

#140292B



**MAXIMUS**<sup>®</sup>  
*HELPING GOVERNMENT SERVE THE PEOPLE*<sup>®</sup>

**Cost of Service Study**

**City of Gainesville,  
Florida**

**Landlord Licensing  
Cost Allocation Plan**

**Based on Actual Expenditures  
For Fiscal Year Ended September 30, 2014**

# Executive Summary

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# EXECUTIVE SUMMARY

## Summary

A cost of service analysis was performed for the City of Gainesville Code Enforcement Division. The source of costs used for the cost analyses was the actual expenditures recorded to the cost centers within Fund 001 (General Fund) Unit 6203 for the fiscal year ended September 30, 2014, with adjustments to costs as appropriate. The objective of the study was to determine the fully loaded cost of service based on actual costs and utilization levels.

Based on the cost allocation methodologies, assumptions, and projections relied upon for the analyses, **Table 1: Service Costs** presents the Cost Per Unit for Landlord Licensing activities. For purposes of this study, the Landlord Licensing activities include collection, enforcement, and administrative responsibilities.

Service	Total Cost of Service	Recoverable Units of Service	Service Unit	Cost Per Unit of Service
Landlord Licensing	\$486,325	4,315	Number of Permits	\$112.71

**Table 1:** *Service Costs*. Presents the cost of service, projected recoverable units of service, and cost per unit of service.

## Approach, Methodology and Assumptions

The cost of any service is based on the actual costs of the organizational unit performing the services and the number of units of service performed during the applicable period under review.

This analysis is based on the actual costs of the Code Enforcement Division for the fiscal year ended September 30, 2014. Actual service utilization data for the fiscal year ended September 30, 2014 was used to project average units of service for fee computation.

The cost analysis primarily consists of the following steps:

1. Cost Pool Development
2. Cost Allocation and Assignment
3. Service Utilization Development

#### 4. Unit Cost of Service Calculation

We discuss each of these steps in the following sections.

##### ***Cost Pool Development***

The FY 2014 expenditures recorded to Fund 001 and Unit 6203 comprising the Code Enforcement Division were utilized as the starting point for the cost analysis. The total FY 2014 expenditures were \$942,686.

Adjustments to the recorded costs were made for two (2) vacant positions, which totaled \$114,570.

Further, the City prepares an annual central services cost allocation plan that allocates the costs of central services such as finance, accounting, human resources, purchasing, information technology, etc. to other benefiting operating units of the City. Based on the results of the FY 2013 cost allocation plan, \$112,176 was allocable to the Code Enforcement Division.

Accordingly, the full cost of the Code Enforcement Division for purposes of this analysis was \$1,169,432.

##### ***Cost Allocation and Assignment***

To achieve appropriate cost accumulation with respect to the services performed by each staff person, a *Staff Effort Analysis* was performed. Each position was reviewed and assigned to an appropriate service category based on the primary responsibilities of the position. Positions that were denoted as benefiting more than one service category have been assigned to each service category based on the level of effort attributable to each service.

The Staff Effort Analysis serves two primary purposes: (1) it confirms that all Code Enforcement Division positions are accounted for and assigned to an appropriate service category for cost recovery purposes; and (2) it aligns the position and associated costs with the service category that it primarily provides or supports. The completed *Staff Effort Analysis* is included in the Supplemental Materials.

For non-salary expenses, this cost analysis assumes that an expense item benefits each service in proportion to the personnel cost associated with the service.

For purposes of this cost analysis, the Code Enforcement Division service categories include:

- Landlord Licensing
- Other Code Enforcement

Within the following cost allocation plan, the costs were allocated and/or assigned to benefiting service categories. Costs attributable to specific service categories were directly allocated to the applicable service.

Based on the Staff Effort Analysis and allocation methodologies, \$486,325 of cost (or approximately 42% of total costs) was quantified for the Landlord Licensing service category. Please refer to the cost allocation plan for the allocation of costs.

### ***Service Utilization Development***

At the conclusion of the cost allocation process, all costs have been accumulated within the specific service categories. Please refer to Schedule A (Allocated Costs by Department), Schedule C (Summary of Allocated Costs), and Schedule G (Origins of Costs) within the cost allocation plan for a summary of accumulated costs by service category.

The next step in developing service-level per-unit costs is to determine the actual or projected utilization of each service category for cost recovery purposes. During FY 2014, there were 4,315 Landlord Permits issued.

### ***Unit Cost of Service Calculation***

The final step in the cost analysis process is the development of unit costs of service. Once we have quantified the total “fully-loaded” cost of each service, we are able to begin the process of analyzing and developing cost-based units of service.

A unit cost of service is the amount of cost to be billed to a customer for one (1) unit of service provided. The cost per unit of service is calculated as the total cost of service (as defined by the *Staff Effort Analysis* and Cost Allocation process) divided by the actual or projected annual utilization of the service. The results of the cost analysis are presented in **Table 1: Service Costs**.

**Landlord Licensing** – the fully-loaded cost per Landlord Permit is **\$112.71** based on an actual utilization of 4,315 annual landlord permits issued. Charging customers at the permit rate of \$112.71 will recover approximately \$486,344 provided 4,315 annual permits are billed. Over-recoveries may be experienced if actual permits issued exceed 4,315 during the fiscal year or actual costs are less than \$486,344. Conversely, under-recoveries may be experienced if less than 4,315 permits are actually billed and/or actual costs exceed \$486,344.

# **Introduction and Cost Allocation Methodology**

# Introduction and Cost Allocation Methodology

## Part I: Step-Down Methodology

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### ***I. Cost Allocation Overview***

MAXIMUS applies a step-down methodology in its cost allocation procedures. The proprietary software, MAXCARS™, is the tool with which the step-down methodology is accomplished.

