

**CITY OF SANIBEL**

**RESOLUTION 13-042**

**A RESOLUTION ADOPTING A COST ALLOCATION PLAN, (ALSO KNOWN AS AN INDIRECT COST PLAN) FOR THE FISCAL YEAR 2012-13; 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 2012-13, 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  
FULL-COST INDIRECT COST PLANS  
COMPARISON OF FY 2011 YEAR END and  
FY 2012 YEAR END UPDATE**

	2012 Year End	2011 Year End	Difference Increase (Decrease)	
<b>ENTERPRISE FUNDS</b>				
Sewer System	396,828	437,366	(40,538)	<b>CHARGED TO ENTERPRISE FUND</b>
Beach Maint	107,809	122,298	(14,489)	<b>CHARGED TO ENTERPRISE FUND</b>
Beach Enforcement	297,881	297,190	691	<b>CHARGED TO ENTERPRISE FUND</b>
<b>GENERAL FUND</b>				
Legislative	183,827	170,135	13,692	<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	241,827	204,632	37,195	
Police	489,834	682,420	(192,586)	
SEMP	55,977	5,815	50,162	
Garbage	6,541	6,721	(180)	
Natural Resources			-	
Non-Beach Parks	179,311	196,474	(17,163)	
*Business Tax Receipts	145,031	132,032	12,999	
CHR/BMRH	31,606	34,411	(2,805)	
BIG Arts	15,715	16,288	(573)	
Historical Museum/Village	58,355	65,612	(7,257)	
Interfund Trans	1,070	529	541	
<b>SPECIAL REVENUE FUNDS</b>				
Transportation Fund	478,369	433,557	44,812	Funded by General Government & Gas Taxes
Brazil Pepper	80	8,324	(8,244)	Not charged to grants
Shell Harbor	626	2,084	(1,458)	Fund not charged
Sanibel Estate Canal T	1,111	1,632	(521)	Fund not charged
WaterShadows Dredg	574	1,768	(1,194)	Fund not charged
Rec Ctr Operations	324,055	282,308	41,747	Funded by General Government & user fees
Seniors	91,642	93,205	(1,563)	Funded by General Government & user fees
Building	156,975	142,288	14,687	<b>CHARGED TO FUND</b>
Ballfield Maint	103,225	84,066	19,159	<b>CHARGED TO FUND</b>
<b>DEBT SERVICE</b>				
Debt Service	133,221	31,095	102,126	Funded by General Government
<b>CAPITAL PROJECTS</b>				
Capital Projects	92,904	109,495	(16,591)	Funded by General Government
<b>OPEB, PENSIONS &amp; AGENCY FUNDS</b>				
Trust Funds	79,343	81,946	(2,603)	Trust Funds-not charged-Funded by Gen. Gov.
<b>GENERAL GOVERNMENT</b>				
Gen'l Govt	6,208,031	5,990,487	217,544	General Government
All Others	<u>47,852</u>	<u>33,658</u>	<u>14,194</u>	General Government
<b>TOTAL</b>	<b>9,929,620</b>	<b>9,667,836</b>	<b>261,784</b>	

**NOTE: MIS ALLOCATION METHOD CHANGED FROM PERCENTAGE OF SUPPORT TIME TO DIRECT LABOR HOURS CHARGED TO DEPARTMENTS BASED ON NUMBER OF HOURS AND POOLED LABOR HOURS ALLOCATED DEPARTMENTALLY ON THE NUMBER OF COMPUTERS, LAPTOPS AND SERVERS FOR FY2012.**

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**City of Sanibel, Florida**  
**Central Services**  
**Full Cost Allocation Plan**  
**FY 2012**

**ACTUAL COSTS FOR THE YEAR ENDED**  
**SEPTEMBER 30, 2012**

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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				4,170	6,987		
EQUIP USE ALLO							
INSURANCE	7,108	7,870	59,085	4,969	12,027	27,670	18,277
PW DIR/GARAGE	8,327	19,285	24,499				327,284
CITY ATTORNEY	5,002	5,002	40,014	130,047	100,036		10,003
PUB FACILITIES			2,563	18,680	31,299		
MGMT INFO SYS		13,698	23,020	12,013	51,026		4,805
FINANCE	36,879	42,907	66,809	6,295	15,467	151,434	23,126
POLICE ADMIN		147,883				310,730	
PKS & REC ADM		15,424					
CITY MANAGER	42,318	45,812	180,838	7,653	24,985		94,874
NAT RES MGMT	8,175						
Total Allocated	107,809	297,881	396,828	183,827	241,827	489,834	478,369

	BLDG/FUND 169	SEMP	GARBAGE/SW	SENIORS PROG	BIG ARTS FAC	INTERFUND TRAN	HIS MUS/VILLAG
Central Service Departments							
BLDG USE ALLO	3,501			2,009			
EQUIP USE ALLO							
INSURANCE	5,952	383		8,372	5,004		
PW DIR/GARAGE							
CITY ATTORNEY	35,013	5,002	5,002		5,002		
PUB FACILITIES	15,683			68,829	5,282		52,821
MGMT INFO SYS	24,328	46,611		4,846			
FINANCE	41,537	172	72	2,414	8	1,070	502
POLICE ADMIN							
PKS & REC ADM							
CITY MANAGER	30,961	3,809	1,467	5,172	419		5,032
NAT RES MGMT							
Total Allocated	156,975	55,977	6,541	91,642	15,715	1,070	58,355

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			1,955			1,625	
PW DIR/GARAGE							
CITY ATTORNEY					20,008		
PUB FACILITIES						19,847	
MGMT INFO SYS							
FINANCE	80	145,031	1,871	1,481	4,160	267	292
POLICE ADMIN							
PKS & REC ADM			91,746				
CITY MANAGER			7,653	131,740	68,736	9,400	5,381
NAT RES MGMT							
Total Allocated	80	145,031	103,225	133,221	92,904	31,606	5,673

	GEN PENSION TR	NON-BEACH PKS	SHELL HARBOR	SANI EST CANAL	W/S DREDGING	POL PEN TRUST	GENERAL GOV'T
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
INSURANCE							
PW DIR/GARAGE							391,295
CITY ATTORNEY		5,002					60,022
PUB FACILITIES		174,309					
MGMT INFO SYS							
FINANCE	2,117		591	726	574	721	
POLICE ADMIN							3,068,935
PKS & REC ADM							2,141,192
CITY MANAGER	40,291		35	385		30,541	193,048
NAT RES MGMT							668,594
Total Allocated	42,408	179,311	626	1,111	574	31,262	6,523,086

Allocated Costs by Department  
Consolidated

	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments				
BLDG USE ALLO		17,134		17,134
EQUIP USE ALLO				
INSURANCE	10,249	170,546		170,546
PW DIR/GARAGE		770,690		770,690
CITY ATTORNEY		425,155		425,155
PUB FACILITIES		389,313		389,313
MGMT INFO SYS		180,347		180,347
FINANCE	37,603	584,206		584,206
POLICE ADMIN		3,527,548		3,527,548
PKS & REC ADM		2,248,362		2,248,362
CITY MANAGER		930,550		930,550
NAT RES MGMT		676,769		676,769
Total Allocated	47,852	9,920,620	0	9,920,620

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	56,262		
EQUIP USE ALLO	96,461		
INSURANCE	4,231,273	-3,952,188	
PW DIR/GARAGE	772,313	-3,184	
CITY ATTORNEY	504,690	-55,109	
PUB FACILITIES	463,596		
MGMT INFO SYS	800,496	-7,026	
FINANCE	862,899		
POLICE ADMIN	3,511,280	-661,451	
PKS & REC ADM	1,936,376	-12,069	
CITY MANAGER	798,729		
NAT RES MGMT	577,272		
BEACH MAINT			107,809
BEACH ENFORCE			297,881
SEWER SYSTEM			396,828
LEGISLATIVE			183,827
PLANNING			241,827
POLICE SVCS			489,834
TRANS FUND 101			478,369
BLDG/FUND 169			156,975
SEMP			55,977
GARBAGE/SW			6,541
SENIORS PROG			91,642
BIG ARTS FAC			15,715
INTERFUND TRAN			1,070
HIS MUS/VILLAG			58,355
BRAZIL PEPPER			80
BUSINESS TAX			145,031
ELE PARK MAINT			103,225
DEBT SERVICE			133,221
CAP PROJECTS			92,904
CHR/BMRH			31,606
OPEB TRUST FD			5,673
GEN PENSION TR			42,408
NON-BEACH PKS			179,311
SHELL HARBOR			626
SANI EST CANAL			1,111
W/S DREDGING			574
POL PEN TRUST			31,262
GENERAL GOVT			6,523,086
ALL OTHERS			47,852
Reimbursement			0
Total	14,611,647	-4,691,027	9,920,620

