





**CITY OF SANIBEL**

**RESOLUTION 14-013**

**A RESOLUTION ADOPTING A COST ALLOCATION PLAN, (ALSO KNOWN AS AN INDIRECT COST PLAN) FOR THE FISCAL YEAR 2013-14; 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 2013-14, 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.

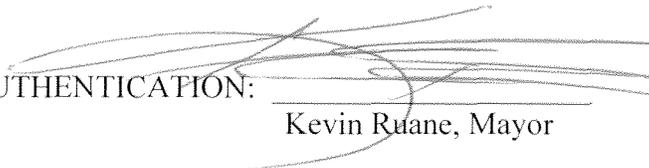
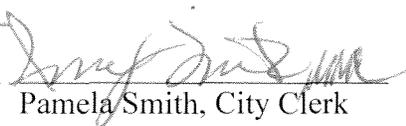
Section 3. The City Manager is hereby authorized to utilize this fiscal year 2013 cost allocation plan to make preliminary charges to current fiscal year 2014 grants and enterprise funds for central services overhead costs. Except that, in the case of enterprise funds, a partial indirect cost charge may be made if, by applying 100% of the calculated overhead costs, the provisions of bond covenants would not be met.

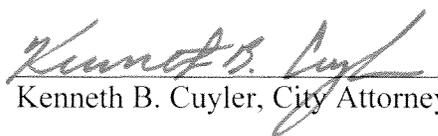
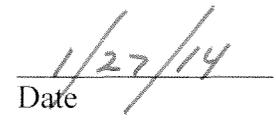
Section 4. The City Manager is hereby authorized to have the Cost Allocation Plan regularly maintained and updated in order to effect the recovery of central service overhead costs from enterprise funds and grants in accordance with OMB Circular A-87 and full cost plan as it may be amended from time to time. Fiscal year 2014 charge adjustments to affected enterprise and grant funds will be made if the updated plan reveals changes from the preliminary charges made in accordance with the fiscal year 2013 Plan.

Section 5. Effective date.

This resolution shall take effect immediately upon adoption.

**DULY PASSED AND ENACTED** by the Council of the City of Sanibel, Lee County, Florida, this 4th of February, 2014.

AUTHENTICATION:  Kevin Ruane, Mayor  Pamela Smith, City Clerk

APPROVED AS TO FORM:  Kenneth B. Cuyler, City Attorney  Date

Vote of Council Members:

Ruane	<u>yea</u>
Congress	<u>yea</u>
Denham	<u>yea</u>
Harrity	<u>yea</u>
Jennings	<u>yea</u>

Date filed with City Clerk: February 4, 2014

---

**City of Sanibel, Florida**  
**Central Services**  
**Full Cost Allocation Plan**  
**FY 2013**

**ACTUAL COSTS FOR THE YEAR ENDED**  
**SEPTEMBER 30, 2013**

## **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.

Table of Contents

Summary Data	Summary Pages
Allocated Costs by Department.....	1
Summary of Allocated Costs.....	4
Detail of Allocated Costs.....	5
Summary of Allocation Basis.....	7
BLDG USE ALLO	Detail Pages
Narrative.....	1
Costs to be Allocated.....	2
Schedule of Costs to be Allocated by Function.....	3
Detail Allocation - CITY HALL.....	4
Detail Allocation - CIVIC CENTER.....	5
Departmental Cost Allocation Summary.....	6
EQUIP USE ALLO	
Narrative.....	7
Costs to be Allocated.....	8
Schedule of Costs to be Allocated by Function.....	9
Detail Allocation - EQUIPMENT.....	10
Departmental Cost Allocation Summary.....	11
INSURANCE	
Narrative.....	12
Costs to be Allocated.....	13
Schedule of Costs to be Allocated by Function.....	14
Detail Allocation - PROPERTY INSURANCE.....	16
Detail Allocation - AUTO INSURANCE.....	17
Detail Allocation - GENERAL LIABILITY.....	18
Detail Allocation - CITY HALL.....	19
Detail Allocation - CIVIC CENTER.....	20
Detail Allocation - OTHER INSURANCE.....	21
Detail Allocation - FLOOD.....	22
Departmental Cost Allocation Summary.....	23
PW DIR/GARAGE	
Narrative.....	25
Costs to be Allocated.....	26
Schedule of Costs to be Allocated by Function.....	27
Detail Allocation - DEPARTMENTAL ADMIN.....	29
Detail Allocation - PUBLIC WKS FACILITY.....	30
Detail Allocation - VEHICLE MAINTENANCE.....	31
Detail Allocation - RECREATION/PARKING.....	32
Departmental Cost Allocation Summary.....	33

## Table of Contents

## CITY ATTORNEY

Narrative.....	34
Costs to be Allocated.....	35
Schedule of Costs to be Allocated by Function.....	36
Detail Allocation - LEGAL SERVICES.....	37
Departmental Cost Allocation Summary.....	38

## PUB FACILITIES

Narrative.....	39
Costs to be Allocated.....	40
Schedule of Costs to be Allocated by Function.....	41
Detail Allocation - MAINTENANCE.....	43
Detail Allocation - CITY HALL.....	44
Detail Allocation - CIVIC CENTER.....	45
Detail Allocation - PUB WKS FACILITY.....	46
Departmental Cost Allocation Summary.....	47

## INFO TECH

Narrative.....	48
Costs to be Allocated.....	49
Schedule of Costs to be Allocated by Function.....	50
Detail Allocation - MIS TECH SUPPORT.....	51
Detail Allocation - MIS DIRECT HOURS.....	52
Detail Allocation - MAINTENANCE CHARGES.....	53
Departmental Cost Allocation Summary.....	54

## FINANCE

Narrative.....	55
Costs to be Allocated.....	56
Schedule of Costs to be Allocated by Function.....	57
Detail Allocation - GENERAL ACCOUNTING.....	59
Detail Allocation - PAYROLL/BENEFITS.....	60
Detail Allocation - RISK MANAGEMENT.....	61
Detail Allocation - OTHER ACCOUNTING.....	62
Detail Allocation - BUSINESS TAX.....	63
Departmental Cost Allocation Summary.....	64

## POLICE ADMIN

Narrative.....	66
Costs to be Allocated.....	67
Schedule of Costs to be Allocated by Function.....	68
Detail Allocation - DEPARTMENTAL ADMIN.....	69
Detail Allocation - POLICE SERVICES.....	70
Detail Allocation - BEACH PARKING SUPP.....	71
Departmental Cost Allocation Summary.....	72

Table of Contents

PKS & REC ADM

Narrative..... 73  
 Costs to be Allocated..... 74  
 Schedule of Costs to be Allocated by Function..... 75  
 Detail Allocation - FUND 173 SUPPORT..... 76  
 Detail Allocation - GENERAL GOVERNMENT..... 77  
 Detail Allocation - INFO DESK SUPPORT..... 78  
 Departmental Cost Allocation Summary..... 79

CITY MANAGER

Narrative..... 80  
 Costs to be Allocated..... 81  
 Schedule of Costs to be Allocated by Function..... 82  
 Detail Allocation - DEPARTMENT COORD..... 83  
 Detail Allocation - GENERAL GOVERNMENT..... 84  
 Departmental Cost Allocation Summary..... 85

NAT RES MGMT

Narrative..... 86  
 Costs to be Allocated..... 87  
 Schedule of Costs to be Allocated by Function..... 88  
 Detail Allocation - BEACH MAINTENANCE..... 89  
 Detail Allocation - GENERAL GOVERNMENT..... 90  
 Departmental Cost Allocation Summary..... 91

