

**CITY OF SANIBEL**

**RESOLUTION 12-013**

**A RESOLUTION ADOPTING A COST ALLOCATION PLAN, (ALSO KNOWN AS AN INDIRECT COST PLAN) FOR THE FISCAL YEAR 2011-12; 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 2011-12, 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.



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**City of Sanibel, Florida**  
**Central Services**  
**Full Cost Allocation Plan**  
**FY 2011**

**ACTUAL COSTS FOR THE YEAR ENDED**  
**SEPTEMBER 30, 2011**

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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

Central Service Departments	BEACH MAINT	BEACH ENFORCE	SEWER SYSTEM	LEGISLATIVE	PLANNING	POLICE SVCS	TRANS FUND 101
BLDG USE ALLO				3,553	5,953		
EQUIP USE ALLO							
INSURANCE	6,127	7,438	60,766	4,349	11,390	30,403	21,639
PW DIR/GARAGE	5,410	12,881	11,076				282,503
CITY ATTORNEY	4,870	4,870	38,956	126,606	97,390		9,739
PUB FACILITIES			2,041	18,881	31,635		
MGMT INFO SYS	8,977	10,754	51,748		21,187	351,338	20,034
FINANCE	42,063	50,327	80,903	6,866	14,353	55,187	33,602
POLICE ADMIN		138,431				245,492	
PKS & REC ADM		22,732					
CITY MANAGER	41,576	49,757	191,876	9,880	22,724		66,040
NAT RES MGMT	13,275						
Total Allocated	122,298	297,190	437,366	170,135	204,632	682,420	433,557

Central Service Departments	BLDG/FUND 169	SEMP	GARBAGE/SW	SENIORS PROG	BIG ARTS FAC	INTERFUND TRAN	HIS MUS/VILLAG
BLDG USE ALLO	2,981			2,009			
EQUIP USE ALLO							
INSURANCE	5,946	453		7,233	5,094		
PW DIR/GARAGE							
CITY ATTORNEY	34,086	4,870	4,870		4,870		
PUB FACILITIES	15,851			75,978	5,806		58,062
MGMT INFO SYS	13,779						
FINANCE	45,893	136	152	2,215	44	529	1,108
POLICE ADMIN							
PKS & REC ADM							
CITY MANAGER	23,752	356	1,699	5,770	474		6,442
NAT RES MGMT							
Total Allocated	142,288	5,815	6,721	93,205	16,288	529	65,612

Allocated Costs by Department

Consolidated

	BRAZIL PEPPER	BUSINESS TAX	ELE PARK MAINT	DEBT SERVICE	CAP PROJECTS	CHR/BMRH	OPEB TRUST FD
Central Service Departments							
BLDG USE ALLO						467	
EQUIP USE ALLO							
INSURANCE			1,990			1,354	
PW DIR/GARAGE					19,478		
CITY ATTORNEY							
PUB FACILITIES						21,909	
MGMT INFO SYS							
FINANCE	1,724	132,032	5,276	1,691	7,774	327	518
POLICE ADMIN							
PKS & REC ADM			68,343				
CITY MANAGER	6,600		8,457	29,404	82,243	10,354	1,106
NAT RES MGMT							
Total Allocated	8,324	132,032	84,066	31,095	109,495	34,411	1,624

	GEN PENSION TR	NON-BEACH PKS	SHELL HARBOR	SANI EST CANAL	W/S DREDGING	POL PEN TRUST	GENERAL GOVT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
INSURANCE							
PW DIR/GARAGE							
CITY ATTORNEY		4,870					319,882
PUB FACILITIES		191,604					58,430
MGMT INFO SYS							
FINANCE	4,108		464	1,118	819	1,479	
POLICE ADMIN							
PKS & REC ADM							3,328,088
CITY MANAGER	47,149		1,620	514	949	27,586	1,839,298
NAT RES MGMT							171,532
Total Allocated	51,257	196,474	2,084	1,632	1,768	29,065	484,318

Allocated Costs by Department

Consolidated

	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments				
BLDG USE ALLO		14,963		14,963
EQUIP USE ALLO				
INSURANCE	12,209	176,391		176,391
PW DIR/GARAGE		631,752		631,752
CITY ATTORNEY		413,905		413,905
PUB FACILITIES		421,767		421,767
MGMT INFO SYS		477,817	71,247	549,064
FINANCE	21,449	512,157		512,157
POLICE ADMIN		3,712,011		3,712,011
PKS & REC ADM		1,930,373		1,930,373
CITY MANAGER		807,860		807,860
NAT RES MGMT		497,593		497,593
Total Allocated	33,658	9,596,589	71,247	9,667,836

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	48,298		
EQUIP USE ALLO	116,542		
INSURANCE	538,382	-263,941	
PW DIR/GARAGE	668,948	-13,105	
CITY ATTORNEY	518,229	-79,522	
PUB FACILITIES	536,980	-44,764	
MGMT INFO SYS	717,692	-6,622	
FINANCE	785,805		
POLICE ADMIN	3,434,686	-83,716	
PKS & REC ADM	1,681,368	-33,303	
CITY MANAGER	735,266		
NAT RES MGMT	410,613		
BEACH MAINT			122,298
BEACH ENFORCE			297,190
SEWER SYSTEM			437,366
LEGISLATIVE			170,135
PLANNING			204,632
POLICE SVCS			682,420
TRANS FUND 101			433,557
BLDG/FUND 169			142,288
SEMP			5,815
GARBAGE/SW			6,721
SENIORS PROG			93,205
BIG ARTS FAC			16,288
INTERFUND TRAN			529
HIS MUS/VILLAG			65,612
BRAZIL PEPPER			8,324
BUSINESS TAX			132,032
ELE PARK MAINT			84,066
DEBT SERVICE			31,095
CAP PROJECTS			109,495
CHR/BMRH			34,411
OPEB TRUST FD			1,624
GEN PENSION TR			51,257
NON-BEACH PKS			196,474
SHELL HARBOR			2,084
SANI EST CANAL			1,632
W/S DREDGING			1,768
POL PEN TRUST			29,065
GENERAL GOVT			6,201,548
ALL OTHERS			33,658
Reimbursement			71,247
Total	10,192,809	-524,973	9,667,836

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	-48,298						
EQUIP USE ALLO		-116,542					
INSURANCE			-295,373				
PW DIR/GARAGE		1,419	16,459	-725,720		7,298	10,038
CITY ATTORNEY	2,807	935	3,811		-486,948	13,322	3,498
PUB FACILITIES	733	3,880	3,206	61,660		-600,730	5,743
MGMT INFO SYS	5,226	65,568	7,342			27,773	-851,578
FINANCE	5,633	634	10,312			29,937	66,735
POLICE ADMIN	14,863	39,557	21,191	28,548	24,348	78,988	25,062
PKS & REC ADM			43,763	3,063	14,609		68,721
CITY MANAGER	2,444	3,745	9,009			12,987	107,805
NAT RES MGMT	1,629	804	3,889	697	34,086	8,658	14,912
BEACH MAINT			6,127	5,410	4,870		8,977
BEACH ENFORCE			7,438	12,881	4,870		10,754
SEWER SYSTEM			60,766	11,076	38,956	2,041	51,748
LEGISLATIVE	3,553		4,349		126,606	18,881	
PLANNING	5,953		11,390		97,390	31,635	21,187
POLICE SVCS			30,403				351,338
TRANS FUND 101			21,639	282,503	9,739		20,034
BLDG/FUND 169	2,981		5,946		34,086	15,851	13,779
SEMP			453		4,870		
GARBAGE/SW					4,870		
SENIORS PROG	2,009		7,233			75,978	
BIG ARTS FAC			5,094		4,870	5,806	
INTERFUND TRAN							
HIS MUS/VILLAG						58,062	
BRAZIL PEPPER							
BUSINESS TAX							
ELE PARK MAINT			1,990				
DEBT SERVICE							
CAP PROJECTS					19,478		
CHR/BMRH	467		1,354			21,909	
OPEB TRUST FD							
GEN PENSION TR							
NON-BEACH PKS					4,870	191,604	
SHELL HARBOR							
SANI EST CANAL							
W/S DREDGING							
POL PEN TRUST							
GENERAL GOVT				319,882	58,430		
ALL OTHERS			12,209				
Reimbursement							71,247
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

