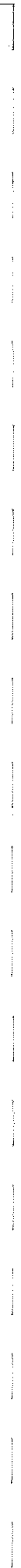

County of Lee, Florida
OMB Circular A-87 Central Services
Cost Allocation Plan
FY 2013

ACTUAL COSTS FOR THE YEAR ENDED
SEPTEMBER 30, 2013

Prepared by: Maguire Associates of Virginia, Inc.
PO Box 1766, Chesterfield, VA 23232 (804) 745-1601



INTRODUCTION

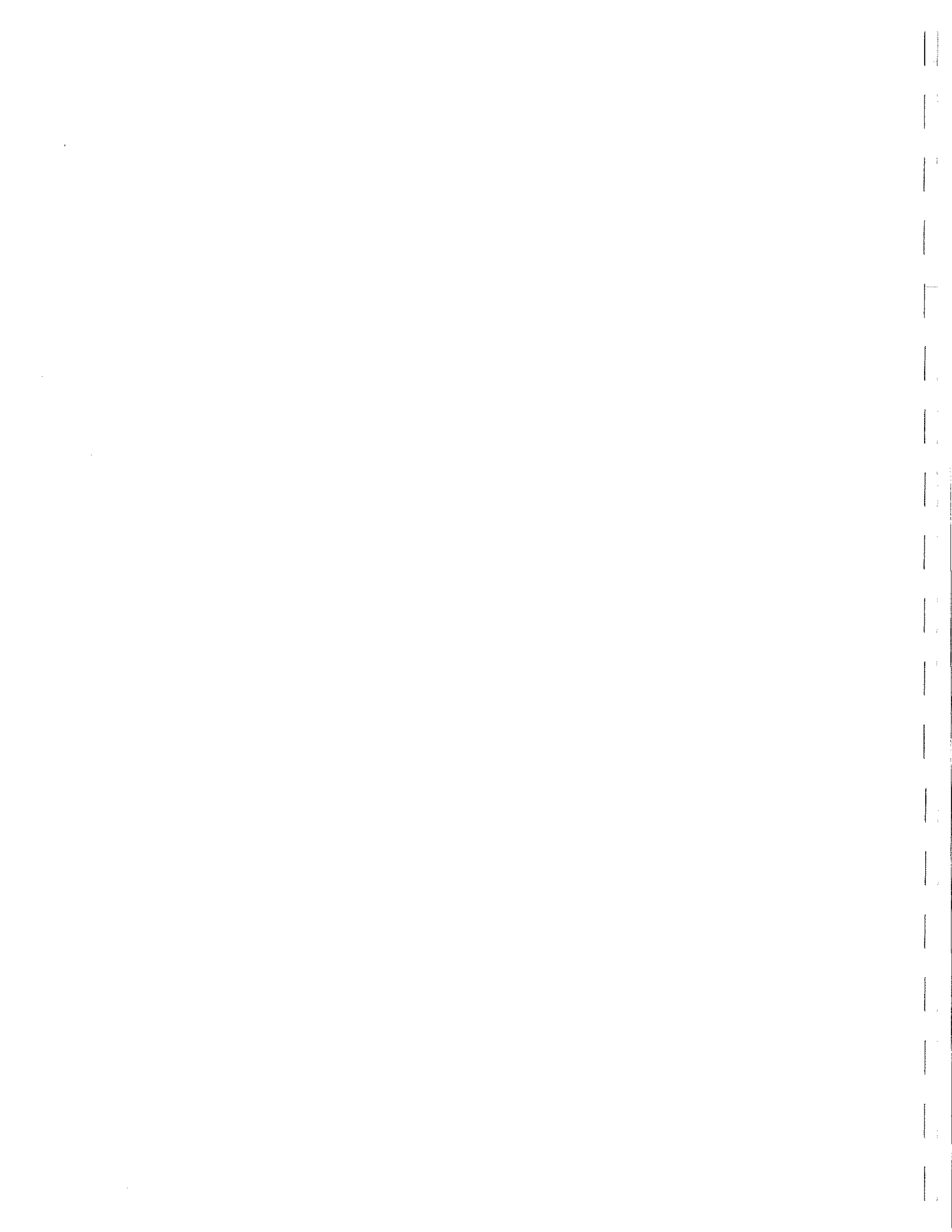
A cost allocation plan (CAP) distributes central service overhead costs to operating departments. Central services are those administrative units that mainly provide services to other governmental departments and not to the general public. Examples include the city or county administrator, purchasing, data processing, attorney, etc. Examples of operating departments include: parks and recreation, planning, law enforcement, etc.

Cost Allocation Plans May be Prepared for a Number of Reasons

Principally, these include:

- * Claiming indirect costs associated with Federal programs.
- * Charging enterprise funds for services provided by the general fund.
- * Determine the full costs of departments providing user fee related services to the public.
- * Obtaining management information related to how the agency carries out its programs.

As the above indicates most agencies prepare CAP's to recover general fund dollars. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, considerable valuable management information is also developed. In an effort to manage programs better, more agencies are utilizing this information.



FORWARD

Maguire Associates cost allocation software is fully copyrighted with the Library of Congress under the seal of the Copyright Office in accordance with title 17, United States Code, attesting that registration has been made for our cost allocation software program and is on file with the Library of Congress in Washington, D.C.

METHODOLOGY

This cost allocation plan was prepared in accordance with Office of Management and Budget Circular A-87. In no case have costs charged as direct costs to programs been included as indirect costs. Genuine expenditure data was obtained from the financial statements and general ledger. Statistics used to allocate costs were also taken from actual data.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. The initial procedure requires a sequential ordering to benefiting departments. Indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocations to other central service departments. To ensure that a cross benefit of services among central service departments is fully recognized, a step down allocation for each central service department is made. Costs allocated for each central service department consist of the following:



FIRST ALLOCATION - The operating expenditures for the department, excluding unallowable items (i.e., capital expenditures, interest expense and general government costs as designated by OMB Circular A-87), plus allocated costs from other central service departments which have been identified up to this point.

SECOND ALLOCATION - Costs from other central services made subsequent to that departments first allocation. Regarding the double step down process, please recognize the following:

1. the initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services; and,
2. after the second allocation of each central service department is closed they can not receive any additional allocation from other central services.

Format of the Report

A Table of Contents is inserted at the beginning of the cost allocation plan and identifies summary data and sections of the plan.

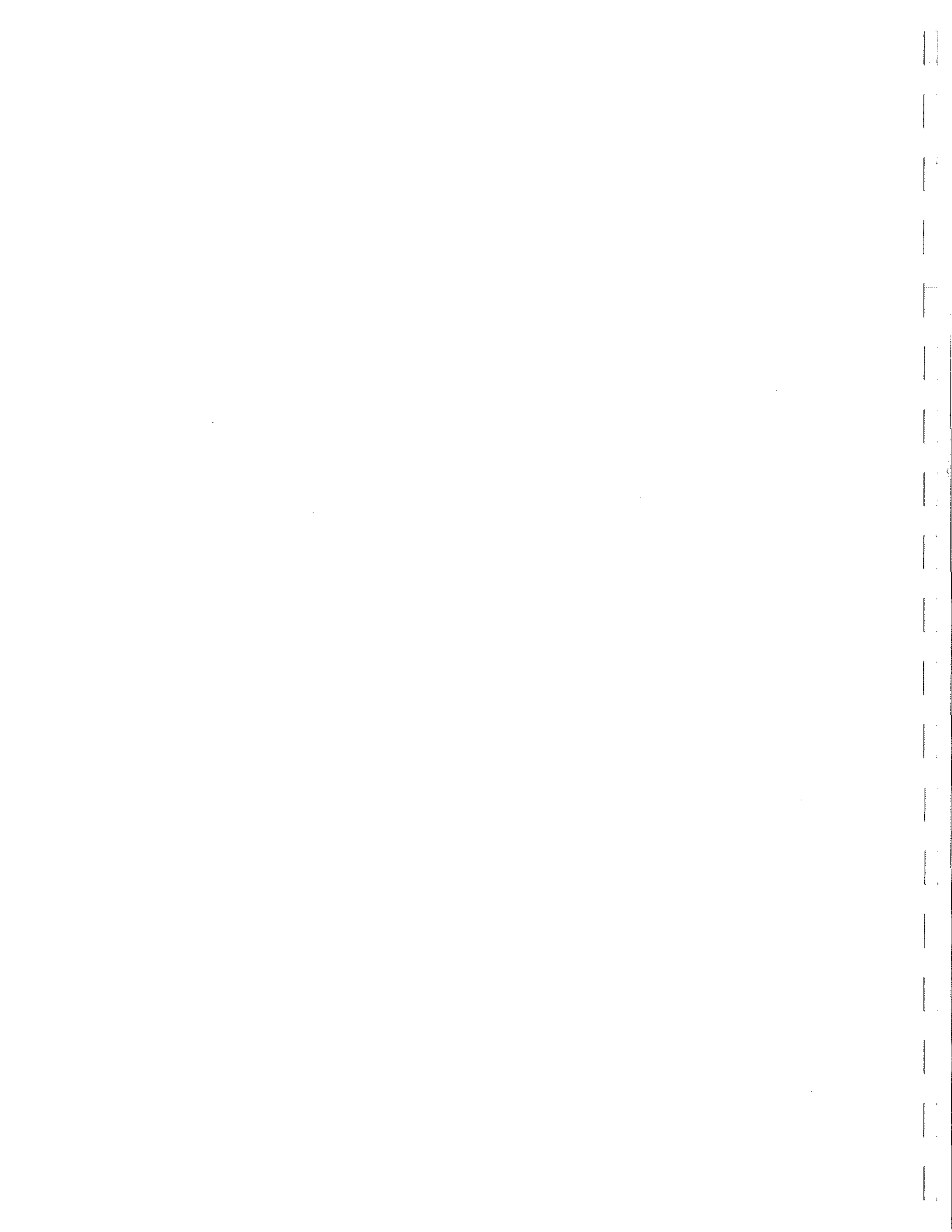
SUMMARY DATA - Four summary schedules are provided at the beginning of the cost plan.

1. Allocated Costs By Department -

provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments across the top with a total allocated at the bottom.

2. Summary of Allocated Costs -

total expenditures per central service department and any adjustments to those expenditures are shown. Amounts in the total allocated column are totals from allocated costs by department.



3. Detail of Allocated Costs -

details the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.

4. Summary of Allocation Bases -

provides the bases used to allocate the costs for each function of every central service department.

SECTIONS - sections for each central service department are presented in the following format:

1. Nature and Extent of Services -

a narrative description of the central service and each function that was identified. Allocation bases for each function is also described.

2. Costs to be Allocated -

presents the total costs to be allocated based on actual expenditures from financial statements and the general ledger. Allocated additions represent costs allocated to a central service from other central service departments.

3. Costs to be Allocated by Function -

costs for each department are functionalized to ensure application of allocation bases which closely associate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.

4. Detail Allocation -

detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are not allocated, i.e. capital outlay.

5. Departmental Cost Allocation Summary -

the final schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.



CERTIFICATE OF INDIRECT COSTS

I have reviewed the indirect cost proposal dated 9-30-13. This is to certify that:

1. All costs included in the proposal(s) submitted on _____ to establish provisional, final, or fixed indirect cost rate(s), for the period 10-1-12 through 9-30-13 are allowable in accordance with the requirements of grants/contracts to which they apply and with the Federal cost principles; i.e., (please check those applicable cost principles):

OMB Circular A-87, Cost Principles for State, Local and Federally recognized Indian Tribal Governments.

