

10. Discretionary/Changes in Method for Internal Service Payments versus Transfer Out

Assertion: Then, in the 2019-2020 budget we started getting charged a line item for the City Clerk. This has always been part of the Interservice Fund Transfer (per the City). They pulled it out and our fee still went up. Also, with the City no longer doing licensing, why do we still pay for a City Clerk in the building fund budget? What does the \$70,209 account for?

The City's Cost Allocation Plan (CAP) uses a consistent and transparent methodology, consistent with generally accepted accounting principles, which is supported by Government Finance Officers Association (GFOA) best practices, and applicable federal cost allocation guidelines, to ensure all indirect central service costs are distributed fairly to operating funds like the Building Fund. The Cost Allocation Plan (CAP) is adopted each year and is included as an Appendix to the Adopted Budget. Allocation bases are grounded in actual activities or usage, such as the number of full-time employees, purchase orders processed, or accounting transactions related to the Building Fund. This means that such increases in allocated amounts directly reflect rising underlying costs, activities, or service needs, and do not reflect arbitrary adjustments by the City.

Central services provided by the City Clerk's Office, which include administration, records management (i.e. recording secretary, agenda preparation, training, etc.) have remained in the Cost Allocation Plan (CAP), and the allocation bases used for these services (such as FTEs and number of file images) have not changed. Personnel costs that are billed directly to the Building Fund are excluded from the pool of costs allocated under the full-cost allocation model. The amount in question funds a full-time Customer Service Technician dedicated solely to building-related work, including scanning and filing building permit documents into archival software, performing quality control on scanned permit records, and fulfilling building plan records requests. This position is dedicated exclusively to the Building Fund, and therefore, its costs are charged directly to that fund.

This assertion demonstrates a continued unfamiliarity and misunderstanding of common accounting principles and established City operational framework.

Attached to support response:

- Full Cost Allocation Excerpt from FY 2025-2026 Budget Book, pages 434-441

Full Cost Allocation

Full Cost Allocation

A cost allocation plan (CAP) is an accounting report that documents the value of indirect costs provided by central services to operating departments. The primary goal of a CAP is to accurately attribute costs to the specific activities, departments, products, or projects that generate those costs. This helps in understanding the true cost of each activity or output, aiding in decision-making processes such as pricing, budgeting, and performance evaluation.

PURPOSE OF THE COST ALLOCATION PLAN

Reasons for compiling a cost allocation are:

- Recovering indirect costs associated with Federal programs
- Charging services provided by the General Fund to Special Revenue, Internal Service, and Enterprise Funds
- Determine the full cost of services when considering outsourcing options
- Identifying useful management information such as recognizing cost drivers and benchmarking

As the above indicates, most agencies prepare Cost Allocation Plans to measure and recover General Fund dollars. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, considerable valuable management information is also developed. To manage programs better, more agencies are utilizing this information.

For the City of Cape Coral's cost allocation purposes, its departments and divisions are categorized into two main groups: central services agencies and receiving agencies. Central service agencies are those units of government that provide centralized services to other governmental entities. These services benefit other government agencies and may extend to the general public, but the focus remains on functions that support other agencies in delivering their services, as outlined in the CAP. Receiving agencies, on the other hand, are units of government that primarily deliver services directly to the public without providing central services.

Determining direct costs is typically straightforward as they can be readily linked to a specific service. However, the same does not apply to indirect costs. Therefore, to ascertain the total cost of delivering a particular service, it is necessary to establish a method for apportioning indirect costs to direct cost programs.

Indirect costs are:

1. Incurred for a common or joint purpose benefiting more than one cost objective, and
2. Not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.

METHODOLOGY

The costs associated with providing central services are extracted from the city's financial records. Expenditures of central service agencies undergo review to ensure compliance with federal standards and to pinpoint expenditures that disproportionately benefit other agencies. These expenditures are then grouped into cost pools designated as functions.

Each central service agency is assigned one or more functions or activities. Common examples of such functions include accounting, purchasing, personnel administration, and building maintenance. Identifying

Full Cost Allocation

these activities within the city's units of government enables the utilization of various allocation bases to distribute the costs associated with providing each function accurately.