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	8,727	9,150	70,172	5,941	14,032	32,736	20,903
PW DIR/GARAGE	6,555	24,881	23,888				346,495
CITY ATTORNEY	5,108	5,108	40,867	132,817	102,166		10,217
PUB FACILITIES			1,780	23,198	38,867		
INFO TECH		11,396	31,261	9,770	49,277		9,770
FINANCE	47,010	51,619	84,196	8,346	17,905	62,298	27,316
POLICE ADMIN		119,008				250,368	
PKS & REC ADM		18,462					
CITY MANAGER	58,857	64,623	195,426	10,062	31,944		86,669
NAT RES MGMT	6,952						
<b>Total Allocated</b>	<b>133,209</b>	<b>304,247</b>	<b>447,590</b>	<b>194,304</b>	<b>261,178</b>	<b>345,402</b>	<b>501,370</b>

	BLDG/FUND 169	SEMP	GARBAGE/SW	SENIORS PROG	BIG ARTS FAC	INTERFUND TRAN	HIS MUS/VILLAG
Central Service Departments							
BLDG USE ALLO	3,501			2,009			
EQUIP USE ALLO							
INSURANCE	7,120	462		9,710	6,110		
PW DIR/GARAGE							
CITY ATTORNEY	35,759	5,108	5,108		5,108		
PUB FACILITIES	19,473			71,848	5,417		54,171
INFO TECH	22,471			7,960			
FINANCE	40,726	366	251	4,589	47	576	983
POLICE ADMIN							
PKS & REC ADM							
CITY MANAGER	27,649	573	2,127	7,239	532		5,931
NAT RES MGMT							
<b>Total Allocated</b>	<b>156,699</b>	<b>6,509</b>	<b>7,486</b>	<b>103,355</b>	<b>17,214</b>	<b>576</b>	<b>61,085</b>

Allocated Costs by Department  
Consolidated

	BUSINESS TAX	ELE PARK MAINT	DEBT SERVICE	CAP PROJECTS	CHR/BMRH	OPEB TRUST FD	GEN PENSION TR
Central Service Departments							
BLDG USE ALLO					467		
EQUIP USE ALLO							
INSURANCE		2,387			1,898		
PW DIR/GARAGE							
CITY ATTORNEY				20,433			
PUB FACILITIES					20,717		
INFO TECH							
FINANCE	161,998	3,718	2,135	7,163	215	58	1,472
POLICE ADMIN							
PKS & REC ADM		96,444					
CITY MANAGER		11,371	46,586	47,568	11,412		54,481
NAT RES MGMT							
Total Allocated	161,998	113,920	48,721	75,164	34,709	58	55,953

	NON-BEACH PKS	FR MADDEN EST	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							407,473
CITY ATTORNEY	5,108						61,301
PUB FACILITIES	178,765						
INFO TECH							
FINANCE		373	995	960	873	314	
POLICE ADMIN							3,194,370
PKS & REC ADM							2,150,018
CITY MANAGER		41	1,391	409	14	37,792	199,260
NAT RES MGMT							638,688
Total Allocated	183,873	414	2,386	1,369	887	38,106	6,651,110

Allocated Costs by Department  
Consolidated

	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments				
BLDG USE ALLO		17,134		17,134
EQUIP USE ALLO				
INSURANCE	13,430	202,778		202,778
PW DIR/GARAGE		809,292		809,292
CITY ATTORNEY		434,208		434,208
PUB FACILITIES		414,236		414,236
INFO TECH		141,905		141,905
FINANCE	115,778	642,280		642,280
POLICE ADMIN		3,563,746		3,563,746
PKS & REC ADM		2,264,924		2,264,924
CITY MANAGER	2,533	904,490		904,490
NAT RES MGMT		645,640		645,640
	-----	-----	-----	-----
Total Allocated	131,741	10,040,633	0	10,040,633
	*****	*****	*****	*****

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	56,262		
EQUIP USE ALLO	106,967		
INSURANCE	1,666,046	-1,384,826	
PW DIR/GARAGE	818,303		
CITY ATTORNEY	516,502	-68,862	
PUB FACILITIES	508,442		
INFO TECH	823,677		
FINANCE	966,189		
POLICE ADMIN	3,691,891	-836,126	
PKS & REC ADM	1,948,717	-79,708	
CITY MANAGER	852,603		
NAT RES MGMT	540,716		
BEACH MAINT			133,209
BEACH ENFORCE			304,247
SEWER SYSTEM			447,590
LEGISLATIVE			194,304
PLANNING			261,178
POLICE SVCS			345,402
TRANS FUND 101			501,370
BLDG/FUND 169			156,699
SEMP			6,509
GARBAGE/SW			7,486
SENIORS PROG			103,355
BIG ARTS FAC			17,214
INTERFUND TRAN			576
HIS MUS/VILLAG			61,085
BUSINESS TAX			161,998
ELE PARK MAINT			113,920
DEBT SERVICE			48,721
CAP PROJECTS			75,164
CHR/BMRH			34,709
OPEB TRUST FD			58
GEN PENSION TR			55,953
NON-BEACH PKS			183,873
FR MADDEN EST			414
SHELL HARBOR			2,386
SANI EST CANAL			1,369
W/S DREDGING			887
POL PEN TRUST			38,106
GENERAL GOVT			6,651,110
ALL OTHERS			131,741
Reimbursement			86,160
Total	12,496,315	-2,369,522	10,126,793