OMB Circular A-122, Cost Principles for Non-Profit Organizations

Federal Acquisition Regulation (FAR), Subpart 31.2, Cost Principles for Commercial Organizations.

2. This proposal does not include any costs which are unallowable under applicable Federal cost principles. For example:

advertising, contributions and donations, bad debts, entertainment costs, fines and penalties, general government expenses, and defense of fraud proceedings;

3. The requirements standards on lobbying costs for non-profit (A-122) and commercial (FAR) organizations have been compiled with for the fiscal year ended _____, and

4. All costs included in this proposal are properly allocable to the U.S. Department of Housing and Urban Development grants/contracts on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable Federal cost principles.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), and the Department of Labor's implementing regulations, (29 CFR Part 22), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statements Act (18 USC 1001), I declare to the best of my knowledge the foregoing is true and correct.

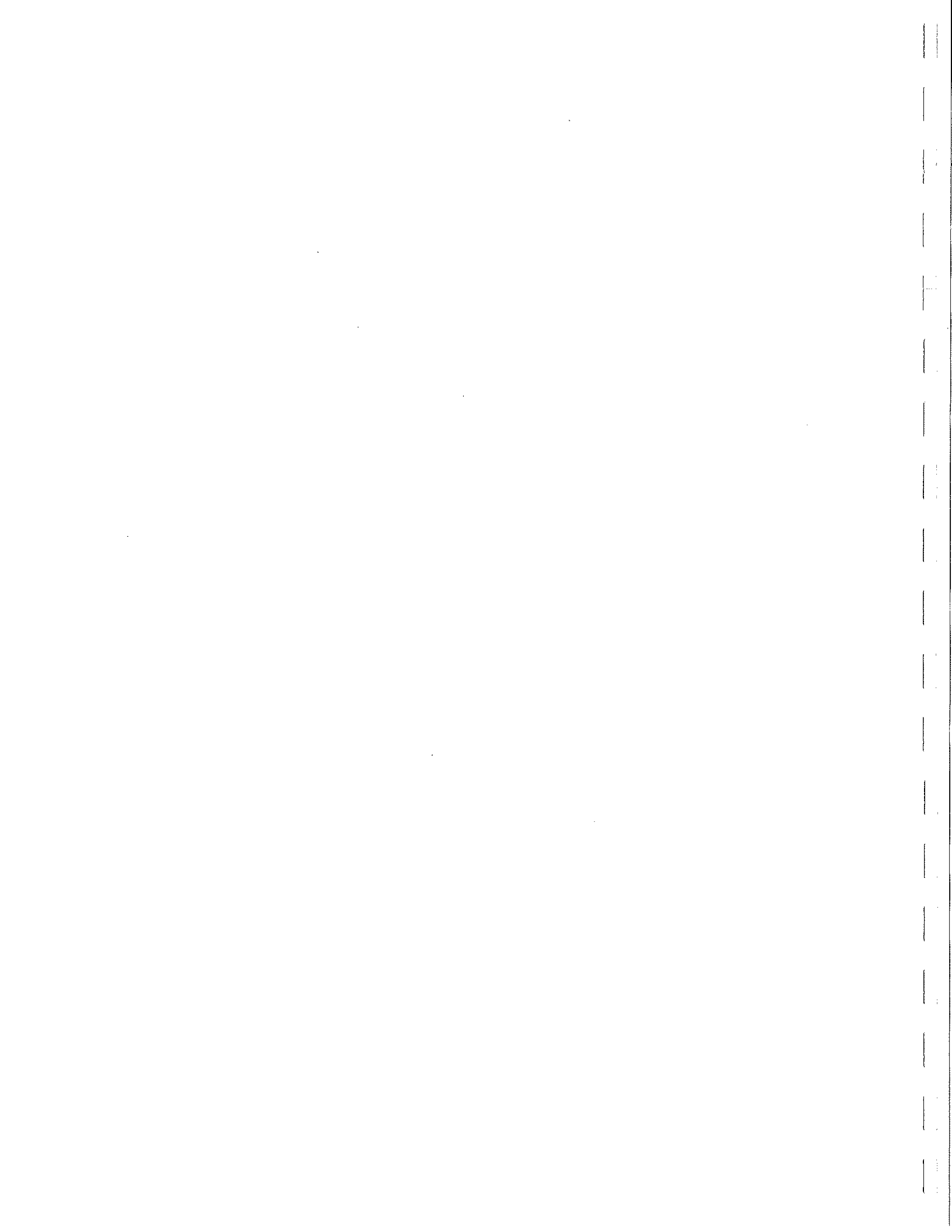
Grantee/Contractor: _____

Signature: _____

Name of Authorized Official: _____

Title: _____

Date: _____



LEE COUNTY, FLORIDA

Community Development Block Grants

Indirect Cost Rate

(Actual Expenditures for Year Ended September 30, 2013)

Cost Allocation Plan Indirect Costs:

Non-Departmental	\$ 860
Clerk - Finance	11,202
Purchasing	1,239
Human Resources	2,695
Budget Services	<u>7,449</u>
Total Indirect Costs	\$ 23,445
Allowable Salary Base	\$ 255,471
Proposed Indirect Rate	<u>9.18%</u>

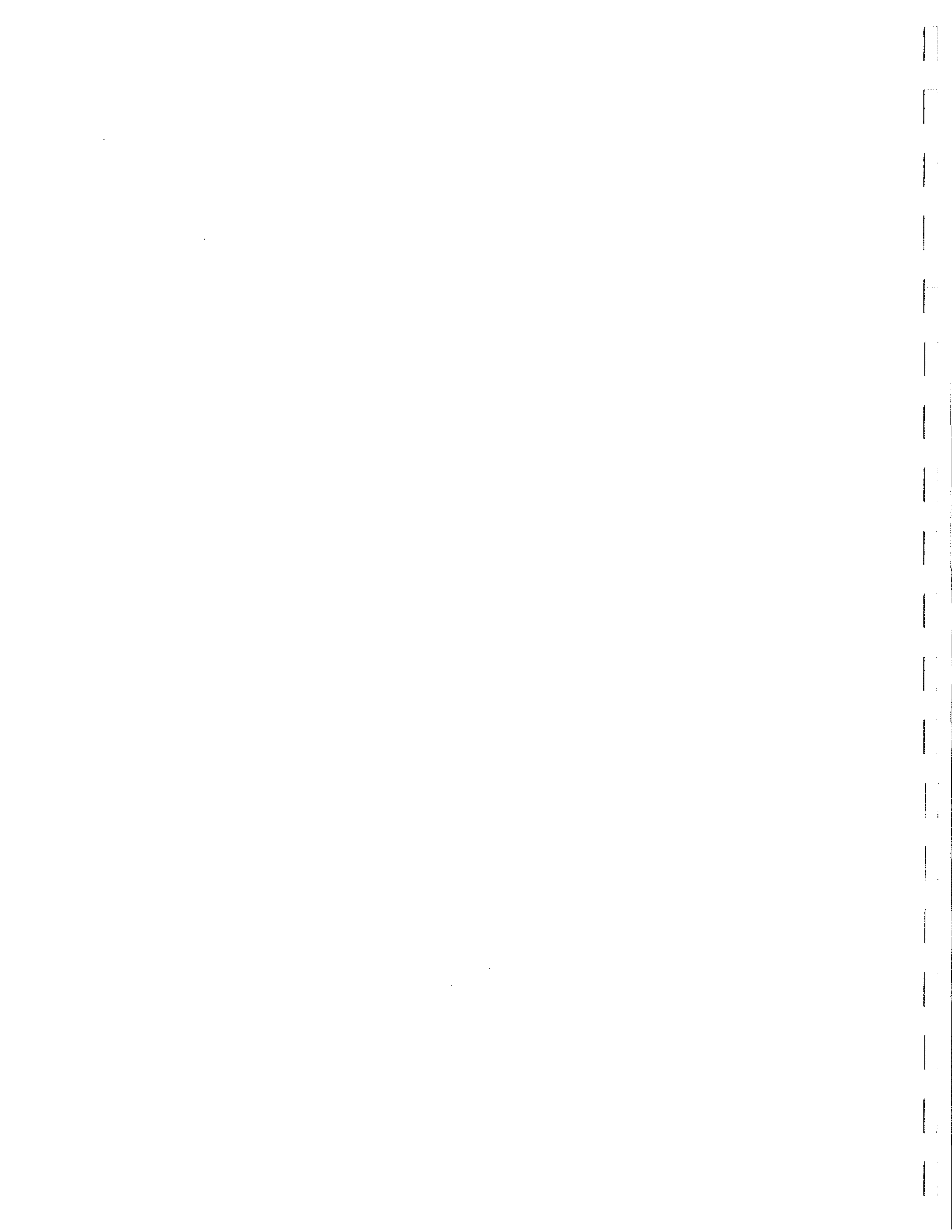


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Allocated Costs by Department
Consolidated

	COMMISSIONERS	COUNTY MANAGER	COUNTY LANDS	CDBG	EQUAL EMP OPP	VETERAN'S SVCS	TAX COLLECTOR
Central Service Departments							
BLDG USE ALLO	26,563	16,260			483		
EQUIP USE ALLO							
PUB RESOURCES	5,747	4,105	3,582		150		
NON-DEPART'L	1,600	8,466	238	860			271
BUDGET SVCS	7,449	32,774	7,449	7,449		7,449	2,979
PUB WKS ADMIN			89,344				
CLK INT AUDIT	736						
CLERK TECH SVS	34,147						12,432
CLERK HUM RES							
CLERK FINANCE	12,499	10,983	5,046	11,202	1,188	618	3,142
CTY ATTORNEY	447,781	35,287	71,791		6,420		336
PROCURE MGMT	24,899	10,437	3,093	1,239	42	226	1,691
HUMAN RESOURCE	4,492	4,257	4,448	2,695	1,729	898	30,255
MAINT/REP SVCS	99,002	65,499	530		1,726		86,735
Total Allocated	664,915	188,068	185,521	23,445	11,738	9,191	137,841

	CLERK ADMIN	CLERK MINUTES	CLK CIVIL CRT	CLK CASE PROC	CLK CASE INTAK	CLK CT SUPPORT	CLK CT RECORDS
Central Service Departments							
BLDG USE ALLO	237,194	3,271					
EQUIP USE ALLO							
PUB RESOURCES		3,134					
NON-DEPART'L	576	181	2,318				
BUDGET SVCS	5,959						
PUB WKS ADMIN							
CLK INT AUDIT	11,416		6,408				
CLERK TECH SVS	4,246	88,764					
CLERK HUM RES	4,403	8,806	80,729	30,823	16,146	42,566	13,211
CLERK FINANCE	5,355	3,078	32,429	6,485	3,397	8,955	2,779
CTY ATTORNEY	6,587						
PROCURE MGMT	20		20				
HUMAN RESOURCE							
MAINT/REP SVCS	41,442	11,683					
Total Allocated	317,198	118,917	121,904	37,308	19,543	51,521	15,990

Allocated Costs by Department
Consolidated

	CLK CT SVS DIV	CLK PROBATE	CLK MICRO	CLK RECORDING	CLK DEL TAX	CLK JURY	CLK SUP DEPOSIT
Central Service Departments							
BLDG USE ALLO				16,458			
EQUIP USE ALLO							
PUB RESOURCES					3,134		
NON-DEPART'L		445	198	10,449	449	629	202
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT	6,752						
CLERK TECH SVS				652,567			
CLERK HUM RES	48,437	8,806	5,871	48,437	10,274	2,935	7,339
CLERK FINANCE	10,190	3,946	3,100	74,671	5,065	4,222	2,947
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS				58,768			
Total Allocated	65,379	13,197	9,169	861,350	18,922	7,786	10,488