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	INSURANCE	PW DIR/GARAGE	CITY ATTORNEY	PUB FACILITIES	MGMT INFO SYS
Departments							
BLDG USE ALLO	-56,262						
EQUIP USE ALLO		-96,461					
INSURANCE			-288,982				
PW DIR/GARAGE		1,443	16,604	-868,499		9,521	36,569
CITY ATTORNEY	3,295		3,768		-500,182	13,250	9,172
PUB FACILITIES	861		3,155	73,514		-568,741	4,586
MGMT INFO SYS	6,134	42,675	7,258			27,477	-913,029
FINANCE	6,612	366	11,054			29,618	84,845
POLICE ADMIN	17,446	47,394	21,099	22,937	25,009	78,147	333,137
PKS & REC ADM		2,087	42,888	1,358	15,005		118,078
CITY MANAGER	2,868	2,496	8,818			12,849	122,181
NAT RES MGMT	1,912		3,792		35,013	8,566	24,114
BEACH MAINT			7,108	8,327	5,002		
BEACH ENFORCE			7,870	19,285	5,002		13,698
SEWER SYSTEM			59,085	24,499	40,014	2,563	23,020
LEGISLATIVE	4,170		4,969		130,047	18,680	12,013
PLANNING	6,987		12,027		100,036	31,299	51,026
POLICE SVCS			27,670				
TRANS FUND 101			18,277	327,284	10,003		4,805
BLDG/FUND 169	3,501		5,952		35,013	15,683	24,328
SEMP			383		5,002		46,611
GARBAGE/SW					5,002		
SENIORS PROG	2,009		8,372			68,829	4,846
BIG ARTS FAC			5,004		5,002	5,282	
INTERFUND TRAN							
HIS MUS/VILLAG						52,821	
BRAZIL PEPPER							
BUSINESS TAX							
ELE PARK MAINT			1,955				
DEBT SERVICE							
CAP PROJECTS					20,008		
CHR/BMRH	467		1,625			19,847	
OPEB TRUST FD							
GEN PENSION TR							
NON-BEACH PKS					5,002	174,309	
SHELL HARBOR							
SANI EST CANAL							
W/S DREDGING							
POL PEN TRUST							
GENERAL GOVT				391,295	60,022		
ALL OTHERS			10,249				
Reimbursement							
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	668			9,229		
PW DIR/GARAGE	9,697			25,536		
CITY ATTORNEY	4,412			16,704		
PUB FACILITIES	7,681			15,348		
MGMT INFO SYS	9,553			26,462		
FINANCE	-1,023,940			28,546		
POLICE ADMIN	16,413	-3,527,548		116,137		
PKS & REC ADM	85,495		-2,248,362	59,144		
CITY MANAGER	299,878			-1,247,819		
NAT RES MGMT	5,937			20,163	-676,769	
BEACH MAINT	36,879			42,318	8,175	107,809
BEACH ENFORCE	42,907	147,883	15,424	45,812		297,881
SEWER SYSTEM	66,809			180,838		396,828
LEGISLATIVE	6,295			7,653		183,827
PLANNING	15,467			24,985		241,827
POLICE SVCS	151,434	310,730				489,834
TRANS FUND 101	23,126			94,874		478,369
BLDG/FUND 169	41,537			30,961		156,975
SEMP	172			3,809		55,977
GARBAGE/SW	72			1,467		6,541
SENIORS PROG	2,414			5,172		91,642
BIG ARTS FAC	8			419		15,715
INTERFUND TRAN	1,070					1,070
HIS MUS/VILLAG	502			5,032		58,355
BRAZIL PEPPER	80					80
BUSINESS TAX	145,031					145,031
ELE PARK MAINT	1,871		91,746	7,653		103,225
DEBT SERVICE	1,481			131,740		133,221
CAP PROJECTS	4,160			68,736		92,904
CHR/BMRH	267			9,400		31,606
OPEB TRUST FD	292			5,381		5,673
GEN PENSION TR	2,117			40,291		42,408
NON-BEACH PKS						179,311
SHELL HARBOR	591			35		626
SANI EST CANAL	726			385		1,111
W/S DREDGING	574					574
POL PEN TRUST	721			30,541		31,262
GENERAL GOVT		3,068,935	2,141,192	193,048	668,594	6,523,086
ALL OTHERS	37,603					47,852
Reimbursement						0
Total	0	0	0	0	0	9,920,620

## 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 TECH SUPPORT	NUMBER OF COMPUTERS/LAPTOPS/SERVERS PER DEPT.
MIS DIRECT HOURS	NUMBER OF SUPPORT HOURS PER DEPARTMENT
FINANCE	
GENERAL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT
PAYROLL/BENEFITS	NUMBER OF FTE'S PER DEPARTMENT
RISK MANAGEMENT	NUMBER OF FTE'S PER DEPARTMENT
OTHER ACCOUNTING	DIRECT ASSIGNMENT
BUSINESS TAX	DIRECT ASSIGNMENT

## 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 2012 EXPENDITURES EXCL TRANSFERS (1,000'S)
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
NAT RES MGMT	
BEACH MAINTENANCE	DIRECT ASSIGNMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT



**FISCAL 2012**  
**BUILDING USE ALLOWANCE**  
**NATURE AND EXTENT OF SERVICES**

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

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

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

BLDG USE ALLO  
Costs to be Allocated

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

BLDG USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

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

BLDG USE ALLO  
 Detail Allocation of  
 CITY HALL

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

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

BLDG USE ALLO  
 Detail Allocation of  
 CIVIC CENTER

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

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

BLDG USE ALLO  
 Departmental Cost Allocation Summary

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

**FISCAL 2012**  
**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 \$91,232 has been allocated based on depreciation cost taken from the fixed asset report. A vehicle use charge of \$5,229 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:	96,461			96,461
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	96,461 =====	0 =====		96,461 =====

EQUIP USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	EQUIPMENT	VEHICLE
Expenses:				
DEPRECIATION EXPENSE	96,461		91,232	5,229
Departmental Expenditures:	96,461		91,232	5,229
Functional Cost:	96,461		91,232	5,229
1st Allocation:	96,461		91,232	5,229
2nd Allocation:	0			
Total Allocated:	96,461		91,232	5,229

EQUIP USE ALLO  
 Detail Allocation of  
 EQUIPMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	1,443.00	1.582	1,443		1,443		1,443
MGMT INFO SYS	42,675.00	46.776	42,675		42,675		42,675
FINANCE	366.00	0.401	366		366		366
POLICE ADMIN	42,165.00	46.217	42,165		42,165		42,165
PKS & REC ADM	2,087.00	2.288	2,087		2,087		2,087
CITY MANAGER	2,496.00	2.736	2,496		2,496		2,496
Total:	91,232.00	100.000	91,232		91,232		91,232
	=====	=====	=====	=====	=====	=====	=====

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
POLICE ADMIN	26,143.00	100.000	5,229		5,229		5,229
Total:	26,143.00	100.000	5,229		5,229		5,229
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: ACQUISITION COST

Source: FIXED ASSET LISTING

EQUIP USE ALLO

Departmental Cost Allocation Summary

Departments	Total	EQUIPMENT	VEHICLE
PW DIR/GARAGE	1,443	1,443	
MGMT INFO SYS	42,675	42,675	
FINANCE	366	366	
POLICE ADMIN	47,394	42,165	5,229
PKS & REC ADM	2,087	2,087	
CITY MANAGER	2,496	2,496	
Reimbursement:			
Total:	96,461	91,232	5,229
	=====	=====	=====

**FISCAL 2012**  
**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, Flood and Windstorm insurance has been allocated departmentally on premiums paid.

INSURANCE  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	4,231,273			4,231,273
Deductions:				
GENERAL GOVERNMENT	-145,709			
PENSION EXPENSE	-3,873,236			
OPEB	153,507			
RETIREMENT HEALTH	-84,844			
OASDI	-1,450			
MEDICARE	-456			
Total Deductions:	-3,952,188			-3,952,188
Allocated Additions:				
FINANCE		668	668	
CITY MANAGER		9,229	9,229	
Total Allocated Additions:		9,897	9,897	9,897
Total to be Allocated:	279,085	9,897		288,982
	=====	=====		=====

INSURANCE  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	PROPERTY INSURANCE	AUTO INSURANCE	GENERAL LIABILITY
Expenses:					
FLOOD	11,490				
WINDSTORM	21,816				
POSITION FIDELITY	2,804				
PROPERTY	90,587		76,824		
AUTO	26,633			26,633	
COMP GEN LIABILITY	123,383				123,383
LAW ENFORCEMENT	1,117				
POLLUTION LIABILITY	1,255				
GENERAL GOVERNMENT	145,709	145,709			
PENSION EXPENSE	3,873,236	3,873,236			
OPEB	-153,507	-153,507			
RETIREMENT HEALTH	84,844	84,844			
OASDI	1,450	1,450			
MEDICARE	456	456			
Departmental Expenditures:	4,231,273	3,952,188	76,824	26,633	123,383
Deductions:	-3,952,188	-3,952,188			
Functional Cost:	279,085		76,824	26,633	123,383
1st Allocation:	279,085		76,824	26,633	123,383
-----					
Additions 2nd					
Others:	9,897	9,897	2,724	943	4,374
Reallocate Admin:		-9,897			
2nd Allocation:	9,897		2,724	943	4,374
-----					
Total Allocated:	288,982		79,548	27,576	127,757
=====					