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	INSURANCE	PW DIR/GARAGE	CITY ATTORNEY	PUB FACILITIES	INFO TECH
BLDG USE ALLO	-56,262						
EQUIP USE ALLO		-106,967					
INSURANCE			-346,429				
PW DIR/GARAGE		2,234	20,274	-923,074		6,364	32,228
CITY ATTORNEY	3,295	935	4,518		-510,834	16,368	12,880
PUB FACILITIES	861		4,083	83,723		-631,506	4,606
INFO TECH	6,134	54,940	9,071			34,121	-974,383
FINANCE	6,612	366	12,750			36,780	74,196
POLICE ADMIN	17,446	42,165	27,512	27,336	25,542	97,044	327,002
PKS & REC ADM		2,582	50,756	2,723	15,325		151,424
CITY MANAGER	2,868	3,745	10,271			15,956	121,626
NAT RES MGMT	1,912		4,416		35,759	10,637	22,356
BEACH MAINT			8,727	6,555	5,108		
BEACH ENFORCE			9,150	24,881	5,108		11,396
SEWER SYSTEM			70,172	23,888	40,867	1,780	31,261
LEGISLATIVE	4,170		5,941		132,817	23,198	9,770
PLANNING	6,987		14,032		102,166	38,867	49,277
POLICE SVCS			32,736				
TRANS FUND 101			20,903	346,495	10,217		9,770
BLDG/FUND 169	3,501		7,120		35,759	19,473	22,471
SEMP			462		5,108		
GARBAGE/SW					5,108		
SENIORS PROG	2,009		9,710			71,848	7,960
BIG ARTS FAC			6,110		5,108	5,417	
INTERFUND TRAN							
HIS MUS/VILLAG						54,171	
BUSINESS TAX							
ELE PARK MAINT			2,387				
DEBT SERVICE							
CAP PROJECTS					20,433		
CHR/BMRH	467		1,898			20,717	
OPEB TRUST FD							
GEN PENSION TR							
NON-BEACH PKS					5,108	178,765	
FR MADDEN EST							
SHELL HARBOR							
SANI EST CANAL							
W/S DREDGING							
POL PEN TRUST							
GENERAL GOVT				407,473	61,301		
ALL OTHERS			13,430				
Reimbursement							86,160
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	1,957			63,252		
PW DIR/GARAGE	12,614			31,057		
CITY ATTORNEY	5,569			19,629		
PUB FACILITIES	10,504			19,287		
INFO TECH	15,155			31,285		
FINANCE	-1,133,569			36,676		
POLICE ADMIN	3,761	-3,563,746		140,173		
PKS & REC ADM	99,108		-2,264,924	73,997		
CITY MANAGER	334,905			-1,341,974		
NAT RES MGMT	7,716			22,128	-645,640	
BEACH MAINT	47,010			58,857	6,952	133,209
BEACH ENFORCE	51,619	119,008	18,462	64,623		304,247
SEWER SYSTEM	84,196			195,426		447,590
LEGISLATIVE	8,346			10,062		194,304
PLANNING	17,905			31,944		261,178
POLICE SVCS	62,298	250,368				345,402
TRANS FUND 101	27,316			86,669		501,370
BLDG/FUND 169	40,726			27,649		156,699
SEMP	366			573		6,509
GARBAGE/SW	251			2,127		7,486
SENIORS PROG	4,589			7,239		103,355
BIG ARTS FAC	47			532		17,214
INTERFUND TRAN	576					576
HIS MUS/VILLAG	983			5,931		61,085
BUSINESS TAX	161,998					161,998
ELE PARK MAINT	3,718		96,444	11,371		113,920
DEBT SERVICE	2,135			46,586		48,721
CAP PROJECTS	7,163			47,568		75,164
CHR/BMRH	215			11,412		34,709
OPEB TRUST FD	58					58
GEN PENSION TR	1,472			54,481		55,953
NON-BEACH PKS						183,873
FR MADDEN EST	373			41		414
SHELL HARBOR	995			1,391		2,386
SANI EST CANAL	960			409		1,369
W/S DREDGING	873			14		887
POL PEN TRUST	314			37,792		38,106
GENERAL GOVT		3,194,370	2,150,018	199,260	638,688	6,651,110
ALL OTHERS	115,778			2,533		131,741
Reimbursement						86,160
Total	0	0	0	0	0	10,126,793

CITY OF SANIBEL, FULL COST PLAN - FYE 9/30/13  
 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
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/PARKING	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
INFO TECH	
MIS TECH SUPPORT	NUMBER OF COMPUTERS/LAPTOPS/SERVERS PER DEPT.
MIS DIRECT HOURS	NUMBER OF SUPPORT HOURS PER DEPARTMENT
MAINTENANCE CHARGES	DIRECT MAINTENANCE CHARGES 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 9/30/13  
Summary of Allocation Basis

Summary Page: 8

Department	Basis of Allocation
-----	-----
POLICE ADMIN	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES SUPERVISED
POLICE SERVICES	DIRECT ASSIGNMENT
BEACH PARKING SUPP	DIRECT ASSIGNMENT
PKS & REC ADM	
FUND 173 SUPPORT	PERCENTAGE OF SUPPORT TIME
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
INFO DESK SUPPORT	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT
CITY MANAGER	
DEPARTMENT COORD	FY 2013 EXPENDITURES EXCL TRANSFERS (1,000'S)
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
NAT RES MGMT	
BEACH MAINTENANCE	DIRECT ASSIGNMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT



**FISCAL 2013**  
**BUILDING USE ALLOWANCE**  
**NATURE AND EXTENT OF SERVICES**

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

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

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

BLDG USE ALLO  
Costs to be Allocated

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

BLDG USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

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

BLDG USE ALLO  
 Detail Allocation of  
 CITY HALL

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

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

BLDG USE ALLO  
 Detail Allocation of  
 CIVIC CENTER

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

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

BLDG USE ALLO

Departmental Cost Allocation Summary

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

**FISCAL 2013**  
**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 \$106,967 has been allocated based on depreciation cost taken from the fixed asset report.

EQUIP USE ALLO  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	106,967			106,967
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	106,967	0		106,967
	=====	=====		=====

EQUIP USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	EQUIPMENT
Expenses:			
DEPRECIATION EXPENSE	106,967		106,967
Departmental Expenditures:	106,967		106,967
Functional Cost:	106,967		106,967
1st Allocation:	106,967		106,967
	-----		-----
2nd Allocation:	0		
	-----		
Total Allocated:	106,967		106,967
	=====		=====

EQUIP USE ALLO  
 Detail Allocation of  
 EQUIPMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	2,234.00	2.088	2,234		2,234		2,234
CITY ATTORNEY	935.00	0.874	935		935		935
INFO TECH	54,940.00	51.362	54,940		54,940		54,940
FINANCE	366.00	0.342	366		366		366
POLICE ADMIN	42,165.00	39.419	42,165		42,165		42,165
PKS & REC ADM	2,582.00	2.414	2,582		2,582		2,582
CITY MANAGER	3,745.00	3.501	3,745		3,745		3,745
Total:	106,967.00	100.000	106,967		106,967		106,967

Allocation Basis: DEPRECIATION EXPENSE

Source: FIXED ASSET LISTING

EQUIP USE ALLO

Departmental Cost Allocation Summary

Departments	Total	EQUIPMENT
PW DIR/GARAGE	2,234	2,234
CITY ATTORNEY	935	935
INFO TECH	54,940	54,940
FINANCE	366	366
POLICE ADMIN	42,165	42,165
PKS & REC ADM	2,582	2,582
CITY MANAGER	3,745	3,745
Reimbursement:		
Total:	106,967	106,967
	=====	=====

**FISCAL 2013**  
**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:	1,666,046			1,666,046
Deductions:				
OTHER CHARGES	-1,384,826			
Total Deductions:	-1,384,826			-1,384,826
Allocated Additions:				
FINANCE		1,957	1,957	
CITY MANAGER		63,252	63,252	
Total Allocated Additions:		65,209	65,209	65,209
Total to be Allocated:	281,220	65,209		346,429
	*****	*****		*****

PUB FACILITIES  
 Detail Allocation of  
 CITY HALL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CITY ATTORNEY	896.00	6.126	16,368		16,368		16,368
PUB FACILITIES	234.00	1.600	4,275		4,275		4,275
INFO TECH	1,668.00	11.404	30,471		30,471	3,650	34,121
FINANCE	1,798.00	12.293	32,845		32,845	3,935	36,780
POLICE ADMIN	4,744.00	32.435	86,662		86,662	10,382	97,044
CITY MANAGER	780.00	5.333	14,249		14,249	1,707	15,956
NAT RES MGMT	520.00	3.555	9,499		9,499	1,138	10,637
LEGISLATIVE	1,134.00	7.753	20,716		20,716	2,482	23,198
PLANNING	1,900.00	12.991	34,709		34,709	4,158	38,867
BLDG/FUND 169	952.00	6.509	17,390		17,390	2,083	19,473
Total:	14,626.00	100.000	267,184		267,184	29,535	296,719

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

PUB FACILITIES  
 Detail Allocation of  
 CIVIC CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SENIORS PROG	2,512.50	77.618	64,696		64,696	7,152	71,848
CHR/BMRH	724.50	22.382	18,655		18,655	2,062	20,717
Total:	3,237.00	100.000	83,351		83,351	9,214	92,565
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