Departments	FINANCE	POLICE ADMIN	PKS & REC ADM	CITY MANAGER	NAT RES MGMT	Tot. Allocated
BLDG USE ALLO						
EQUIP USE ALLO						
INSURANCE	1,325			19,607		
PW DIR/GARAGE	10,282			24,381		
CITY ATTORNEY	4,990			18,878		
PUB FACILITIES	13,721			19,571		
MGMT INFO SYS	11,056			23,543		
FINANCE	-927,701			28,645		
POLICE ADMIN	3,298	-3,712,011		125,186		
PKS & REC ADM	90,889		-1,930,373	61,263		
CITY MANAGER	273,922			-1,145,178		
NAT RES MGMT	6,061			16,244	-497,593	
BEACH MAINT	42,063			41,576	13,275	122,298
BEACH ENFORCE	50,327	138,431	22,732	49,757		297,190
SEWER SYSTEM	80,903			191,876		437,366
LEGISLATIVE	6,866			9,880		170,135
PLANNING	14,353			22,724		204,632
POLICE SVCS	55,187	245,492				682,420
TRANS FUND 101	33,602			66,040		433,557
BLDG/FUND 169	45,893			23,752		142,288
SEMP	136			356		5,815
GARBAGE/SW	152			1,699		6,721
SENIORS PROG	2,215			5,770		93,205
HIG ARTS FAC	44			474		16,288
INTERFUND TRAN	529					529
HIS MUS/VILLAG	1,108			6,442		65,612
BRAZIL PEPPER	1,724			6,600		8,324
BUSINESS TAX	132,032					132,032
ELE PARK MAINT	5,276		68,343	8,457		84,066
DEBT SERVICE	1,691			29,404		31,095
CAP PROJECTS	7,774			82,243		109,495
CHR/BMRH	327			10,354		34,411
OPEB TRUST FD	518			1,106		1,624
GEN PENSION TR	4,108			47,149		51,257
NON-BEACH PKS						196,474
SHELL HARBOR	464			1,620		2,084
SANI EST CANAL	1,118			514		1,632
W/S DREDGING	819			949		1,768
POL PEN TRUST	1,479			27,586		29,065
GENERAL GOVT		3,328,088	1,839,298	171,532	484,318	6,201,548
ALL OTHERS	21,449					33,658
Reimbursement						71,247
Total	0	0	0	0	0	9,667,836

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/11  
 Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
BLDG USE ALLO	
CITY HALL	OCCUPIED SQUARE FOOTAGE
CIVIC CENTER	OCCUPIED SQUARE FOOTAGE
EQUIP USE ALLO	
EQUIPMENT	DEPRECIATION EXPENSE
VEHICLE	ACQUISITION COST
INSURANCE	
PROPERTY INSURANCE	BUILDING AND CONTENT VALUES (1000'S)
AUTO INSURANCE	PREMIUMS PAID
GENERAL LIABILITY	NUMBER OF FTE'S PER DEPARTMENT
CITY HALL	OCCUPIED SQUARE FOOTAGE
CIVIC CENTER	OCCUPIED SQUARE FOOTAGE
OTHER INSURANCE	PREMIUMS PER DEPARTMENT
FLOOD	PREMIUMS BY DEPARTMENT
PW DIR/GARAGE	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES SUPERVISED
PUBLIC WKS FACILITY	OCCUPIED SQUARE FOOTAGE
VEHICLE MAINTENANCE	MANPOWER HOURS BY DEPARTMENT/FUND
RECREATION	LABOR AND BENEFIT CHARGES
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	PERCENTAGE OF SUPPORT TIME PER DEPARTMENT
FINANCE	
GENERAL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT
PAYROLL/BENEFITS	NUMBER OF FTE'S PER DEPARTMENT
RISK MANAGEMENT	NUMBER OF FTE'S PER DEPARTMENT
OTHER ACCOUNTING	DIRECT ASSIGNMENT
BUSINESS TAX	DIRECT ASSIGNMENT

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/11  
 Summary of Allocation Basis

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
INFO DESK SUPPORT	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
CITY MANAGER	
DEPARTMENT COORD	FY 2011 EXPENDITURES EXCL TRANSFERS (1,000'S)
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 \$2,291,100 and yields a use charge of \$45,822. This has been allocated based on usable square footage occupied.

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

BLDG USE ALLO  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	48,298			48,298
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	48,298	0		48,298
	=====	=====		=====

BLDG USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	CITY HALL	CIVIC CENTER
Expenses:				
DEPRECIATION EXPENSE	48,298		45,822	2,476
Departmental Expenditures:	48,298		45,822	2,476
Functional Cost:	48,298		45,822	2,476
1st Allocation:	48,298		45,822	2,476
	-----		-----	-----
2nd Allocation:	0			
	-----			
Total Allocated:	48,298		45,822	2,476
	=====		=====	=====

BLDG USE ALLO  
 Detail Allocation of  
 CITY HALL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CITY ATTORNEY	896.00	6.126	2,807		2,807		2,807
PUB FACILITIES	234.00	1.600	733		733		733
MGMT INFO SYS	1,668.00	11.404	5,226		5,226		5,226
FINANCE	1,798.00	12.293	5,633		5,633		5,633
POLICE ADMIN	4,744.00	32.435	14,863		14,863		14,863
CITY MANAGER	780.00	5.333	2,444		2,444		2,444
NAT RES MGMT	520.00	3.555	1,629		1,629		1,629
LEGISLATIVE	1,134.00	7.753	3,553		3,553		3,553
PLANNING	1,900.00	12.991	5,953		5,953		5,953
BLDG/FUND 169	952.00	6.509	2,981		2,981		2,981
Total:	14,626.00	100.000	45,822		45,822		45,822
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

BLDG USE ALLO  
 Detail Allocation of  
 CIVIC CENTER

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

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

BLDG USE ALLO

Departmental Cost Allocation Summary

Departments	Total	CITY HALL	CIVIC CENTER
CITY ATTORNEY	2,807	2,807	
PUB FACILITIES	733	733	
MGMT INFO SYS	5,226	5,226	
FINANCE	5,633	5,633	
POLICE ADMIN	14,863	14,863	
CITY MANAGER	2,444	2,444	
NAT RES MGMT	1,629	1,629	
LEGISLATIVE	3,553	3,553	
PLANNING	5,953	5,953	
BLDG/FUND 169	2,981	2,981	
SENIORS PROG	2,009		2,009
CHR/BMRH	467		467
Reimbursement:			
Total:	48,298	45,822	2,476
	=====	=====	=====

**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 \$107,433 has been allocated based on depreciation cost taken from the fixed asset report. 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:	116,542			116,542
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	116,542	0		116,542
	=====	=====		=====

EQUIP USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	EQUIPMENT	VEHICLE
Expenses:				
DEPRECIATION EXPENSE	116,542		107,433	9,109
Departmental				
Expenditures:	116,542		107,433	9,109
Functional Cost:	116,542		107,433	9,109
1st Allocation:	116,542		107,433	9,109
	-----		-----	-----
2nd Allocation:	0			
	-----			
Total Allocated:	116,542		107,433	9,109
	=====		=====	=====

EQUIP USE ALLO  
 Detail Allocation of  
 EQUIPMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	1,419.00	1.321	1,419		1,419		1,419
CITY ATTORNEY	935.00	0.870	935		935		935
MGMT INFO SYS	65,568.00	61.032	65,568		65,568		65,568
FINANCE	634.00	0.590	634		634		634
POLICE ADMIN	34,328.00	31.953	34,328		34,328		34,328
CITY MANAGER	3,745.00	3.486	3,745		3,745		3,745
NAT RES MGMT	804.00	0.748	804		804		804
Total:	107,433.00	100.000	107,433		107,433		107,433
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DEPRECIATION EXPENSE

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	EQUIPMENT	VEHICLE
PW DIR/GARAGE	1,419	1,419	
CITY ATTORNEY	935	935	
PUB FACILITIES	3,880		3,880
MGMT INFO SYS	65,568	65,568	
FINANCE	634	634	
POLICE ADMIN	39,557	34,328	5,229
CITY MANAGER	3,745	3,745	
NAT RES MGMT	804	804	
Reimbursement:			
Total:	116,542	107,433	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:	538,382			538,382
Deductions:				
OPEB	-52,480			
GENERAL GOVERNMENT	-211,461			
Total Deductions:	-263,941			-263,941
Allocated Additions:				
FINANCE		1,325	1,325	
CITY MANAGER		19,607	19,607	
Total Allocated Additions:		20,932	20,932	20,932
Total to be Allocated:	274,441	20,932		295,373
	=====	=====		=====

INSURANCE  
 Schedule of Costs to be  
 Allocated by Function

Expenses:	Total	G & A	PROPERTY INSURANCE	AUTO INSURANCE	GENERAL LIABILITY
FLOOD	12,065				
WINDSTORM	19,016				
POSITION FIDELITY	2,795				
PROPERTY	88,715		75,235		
AUTO	28,404			28,404	
COMP GEN LIABILITY	120,202				120,202
LAW ENFORCEMENT	1,117				
OPEB	52,480	52,480			
POLLUTION LIABILITY	2,127				
GENERAL GOVERNMENT	211,461	211,461			
Departmental Expenditures:	538,382	263,941	75,235	28,404	120,202
Deductions:	-263,941	-263,941			
Functional Cost:	274,441		75,235	28,404	120,202
1st Allocation:	274,441		75,235	28,404	120,202
-----			-----	-----	-----
Additions 2nd					
Others:	20,932	20,932	5,737	2,166	9,167
Reallocate Admin:		-20,932			
2nd Allocation:	20,932		5,737	2,166	9,167
-----			-----	-----	-----
Total Allocated:	295,373		80,972	30,570	129,369
=====			=====	=====	=====

INSURANCE  
 Schedule of Costs to be  
 Allocated by Function

	CITY HALL	CIVIC CENTER	OTHER INSURANCE	FLOOD
Expenses:				
FLOOD	2,806			9,259
WINDSTORM	13,979	5,037		
POSITION FIDELITY			2,795	
PROPERTY	11,841	1,639		
AUTO				
COMP GEN LIABILITY				
LAW ENFORCEMENT			1,117	
OPEB				
POLLUTION LIABILITY	2,127			
GENERAL GOVERNMENT				
Departmental				
Expenditures:	30,753	6,676	3,912	9,259
Functional Cost:	30,753	6,676	3,912	9,259
1st Allocation:	30,753	6,676	3,912	9,259
-----				
Additions 2nd				
Others:	2,346	509	298	709
2nd Allocation:	2,346	509	298	709
-----				
Total Allocated:	33,099	7,185	4,210	9,968
=====				