MAXCARS™ provides for the inputting of all allowable costs by cost center identifications consistent with the government's accounting code structure. This capability allows for efficient balancing with the government's financial reporting systems.

Additionally MAXCARS™ provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

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### ***A. Initiating the Process***

Determination of the data to be included within the cost allocation process is accomplished through:

- 1) Application of full costing principles,
- 2) Interviews,
- 3) Review of financial documents,
- 4) Review of organizational structure, and
- 5) Analysis of statistical data relative to benefit of services provided.



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***B. Establishing the Cost Pools to Be Allocated***

Basically, the organizational structure of the government is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the “Central Service Departments” in the cost allocation plan.

Next each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.

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***C. Establishing the Statistical Measurements or Bases for Allocation***

Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

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***D. Accommodating Exceptions and Adjustments***

Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.

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***II. The Double Step-Down Methodology***

Because Central Service Departments provide services to other Central Service Departments, MAXIMUS employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done

sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.

To demonstrate the potential inequity of a single step-down, consider the costs of the Purchasing function and of the Accounts Payable function. Purchasing processes the purchase orders for the materials and supplies that Accounts Payable uses to serve the departments. This cost is rightfully allocable to all the departments that Accounts Payable serves. If Purchasing allocates its costs after Accounts Payable allocates its costs, and then the costs that are attributable to the services provided to Accounts Payable will be prorated to the other departments served by Purchasing. This method can then send costs to departments disproportionate to the benefit received from those costs.

Comparably Accounts Payable provides services to Purchasing. If Accounts Payable allocates its costs after Purchasing allocates its costs, then the costs that are attributable to the services provided to Purchasing will be prorated to the other departments served by Accounts Payable. Again this method can send costs to departments disproportionate to the benefit received from those costs.

The double step-down is supported by the OMB A-87 consistency of allocation requirements and has for over twenty years been widely accepted by Federal Cognizant Agencies.

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**A. The First Step-Down**

The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.

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**1. The Process**

The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- 1) Costs from the audited financials or budgeted costs, as applicable,

	<ol style="list-style-type: none"> <li>2) Cost adjustments,</li> <li>3) Credits, and</li> <li>4) Costs received from other Central Service Departments that have completed their first round allocations.</li> </ol>
<p><b>2. The Results</b></p>	<p>At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.</p>
<p><b>B. The Second Step-Down</b></p>	<p>The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.</p>
<p><b>1. The Process</b></p>	<p>The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:</p> <ol style="list-style-type: none"> <li>1) Costs received from other Central Service Departments that have completed their second round allocations, and</li> <li>2) Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.</li> </ol>
<p><b>2. The Results</b></p>	<p>At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.</p>

**C. Supplemental Comments**

When the relationships between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation except the final round are the same as defined above for the first step-down. The final round always follows the rules as defined above for the second step-down.

**Part II: Tracking Costs in the Cost Allocation Plan**

**I. Cost Plan Organization**

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- 1) Cover,
- 2) Introduction and Cost Allocation Methodology,
- 3) Cost Allocation Plan, and
- 4) Supplemental material (if applicable).

**A. Summary Schedules**

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

**1. Schedule A**

Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:

Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

<b>2. Schedule C</b>	<p>Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.</p> <p>Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.</p> <p>The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.</p>
<b>3. Schedule E</b>	<p>Schedule E – Summary of Allocation Basis demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.</p>
<b>4. Schedule G</b>	<p>Schedule G – Origins of Costs demonstrates the original source of the costs received by each Receiving Department. For example costs sent from Central Service Department A to Central Service Department B and then to a Receiving Department will be reported on Schedule G as having originated in Central Service Department A. Note the contrast with Schedule A.</p>
<b>5. Schedule I</b>	<p>Schedule I – Detail Cost Revenue Comparison report shows fee calculations in three columns: \$/Unit, Revenue and Recovery. There are three lines shown: data at Full Cost fee, data at Current Fee and a Recommended Fee.</p> <p>The \$/Unit column shows for the full cost line the allocated cost divided by the total units. For the current fee and recommended fee lines, the \$/Unit column shows the respective fee.</p> <p>The Revenue column shows the revenue to be expected at the specified \$/Unit. For the Full Cost line, this is the total allocated cost. For the Current Fee and Recommended Fee lines, this</p>

	<p>is the fee times the recoverable volume.</p> <p>The % Recovery column shows the revenue as a percentage of the cost for this grantee, stated as a percentage.</p> <p>The rest of the calculation area shows the total units, and if different, the recoverable units. It also shows the total cost allocated to this grantee.</p>
<p><b>6. Schedule K</b></p>	<p>Schedule K – User Fee Summary report lists a variety of calculations for user fee study purposes. The left lists the services for which the calculations are performed; the columns across the top will vary depending on whether a recommended fee or recoverable volume (different from total units) is specified. The first column is Total Cost of Service and indicates the allocations to this service, straight from Schedule A. The recoverable units are shown in the next column, followed by Total Units. The Cost Per Unit field is Total Cost of Service divided by the Total Units. Full Cost Revenue is the Recoverable Units (or Total Units if Recoverable is not used) times the Cost Per Unit.</p>
<p><b>B. Detail Schedules</b></p>	<p>The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.</p> <p>When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.</p>
<p><b>1. Schedule _.1</b></p>	<p>Schedule _.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.</p>

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**2. Schedule \_2**

Schedule \_2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:

- 1) Expenditures from the financial reports – balances to Schedule C,
- 2) Adjustments to financial reports – balances to Schedule C, and
- 3) Incoming costs from other Central Service Departments.