PUB FACILITIES  
 Detail Allocation of  
 PUB WKS FACILITY

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	3,924.00	53.272	6,364		6,364		6,364
PUB FACILITIES	3,160.00	42.900	5,125		5,125		5,125
SEWER SYSTEM	282.00	3.828	458		458	1,322	1,780
Total:	7,366.00	100.000	11,947		11,947	1,322	13,269
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: BUILDING MEASUREMENTS - PUBLIC WORKS DIRECTOR

PUB FACILITIES

Departmental Cost Allocation Summary

Departments	Total	MAINTENANCE	CITY HALL	CIVIC CENTER	PUB WKS FACILITY
PW DIR/GARAGE	6,364				6,364
CITY ATTORNEY	16,368		16,368		
PUB FACILITIES	9,400		4,275		5,125
INFO TECH	34,121		34,121		
FINANCE	36,780		36,780		
POLICE ADMIN	97,044		97,044		
CITY MANAGER	15,956		15,956		
NAT RES MGMT	10,637		10,637		
SEWER SYSTEM	1,780				1,780
LEGISLATIVE	23,198		23,198		
PLANNING	38,867		38,867		
BLDG/FUND 169	19,473		19,473		
SENIORS PROG	71,848			71,848	
BIG ARTS FAC	5,417	5,417			
HIS MUS/VILLAG	54,171	54,171			
CHR/BMRH	20,717			20,717	
NON-BEACH PKS	178,765	178,765			
Reimbursement:					
Total:	640,906	238,353	296,719	92,565	13,269
	=====	=====	=====	=====	=====

**FISCAL 2013**  
**INFORMATION TECHNOLOGY DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

The Information Technology Department is responsible for providing organizational support for technology based communication and information systems. This includes Tyler Munis and HTE, as well as other PC and tablet based applications. In addition, the department provides internet access as directed by the City Manager, maintains system and user security and coordinate conversion and training for new applications and users. Costs associated with systems support have been allocated departmentally on the number of computers, laptops and servers. Direct labor hours have been charged departmentally on the number of hours. Repair and maintenance charges have been directly assigned. A credit for \$86,160 to Police Administration has been listed under reimbursement on page fifty two.

INFO TECH  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	823,677			823,677
Allocated Additions:				
BLDG USE ALLO	6,134		6,134	
EQUIP USE ALLO	54,940		54,940	
INSURANCE	7,363	1,708	9,071	
PUB FACILITIES	30,471	3,650	34,121	
FINANCE		15,155	15,155	
CITY MANAGER		31,285	31,285	
Total Allocated Additions:	98,908	51,798	150,706	150,706
Total to be Allocated:	922,585	51,798		974,383
	=====	=====		=====

INFO TECH  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	MIS TECH SUPPORT	MIS DIRECT HOURS	MAINTENANCE CHARGES
Expenses:					
SALARIES AND WAGES	267,899		163,418	104,481	
FRINGE BENEFITS	134,085		81,792	52,293	
PROFESSIONAL SVCS	2,616		1,596	1,020	
TRAVEL & PER DIEM	11,942		7,285	4,657	
COMMUNICATIONS	136,171		83,064	53,107	
RENTALS & LEASES	16,706		10,191	6,515	
REPAIRS & MAINT	138,089		116,389		21,700
OFFICE SUPPLIES	1,648		1,005	643	
OPERATING SUPPLIES	46,109		28,126	17,983	
BOOKS & PUBLICATIONS	228		139	89	
OTHER CURRENT CHGS	845		515	330	
OTHER CHARGES	7,400		4,514	2,886	
DP COMPUTER SERVICES	54,634		33,327	21,307	
CONTRACTUAL SERVICES	5,305		3,236	2,069	
Departmental Expenditures:	823,677		534,597	267,380	21,700
Functional Cost:	823,677		534,597	267,380	21,700
Additions 1st					
Others:	98,908	98,908	64,195	32,107	2,606
Reallocate Admin:		-98,908			
1st Allocation:	922,585		598,792	299,487	24,306
-----					
Additions 2nd					
Others:	51,798	51,798	33,619	16,818	1,361
Reallocate Admin:		-51,798			
2nd Allocation:	51,798		33,619	16,818	1,361
-----					
Total Allocated:	974,383		632,411	316,305	25,667
=====					

INFO TECH  
 Detail Allocation of  
 MIS TECH SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	6.50	5.000	29,940		29,940		29,940
CITY ATTORNEY	2.00	1.538	9,212		9,212		9,212
PUB FACILITIES	1.00	0.769	4,606		4,606		4,606
FINANCE	11.00	8.462	50,667		50,667	3,069	53,736
POLICE ADMIN	51.00	39.231	234,911		234,911	14,229	249,140
PKS & REC ADM	22.50	17.308	103,637		103,637	6,277	109,914
CITY MANAGER	7.00	5.385	32,243		32,243	1,953	34,196
NAT RES MGMT	4.00	3.077	18,424		18,424	1,116	19,540
BEACH ENFORCE	1.00	0.769	4,606		4,606	279	4,885
SEWER SYSTEM	6.00	4.615	27,637		27,637	1,674	29,311
LEGISLATIVE	2.00	1.538	9,212		9,212	558	9,770
PLANNING	9.00	6.923	41,455		41,455	2,511	43,966
TRANS FUND 101	2.00	1.538	9,212		9,212	558	9,770
BLDG/FUND 169	4.00	3.077	18,424		18,424	1,116	19,540
SENIORS PROG	1.00	0.769	4,606		4,606	279	4,885
Total:	130.00	100.000	598,792		598,792	33,619	632,411
	*****	*****	*****	*****	*****	*****	*****

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

Source: HARDWARE REPORT

INFO TECH  
Detail Allocation of  
MIS DIRECT HOURS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PW DIR/GARAGE	27.94	0.764	2,288		2,288		2,288
CITY ATTORNEY	44.79	1.225	3,668		3,668		3,668
FINANCE	236.27	6.461	19,351		19,351	1,109	20,460
POLICE ADMIN	1,644.52	44.974	134,691	-86,160	48,531	7,716	56,247
PKS & REC ADM	452.63	12.378	37,072		37,072	2,124	39,196
CITY MANAGER	1,009.65	27.612	82,693		82,693	4,737	87,430
NAT RES MGMT	32.51	0.889	2,663		2,663	153	2,816
BEACH ENFORCE	55.11	1.507	4,514		4,514	259	4,773
SEWER SYSTEM	22.51	0.616	1,844		1,844	106	1,950
PLANNING	61.33	1.677	5,023		5,023	288	5,311
BLDG/FUND 169	33.85	0.926	2,772		2,772	159	2,931
SENIORS PROG	35.51	0.971	2,908		2,908	167	3,075
Sub-total:	3,656.62	100.000	299,487	-86,160	213,327	16,818	230,145
				Reimbursement:	86,160	86,160	86,160
Total:	3,656.62	100.000	299,487		299,487	16,818	316,305

Allocation Basis: NUMBER OF SUPPORT HOURS PER DEPARTMENT

Source: MANAGEMENT INFORMATION SYSTEMS REPORT

INFO TECH  
 Detail Allocation of  
 MAINTENANCE CHARGES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
POLICE ADMIN	18,272.00	84.203	20,466		20,466	1,149	21,615
PKS & REC ADM	1,956.00	9.014	2,191		2,191	123	2,314
BEACH ENFORCE	1,472.00	6.783	1,649		1,649	89	1,738
Total:	21,700.00	100.000	24,306		24,306	1,361	25,667