	CLK APPEALS	CRIM ADM SVCS	COURT DEPT	CLERK OTHER	FUNDS 80 - 951	PROP APPRAISER	ELECTIONS
Central Service Departments							
BLDG USE ALLO			601,873				
EQUIP USE ALLO							
PUB RESOURCES						75	
NON-DEPART'L				140,132	101,169	151	162
BUDGET SVCS						4,469	4,469
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS			4,369,173			6,598	2,222
CLERK HUM RES	2,935	17,617					
CLERK FINANCE	618	3,705	945	636,016	587,730	1,096	1,946
CTY ATTORNEY			167			503	377
PROCURE MGMT							186
HUMAN RESOURCE						15,201	4,531
MAINT/REP SVCS					67,065	6,373	19,566
Total Allocated	3,553	21,322	4,972,158	776,148	755,964	34,466	33,459

Allocated Costs by Department
Consolidated

	JAIL	SHERIFF	CT SVCS-GEN FD	GUAR AD LITEM	PUB DEFENDER	STATE ATTORNEY	MED EXAMINER
Central Service Departments							
BLDG USE ALLO	1,041,703	138,894			69,447		
EQUIP USE ALLO							
PUB RESOURCES		1,044					75
NON-DEPART'L		1,543	252	47	166	229	673
BUDGET SVCS		8,938	11,918		2,979	2,979	11,918
PUB WKS ADMIN							
CLK INT AUDIT							9,992
CLERK TECH SVS		68	452				
CLERK HUM RES							
CLERK FINANCE		25,098	1,242	683	1,645	2,798	10,116
CTY ATTORNEY		12,336					1,049
PROCURE MGMT		3,220	6,308	20	331	578	2,063
HUMAN RESOURCE							
MAINT/REP SVCS		732,931			6,735	14,155	43,189
Total Allocated	1,041,703	924,072	20,172	750	81,303	20,739	79,075

	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	EMER MGMT OPS	EMER RESPONSE	EMER DISPATCH	PS LOGISTICS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	3,134			24	2,447	293	65
NON-DEPART'L	10,378	87		1,261	8,770	1,261	1,261
BUDGET SVCS	40,223	4,469	7,449	4,469	4,469	4,469	4,469
PUB WKS ADMIN			78,329				
CLK INT AUDIT		4,444			30,271		
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	115,417	1,287	3,705	17,208	109,721	27,456	18,780
CTY ATTORNEY	29,833			71,581	50,896	252	7,384
PROCURE MGMT	8,899	20	2,509	32,046	37,096	349	1,752
HUMAN RESOURCE	25,268		5,392	1,437	148,912	17,815	4,020
MAINT/REP SVCS	49,734	43,197		31,639	22,605	22,605	22,605
Total Allocated	282,886	53,504	97,384	159,665	415,187	74,500	60,336

Allocated Costs by Department

Consolidated

	PS INFO RESOUR	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	OFF OF SUSTAIN	NAT RES MGMT	CONST & DESIGN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES		1,231	448	298		1,295	1,119
NON-DEPART'L		16,115	400	8,274	225	1,542	3,871
BUDGET SVCS	4,469	8,938	5,959	16,387	10,428	7,449	2,979
PUB WKS ADMIN						53,241	213,688
CLK INT AUDIT		11,858	71,959	24,698		638	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE		135,913	9,580	44,389	2,689	25,894	13,249
CTY ATTORNEY		24,735	32,182	51,525	20,056	39,944	24,924
PROCURE MGMT	184	34,939	612	78,379	20	13,511	20,534
HUMAN RESOURCE		37,585	9,368	31,531	920	15,095	8,985
MAINT/REP SVCS	22,605	662,452	2,256	24,435		11,117	4,039
Total Allocated	27,258	933,766	132,764	279,916	34,338	169,726	293,388

	FUND 102 MSTU	FD 104 MSBU OP	ADM OFF OF CTS	HICKEY CREEK	FD 138 SHIP	FD 138 HUM SVS	FD 138 NON-DEP
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L	8,571	3,395	5,411	67		360	721
BUDGET SVCS	10,428	14,897					
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	47,696	19,960	44,170	525		4,873	3,305
CTY ATTORNEY		14,811			1,511		
PROCURE MGMT	381	381			124		
HUMAN RESOURCE		1,056					
MAINT/REP SVCS							
Total Allocated	67,076	54,500	49,581	592	1,635	5,233	4,026

Allocated Costs by Department
Consolidated

	FD 138 PUB SAF	FD 138 PLAN	FD 138 NAT RES	FD 138 TRA ENG	FD 138 MAINT	FD 138 OTHER	FUND 139 OTHER
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L	29	26	304	11	2	1,285	865
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	307	388	4,587	175	27	5,602	4,074
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE			3,297				449
MAINT/REP SVCS							
Total Allocated	336	414	8,188	186	29	6,887	5,388

	CANAL MAINT	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN	PKS & REC 155	PRO/AMAT SPORT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	911	794	1,044	51		1,231	
NON-DEPART'L	2,534	341	16,687	1,118	243	16,961	
BUDGET SVCS	1,118		25,326	2,979	4,469	10,428	
PUB WKS ADMIN	5,324	5,324					
CLK INT AUDIT			11,367		14,780	11,858	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	23,264	7,209	256,854	12,681	3,858	167,263	14,495
CTY ATTORNEY	839		20,014	1,721	47,036	24,733	
PROCURE MGMT	1,131	370	30,356	1,030	409	34,939	
HUMAN RESOURCE	10,386	6,235	152,918	3,073	2,247	64,609	21,088
MAINT/REP SVCS			250,020		4,569	662,452	
Total Allocated	45,507	20,273	764,586	22,653	77,611	994,474	35,583

Allocated Costs by Department
Consolidated

	COMM DEVT ADM	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC	BUILDING INSP
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	254	254	254	254	254	254	254
NON-DEPART'L	684	5,102	1,261	578	7,685	4,517	2,954
BUDGET SVCS	5,959	11,918	2,979	2,979	2,979	2,979	2,979
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	10,880	6,647	18,952	8,913	13,209	23,019	44,407
CTY ATTORNEY	41,119	42,211	52,952	125,708	15,986	923	3,273
PROCURE MGMT	16,554	165	227	248	165	227	289
HUMAN RESOURCE	5,437	3,594	5,675	4,951	6,137	6,715	12,281
MAINT/REP SVCS			432	432	432	432	432
Total Allocated	80,887	69,891	82,732	144,063	46,847	39,066	66,869

	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB	SPORTS AUTHOR	TRANS ADMIN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	254	254		254	1,119		911
NON-DEPART'L	3,007	1,010	115	367	10,723		9,861
BUDGET SVCS	4,469	2,979		4,469	14,897	7,449	16,387
PUB WKS ADMIN							10,649
CLK INT AUDIT	5,868						
CLERK TECH SVS					78,111		
CLERK HUM RES							
CLERK FINANCE	45,208	15,188	1,736	5,529	63,421	926	49,876
CTY ATTORNEY	103,889	3,693	420		27,651		110,267
PROCURE MGMT	454	62		20	31,930	3,871	18,850
HUMAN RESOURCE	12,489	4,690	1,194	2,183	15,658	1,347	3,708
MAINT/REP SVCS	432	432		432	3,837	52	
Total Allocated	176,070	28,308	3,465	13,254	247,347	13,645	220,509

Allocated Costs by Department

Consolidated

	LANDSCAPE	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK	TRAFFIC ENGIN	ENGINEER/PLAN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	911	911	911				
NON-DEPART'L	4,642	2,644	410	3,140	1,481		283
BUDGET SVCS	1,118	1,118	1,118	2,234	2,234		2,979
PUB WKS ADMIN	5,324	10,649	5,324	10,649	10,649		10,649
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	13,882	71,503	11,113	32,712	31,693		3,916
CTY ATTORNEY	7,510	6,461	1,469	3,357		1,888	10,909
PROCURE MGMT	12,019	27,049	2,760	15,336	1,745	2,948	328
HUMAN RESOURCE	9,894	50,948	7,914	16,619	16,169		2,247
MAINT/REP SVCS		25,564	3,340	11,469	11,469		2,470
Total Allocated	55,300	196,847	34,359	95,516	75,440	4,836	33,781

	ENG/CONSTR	ENG/DESIGN	GIS	HAZ MAT FD 182	FIRE IMPACT FE	SCHOOL IMP FEE	COM PRK IMP FE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES				73			
NON-DEPART'L	358	170	178	4,940	3,891	2,851	3,688
BUDGET SVCS	4,469	4,469	8,938	5,959		1,490	13,408
PUB WKS ADMIN	10,649	10,649					
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	7,838	2,348	2,807	8,557	10,797	5,779	9,340
CTY ATTORNEY	5,916	1,175			4,532	546	2,056
PROCURE MGMT	535	266	3,072	1,175			
HUMAN RESOURCE	4,492	1,347	2,247	4,431			
MAINT/REP SVCS	2,470	2,470					
Total Allocated	36,727	22,894	17,242	25,135	19,220	10,666	28,492

Allocated Costs by Department

Consolidated

	REG PRK IMP FE	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC	CONSER CTY LAN	FUNDS 301-399
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L	2,320	2,967	2,518	2,110			8,964
BUDGET SVCS	2,979	13,408		119,178	8,938		52,141
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	2,811	5,689	4,036	10,211	4,091	339	70,594
CTY ATTORNEY	252	2,265	1,259				
PROCURE MGMT							5,759
HUMAN RESOURCE					5,952	493	
MAINT/REP SVCS							
Total Allocated	8,362	24,329	7,813	131,499	18,981	832	137,458

	SOLID WASTE	AIRPORT & PORT	TOLL FACILITY	TRANSIT	UTILITIES	ITG	GOVT COMMUNICA
Central Service Departments							
BLDG USE ALLO						278	1,070
EQUIP USE ALLO							
PUB RESOURCES	1,940			2,238	10,075	523	30
NON-DEPART'L	25,321	23,959	20,064	28,020	35,255	1,394	1,519
BUDGET SVCS	17,877		7,449	17,877	35,754	16,387	4,469
PUB WKS ADMIN	111,805		10,649		111,804		
CLK INT AUDIT	20,795				12,644	30,320	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	162,725	364,322	110,605	185,104	435,321	9,525	10,184
CTY ATTORNEY	26,056		1,931	22,196	74,812	7,384	
PROCURE MGMT	34,360		18,727	32,298	124,648	49,614	1,073
HUMAN RESOURCE	42,930	52,327	53,783	122,367	134,565	449	1,729
MAINT/REP SVCS			51,640	44,995	494	1,911	3,820
Total Allocated	443,809	440,608	274,848	455,095	975,372	117,785	23,894

Allocated Costs by Department

Consolidated

	DENTAL	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FLEET REPLACE	LAW ENF TRUST	FD 190 ANIM TR
Central Service Departments							
BLDG USE ALLO	269	269	269				
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L	1,357	2,224	1,278	12,763	1,134	490	1,049
BUDGET SVCS	2,979	5,959	14,897	11,918		2,986	
PUB WKS ADMIN							
CLK INT AUDIT			9,477				
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	6,087	23,292	10,032	88,048	13,794	2,466	13,202
CTY ATTORNEY			459,060	503			
PROCURE MGMT		20	226	13,824			
HUMAN RESOURCE	269	2,942	1,303	14,511			
MAINT/REP SVCS	959	959	959	26,686			
Total Allocated	11,920	35,665	497,501	168,253	14,928	5,942	14,251