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

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**3. Schedule \_3**

Schedule \_3 – Costs to be Allocated by Activity provides the following:

- 1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule \_2 expenditure amounts.
- 2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.
- 3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule \_2.

It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.

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**4. Schedule \_.4**

Schedules \_.4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule \_.3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.

The information provided includes:

- 1) The statistical measurement used as a basis for allocation;
- 2) The identification of statistical measurement;
- 3) The source of the statistical measurement;
- 4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;
- 5) The results of the first step-down – balances to functional total after first additions on Schedule \_.3;
- 6) The results of the second step-down – balances to functional total of second additions on Schedule \_.3; and
- 7) The totals allocated from both step-downs – balances to functional grand total from Schedule \_.3.

Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

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**5. Schedule \_.5**

Schedules \_.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.



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## ***II. The Tracking Process***

Typically for tracking costs that are being questioned, one begins with Schedule A. This is where the questioned cost is usually identified.

- 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
- 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.
- 3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.
- 4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.
- 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule \_\_.2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeating the steps provided above in this section.

# Cost Allocation Plan

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**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
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**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Allocated Costs By Department**

GAINESVILLE (FL) ~ LANDLORD  
 FY 2014                      Version 1.0001-1  
 Detail

Central Service Departments	LANDLORD LICENSING	OTHER CODES ENFORCEMENT	SubTotal	Direct Billed	Unallocated	Total
CITY-WIDE CENTRAL SVCS	0	0	0	0	0	0
001-6203 CODE ENFORCE	486,325	683,107	1,169,432	0	0	1,169,432
Total Allocated	486,325	683,107	1,169,432	0	0	1,169,432
Roll Forward	0	0	0	0	0	0
Cost With Roll Forward	486,325	683,107	1,169,432	0	0	1,169,432
Adjustments	0	0	0	0	0	0
Proposed Costs	486,325	683,107	1,169,432	0	0	1,169,432



**CITY OF GAINESVILLE, FLORIDA  
 LANDLORD LICENSING COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

GAINESVILLE (FL) ~ LANDLORD  
 FY 2014                      Version 1.0001-1  
 Detail

**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITY-WIDE CENTRAL SVCS COST	0	112,176		
001-6203 CODE ENFORCE	942,686	114,570		
LANDLORD LICENSING			486,325	
OTHER CODES ENFORCEMENT			683,107	
Direct Billed Total			0	
Unallocated Total			0	
Totals	<u>942,686</u>	<u>226,746</u>	<u>1,169,432</u>	Deviation 0

**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Schedule E - Summary of Allocation Basis**

GAINESVILLE (FL) ~ LANDLORD  
FY 2014                      Version 1.0001-1

Department	Allocation Basis:	Allocation Source:
CITY-WIDE CENTRAL SVCS COST		
1.4.1 CENTRAL SERVICES COSTS	DIRECT ALLOCATION TO CODES ENFORCEMENT (001-6203)	DIRECT ASSIGNMENT
001-6203 CODE ENFORCE		
2.4.1 LANDLORD LICENSING	DIRECT ALLOCATION TO LANDLORD LICENSING	DIRECT ASSIGNMENT
2.4.2 OTHER CODE ENFORCEMENT	DIRECT ALLOCATION TO OTHER CODES ENFORCEMENT	DIRECT ASSIGNMENT



**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Origins Of Costs**

GAINESVILLE (FL) ~ LANDLORD  
 FY 2014                      Version 1.0001-1  
 Detail

Department	CITY-WIDE CENTRAL SVCS		001-6203 CODE ENFORCE		Summary Total	
LANDLORD LICENSING	46,650	41.59%	439,675	41.59%	486,325	41.59%
OTHER CODES ENFORCEMENT	65,526	58.41%	617,581	58.41%	683,107	58.41%
Unallocated & Direct Billing	0	0.00%	0	0.00%	0	0.00%
Subtotal	112,176	100.00%	1,057,256	100.00%	1,169,432	100.00%
Adjustments & Disallowed	( 112,176)		( 114,570)		( 226,746)	
Total	0		942,686		942,686	



**CITY OF GAINESVILLE, FLORIDA  
 LANDLORD LICENSING COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014  
 Detail Cost Revenue Comparisons**

GAINESVILLE (FL) ~ LANDLORD  
 FY 2014                      Version 1.0001

	\$ / Unit	Revenue	Recovery %
Full Cost	112.706	486,326	100.000%
Current Fee	204.750	883,496	181.668%
Recommended Fee	118.341	510,642	105.000%
 Recoverable Units	 4,315.0000		
Total Units	4,315.0000		
Total cost	486,325		

Cost Recovery Options

	Current	Full Cost	Recommended
Unit Fee	204.750	112.706	118.341
Revenue Generated	883,496	486,326	510,642
Revenue Increase		( 397,169)	( 372,853)





**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**User Fee Summary**

GAINESVILLE (FL) ~ LANDLORD  
 Fy 2014                      Version 1.0001-1  
 Detail

Fee Service	Total Cost of Service	Total Revenue	Recoverable Units	Total Units of Service	Cost Per Unit	Revenue per Unit
LANDLORD LICENSING	486,325	883,496	4,315	4,315	112.71	204
OTHER CODES ENFORCEMENT	683,107					
Total	1,169,432	883,496				



**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**User Fee Summary**

GAINESVILLE (FL) ~ LANDLORD  
 Fy 2014                      Version 1.0001-1  
 Detail

Fee Service	% of Cost Recovery	Full Cost Revenue	Recommended Fee	Revenue @ Recommended	% Increase Required	Revenue Incr/Decr
LANDLORD LICENSING	181	486,325	118	510,642	-44	-397,171
OTHER CODES ENFORCEMENT						
Total	<u>181</u>	<u>486,325</u>			<u>-44</u>	<u>-397,171</u>



**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**CITY-WIDE CENTRAL SERVICES COST**  
**Nature and Extent of Services**

The City of Gainesville annually prepares a central service cost allocation plan. The central services cost allocation plan (CAP) identifies and quantifies the General Fund administrative and support costs provided to or benefiting the operating departments and divisions of the City. The central service costs are allocated to agencies based on allocation metrics that represent the level of service or benefit received.

