGS	4,070		3,459	611
OFFICE SUPPLIES	2,042		1,736	306
OPERATING SUPPLIES	181		154	27
BOOKS/PUBS/SUBSCRIPT	3,924		3,335	589
OTHER CHARGES	59		50	9
PROFESSIONAL SVCS	20		17	3
OTHER CONTRACTUAL	7,609		6,468	1,141
Departmental				
Expenditures:	719,161		615,598	103,563
Functional Cost:	719,161		615,598	103,563
Additions 1st				
Others:	401,040	401,040	343,288	57,752
Reallocate Admin:		-401,040		
1st Allocation:	1,120,201		958,886	161,315

Additions 2nd				
Others:	64,374	64,374	55,103	9,271
Reallocate Admin:		-64,374		
2nd Allocation:	64,374		55,103	9,271

Total Allocated:	1,184,575		1,013,989	170,586
=====				

CITY MANAGER
 Detail Allocation of
 DEPARTMENT COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	6.51	4.478	42,938		42,938		42,938
CITY ATTORNEY	2.00	1.376	13,191		13,191		13,191
PUB FACILITIES	3.00	2.064	19,787		19,787		19,787
MGMT INFO SYS	4.00	2.751	26,383		26,383		26,383
FINANCE	7.50	5.159	49,468		49,468		49,468
POLICE ADMIN	2.00	1.376	13,191		13,191		13,191
PKS & REC ADM	1.00	0.688	6,596		6,596		6,596
CITY MANAGER	5.00	3.439	32,979		32,979		32,979
NAT RES MGMT	3.00	2.064	19,787		19,787	1,445	21,232
BEACH MAINT	6.00	4.127	39,574		39,574	2,891	42,465
BEACH ENFORCE	7.92	5.448	52,238		52,238	3,816	56,054
SEWER SYSTEM	16.57	11.398	109,291		109,291	7,983	117,274
LEGISLATIVE	2.00	1.376	13,191		13,191	964	14,155
PLANNING	6.00	4.127	39,574		39,574	2,891	42,465
POLICE SVCS	35.50	24.419	234,148		234,148	17,104	251,252
TRANS FUND 101	9.00	6.191	59,361		59,361	4,336	63,697
BLDG/FUND 169	4.00	2.751	26,383		26,383	1,927	28,310
SENIORS PROG	1.57	1.080	10,355		10,355	756	11,111
ELE PARK MAINT	1.75	1.204	11,543		11,543	843	12,386
REC CENTER OPS	21.06	14.486	138,908		138,908	10,147	149,055
Total:	145.38	100.000	958,886		958,886	55,103	1,013,989
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE's PER DEPARTMENT

Source: ANNUAL 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	161,315		161,315	9,271	170,586
Total:	100.00	100.000	161,315		161,315	9,271	170,586
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

CITY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENT COORD	GENERAL GOVERNMENT
PW DIR/GARAGE	42,938	42,938	
CITY ATTORNEY	13,191	13,191	
PUB FACILITIES	19,787	19,787	
MGMT INFO SYS	26,383	26,383	
FINANCE	49,468	49,468	
POLICE ADMIN	13,191	13,191	
PKS & REC ADM	6,596	6,596	
CITY MANAGER	32,979	32,979	
NAT RES MGMT	21,232	21,232	
BEACH MAINT	42,465	42,465	
BEACH ENFORCE	56,054	56,054	
SEWER SYSTEM	117,274	117,274	
LEGISLATIVE	14,155	14,155	
PLANNING	42,465	42,465	
POLICE SVCS	251,252	251,252	
TRANS FUND 101	63,697	63,697	
BLDG/FUND 169	28,310	28,310	
SENIORS PROG	11,111	11,111	
ELE PARK MAINT	12,386	12,386	
REC CENTER OPS	149,055	149,055	
GENERAL GOVT	170,586		170,586
Reimbursement:			
Total:	1,184,575	1,013,989	170,586
	=====	=====	=====

FISCAL 2010
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:	386,667			386,667
Allocated Additions:				
BLDG USE ALLO	1,557		1,557	
INSURANCE	3,311	10	3,321	
PW DIR/GARAGE	599	115	714	
CITY ATTORNEY	29,830	2,683	32,513	
PUB FACILITIES	9,599	1,154	10,753	
MGMT INFO SYS	14,537	1,888	16,425	
FINANCE	5,799	518	6,317	
CITY MANAGER	19,787	1,445	21,232	
Total Allocated Additions:	85,019	7,813	92,832	92,832
Total to be Allocated:	471,686	7,813		479,499
	=====	=====		=====

NAT RES MGMT
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	BEACH MAINTENANCE	GENERAL GOVERNMENT
Expenses:				
SALARY AND WAGES	243,751		6,215	237,536
FRINGE BENEFITS	115,094		2,508	112,586
OPERATING EXPENSES	27,822			27,822
Departmental Expenditures:	386,667		8,723	377,944
Functional Cost:	386,667		8,723	377,944
Additions 1st				
Others:	85,019	85,019	1,918	83,101
Reallocate Admin:		-85,019		
1st Allocation:	471,686		10,641	461,045
	-----		-----	-----
Additions 2nd				
Others:	7,813	7,813	176	7,637
Reallocate Admin:		-7,813		
2nd Allocation:	7,813		176	7,637
	-----		-----	-----
Total Allocated:	479,499		10,817	468,682
	=====		=====	=====