	FD 632 MOSQ CO	FUND 661 BONDS	FUND 699 OPEB	FUND 700 GOVT	FD 951 LT DEBT	VIDEO/CABLE TV	FIXED ASSETS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES						153,556	
NON-DEPART'L	1,043	20	2	49	9		3,118
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	7,753	300	8	213	37		13,563
CTY ATTORNEY						167	
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							
Total Allocated	8,796	320	10	262	46	153,723	16,681

Allocated Costs by Department
Consolidated

	CONTRACTS CHG	GENERAL GOVT	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments						
BLDG USE ALLO			237,332	2,391,633		2,391,633
EQUIP USE ALLO						
PUB RESOURCES		710,191		921,360		921,360
NON-DEPART'L		12,713,299	8,403	13,360,971		13,360,971
BUDGET SVCS				783,601		783,601
PUB WKS ADMIN				764,699		764,699
CLK INT AUDIT	142,049		-2,965	435,365	511,079	946,444
CLERK TECH SVS		88,764	5,563	5,343,107		5,343,107
CLERK HUM RES				349,335		349,335
CLERK FINANCE			91,194	4,797,278		4,797,278
CTY ATTORNEY	249,485		1,639	2,467,531		2,467,531
PROCURE MGMT				775,188		775,188
HUMAN RESOURCE				1,276,179		1,276,179
MAINT/REP SVCS	7,496,539		32,908	10,820,196		10,820,196
Total Allocated	7,888,073	13,512,254	374,074	44,486,443	511,079	44,997,522

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/13
 Summary of Allocated Costs

Summary Page: 11

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	2,456,709		
EQUIP USE ALLO	2,580,313		
PUB RESOURCES	920,949	-70,553	
NON-DEPART'L	13,766,709	-388,765	
BUDGET SVCS	706,106		
PUB WKS ADMIN	826,267	-161	
CLK INT AUDIT	1,174,425	-452,747	
CLERK TECH SVS	7,076,941	-2,517,954	
CLERK HUM RES	472,342		
CLERK FINANCE	4,921,561		
CTY ATTORNEY	2,490,343	-385	
PROCURE MGMT	739,468	-1,569	
HUMAN RESOURCE	1,228,891		
MAINT/REP SVCS	9,174,801	-106,169	
COMMISSIONERS			664,915
COUNTY MANAGER			188,068
COUNTY LANDS			185,521
CDBG			23,445
EQUAL EMP OPP			11,738
VETERAN'S SVCS			9,191
TAX COLLECTOR			137,841
CLERK ADMIN			317,198
CLERK MINUTES			118,917
CLK CIVIL CRT			121,904
CLK CASE PROC			37,308
CLK CASE INTAK			19,543
CLK CT SUPPORT			51,521
CLK CT RECORDS			15,990
CLK CT SVS DIV			65,379
CLK PROBATE			13,197
CLK MICRO			9,169
CLK RECORDING			861,350
CLK DEL TAX			18,922
CLK JURY			7,786
CLK SUP DEPOSI			10,488
CLK APPEALS			3,553
CRIM ADM SVCS			21,322
COURT DEPT			4,972,158
CLERK OTHER			776,148
FUNDS 80 - 951			755,964
PROP APPRAISER			34,466
ELECTIONS			33,459
JAIL			1,041,703
SHERIFF			924,072
CT SVCS-GEN FD			20,172
GUAR AD LITEM			750
PUB DEFENDER			81,303

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
STATE ATTORNEY			20,739
MED EXAMINER			79,075
HUMAN SERVICES			282,886
STATE HEALTH			53,504
INT SVS FISCAL			97,384
EMER MGMT OPS			159,665
EMER RESPONSE			415,187
EMER DISPATCH			74,500
PS LOGISTICS			60,336
PS INFO RESOUR			27,258
PKS/REC GEN'L			933,766
ECONOMIC DEVT			132,764
ANIMAL CONTROL			279,916
OFF OF SUSTAIN			34,338
NAT RES MGMT			169,726
CONST & DESIGN			293,388
FUND 102 MSTU			67,076
FD 104 MSBU OP			54,500
ADM OFF OF CTS			49,581
HICKEY CREEK			592
FD 138 SHIP			1,635
FD 138 HUM SVS			5,233
FD 138 NON-DEP			4,026
FD 138 PUB SAF			336
FD 138 PLAN			414
FD 138 NAT RES			8,188
FD 138 TRA ENG			186
FD 138 MAINT			29
FD 138 OTHER			6,887
FUND 139 OTHER			5,388
CANAL MAINT			45,507
SUR WTR MGMT			20,273
LIBRARIES			764,586
E911 IMPLEMENT			22,653
HEARING EXAMIN			77,611
PKS & REC 155			994,474
PRO/AMAT SPORT			35,583
COMM DEVT ADM			80,887
PLANNING 155			69,891
DEVT REVIEW			82,732
REZONE & DRI'S			144,063
ENV SCIENCES			46,847
PERMIT ISSUANC			39,066
BUILDING INSP			66,869
CODE ENFORCE			176,070
PLANS REVIEW			28,308
ADM FEE COLLEC			3,465
ZONING REVIEW			13,254

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
VCB			247,347
SPORTS AUTHOR			13,645
TRANS ADMIN			220,509
LANDSCAPE			55,300
ROADWAY/PIPE			196,847
BRIDGE OPS			34,359
TRAF OPS/SIGNA			95,516
TRAF SIGN/MARK			75,440
TRAFFIC ENGIN			4,836
ENGINEER/PLAN			33,781
ENG/CONSTR			36,727
ENG/DESIGN			22,894
GIS			17,242
HAZ MAT FD 182			25,135
FIRE IMPACT FE			19,220
SCHOOL IMP FEE			10,666
COM PRK IMP FE			28,492
REG PRK IMP FE			8,362
ROADS IMP FEE			24,329
EMS IMPACT FEE			7,813
FUNDS 201-299			131,499
CONSER PKS/REC			18,981
CONSER CTY LAN			832
FUNDS 301-399			137,458
SOLID WASTE			443,809
AIRPORT & PORT			440,608
TOLL FACILITY			274,848
TRANSIT			455,095
UTILITIES			975,372
ITG			117,785
GOVT COMMUNICA			23,894
DENTAL			11,920
GROUP MEDICAL			35,665
GEN LIABILITY			497,501
FLEET MGMT			168,253
FLEET REPLACE			14,928
LAW ENF TRUST			5,942
FD 190 ANIM TR			14,251
FD 632 MOSQ CO			8,796
FUND 661 BONDS			320
FUND 699 OPEB			10
FUND 700 GOVT			262
FD 951 LT DEBT			46
VIDEO/CABLE TV			153,723
FIXED ASSETS			16,681
CONTRACTS CHG			7,888,073
GENERAL GOVT			13,512,254
ALL OTHERS			374,074
Reimbursement			511,079
Total	48,535,825	-3,538,303	44,997,522

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
BLDG USE ALLO	-2,456,709						
EQUIP USE ALLO		-2,580,313					
PUB RESOURCES	6,217	32,197	-935,092	423	3,854		36
NON-DEPART'L				-13,394,396			
BUDGET SVCS	2,561		448	5,232	-827,678		
PUB WKS ADMIN		2,018	75	500	4,469	-854,043	
CLK INT AUDIT				314			-983,846
CLERK TECH SVS	17,031	972,880		612			98
CLERK HUM RES		186		17			
CLERK FINANCE	12,645	1,388	3,134	992			10,630
CTY ATTORNEY	18,483	781	7,314	9,094	16,387		16,989
PROCURE MGMT		1,129	1,567	239	7,449		3,118
HUMAN RESOURCE	8,139	3,958	1,119	807	4,469		
MAINT/REP SVCS		1,565,776	75	15,195	7,449	89,344	6,531
COMMISSIONERS	26,563		5,747	1,600	7,449		736
COUNTY MANAGER	16,260		4,105	8,466	32,774		
COUNTY LANDS			3,582	238	7,449	89,344	
CDBG				860	7,449		
EQUAL EMP OPP	483		150				
VETERAN'S SVCS					7,449		
TAX COLLECTOR				271	2,979		
CLERK ADMIN	237,194			576	5,959		11,416
CLERK MINUTES	3,271		3,134	181			
CLK CIVIL CRT				2,318			6,408
CLK CASE PROC							
CLK CASE INTAK							
CLK CT SUPPORT							
CLK CT RECORDS							
CLK CT SVS DIV							6,752
CLK PROBATE				445			
CLK MICRO				198			
CLK RECORDING	16,458			10,449			
CLK DEL TAX			3,134	449			
CLK JURY				629			
CLK SUP DEPOSI				202			
CLK APPEALS							
CRIM ADM SVCS							
COURT DEPT	601,873						
CLERK OTHER				140,132			
FUNDS 80 - 951				101,169			
PROP APPRAISER			75	151	4,469		
ELECTIONS				162	4,469		
JAIL	1,041,703						
SHERIFF	138,894		1,044	1,543	8,938		
CT SVCS-GEN FD				252	11,918		
GUAR AD LITEM				47			
PUB DEFENDER	69,447			166	2,979		
STATE ATTORNEY				229	2,979		

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
Departments							
MED EXAMINER			75	673	11,918		9,992
HUMAN SERVICES			3,134	10,378	40,223		
STATE HEALTH				87	4,469		4,444
INT SVS FISCAL					7,449	78,329	
EMER MGMT OPS			24	1,261	4,469		
EMER RESPONSE			2,447	8,770	4,469		30,271
EMER DISPATCH			293	1,261	4,469		
PS LOGISTICS			65	1,261	4,469		
PS INFO RESOUR					4,469		
PKS/REC GEN'L			1,231	16,115	8,938		11,858
ECONOMIC DEVT			448	400	5,959		71,959
ANIMAL CONTROL			298	8,274	16,387		24,698
OFF OF SUSTAIN				225	10,428		
NAT RES MGMT			1,295	1,542	7,449	53,241	638
CONST & DESIGN			1,119	3,871	2,979	213,688	
FUND 102 MSTU				8,571	10,428		
FD 104 MSBU OP				3,395	14,897		
ADM OFF OF CTS				5,411			
HICKEY CREEK				67			
FD 138 SHIP							
FD 138 HUM SVS				360			
FD 138 NON-DEP				721			
FD 138 PUB SAF				29			
FD 138 PLAN				26			
FD 138 NAT RES				304			
FD 138 TRA RNG				11			
FD 138 MAINT				2			
FD 138 OTHER				1,285			
FUND 139 OTHER				865			
CANAL MAINT			911	2,534	1,118	5,324	
SUR WTR MGMT			794	341		5,324	
LIBRARIES			1,044	16,687	25,326		11,367
E911 IMPLEMENT			51	1,118	2,979		
HEARING EXAMIN				243	4,469		14,780
PKS & REC 155			1,231	16,961	10,428		11,858
PRO/AMAT SPORT							
COMM DEVT ADM			254	684	5,959		
PLANNING 155			254	5,102	11,918		
DEVT REVIEW			254	1,261	2,979		
REZONE & DRI'S			254	578	2,979		
ENV SCIENCES			254	7,685	2,979		
PERMIT ISSUANC			254	4,517	2,979		
BUILDING INSP			254	2,954	2,979		
CODE ENFORCE			254	3,007	4,469		5,868
PLANS REVIEW			254	1,010	2,979		
ADM FEE COLLEC				115			
ZONING REVIEW			254	367	4,469		
VCB			1,119	10,723	14,897		