The city uses a complex sequential allocations software system to analyze and calculate the indirect costs based on the data entered and applied to the functions. This cost allocation method operates under the assumption that all indirect costs correlate proportionately with the direct costs of the program. However, this assumption may not always hold true, especially when certain support services derive benefits more closely tied to factors other than cost. For instance, if a program heavily relies on contracted services without direct City staffing involvement, distributing personnel costs to it might lead to an unfair cost allocation. To address this, the City's Cost Allocation Plan establishes distinct allocation bases for each major category of indirect costs. This ensures that indirect costs are distributed to each direct cost program equitably, conveniently, and consistently.

Indirect costs have been included in this allocation and details are provided in the tables to follow. Schedule A presents an overview of the main allocation methods utilized to distribute indirect costs to direct cost programs. Included in the allocation is the direct cost of the external auditing services, currently provided by CliftonLarsonAllen LLP.

Budgeted City expenditures were allocated for the following Central services:

City Attorney	City Auditor	City Clerk
City Council	City Manager	Financial Services
Human Resources	Information Technology Services	Property Management
Public Works Administration	Risk Management	

Additionally, the General Fund receives reimbursement from other funds/agencies based on varying formulas as summarized below:

- Road Impact Fees: In accordance with Section 2-24.29 of the Code of Ordinances, an administrative charge of 3% of the road impact fees collected is charged by the General Fund



Full Cost Allocation

SCHEDULE A

Allocation Basis

Here we see the basis of indirect cost allocation used for each indirect cost agency.

Services Provided	Service Allocation Basis
City Council	Number of Council Agenda Items
City Attorney	Number of FTEs
City Auditor	Internal Audit Hours
City Manager	Number of FTEs
City Clerk	Number of FTEs
City Clerk – Records	Number of FTEs
Finance – Accounts Payable	Number of A/P Transactions
Finance – Administration	Number of FTEs
Finance – Accounting	Number of Accounting Transactions
Finance – Management/Budget	Budgeted Expenditures
Finance – Payroll	Number of FTEs
Finance – Procurement	Number of Purchase Orders Processed
Finance – Cashier	Number of Cashier Transactions Processed
Human Resources	Number of FTEs
Human Resources – Recruitment	Number of Personnel Requisitions
Human Resources – Retiree	Number of Retirees
Information Technology Services	Number of Devices
Energov	Number of Permits Processed
Public Works – Administration	Number of Public Works FTEs
Public Works – Real Estate	Number of Real Estate Transactions
Property Liability	Total Value of Assets
Property Management	Number of Labor Hours
Annual External Audit	Total Actual Expenditures

SUMMARY

The CAP helps make determining total program costs possible by establishing a reasonable method for identifying and allocating indirect costs to direct cost programs. Because of this, the CAP can be a valuable analytical tool for several situations, including establishing fees designed for full cost recovery, reimbursing support service costs provided by the General Fund to other funds, and recovering indirect costs associated with grant programs. Schedules B and C below are summaries of all indirect and direct costs in this plan.

Full Cost Allocation

Below is a summary of the central services recovered in this allocation and how much each chargeable fund is responsible for. The details on the statistical data for this allocation can be found in Exhibit A and Exhibit B in the pages to follow.