For the purposes of this cost of service study, the central services costs allocated to Codes Enforcement from the FY 2013 CAP have been included in this schedule. Central Services include the following:

Building Use Allowance	City Attorney (750)	Equal Opportunity (780)
Equipment Use Allowance	Computer Services (760)	Building Maintenance (910)
Professional Services	Finance (770)	Janitorial (800)
Admin Services (700)	Treasury (770)	Human Resources (900)
City Commission (710)	Payroll (770)	Health Services (920)
Clerk of Commission (720)	Accounting (770)	Public Information (9610)
City Manager (730)	Purchasing (770)	
City Auditor (740)	Property Control (770)	

Please refer to the **Supplemental Material** for Schedule A (*Allocated Costs by Department*) from the FY 2013 City-Wide Central Services Cost Allocation Plan. These costs have been allocated directly to Codes Enforcement for distribution to the functional responsibilities of the Division.

**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CITY-WIDE CENTRAL SVCS COST**

GAINESVILLE (FL) ~ LANDLORD  
FY 2014                      Version 1.0001-1

	1st Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0
Total Allocated Additions:		<u>0</u>	0
BUILDING USE	3,516		
EQUIPMENT USE	1,241		
PROFESSIONAL SERVICES	738		
ADMIN SERVICES (700)	5,158		
CITY COMMISSION (710)	5,841		
CLERK OF COMMISSION	5,145		
CITY MANAGER (730)	11,124		
CITY AUDITOR (740)	0		
CITY ATTORNEY (750)	4,407		
COMPUTER SERVICES	15,420		
FINANCE (770)	3,203		
TREASURY (770)	11,180		
PAYROLL (770)	4,200		
ACCOUNTING (770)	2,732		
PURCHASING (770)	2,378		
PROPERTY CONTROL (770)	432		
EQUAL OPPORTUNITY (780)	4,972		
BUILDING MAINT (910)	7,503		
JANITORIAL (800)	2,347		
HUMAN RESOURCES (900)	10,327		
HEALTH SERVICES (920)	7,144		
PUBLIC INFO (9610)	3,168		
Total Departmental Cost Adjustments:	<u>112,176</u>		<u>112,176</u>
Total To Be Allocated:	<u><u>112,176</u></u>		<u><u>112,176</u></u>



**CITY OF GAINESVILLE, FLORIDA  
 LANDLORD LICENSING COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department CITY-WIDE CENTRAL SVCS COST**

GAINESVILLE (FL) ~ LANDLORD  
 FY 2014                      Version 1.0001-1

	Total	General & Admin	CENTRAL SERVICES
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
BUILDING USE	3,516	0	3,516
EQUIPMENT USE	1,241	0	1,241
PROFESSIONAL SERVICES	738	0	738
ADMIN SERVICES (700)	5,158	0	5,158
CITY COMMISSION (710)	5,841	0	5,841
CLERK OF COMMISSION	5,145	0	5,145
CITY MANAGER (730)	11,124	0	11,124
CITY AUDITOR (740)	0	0	0
CITY ATTORNEY (750)	4,407	0	4,407
COMPUTER SERVICES	15,420	0	15,420
FINANCE (770)	3,203	0	3,203
TREASURY (770)	11,180	0	11,180
PAYROLL (770)	4,200	0	4,200
ACCOUNTING (770)	2,732	0	2,732
PURCHASING (770)	2,378	0	2,378
PROPERTY CONTROL (770)	432	0	432
EQUAL OPPORTUNITY (780)	4,972	0	4,972
BUILDING MAINT (910)	7,503	0	7,503
JANITORIAL (800)	2,347	0	2,347
HUMAN RESOURCES (900)	10,327	0	10,327
HEALTH SERVICES (920)	7,144	0	7,144
PUBLIC INFO (9610)	3,168	0	3,168
Functional Cost	112,176	0	112,176



**CITY OF GAINESVILLE, FLORIDA  
 LANDLORD LICENSING COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department CITY-WIDE CENTRAL SVCS COST**

GAINESVILLE (FL) ~ LANDLORD  
 FY 2014                      Version 1.0001-1

	Total	General & Admin	CENTRAL SERVICES
Allocation Step 1			
1st Allocation	112,176	0	112,176
<b>Total For 000-0100 CITY-WIDE CENTRAL SVCS</b>			
Total Allocated	112,176	0	112,176



**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CITY-WIDE CENTRAL SVCS COST**

GAINESVILLE (FL) ~ LANDLORD  
 FY 2014                      Version 1.0001-1

Activity - CENTRAL SERVICES COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Total Allocation
001-6203 CODE ENFORCE	100	100.0000	112,176		112,176	112,176
SubTotal	100	100.0000	112,176		112,176	112,176
Total	100	100.0000	112,176		112,176	112,176

Allocation Basis: DIRECT ALLOCATION TO CODES ENFORCEMENT (001-6203)  
 Allocation Source: DIRECT ASSIGNMENT