INSURANCE  
 Detail Allocation of  
 PROPERTY INSURANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	1,629.00	3.381	2,544		2,544	194	2,738
PKS & REC ADM	12,547.00	26.042	19,593		19,593	1,494	21,087
BEACH ENFORCE	154.00	0.320	240		240	18	258
SEWER SYSTEM	23,294.00	48.348	36,375		36,375	2,774	39,149
POLICE SVCS	195.00	0.405	305		305	23	328
BIG ARTS FAC	3,031.00	6.291	4,733		4,733	361	5,094
ELE PARK MAINT	1,184.00	2.457	1,849		1,849	141	1,990
ALL OTHERS	6,146.00	12.756	9,596		9,596	732	10,328
Total:	48,180.00	100.000	75,235		75,235	5,737	80,972
	=====	=====	=====	=====	=====	=====	=====

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	805.00	2.834	805		805	61	866
POLICE ADMIN	6,941.00	24.437	6,941		6,941	529	7,470
PKS & REC ADM	1,131.00	3.982	1,131		1,131	86	1,217
NAT RES MGMT	34.00	0.120	34		34	3	37
BEACH MAINT	720.50	2.537	721		721	55	776
BEACH ENFORCE	720.50	2.537	721		721	55	776
SEWER SYSTEM	4,894.50	17.232	4,895		4,895	373	5,268
TRANS FUND 101	12,646.50	44.524	12,647		12,647	965	13,612
SEMP	421.00	1.482	421		421	32	453
ALL OTHERS	90.00	0.317	88		88	7	95
Total:	28,404.00	100.000	28,404		28,404	2,166	30,570
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PREMIUMS PAID

Source: COMPOSITE AUTOMOBILE SCHEDULE

INSURANCE  
 Detail Allocation of  
 GENERAL LIABILITY

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	5.24	3.613	4,342		4,342	331	4,673
CITY ATTORNEY	2.00	1.379	1,657		1,657	126	1,783
PUB FACILITIES	3.00	2.068	2,486		2,486	190	2,676
MGMT INFO SYS	4.00	2.758	3,315		3,315	253	3,568
FINANCE	7.00	4.826	5,801		5,801	442	6,243
POLICE ADMIN	2.00	1.379	1,657		1,657	126	1,783
PKS & REC ADM	24.06	16.587	19,938		19,938	1,521	21,459
CITY MANAGER	4.75	3.275	3,936		3,936	300	4,236
NAT RES MGMT	3.00	2.068	2,486		2,486	190	2,676
BEACH MAINT	6.00	4.137	4,972		4,972	379	5,351
BEACH ENFORCE	7.18	4.950	5,950		5,950	454	6,404
SEWER SYSTEM	18.33	12.637	15,190		15,190	1,159	16,349
LEGISLATIVE	2.00	1.379	1,657		1,657	126	1,783
PLANNING	7.95	5.481	6,588		6,588	502	7,090
POLICE SVCS	33.72	23.247	27,944		27,944	2,131	30,075
TRANS FUND 101	9.00	6.205	7,458		7,458	569	8,027
BLDG/FUND 169	4.25	2.930	3,522		3,522	269	3,791
SENIORS PROG	1.57	1.082	1,303		1,303	99	1,402
Total:	145.05	100.000	120,202		120,202	9,167	129,369
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE'S PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

INSURANCE  
 Detail Allocation of  
 CITY HALL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CITY ATTORNEY	896.00	6.126	1,884		1,884	144	2,028
PUB FACILITIES	234.00	1.600	492		492	38	530
MGMT INFO SYS	1,668.00	11.404	3,507		3,507	267	3,774
FINANCE	1,798.00	12.293	3,781		3,781	288	4,069
POLICE ADMIN	4,744.00	32.435	9,975		9,975	761	10,736
CITY MANAGER	780.00	5.333	1,640		1,640	125	1,765
NAT RES MGMT	520.00	3.555	1,093		1,093	83	1,176
LEGISLATIVE	1,134.00	7.753	2,384		2,384	182	2,566
PLANNING	1,900.00	12.991	3,995		3,995	305	4,300
BLDG/FUND 169	952.00	6.509	2,002		2,002	153	2,155
Total:	14,626.00	100.000	30,753		30,753	2,346	33,099
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS/STATEMENT OF VALUES

INSURANCE  
 Detail Allocation of  
 CIVIC CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SENIORS PROG	3,170.00	81.157	5,418		5,418	413	5,831
CHR/BMRH	736.00	18.843	1,258		1,258	96	1,354
Total:	3,906.00	100.000	6,676		6,676	509	7,185
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS/STATEMENT OF VALUES

INSURANCE  
 Detail Allocation of  
 OTHER INSURANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
POLICE ADMIN	1,117.00	28.553	1,117		1,117	85	1,202
CITY MANAGER	2,795.00	71.447	2,795		2,795	213	3,008
Total:	3,912.00	100.000	3,912		3,912	298	4,210
	=====	=====	=====	=====	=====	=====	=====

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	7,602.00	82.104	7,602		7,602	580	8,182
ALL OTHERS	1,657.00	17.896	1,657		1,657	129	1,786
Total:	9,259.00	100.000	9,259		9,259	709	9,968
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PREMIUMS BY DEPARTMENT

Source: SCHEDULE OF INSURANCE COVERAGE

INSURANCE

Departmental Cost Allocation Summary

Departments	Total	PROPERTY INSURANCE	AUTO INSURANCE	GENERAL LIABILITY	CITY HALL
PW DIR/GARAGE	16,459	2,738	866	4,673	
CITY ATTORNEY	3,811			1,783	2,028
PUB FACILITIES	3,206			2,676	530
MGMT INFO SYS	7,342			3,568	3,774
FINANCE	10,312			6,243	4,069
POLICE ADMIN	21,191		7,470	1,783	10,736
PKS & REC ADM	43,763	21,087	1,217	21,459	
CITY MANAGER	9,009			4,236	1,765
NAT RES MGMT	3,889		37	2,676	1,176
BEACH MAINT	6,127		776	5,351	
BEACH ENFORCE	7,438	258	776	6,404	
SEWER SYSTEM	60,766	39,149	5,268	16,349	
LEGISLATIVE	4,349			1,783	2,566
PLANNING	11,390			7,090	4,300
POLICE SVCS	30,403	328		30,075	
TRANS FUND 101	21,639		13,612	8,027	
BLDG/FUND 169	5,946			3,791	2,155
SEMP	453		453		
SENIORS PROG	7,233			1,402	
BIG ARTS FAC	5,094	5,094			
ELE PARK MAINT	1,990	1,990			
CHR/BMRH	1,354				
ALL OTHERS	12,209	10,328	95		
Reimbursement:					
Total:	295,373	80,972	30,570	129,369	33,099
	=====	=====	=====	=====	=====

INSURANCE

Departmental Cost Allocation Summary

Departments	CIVIC CENTER	OTHER INSURANCE	FLOOD
PW DIR/GARAGE			8,182
CITY ATTORNEY			
PUB FACILITIES			
MGMT INFO SYS			
FINANCE			
POLICE ADMIN		1,202	
PKS & REC ADM			
CITY MANAGER		3,008	
NAT RES MGMT			
BEACH MAINT			
BEACH ENFORCE			
SEWER SYSTEM			
LEGISLATIVE			
PLANNING			
POLICE SVCS			
TRANS FUND 101			
BLDG/FUND 169			
SEMP			
SENIORS PROG	5,831		
BIG ARTS FAC			
ELE PARK MAINT			
CHR/BMRH	1,354		
ALL OTHERS			1,786
Reimbursement:			
Total:	7,185	4,210	9,968
	=====	=====	=====

**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. 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:	668,948			668,948
Deductions:				
CAPITAL OUTLAY	-8,145			
AIDS TO PRIVATE ORGS	-1,000			
ROAD MATERIALS	-3,960			
Total Deductions:	-13,105			-13,105
Allocated Additions:				
EQUIP USE ALLO	1,419		1,419	
INSURANCE	15,293	1,166	16,459	
PW DIR/GARAGE		79,409	79,409	
PUB FACILITIES		7,298	7,298	
MGMT INFO SYS		10,038	10,038	
FINANCE		10,282	10,282	
CITY MANAGER		24,381	24,381	
Total Allocated Additions:	16,712	132,574	149,286	149,286
Total to be Allocated:	672,555	132,574		805,129
	=====	=====		=====