SCHEDULE B

Summary of Allocated Costs by Department

FY 2024 Central Services to be Allocated	General Fund Portion	All Hazards	Building	CRA	Economic & Dev	Fire Operations	Gas Tax	Solid Waste	Stormwater	Water & Sewer	Yacht Basin	Charter School	
Human Resources	\$ 14,741,480	\$ 9,788,107	\$ 5,689	\$ 623,790	\$ 3,696	\$ -	\$ 2,214,302	\$ 948	\$ 3,696	\$ 444,319	\$ 1,642,133	\$ 14,800	\$ -
Financial Services	11,347,957	5,232,095	22,276	176,404	9,702	-	453,910	7,448	53,311	406,772	4,977,253	8,786	-
City Clerk	1,835,436	800,151	3,882	368,977	1,294	-	193,859	647	1,294	69,546	395,268	518	-
City Manager	3,397,704	1,938,765	10,793	208,109	3,598	-	489,287	1,799	3,598	193,376	546,940	1,439	-
Information Tech	12,169,664	7,963,477	55,464	1,059,952	-	-	1,085,145	-	23,770	444,825	1,537,031	-	-
City Auditor	1,454,530	369,413	-	642,186	1,039	-	-	-	-	441,892	-	-	-
City Council	1,384,830	1,105,972	-	18,905	2,363	-	59,080	4,726	7,090	33,085	151,245	2,363	-
City Attorney	3,757,066	2,143,822	11,935	230,120	3,978	-	541,037	1,989	3,977	213,829	604,788	1,591	-
Public Works	1,732,647	1,156,688	-	-	-	-	-	3,277	6,555	365,607	200,520	-	-
Property Mgmt.	7,203,194	5,031,740	-	21,827	82,626	2,400	815,834	-	12,301	159,312	452,133	118,809	506,212
	\$ 59,024,508	\$ 35,530,230	\$ 110,039	\$ 3,350,270	\$ 108,296	\$ 2,400	\$ 5,852,454	\$ 20,834	\$ 115,592	\$ 2,772,563	\$ 10,507,311	\$ 148,306	\$ 506,212

Full Cost Allocation

Full Cost Allocation

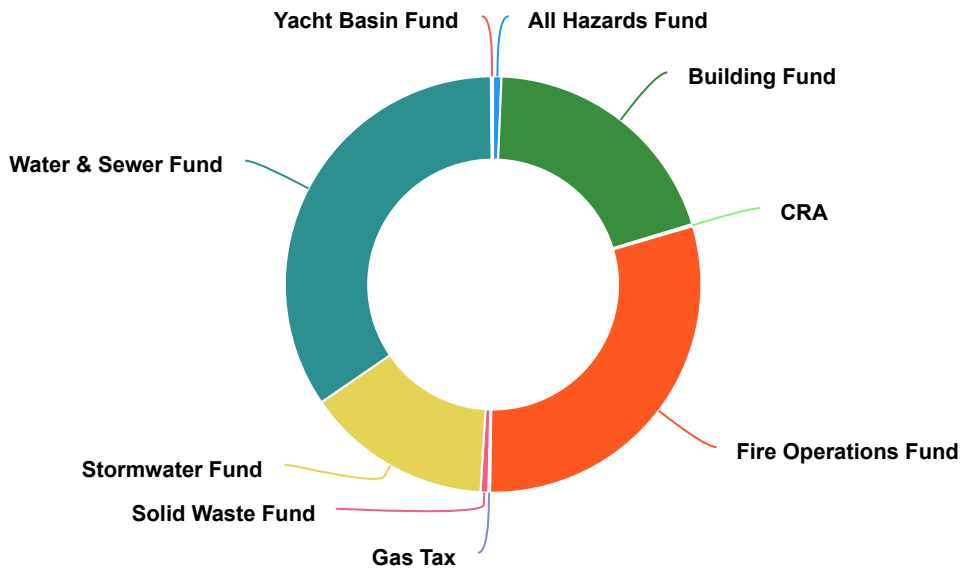
Central services provided by the General Fund are charged to Special Revenue, Internal Service and Enterprise Funds for reimbursement. Management determines which funds are charged for the centralized services. Below are the funds that reimburse the General Fund for the provided services.