All Monetary Values Are \$ Dollars  
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 Report Output Prepared By Agency

**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department CITY-WIDE CENTRAL SVCS COST**

Receiving Department	Total	CENTRAL SERVICES
001-6203 CODE ENFORCE	112,176	112,176
Direct Billed	0	0
<b>Total</b>	<u>112,176</u>	<u>112,176</u>





**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**001-6203 CODE ENFORCEMENT**  
**Nature and Extent of Services**

The Code Enforcement Division is dedicated to excellence and innovation, as experts in the profession who continuously strive to improve services and staffs. The Code Enforcement Division enforces:

- Housing and Commercial Building Codes (Chapter 13)
- Landlord License Codes (Chapter 14.5)
- Nuisance Codes (Chapter 16)
- Abandoned Vehicles on private property (Chapter 26)
- Land Development Code (Chapter 30)
- Graffiti (Chapter 13)

The Code Enforcement Division costs are recorded to Fund 001 Unit 6203 within the City's accounting records. Please refer to the **Supplemental Material** for the FY 2014 expenditures of the Code Enforcement Division.

For purposes of this cost analysis, the staff assigned to this cost center has been further identified to a service activity based on his/her primary responsibilities, actual work performed, assumption of proactive patrol time, and the time each officer estimated he/she spent working with rentals or patrolling rental areas. Please refer to the **Supplemental Material** for staff effort assignments ("Salary and Wage Analysis").

The staff effort assignments and associated costs identified to *Landlord Licensing* activities have been directly allocated to *Landlord Licensing*. Similarly, staff effort and related costs identified to *Other Code Enforcement* have been assigned accordingly.

**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 001-6203 CODE ENFORCE**

GAINESVILLE (FL) ~ LANDLORD  
 FY 2014                      Version 1.0001-1

	1st Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	942,686		942,686
CITY-WIDE CENTRAL SVCS COST	112,176	112,176	
Total Allocated Additions:	<u>112,176</u>	<u>112,176</u>	112,176
Vacant Positions (2)	114,570		
Total Departmental Cost Adjustments:	<u>114,570</u>		114,570
Total To Be Allocated:	<u><u>1,169,432</u></u>		<u><u>1,169,432</u></u>



**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 001-6203 CODE ENFORCE**

GAINESVILLE (FL) ~ LANDLORD  
FY 2014                      Version 1.0001-1

	Total	General & Admin	LANDLORD LICENSING	OTHER CODE
<b>Other Expense &amp; Cost</b>				
Permanent Full Time	588,213	0	260,049	328,164
Overtime-One And One-Half Rate	3,070	0	1,357	1,713
Special Assignment	3,416	0	1,510	1,906
Longevity	2,699	0	1,193	1,506
Social Security	41,915	0	18,531	23,384
Retirement	86,784	0	38,367	48,417
Disability Pen. Contribution	1,653	0	731	922
Health Insurance	71,138	0	31,450	39,688
Retirees Health Insurance Contributions	2,623	0	1,160	1,463
Life Insurance	997	0	441	556
Workers' Compensation	14,076	0	6,223	7,853
Materials And Supplies	3,177	0	1,405	1,772
Office Supplies	1,020	0	451	569
Printing And Binding	3,092	0	1,367	1,725
Uniform Purchase Price	3,404	0	1,505	1,899
Telephone	10,266	0	4,539	5,727
Postage	11,684	0	5,165	6,519
Advertising	3,173	0	1,403	1,770
Gasoline, Oil, Grease	18,937	0	8,372	10,565
Travel & Training	5,171	0	2,286	2,885
Safety Awards	0	0	0	0
Dues, Memberships, Publication	1,166	0	515	651
Recording Fees-Civil Citation	2,191	0	969	1,222
Rental-Equipment	3,978	0	1,759	2,219
Insurance Premiums	14,307	0	6,325	7,982
Professional Services	3,751	0	1,658	2,093
Other Contractual Services	494	0	218	276
Fleet Service Cost-Variable	7,038	0	3,111	3,927
Fleet Service Cost-Fixed	25,207	0	11,144	14,063
Maintenance Office/Other Equip	8,046	0	3,557	4,489



**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 001-6203 CODE ENFORCE**

GAINESVILLE (FL) ~ LANDLORD  
FY 2014                      Version 1.0001-1

	Total	General & Admin	LANDLORD LICENSING	OTHER CODE
<b>Departmental Totals</b>				
Total Expenditures	942,686	0	416,761	525,925
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
Vacant Positions (2)	114,570	0	22,914	91,656
Functional Cost	1,057,256	0	439,675	617,581
<b>Allocation Step 1</b>				
Inbound- All Others	112,176	112,176	0	0
Reallocate Admin Costs		( 112,176)	46,650	65,526
1st Allocation	1,169,432	0	486,325	683,107
<b>Total For 001-6203 001-6203 CODE ENFORCE</b>				
Total Allocated	1,169,432	0	486,325	683,107



**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 001-6203 CODE ENFORCE**

GAINESVILLE (FL) ~ LANDLORD  
FY 2014                      Version 1.0001-1

Activity - LANDLORD LICENSING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Total Allocation
LANDLORD LICENSING	100	100.0000	486,325		486,325	486,325
SubTotal	100	100.0000	486,325		486,325	486,325
Total	100	100.0000	486,325		486,325	486,325

Allocation Basis: DIRECT ALLOCATION TO LANDLORD LICENSING

Allocation Source: DIRECT ASSIGNMENT

**CITY OF GAINESVILLE, FLORIDA**  
**LANDLORD LICENSING COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 001-6203 CODE ENFORCE**