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
Departments							
SPORTS AUTHOR					7,449		
TRANS ADMIN			911	9,861	16,387	10,649	
LANDSCAPE			911	4,642	1,118	5,324	
ROADWAY/PIPE			911	2,644	1,118	10,649	
BRIDGE OPS			911	410	1,118	5,324	
TRAF OPS/SIGNA				3,140	2,234	10,649	
TRAF SIGN/MARK				1,481	2,234	10,649	
TRAFFIC ENGIN							
ENGINEER/PLAN				283	2,979	10,649	
ENG/CONSTR				358	4,469	10,649	
ENG/DESIGN				170	4,469	10,649	
GIS				178	8,938		
HAZ MAT FD 182			73	4,940	5,959		
FIRE IMPACT FE				3,891			
SCHOOL IMP FEE				2,851	1,490		
COM PRK IMP FE				3,688	13,408		
REG PRK IMP FE				2,320	2,979		
ROADS IMP FEE				2,967	13,408		
EMS IMPACT FEE				2,518			
FUNDS 201-299				2,110	119,178		
CONSER PKS/REC					8,938		
CONSER CTY LAN							
FUNDS 301-399				8,964	52,141		
SOLID WASTE			1,940	25,321	17,877	111,805	20,795
AIRPORT & PORT				23,959			
TOLL FACILITY				20,064	7,449	10,649	
TRANSIT			2,238	28,020	17,877		
UTILITIES			10,075	35,255	35,754	111,804	12,644
ITG	278		523	1,394	16,387		30,320
GOVT COMMUNICA	1,070		30	1,519	4,469		
DENTAL	269			1,357	2,979		
GROUP MEDICAL	269			2,224	5,959		
GEN LIABILITY	269			1,278	14,897		9,477
FLEET MGMT				12,763	11,918		
FLEET REPLACE				1,134			
LAW ENF TRUST				490	2,986		
FD 190 ANIM TR				1,049			
FD 632 MOSQ CO				1,043			
FUND 661 BONDS				20			
FUND 699 OPEB				2			
FUND 700 GOVT				49			
FD 951 LT DEBT				9			
VIDEO/CABLE TV			153,556				
FIXED ASSETS				3,118			
CONTRACTS CHG							142,049
GENERAL GOVT			710,191	12,713,299			
ALL OTHERS	237,332			8,403			-2,965
Reimbursement							
							511,079
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES			8,459	5,237	2,272	5,360	20,641
NON-DEPART'L			16,045		407		
BUDGET SVCS	86,038		2,774	11,733	903	3,976	7,907
PUB WKS ADMIN			6,944	6,983	2,087	3,931	930
CLK INT AUDIT	236,696	18,599	6,559				
CLERK TECH SVS	-5,680,069	57,229	20,656				52,579
CLERK HUM RES	14,228	-489,746	2,973				
CLERK FINANCE		64,583	-5,053,971				39,038
CTY ATTORNEY			15,059	-2,651,682	5,461	12,727	59,429
PROCURE MGMT			5,825	72,924	-835,555	5,243	162
HUMAN RESOURCE			10,123	74,476	2,856	-1,360,702	25,864
MAINT/REP SVCS			161,276	12,798	46,381	53,286	-11,026,746
COMMISSIONERS	34,147		12,499	447,781	24,899	4,492	99,002
COUNTY MANAGER			10,983	35,287	10,437	4,257	65,499
COUNTY LANDS			5,046	71,791	3,093	4,448	530
CDBG			11,202		1,239	2,695	
EQUAL EMP OPP			1,188	6,420	42	1,729	1,726
VETERAN'S SVCS			618		226	898	
TAX COLLECTOR	12,432		3,142	336	1,691	30,255	86,735
CLERK ADMIN	4,246	4,403	5,355	6,587	20		41,442
CLERK MINUTES	88,764	8,806	3,078				11,683
CLK CIVIL CRT		80,729	32,429		20		
CLK CASE PROC		30,823	6,485				
CLK CASE INTAK		16,146	3,397				
CLK CT SUPPORT		42,566	8,955				
CLK CT RECORDS		13,211	2,779				
CLK CT SVS DIV		48,437	10,190				
CLK PROBATE		8,806	3,946				
CLK MICRO		5,871	3,100				
CLK RECORDING	652,567	48,437	74,671				58,768
CLK DEL TAX		10,274	5,065				
CLK JURY		2,935	4,222				
CLK SUP DEPOSI		7,339	2,947				
CLK APPEALS		2,935	618				
CRIM ADM SVCS		17,617	3,705				
COURT DEPT	4,369,173		945	167			
CLERK OTHER			636,016				
FUNDS 80 - 951			587,730				67,065
PROP APPRAISER	6,598		1,096	503		15,201	6,373
ELECTIONS	2,222		1,946	377	186	4,531	19,566
JAIL							
SHERIFF	68		25,098	12,336	3,220		732,931
CT SVCS-GEN FD	452		1,242		6,308		
GUAR AD LITEM			683		20		
PUB DEFENDER			1,645		331		6,735
STATE ATTORNEY			2,798		578		14,155

Detail of Allocated Costs

Departments	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS
MED EXAMINER			10,116	1,049	2,063		43,189
HUMAN SERVICES			115,417	29,833	8,899	25,268	49,734
STATE HEALTH			1,287		20		43,197
INT SVS FISCAL			3,705		2,509	5,392	
EMER MGMT OPS			17,208	71,581	32,046	1,437	31,639
EMER RESPONSE			109,721	50,896	37,096	148,912	22,605
EMER DISPATCH			27,456	252	349	17,815	22,605
PS LOGISTICS			18,780	7,384	1,752	4,020	22,605
PS INFO RESOUR					184		22,605
PKS/REC GEN'L			135,913	24,735	34,939	37,585	662,452
ECONOMIC DEVT			9,580	32,182	612	9,368	2,256
ANIMAL CONTROL			44,389	51,525	78,379	31,531	24,435
OFF OF SUSTAIN			2,689	20,056	20	920	
NAT RES MGMT			25,894	39,944	13,511	15,095	11,117
CONST & DESIGN			13,249	24,924	20,534	8,985	4,039
FUND 102 MSTU			47,696		381		
FD 104 MSBU OP			19,960	14,811	381	1,056	
ADM OFF OF CTS			44,170				
HICKEY CREEK			525				
FD 138 SHIP				1,511	124		
FD 138 HUM SVS			4,873				
FD 138 NON-DEP			3,305				
FD 138 PUB SAF			307				
FD 138 PLAN			388				
ED 138 NAT RES			4,587			3,297	
FD 138 TRA ENG			175				
FD 138 MAINT			27				
FD 138 OTHER			5,602				
FUND 139 OTHER			4,074			449	
CANAL MAINT			23,264	839	1,131	10,386	
SUR WTR MGMT			7,209		370	6,235	
LIBRARIES			256,854	20,014	30,356	152,918	250,020
E911 IMPLEMENT			12,681	1,721	1,030	3,073	
HEARING EXAMIN			3,858	47,036	409	2,247	4,569
PKS & REC 155			167,263	24,733	34,939	64,609	662,452
PRO/AMAT SPORT			14,495			21,088	
COMM DEVT ADM			10,880	41,119	16,554	5,437	
PLANNING 155			6,647	42,211	165	3,594	
DEVT REVIEW			18,952	52,952	227	5,675	432
REZONE & DRI'S			8,913	125,708	248	4,951	432
ENV SCIENCES			13,209	15,986	165	6,137	432
PERMIT ISSUANC			23,019	923	227	6,715	432
BUILDING INSP			44,407	3,273	289	12,281	432
CODE ENFORCE			45,208	103,889	454	12,489	432
PLANS REVIEW			15,188	3,693	62	4,690	432
ADM FEE COLLEC			1,736	420		1,194	
ZONING REVIEW			5,529		20	2,183	432
VCB	78,111		63,421	27,651	31,930	15,658	3,837

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
SPORTS AUTHOR			926		3,871	1,347	52
TRANS ADMIN			49,876	110,267	18,850	3,708	
LANDSCAPE			13,882	7,510	12,019	9,894	
ROADWAY/PIPE			71,503	6,461	27,049	50,948	25,564
BRIDGE OPS			11,113	1,469	2,760	7,914	3,340
TRAF OPS/SIGNA			32,712	3,357	15,336	16,619	11,469
TRAF SIGN/MARK			31,693		1,745	16,169	11,469
TRAFFIC ENGIN				1,888	2,948		
ENGINEER/PLAN			3,916	10,909	328	2,247	2,470
ENG/CONSTR			7,838	5,916	535	4,492	2,470
ENG/DESIGN			2,348	1,175	266	1,347	2,470
GIS			2,807		3,072	2,247	
HAZ MAT FD 182			8,557		1,175	4,431	
FIRE IMPACT FE			10,797	4,532			
SCHOOL IMP FEE			5,779	546			
COM PRK IMP FE			9,340	2,056			
REG PRK IMP FE			2,811	252			
ROADS IMP FEE			5,689	2,265			
EMS IMPACT FEE			4,036	1,259			
FUNDS 201-299			10,211				
CONSER PKS/REC			4,091			5,952	
CONSER CTY LAN			339			493	
FUNDS 301-399			70,594		5,759		
SOLID WASTE			162,725	26,056	34,360	42,930	
AIRPORT & PORT			364,322			52,327	
TOLL FACILITY			110,605	1,931	18,727	53,783	51,640
TRANSIT			185,104	22,196	32,298	122,367	44,995
UTILITIES			435,321	74,812	124,648	134,565	494
ITG			9,525	7,384	49,614	449	1,911
GOVT COMMUNICA			10,184		1,073	1,729	3,820
DENTAL			6,087			269	959
GROUP MEDICAL			23,292		20	2,942	959
GEN LIABILITY			10,032	459,060	226	1,303	959
FLEET MGMT			88,048	503	13,824	14,511	26,686
FLEET REPLACE			13,794				
LAW ENF TRUST			2,466				
FD 190 ANIM TR			13,202				
FD 632 MOSQ CO			7,753				
FUND 661 BONDS			300				
FUND 699 OPEB			8				
FUND 700 GOVT			213				
FD 951 LT DEBT			37				
VIDEO/CABLE TV				167			
FIXED ASSETS			13,563				
CONTRACTS CHG				249,485			7,496,539
GENERAL GOVT	88,764						
ALL OTHERS	5,563		91,194	1,639			32,908
Reimbursement							
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

	Tot. Allocated
Departments	
BLDG USE ALLO	
EQUIP USE ALLO	
PUB RESOURCES	
NON-DEPART'L	
BUDGET SVCS	
PUB WKS ADMIN	
CLK INT AUDIT	
CLERK TECH SVS	
CLERK HUM RES	
CLERK FINANCE	
CTY ATTORNEY	
PROCURE MGMT	
HUMAN RESOURCE	
MAINT/REP SVCS	
COMMISSIONERS	664,915
COUNTY MANAGER	188,068
COUNTY LANDS	185,521
CDBG	23,445
EQUAL EMP OPP	11,738
VETERAN'S SVCS	9,191
TAX COLLECTOR	137,841
CLERK ADMIN	317,198
CLERK MINUTES	118,917
CLK CIVIL CRT	121,904
CLK CASE PROC	37,308
CLK CASE INTAK	19,543
CLK CT SUPPORT	51,521
CLK CT RECORDS	15,990
CLK CT SVS DIV	65,379
CLK PROBATE	13,197
CLK MICRO	9,169
CLK RECORDING	861,350
CLK DEL TAX	18,922
CLK JURY	7,786
CLK SUP DEPOSI	10,488
CLK APPEALS	3,553
CRIM ADM SVCS	21,322
COURT DEPT	4,972,158
CLERK OTHER	776,148
FUNDS 80 - 951	755,964
PROP APPRAISER	34,466
ELECTIONS	33,459
JAIL	1,041,703
SHERIFF	924,072
CT SVCS-GEN FD	20,172
GUAR AD LITEM	750
PUB DEFENDER	81,303
STATE ATTORNEY	20,739