SCHEDULE C

Central Service Reimbursement to the General Fund

Fund Name	FY 2023 Actual Allocation	FY 2024 Adopted Allocation	FY 2024 Estimated Allocation	FY 2025 Adopted Allocation	FY 2026 Forecast Allocation	FY 2027 Forecast Allocation
All Hazards Fund	\$ -	\$ 105,710	\$ 105,710	\$ 110,039	\$ 113,340	\$ 116,740
Building Fund	2,106,300	2,494,687	2,494,669	3,328,443	3,428,296	3,531,145
CDBG Fund	55,654	52,178	-	-	-	-
CRA	212,688	170,686	120,680	25,670	26,440	27,233
Fire Operations Fund	114,368	4,127,747	4,127,737	5,036,620	5,187,719	5,343,351
Gas Tax	-	19,630	19,630	20,834	21,459	22,103
Solid Waste Fund	77,280	89,357	89,357	103,291	106,390	109,582
Stormwater Fund	1,176,548	1,720,584	1,720,584	2,446,857	2,520,263	2,595,871
Water & Sewer Fund	5,066,192	5,421,302	5,421,300	5,817,482	5,992,006	6,171,766
Yacht Basin Fund	48,524	36,528	36,528	28,408	29,260	30,138
Total Charge Back	\$ 8,857,554	\$ 14,238,409	\$ 14,136,195	\$ 16,917,644	\$ 17,425,173	\$ 17,947,929

Central Service Reimbursement to the General Fund



Full Cost Allocation

Full Cost Allocation

Included in this allocation is the reimbursement to the Risk Management Fund for Property & Liability services. Prior to FY 2024, this allocation was done through the same methodology within the Financial Services Department. It is now illustrated here in the full cost allocation.

Central Service Reimbursement to the Risk Management Fund

Fund Name	FY 2023 Actual Allocation	FY 2024 Adopted Allocation	FY 2024 Estimated Allocation	FY 2025 Adopted Allocation	FY 2026 Forecast Allocation	FY 2027 Forecast Allocation
General Fund	\$ 1,380,136	\$ 1,701,616	\$ 1,701,616	\$ 1,968,874	\$ 2,027,940	\$ 2,088,778
Fleet Maint. Fund	1,648	-	-	-	-	-
Property Mgmt. Fund	935	-	-	-	-	-
Stormwater Fund	127,452	147,758	147,758	166,394	171,386	176,528
Water & Sewer Fund	3,294,981	3,767,857	3,767,857	4,237,696	4,364,827	4,495,772
Yacht Basin Fund	1,183	1,066	1,066	1,089	1,122	1,156
Total Charge Back	\$ 4,806,335	\$ 5,618,297	\$ 5,618,297	\$ 6,374,053	\$ 6,565,275	\$ 6,762,234

Also included in the full cost allocation is the reimbursement to the Property Management Fund for facilities maintenance services. Prior to FY 2024, this allocation was charged back on a department basis by labor rate through work orders.

Central Service Reimbursement to the Property Management Fund

Fund Name	FY 2023 Actual Allocation	FY 2024 Adopted Allocation	FY 2024 Estimated Allocation	FY 2025 Adopted Allocation	FY 2026 Forecast Allocation	FY 2027 Forecast Allocation
All Hazards	\$ 1,926	\$ 56	\$ 90	\$ -	\$ -	\$ -
Building Fund	34,138	41,160	65,765	21,827	22,482	23,156
Capital Improv Fund	31,584	-	-	-	-	-
Charter School Fund	-	-	-	506,212	521,398	537,040
CRA Fund	63,082	92,616	147,981	82,626	85,105	87,658
Economic & Dev. Fund	1,123	-	-	2,400	2,472	2,546
Fire Operations Fund	590,681	905,220	1,446,352	815,834	840,309	865,518
Fleet Maint. Fund	41,230	-	-	-	-	-
General Fund	3,320,963	4,332,626	6,932,805	5,031,741	5,182,693	5,338,174
Golf Course Fund ¹	52,267	-	-	-	-	-
Lot Mowing Fund ¹	25,668	-	-	-	-	-
Self-Insured Fund ¹	4,949	-	-	-	-	-
Solid Waste Fund	9,641	20,131	32,166	12,301	12,670	13,050
Stormwater Fund	98,804	96,564	154,289	159,312	164,091	169,014
Water & Sewer Fund	286,661	389,844	622,889	452,133	465,697	479,668
Yacht Basin Fund	52,267	63,030	100,709	118,809	122,373	126,044
Total Charge Back	\$ 4,614,984	\$ 5,941,247	\$ 9,503,046	\$ 7,203,195	\$ 7,419,290	\$ 7,641,868