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	379,063		276,927		100,783
FRINGE BENEFITS	234,115		181,466		51,813
PROFESSIONAL SVCS	29		29		
TRAVEL	8,267		8,267		
COMMUNICATIONS	7,291		7,291		
REPAIRS & MAINT	9,873		9,873		
BOOKS & PUBLICATIONS	5,849		5,849		
CAPITAL OUTLAY	8,145	8,145			
AIDS TO PRIVATE ORGS	1,000	1,000			
ROAD MATERIALS	3,960	3,960			
OTHER CHARGES	11,356		1,957	9,399	
Departmental Expenditures:	668,948	13,105	491,659	9,399	152,596
Deductions:	-13,105	-13,105			
Functional Cost:	655,843		491,659	9,399	152,596
Additions 1st					
Others:	16,712	16,712	12,528	240	3,888
Reallocate Admin:		-16,712			
1st Allocation:	672,555		504,187	9,639	156,484
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Additions 2nd					
Others:	132,574	132,574	99,385	1,900	30,846
Reallocate Admin:		-132,574			
2nd Allocation:	132,574		99,385	1,900	30,846
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Total Allocated:	805,129		603,572	11,539	187,330
=====			=====	=====	=====

PW DIR/GARAGE

Schedule of Costs to be

Allocated by Function

RECREATION

Expenses:

SALARIES AND WAGES	1,353
FRINGE BENEFITS	836
PROFESSIONAL SVCS	
TRAVEL	
COMMUNICATIONS	
REPAIRS & MAINT	
BOOKS & PUBLICATIONS	
CAPITAL OUTLAY	
AIDS TO PRIVATE ORGS	
ROAD MATERIALS	
OTHER CHARGES	

Departmental Expenditures:	2,189
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Functional Cost:	2,189
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Additions 1st Others:	56
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1st Allocation:	2,245
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Additions 2nd Others:	443
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2nd Allocation:	443
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Total Allocated:	2,688
	=====

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	5.24	14.732	74,274		74,274		74,274
PUB FACILITIES	3.00	8.434	42,524		42,524	9,830	52,354
TRANS FUND 101	9.00	25.302	127,571		127,571	29,491	157,062
GENERAL GOVT	18.33	51.532	259,818		259,818	60,064	319,882
Total:	35.57	100.000	504,187		504,187	99,385	603,572
	=====	=====	=====	=====	=====	=====	=====

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	5,135		5,135		5,135
PUB FACILITIES	3,160.00	42.900	4,135		4,135	1,744	5,879
SEWER SYSTEM	282.00	3.828	369		369	156	525
Total:	7,366.00	100.000	9,639		9,639	1,900	11,539
	=====	=====	=====	=====	=====	=====	=====

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	64.00	1.830	2,863		2,863	564	3,427
POLICE ADMIN	533.00	15.239	23,847		23,847	4,701	28,548
PKS & REC ADM	7.00	0.200	313		313	62	375
NAT RES MGMT	13.00	0.372	582		582	115	697
BEACH MAINT	101.00	2.888	4,519		4,519	891	5,410
BEACH ENFORCE	240.50	6.876	10,760		10,760	2,121	12,881
SEWER SYSTEM	197.00	5.633	8,814		8,814	1,737	10,551
TRANS FUND 101	2,342.00	66.962	104,786		104,786	20,655	125,441
Total:	3,497.50	100.000	156,484		156,484	30,846	187,330
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: MANPOWER HOURS BY DEPARTMENT/FUND

Source: PUBLIC WORKS DIRECTOR

PW DIR/GARAGE  
 Detail Allocation of  
 RECREATION

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PKS & REC ADM	100.00	100.000	2,245		2,245	443	2,688
Total:	100.00	100.000	2,245		2,245	443	2,688
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: LABOR AND BENEFIT CHARGES

Source: PUBLIC WORKS LABOR DISTRIBUTION REPORT

PW DIR/GARAGE

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN	PUBLIC WKS FACILITY	VEHICLE MAINTENANCE	RECREATION
PW DIR/GARAGE	79,409	74,274	5,135		
PUB FACILITIES	61,660	52,354	5,879	3,427	
POLICE ADMIN	28,548			28,548	
PKS & REC ADM	3,063			375	2,688
NAT RES MGMT	697			697	
BEACH MAINT	5,410			5,410	
BEACH ENFORCE	12,881			12,881	
SEWER SYSTEM	11,076		525	10,551	
TRANS FUND 101	282,503	157,062		125,441	
GENERAL GOVT	319,882	319,882			
Reimbursement:					
Total:	805,129	603,572	11,539	187,330	2,688
	=====	=====	=====	=====	=====

**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:	518,229			518,229
Deductions:				
LEGAL SERVICES	-79,522			
Total Deductions:	-79,522			-79,522
Allocated Additions:				
BLDG USE ALLO	2,807		2,807	
EQUIP USE ALLO	935		935	
INSURANCE	3,541	270	3,811	
PUB FACILITIES		13,322	13,322	
MGMT INFO SYS		3,498	3,498	
FINANCE		4,990	4,990	
CITY MANAGER		18,878	18,878	
Total Allocated Additions:	7,283	40,958	48,241	48,241
Total to be Allocated:	445,990	40,958		486,948
	=====	=====		=====

CITY ATTORNEY  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	LEGAL SERVICES
Expenses:			
SALARIES AND WAGES	250,344		250,344
FRINGE BENEFITS	142,039		142,039
TRAVEL & PER DIEM	7,654		7,654
COMMUNICATIONS	1,740		1,740
OFFICE SUPPLIES	781		781
OPERATING SUPPLIES	185		185
LEGAL SERVICES	79,522	79,522	
LIVING ALLOWANCE	28,750		28,750
BOOKS AND PUBS	3,557		3,557
OTHER CURRENT CHGS	2,122		2,122
OTHER CHARGES	1,535		1,535
Departmental			
Expenditures:	518,229	79,522	438,707
Deductions:	-79,522	-79,522	
Functional Cost:	438,707		438,707
Additions 1st			
Others:	7,283	7,283	7,283
Reallocate Admin:		-7,283	
1st Allocation:	445,990		445,990
	-----		-----
Additions 2nd			
Others:	40,958	40,958	40,958
Reallocate Admin:		-40,958	
2nd Allocation:	40,958		40,958
	-----		-----
Total Allocated:	486,948		486,948
	=====		=====

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	22,300		22,300	2,048	24,348
PKS & REC ADM	3.00	3.000	13,380		13,380	1,229	14,609
NAT RES MGMT	7.00	7.000	31,219		31,219	2,867	34,086
BEACH MAINT	1.00	1.000	4,460		4,460	410	4,870
BEACH ENFORCE	1.00	1.000	4,460		4,460	410	4,870
SEWER SYSTEM	8.00	8.000	35,679		35,679	3,277	38,956
LEGISLATIVE	26.00	26.000	115,957		115,957	10,649	126,606
PLANNING	20.00	20.000	89,198		89,198	8,192	97,390
TRANS FUND 101	2.00	2.000	8,920		8,920	819	9,739
BLDG/FUND 169	7.00	7.000	31,219		31,219	2,867	34,086
SEMP	1.00	1.000	4,460		4,460	410	4,870
GARBAGE/SW	1.00	1.000	4,460		4,460	410	4,870
BIG ARTS FAC	1.00	1.000	4,460		4,460	410	4,870
CAP PROJECTS	4.00	4.000	17,840		17,840	1,638	19,478
NON-BEACH PKS	1.00	1.000	4,460		4,460	410	4,870
GENERAL GOVT	12.00	12.000	53,518		53,518	4,912	58,430
Total:	100.00	100.000	445,990		445,990	40,958	486,948
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF TIME SPENT PER DEPARTMENT/FUND

Source: CITY ATTORNEY

## CITY ATTORNEY

## Departmental Cost Allocation Summary

Departments	Total	LEGAL SERVICES
POLICE ADMIN	24,348	24,348
PKS & REC ADM	14,609	14,609
NAT RES MGMT	34,086	34,086
BEACH MAINT	4,870	4,870
BEACH ENFORCE	4,870	4,870
SEWER SYSTEM	38,956	38,956
LEGISLATIVE	126,606	126,606
PLANNING	97,390	97,390
TRANS FUND 101	9,739	9,739
BLDG/FUND 169	34,086	34,086
SEMP	4,870	4,870
GARBAGE/SW	4,870	4,870
BIG ARTS FAC	4,870	4,870
CAP PROJECTS	19,478	19,478
NON-BEACH PKS	4,870	4,870
GENERAL GOVT	58,430	58,430
Reimbursement:		
Total:	486,948	486,948
	=====	=====

**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. 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:	536,980			536,980
Deductions:				
CAPITAL OUTLAY	-44,764			
Total Deductions:	-44,764			-44,764
Allocated Additions:				
BLDG USE ALLO	733		733	
EQUIP USE ALLO	3,880		3,880	
INSURANCE	2,978	228	3,206	
PW DIR/GARAGE	49,522	12,138	61,660	
PUB FACILITIES		9,356	9,356	
MGMT INFO SYS		5,743	5,743	
FINANCE		13,721	13,721	
CITY MANAGER		19,571	19,571	
Total Allocated Additions:	57,113	60,757	117,870	117,870
Total to be Allocated:	549,329	60,757		610,086
	=====	=====		=====