Allocation Basis: DIRECT MAINTENANCE CHARGES PER DEPARTMENT

Source: G/L ACCOUNT DETAIL REPORT (MIS)

## INFO TECH

## Departmental Cost Allocation Summary

Departments	Total	MIS TECH SUPPORT	MIS DIRECT HOURS	MAINTENANCE CHARGES
PW DIR/GARAGE	32,228	29,940	2,288	
CITY ATTORNEY	12,880	9,212	3,668	
PUB FACILITIES	4,606	4,606		
FINANCE	74,196	53,736	20,460	
POLICE ADMIN	327,002	249,140	56,247	21,615
PKS & REC ADM	151,424	109,914	39,196	2,314
CITY MANAGER	121,626	34,196	87,430	
NAT RES MGMT	22,356	19,540	2,816	
BEACH ENFORCE	11,396	4,885	4,773	1,738
SEWER SYSTEM	31,261	29,311	1,950	
LEGISLATIVE	9,770	9,770		
PLANNING	49,277	43,966	5,311	
TRANS FUND 101	9,770	9,770		
BLDG/FUND 169	22,471	19,540	2,931	
SENIORS PROG	7,960	4,885	3,075	
Reimbursement:	86,160		86,160	
Total:	974,383	632,411	316,305	25,667
	=====	=====	=====	=====

**FISCAL 2013**  
**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:	966,189			966,189
Allocated Additions:				
BLDG USE ALLO	6,612		6,612	
EQUIP USE ALLO	366		366	
INSURANCE	10,349	2,401	12,750	
PUB FACILITIES	32,845	3,935	36,780	
INFO TECH	70,018	4,178	74,196	
FINANCE		15,366	15,366	
CITY MANAGER		36,676	36,676	
Total Allocated Additions:	120,190	62,556	182,746	182,746
Total to be Allocated:	1,086,379	62,556		1,148,935
	=====	=====		=====

FINANCE  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	PAYROLL/BENEFITS	RISK MANAGEMENT
Expenses:					
SALARIES AND WAGES	543,162		173,812	81,474	43,453
FRINGE BENEFITS	281,859		90,194	42,279	22,549
PROFESSIONAL SVCS	12,330		3,945	1,850	986
ACCOUNTING & AUDIT	58,000		58,000		
TRAVEL & PER DIEM	11,055		3,538	1,658	884
COMMUNICATIONS	9,172		2,934	1,376	734
TRANSPORT/POSTAGE	5,957		1,905	894	477
RENTAL & LEASES	4,822		1,543	723	386
PRINTING	4,164		1,332	625	333
OFFICE SUPPLIES	5,608		1,795	841	449
OPERATING SUPPLIES	4,080		1,306	612	326
OTHER CURRENT CHGS	5,048		1,616	757	404
OTHER CHARGES	1,874		600	281	150
CONTRACTUAL SVCS	19,058		6,098	2,859	1,525
Departmental Expenditures:	966,189		348,618	136,229	72,656
Functional Cost:	966,189		348,618	136,229	72,656
Additions 1st					
Others:	120,190	120,190	43,367	16,946	9,038
Reallocate Admin:		-120,190			
1st Allocation:	1,086,379		391,985	153,175	81,694
-----					
Additions 2nd					
Others:	62,556	62,556	22,572	8,818	4,703
Reallocate Admin:		-62,556			
2nd Allocation:	62,556		22,572	8,818	4,703
-----					
Total Allocated:	1,148,935		414,557	161,993	86,397
=====					

FINANCE  
 Schedule of Costs to be  
 Allocated by Function

	OTHER ACCOUNTING	BUSINESS TAX
Expenses:		
SALARIES AND WAGES	162,949	81,474
FRINGE BENEFITS	84,558	42,279
PROFESSIONAL SVCS	3,699	1,850
ACCOUNTING & AUDIT		
TRAVEL & PER DIEM	3,317	1,658
COMMUNICATIONS	2,752	1,376
TRANSPORT/POSTAGE	1,787	894
RENTAL & LEASES	1,447	723
PRINTING	1,249	625
OFFICE SUPPLIES	1,682	841
OPERATING SUPPLIES	1,224	612
OTHER CURRENT CHGS	1,514	757
OTHER CHARGES	562	281
CONTRACTUAL SVCS	5,717	2,859
Departmental		
Expenditures:	272,457	136,229
Functional Cost:	272,457	136,229
Additions 1st		
Others:	33,893	16,946
1st Allocation:	306,350	153,175
	-----	-----
Additions 2nd		
Others:	17,640	8,823
2nd Allocation:	17,640	8,823
	-----	-----
Total Allocated:	323,990	161,998
	*****	*****

FINANCE  
Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INSURANCE	357.00	0.499	1,957		1,957		1,957
PW DIR/GARAGE	697.00	0.975	3,820		3,820		3,820
CITY ATTORNEY	441.00	0.617	2,417		2,417		2,417
PUB FACILITIES	1,054.00	1.474	5,776		5,776		5,776
INFO TECH	1,500.00	2.097	8,221		8,221		8,221
FINANCE	647.00	0.905	3,546		3,546		3,546
POLICE ADMIN	68.00	0.095	373		373	23	396
PKS & REC ADM	10,023.00	14.014	54,931		54,931	3,385	58,316
CITY MANAGER	502.00	0.702	2,751		2,751	170	2,921
NAT RES MGMT	470.00	0.657	2,576		2,576	159	2,735
BEACH MAINT	5,925.00	8.284	32,472		32,472	2,001	34,473
BEACH ENFORCE	6,506.00	9.096	35,656		35,656	2,197	37,853
SEWER SYSTEM	9,201.00	12.864	50,426		50,426	3,108	53,534
LEGISLATIVE	636.00	0.889	3,486		3,486	215	3,701
PLANNING	532.00	0.744	2,916		2,916	180	3,096
POLICE SVCS	1,128.00	1.577	6,182		6,182	381	6,563
TRANS FUND 101	2,381.00	3.329	13,049		13,049	804	13,853
BLDG/FUND 169	5,698.00	7.967	31,228		31,228	1,925	33,153
SEMP	63.00	0.088	345		345	21	366
GARBAGE/SW	43.00	0.060	236		236	15	251
SENIORS PROG	335.00	0.468	1,836		1,836	113	1,949
BIG ARTS FAC	8.00	0.011	44		44	3	47
INTERFUND TRAN	99.00	0.138	543		543	33	576
HIS MUS/VILLAG	169.00	0.236	926		926	57	983
ELE PARK MAINT	639.00	0.893	3,502		3,502	216	3,718
DEBT SERVICE	367.00	0.513	2,011		2,011	124	2,135
CAP PROJECTS	1,231.00	1.721	6,747		6,747	416	7,163
CHR/BMRH	37.00	0.052	203		203	12	215
OPEB TRUST FD	10.00	0.014	55		55	3	58
GEN PENSION TR	253.00	0.354	1,387		1,387	85	1,472
FR MADDEN EST	64.00	0.089	351		351	22	373
SHELL HARBOR	171.00	0.239	937		937	58	995
SANI EST CANAL	165.00	0.231	904		904	56	960
W/S DREDGING	150.00	0.210	822		822	51	873
POL PEN TRUST	54.00	0.076	296		296	18	314
ALL OTHERS	19,899.00	27.822	109,057		109,057	6,721	115,778
Total:	71,523.00	100.000	391,985		391,985	22,572	414,557
	=====	=====	=====	=====	=====	=====	=====