INSURANCE  
 Schedule of Costs to be  
 Allocated by Function

	CITY HALL	CIVIC CENTER	OTHER INSURANCE	FLOOD
Expenses:				
FLOOD	3,279			8,211
WINDSTORM	15,161	6,655		
POSITION FIDELITY			2,804	
PROPERTY	12,090	1,673		
AUTO				
COMP GEN LIABILITY				
LAW ENFORCEMENT			1,117	
POLLUTION LIABILITY	1,255			
GENERAL GOVERNMENT				
PENSION EXPENSE				
OPEB				
RETIREMENT HEALTH				
OASDI				
MEDICARE				
Departmental Expenditures:	31,785	8,328	3,921	8,211
Functional Cost:	31,785	8,328	3,921	8,211
1st Allocation:	31,785	8,328	3,921	8,211
-----				
Additions 2nd Others:	1,127	296	139	294
2nd Allocation:	1,127	296	139	294
-----				
Total Allocated:	32,912	8,624	4,060	8,505
=====				

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	2,597		2,597	92	2,689
PKS & REC ADM	12,547.00	26.042	20,006		20,006	709	20,715
BEACH ENFORCE	154.00	0.320	246		246	9	255
SEWER SYSTEM	23,294.00	48.348	37,143		37,143	1,317	38,460
POLICE SVCS	195.00	0.405	311		311	11	322
BIG ARTS FAC	3,031.00	6.291	4,833		4,833	171	5,004
ELE PARK MAINT	1,184.00	2.457	1,888		1,888	67	1,955
ALL OTHERS	6,146.00	12.756	9,800		9,800	348	10,148
Total:	48,180.00	100.000	76,824		76,824	2,724	79,548
	=====	=====	=====	=====	=====	=====	=====

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	758.00	2.846	758		758	27	785
POLICE ADMIN	7,257.00	27.248	7,257		7,257	257	7,514
PKS & REC ADM	908.00	3.409	908		908	32	940
NAT RES MGMT	28.00	0.105	28		28	1	29
BEACH MAINT	943.00	3.541	943		943	33	976
BEACH ENFORCE	943.00	3.541	943		943	33	976
SEWER SYSTEM	4,445.00	16.690	4,445		4,445	158	4,603
TRANS FUND 101	10,883.00	40.863	10,883		10,883	386	11,269
SEMP	370.00	1.389	370		370	13	383
ALL OTHERS	98.00	0.368	98		98	3	101
<b>Total:</b>	<b>26,633.00</b>	<b>100.000</b>	<b>26,633</b>		<b>26,633</b>	<b>943</b>	<b>27,576</b>
	=====	=====	=====	=====	=====	=====	=====

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	5.28	3.620	4,467		4,467	158	4,625
CITY ATTORNEY	2.00	1.371	1,692		1,692	60	1,752
PUB FACILITIES	3.00	2.057	2,538		2,538	90	2,628
MGMT INFO SYS	4.00	2.743	3,384		3,384	120	3,504
FINANCE	8.00	5.485	6,768		6,768	240	7,008
POLICE ADMIN	2.00	1.371	1,692		1,692	60	1,752
PKS & REC ADM	24.24	16.620	20,506		20,506	727	21,233
CITY MANAGER	4.75	3.257	4,018		4,018	142	4,160
NAT RES MGMT	2.96	2.029	2,504		2,504	89	2,593
BEACH MAINT	7.00	4.799	5,922		5,922	210	6,132
BEACH ENFORCE	7.58	5.197	6,412		6,412	227	6,639
SEWER SYSTEM	18.29	12.540	15,473		15,473	549	16,022
LEGISLATIVE	2.76	1.892	2,335		2,335	83	2,418
PLANNING	8.85	6.068	7,487		7,487	265	7,752
POLICE SVCS	31.22	21.406	26,411		26,411	937	27,348
TRANS FUND 101	8.00	5.485	6,768		6,768	240	7,008
BLDG/FUND 169	4.35	2.983	3,680		3,680	130	3,810
SENIORS PROG	1.57	1.076	1,326		1,326	47	1,373
<b>Total:</b>	<b>145.85</b>	<b>100.000</b>	<b>123,383</b>		<b>123,383</b>	<b>4,374</b>	<b>127,757</b>
	=====	=====	=====	=====	=====	=====	=====

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	1,947		1,947	69	2,016
PUB FACILITIES	234.00	1.600	509		509	18	527
MGMT INFO SYS	1,668.00	11.404	3,625		3,625	129	3,754
FINANCE	1,798.00	12.293	3,907		3,907	139	4,046
POLICE ADMIN	4,744.00	32.435	10,310		10,310	366	10,676
CITY MANAGER	780.00	5.333	1,695		1,695	60	1,755
NAT RES MGMT	520.00	3.555	1,130		1,130	40	1,170
LEGISLATIVE	1,134.00	7.753	2,464		2,464	87	2,551
PLANNING	1,900.00	12.991	4,129		4,129	146	4,275
BLDG/FUND 169	952.00	6.509	2,069		2,069	73	2,142
<b>Total:</b>	<b>14,626.00</b>	<b>100.000</b>	<b>31,785</b>		<b>31,785</b>	<b>1,127</b>	<b>32,912</b>
	=====	=====	=====	=====	=====	=====	=====

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	6,759		6,759	240	6,999
CHR/BMRH	736.00	18.843	1,569		1,569	56	1,625
Total:	3,906.00	100.000	8,328		8,328	296	8,624
	=====	=====	=====	=====	=====	=====	=====

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	28.488	1,117		1,117	40	1,157
CITY MANAGER	2,804.00	71.512	2,804		2,804	99	2,903
Total:	3,921.00	100.000	3,921		3,921	139	4,060
	=====	=====	=====	=====	=====	=====	=====

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	8,211.00	100.000	8,211		8,211	294	8,505
Total:	8,211.00	100.000	8,211		8,211	294	8,505
	=====	=====	=====	=====	=====	=====	=====

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	16,604	2,689	785	4,625	
CITY ATTORNEY	3,768			1,752	2,016
PUB FACILITIES	3,155			2,628	527
MGMT INFO SYS	7,258			3,504	3,754
FINANCE	11,054			7,008	4,046
POLICE ADMIN	21,099		7,514	1,752	10,676
PKS & REC ADM	42,888	20,715	940	21,233	
CITY MANAGER	8,818			4,160	1,755
NAT RES MGMT	3,792		29	2,593	1,170
BEACH MAINT	7,108		976	6,132	
BEACH ENFORCE	7,870	255	976	6,639	
SEWER SYSTEM	59,085	38,460	4,603	16,022	
LEGISLATIVE	4,969			2,418	2,551
PLANNING	12,027			7,752	4,275
POLICE SVCS	27,670	322		27,348	
TRANS FUND 101	18,277		11,269	7,008	
BLDG/FUND 169	5,952			3,810	2,142
SEMP	383		383		
SENIORS PROG	8,372			1,373	
BIG ARTS FAC	5,004	5,004			
ELE PARK MAINT	1,955	1,955			
CHR/BMRH	1,625				
ALL OTHERS	10,249	10,148	101		
Reimbursement:					
Total:	288,982	79,548	27,576	127,757	32,912
	=====	=====	=====	=====	=====

INSURANCE

Departmental Cost Allocation Summary

Departments	CIVIC CENTER	OTHER INSURANCE	FLOOD
PW DIR/GARAGE			8,505
CITY ATTORNEY			
PUB FACILITIES			
MGMT INFO SYS			
FINANCE			
POLICE ADMIN		1,157	
PKS & REC ADM			
CITY MANAGER		2,903	
NAT RES MGMT			
BEACH MAINT			
BEACH ENFORCE			
SEWER SYSTEM			
LEGISLATIVE			
PLANNING			
POLICE SVCS			
TRANS FUND 101			
BLDG/FUND 169			
SEMP			
SENIORS PROG	6,999		
BIG ARTS FAC			
ELE PARK MAINT			
CHR/BMRH	1,625		
ALL OTHERS			
Reimbursement:			
Total:	8,624	4,060	8,505
	=====	=====	=====

**FISCAL 2012**  
**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:	772,313			772,313
Deductions:				
PROMOTIONAL ACTIVITY	-3,184			
Total Deductions:	-3,184			-3,184
Allocated Additions:				
EQUIP USE ALLO	1,443		1,443	
INSURANCE	16,033	571	16,604	
PW DIR/GARAGE		95,628	95,628	
PUB FACILITIES		9,521	9,521	
MGMT INFO SYS		36,569	36,569	
FINANCE		9,697	9,697	
CITY MANAGER		25,536	25,536	
Total Allocated Additions:	17,476	177,522	194,998	194,998
Total to be Allocated:	786,605	177,522		964,127
	=====	=====		=====