PUB FACILITIES  
 Schedule of Costs to be  
 Allocated by Function

Expenses:	Total	G & A	MAINTENANCE	CITY HALL	CIVIC CENTER
SALARIES AND WAGES	153,149		67,385	52,071	33,693
FRINGE BENEFITS	95,497		42,019	32,469	21,009
TRAVEL/COMMUNICATION	2,709		1,192	921	596
LEASES/CURRENT CHGS	5,551		2,443	1,887	1,221
OPERATING EXPENSE	235,310		93,076	107,502	22,456
CAPITAL OUTLAY	44,764	44,764			
Departmental Expenditures:	536,980	44,764	206,115	194,850	78,975
Deductions:	-44,764	-44,764			
Functional Cost:	492,216		206,115	194,850	78,975
Additions 1st					
Others:	57,113	57,113	23,916	22,609	9,164
Reallocate Admin:		-57,113			
1st Allocation:	549,329		230,031	217,459	88,139
	-----		-----	-----	-----
Additions 2nd					
Others:	60,757	60,757	25,441	24,052	9,748
Reallocate Admin:		-60,757			
2nd Allocation:	60,757		25,441	24,052	9,748
	-----		-----	-----	-----
Total Allocated:	610,086		255,472	241,511	97,887
	=====		=====	=====	=====

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	

Departmental Expenditures:	12,276
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Functional Cost:	12,276
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Additions 1st Others:	1,424
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1st Allocation:	13,700
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Additions 2nd Others:	1,516
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2nd Allocation:	1,516
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Total Allocated:	15,216
	=====

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	5,228		5,228	578	5,806
HIS MUS/VILLAG	10.00	22.727	52,280		52,280	5,782	58,062
NON-BEACH PKS	33.00	75.000	172,523		172,523	19,081	191,604
Total:	44.00	100.000	230,031		230,031	25,441	255,472
	=====	=====	=====	=====	=====	=====	=====

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	13,322		13,322		13,322
PUB FACILITIES	234.00	1.600	3,479		3,479		3,479
MGMT INFO SYS	1,668.00	11.404	24,800		24,800	2,973	27,773
FINANCE	1,798.00	12.293	26,733		26,733	3,204	29,937
POLICE ADMIN	4,744.00	32.435	70,534		70,534	8,454	78,988
CITY MANAGER	780.00	5.333	11,597		11,597	1,390	12,987
NAT RES MGMT	520.00	3.555	7,731		7,731	927	8,658
LEGISLATIVE	1,134.00	7.753	16,860		16,860	2,021	18,881
PLANNING	1,900.00	12.991	28,249		28,249	3,386	31,635
BLDG/FUND 169	952.00	6.509	14,154		14,154	1,697	15,851
Total:	14,626.00	100.000	217,459		217,459	24,052	241,511
	=====	=====	=====	=====	=====	=====	=====

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	68,412		68,412	7,566	75,978
CHR/BMRH	724.50	22.382	19,727		19,727	2,182	21,909
Total:	3,237.00	100.000	88,139		88,139	9,748	97,887
	=====	=====	=====	=====	=====	=====	=====

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	7,298		7,298		7,298
PUB FACILITIES	3,160.00	42.900	5,877		5,877		5,877
SEWER SYSTEM	282.00	3.828	525		525	1,516	2,041
Total:	7,366.00	100.000	13,700		13,700	1,516	15,216
	=====	=====	=====	=====	=====	=====	=====

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	7,298				7,298
CITY ATTORNEY	13,322		13,322		
PUB FACILITIES	9,356		3,479		5,877
MGMT INFO SYS	27,773		27,773		
FINANCE	29,937		29,937		
POLICE ADMIN	78,988		78,988		
CITY MANAGER	12,987		12,987		
NAT RES MGMT	8,658		8,658		
SEWER SYSTEM	2,041				2,041
LEGISLATIVE	18,881		18,881		
PLANNING	31,635		31,635		
BLDG/FUND 169	15,851		15,851		
SENIORS PROG	75,978			75,978	
BIG ARTS FAC	5,806	5,806			
HIS MUS/VILLAG	58,062	58,062			
CHR/BMRH	21,909			21,909	
NON-BEACH PKS	191,604	191,604			
Reimbursement:					
Total:	610,086	255,472	241,511	97,887	15,216
	=====	=====	=====	=====	=====

**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 percentage of support time. Expenses to MIS have been adjusted for salaries and benefits associated with support from the Police Department. A credit for \$71,247 is listed under reimbursement to Police Services on detail page fifty two.

MGMT INFO SYS  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	717,692			717,692
Deductions:				
EQUIPMENT	-6,622			
Total Deductions:	-6,622			-6,622
Allocated Additions:				
BLDG USE ALLO	5,226		5,226	
EQUIP USE ALLO	65,568		65,568	
INSURANCE	6,822	520	7,342	
PUB FACILITIES	24,800	2,973	27,773	
MGMT INFO SYS		77,737	77,737	
FINANCE		11,056	11,056	
CITY MANAGER		23,543	23,543	
Total Allocated Additions:	102,416	115,829	218,245	218,245
Total to be Allocated:	813,486	115,829		929,315
	=====	=====		=====

## MGMT INFO SYS

## Schedule of Costs to be

## Allocated by Function

	Total	G & A	MIS SUPPORT
Expenses:			
SALARIES AND WAGES	229,048		229,048
FRINGE BENEFITS	122,286		122,286
PROFESSIONAL SVCS	8,914		8,914
TRAVEL & PER DIEM	5,613		5,613
COMMUNICATIONS	122,138		122,138
RENTALS & LEASES	19,595		19,595
REPAIRS & MAINT	91,100		91,100
OFFICE SUPPLIES	32		32
OPERATING SUPPLIES	34,506		34,506
BOOKS & PUBLICATIONS	214		214
OTHER CURRENT CHGS	2,492		2,492
OTHER CHARGES	3,885		3,885
ADJ - POLICE SAL/BEN	71,247		71,247
EQUIPMENT	6,622	6,622	
Departmental			
Expenditures:	717,692	6,622	711,070
Deductions:	-6,622	-6,622	
Functional Cost:	711,070		711,070
Additions 1st			
Others:	102,416	102,416	102,416
Reallocate Admin:		-102,416	
1st Allocation:	813,486		813,486
	-----		-----
Additions 2nd			
Others:	115,829	115,829	115,829
Reallocate Admin:		-115,829	
2nd Allocation:	115,829		115,829
	-----		-----
Total Allocated:	929,315		929,315
	=====		=====

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	6.17	1.234	10,038		10,038		10,038
CITY ATTORNEY	2.15	0.430	3,498		3,498		3,498
PUB FACILITIES	3.53	0.706	5,743		5,743		5,743
MGMT INFO SYS	47.78	9.556	77,737		77,737		77,737
FINANCE	35.31	7.062	57,448		57,448	9,287	66,735
POLICE ADMIN	13.26	2.652	21,574		21,574	3,488	25,062
PKS & REC ADM	36.36	7.272	59,157		59,157	9,564	68,721
CITY MANAGER	57.04	11.408	92,802		92,802	15,003	107,805
NAT RES MGMT	7.89	1.578	12,837		12,837	2,075	14,912
BEACH MAINT	4.75	0.950	7,728		7,728	1,249	8,977
BEACH ENFORCE	5.69	1.138	9,257		9,257	1,497	10,754
SEWER SYSTEM	27.38	5.476	44,546		44,546	7,202	51,748
PLANNING	11.21	2.242	18,238		18,238	2,949	21,187
POLICE SVCS	223.59	44.718	363,775	-71,247	292,528	58,810	351,338
TRANS FUND 101	10.60	2.120	17,246		17,246	2,788	20,034
BLDG/FUND 169	7.29	1.458	11,862		11,862	1,917	13,779
Sub-total:	500.00	100.000	813,486	-71,247	742,239	115,829	858,068
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Reimbursement:				71,247	71,247		71,247
Total:	500.00	100.000	813,486		813,486	115,829	929,315
=====	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF SUPPORT TIME PER DEPARTMENT

Source: MIS DEPARTMENT

MGMT INFO SYS

Departmental Cost Allocation Summary

Departments	Total	MIS SUPPORT
PW DIR/GARAGE	10,038	10,038
CITY ATTORNEY	3,498	3,498
PUB FACILITIES	5,743	5,743
MGMT INFO SYS	77,737	77,737
FINANCE	66,735	66,735
POLICE ADMIN	25,062	25,062
PKS & REC ADM	68,721	68,721
CITY MANAGER	107,805	107,805
NAT RES MGMT	14,912	14,912
BEACH MAINT	8,977	8,977
BEACH ENFORCE	10,754	10,754
SEWER SYSTEM	51,748	51,748
PLANNING	21,187	21,187
POLICE SVCS	351,338	351,338
TRANS FUND 101	20,034	20,034
BLDG/FUND 169	13,779	13,779
Reimbursement:	71,247	71,247
Total:	929,315	929,315
	=====	=====

**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. Business license issuance has been directly assigned. Costs associated with City-wide budget preparation, issuance of dog licenses, fixed asset tracking and grants management has been directly assigned.