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	5.58	3.744	5,735		5,735		5,735
CITY ATTORNEY	2.00	1.342	2,056		2,056		2,056
PUB FACILITIES	3.00	2.013	3,083		3,083		3,083
INFO TECH	4.40	2.952	4,522		4,522		4,522
FINANCE	7.50	5.033	7,709		7,709		7,709
POLICE ADMIN	2.00	1.342	2,056		2,056	139	2,195
PKS & REC ADM	24.24	16.265	24,914		24,914	1,689	26,603
CITY MANAGER	4.75	3.187	4,882		4,882	331	5,213
NAT RES MGMT	2.96	1.986	3,042		3,042	206	3,248
BEACH MAINT	7.45	4.999	7,657		7,657	519	8,176
BEACH ENFORCE	8.18	5.489	8,408		8,408	570	8,978
SEWER SYSTEM	18.22	12.226	18,727		18,727	1,270	19,997
LEGISLATIVE	2.76	1.852	2,837		2,837	192	3,029
PLANNING	8.80	5.905	9,045		9,045	613	9,658
POLICE SVCS	33.12	22.224	34,041		34,041	2,308	36,349
TRANS FUND 101	8.00	5.368	8,223		8,223	558	8,781
BLDG/FUND 169	4.50	3.020	4,625		4,625	314	4,939
SENIORS PROG	1.57	1.053	1,613		1,613	109	1,722
Total:	149.03	100.000	153,175		153,175	8,818	161,993
	=====	=====	=====	=====	=====	=====	=====

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	5.58	3.744	3,059		3,059		3,059
CITY ATTORNEY	2.00	1.342	1,096		1,096		1,096
PUB FACILITIES	3.00	2.013	1,645		1,645		1,645
INFO TECH	4.40	2.952	2,412		2,412		2,412
FINANCE	7.50	5.033	4,111		4,111		4,111
POLICE ADMIN	2.00	1.342	1,096		1,096	74	1,170
PKS & REC ADM	24.24	16.265	13,288		13,288	901	14,189
CITY MANAGER	4.75	3.187	2,604		2,604	177	2,781
NAT RES MGMT	2.96	1.986	1,623		1,623	110	1,733
BEACH MAINT	7.45	4.999	4,084		4,084	277	4,361
BEACH ENFORCE	8.18	5.489	4,484		4,484	304	4,788
SEWER SYSTEM	18.22	12.226	9,988		9,988	677	10,665
LEGISLATIVE	2.76	1.852	1,513		1,513	103	1,616
PLANNING	8.80	5.905	4,824		4,824	327	5,151
POLICE SVCS	33.12	22.224	18,155		18,155	1,231	19,386
TRANS FUND 101	8.00	5.368	4,385		4,385	297	4,682
BLDG/FUND 169	4.50	3.020	2,467		2,467	167	2,634
SENIORS PROG	1.57	1.053	860		860	58	918
Total:	149.03	100.000	81,694		81,694	4,703	86,397
	=====	=====	=====	=====	=====	=====	=====

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	306,350		306,350	17,640	323,990
Total:	100.00	100.000	306,350		306,350	17,640	323,990
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS 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	153,175		153,175	8,823	161,998
Total:	100.00	100.000	153,175		153,175	8,823	161,998

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	1,957	1,957			
PW DIR/GARAGE	12,614	3,820	5,735	3,059	
CITY ATTORNEY	5,569	2,417	2,056	1,096	
PUB FACILITIES	10,504	5,776	3,083	1,645	
INFO TECH	15,155	8,221	4,522	2,412	
FINANCE	15,366	3,546	7,709	4,111	
POLICE ADMIN	3,761	396	2,195	1,170	
PKS & REC ADM	99,108	58,316	26,603	14,189	
CITY MANAGER	334,905	2,921	5,213	2,781	323,990
NAT RES MGMT	7,716	2,735	3,248	1,733	
BEACH MAINT	47,010	34,473	8,176	4,361	
BEACH ENFORCE	51,619	37,853	8,978	4,788	
SEWER SYSTEM	84,196	53,534	19,997	10,665	
LEGISLATIVE	8,346	3,701	3,029	1,616	
PLANNING	17,905	3,096	9,658	5,151	
POLICE SVCS	62,298	6,563	36,349	19,386	
TRANS FUND 101	27,316	13,853	8,781	4,682	
BLDG/FUND 169	40,726	33,153	4,939	2,634	
SEMP	366	366			
GARBAGE/SW	251	251			
SENIORS PROG	4,589	1,949	1,722	918	
BIG ARTS FAC	47	47			
INTERFUND TRAN	576	576			
HIS MUS/VILLAG	983	983			
BUSINESS TAX	161,998				
ELE PARK MAINT	3,718	3,718			
DEBT SERVICE	2,135	2,135			
CAP PROJECTS	7,163	7,163			
CHR/BMRH	215	215			
OPEB TRUST FD	58	58			
GEN PENSION TR	1,472	1,472			
FR MADDEN EST	373	373			
SHELL HARBOR	995	995			
SANI EST CANAL	960	960			
W/S DREDGING	873	873			
POL PEN TRUST	314	314			
ALL OTHERS	115,778	115,778			
Reimbursement:					
Total:	1,148,935	414,557	161,993	86,397	323,990
	=====	=====	=====	=====	=====

## FINANCE

## Departmental Cost Allocation Summary

Departments	BUSINESS TAX
-------------	--------------

INSURANCE	
PW DIR/GARAGE	
CITY ATTORNEY	
PUB FACILITIES	
INFO TECH	
FINANCE	
POLICE ADMIN	
PKS & REC ADM	
CITY MANAGER	
NAT RES MGMT	
BEACH MAINT	
BEACH ENFORCE	
SEWER SYSTEM	
LEGISLATIVE	
PLANNING	
POLICE SVCS	
TRANS FUND 101	
BLDG/FUND 169	
SEMP	
GARBAGE/SW	
SENIORS PROG	
BIG ARTS FAC	
INTERFUND TRAN	
HIS MUS/VILLAG	
BUSINESS TAX	161,998
ELE PARK MAINT	
DEBT SERVICE	
CAP PROJECTS	
CHR/BMRH	
OPEB TRUST FD	
GEN PENSION TR	
FR MADDEN EST	
SHELL HARBOR	
SANI EST CANAL	
W/S DREDGING	
POL PEN TRUST	
ALL OTHERS	

Reimbursement:

Total:	161,998
--------	---------

=====

**FISCAL 2013**  
**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:	3,691,891			3,691,891
Deductions:				
POLICE PENSION	-749,966			
MIS SALARY & BENEFIT	-86,160			
Total Deductions:	-836,126			-836,126
Allocated Additions:				
BLDG USE ALLO	17,446		17,446	
EQUIP USE ALLO	42,165		42,165	
INSURANCE	22,333	5,179	27,512	
PW DIR/GARAGE	22,205	5,131	27,336	
CITY ATTORNEY	22,777	2,765	25,542	
PUB FACILITIES	86,662	10,382	97,044	
INFO TECH	303,908	23,094	327,002	
FINANCE	3,525	236	3,761	
POLICE ADMIN		14,230	14,230	
CITY MANAGER		140,173	140,173	
Total Allocated Additions:	521,021	201,190	722,211	722,211
Total to be Allocated:	3,376,786	201,190		3,577,976
	=====	=====		=====