¹ These Funds are now included in the overall General Fund Reimbursement totals

Full Cost Allocation

Exhibit A

Detailed Allocation Results - Indirect Costs

Central Services Provided	All Hazards	Building Code	CDBG/SHIP/NSP	Charter School ³	CRA	Economic & Dev ²	Fire Operations	Gas Tax	General Fund ¹	Lot Mowing	Parks Impact	Public Safety Impact	Road Impact	Solid Waste	Stormwater	Water & Sewer	Yacht Basin	All Others	
City Manager Administration	\$ 1,659,696	\$ 5,272	\$ 101,656	\$ 879	\$ -	\$ 1,757	\$ 3,515	\$ 239,005	\$ 879	\$ 846,868	\$ 2,636	\$ -	\$ -	\$ -	\$ 1,758	\$ 94,460	\$ 267,167	\$ 703	\$ 93,142
Office of Communications	1,738,008	5,521	106,453	920	-	1,840	3,681	250,282	920	886,827	2,760	-	-	-	1,840	98,916	279,773	736	97,536
City Council	1,384,830	-	18,905	14,179	-	2,363	11,816	59,080	4,726	810,575	4,726	7,090	-	-	7,090	33,085	151,245	2,363	257,588
City Auditor	1,454,530	-	642,186	-	-	1,039	-	-	-	369,413	-	-	-	-	441,892	-	-	-	-
Finance Administration	1,038,426	3,299	63,603	550	-	1,100	2,199	149,539	550	529,862	1,649	-	-	-	1,100	59,101	167,159	440	58,276
Accounting	901,673	3,811	19,528	9,005	-	3,359	3,410	54,190	3,103	384,568	15,756	1,503	3,100	1,408	11,064	49,170	139,379	4,330	194,991
Accounts Payable	416,005	2,322	13,828	4,100	-	721	1,429	37,015	116	196,874	3,630	595	555	42	2,147	31,888	23,646	857	96,242
Cashier	719,329	2	28,440	2	-	18	992	563	-	4,803	15	540	1,601	547	475	2,156	219,509	54	459,610
Payroll	247,308	861	16,601	143	-	287	574	39,030	143	138,295	430	-	-	-	287	15,425	19,905	115	15,210
Budget	809,448	1,928	27,460	7,622	-	2,352	2,391	87,343	3,225	438,722	12,811	142	180	420	36,269	30,901	49,626	970	107,897
Procurement	841,715	10,053	6,944	622	-	1,866	1,866	86,230	311	306,573	3,213	-	1,451	-	1,969	52,547	120,333	933	246,805
Risk Mgmt	6,374,053	-	-	-	-	-	-	-	-	1,962,303	-	-	-	-	166,394	4,237,696	1,089	-	6,571
City Clerk Administration	1,173,886	3,729	71,900	622	-	1,243	2,486	169,046	622	598,981	1,864	-	-	-	1,243	66,811	188,965	497	65,878
Communications	48,061	153	2,944	25	-	51	102	6,921	25	24,523	76	-	-	-	51	2,735	7,737	20	2,697
Records Management	613,489	-	294,133	-	-	-	5,114	17,892	-	87,607	-	-	-	-	-	-	198,566	-	10,175