GAINESVILLE (FL) ~ LANDLORD  
FY 2014                      Version 1.0001-1

Activity - OTHER CODE ENFORCEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Total Allocation
OTHER CODES ENFORCEMENT	100	100.0000	683,107		683,107	683,107
SubTotal	100	100.0000	683,107		683,107	683,107
Total	100	100.0000	683,107		683,107	683,107

Allocation Basis: DIRECT ALLOCATION TO OTHER CODES ENFORCEMENT  
Allocation Source: DIRECT ASSIGNMENT



All Monetary Values Are \$ Dollars  
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Report Output Prepared By Agency

**CITY OF GAINESVILLE, FLORIDA  
 LANDLORD LICENSING COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014  
 Schedule .5 - Allocation Summary  
 For Department 001-6203 CODE ENFORCE**

GAINESVILLE (FL) ~ LANDLORD  
 FY 2014                      Version 1.0001-1

Receiving Department	Total LANDLORD LICENSING		OTHER CODE
LANDLORD LICENSING	486,325	486,325	0
OTHER CODES	683,107	0	683,107
Direct Billed	0	0	0
<b>Total</b>	<u>1,169,432</u>	<u>486,325</u>	<u>683,107</u>



# Supplementary Material

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**CITY OF GAINESVILLE, FLORIDA  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013  
Allocated Costs By Department**

Central Service Departments	COMM DEV-ADMIN	PLANNING	<b>CODES ENFORCEMENT</b>	PUBLIC WORKS ADMIN	STREETS-SUPPORT	STREETS - MAINT/CONS	ENGINEERING SERVICES
BUILDING USE	23,158 (a)	0	0	3,190	0	0	866
EQUIPMENT USE	2,627	0	1,241	17,660	3,065	4,306	0
PROFESSIONAL SERVICES	586	771	738	961	1,794	1,142	3,035
RECREATION AND PARKS	0	0	0	31,028	0	0	0
ADMIN SERVICES (700)	0	4,504	5,158	3,521	1,708	9,399	3,387
CITY COMMISSION (710)	0	5,100	5,841	3,986	1,934	10,643	3,835
CLERK OF COMMISSION	0	4,493	5,145	3,511	1,704	9,376	3,378
CITY MANAGER (730)	0	9,714	11,124	7,591	3,683	20,269	7,304
CITY AUDITOR (740)	2,737	0	0	1,014	0	0	0
CITY ATTORNEY (750)	61,845	193,265	4,407	56,047	0	0	0
COMPUTER SERVICES	0	5,140	15,420	15,420	0	0	0
FINANCE (770)	1,538	2,903	3,203	2,574	2,377	13,774	4,271
TREASURY (770)	7,896	15,612	11,180	10,940	5,516	1,985	5,433
PAYROLL (770)	0	3,668	4,200	2,866	1,391	7,653	2,757
ACCOUNTING (770)	1,952	2,783	2,732	3,306	5,798	5,113	9,848
PURCHASING (770)	39,222	594	2,378	17,234	18,422	0	7,725
PROPERTY CONTROL (770)	915	0	432	6,155	1,068	1,501	0
EQUAL OPPORTUNITY (780)	0	4,342	4,972	3,393	1,646	9,059	3,265
BUILDING MAINT (910)	49,416 (a)	0	0	25,738	0	0	1,847
JANITORIAL (800)	15,460 (a)	0	0	2,108	0	0	602
HUMAN RESOURCES (900)	0	22,436	10,327	15,993	3,419	23,289	6,780
MANAGEMENT AND	0	0	0	0	0	0	0
HEALTH SERVICES (920)	0	6,237	7,144	4,875	2,365	13,017	4,691
PUBLIC INFO (9610)	0	2,766	3,168	2,162	1,049	5,773	2,080
<b>Total Allocated</b>	<b>207,352</b>	<b>284,328</b>	<b>98,810</b>	<b>241,273</b>	<b>56,939</b>	<b>136,299</b>	<b>71,104</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>207,352</b>	<b>284,328</b>	<b>98,810</b>	<b>241,273</b>	<b>56,939</b>	<b>136,299</b>	<b>71,104</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>207,352</b>	<b>284,328</b>	<b>98,810</b>	<b>241,273</b>	<b>56,939</b>	<b>136,299</b>	<b>71,104</b>

**(a) - Code Enforcement occupies 15.1843% of square footage or \$3,516 of Building Use, \$7,503 of Building Maintenance, and \$2,347 of Janitorial**

Building Use	3,516
Building Maint	7,503
Janitorial	2,347
<b>TOTAL</b>	<b>\$112,176</b>