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

	Total	G & A	DEPARTMENTAL ADMIN	PUBLIC WKS FACILITY	VEHICLE MAINTENANCE
<b>Expenses:</b>					
SALARIES AND WAGES	409,727		299,430		109,656
FRINGE BENEFITS	282,254		206,270		75,542
PROFESSIONAL SVCS	20,449		20,449		
TRAVEL	10,125		10,125		
COMMUNICATIONS	12,617		12,617		
REPAIRS & MAINT	9,493		9,493		
BOOKS & PUBLICATIONS	5,264		5,264		
OTHER CHARGES	14,805		7,402	7,403	
IMPROVEMENTS	4,395			4,395	
PROMOTIONAL ACTIVITY	3,184	3,184			
Departmental Expenditures:	772,313	3,184	571,050	11,798	185,198
Deductions:	-3,184	-3,184			
Functional Cost:	769,129		571,050	11,798	185,198
Additions 1st					
Others:	17,476	17,476	12,975	268	4,208
Reallocate Admin:		-17,476			
1st Allocation:	786,605		584,025	12,066	189,406
Additions 2nd					
Others:	177,522	177,522	131,804	2,723	42,745
Reallocate Admin:		-177,522			
2nd Allocation:	177,522		131,804	2,723	42,745
Total Allocated:	964,127		715,829	14,789	232,151

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

RECREATION

Expenses:

SALARIES AND WAGES	641
FRINGE BENEFITS	442
PROFESSIONAL SVCS	
TRAVEL	
COMMUNICATIONS	
REPAIRS & MAINT	
BOOKS & PUBLICATIONS	
OTHER CHARGES	
IMPROVEMENTS	
PROMOTIONAL ACTIVITY	

Departmental Expenditures:	1,083
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Functional Cost:	1,083
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Additions 1st Others:	25
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1st Allocation:	1,108
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Additions 2nd Others:	250
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2nd Allocation:	250
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Total Allocated:	1,358
	=====

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	5.28	15.273	89,200		89,200		89,200
PUB FACILITIES	3.00	8.678	50,682		50,682	13,500	64,182
TRANS FUND 101	8.00	23.141	135,152		135,152	36,000	171,152
GENERAL GOVT	18.29	52.907	308,991		308,991	82,304	391,295
<b>Total:</b>	<b>34.57</b>	<b>100.000</b>	<b>584,025</b>		<b>584,025</b>	<b>131,804</b>	<b>715,829</b>
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES SUPERVISED

Source: EMPLOYEE LISTING/ORGANIZATIONAL CHART

PW DIR/GARAGE  
 Detail Allocation of  
 PUBLIC WKS FACILITY

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	3,924.00	53.272	6,428		6,428		6,428
PUB FACILITIES	3,160.00	42.900	5,176		5,176	2,500	7,676
SEWER SYSTEM	282.00	3.828	462		462	223	685
Total:	7,366.00	100.000	12,066		12,066	2,723	14,789
	=====	=====	=====	=====	=====	=====	=====

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	34.00	0.713	1,351		1,351	305	1,656
POLICE ADMIN	471.00	9.880	18,714		18,714	4,223	22,937
BEACH MAINT	171.00	3.587	6,794		6,794	1,533	8,327
BEACH ENFORCE	396.00	8.307	15,734		15,734	3,551	19,285
SEWER SYSTEM	489.00	10.258	19,429		19,429	4,385	23,814
TRANS FUND 101	3,206.00	67.254	127,384		127,384	28,748	156,132
<b>Total:</b>	<b>4,767.00</b>	<b>100.000</b>	<b>189,406</b>		<b>189,406</b>	<b>42,745</b>	<b>232,151</b>
	=====	=====	=====	=====	=====	=====	=====

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	1,108		1,108	250	1,358
Total:	100.00	100.000	1,108		1,108	250	1,358
	=====	=====	=====	=====	=====	=====	=====

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	95,628	89,200	6,428		
PUB FACILITIES	73,514	64,182	7,676	1,656	
POLICE ADMIN	22,937			22,937	
PKS & REC ADM	1,358				1,358
BEACH MAINT	8,327			8,327	
BEACH ENFORCE	19,285			19,285	
SEWER SYSTEM	24,499		685	23,814	
TRANS FUND 101	327,284	171,152		156,132	
GENERAL GOVT	391,295	391,295			
Reimbursement:					
Total:	964,127	715,829	14,789	232,151	1,358
	=====	=====	=====	=====	=====

**FISCAL 2012  
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:	504,690			504,690
Deductions:				
LEGAL SERVICES	-55,109			
Total Deductions:	-55,109			-55,109
Allocated Additions:				
BLDG USE ALLO	3,295		3,295	
INSURANCE	3,639	129	3,768	
PUB FACILITIES		13,250	13,250	
MGMT INFO SYS		9,172	9,172	
FINANCE		4,412	4,412	
CITY MANAGER		16,704	16,704	
Total Allocated Additions:	6,934	43,667	50,601	50,601
Total to be Allocated:	456,515	43,667		500,182
	=====	=====		=====

CITY ATTORNEY  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	LEGAL SERVICES
Expenses:			
SALARIES AND WAGES	233,045		233,045
FRINGE BENEFITS	169,473		169,473
TRAVEL & PER DIEM	8,389		8,389
COMMUNICATIONS	3,040		3,040
OFFICE SUPPLIES	573		573
OPERATING SUPPLIES	0		
LEGAL SERVICES	55,109	55,109	
LIVING ALLOWANCE	28,512		28,512
BOOKS AND PUBS	3,763		3,763
OTHER CURRENT CHGS	1,110		1,110
OTHER CHARGES	1,676		1,676
Departmental Expenditures:	504,690	55,109	449,581
Deductions:	-55,109	-55,109	
Functional Cost:	449,581		449,581
Additions 1st			
Others:	6,934	6,934	6,934
Reallocate Admin:		-6,934	
1st Allocation:	456,515		456,515
	-----		-----
Additions 2nd			
Others:	43,667	43,667	43,667
Reallocate Admin:		-43,667	
2nd Allocation:	43,667		43,667
	-----		-----
Total Allocated:	500,182		500,182
	=====		=====

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	22,826		22,826	2,183	25,009
PKS & REC ADM	3.00	3.000	13,695		13,695	1,310	15,005
NAT RES MGMT	7.00	7.000	31,956		31,956	3,057	35,013
BEACH MAINT	1.00	1.000	4,565		4,565	437	5,002
BEACH ENFORCE	1.00	1.000	4,565		4,565	437	5,002
SEWER SYSTEM	8.00	8.000	36,521		36,521	3,493	40,014
LEGISLATIVE	26.00	26.000	118,694		118,694	11,353	130,047
PLANNING	20.00	20.000	91,303		91,303	8,733	100,036
TRANS FUND 101	2.00	2.000	9,130		9,130	873	10,003
BLDG/FUND 169	7.00	7.000	31,956		31,956	3,057	35,013
SEMP	1.00	1.000	4,565		4,565	437	5,002
GARBAGE/SW	1.00	1.000	4,565		4,565	437	5,002
BIG ARTS FAC	1.00	1.000	4,565		4,565	437	5,002
CAP PROJECTS	4.00	4.000	18,261		18,261	1,747	20,008
NON-BEACH PKS	1.00	1.000	4,565		4,565	437	5,002
GENERAL GOVT	12.00	12.000	54,783		54,783	5,239	60,022
<b>Total:</b>	<b>100.00</b>	<b>100.000</b>	<b>456,515</b>		<b>456,515</b>	<b>43,667</b>	<b>500,182</b>
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Allocation Basis: PERCENTAGE OF TIME SPENT PER DEPARTMENT/FUND

Source: CITY ATTORNEY

## CITY ATTORNEY

## Departmental Cost Allocation Summary

Departments	Total	LEGAL SERVICES
POLICE ADMIN	25,009	25,009
PKS & REC ADM	15,005	15,005
NAT RES MGMT	35,013	35,013
BEACH MAINT	5,002	5,002
BEACH ENFORCE	5,002	5,002
SEWER SYSTEM	40,014	40,014
LEGISLATIVE	130,047	130,047
PLANNING	100,036	100,036
TRANS FUND 101	10,003	10,003
BLDG/FUND 169	35,013	35,013
SEMP	5,002	5,002
GARBAGE/SW	5,002	5,002
BIG ARTS FAC	5,002	5,002
CAP PROJECTS	20,008	20,008
NON-BEACH PKS	5,002	5,002
GENERAL GOVT	60,022	60,022
Reimbursement:		
Total:	500,182	500,182
	=====	=====

**FISCAL 2012**  
**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:	463,596			463,596
Allocated Additions:				
BLDG USE ALLO	861		861	
INSURANCE	3,047	108	3,155	
PW DIR/GARAGE	57,209	16,305	73,514	
PUB FACILITIES		11,127	11,127	
MGMT INFO SYS		4,586	4,586	
FINANCE		7,681	7,681	
CITY MANAGER		15,348	15,348	
Total Allocated Additions:	61,117	55,155	116,272	116,272
Total to be Allocated:	524,713	55,155		579,868
	=====	=====		=====