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	10,641		10,641	176	10,817
Total:	100.00	100.000	10,641		10,641	176	10,817
	=====	=====	=====	=====	=====	=====	=====

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	461,045		461,045	7,637	468,682
Total:	100.00	100.000	461,045		461,045	7,637	468,682
	=====	=====	=====	=====	=====	=====	=====

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	10,817	10,817	
GENERAL GOVT	468,682		468,682
Reimbursement:			
Total:	479,499	10,817	468,682
	=====	=====	=====

RESOLUTION 11-022

APPROVING BUDGET AMENDMENT/TRANSFER NO. 2011-017 AND PROVIDING AN EFFECTIVE DATE

NOW, THEREFORE, BE IT RESOLVED by City Council of the City of Sanibel, Florida:

SECTION 1. The revised Various Funds for fiscal year 2010-2011, Budget Amendment/Transfer BA 2011-017 true copy of which is attached hereto as Exhibit A and incorporated herein by this reference, is hereby approved and accepted.

SECTION 2. Effective date.

This resolution shall take effect immediately upon adoption.

DULY PASSED AND ENACTED by the Council of the City of Sanibel, Florida this 1st day of March 2011.

AUTHENTICATION:

Kevin Ruane, Mayor

Pamela Smith, City Clerk

APPROVED AS TO FORM:

Kenneth B. Cuyler 2/9/11
Kenneth B. Cuyler, City Attorney Date

Vote of Councilmembers:

Ruane _____
Denham _____
Harrity _____
Jennings _____
Pappas _____

Date filed with City Clerk: _____

CITY OF SANIBEL
 FULL-COST INDIRECT COST PLANS
 COMPARISON OF FY 2009 YEAR END and
 FY 2010 YEAR END UPDATE

	2010 Year End	2009 Year End	Difference Increase (Decrease)	
ENTERPRISE FUNDS				
Sewer System	513,257	510,219	3,038	CHARGED TO ENTERPRISE FUND CHARGED TO ENTERPRISE FUND CHARGED TO ENTERPRISE FUND
Beach Maint	138,858	206,593	(67,735)	
Beach Enforcement	315,310	289,244	26,066	
GENERAL FUND				
Legislative	172,594	173,884	(1,290)	<div style="border: 1px solid black; padding: 5px;"> General Fund Departments are not charged for indirect costs, but the amounts can be used for establishing fees to recover the cost of operations </div>
Planning	216,794	236,918	(20,124)	
Police	935,970	858,304	77,666	
SEMP	5,263	153,059	(147,796)	
Garbage	5,156	4,590	566	
Natural Resources	-	-	-	
Non-Beach Parks	124,779	137,224	(12,445)	
*Business Tax Receipts	152,349	150,386	1,963	
CHR/BMRH	27,902	24,656	3,246	
BIG Arts	13,480	11,912	1,568	
Historical Museum/Village	39,971	68,599	(28,628)	
Interfund Trans	771	545	226	
SPECIAL REVENUE FUNDS				
Transportation Fund	406,077	367,865	38,212	Funded by General Government & Gas Taxes
Foundation Grant	-	311	(311)	Closed
Veh Wgt Permits	-	175	(175)	Closed
Environmental Defense	-	270	(270)	Closed
Hurricane Wilma	-	674	(674)	Closed
TS Fay	-	322	(322)	Closed
Hurricane Charley	-	211	(211)	Closed
SEMP Van Grant	-	124	(124)	Closed
Road Impact Fees	280	590	(310)	For funding Capital projects only
Comm Park Impact	264	329	(65)	For funding Capital projects only
Algae Research Grant	354	633	(279)	Grant not charged
**Brazil Pepper	1,131	-	1,131	Formerly Capital Project Fund/GASB 54
**Sanibel Estate Canal T	538	-	538	Formerly Capital Project Fund/GASB 54
**WaterShadows Dredg	465	-	465	Formerly Capital Project Fund/GASB 54
Rec Ctr Operations	418,796	363,428	55,368	Funded by General Government & user fees
Seniors	109,849	95,096	14,753	Funded by General Government & user fees
Building	146,275	135,197	11,078	CHARGED TO FUND
Ballfield Maint	91,145	92,541	(1,396)	CHARGED TO FUND
DEBT SERVICE				
Debt Service	2,631	3,226	(595)	Funded by General Government
CAPITAL PROJECTS				
Capital Projects	25,050	35,781	(10,731)	Funded by General Government
OPEB, PENSIONS & AGENCY FUNDS				
Trust Funds	9,700	11,242	(1,542)	Trust Funds-not charged-Funded by Gen. Gov.
GENERAL GOVERNMENT				
Gen'l Govt	5,948,764	7,223,414	(1,274,650)	General Government
All Others	21,691	18,690	3,001	General Government
TOTAL	9,845,464	11,176,252	(1,330,788)	

*Business Tax Receipts formerly Fran/Occ Lic Fund - Used for establishing fees. Fund closed to Gen. Fund end of FY2010.
 **Implemented GASB 54 FY2010 - GASB 54 definition of funds required reclassing from capital project to special revenue.