Detail of Allocated Costs

	Tot. Allocated
Departments	
MED EXAMINER	79,075
HUMAN SERVICES	282,886
STATE HEALTH	53,504
INT SVS FISCAL	97,384
EMER MGMT OPS	159,665
EMER RESPONSE	415,187
EMER DISPATCH	74,500
PS LOGISTICS	60,336
PS INFO RESOUR	27,258
PKS/REC GEN'L	933,766
ECONOMIC DEVT	132,764
ANIMAL CONTROL	279,916
OFF OF SUSTAIN	34,338
NAT RES MGMT	169,726
CONST & DESIGN	293,388
FUND 102 MSTU	67,076
FD 104 MSBU OP	54,500
ADM OFF OF CTS	49,581
HICKEY CREEK	592
FD 138 SHIP	1,635
FD 138 HUM SVS	5,233
FD 138 NON-DEP	4,026
FD 138 PUB SAF	336
FD 138 PLAN	414
FD 138 NAT RES	8,188
FD 138 TRA ENG	186
FD 138 MAINT	29
FD 138 OTHER	6,887
FUND 139 OTHER	5,388
CANAL MAINT	45,507
SUR WTR MGMT	20,273
LIBRARIES	764,586
E911 IMPLEMENT	22,653
HEARING EXAMIN	77,611
PKS & REC 155	994,474
PRO/AMAT SPORT	35,583
COMM DEVT ADM	80,887
PLANNING 155	69,891
DEVT REVIEW	82,732
REZONE & DRI'S	144,063
ENV SCIENCES	46,847
PERMIT ISSUANC	39,066
BUILDING INSP	66,869
CODE ENFORCE	176,070
PLANS REVIEW	28,308
ADM FEE COLLEC	3,465
ZONING REVIEW	13,254
VCB	247,347

Detail of Allocated Costs

	Tot. Allocated
Departments	
SPORTS AUTHOR	13,645
TRANS ADMIN	220,509
LANDSCAPE	55,300
ROADWAY/PIPE	196,847
BRIDGE OPS	34,359
TRAF OPS/SIGNA	95,516
TRAF SIGN/MARK	75,440
TRAFFIC ENGIN	4,836
ENGINEER/PLAN	33,781
ENG/CONSTR	36,727
ENG/DESIGN	22,894
GIS	17,242
HAZ MAT FD 182	25,135
FIRE IMPACT FE	19,220
SCHOOL IMP FEE	10,666
COM PRK IMP FE	28,492
REG PRK IMP FE	8,362
ROADS IMP FEE	24,329
EMS IMPACT FEE	7,813
FUNDS 201-299	131,499
CONSER PKS/REC	18,981
CONSER CTY LAN	832
FUNDS 301-399	137,458
SOLID WASTE	443,809
AIRPORT & PORT	440,608
TOLL FACILITY	274,848
TRANSIT	455,095
UTILITIES	975,372
ITG	117,785
GOVT COMMUNICA	23,894
DENTAL	11,920
GROUP MEDICAL	35,665
GEN LIABILITY	497,501
FLEET MGMT	168,253
FLEET REPLACE	14,928
LAW ENF TRUST	5,942
FD 190 ANIM TR	14,251
FD 632 MOSQ CO	8,796
FUND 661 BONDS	320
FUND 699 OPEB	10
FUND 700 GOVT	262
FD 951 LT DEBT	46
VIDEO/CABLE TV	153,723
FIXED ASSETS	16,681
CONTRACTS CHG	7,888,073
GENERAL GOVT	13,512,254
ALL OTHERS	374,074
Reimbursement	511,079

Total	44,997,522
	=====

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/13
 Summary of Allocation Basis

Department -----	Basis of Allocation -----
BLDG USE ALLO	
ADMIN BLDG/OLD CTHSE	OCCUPIED SQUARE FOOTAGE
JUSTICE CENTER	PERCENTAGE OF OCCUPANCY
EQUIP USE ALLO	
EQUIPMENT/FURN/FIX	DEPRECIATION EXPENSE BY DEPARTMENT
PUB RESOURCES	
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
VIDEO/TV	DIRECT ASSIGNMENT
NON-DEPART'L	
AUDIT SERVICES	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
UNEMPLOYMENT CLAIMS	UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT
COST/IMPACT FEE PLAN	DIRECT ASSIGNMENT
CONS/FIN SVS IMP FEE	NUMBER OF IMPACT FEE AREAS
BUDGET SVCS	
DEPARTMENTAL ADMIN	PERCENTAGE OF TIME PER DEPARTMENT SERVED
PUB WKS ADMIN	
DEPARTMENTAL COORD	PERCENTAGE OF SUPPORT TIME
ADMIN POOL	PERCENTAGE OF SUPPORT TIME
CLK INT AUDIT	
AUDIT SERVICES	NUMBER OF MANPOWER HOURS AUDITED PER AGENCY
CLERK TECH SVS	
COUNTY APPLICATIONS	APPLICATION CHARGES PER DEPARTMENT
OFFICIAL RECORDS	DIRECT ASSIGNMENT
COURT SUPPORT	DIRECT ASSIGNMENT
INTERNAL AUDIT	DIRECT ASSIGNMENT
ONBASE SUPPORT	ONBASE CHARGES PER DEPARTMENT
HUMAN RESOURCES P/R	H/R P/R CHARGES PER DEPARTMENT
CLERK HUM RES	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES PER DEPARTMENT

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/13
 Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
CLERK FINANCE	
GENERAL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT
REVENUE	REVENUE & RECEIPT TRANSACTIONS BY DEPARTMENT
PAYROLL	FULL TIME EMPLOYEES PER DEPARTMENT
CTY ATTORNEY	
LEGAL COUNSEL	NUMBER OF HOURS WORKED PER DEPT EXCL PORT
PROCURE MGMT	
CREDIT CARD PROGRAM	NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT
CENTRAL PROCUREMENT	NUMBER OF CENTRALIZED PO'S PROCESSED
PROJECTS	NUMBER OF PROJECTS PROCESSED
HUMAN RESOURCE	
RECRUITMENT	NUMBER OF APPLICATIONS PROCESSED BY DEPT.
INFO SYS/EMP SVCS	NUMBER OF B.O.C.C. EMPLOYEES BY DEPARTMENT
BENEFITS	NUMBER OF COVERED EMPLOYEES BY DEPARTMENT
MAINT/REP SVCS	
OTHER BUILDINGS	DIRECT ASSIGNMENT
ADMIN BLDG/OLD CTHSE	MAINTENANCE CHARGES PER DEPARTMENT
COST BY PROECT	MAINTENANCE AND REPAIR SERVICE CHARGES

FISCAL 2013
BUILDING USE ALLOWANCE
NATURE AND EXTENT OF SERVICES

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

Administration Building - Formerly the "New Courthouse," is located at 2115 Second Street and includes the "Old Courthouse". Original construction plus renovations total \$7,090,650 and yields a use charge of \$141,813. This has been allocated based on occupied square footage.

Justice Center - Acquisition and renovation costs total \$115,744,800 and yields a use charge of \$2,314,896. This has been allocated based on occupied square footage.

BLDG USE ALLO
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	2,456,709			2,456,709
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,456,709	0		2,456,709
	=====	=====		=====

BLDG USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
Expenses:			
DEPRECIATION EXPENSE	2,456,709	141,813	2,314,896
Departmental Expenditures:	2,456,709	141,813	2,314,896
Functional Cost:	2,456,709	141,813	2,314,896
1st Allocation:	2,456,709	141,813	2,314,896
	-----	-----	-----
2nd Allocation:	0		

Total Allocated:	2,456,709	141,813	2,314,896
	=====	=====	=====

BLDG USE ALLO
Detail Allocation of
ADMIN BLDG/OLD CTHSE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	4,630.00	4.384	6,217		6,217		6,217
BUDGET SVCS	1,907.00	1.806	2,561		2,561		2,561
CLERK TECH SVS	12,683.00	12.010	17,031		17,031		17,031
CLERK FINANCE	9,417.00	8.917	12,645		12,645		12,645
CTY ATTORNEY	13,764.00	13.033	18,483		18,483		18,483
HUMAN RESOURCE	6,061.00	5.739	8,139		8,139		8,139
COMMISSIONERS	19,781.00	18.731	26,563		26,563		26,563
COUNTY MANAGER	12,109.00	11.466	16,260		16,260		16,260
EQUAL EMP OPP	360.00	0.341	483		483		483
CLERK ADMIN	4,248.00	4.022	5,704		5,704		5,704
CLERK MINUTES	2,436.00	2.307	3,271		3,271		3,271
CLK RECORDING	12,256.00	11.605	16,458		16,458		16,458
ITG	207.00	0.196	278		278		278
GOVT COMMUNICA	797.00	0.755	1,070		1,070		1,070
DENTAL	200.00	0.189	269		269		269
GROUP MEDICAL	200.00	0.189	269		269		269
GEN LIABILITY	200.00	0.189	269		269		269
ALL OTHERS	4,351.00	4.120	5,843		5,843		5,843
Total:	105,607.00	100.000	141,813		141,813		141,813
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

BLDG USE ALLO
Detail Allocation of
JUSTICE CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK ADMIN	10.00	10.000	231,490		231,490		231,490
COURT DEPT	26.00	26.000	601,873		601,873		601,873
JAIL	45.00	45.000	1,041,703		1,041,703		1,041,703
SHERIFF	6.00	6.000	138,894		138,894		138,894
PUB DEFENDER	3.00	3.000	69,447		69,447		69,447
ALL OTHERS	10.00	10.000	231,489		231,489		231,489
Total:	100.00	100.000	2,314,896		2,314,896		2,314,896
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF OCCUPANCY

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

BLDG USE ALLO

Departmental Cost Allocation Summary

Departments	Total	ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
PUB RESOURCES	6,217	6,217	
BUDGET SVCS	2,561	2,561	
CLERK TECH SVS	17,031	17,031	
CLERK FINANCE	12,645	12,645	
CTY ATTORNEY	18,483	18,483	
HUMAN RESOURCE	8,139	8,139	
COMMISSIONERS	26,563	26,563	
COUNTY MANAGER	16,260	16,260	
EQUAL EMP OPP	483	483	
CLERK ADMIN	237,194	5,704	231,490
CLERK MINUTES	3,271	3,271	
CLK RECORDING	16,458	16,458	
COURT DEPT	601,873		601,873
JAIL	1,041,703		1,041,703
SHERIFF	138,894		138,894
PUB DEFENDER	69,447		69,447
ITG	278	278	
GOVT COMMUNICA	1,070	1,070	
DENTAL	269	269	
GROUP MEDICAL	269	269	
GEN LIABILITY	269	269	
ALL OTHERS	237,332	5,843	231,489
Reimbursement:			
Total:	2,456,709	141,813	2,314,896
	=====	=====	=====

FISCAL 2013
EQUIPMENT USE ALLOWANCE
NATURE AND EXTENT OF SERVICES

Annual depreciation expense of each County cost center is calculated and reported by the fixed asset management system maintained by the Clerk - Finance. The useful life has been determined internally, depending on the class or type of equipment.