City of Gainesville

Summary Trial Balance by Fund, Department, Unit

As of : 9/30/2014

FUND: 001 - The General Fund

Type	Dept	Unit	Acct	Account Name	Beginning Balance	Total Debits	Total Credits	Ending Balance
<b>Unit 9989 Total:</b>					\$0.00	\$0.00	\$0.00	\$0.00
43	990	9993	5490	4120	Other Contractual Services	\$0.00	\$0.00	\$0.00
<b>Unit 9993 Total:</b>					\$0.00	\$0.00	\$0.00	\$0.00
<b>Dept 990 Total:</b>					\$0.00	\$0.00	\$0.00	\$0.00
<b>Acct Type 43 Total:</b>					\$0.00	\$0.00	\$0.00	\$0.00
44	620	6202	5150	1011	Permanent Full Time	\$68,768.39	\$0.00	\$68,768.39
44	620	6202	5150	2010	Social Security	\$5,183.95	\$0.00	\$5,183.95
44	620	6202	5150	2020	Retirement	\$10,013.97	\$0.00	\$10,013.97
44	620	6202	5150	2021	Disability Pen. Contribution	\$233.77	\$0.00	\$233.77
44	620	6202	5150	2030	Health Insurance	\$4,773.91	\$0.00	\$4,773.91
44	620	6202	5150	2031	Retirees Health Insurance Contributions	\$302.70	\$0.00	\$302.70
44	620	6202	5150	2040	Life Insurance	\$73.42	\$0.00	\$73.42
44	620	6202	5150	2060	Workers' Compensation	\$1,374.00	\$0.00	\$1,374.00
<b>Unit 6202 Total:</b>					\$90,724.11	\$0.00	\$0.00	\$90,724.11
44	620	6203	5240	1011	Permanent Full Time	\$588,212.84	\$0.00	\$588,212.84
44	620	6203	5240	1030	Overtime-One And One-Half Rate	\$3,069.49	\$0.00	\$3,069.49
44	620	6203	5240	1130	Special Assignment	\$3,416.38	\$0.00	\$3,416.38
44	620	6203	5240	1150	Longevity	\$2,699.11	\$0.00	\$2,699.11
44	620	6203	5240	2010	Social Security	\$41,915.00	\$0.00	\$41,915.00
44	620	6203	5240	2020	Retirement	\$86,784.00	\$0.00	\$86,784.00
44	620	6203	5240	2021	Disability Pen. Contribution	\$1,652.49	\$0.00	\$1,652.49
44	620	6203	5240	2030	Health Insurance	\$71,137.99	\$0.00	\$71,137.99
44	620	6203	5240	2031	Retirees Health Insurance Contributions	\$2,622.51	\$0.00	\$2,622.51
44	620	6203	5240	2040	Life Insurance	\$997.02	\$0.00	\$997.02
44	620	6203	5240	2060	Workers' Compensation	\$14,076.00	\$0.00	\$14,076.00
44	620	6203	5240	3010	Materials And Supplies	\$3,177.32	\$0.00	\$3,177.32
44	620	6203	5240	3020	Office Supplies	\$1,020.40	\$0.00	\$1,020.40
44	620	6203	5240	3030	Printing And Binding	\$3,092.15	\$0.00	\$3,092.15
44	620	6203	5240	3040	Uniform Purchase Price	\$3,404.23	\$0.00	\$3,404.23
44	620	6203	5240	3110	Telephone	\$10,265.81	\$0.00	\$10,265.81
44	620	6203	5240	3120	Postage	\$11,684.33	\$0.00	\$11,684.33
44	620	6203	5240	3130	Advertising	\$3,173.12	\$0.00	\$3,173.12
44	620	6203	5240	3150	Gasoline, Oil, Grease	\$18,937.21	\$0.00	\$18,937.21
44	620	6203	5240	3210	Travel & Training	\$5,171.09	\$0.00	\$5,171.09
44	620	6203	5240	3230	Safety Awards	\$0.00	\$0.00	\$0.00
44	620	6203	5240	3250	Dues, Memberships, Publication	\$1,165.75	\$0.00	\$1,165.75
44	620	6203	5240	3281	Recording Fees-Civil Citation	\$2,191.00	\$0.00	\$2,191.00
44	620	6203	5240	3420	Rental-Equipment	\$3,977.72	\$0.00	\$3,977.72

Run Date: 5/13/2015

Report: A613A

Fiscal Period: 13

City of Gainesville  
Summary Trial Balance by Fund, Department, Unit

As of : 9/30/2014

FUND: 001 - The General Fund

Type	Dept	Unit	Acct	Account Name	Beginning Balance	Total Debits	Total Credits	Ending Balance	
44	620	6203	5240	3510	Insurance Premiums	\$14,307.00	\$0.00	\$14,307.00	
44	620	6203	5240	4110	Professional Services	\$3,750.90	\$0.00	\$3,750.90	
44	620	6203	5240	4120	Other Contractual Services	\$493.84	\$0.00	\$493.84	
44	620	6203	5240	4210	Fleet Service Cost-Variable	\$7,038.11	\$0.00	\$7,038.11	
44	620	6203	5240	4211	Fleet Service Cost-Fixed	\$25,207.24	\$0.00	\$25,207.24	
44	620	6203	5240	4220	Maintenance Office/Other Equip	\$8,045.93	\$0.00	\$8,045.93	
					<b>Unit 6203 Total:</b>	<b>\$942,685.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$942,685.98</b>
44	620	6204	5240	3130	Advertising	\$407.76	\$0.00	\$407.76	
44	620	6204	5240	4110	Professional Services	\$4,065.00	\$0.00	\$4,065.00	
44	620	6204	5240	4120	Other Contractual Services	\$20,572.00	\$0.00	\$20,572.00	
					<b>Unit 6204 Total:</b>	<b>\$25,044.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,044.76</b>
44	620	6205	5240	4120	Other Contractual Services	\$2,315.00	\$0.00	\$2,315.00	
					<b>Unit 6205 Total:</b>	<b>\$2,315.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,315.00</b>
44	620	6206	5240	4110	Professional Services	\$70.06	\$0.00	\$70.06	
					<b>Unit 6206 Total:</b>	<b>\$70.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70.06</b>
44	620	6208	5240	4110	Professional Services	\$1,000.00	\$0.00	\$1,000.00	
					<b>Unit 6208 Total:</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>
44	620	6209	5240	4110	Professional Services	\$484.00	\$0.00	\$484.00	
					<b>Unit 6209 Total:</b>	<b>\$484.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$484.00</b>
44	620	6211	5590	3010	Materials And Supplies	\$271.80	\$0.00	\$271.80	
					<b>Unit 6211 Total:</b>	<b>\$271.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$271.80</b>
44	620	6213	5690	1011	Permanent Full Time	\$8,471.03	\$0.00	\$8,471.03	
44	620	6213	5690	2010	Social Security	\$623.58	\$0.00	\$623.58	
44	620	6213	5690	2020	Retirement	\$1,233.59	\$0.00	\$1,233.59	
44	620	6213	5690	2021	Disability Pen. Contribution	\$28.66	\$0.00	\$28.66	
44	620	6213	5690	2030	Health Insurance	\$432.13	\$0.00	\$432.13	
44	620	6213	5690	2031	Retirees Health Insurance Contributions	\$37.27	\$0.00	\$37.27	
44	620	6213	5690	2040	Life Insurance	\$6.69	\$0.00	\$6.69	
44	620	6213	5690	2060	Workers' Compensation	\$168.00	\$0.00	\$168.00	
44	620	6213	5690	3120	Postage	\$151.17	\$0.00	\$151.17	
44	620	6213	5690	3130	Advertising	\$632.10	\$0.00	\$632.10	
44	620	6213	5690	8900	Other Grants And Aids	\$95,533.74	\$0.00	\$95,533.74	
					<b>Unit 6213 Total:</b>	<b>\$107,317.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$107,317.96</b>
44	620	6270	5540	1011	Permanent Full Time	\$4,706.25	\$0.00	\$4,706.25	
44	620	6270	5540	2010	Social Security	\$346.48	\$0.00	\$346.48	
44	620	6270	5540	2020	Retirement	\$685.30	\$0.00	\$685.30	
44	620	6270	5540	2021	Disability Pen. Contribution	\$16.10	\$0.00	\$16.10	
44	620	6270	5540	2030	Health Insurance	\$240.12	\$0.00	\$240.12	