POLICE ADMIN  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN	POLICE SERVICES	BEACH PARKING SUPP
Expenses:					
SALARIES AND WAGES	1,767,597		161,526	1,574,507	31,564
FRINGE BENEFITS	787,871		71,992	701,811	14,068
TRAVEL AND PER DIEM	92,380		8,314	84,066	
COMMUNICATIONS	53,235		4,791	48,444	
TRANS/POSTAGE	1,033		93	940	
REPAIRS AND MAINT	25,024		2,252	22,772	
OTHER CURRENT CHGS	11,064		996	10,068	
OFFICE SUPPLIES	5,179		466	4,713	
OPERATING SUPPLIES	105,972		9,537	96,435	
BOOKS & PUBLICATIONS	1,690		152	1,538	
RENTAL AND LEASES	2,971		267	2,704	
PRINTING	1,252		113	1,139	
OTHER CHARGES	497		45	452	
POLICE PENSION	749,966	749,966			
MIS SALARY & BENEFIT	86,160	86,160			
Departmental Expenditures:	3,691,891	836,126	260,544	2,549,589	45,632
Deductions:	-836,126	-836,126			
Functional Cost:	2,855,765		260,544	2,549,589	45,632
Additions 1st					
Others:	521,021	521,021	47,535	465,161	8,325
Reallocate Admin:		-521,021			
1st Allocation:	3,376,786		308,079	3,014,750	53,957
-----					
Additions 2nd					
Others:	201,190	201,190	18,356	179,620	3,214
Reallocate Admin:		-201,190			
2nd Allocation:	201,190		18,356	179,620	3,214
-----					
Total Allocated:	3,577,976		326,435	3,194,370	57,171
=====			=====	=====	=====

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	4.619	14,230		14,230		14,230
BEACH ENFORCE	8.18	18.891	58,201		58,201	3,636	61,837
POLICE SVCS	33.12	76.490	235,648		235,648	14,720	250,368
Total:	43.30	100.000	308,079		308,079	18,356	326,435
*****							

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	3,014,750		3,014,750	179,620	3,194,370
Total:	100.00	100.000	3,014,750		3,014,750	179,620	3,194,370

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	53,957		53,957	3,214	57,171
Total:	100.00	100.000	53,957		53,957	3,214	57,171
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT/CHIEF OF POLICE

POLICE ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN	POLICE SERVICES	BEACH PARKING SUPP
POLICE ADMIN	14,230	14,230		
BEACH ENFORCE	119,008	61,837		57,171
POLICE SVCS	250,368	250,368		
GENERAL GOVT	3,194,370		3,194,370	
Reimbursement :				
Total:	3,577,976	326,435	3,194,370	57,171
	=====	=====	=====	=====

**FISCAL 2013**  
**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:	1,948,717			1,948,717
Deductions:				
PROMOTIONAL ACTIVITY	-9,845			
GRANTS AND AIDS	-18,828			
BLDG AND EQUIPMENT	-51,035			
Total Deductions:	-79,708			-79,708
Allocated Additions:				
EQUIP USE ALLO	2,582		2,582	
INSURANCE	41,202	9,554	50,756	
PW DIR/GARAGE	2,212	511	2,723	
CITY ATTORNEY	13,666	1,659	15,325	
INFO TECH	142,900	8,524	151,424	
FINANCE	93,133	5,975	99,108	
CITY MANAGER		73,997	73,997	
Total Allocated Additions:	295,695	100,220	395,915	395,915
Total to be Allocated:	2,164,704	100,220		2,264,924
	=====	=====		=====

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	876,965		57,820	721,674	97,471
FRINGE BENEFITS	330,115		21,765	271,662	36,688
CONTRACTUAL SVCS	195,845			195,845	
TRAVEL	19,058			19,058	
COMMUNICATIONS SVCS	12,353			10,871	1,482
TRANSPORTATION	1,351			1,189	162
RENTAL & LEASES	23,515			23,515	
REPAIRS & MAINT	124,418			124,418	
PROMOTIONAL ACTIVITY	9,845	9,845			
OTHER CURRENT CHGS	7,592			6,681	911
OFFICE SUPPLIES	11,091			9,760	1,331
OPERATING SUPPLIES	103,397			103,397	
PRINTING	2,349			2,067	282
INSURANCE	4,803			4,227	576
UTILITIES	137,154			137,154	
OTHER CHARGES	13			11	2
PROFESSIONAL SVCS	2,480			2,480	
GRANTS AND AIDS	18,828	18,828			
BLDG AND EQUIPMENT	51,035	51,035			
ROAD MATERIALS	5,096			5,096	
BOOKS AND PUBS	3,734			3,734	
CREDIT CARD FEES	7,680			7,680	
Departmental Expenditures:	1,948,717	79,708	79,585	1,650,519	138,905
Deductions:	-79,708	-79,708			
Functional Cost:	1,869,009		79,585	1,650,519	138,905
Additions 1st					
Others:	295,695	295,695	12,591	261,128	21,976
Reallocate Admin:		-295,695			
1st Allocation:	2,164,704		92,176	1,911,647	160,881
Additions 2nd					
Others:	100,220	100,220	4,268	88,504	7,448
Reallocate Admin:		-100,220			
2nd Allocation:	100,220		4,268	88,504	7,448
Total Allocated:	2,264,924		96,444	2,000,151	168,329
	=====		=====	=====	=====

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	92,176		92,176	4,268	96,444
Total:	100.00	100.000	92,176		92,176	4,268	96,444
	*****	*****	*****	*****	*****	*****	*****

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	1,911,647		1,911,647	88,504	2,000,151
Total:	100.00	100.000	1,911,647		1,911,647	88,504	2,000,151
	*****	*****	*****	*****	*****	*****	*****

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	4,584.00	10.968	17,645		17,645	817	18,462
GENERAL GOVT	37,211.00	89.032	143,236		143,236	6,631	149,867
Total:	41,795.00	100.000	160,881		160,881	7,448	168,329
	=====	=====	=====	=====	=====	=====	=====

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	18,462			18,462
ELE PARK MAINT	96,444	96,444		
GENERAL GOVT	2,150,018		2,000,151	149,867
Reimbursement:				
Total:	2,264,924	96,444	2,000,151	168,329
	*****	*****	*****	*****

**FISCAL 2013**  
**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 2013 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:	852,603			852,603
Allocated Additions:				
BLDG USE ALLO	2,868		2,868	
EQUIP USE ALLO	3,745		3,745	
INSURANCE	8,338	1,933	10,271	
PUB FACILITIES	14,249	1,707	15,956	
INFO TECH	114,936	6,690	121,626	
FINANCE	316,587	18,318	334,905	
CITY MANAGER		32,386	32,386	
Total Allocated Additions:	460,723	61,034	521,757	521,757
Total to be Allocated:	1,313,326	61,034		1,374,360
	=====	=====		=====