Depreciation costs have been allocated departmentally based on amounts found in the fixed asset management system as of September 30, 2013.

EQUIP USE ALLO
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	2,580,313			2,580,313
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,580,313	0		2,580,313
	=====	=====		=====

EQUIP USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	2,580,313		2,580,313
Departmental Expenditures:	2,580,313		2,580,313
Functional Cost:	2,580,313		2,580,313
1st Allocation:	2,580,313		2,580,313
	-----		-----
2nd Allocation:	0		

Total Allocated:	2,580,313		2,580,313
	=====		=====

EQUIP USE ALLO
 Detail Allocation of
 EQUIPMENT/FURN/FIX

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	32,197.00	1.248	32,197		32,197		32,197
PUB WKS ADMIN	2,018.00	0.078	2,018		2,018		2,018
CLERK TECH SVS	972,880.00	37.704	972,880		972,880		972,880
CLERK HUM RES	186.00	0.007	186		186		186
CLERK FINANCE	1,388.00	0.054	1,388		1,388		1,388
CTY ATTORNEY	781.00	0.030	781		781		781
PROCURE MGMT	1,129.00	0.044	1,129		1,129		1,129
HUMAN RESOURCE	3,958.00	0.153	3,958		3,958		3,958
MAINT/REP SVCS	1,565,776.00	60.682	1,565,776		1,565,776		1,565,776
Total:	2,580,313.00	100.000	2,580,313		2,580,313		2,580,313
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DEPRECIATION EXPENSE BY DEPARTMENT

Source: FIXED ASSET REPORT - PROPERTY CODE 5

EQUIP USE ALLO

Departmental Cost Allocation Summary

Departments	Total	EQUIPMENT/FURN/FIX
PUB RESOURCES	32,197	32,197
PUB WKS ADMIN	2,018	2,018
CLERK TECH SVS	972,880	972,880
CLERK HUM RES	186	186
CLERK FINANCE	1,388	1,388
CTY ATTORNEY	781	781
PROCURE MGMT	1,129	1,129
HUMAN RESOURCE	3,958	3,958
MAINT/REP SVCS	1,565,776	1,565,776
Reimbursement:		
Total:	2,580,313	2,580,313
	=====	=====

FISCAL 2013
PUBLIC RESOURCES
NATURE AND EXTENT OF SERVICES

This office provides administrative support for Video and Cable TV and the Mail Center. The division also processes Blue Sheets. A salary and wage analysis was performed to functionalize expenses. Expenditures associated with the processing of blue sheets have been allocated departmentally on the number of blue sheets submitted. Video and Cable TV services have been directly assigned. General government expenses are disallowed for plan purposes. Revenue totalling \$157,468 have been credited against expenses.

PUB RESOURCES
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	920,949			920,949
Deductions:				
ADVERTISING	-33,658			
COUNTY FUNCTION	-36,895			
Total Deductions:	-70,553			-70,553
Allocated Additions:				
BDG USE ALLO	6,217		6,217	
EQUIP USE ALLO	32,197		32,197	
PUB RESOURCES		921	921	
NON-DEPART'L		423	423	
BUDGET SVCS		3,854	3,854	
CLK INT AUDIT		36	36	
CLERK FINANCE		8,459	8,459	
CTY ATTORNEY		5,237	5,237	
PROCURE MGMT		2,272	2,272	
HUMAN RESOURCE		5,360	5,360	
MAINT/REP SVCS		20,641	20,641	
Total Allocated Additions:	38,414	47,203	85,617	85,617
Total to be Allocated:	888,810	47,203		936,013
	=====	=====		=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
Expenses:					
SALARIES & WAGES	462,746		37,019	347,060	78,667
FRINGE BENEFITS	245,249		19,620	183,937	41,692
DATA PROCESS/NETWORK	69,269		5,541	51,952	11,776
TRAVEL	399		32	299	68
MOTOR POOL CHARGE	4,171		334	3,128	709
TELEPHONE	13,950		1,115	10,463	2,372
POSTAGE AND FREIGHT	165,493			165,493	
PRINTING SUPPLIES	4,660			4,660	
SUPPLIES	2,543		204	1,907	432
MINOR EQUIPMENT	875		70	656	149
EQUIPMENT RENTAL	11,792		943	8,844	2,005
EQUIP MAINTENANCE	16,852		1,348	12,639	2,865
REFERENCE MATERIALS	452		36	339	77
ADVERTISING	33,658	33,658			
SELF INSURANCE/BONDS	4,770		381	3,578	811
INTERNAL POSTAGE	-140,074			-140,074	
INT/EXT PRINT/XEROX	-349			-349	
OTHER REVENUES	-17,045		-1,363	-12,784	-2,898
COUNTY FUNCTION	36,895	36,895			
PRINTING	1,099		88	824	187
OTHER CHARGES	1,523		122	1,142	259
INTERNAL REPAIR	2,021		161	1,516	344
Departmental					
Expenditures:	920,949	70,553	65,651	645,230	139,515
Deductions:	-70,553	-70,553			
Functional Cost:	850,396		65,651	645,230	139,515
Additions 1st					
Others:	38,414	38,414	2,966	29,146	6,302
Reallocate Admin:		-38,414			
1st Allocation:	888,810		68,617	674,376	145,817

Additions 2nd					
Others:	47,203	47,203	3,649	35,815	7,739
Reallocate Admin:		-47,203			
2nd Allocation:	47,203		3,649	35,815	7,739

Total Allocated:	936,013		72,266	710,191	153,556
=====					

PUB RESOURCES
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	13.00	1.342	921		921		921
BUDGET SVCS	6.00	0.619	425		425	23	448
PUB WKS ADMIN	1.00	0.103	71		71	4	75
CLERK FINANCE	42.00	4.334	2,974		2,974	160	3,134
CTY ATTORNEY	98.00	10.114	6,940		6,940	374	7,314
PROCURE MGMT	21.00	2.167	1,487		1,487	80	1,567
HUMAN RESOURCE	15.00	1.548	1,062		1,062	57	1,119
MAINT/REP SVCS	1.00	0.103	71		71	4	75
COMMISSIONERS	77.00	7.946	5,453		5,453	294	5,747
COUNTY MANAGER	55.00	5.676	3,895		3,895	210	4,105
COUNTY LANDS	48.00	4.954	3,399		3,399	183	3,582
EQUAL EMP OPP	2.00	0.206	142		142	8	150
CLERK MINUTES	42.00	4.334	2,974		2,974	160	3,134
CLK DEL TAX	42.00	4.334	2,974		2,974	160	3,134
PROP APPRAISER	1.00	0.103	71		71	4	75
SHERIFF	14.00	1.445	991		991	53	1,044
MED EXAMINER	1.00	0.103	71		71	4	75
HUMAN SERVICES	42.00	4.334	2,974		2,974	160	3,134
EMER MGMT OPS	0.33	0.034	23		23	1	24
EMER RESPONSE	32.79	3.384	2,322		2,322	125	2,447
EMER DISPATCH	3.92	0.405	278		278	15	293
PS LOGISTICS	0.88	0.091	62		62	3	65
PKS/REC GEN'L	16.50	1.703	1,168		1,168	63	1,231
ECONOMIC DEVT	6.00	0.619	425		425	23	448
ANIMAL CONTROL	4.00	0.413	283		283	15	298
NAT RES MGMT	17.36	1.792	1,229		1,229	66	1,295
CONST & DESIGN	15.00	1.548	1,062		1,062	57	1,119
CANAL MAINT	12.20	1.259	864		864	47	911
SUR WTR MGMT	10.64	1.098	753		753	41	794
LIBRARIES	14.00	1.445	991		991	53	1,044
E911 IMPLEMENT	0.68	0.070	48		48	3	51
PKS & REC 155	16.50	1.703	1,168		1,168	63	1,231
COMM DEVT ADM	3.40	0.351	241		241	13	254
PLANNING 155	3.40	0.351	241		241	13	254
DEVT REVIEW	3.40	0.351	241		241	13	254
REZONE & DRI'S	3.40	0.351	241		241	13	254
ENV SCIENCES	3.40	0.351	241		241	13	254
PERMIT ISSUANC	3.40	0.351	241		241	13	254
BUILDING INSP	3.40	0.351	241		241	13	254
CODE ENFORCE	3.40	0.351	241		241	13	254
PLANS REVIEW	3.40	0.351	241		241	13	254
ZONING REVIEW	3.40	0.351	241		241	13	254
VCB	15.00	1.548	1,062		1,062	57	1,119
TRANS ADMIN	12.20	1.259	864		864	47	911
LANDSCAPE	12.20	1.259	864		864	47	911
ROADWAY/PIPE	12.20	1.259	864		864	47	911

PUB RESOURCES
 Detail Allocation of
 BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BRIDGE OPS	12.20	1.259	864		864	47	911
HAZ MAT FD 182	0.98	0.101	69		69	4	73
SOLID WASTE	26.00	2.683	1,841		1,841	99	1,940
TRANSIT	30.00	3.096	2,124		2,124	114	2,238
UTILITIES	135.00	13.932	9,560		9,560	515	10,075
ITG	7.00	0.722	496		496	27	523
GOVT COMMUNICA	0.42	0.043	28		28	2	30
Total:	969.00	100.000	68,617		68,617	3,649	72,266
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PUBLIC RESOURCE BLUE SHEET LISTING

PUB RESOURCES
 Detail Allocation of
 GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	674,376		674,376	35,815	710,191
Total:	100.00	100.000	674,376		674,376	35,815	710,191
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: PUBLIC RESOURCES

PUB RESOURCES
 Detail Allocation of
 VIDEO/TV

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VIDEO/CABLE TV	100.00	100.000	145,817		145,817	7,739	153,556
Total:	100.00	100.000	145,817		145,817	7,739	153,556
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
PUB RESOURCES	921	921		
BUDGET SVCS	448	448		
PUB WKS ADMIN	75	75		
CLERK FINANCE	3,134	3,134		
CTY ATTORNEY	7,314	7,314		
PROCURE MGMT	1,567	1,567		
HUMAN RESOURCE	1,119	1,119		
MAINT/REP SVCS	75	75		
COMMISSIONERS	5,747	5,747		
COUNTY MANAGER	4,105	4,105		
COUNTY LANDS	3,582	3,582		
EQUAL EMP OPP	150	150		
CLERK MINUTES	3,134	3,134		
CLK DEL TAX	3,134	3,134		
PROP APPRAISER	75	75		
SHERIFF	1,044	1,044		
MED EXAMINER	75	75		
HUMAN SERVICES	3,134	3,134		
EMER MGMT OPS	24	24		
EMER RESPONSE	2,447	2,447		
EMER DISPATCH	293	293		
PS LOGISTICS	65	65		
PKS/REC GEN'L	1,231	1,231		
ECONOMIC DEVT	448	448		
ANIMAL CONTROL	298	298		
NAT RES MGMT	1,295	1,295		
CONST & DESIGN	1,119	1,119		
CANAL MAINT	911	911		
SUR WTR MGMT	794	794		
LIBRARIES	1,044	1,044		
E911 IMPLEMENT	51	51		
PKS & REC 155	1,231	1,231		
COMM DEVT ADM	254	254		
PLANNING 155	254	254		
DEVT REVIEW	254	254		
REZONE & DRI'S	254	254		
ENV SCIENCES	254	254		
PERMIT ISSUANC	254	254		
BUILDING INSP	254	254		
CODE ENFORCE	254	254		
PLANS REVIEW	254	254		
ZONING REVIEW	254	254		
VCB	1,119	1,119		
TRANS ADMIN	911	911		
LANDSCAPE	911	911		
ROADWAY/PIPE	911	911		
BRIDGE OPS	911	911		
HAZ MAT FD 182	73	73		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
SOLID WASTE	1,940	1,940		
TRANSIT	2,238	2,238		
UTILITIES	10,075	10,075		
ITG	523	523		
GOVT COMMUNICA	30	30		
VIDEO/CABLE TV	153,556			153,556
GENERAL GOVT	710,191		710,191	
Reimbursement:				
Total:	936,013	72,266	710,191	153,556
	=====	=====	=====	=====

FISCAL 2013
NON-DEPARTMENTAL
NATURE AND EXTENT OF SERVICES

The County's General Fund contains a cost center that pays for a variety of expenses unrelated to a specific cost center. However, the following expenses were found to be allocable.