HR Administration	550,513	1,749	33,719	291	-	583	1,166	79,277	291	280,903	874	-	-	-	583	31,332	88,617	233	30,895
Comp & Classification	538,146	1,709	32,961	285	-	570	1,140	77,496	285	274,592	855	-	-	-	570	30,628	86,627	228	30,201
Employee Benefits	175,660	558	10,759	93	-	186	372	25,296	93	89,631	279	-	-	-	186	9,997	28,277	74	9,858
Employee Development	253,468	805	15,525	134	-	268	537	36,500	134	129,333	403	-	-	-	268	14,426	40,802	107	14,225
Employee/Labor Relations	273,170	868	16,732	145	-	289	578	39,338	145	139,386	434	-	-	-	289	15,547	43,973	116	15,330
Recruitment	790,773	-	64,773	-	-	1,799	4,498	46,781	-	433,621	900	-	-	-	1,799	5,398	132,245	-	98,959
City Attorney	3,757,066	11,935	230,120	1,989	-	3,978	7,956	541,037	1,989	1,917,062	5,967	-	-	-	3,978	213,829	604,788	1,591	210,845
ITS Administration	448,541	2,072	31,087	296	-	-	296	39,969	-	269,125	592	-	-	-	888	15,692	62,470	-	26,054
Business Application	2,774,059	12,817	192,262	1,831	-	-	1,831	247,193	-	1,664,435	3,662	-	-	-	5,493	97,046	386,354	-	161,133
GIS	706,930	3,266	48,995	467	-	-	467	62,995	-	424,158	933	-	-	-	1,400	24,731	98,457	-	41,063
Network Administration	2,324,074	10,740	161,073	1,533	-	-	1,533	207,096	-	1,394,445	3,070	-	-	-	4,602	81,304	323,683	-	134,997
Systems	4,443,910	19,030	513,443	2,719	-	-	2,719	382,489	-	2,499,264	5,437	-	-	-	8,156	168,968	598,407	-	243,278
Security	1,472,150	7,539	113,092	1,077	-	-	1,077	145,403	-	979,050	2,154	-	-	-	3,231	57,084	67,660	-	94,781
Retirement Costs	12,159,750	-	449,321	-	-	-	-	1,909,614	-	8,172,026	-	-	-	-	336,991	1,221,592	14,041	-	56,165
PW Administration	953,697	-	-	-	-	-	-	-	3,277	314,622	6,555	-	-	-	6,555	349,034	1,639	-	272,017
PW Real Estate	778,950	-	-	-	-	-	-	-	-	281,748	-	-	-	-	16,573	198,881	-	-	281,748
Facilities Mgmt Fund	7,203,194	-	21,827	-	506,212	82,626	2,400	815,834	-	4,010,617	-	-	-	-	12,301	159,312	452,133	118,809	1,021,124
	\$ 59,024,508	\$ 110,039	\$ 3,350,270	\$ 49,529	\$ 506,212	\$ 108,295	\$ 66,145	\$ 5,852,454	\$ 20,834	\$ 30,860,812	\$ 81,681	\$ 9,870	\$ 6,887	\$ 2,417	\$ 115,592	\$ 2,772,563	\$ 10,507,311	\$ 148,306	\$ 4,455,291