PUB FACILITIES  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	MAINTENANCE	CITY HALL	CIVIC CENTER
Expenses:					
SALARIES AND WAGES	159,378		70,126	54,189	35,063
FRINGE BENEFITS	88,682		39,020	30,152	19,510
TRAVEL/COMMUNICATION	2,640		1,161	898	581
LEASES/CURRENT CHGS	1,519		669	516	334
OPERATING EXPENSE	211,377		74,834	105,345	15,407
Departmental Expenditures:	463,596		185,810	191,100	70,895
Functional Cost:	463,596		185,810	191,100	70,895
Additions 1st					
Others:	61,117	61,117	24,496	25,193	9,346
Reallocate Admin:		-61,117			
1st Allocation:	524,713		210,306	216,293	80,241
-----					
Additions 2nd					
Others:	55,155	55,155	22,106	22,736	8,435
Reallocate Admin:		-55,155			
2nd Allocation:	55,155		22,106	22,736	8,435
-----					
Total Allocated:	579,868		232,412	239,029	88,676
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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	15,791

Departmental Expenditures:	15,791
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Functional Cost:	15,791
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Additions 1st Others:	2,082
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1st Allocation:	17,873
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Additions 2nd Others:	1,878
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2nd Allocation:	1,878
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Total Allocated:	19,751
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PUB FACILITIES  
 Detail Allocation of  
 MAINTENANCE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BIG ARTS FAC	1.00	2.273	4,780		4,780	502	5,282
HIS MUS/VILLAG	10.00	22.727	47,797		47,797	5,024	52,821
NON-BEACH PKS	33.00	75.000	157,729		157,729	16,580	174,309
Total:	44.00	100.000	210,306		210,306	22,106	232,412
	=====	=====	=====	=====	=====	=====	=====

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	13,250		13,250		13,250
PUB FACILITIES	234.00	1.600	3,460		3,460		3,460
MGMT INFO SYS	1,668.00	11.404	24,667		24,667	2,810	27,477
FINANCE	1,798.00	12.293	26,589		26,589	3,029	29,618
POLICE ADMIN	4,744.00	32.435	70,155		70,155	7,992	78,147
CITY MANAGER	780.00	5.333	11,535		11,535	1,314	12,849
NAT RES MGMT	520.00	3.555	7,690		7,690	876	8,566
LEGISLATIVE	1,134.00	7.753	16,770		16,770	1,910	18,680
PLANNING	1,900.00	12.991	28,098		28,098	3,201	31,299
BLDG/FUND 169	952.00	6.509	14,079		14,079	1,604	15,683
<b>Total:</b>	<b>14,626.00</b>	<b>100.000</b>	<b>216,293</b>		<b>216,293</b>	<b>22,736</b>	<b>239,029</b>
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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	62,282		62,282	6,547	68,829
CHR/BMRH	724.50	22.382	17,959		17,959	1,888	19,847
Total:	3,237.00	100.000	80,241		80,241	8,435	88,676
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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	9,521		9,521		9,521
PUB FACILITIES	3,160.00	42.900	7,667		7,667		7,667
SEWER SYSTEM	282.00	3.828	685		685	1,878	2,563
Total:	7,366.00	100.000	17,873		17,873	1,878	19,751
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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	9,521				9,521
CITY ATTORNEY	13,250		13,250		
PUB FACILITIES	11,127		3,460		7,667
MGMT INFO SYS	27,477		27,477		
FINANCE	29,618		29,618		
POLICE ADMIN	78,147		78,147		
CITY MANAGER	12,849		12,849		
NAT RES MGMT	8,566		8,566		
SEWER SYSTEM	2,563				2,563
LEGISLATIVE	18,680		18,680		
PLANNING	31,299		31,299		
BLDG/FUND 169	15,683		15,683		
SENIORS PROG	68,829			68,829	
BIG ARTS FAC	5,282	5,282			
HIS MUS/VILLAG	52,821	52,821			
CHR/BMRH	19,847			19,847	
NON-BEACH PKS	174,309	174,309			
Reimbursement:					
Total:	579,868	232,412	239,029	88,676	19,751
	=====	=====	=====	=====	=====

**FISCAL 2012**  
**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 computers, laptops and servers. Direct labor hours have been charged departmentally on the number of hours.

MGMT INFO SYS  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	800,496			800,496
Deductions:				
EQUIPMENT	-7,026			
Total Deductions:	-7,026			-7,026
Allocated Additions:				
BLDG USE ALLO	6,134		6,134	
EQUIP USE ALLO	42,675		42,675	
INSURANCE	7,009	249	7,258	
PUB FACILITIES	24,667	2,810	27,477	
FINANCE		9,553	9,553	
CITY MANAGER		26,462	26,462	
Total Allocated Additions:	80,485	39,074	119,559	119,559
Total to be Allocated:	873,955	39,074		913,029
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MGMT INFO SYS  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	MIS TECH SUPPORT	MIS DIRECT HOURS
Expenses:				
SALARIES AND WAGES	236,610		125,403	111,207
FRINGE BENEFITS	111,508		59,099	52,409
PROFESSIONAL SVCS	3,024		1,603	1,421
TRAVEL & PER DIEM	14,491		7,680	6,811
COMMUNICATIONS	129,606		68,691	60,915
RENTALS & LEASES	18,449		9,778	8,671
REPAIRS & MAINT	114,420		60,643	53,777
OFFICE SUPPLIES	951		504	447
OPERATING SUPPLIES	49,824		26,407	23,417
BOOKS & PUBLICATIONS	357		189	168
OTHER CURRENT CHGS	233		123	110
OTHER CHARGES	9,938		5,267	4,671
EQUIPMENT	7,026	7,026		
DP COMPUTER SERVICES	22,787		12,077	10,710
CONTRACTUAL SERVICES	81,272		43,074	38,198
Departmental Expenditures:	800,496	7,026	420,538	372,932
Deductions:	-7,026	-7,026		
Functional Cost:	793,470		420,538	372,932
Additions 1st				
Others:	80,485	80,485	42,657	37,828
Reallocate Admin:		-80,485		
1st Allocation:	873,955		463,195	410,760
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Additions 2nd				
Others:	39,074	39,074	20,708	18,366
Reallocate Admin:		-39,074		
2nd Allocation:	39,074		20,708	18,366
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Total Allocated:	913,029		483,903	429,126
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MGMT INFO SYS  
 Detail Allocation of  
 MIS TECH SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	3.50	3.465	16,051		16,051		16,051
CITY ATTORNEY	2.00	1.980	9,172		9,172		9,172
PUB FACILITIES	1.00	0.990	4,586		4,586		4,586
FINANCE	9.00	8.911	41,275		41,275	1,972	43,247
POLICE ADMIN	36.00	35.644	165,099		165,099	7,889	172,988
PKS & REC ADM	16.00	15.842	73,377		73,377	3,506	76,883
CITY MANAGER	6.50	6.436	29,810		29,810	1,424	31,234
NAT RES MGMT	4.00	3.960	18,344		18,344	877	19,221
BEACH ENFORCE	2.00	1.980	9,172		9,172	438	9,610
SEWER SYSTEM	3.50	3.465	16,051		16,051	767	16,818
LEGISLATIVE	2.50	2.475	11,465		11,465	548	12,013
PLANNING	8.00	7.921	36,689		36,689	1,753	38,442
TRANS FUND 101	1.00	0.990	4,586		4,586	219	4,805
BLDG/FUND 169	5.00	4.951	22,930		22,930	1,096	24,026
SENIORS PROG	1.00	0.990	4,588		4,588	219	4,807
<b>Total:</b>	<b>101.00</b>	<b>100.000</b>	<b>463,195</b>		<b>463,195</b>	<b>20,708</b>	<b>483,903</b>
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Allocation Basis: NUMBER OF COMPUTERS/LAPTOPS/SERVERS PER DEPT.

Source: HARDWARE REPORT

MGMT INFO SYS  
 Detail Allocation of  
 MIS DIRECT HOURS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	106.70	4.995	20,518		20,518		20,518
FINANCE	206.60	9.672	39,728		39,728	1,870	41,598
POLICE ADMIN	795.40	37.236	152,951		152,951	7,198	160,149
PKS & REC ADM	204.60	9.578	39,343		39,343	1,852	41,195
CITY MANAGER	451.70	21.146	86,859		86,859	4,088	90,947
NAT RES MGMT	24.30	1.138	4,673		4,673	220	4,893
BEACH ENFORCE	20.30	0.950	3,904		3,904	184	4,088
SEWER SYSTEM	30.80	1.442	5,923		5,923	279	6,202
PLANNING	62.50	2.926	12,018		12,018	566	12,584
BLDG/FUND 169	1.50	0.070	288		288	14	302
SEMP	231.50	10.838	44,516		44,516	2,095	46,611
SENIORS PROG	0.20	0.009	39		39		39
<b>Total:</b>	<b>2,136.10</b>	<b>100.000</b>	<b>410,760</b>		<b>410,760</b>	<b>18,366</b>	<b>429,126</b>
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Allocation Basis: NUMBER OF SUPPORT HOURS PER DEPARTMENT