**CITY OF GAINESVILLE, FLORIDA**  
**Cost Allocation Plan**  
Salary and Wage Analysis  
for FY 2014 with Vacant Positions



**SALARY & WAGE ANALYSIS**

GAINESVILLE, FLORIDA

6203 CODE ENFORCEMENT

Employee Name	Position	Projected Personal Services	Gen Admin		Landlord Licensing		Other Code Enforcement		%	amt.	TOTALS	
			%	amt.	%	amt.	%	amt.			%	amt.
Melinda Bell	Code Officer	63,831.00	0.0%	0	100.0%	63,831	0.0%	0	0.0%	0	100.0%	63,831
John Gates	Code Officer	62,231.11	0.0%	0	90.0%	56,008	10.0%	6,223	0.0%	0	100.0%	62,231
Steve Baker	Code Officer	60,356.00	0.0%	0	25.0%	15,089	75.0%	45,267	0.0%	0	100.0%	60,356
Lorie Podolsky	Code Officer	75,780.00	0.0%	0	50.0%	37,890	50.0%	37,890	0.0%	0	100.0%	75,780
Samantha Norris	Code Officer	40,988.00	0.0%	0	50.0%	20,494	50.0%	20,494	0.0%	0	100.0%	40,988
Walter Booth	Code Officer	40,986.67	0.0%	0	30.0%	12,296	70.0%	28,691	0.0%	0	100.0%	40,987
Rick Ward	Code Officer	72,270.00	0.0%	0	20.0%	14,454	80.0%	57,816	0.0%	0	100.0%	72,270
Ed DiMuccio	Code Officer	61,586.67	0.0%	0	75.0%	46,190	25.0%	15,397	0.0%	0	100.0%	61,587
Carol Adkins	Code Officer	58,050.00	0.0%	0	20.0%	11,610	80.0%	46,440	0.0%	0	100.0%	58,050
Vacant	Code Officer	57,285.00	0.0%	0	20.0%	11,457	80.0%	45,828	0.0%	0	100.0%	57,285
Vacant	Code Officer	57,285.00	0.0%	0	20.0%	11,457	80.0%	45,828	0.0%	0	100.0%	57,285
Heather Watson	Permit Clerk/Field Collector	56,954.55	0.0%	0	99.0%	56,385	1.0%	570	0.0%	0	100.0%	56,955
Chris Cooper	Manager	102,553.33	0.0%	0	15.0%	15,383	85.0%	87,170	0.0%	0	100.0%	102,553
Jeff Look	Supervisor	73,208.00	0.0%	0	25.0%	18,302	75.0%	54,906	0.0%	0	100.0%	73,208
Pete Backhaus	Supervisor	72,560.00	0.0%	0	25.0%	18,140	75.0%	54,420	0.0%	0	100.0%	72,560
Connie Farrell	Staff Specialist	43,583.33	0.0%	0	30.0%	13,075	70.0%	30,508	0.0%	0	100.0%	43,583
Kelly Lofland	Staff Specialist	55,440.00	0.0%	0	30.0%	16,632	70.0%	38,808	0.0%	0	100.0%	55,440
			0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
			0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
			0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
<b>TOTALS</b>		<b>1,054,948.66</b>		<b>\$0</b>		<b>\$438,693</b>		<b>\$616,256</b>		<b>\$0</b>		<b>\$1,054,949</b>
<b>% DISTRIBUTION</b>		<b>100.00%</b>		<b>0.00%</b>		<b>41.58%</b>		<b>58.42%</b>		<b>0.00%</b>		<b>100.00%</b>

From Expenditure Report

	816,582.83	44.21%	55.79%
Vacant Positions	114,570.00	20.00%	80.00%
<b>Total</b>	<b>931,152.83</b>		

Variance (123,795.83) -13.29%