FINANCE

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	785,805			785,805
Allocated Additions:				
BLDG USE ALLO	5,633		5,633	
EQUIP USE ALLO	634		634	
INSURANCE	9,582	730	10,312	
PUB FACILITIES	26,733	3,204	29,937	
MGMT INFO SYS	57,448	9,287	66,735	
FINANCE		12,024	12,024	
CITY MANAGER		28,645	28,645	
Total Allocated Additions:	100,030	53,890	153,920	153,920
Total to be Allocated:	885,835	53,890		939,725
	=====	=====		=====

FINANCE

Schedule of Costs to be

Allocated by Function

Expenses:	Total	G & A	GENERAL ACCOUNTING	PAYROLL/BENEFITS	RISK MANAGEMENT
SALARIES AND WAGES	462,841		148,110	69,426	37,027
FRINGE BENEFITS	226,847		72,591	34,027	18,148
PROFESSIONAL SVCS	12,110		3,874	1,817	969
ACCOUNTING & AUDIT	49,750		49,750		
TRAVEL & PER DIEM	5,965		1,908	895	477
COMMUNICATIONS	4,674		1,496	701	374
TRANSPORTATION	3,639		1,164	546	291
RENTAL & LEASES	4,403		1,410	660	352
PRINTING	2,311		739	347	185
OFFICE SUPPLIES	3,108		995	466	249
OPERATING SUPPLIES	1,503		482	225	120
OTHER CURRENT CHGS	6,613		2,116	992	529
OTHER CHARGES	2,041		654	306	163
Departmental Expenditures:	785,805		285,289	110,408	58,884
Functional Cost:	785,805		285,289	110,408	58,884
Additions 1st					
Others:	100,030	100,030	36,316	14,055	7,496
Reallocate Admin:		-100,030			
1st Allocation:	885,835		321,605	124,463	66,380
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Additions 2nd					
Others:	53,890	53,890	19,569	7,569	4,039
Reallocate Admin:		-53,890			
2nd Allocation:	53,890		19,569	7,569	4,039
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Total Allocated:	939,725		341,174	132,032	70,419
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## FINANCE

Schedule of Costs to be  
Allocated by Function

	OTHER ACCOUNTING	BUSINESS TAX
Expenses:		
SALARIES AND WAGES	138,852	69,426
FRINGE BENEFITS	68,054	34,027
PROFESSIONAL SVCS	3,633	1,817
ACCOUNTING & AUDIT		
TRAVEL & PER DIEM	1,790	895
COMMUNICATIONS	1,402	701
TRANSPORTATION	1,092	546
RENTAL & LEASES	1,321	660
PRINTING	693	347
OFFICE SUPPLIES	932	466
OPERATING SUPPLIES	451	225
OTHER CURRENT CHGS	1,984	992
OTHER CHARGES	612	306
Departmental		
Expenditures:	220,816	110,408
Functional Cost:	220,816	110,408
Additions 1st		
Others:	28,109	14,054
1st Allocation:	248,925	124,462
	-----	-----
Additions 2nd		
Others:	15,143	7,570
2nd Allocation:	15,143	7,570
	-----	-----
Total Allocated:	264,068	132,032
	=====	=====

FINANCE

Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INSURANCE	259.00	0.412	1,325		1,325		1,325
PW DIR/GARAGE	662.00	1.053	3,388		3,388		3,388
CITY ATTORNEY	461.00	0.734	2,359		2,359		2,359
PUB FACILITIES	1,910.00	3.039	9,774		9,774		9,774
MGMT INFO SYS	1,132.00	1.801	5,793		5,793		5,793
FINANCE	550.00	0.875	2,815		2,815		2,815
POLICE ADMIN	88.00	0.140	450		450		480
PKS & REC ADM	10,444.00	16.619	53,446		53,446	30	56,977
CITY MANAGER	579.00	0.921	2,963		2,963	196	3,159
NAT RES MGMT	336.00	0.535	1,719		1,719	114	1,833
BEACH MAINT	6,160.00	9.802	31,523		31,523	2,083	33,606
BEACH ENFORCE	7,370.00	11.727	37,715		37,715	2,492	40,207
SEWER SYSTEM	10,094.00	16.062	51,655		51,655	3,413	55,068
LEGISLATIVE	742.00	1.181	3,797		3,797	251	4,048
PLANNING	577.00	0.918	2,953		2,953	195	3,148
POLICE SVCS	1,404.00	2.234	7,185		7,185	475	7,660
TRANS FUND 101	3,834.00	6.101	19,620		19,620	1,296	20,916
BLDG/FUND 169	7,314.00	11.638	37,429		37,429	2,473	39,902
SEMP	25.00	0.040	128		128	8	136
GARBAGE/SW	28.00	0.045	143		143	9	152
BIG ARTS FAC	8.00	0.013	41		41	3	44
INTERFUND TRAN	97.00	0.154	496		496	33	529
HIS MUS/VILLAG	203.00	0.323	1,039		1,039	69	1,108
BRAZIL PEPPER	316.00	0.503	1,617		1,617	107	1,724
ELE PARK MAINT	967.00	1.539	4,949		4,949	327	5,276
DEBT SERVICE	310.00	0.493	1,586		1,586	105	1,691
CAP PROJECTS	1,425.00	2.267	7,292		7,292	482	7,774
CHR/BMRH	60.00	0.095	307		307	20	327
OPEB TRUST FD	95.00	0.151	486		486	32	518
GEN PENSION TR	753.00	1.198	3,853		3,853	255	4,108
SHELL HARBOR	85.00	0.135	435		435	29	464
SANI EST CANAL	205.00	0.326	1,049		1,049	69	1,118
W/S DREDGING	150.00	0.239	768		768	51	819
POL PEN TRUST	271.00	0.431	1,387		1,387	92	1,479
ALL OTHERS	3,931.00	6.255	20,120		20,120	1,329	21,449
Total:	62,845.00	100.000	321,605		321,605	19,569	341,174
	=====	=====	=====	=====	=====	=====	=====

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	5.24	3.613	4,496		4,496		4,496
CITY ATTORNEY	2.00	1.379	1,716		1,716		1,716
PUB FACILITIES	3.00	2.068	2,574		2,574		2,574
MGMT INFO SYS	4.00	2.758	3,432		3,432		3,432
FINANCE	7.00	4.826	6,006		6,006		6,006
POLICE ADMIN	2.00	1.379	1,716		1,716	122	1,838
PKS & REC ADM	24.06	16.587	20,645		20,645	1,471	22,116
CITY MANAGER	4.75	3.275	4,076		4,076	290	4,366
NAT RES MGMT	3.00	2.068	2,574		2,574	183	2,757
BEACH MAINT	6.00	4.137	5,148		5,148	367	5,515
BEACH ENFORCE	7.18	4.950	6,161		6,161	439	6,600
SEWER SYSTEM	18.33	12.637	15,728		15,728	1,121	16,849
LEGISLATIVE	2.00	1.379	1,716		1,716	122	1,838
PLANNING	7.95	5.481	6,822		6,822	486	7,308
POLICE SVCS	33.72	23.247	28,934		28,934	2,062	30,996
TRANS FUND 101	9.00	6.205	7,723		7,723	550	8,273
BLDG/FUND 169	4.25	2.930	3,647		3,647	260	3,907
SENIORS PROG	1.57	1.082	1,349		1,349	96	1,445
Total:	145.05	100.000	124,463		124,463	7,569	132,032
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE's PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

## FINANCE

Detail Allocation of  
RISK MANAGEMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	5.24	3.613	2,398		2,398		2,398
CITY ATTORNEY	2.00	1.379	915		915		915
PUB FACILITIES	3.00	2.068	1,373		1,373		1,373
MGMT INFO SYS	4.00	2.758	1,831		1,831		1,831
FINANCE	7.00	4.826	3,203		3,203		3,203
POLICE ADMIN	2.00	1.379	915		915	65	980
PKS & REC ADM	24.06	16.587	11,011		11,011	785	11,796
CITY MANAGER	4.75	3.275	2,174		2,174	155	2,329
NAT RES MGMT	3.00	2.068	1,373		1,373	98	1,471
BEACH MAINT	6.00	4.137	2,746		2,746	196	2,942
BEACH ENFORCE	7.18	4.950	3,286		3,286	234	3,520
SEWER SYSTEM	18.33	12.637	8,388		8,388	598	8,986
LEGISLATIVE	2.00	1.379	915		915	65	980
PLANNING	7.95	5.481	3,638		3,638	259	3,897
POLICE SVCS	33.72	23.247	15,431		15,431	1,100	16,531
TRANS FUND 101	9.00	6.205	4,119		4,119	294	4,413
BLDG/FUND 169	4.25	2.930	1,945		1,945	139	2,084
SENIORS PROG	1.57	1.082	719		719	51	770
Total:	145.05	100.000	66,380		66,380	4,039	70,419
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FTE's PER DEPARTMENT

Source: ANNUAL BUDGET DOCUMENT

FINANCE  
 Detail Allocation of  
 OTHER ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CITY MANAGER	100.00	100.000	248,925		248,925	15,143	264,068
Total:	100.00	100.000	248,925		248,925	15,143	264,068
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANAYLSIS REPORT

FINANCE

Detail Allocation of  
BUSINESS TAX

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUSINESS TAX	100.00	100.000	124,462		124,462	7,570	132,032
Total:	100.00	100.000	124,462		124,462	7,570	132,032
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS REPORT

FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	PAYROLL/BENEFITS	RISK MANAGEMENT	OTHER ACCOUNTING
INSURANCE	1,325	1,325			
PW DIR/GARAGE	10,282	3,388	4,496	2,398	
CITY ATTORNEY	4,990	2,359	1,716	915	
PUB FACILITIES	13,721	9,774	2,574	1,373	
MGMT INFO SYS	11,056	5,793	3,432	1,831	
FINANCE	12,024	2,815	6,006	3,203	
POLICE ADMIN	3,298	480	1,838	980	
PKS & REC ADM	90,889	56,977	22,116	11,796	
CITY MANAGER	273,922	3,159	4,366	2,329	264,068
NAT RES MGMT	6,061	1,833	2,757	1,471	
BEACH MAINT	42,063	33,606	5,515	2,942	
BEACH ENFORCE	50,327	40,207	6,600	3,520	
SEWER SYSTEM	80,903	55,068	16,849	8,986	
LEGISLATIVE	6,866	4,048	1,838	980	
PLANNING	14,353	3,148	7,308	3,897	
POLICE SVCS	55,187	7,660	30,996	16,531	
TRANS FUND 101	33,602	20,916	8,273	4,413	
BLDG/FUND 169	45,893	39,902	3,907	2,084	
SEMP	136	136			
GARBAGE/SW	152	152			
SENIORS PROG	2,215		1,445	770	
BIG ARTS FAC	44	44			
INTERFUND TRAN	529	529			
HIS MUS/VILLAG	1,108	1,108			
BRAZIL PEPPER	1,724	1,724			
BUSINESS TAX	132,032				
ELE PARK MAINT	5,276	5,276			
DEBT SERVICE	1,691	1,691			
CAP PROJECTS	7,774	7,774			
CHR/BMRH	327	327			
OPEB TRUST FD	518	518			
GEN PENSION TR	4,108	4,108			
SHELL HARBOR	464	464			
SANI EST CANAL	1,118	1,118			
W/S DREDGING	819	819			
POL PEN TRUST	1,479	1,479			
ALL OTHERS	21,449	21,449			

Reimbursement:

Total:	939,725	341,174	132,032	70,419	264,068
	=====	=====	=====	=====	=====

FINANCE

Departmental Cost Allocation Summary

Departments BUSINESS TAX

- 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
- BUSINESS TAX
- ELE PARK MAINT
- DEBT SERVICE
- CAP PROJECTS
- CHR/BMRH
- OPEB TRUST FD
- GEN PENSION TR
- SHELL HARBOR
- SANI EST CANAL
- W/S DREDGING
- POL PEN TRUST
- ALL OTHERS

132,032

Reimbursement:

Total: 132,032

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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:	3,434,686			3,434,686
Deductions:				
PROMOTIONAL ACTIVITY	-1,664			
CAPITAL OUTLAY	-10,805			
MIS SALARY/BENEFITS	-71,247			
Total Deductions:	-83,716			-83,716
Allocated Additions:				
BLDG USE ALLO	14,863		14,863	
EQUIP USE ALLO	39,557		39,557	
INSURANCE	19,690	1,501	21,191	
PW DIR/GARAGE	23,847	4,701	28,548	
CITY ATTORNEY	22,300	2,048	24,348	
PUB FACILITIES	70,534	8,454	78,988	
MGMT INFO SYS	21,574	3,488	25,062	
FINANCE	3,081	217	3,298	
POLICE ADMIN		13,908	13,908	
CITY MANAGER		125,186	125,186	
Total Allocated Additions:	215,446	159,503	374,949	374,949
Total to be Allocated:	3,566,416	159,503		3,725,919
	=====	=====		=====

POLICE ADMIN  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN	POLICE SERVICES	BEACH PARKING SUPP
Expenses:					
SALARIES AND WAGES	1,843,140		153,865	1,642,961	46,314
FRINGE BENEFITS	1,240,576		103,566	1,105,836	31,174
TRAVEL AND PER DIEM	87,706		7,508	80,198	
COMMUNICATIONS	24,954		2,136	22,818	
TRANS/POSTAGE	1,680		144	1,536	
REPAIRS AND MAINT	23,005		1,969	21,036	
OTHER CURRENT CHGS	16,964		1,452	15,512	
OFFICE SUPPLIES	4,303		368	3,935	
OPERATING SUPPLIES	98,697		8,448	90,249	
BOOKS & PUBLICATIONS	924		79	845	
RENTAL AND LEASES	7,718		661	7,057	
PRINTING	720		62	658	
OTHER CONT SERVICES	132		11	121	
PROMOTIONAL ACTIVITY	1,664	1,664			
CAPITAL OUTLAY	10,805	10,805			
OTHER CHARGES	451		39	412	
MIS SALARY/BENEFITS	71,247	71,247			
Departmental Expenditures:	3,434,686	83,716	280,308	2,993,174	77,488
Deductions:	-83,716	-83,716			
Functional Cost:	3,350,970		280,308	2,993,174	77,488
Additions 1st					
Others:	215,446	215,446	18,022	192,442	4,982
Reallocate Admin:		-215,446			
1st Allocation:	3,566,416		298,330	3,185,616	82,470
-----					
Additions 2nd					
Others:	159,503	159,503	13,342	142,472	3,689
Reallocate Admin:		-159,503			
2nd Allocation:	159,503		13,342	142,472	3,689
-----					
Total Allocated:	3,725,919		311,672	3,328,088	86,159
=====					

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	4.662	13,908		13,908		13,908
BEACH ENFORCE	7.18	16.737	49,930		49,930	2,342	52,272
POLICE SVCS	33.72	78.601	234,492		234,492	11,000	245,492
Total:	42.90	100.000	298,330		298,330	13,342	311,672
	*****	*****	*****	*****	*****	*****	*****

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	3,185,616		3,185,616	142,472	3,328,088
Total:	100.00	100.000	3,185,616		3,185,616	142,472	3,328,088
	=====	=====	=====	=====	=====	=====	=====

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	82,470		82,470	3,689	86,159
Total:	100.00	100.000	82,470		82,470	3,689	86,159
	*****	*****	*****	*****	*****	*****	*****

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	13,908	13,908		
BEACH ENFORCE	138,431	52,272		86,159
POLICE SVCS	245,492	245,492		
GENERAL GOVT	3,328,088		3,328,088	
Reimbursement:				
Total:	3,725,919	311,672	3,328,088	86,159
	=====	=====	=====	=====

**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 and the Information Desk. Costs associated with Elementary Ball Park field has been directly assigned. The Information Desk support has been allocated based on the number of accounting transactions per department.

PKS & REC ADM

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,681,368			1,681,368
Deductions:				
PROMOTIONAL ACTIVITY	-12,756			
GRANTS AND AIDS	-20,547			
Total Deductions:	-33,303			-33,303
Allocated Additions:				
INSURANCE	40,662	3,101	43,763	
PW DIR/GARAGE	2,558	505	3,063	
CITY ATTORNEY	13,380	1,229	14,609	
MGMT INFO SYS	59,157	9,564	68,721	
FINANCE	85,102	5,787	90,889	
CITY MANAGER		61,263	61,263	
Total Allocated Additions:	200,859	81,449	282,308	282,308
Total to be Allocated:	1,848,924	81,449		1,930,373
	=====	=====		=====

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	793,200		41,151	640,536	111,513
FRINGE BENEFITS	331,441		17,197	267,643	46,601
CONTRACTUAL SVCS	153,393			153,393	
TRAVEL	16,557			16,557	
COMMUNICATIONS SVCS	9,379			6,096	3,283
TRANSPORTATION	734			477	257
RENTAL & LEASES	19,670			19,670	
REPAIRS & MAINT	64,536			64,536	
PROMOTIONAL ACTIVITY	12,756	12,756			
OTHER CURRENT CHGS	14,796			9,617	5,179
OFFICE SUPPLIES	11,108			7,220	3,888
OPERATING SUPPLIES	77,324			77,324	
GRANTS AND AIDS	20,547	20,547			
PRINTING	1,657			1,077	580
INSURANCE	3,573			2,322	1,251
UTILITIES	138,880			138,880	
OTHER CHARGES	3,909			2,540	1,369
PROFESSIONAL SVCS	7,908			7,908	
Departmental					
Expenditures:	1,681,368	33,303	58,348	1,415,796	173,921
Deductions:	-33,303	-33,303			
Functional Cost:	1,648,065		58,348	1,415,796	173,921
Additions 1st					
Others:	200,859	200,859	7,111	172,551	21,197
Reallocate Admin:		-200,859			
1st Allocation:	1,848,924		65,459	1,588,347	195,118
-----					
Additions 2nd					
Others:	81,449	81,449	2,884	69,970	8,595
Reallocate Admin:		-81,449			
2nd Allocation:	81,449		2,884	69,970	8,595
-----					
Total Allocated:	1,930,373		68,343	1,658,317	203,713
=====					

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	65,459		65,459	2,884	68,343
Total:	100.00	100.000	65,459		65,459	2,884	68,343
	=====	=====	=====	=====	=====	=====	=====

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	1,588,347		1,588,347	69,970	1,658,317
Total:	100.00	100.000	1,588,347		1,588,347	69,970	1,658,317
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

PKS & REC ADM  
 Detail Allocation of  
 INFO DESK SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BEACH ENFORCE	4,205.00	11.159	21,773		21,773	959	22,732
GENERAL GOVT	33,478.00	88.841	173,345		173,345	7,636	180,981
Total:	37,683.00	100.000	195,118		195,118	8,595	203,713
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTION REPORT

PKS & REC ADM

Departmental Cost Allocation Summary

Departments	Total	FUND 173 SUPPORT	GENERAL GOVERNMENT	INFO DESK SUPPORT
BEACH ENFORCE	22,732			22,732
ELE PARK MAINT	68,343	68,343		
GENERAL GOVT	1,839,298		1,658,317	180,981
Reimbursement:				
Total:	1,930,373	68,343	1,658,317	203,713
	=====	=====	=====	=====

**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 FY 2011 Expenditures excluding transfers. General government costs have been directly assigned.