Source: MANAGEMENT INFORMATION SYSTEMS REPORT

MGMT INFO SYS

Departmental Cost Allocation Summary

Departments	Total	MIS TECH SUPPORT	MIS DIRECT HOURS
PW DIR/GARAGE	36,569	16,051	20,518
CITY ATTORNEY	9,172	9,172	
PUB FACILITIES	4,586	4,586	
FINANCE	84,845	43,247	41,598
POLICE ADMIN	333,137	172,988	160,149
PKS & REC ADM	118,078	76,883	41,195
CITY MANAGER	122,181	31,234	90,947
NAT RES MGMT	24,114	19,221	4,893
BEACH ENFORCE	13,698	9,610	4,088
SEWER SYSTEM	23,020	16,818	6,202
LEGISLATIVE	12,013	12,013	
PLANNING	51,026	38,442	12,584
TRANS FUND 101	4,805	4,805	
BLDG/FUND 169	24,328	24,026	302
SEMP	46,611		46,611
SENIORS PROG	4,846	4,807	39
Reimbursement:			
Total:	913,029	483,903	429,126
	=====	=====	=====

**FISCAL 2012**  
**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:	862,899			862,899
Allocated Additions:				
BLDG USE ALLO	6,612		6,612	
EQUIP USE ALLO	366		366	
INSURANCE	10,675	379	11,054	
PUB FACILITIES	26,589	3,029	29,618	
MGMT INFO SYS	81,003	3,842	84,845	
FINANCE		13,574	13,574	
CITY MANAGER		28,546	28,546	
Total Allocated Additions:	125,245	49,370	174,615	174,615
Total to be Allocated:	988,144	49,370		1,037,514
	=====	=====		=====

FINANCE  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	PAYROLL/BENEFITS	RISK MANAGEMENT
Expenses:					
SALARIES AND WAGES	491,662		157,332	73,749	39,333
FRINGE BENEFITS	254,866		81,557	38,230	20,389
PROFESSIONAL SVCS	12,189		3,901	1,828	975
ACCOUNTING & AUDIT	58,750		58,750		
TRAVEL & PER DIEM	8,357		2,673	1,254	669
COMMUNICATIONS	7,111		2,275	1,067	569
TRANSPORT/POSTAGE	3,630		1,161	545	290
RENTAL & LEASES	5,024		1,607	754	402
PRINTING	2,449		784	367	196
OFFICE SUPPLIES	3,663		1,173	549	293
OPERATING SUPPLIES	1,506		482	226	120
OTHER CURRENT CHGS	4,848		1,552	727	388
OTHER CHARGES	8,844		2,829	1,327	708
Departmental Expenditures:	862,899		316,076	120,623	64,332
Functional Cost:	862,899		316,076	120,623	64,332
Additions 1st					
Others:	125,245	125,245	45,877	17,508	9,337
Reallocate Admin:		-125,245			
1st Allocation:	988,144		361,953	138,131	73,669
Additions 2nd					
Others:	49,370	49,370	18,084	6,901	3,682
Reallocate Admin:		-49,370			
2nd Allocation:	49,370		18,084	6,901	3,682
Total Allocated:	1,037,514		380,037	145,032	77,351

FINANCE  
 Schedule of Costs to be  
 Allocated by Function

	OTHER ACCOUNTING	BUSINESS TAX
Expenses:		
SALARIES AND WAGES	147,499	73,749
FRINGE BENEFITS	76,460	38,230
PROFESSIONAL SVCS	3,657	1,828
ACCOUNTING & AUDIT		
TRAVEL & PER DIEM	2,507	1,254
COMMUNICATIONS	2,133	1,067
TRANSPORT/POSTAGE	1,089	545
RENTAL & LEASES	1,507	754
PRINTING	735	367
OFFICE SUPPLIES	1,099	549
OPERATING SUPPLIES	452	226
OTHER CURRENT CHGS	1,454	727
OTHER CHARGES	2,653	1,327
Departmental Expenditures:	241,245	120,623
Functional Cost:	241,245	120,623
Additions 1st Others:	35,015	17,508
1st Allocation:	276,260	138,131
	-----	-----
Additions 2nd Others:	13,803	6,900
2nd Allocation:	13,803	6,900
	-----	-----
Total Allocated:	290,063	145,031
	=====	=====

FINANCE  
Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INSURANCE	245.00	0.185	668		668		668
PW DIR/GARAGE	744.00	0.561	2,029		2,029		2,029
CITY ATTORNEY	553.00	0.417	1,508		1,508		1,508
PUB FACILITIES	1,219.00	0.919	3,325		3,325		3,325
MGMT INFO SYS	1,373.00	1.035	3,745		3,745		3,745
FINANCE	717.00	0.540	1,956		1,956		1,956
POLICE ADMIN	4,648.00	3.503	12,679		12,679	658	13,337
PKS & REC ADM	16,805.00	12.665	45,841		45,841	2,377	48,218
CITY MANAGER	875.00	0.659	2,387		2,387	124	2,511
NAT RES MGMT	483.00	0.364	1,318		1,318	68	1,386
BEACH MAINT	9,101.00	6.859	24,826		24,826	1,287	26,113
BEACH ENFORCE	10,891.00	8.208	29,709		29,709	1,541	31,250
SEWER SYSTEM	13,482.00	10.161	36,776		36,776	1,907	38,683
LEGISLATIVE	715.00	0.539	1,950		1,950	101	2,051
PLANNING	647.00	0.488	1,765		1,765	92	1,857
POLICE SVCS	36,045.00	27.165	98,324		98,324	5,099	103,423
TRANS FUND 101	3,772.00	2.843	10,289		10,289	534	10,823
BLDG/FUND 169	12,145.00	9.153	33,129		33,129	1,718	34,847
SEMP	60.00	0.045	164		164	8	172
GARBAGE/SW	25.00	0.019	68		68	4	72
BIG ARTS FAC	3.00	0.002	8		8		8
INTERFUND TRAN	373.00	0.281	1,017		1,017	53	1,070
HIS MUS/VILLAG	175.00	0.132	477		477	25	502
BRAZIL PEPPER	28.00	0.021	76		76	4	80
ELE PARK MAINT	652.00	0.491	1,779		1,779	92	1,871
DEBT SERVICE	516.00	0.389	1,408		1,408	73	1,481
CAP PROJECTS	1,450.00	1.093	3,955		3,955	205	4,160
CHR/BMRH	93.00	0.070	254		254	13	267
OPEB TRUST FD	102.00	0.077	278		278	14	292
GEN PENSION TR	738.00	0.556	2,013		2,013	104	2,117
SHELL HARBOR	206.00	0.155	562		562	29	591
SANI EST CANAL	253.00	0.191	690		690	36	726
W/S DREDGING	200.00	0.151	546		546	28	574
POL PEN TRUST	251.00	0.189	685		685	36	721
ALL OTHERS	13,105.00	9.876	35,749		35,749	1,854	37,603
Total:	132,690.00	100.000	361,953		361,953	18,084	380,037
	=====	=====	=====	=====	=====	=====	=====

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	5.28	3.620	5,001		5,001		5,001
CITY ATTORNEY	2.00	1.371	1,894		1,894		1,894
PUB FACILITIES	3.00	2.057	2,841		2,841		2,841
MGMT INFO SYS	4.00	2.743	3,788		3,788		3,788
FINANCE	8.00	5.485	7,577		7,577		7,577
POLICE ADMIN	2.00	1.371	1,894		1,894	112	2,006
PKS & REC ADM	24.24	16.620	22,957		22,957	1,354	24,311
CITY MANAGER	4.75	3.257	4,499		4,499	265	4,764
NAT RES MGMT	2.96	2.029	2,803		2,803	165	2,968
BEACH MAINT	7.00	4.799	6,630		6,630	391	7,021
BEACH ENFORCE	7.58	5.197	7,179		7,179	423	7,602
SEWER SYSTEM	18.29	12.540	17,322		17,322	1,021	18,343
LEGISLATIVE	2.76	1.892	2,614		2,614	154	2,768
PLANNING	8.85	6.068	8,382		8,382	494	8,876
POLICE SVCS	31.22	21.406	29,568		29,568	1,744	31,312
TRANS FUND 101	8.00	5.485	7,577		7,577	447	8,024
BLDG/FUND 169	4.35	2.983	4,120		4,120	243	4,363
SENIORS PROG	1.57	1.076	1,485		1,485	88	1,573
<b>Total:</b>	<b>145.85</b>	<b>100.000</b>	<b>138,131</b>		<b>138,131</b>	<b>6,901</b>	<b>145,032</b>
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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	5.28	3.620	2,667		2,667		2,667
CITY ATTORNEY	2.00	1.371	1,010		1,010		1,010
PUB FACILITIES	3.00	2.057	1,515		1,515		1,515
MGMT INFO SYS	4.00	2.743	2,020		2,020		2,020
FINANCE	8.00	5.485	4,041		4,041		4,041
POLICE ADMIN	2.00	1.371	1,010		1,010	60	1,070
PKS & REC ADM	24.24	16.620	12,244		12,244	722	12,966
CITY MANAGER	4.75	3.257	2,399		2,399	141	2,540
NAT RES MGMT	2.96	2.029	1,495		1,495	88	1,583
BEACH MAINT	7.00	4.799	3,536		3,536	209	3,745
BEACH ENFORCE	7.58	5.197	3,829		3,829	226	4,055
SEWER SYSTEM	18.29	12.540	9,238		9,238	545	9,783
LEGISLATIVE	2.76	1.892	1,394		1,394	82	1,476
PLANNING	8.85	6.068	4,470		4,470	264	4,734
POLICE SVCS	31.22	21.406	15,769		15,769	930	16,699
TRANS FUND 101	8.00	5.485	4,041		4,041	238	4,279
BLDG/FUND 169	4.35	2.983	2,197		2,197	130	2,327
SENIORS PROG	1.57	1.076	794		794	47	841
Total:	145.85	100.000	73,669		73,669	3,682	77,351
	=====	=====	=====	=====	=====	=====	=====

