



MAXIMUS[®]
HELPING GOVERNMENT SERVE THE PEOPLE[®]

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

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

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.

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.

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.

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.

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.

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.

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.

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"> 2) Cost adjustments, 3) Credits, and 4) Costs received from other Central Service Departments that have completed their first round allocations. |
| <p>2. The Results</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. The Second Step-Down</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>1. The Process</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"> 1) Costs received from other Central Service Departments that have completed their second round allocations, and 2) Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department. |
| <p>2. The Results</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.

| | |
|----------------------|---|
| 2. Schedule C | <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> |
| 3. Schedule E | <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> |
| 4. Schedule G | <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> |
| 5. Schedule I | <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>6. Schedule K</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. Detail Schedules</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>1. Schedule _.1</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> |

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.

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.

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.

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.

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

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

| Summary Data | Summary | Page # |
|--|----------------|---------------|
| Schedule A - Allocated Costs By Department | A | 1 |
| Schedule C - Summary Of Allocated Costs | C | 2 |
| Schedule E - Summary Of Allocation Basis | E | 3 |
| Schedule G - Origins Of Cost | G | 4 |
| Schedule I - Detail Cost Revenue Comparisons | I | 5 |
| Schedule K - User Fee Summary | K | 6 |
| CITY-WIDE CENTRAL SVCS COST | Detail | Page # |
| Narrative | 1.1 | 8 |
| Schedule .2 - Detail Costs To Be Allocated. | 1.2 | 9 |
| Schedule .3 - Costs To Be Allocated By Activity. | 1.3 | 10 |
| Schedule .4 - Detail Activity Allocations-CENTRAL SERVICES COSTS | 1.4.1 | 12 |
| Schedule .5 - Allocation Summary | 1.5 | 13 |
| 001-6203 CODE ENFORCE | Detail | Page # |
| Narrative | 2.1 | 14 |
| Schedule .2 - Detail Costs To Be Allocated. | 2.2 | 15 |
| Schedule .3 - Costs To Be Allocated By Activity. | 2.3 | 16 |
| Schedule .4 - Detail Activity Allocations-LANDLORD LICENSING | 2.4.1 | 18 |
| Schedule .4 - Detail Activity Allocations-OTHER CODE ENFORCEMENT | 2.4.2 | 19 |
| Schedule .5 - Allocation Summary | 2.5 | 20 |

**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 |
|----------------------------|---------|-----------------|------------------|
| Departmental Totals | | | |
| Total Expenditures | 0 | 0 | 0 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Cost Adjustments | | | |
| 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 |
| Total For 000-0100 CITY-WIDE CENTRAL SVCS | | | |
| 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

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

| Receiving Department | Total | CENTRAL SERVICES |
|-----------------------|----------------|------------------|
| 001-6203 CODE ENFORCE | 112,176 | 112,176 |
| Direct Billed | 0 | 0 |
| Total | <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 |
|---|---------|-----------------|--------------------|------------|
| Other Expense & Cost | | | | |
| 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 |
|---|-----------|-----------------|--------------------|------------|
| Departmental Totals | | | | |
| Total Expenditures | 942,686 | 0 | 416,761 | 525,925 |
| Deductions | | | | |
| Total Deductions | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| Vacant Positions (2) | 114,570 | 0 | 22,914 | 91,656 |
| Functional Cost | 1,057,256 | 0 | 439,675 | 617,581 |
| Allocation Step 1 | | | | |
| 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 |
| Total For 001-6203 001-6203 CODE ENFORCE | | | | |
| 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 |
| Total | 1,169,432 | 486,325 | 683,107 |



Supplementary Material

**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 | CODES ENFORCEMENT | 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 |
| Total Allocated | 207,352 | 284,328 | 98,810 | 241,273 | 56,939 | 136,299 | 71,104 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 207,352 | 284,328 | 98,810 | 241,273 | 56,939 | 136,299 | 71,104 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 207,352 | 284,328 | 98,810 | 241,273 | 56,939 | 136,299 | 71,104 |

(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 |
| TOTAL | \$112,176 |



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

As of : 9/30/2014

| Type | Dept | Unit | Acct | Account Name | Beginning Balance | Total Debits | Total Credits | Ending Balance |
|----------------------------|------|------|------|--------------|---|--------------|---------------|----------------|
| Unit 9989 Total: | | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 43 | 990 | 9993 | 5490 | 4120 | Other Contractual Services | \$0.00 | \$0.00 | \$0.00 |
| Unit 9993 Total: | | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Dept 990 Total: | | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Acct Type 43 Total: | | | | | \$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 |
| Unit 6202 Total: | | | | | \$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 |
| Unit 6203 Total: | | | | | | \$942,685.98 | \$0.00 | \$942,685.98 |
| 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 |
| Unit 6204 Total: | | | | | | \$25,044.76 | \$0.00 | \$25,044.76 |
| 44 | 620 | 6205 | 5240 | 4120 | Other Contractual Services | \$2,315.00 | \$0.00 | \$2,315.00 |
| Unit 6205 Total: | | | | | | \$2,315.00 | \$0.00 | \$2,315.00 |
| 44 | 620 | 6206 | 5240 | 4110 | Professional Services | \$70.06 | \$0.00 | \$70.06 |
| Unit 6206 Total: | | | | | | \$70.06 | \$0.00 | \$70.06 |
| 44 | 620 | 6208 | 5240 | 4110 | Professional Services | \$1,000.00 | \$0.00 | \$1,000.00 |
| Unit 6208 Total: | | | | | | \$1,000.00 | \$0.00 | \$1,000.00 |
| 44 | 620 | 6209 | 5240 | 4110 | Professional Services | \$484.00 | \$0.00 | \$484.00 |
| Unit 6209 Total: | | | | | | \$484.00 | \$0.00 | \$484.00 |
| 44 | 620 | 6211 | 5590 | 3010 | Materials And Supplies | \$271.80 | \$0.00 | \$271.80 |
| Unit 6211 Total: | | | | | | \$271.80 | \$0.00 | \$271.80 |
| 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 |
| Unit 6213 Total: | | | | | | \$107,317.96 | \$0.00 | \$107,317.96 |
| 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 | | | | 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 |
| TOTALS | | 1,054,948.66 | | \$0 | | \$438,693 | | \$616,256 | | \$0 | | \$1,054,949 |
| % DISTRIBUTION | | 100.00% | | 0.00% | | 41.58% | | 58.42% | | 0.00% | | 100.00% |

From Expenditure Report

816,582.83
Vacant Positions 114,570.00
Total 931,152.83

44.21% 55.79%
20.00% 80.00%

Variance (123,795.83) -13.29%