¹ General Fund includes totals from the Golf Course Fund, Alarm Fee Fund, Waterpark Fund, and Parks and Rec Program Fund

² All Economic & Development costs rolled into General Fund except for the reimbursement to the Property Management Fund

³ The Charter School Maintenance Fund is only calculated to cost out the reimbursement to the Property Management Fund with the rest of their costs are under All Others



Full Cost Allocation

Exhibit B

FY 2023 Data for Allocation Basis

Service Allocation Basis	FTEs	Public Works FTEs	Retirees	Accounting Transactions	Actual Expenditures	A/P Transactions	Purchase Orders	Cashier Transactions	Council Agenda Items	Real Estate Items	Internal Audit Hours	Files Images	Devices	Personnel Requisitions	Property Liability	Permits Reviewed	Work Orders	Budgeted Expenditures
General Fund	963	96	574	44,100	\$ 237,095,664	69,501	2,946	39,415	338	17	-	451,233	909	482	\$ 506,404,950	7,838	13,367	\$ 261,301,432
5 Cent Gas Tax Fund	-	-	-	132	501,235	21	2	-	1	-	-	-	-	-	-	-	-	960,758
6 Cent Gas Tax Fund	1	1	-	275	501,235	20	1	-	1	-	-	-	-	-	-	-	-	960,758
Road Impact Fee Fund	-	-	-	195	232,303	15	-	4,648	-	-	-	-	-	-	-	-	-	249,951
Park Impact Fee Fund	-	-	-	144	1,627,115	211	-	4,593	3	-	-	-	-	-	-	-	-	84,698
Police Impact Fee Fund	-	-	-	152	295,462	161	10	4,654	-	-	-	-	-	-	-	-	-	35,717
ALS Impact Fund	-	-	-	104	295,462	18	3	4,643	-	-	-	-	-	-	-	-	-	35,717
Fire Impact Fee Fund	-	-	-	156	295,462	18	1	4,300	-	-	-	-	-	-	-	-	-	35,717
Alarm Fee Fund	1	-	-	324	66,924	92	-	511	-	-	-	-	-	-	-	-	-	108,968
All Hazards Fund	6	-	-	505	1,121,228	824	97	18	-	-	-	1	7	-	-	-	-	1,149,024
Fire Operations	272	-	136	5,528	51,468,531	13,135	832	4,779	25	-	-	92,157	135	52	-	4,324	2,719	52,042,994
Lot Mowing Fund	3	2	-	2,133	3,664,585	1,288	31	130	2	-	-	-	2	1	-	-	-	7,633,138
Economic Development	4	-	-	455	934,769	507	18	8,427	5	-	-	26,343	1	5	-	-	8	1,424,826
Building Code Fund	116	-	32	2,240	13,216,181	4,907	67	241,574	8	-	1,236	1,514,981	105	72	-	63,690	73	16,362,115
CDBG Fund	1	-	-	913	1,277,814	892	3	9	6	-	-	-	1	-	-	-	-	4,541,822
HUD NSP Fund	-	-	-	37	-	-	-	6	-	-	-	-	-	-	-	-	-	-
SHIP Fund	-	-	-	247	1,284,771	563	3	6	-	-	-	-	-	-	-	-	-	-
CRA Fund	2	-	-	491	-	256	18	155	1	-	2	-	-	2	-	-	275	1,401,312
Waterpark Fund	-	-	-	18	-	14	-	-	4	-	-	-	-	-	-	-	-	-
PR Program Fund	-	-	-	625	-	165	-	871	-	-	-	-	-	-	-	-	-	-
Golf Course Fund	-	-	8	122	-	92	12	-	1	-	711	-	-	-	-	-	-	-
Solid Waste Fund	2	2	-	630	21,227,020	762	19	4,036	3	-	-	-	3	2	-	-	41	21,610,439
W&S Fund	304	1	87	11,792	109,534,923	33,658	1,750	4,883,938	64	12	-	1,022,754	211	147	1,093,608,157	6,923	1,507	81,953,270
W&S Debt Fund	-	-	-	683	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W&S Reserve Fund	-	-	-	276	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W&S Cap Proj Fund	-	-	-	251	-	2,439	46	3	-	-	-	-	-	-	-	-	-	-
Water Impact Fund	-	-	-	1,213	-	50	-	1,736	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fund	-	-	-	1,315	-	54	-	1,883	-	-	-	-	-	-	-	-	-	-
Irrigation Impact Fund	-	-	-	1,220	-	71	3	1,512	-	-	-	-	-	-	-	-	-	-
Water CIAC Fund	-	-	-	163	-	-	-	524	-	-	-	-	-	-	-	-	-	-
Sewer CIAC Fund	-	-	-	163	-	-	-	1,031	-	-	-	-	-	-	-	-	-	-
Irrigation CIAC Fund	-	-	-	123	-	14	2	30	-	-	-	-	-	-	-	-	-	-
Stormwater Fund	108	107	24	6,409	16,753,154	11,316	507	18,316	14	1	851	-	53	6	42,940,755	6,951	531	17,929,786
Yacht Basin Fund	1	-	1	613	431,232	304	9	458	1	-	-	-	-	-	280,999	-	396	577,332
Charter School Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,687	-
All Other	104	83	-	24,973	18,072,412	32,433	2,369	3,901,796	108	17	-	14,043	87	110	1,695,819	1,129	3,404	19,461,685
Total	1,888	292	862	108,720	\$ 479,897,482	173,801	8,749	9,134,002	585	47	2,800	3,121,512	1,514	879	\$ 1,644,930,680	90,855	24,008	\$ 489,861,459