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	276,260		276,260	13,803	290,063
Total:	100.00	100.000	276,260		276,260	13,803	290,063
	=====	=====	=====	=====	=====	=====	=====

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	138,131		138,131	6,900	145,031
Total:	100.00	100.000	138,131		138,131	6,900	145,031
	=====	=====	=====	=====	=====	=====	=====

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	668	668			
PW DIR/GARAGE	9,697	2,029	5,001	2,667	
CITY ATTORNEY	4,412	1,508	1,894	1,010	
PUB FACILITIES	7,681	3,325	2,841	1,515	
MGMT INFO SYS	9,553	3,745	3,788	2,020	
FINANCE	13,574	1,956	7,577	4,041	
POLICE ADMIN	16,413	13,337	2,006	1,070	
PKS & REC ADM	85,495	48,218	24,311	12,966	
CITY MANAGER	299,878	2,511	4,764	2,540	290,063
NAT RES MGMT	5,937	1,386	2,968	1,583	
BEACH MAINT	36,879	26,113	7,021	3,745	
BEACH ENFORCE	42,907	31,250	7,602	4,055	
SEWER SYSTEM	66,809	38,683	18,343	9,783	
LEGISLATIVE	6,295	2,051	2,768	1,476	
PLANNING	15,467	1,857	8,876	4,734	
POLICE SVCS	151,434	103,423	31,312	16,699	
TRANS FUND 101	23,126	10,823	8,024	4,279	
BLDG/FUND 169	41,537	34,847	4,363	2,327	
SEMP	172	172			
GARBAGE/SW	72	72			
SENIORS PROG	2,414		1,573	841	
BIG ARTS FAC	8	8			
INTERFUND TRAN	1,070	1,070			
HIS MUS/VILLAG	502	502			
BRAZIL PEPPER	80	80			
BUSINESS TAX	145,031				
ELE PARK MAINT	1,871	1,871			
DEBT SERVICE	1,481	1,481			
CAP PROJECTS	4,160	4,160			
CHR/BMRH	267	267			
OPEB TRUST FD	292	292			
GEN PENSION TR	2,117	2,117			
SHELL HARBOR	591	591			
SANI EST CANAL	726	726			
W/S DREDGING	574	574			
POL PEN TRUST	721	721			
ALL OTHERS	37,603	37,603			
Reimbursement:					
Total:	1,037,514	380,037	145,032	77,351	290,063
	=====	=====	=====	=====	=====

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

145,031

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

Reimbursement:

Total:

145,031

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**FISCAL 2012**  
**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:	3,511,280			3,511,280
Deductions:				
POLICE PENSION	-661,451			
Total Deductions:	-661,451			-661,451
Allocated Additions:				
BLDG USE ALLO	17,446		17,446	
EQUIP USE ALLO	47,394		47,394	
INSURANCE	20,376	723	21,099	
PW DIR/GARAGE	18,714	4,223	22,937	
CITY ATTORNEY	22,826	2,183	25,009	
PUB FACILITIES	70,155	7,992	78,147	
MGMT INFO SYS	318,050	15,087	333,137	
FINANCE	15,583	830	16,413	
POLICE ADMIN		18,928	18,928	
CITY MANAGER		116,137	116,137	
Total Allocated Additions:	530,544	166,103	696,647	696,647
Total to be Allocated:	3,380,373	166,103		3,546,476
	=====	=====		=====

POLICE ADMIN  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN	POLICE SERVICES	BEACH PARKING SUPP
Expenses:					
SALARIES AND WAGES	1,790,669		204,541	1,545,438	40,690
FRINGE BENEFITS	770,982		88,075	665,386	17,521
TRAVEL AND PER DIEM	88,565		10,114	78,451	
COMMUNICATIONS	41,731		4,766	36,965	
TRANS/POSTAGE	1,320		151	1,169	
REPAIRS AND MAINT	34,522		3,942	30,580	
OTHER CURRENT CHGS	23,197		2,649	20,548	
OFFICE SUPPLIES	5,888		672	5,216	
OPERATING SUPPLIES	83,033		9,482	73,551	
BOOKS & PUBLICATIONS	720		82	638	
RENTAL AND LEASES	2,876		328	2,548	
PRINTING	1,328		152	1,176	
OTHER CONT SERVICES	1,074		123	951	
OTHER CHARGES	3,924		448	3,476	
POLICE PENSION	661,451	661,451			
Departmental Expenditures:	3,511,280	661,451	325,525	2,466,093	58,211
Deductions:	-661,451	-661,451			
Functional Cost:	2,849,829		325,525	2,466,093	58,211
Additions 1st Others:	530,544	530,544	60,602	459,105	10,837
Reallocate Admin:		-530,544			
1st Allocation:	3,380,373		386,127	2,925,198	69,048
Additions 2nd Others:	166,103	166,103	18,974	143,737	3,392
Reallocate Admin:		-166,103			
2nd Allocation:	166,103		18,974	143,737	3,392
Total Allocated:	3,546,476		405,101	3,068,935	72,440

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	4.902	18,928		18,928		18,928
BEACH ENFORCE	7.58	18.578	71,736		71,736	3,707	75,443
POLICE SVCS	31.22	76.520	295,463		295,463	15,267	310,730
Total:	40.80	100.000	386,127		386,127	18,974	405,101
	=====	=====	=====	=====	=====	=====	=====

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	2,925,198		2,925,198	143,737	3,068,935
<b>Total:</b>	100.00	100.000	2,925,198		2,925,198	143,737	3,068,935
	=====	=====	=====	=====	=====	=====	=====

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	69,048		69,048	3,392	72,440
Total:	100.00	100.000	69,048		69,048	3,392	72,440
	=====	=====	=====	=====	=====	=====	=====

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	18,928	18,928		
BEACH ENFORCE	147,883	75,443		72,440
POLICE SVCS	310,730	310,730		
GENERAL GOVT	3,068,935		3,068,935	
Reimbursement:				
Total:	3,546,476	405,101	3,068,935	72,440
	=====	=====	=====	=====

**FISCAL 2012**  
**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:	1,936,376			1,936,376
Deductions:				
PROMOTIONAL ACTIVITY	-12,069			
Total Deductions:	-12,069			-12,069
Allocated Additions:				
EQUIP USE ALLO	2,087		2,087	
INSURANCE	41,420	1,468	42,888	
PW DIR/GARAGE	1,108	250	1,358	
CITY ATTORNEY	13,695	1,310	15,005	
MGMT INFO SYS	112,720	5,358	118,078	
FINANCE	81,042	4,453	85,495	
CITY MANAGER		59,144	59,144	
Total Allocated Additions:	252,072	71,983	324,055	324,055
Total to be Allocated:	2,176,379	71,983		2,248,362
	=====	=====		=====

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

	Total	G & A	FUND 173 SUPPORT	GENERAL GOVERNMENT	INFO DESK SUPPORT
<b>Expenses:</b>					
SALARIES AND WAGES	898,551		56,012	754,913	87,626
FRINGE BENEFITS	361,132		22,511	302,002	36,619
CONTRACTUAL SVCS	183,051			183,051	
TRAVEL	20,696			20,696	
COMMUNICATIONS SVCS	14,686			13,254	1,432
TRANSPORTATION	2,618			2,363	255
RENTAL & LEASES	27,329			27,329	
REPAIRS & MAINT	107,861			107,861	
PROMOTIONAL ACTIVITY	12,069	12,069			
OTHER CURRENT CHGS	5,750			5,189	561
OFFICE SUPPLIES	9,693			8,748	945
OPERATING SUPPLIES	110,984			110,984	
PRINTING	5,776			5,213	563
INSURANCE	17,130			15,460	1,670
UTILITIES	135,229			135,229	
OTHER CHARGES	19,240			17,364	1,876
PROFESSIONAL SVCS	4,581			4,581	
Departmental Expenditures:	1,936,376	12,069	78,523	1,714,237	131,547
Deductions:	-12,069	-12,069			
Functional Cost:	1,924,307		78,523	1,714,237	131,547
<b>Additions 1st</b>					
Others:	252,072	252,072	10,286	224,554	17,232
Reallocate Admin:		-252,072			
1st Allocation:	2,176,379		88,809	1,938,791	148,779
<b>Additions 2nd</b>					
Others:	71,983	71,983	2,937	64,125	4,921
Reallocate Admin:		-71,983			
2nd Allocation:	71,983		2,937	64,125	4,921
Total Allocated:	2,248,362		91,746	2,002,916	153,700

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	88,809		88,809	2,937	91,746
Total:	100.00	100.000	88,809		88,809	2,937	91,746
	=====	=====	=====	=====	=====	=====	=====

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	1,938,791		1,938,791	64,125	2,002,916
Total:	100.00	100.000	1,938,791		1,938,791	64,125	2,002,916
	=====	=====	=====	=====	=====	=====	=====