CITY MANAGER

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	735,266			735,266
Allocated Additions:				
BLDG USE ALLO	2,444		2,444	
EQUIP USE ALLO	3,745		3,745	
INSURANCE	8,371	638	9,009	
PUB FACILITIES	11,597	1,390	12,987	
MGMT INFO SYS	92,802	15,003	107,805	
FINANCE	258,138	15,784	273,922	
CITY MANAGER		26,787	26,787	
Total Allocated Additions:	377,097	59,602	436,699	436,699
Total to be Allocated:	1,112,363	59,602		1,171,965
	=====	=====		=====

CITY MANAGER  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENT COORD	GENERAL GOVERNMENT
Expenses:				
SALARIES AND WAGES	494,915		420,678	74,237
FRINGE BENEFITS	172,849		146,922	25,927
TRAVEL AND PER DIEM	16,829		14,305	2,524
LIVING ALLOWANCE	28,750		28,750	
COMMUNICATIONS	3,518		2,990	528
TRANSPORT/POSTAGE	1,296		1,102	194
RENTALS AND LEASES	282		240	42
PRINTING	-23		-20	-3
OTHER CURRENT CHGS	4,447		3,780	667
OFFICE SUPPLIES	2,798		2,378	420
OPERATING SUPPLIES	127		108	19
BOOKS/PUBS/SUBSCRIPT	5,927		5,038	889
OTHER CHARGES	592		503	89
PROFESSIONAL SVCS	405		344	61
OTHER CONTRACTUAL	2,554		2,171	383
Departmental				
Expenditures:	735,266		629,289	105,977
Functional Cost:	735,266		629,289	105,977
Additions 1st				
Others:	377,097	377,097	322,744	54,353
Reallocate Admin:		-377,097		
1st Allocation:	1,112,363		952,033	160,330
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Additions 2nd				
Others:	59,602	59,602	51,010	8,592
Reallocate Admin:		-59,602		
2nd Allocation:	59,602		51,010	8,592
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Total Allocated:	1,171,965		1,003,043	168,922
	=====		=====	=====

CITY MANAGER  
 Detail Allocation of  
 DEPARTMENT COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INSURANCE	538.00	2.059	19,607		19,607		19,607
PW DIR/GARAGE	669.00	2.561	24,381		24,381		24,381
CITY ATTORNEY	518.00	1.983	18,878		18,878		18,878
PUB FACILITIES	537.00	2.056	19,571		19,571		19,571
MGMT INFO SYS	646.00	2.473	23,543		23,543		23,543
FINANCE	786.00	3.009	28,645		28,645		28,645
POLICE ADMIN	3,435.00	13.149	125,186		125,186		125,186
PKS & REC ADM	1,681.00	6.435	61,263		61,263		61,263
CITY MANAGER	735.00	2.814	26,787		26,787		26,787
NAT RES MGMT	411.00	1.573	14,979		14,979	1,265	16,244
BEACH MAINT	1,052.00	4.027	38,339		38,339	3,237	41,576
BEACH ENFORCE	1,259.00	4.820	45,883		45,883	3,874	49,757
SEWER SYSTEM	4,855.00	18.585	176,937		176,937	14,939	191,876
LEGISLATIVE	250.00	0.957	9,111		9,111	769	9,880
PLANNING	575.00	2.201	20,955		20,955	1,769	22,724
TRANS FUND 101	1,671.00	6.397	60,898		60,898	5,142	66,040
BLDG/FUND 169	601.00	2.301	21,903		21,903	1,849	23,752
SEMP	9.00	0.034	328		328	28	356
GARBAGE/SW	43.00	0.165	1,567		1,567	132	1,699
SENIORS PROG	146.00	0.559	5,321		5,321	449	5,770
BIG ARTS FAC	12.00	0.046	437		437	37	474
HIS MUS/VILLAG	163.00	0.624	5,940		5,940	502	6,442
BRAZIL PEPPER	167.00	0.639	6,086		6,086	514	6,600
ELE PARK MAINT	214.00	0.819	7,799		7,799	658	8,457
DEBT SERVICE	744.00	2.848	27,115		27,115	2,289	29,404
CAP PROJECTS	2,081.00	7.966	75,840		75,840	6,403	82,243
CHR/BMRH	262.00	1.003	9,548		9,548	806	10,354
OPEB TRUST FD	28.00	0.107	1,020		1,020	86	1,106
GEN PENSION TR	1,193.00	4.567	43,478		43,478	3,671	47,149
SHELL HARBOR	41.00	0.157	1,494		1,494	126	1,620
SANI EST CANAL	13.00	0.050	474		474	40	514
W/S DREDGING	24.00	0.092	875		875	74	949
POL PEN TRUST	698.00	2.672	25,438		25,438	2,148	27,586
GENERAL GOVT	66.00	0.253	2,407		2,407	203	2,610
Total:	26,123.00	100.000	952,033		952,033	51,010	1,003,043
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Allocation Basis: FY 2011 EXPENDITURES EXCL TRANSFERS (1,000'S)

Source: DETAIL BUDGET DOCUMENT

CITY MANAGER  
 Detail Allocation of  
 GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	160,330		160,330	8,592	168,922
Total:	100.00	100.000	160,330		160,330	8,592	168,922
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

CITY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENT COORD	GENERAL GOVERNMENT
INSURANCE	19,607	19,607	
PW DIR/GARAGE	24,381	24,381	
CITY ATTORNEY	18,878	18,878	
PUB FACILITIES	19,571	19,571	
MGMT INFO SYS	23,543	23,543	
FINANCE	28,645	28,645	
POLICE ADMIN	125,186	125,186	
PKS & REC ADM	61,263	61,263	
CITY MANAGER	26,787	26,787	
NAT RES MGMT	16,244	16,244	
BEACH MAINT	41,576	41,576	
BEACH ENFORCE	49,757	49,757	
SEWER SYSTEM	191,876	191,876	
LEGISLATIVE	9,880	9,880	
PLANNING	22,724	22,724	
TRANS FUND 101	66,040	66,040	
BLDG/FUND 169	23,752	23,752	
SEMP	356	356	
GARBAGE/SW	1,699	1,699	
SENIORS PROG	5,770	5,770	
BIG ARTS FAC	474	474	
HIS MUS/VILLAG	6,442	6,442	
BRAZIL PEPPER	6,600	6,600	
ELE PARK MAINT	8,457	8,457	
DEBT SERVICE	29,404	29,404	
CAP PROJECTS	82,243	82,243	
CHR/BMRH	10,354	10,354	
OPEB TRUST FD	1,106	1,106	
GEN PENSION TR	47,149	47,149	
SHELL HARBOR	1,620	1,620	
SANI EST CANAL	514	514	
W/S DREDGING	949	949	
POL PEN TRUST	27,586	27,586	
GENERAL GOVT	171,532	2,610	168,922

Reimbursement :

Total:	1,171,965	1,003,043	168,922
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**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:	410,613			410,613
Allocated Additions:				
BLDG USE ALLO	1,629		1,629	
EQUIP USE ALLO	804		804	
INSURANCE	3,613	276	3,889	
PW DIR/GARAGE	582	115	697	
CITY ATTORNEY	31,219	2,867	34,086	
PUB FACILITIES	7,731	927	8,658	
MGMT INFO SYS	12,837	2,075	14,912	
FINANCE	5,666	395	6,061	
CITY MANAGER	14,979	1,265	16,244	
Total Allocated Additions:	79,060	7,920	86,980	86,980
Total to be Allocated:	489,673	7,920		497,593
	=====	=====		=====

NAT RES MGMT

Schedule of Costs to be  
Allocated by Function

	Total	G & A	BEACH MAINTENANCE	GENERAL GOVERNMENT
Expenses:				
SALARY AND WAGES	245,220		7,073	238,147
FRINGE BENEFITS	134,577		3,882	130,695
OPERATING EXPENSES	30,816			30,816
Departmental Expenditures:	410,613		10,955	399,658
Functional Cost:	410,613		10,955	399,658
Additions 1st				
Others:	79,060	79,060	2,109	76,951
Reallocate Admin:		-79,060		
1st Allocation:	489,673		13,064	476,609
	-----		-----	-----
Additions 2nd				
Others:	7,920	7,920	211	7,709
Reallocate Admin:		-7,920		
2nd Allocation:	7,920		211	7,709
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Total Allocated:	497,593		13,275	484,318
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NAT RES MGMT  
 Detail Allocation of  
 BEACH MAINTENANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BEACH MAINT	100.00	100.000	13,064		13,064	211	13,275
Total:	100.00	100.000	13,064		13,064	211	13,275
	*****	*****	*****	*****	*****	*****	*****

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	476,609		476,609	7,709	484,318
Total:	100.00	100.000	476,609		476,609	7,709	484,318
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS REPORT

NAT RES MGMT

Departmental Cost Allocation Summary

Departments	Total	BEACH MAINTENANCE	GENERAL GOVERNMENT
BEACH MAINT	13,275	13,275	
GENERAL GOVT	484,318		484,318
Reimbursement:			
Total:	497,593	13,275	484,318
	*****	*****	*****