CITY MANAGER  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENT COORD	GENERAL GOVERNMENT
Expenses:				
SALARIES AND WAGES	467,932		397,742	70,190
FRINGE BENEFITS	264,808		225,087	39,721
TRAVEL AND PER DIEM	17,705		15,049	2,656
LIVING ALLOWANCE	28,512		28,512	
COMMUNICATIONS	10,622		9,029	1,593
TRANSPORT/POSTAGE	619		526	93
PROFESSIONAL SVCS	35,908		30,522	5,386
PRINTING	308		262	46
OTHER CURRENT CHGS	9,312		7,915	1,397
OFFICE SUPPLIES	2,776		2,360	416
OPERATING SUPPLIES	93		79	14
BOOKS/PUBS/SUBSCRIPT	4,378		3,721	657
OTHER CHARGES	426		362	64
OTHER CONTRACTUAL	9,204		7,823	1,381
Departmental Expenditures:	852,603		728,989	123,614
Functional Cost:	852,603		728,989	123,614
Additions 1st				
Others:	460,723	460,723	393,925	66,798
Reallocate Admin:		-460,723		
1st Allocation:	1,313,326		1,122,914	190,412
-----				
Additions 2nd				
Others:	61,034	61,034	52,186	8,848
Reallocate Admin:		-61,034		
2nd Allocation:	61,034		52,186	8,848
-----				
Total Allocated:	1,374,360		1,175,100	199,260
=====				

CITY MANAGER  
 Detail Allocation of  
 DEPARTMENT COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INSURANCE	1,666.00	5.633	63,252		63,252		63,252
PW DIR/GARAGE	818.00	2.766	31,057		31,057		31,057
CITY ATTORNEY	517.00	1.748	19,629		19,629		19,629
PUB FACILITIES	508.00	1.718	19,287		19,287		19,287
INFO TECH	824.00	2.786	31,285		31,285		31,285
FINANCE	966.00	3.266	36,676		36,676		36,676
POLICE ADMIN	3,692.00	12.483	140,173		140,173		140,173
PKS & REC ADM	1,949.00	6.590	73,997		73,997		73,997
CITY MANAGER	853.00	2.884	32,386		32,386		32,386
NAT RES MGMT	541.00	1.829	20,540		20,540	1,588	22,128
BEACH MAINT	1,439.00	4.865	54,634		54,634	4,223	58,857
BEACH ENFORCE	1,580.00	5.342	59,987		59,987	4,636	64,623
SEWER SYSTEM	4,778.00	16.155	181,405		181,405	14,021	195,426
LEGISLATIVE	246.00	0.832	9,340		9,340	722	10,062
PLANNING	781.00	2.641	29,652		29,652	2,292	31,944
TRANS FUND 101	2,119.00	7.165	80,451		80,451	6,218	86,669
BLDG/FUND 169	676.00	2.286	25,665		25,665	1,984	27,649
SEMP	14.00	0.047	532		532	41	573
GARBAGE/SW	52.00	0.176	1,974		1,974	153	2,127
SENIORS PROG	177.00	0.598	6,720		6,720	519	7,239
BIG ARTS FAC	13.00	0.044	494		494	38	532
HIS MUS/VILLAG	145.00	0.490	5,505		5,505	426	5,931
ELE PARK MAINT	278.00	0.940	10,555		10,555	816	11,371
DEBT SERVICE	1,139.00	3.851	43,244		43,244	3,342	46,586
CAP PROJECTS	1,163.00	3.932	44,155		44,155	3,413	47,568
CHR/BMRH	279.00	0.943	10,593		10,593	819	11,412
GEN PENSION TR	1,332.00	4.504	50,572		50,572	3,909	54,481
FR MADDEN EST	1.00	0.003	38		38	3	41
SHELL HARBOR	34.00	0.115	1,291		1,291	100	1,391
SANI EST CANAL	10.00	0.034	380		380	29	409
W/S DREDGING	0.34	0.001	13		13	1	14
POL PEN TRUST	924.00	3.124	35,081		35,081	2,711	37,792
ALL OTHERS	62.00	0.210	2,351		2,351	182	2,533
Total:	29,576.34	100.000	1,122,914		1,122,914	52,186	1,175,100
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: FY 2013 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	190,412		190,412	8,848	199,260
Total:	100.00	100.000	190,412		190,412	8,848	199,260

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

CITY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENT COORD	GENERAL GOVERNMENT
INSURANCE	63,252	63,252	
PW DIR/GARAGE	31,057	31,057	
CITY ATTORNEY	19,629	19,629	
PUB FACILITIES	19,287	19,287	
INFO TECH	31,285	31,285	
FINANCE	36,676	36,676	
POLICE ADMIN	140,173	140,173	
PKS & REC ADM	73,997	73,997	
CITY MANAGER	32,386	32,386	
NAT RES MGMT	22,128	22,128	
BEACH MAINT	58,857	58,857	
BEACH ENFORCE	64,623	64,623	
SEWER SYSTEM	195,426	195,426	
LEGISLATIVE	10,062	10,062	
PLANNING	31,944	31,944	
TRANS FUND 101	86,669	86,669	
BLDG/FUND 169	27,649	27,649	
SEMP	573	573	
GARBAGE/SW	2,127	2,127	
SENIORS PROG	7,239	7,239	
BIG ARTS FAC	532	532	
HIS MUS/VILLAG	5,931	5,931	
ELE PARK MAINT	11,371	11,371	
DEBT SERVICE	46,586	46,586	
CAP PROJECTS	47,568	47,568	
CHR/BMRH	11,412	11,412	
GEN PENSION TR	54,481	54,481	
FR MADDEN EST	41	41	
SHELL HARBOR	1,391	1,391	
SANI EST CANAL	409	409	
W/S DREDGING	14	14	
POL PEN TRUST	37,792	37,792	
GENERAL GOVT	199,260		199,260
ALL OTHERS	2,533	2,533	
Reimbursement:			
Total:	1,374,360	1,175,100	199,260
	=====	=====	=====

**FISCAL 2013**  
**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:	540,716			540,716
Allocated Additions:				
BLDG USE ALLO	1,912		1,912	
INSURANCE	3,585	831	4,416	
CITY ATTORNEY	31,888	3,871	35,759	
PUB FACILITIES	9,499	1,138	10,637	
INFO TECH	21,087	1,269	22,356	
FINANCE	7,241	475	7,716	
CITY MANAGER	20,540	1,588	22,128	
Total Allocated Additions:	95,752	9,172	104,924	104,924
Total to be Allocated:	636,468	9,172		645,640
	=====	=====		=====

NAT RES MGMT  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	BEACH MAINTENANCE	GENERAL GOVERNMENT
Expenses:				
SALARY AND WAGES	187,703		3,747	183,956
FRINGE BENEFITS	103,952		2,075	101,877
OPERATING EXPENSES	249,061			249,061
Departmental Expenditures:	540,716		5,822	534,894
Functional Cost:	540,716		5,822	534,894
Additions 1st				
Others:	95,752	95,752	1,031	94,721
Reallocate Admin:		-95,752		
1st Allocation:	636,468		6,853	629,615
	-----		-----	-----
Additions 2nd				
Others:	9,172	9,172	99	9,073
Reallocate Admin:		-9,172		
2nd Allocation:	9,172		99	9,073
	-----		-----	-----
Total Allocated:	645,640		6,952	638,688
	=====		=====	=====

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	6,853		6,853	99	6,952
Total:	100.00	100.000	6,853		6,853	99	6,952
	=====	=====	=====	=====	=====	=====	=====

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	629,615		629,615	9,073	638,688
Total:	100.00	100.000	629,615		629,615	9,073	638,688

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	6,952	6,952	
GENERAL GOVT	638,688		638,688
Reimbursement:			
Total:	645,640	6,952	638,688
	=====	=====	=====