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	4,421.00	10.035	14,930		14,930	494	15,424
GENERAL GOVT	39,635.00	89.965	133,849		133,849	4,427	138,276
Total:	44,056.00	100.000	148,779		148,779	4,921	153,700
	=====	=====	=====	=====	=====	=====	=====

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	15,424			15,424
ELE PARK MAINT	91,746	91,746		
GENERAL GOVT	2,141,192		2,002,916	138,276
Reimbursement:				
Total:	2,248,362	91,746	2,002,916	153,700
	=====	=====	=====	=====

**FISCAL 2012  
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 2012 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:	798,729			798,729
Allocated Additions:				
BLDG USE ALLO	2,868		2,868	
EQUIP USE ALLO	2,496		2,496	
INSURANCE	8,517	301	8,818	
PUB FACILITIES	11,535	1,314	12,849	
MGMT INFO SYS	116,669	5,512	122,181	
FINANCE	285,545	14,333	299,878	
CITY MANAGER		26,396	26,396	
Total Allocated Additions:	427,630	47,856	475,486	475,486
Total to be Allocated:	1,226,359	47,856		1,274,215
	=====	=====		=====

CITY MANAGER  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENT COORD	GENERAL GOVERNMENT
<b>Expenses:</b>				
SALARIES AND WAGES	465,921		396,033	69,888
FRINGE BENEFITS	260,561		221,477	39,084
TRAVEL AND PER DIEM	17,079		14,517	2,562
LIVING ALLOWANCE	28,512		28,512	
COMMUNICATIONS	11,561		9,827	1,734
TRANSPORT/POSTAGE	1,233		1,048	185
RENTALS AND LEASES	187		159	28
PRINTING	714		607	107
OTHER CURRENT CHGS	4,500		3,825	675
OFFICE SUPPLIES	2,107		1,791	316
OPERATING SUPPLIES	1,139		968	171
BOOKS/PUBS/SUBSCRIPT	2,244		1,907	337
OTHER CHARGES	1,162		988	174
OTHER CONTRACTUAL	1,809		1,538	271
<b>Departmental</b>				
Expenditures:	798,729		683,197	115,532
<b>Functional Cost:</b>				
Functional Cost:	798,729		683,197	115,532
<b>Additions 1st</b>				
Others:	427,630	427,630	365,776	61,854
Reallocate Admin:		-427,630		
1st Allocation:	1,226,359		1,048,973	177,386
	-----		-----	-----
<b>Additions 2nd</b>				
Others:	47,856	47,856	40,933	6,923
Reallocate Admin:		-47,856		
2nd Allocation:	47,856		40,933	6,923
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<b>Total Allocated:</b>	<b>1,274,215</b>		<b>1,089,906</b>	<b>184,309</b>
	=====		=====	=====

CITY MANAGER  
 Detail Allocation of  
 DEPARTMENT COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INSURANCE	279.00	0.880	9,229		9,229		9,229
PW DIR/GARAGE	772.00	2.434	25,536		25,536		25,536
CITY ATTORNEY	505.00	1.592	16,704		16,704		16,704
PUB FACILITIES	464.00	1.463	15,348		15,348		15,348
MGMT INFO SYS	800.00	2.523	26,462		26,462		26,462
FINANCE	863.00	2.721	28,546		28,546		28,546
POLICE ADMIN	3,511.00	11.072	116,137		116,137		116,137
PKS & REC ADM	1,788.00	5.638	59,144		59,144		59,144
CITY MANAGER	798.00	2.516	26,396		26,396		26,396
NAT RES MGMT	577.00	1.820	19,086		19,086	1,077	20,163
BEACH MAINT	1,211.00	3.819	40,058		40,058	2,260	42,318
BEACH ENFORCE	1,311.00	4.134	43,365		43,365	2,447	45,812
SEWER SYSTEM	5,175.00	16.319	171,179		171,179	9,659	180,838
LEGISLATIVE	219.00	0.691	7,244		7,244	409	7,653
PLANNING	715.00	2.255	23,651		23,651	1,334	24,985
TRANS FUND 101	2,715.00	8.561	89,807		89,807	5,067	94,874
BLDG/FUND 169	886.00	2.794	29,307		29,307	1,654	30,961
SEMP	109.00	0.344	3,606		3,606	203	3,809
GARBAGE/SW	42.00	0.132	1,389		1,389	78	1,467
SENIORS PROG	148.00	0.467	4,896		4,896	276	5,172
BIG ARTS FAC	12.00	0.038	397		397	22	419
HIS MUS/VILLAG	144.00	0.454	4,763		4,763	269	5,032
ELE PARK MAINT	219.00	0.691	7,244		7,244	409	7,653
DEBT SERVICE	3,770.00	11.888	124,704		124,704	7,036	131,740
CAP PROJECTS	1,967.00	6.203	65,065		65,065	3,671	68,736
CHR/BMRH	269.00	0.848	8,898		8,898	502	9,400
OPEB TRUST FD	154.00	0.486	5,094		5,094	287	5,381
GEN PENSION TR	1,153.00	3.636	38,139		38,139	2,152	40,291
SHELL HARBOR	1.00	0.003	33		33	2	35
SANI EST CANAL	11.00	0.035	364		364	21	385
POL PEN TRUST	874.00	2.756	28,910		28,910	1,631	30,541
GENERAL GOVT	250.00	0.788	8,272		8,272	467	8,739
<b>Total:</b>	<b>31,712.00</b>	<b>100.000</b>	<b>1,048,973</b>		<b>1,048,973</b>	<b>40,933</b>	<b>1,089,906</b>
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Allocation Basis: FY 2012 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	177,386		177,386	6,923	184,309
Total:	100.00	100.000	177,386		177,386	6,923	184,309
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

CITY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENT COORD	GENERAL GOVERNMENT
INSURANCE	9,229	9,229	
PW DIR/GARAGE	25,536	25,536	
CITY ATTORNEY	16,704	16,704	
PUB FACILITIES	15,348	15,348	
MGMT INFO SYS	26,462	26,462	
FINANCE	28,546	28,546	
POLICE ADMIN	116,137	116,137	
PKS & REC ADM	59,144	59,144	
CITY MANAGER	26,396	26,396	
NAT RES MGMT	20,163	20,163	
BEACH MAINT	42,318	42,318	
BEACH ENFORCE	45,812	45,812	
SEWER SYSTEM	180,838	180,838	
LEGISLATIVE	7,653	7,653	
PLANNING	24,985	24,985	
TRANS FUND 101	94,874	94,874	
BLDG/FUND 169	30,961	30,961	
SEMP	3,809	3,809	
GARBAGE/SW	1,467	1,467	
SENIORS PROG	5,172	5,172	
BIG ARTS FAC	419	419	
HIS MUS/VILLAG	5,032	5,032	
ELE PARK MAINT	7,653	7,653	
DEBT SERVICE	131,740	131,740	
CAP PROJECTS	68,736	68,736	
CHR/BMRH	9,400	9,400	
OPEB TRUST FD	5,381	5,381	
GEN PENSION TR	40,291	40,291	
SHELL HARBOR	35	35	
SANI EST CANAL	385	385	
POL PEN TRUST	30,541	30,541	
GENERAL GOVT	193,048	8,739	184,309
Reimbursement:			
Total:	1,274,215	1,089,906	184,309
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**FISCAL 2012**  
**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:	577,272			577,272
Allocated Additions:				
BLDG USE ALLO	1,912		1,912	
INSURANCE	3,662	130	3,792	
CITY ATTORNEY	31,956	3,057	35,013	
PUB FACILITIES	7,690	876	8,566	
MGMT INFO SYS	23,017	1,097	24,114	
FINANCE	5,616	321	5,937	
CITY MANAGER	19,086	1,077	20,163	
Total Allocated Additions:	92,939	6,558	99,497	99,497
Total to be Allocated:	670,211	6,558		676,769
	=====	=====		=====

NAT RES MGMT  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	BEACH MAINTENANCE	GENERAL GOVERNMENT
Expenses:				
SALARY AND WAGES	261,918		4,837	257,081
FRINGE BENEFITS	115,646		2,136	113,510
OPERATING EXPENSES	199,708			199,708
Departmental Expenditures:				
	577,272		6,973	570,299
Functional Cost:				
	577,272		6,973	570,299
Additions 1st				
Others:	92,939	92,939	1,123	91,816
Reallocate Admin:		-92,939		
1st Allocation:	670,211		8,096	662,115
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Additions 2nd				
Others:	6,558	6,558	79	6,479
Reallocate Admin:		-6,558		
2nd Allocation:	6,558		79	6,479
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Total Allocated:	676,769		8,175	668,594
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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	8,096		8,096	79	8,175
Total:	100.00	100.000	8,096		8,096	79	8,175
	=====	=====	=====	=====	=====	=====	=====

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	662,115		662,115	6,479	668,594
Total:	100.00	100.000	662,115		662,115	6,479	668,594
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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	8,175	8,175	
GENERAL GOVT	668,594		668,594
Reimbursement:			
Total:	676,769	8,175	668,594
	=====	=====	=====