(1) Annual Audit - The cost of the annual audit was \$519,036. Costs associated with the preparation of Lee County's audit and financial statements have been allocated based upon the total number of accounting transactions processed for each cost center.

(2) Unemployment claims were \$142,824 and have been allocated departmentally based on quarterly state payment vouchers.

(3) Cost Allocation Plan - Consulting fees to prepare the annual plan were \$19,500 and have been allocated to departments based on direct assignment.

(4) General Government - Costs considered to be general government in nature have been disallowed for plan purposes.

NON-DEPART'L

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	13,766,709			13,766,709
Deductions:				
MEMBERSHIPS & DUES	-115,937			
CONS/LEGAL SERVICES	-175			
CREDIT CARD FEES	-52,759			
FISCAL SUP - IMP FEE	-5,581			
OTHER FINANCIAL SVCS	-152,697			
REFERENCE MATERIALS	-61,616			
Total Deductions:	-388,765			-388,765
Allocated Additions:				
NON-DEPART'L		1,160	1,160	
CLERK FINANCE		16,045	16,045	
PROCURE MGMT		407	407	
Total Allocated Additions:		17,612	17,612	17,612
Total to be Allocated:	13,377,944	17,612		13,395,556
	=====	=====		=====

NON-DEPART'L
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
Expenses:					
ANNUAL AUDIT	519,036		519,036		
UNEMPLOYMENT COMP	142,824				142,824
MEMBERSHIPS & DUES	115,937	115,937		115,937	
PROFESSIONAL SERVICE	19,500				
CONS/LEGAL SERVICES	175	175			
CREDIT CARD FEES	52,759	52,759			
FISCAL SUP - IMP FEE	5,581	5,581			
OTHER FINANCIAL SVCS	152,697	152,697		152,697	
REFERENCE MATERIALS	61,616	61,616		61,616	
GENERAL GOVERNMENT	12,696,584			12,696,584	
Departmental					
Expenditures:	13,766,709	388,765	519,036	13,026,834	142,824
Deductions:	-388,765	-388,765			
Functional Cost:	13,377,944		519,036	13,026,834	142,824
1st Allocation:	13,377,944		519,036	13,026,834	142,824

Additions 2nd					
Others:	17,612	17,612	678	16,715	187
Reallocate Admin:		-17,612			
2nd Allocation:	17,612		678	16,715	187

Total Allocated:	13,395,556		519,714	13,043,549	143,011
=====					

NON-DEPART'L
 Schedule of Costs to be
 Allocated by Function

COST/IMPACT FEE PLAN CONS/FIN SVS IMP FEE

Expenses:

ANNUAL AUDIT		
UNEMPLOYMENT COMP		
MEMBERSHIPS & DUES		
PROFESSIONAL SERVICE	19,500	
CONS/LEGAL SERVICES		175
CREDIT CARD FEES		52,759
FISCAL SUP - IMP FEE		5,581
OTHER FINANCIAL SVCS		
REFERENCE MATERIALS		
GENERAL GOVERNMENT		
Departmental		
Expenditures:	19,500	58,515
Functional Cost:	19,500	58,515
1st Allocation:	19,500	58,515
	-----	-----
Additions 2nd		
Others:	32	
2nd Allocation:	32	
	-----	-----
Total Allocated:	19,532	58,515
	=====	=====

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	885.00	0.082	423		423		423
NON-DEPART'L	2,426.00	0.223	1,160		1,160		1,160
PUB WKS ADMIN	1,044.00	0.096	499		499	1	500
CLK INT AUDIT	656.00	0.060	314		314		314
CLERK TECH SVS	1,278.00	0.118	611		611	1	612
CLERK HUM RES	36.00	0.003	17		17		17
CLERK FINANCE	2,073.00	0.191	991		991	1	992
CTY ATTORNEY	1,165.00	0.107	557		557	1	558
PROCURE MGMT	499.00	0.046	239		239		239
HUMAN RESOURCE	1,687.00	0.155	806		806	1	807
MAINT/REP SVCS	18,512.00	1.705	8,850		8,850	12	8,862
COMMISSIONERS	2,192.00	0.202	1,048		1,048	1	1,049
COUNTY MANAGER	1,998.00	0.184	955		955	1	956
COUNTY LANDS	498.00	0.046	238		238		238
CDBG	1,797.00	0.166	859		859	1	860
TAX COLLECTOR	566.00	0.052	271		271		271
CLERK ADMIN	1,202.00	0.111	575		575	1	576
CLERK MINUTES	379.00	0.035	181		181		181
CLK CIVIL CRT	4,842.00	0.446	2,315		2,315	3	2,318
CLK PROBATE	928.00	0.085	444		444	1	445
CLK MICRO	415.00	0.038	198		198		198
CLK RECORDING	21,827.00	2.010	10,435		10,435	14	10,449
CLK DEL TAX	937.00	0.086	448		448	1	449
CLK JURY	1,314.00	0.121	628		628	1	629
CLK SUP DEPOSI	423.00	0.039	202		202		202
CLERK OTHER	292,735.00	26.963	139,947		139,947	185	140,132
FUNDS 80 - 951	211,342.00	19.466	101,036		101,036	133	101,169
PROP APPRAISER	315.00	0.029	151		151		151
ELECTIONS	339.00	0.031	162		162		162
SHERIFF	3,223.00	0.297	1,541		1,541	2	1,543
CT SVCS-GEN FD	527.00	0.049	252		252		252
GUAR AD LITEM	98.00	0.009	47		47		47
PUB DEFENDER	347.00	0.032	166		166		166
STATE ATTORNEY	478.00	0.044	229		229		229
MED EXAMINER	1,405.00	0.129	672		672	1	673
HUMAN SERVICES	15,551.00	1.432	7,434		7,434	10	7,444
STATE HEALTH	182.00	0.017	87		87		87
EMER MGMT OPS	2,634.00	0.243	1,259		1,259	2	1,261
EMER RESPONSE	2,633.00	0.243	1,259		1,259	2	1,261
EMER DISPATCH	2,633.00	0.243	1,259		1,259	2	1,261
PS LOGISTICS	2,633.00	0.243	1,259		1,259	2	1,261
PKS/REC GEN'L	17,377.00	1.601	8,307		8,307	11	8,318
ECONOMIC DEVT	835.00	0.077	399		399	1	400
ANIMAL CONTROL	4,809.00	0.443	2,299		2,299	3	2,302
OFF OF SUSTAIN	470.00	0.043	225		225		225
NAT RES MGMT	3,221.00	0.297	1,540		1,540	2	1,542

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONST & DESIGN	1,183.00	0.109	566		566	1	567
FUND 102 MSTU	17,905.00	1.649	8,560		8,560	11	8,571
FD 104 MSBU OP	7,094.00	0.653	3,391		3,391	4	3,395
ADM OFF OF CTS	11,303.00	1.041	5,404		5,404	7	5,411
HICKEY CREEK	141.00	0.013	67		67		67
FD 138 HUM SVS	753.00	0.069	360		360		360
FD 138 NON-DEP	1,506.00	0.139	720		720	1	721
FD 138 PUB SAF	60.00	0.006	29		29		29
FD 138 PLAN	54.00	0.005	26		26		26
FD 138 NAT RES	635.00	0.058	304		304		304
FD 138 TRA ENG	23.00	0.002	11		11		11
FD 138 MAINT	5.00	0.000	2		2		2
FD 138 OTHER	2,684.00	0.247	1,283		1,283	2	1,285
FUND 139 OTHER	1,808.00	0.167	864		864	1	865
CANAL MAINT	5,294.00	0.488	2,531		2,531	3	2,534
SUR WTR MGMT	713.00	0.066	341		341		341
LIBRARIES	29,022.00	2.673	13,874		13,874	18	13,892
E911 IMPLEMENT	2,336.00	0.215	1,117		1,117	1	1,118
HEARING EXAMIN	508.00	0.047	243		243		243
PKS & REC 155	19,144.00	1.763	9,152		9,152	12	9,164
COMM DEVT ADM	1,429.00	0.132	683		683	1	684
PLANNING 155	879.00	0.081	420		420	1	421
DEVT REVIEW	2,633.00	0.243	1,259		1,259	2	1,261
REZONE & DRI'S	1,206.00	0.111	577		577	1	578
ENV SCIENCES	1,765.00	0.163	844		844	1	845
PERMIT ISSUANC	3,212.00	0.296	1,536		1,536	2	1,538
BUILDING INSP	6,171.00	0.568	2,950		2,950	4	2,954
CODE ENFORCE	6,282.00	0.579	3,003		3,003	4	3,007
PLANS REVIEW	2,110.00	0.194	1,009		1,009	1	1,010
ADM FEE COLLEC	240.00	0.022	115		115		115
ZONING REVIEW	768.00	0.071	367		367		367
VCB	9,171.00	0.845	4,384		4,384	6	4,390
TRANS ADMIN	20,599.00	1.897	9,848		9,848	13	9,861
LANDSCAPE	1,069.00	0.098	511		511	1	512
ROADWAY/PIPE	5,507.00	0.507	2,633		2,633	3	2,636
BRIDGE OPS	856.00	0.079	409		409	1	410
TRAF OPS/SIGNA	3,193.00	0.294	1,526		1,526	2	1,528
TRAF SIGN/MARK	3,094.00	0.285	1,479		1,479	2	1,481
ENGINEER/PLAN	593.00	0.055	283		283		283
ENG/CONSTR	1,186.00	0.109	567		567	1	568
ENG/DESIGN	356.00	0.033	170		170		170
GIS	373.00	0.034	178		178		178
HAZ MAT FD 182	2,267.00	0.209	1,084		1,084	1	1,085
FIRE IMPACT FE	3,945.00	0.363	1,886		1,886	2	1,888
SCHOOL IMP FEE	1,771.00	0.163	847		847	1	848
COM PRK IMP FE	3,521.00	0.324	1,683		1,683	2	1,685

NON-DEPART'L
 Detail Allocation of
 AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
REG PRK IMP FE	664.00	0.061	317		317		317
ROADS IMP FEE	2,014.00	0.186	963		963	1	964
EMS IMPACT FEE	1,067.00	0.098	510		510	1	511
FUNDS 201-299	4,408.00	0.406	2,107		2,107	3	2,110
FUNDS 301-399	18,726.00	1.725	8,952		8,952	12	8,964
SOLID WASTE	25,706.00	2.368	12,289		12,289	16	12,305
AIRPORT & PORT	50,049.00	4.610	23,927		23,927	32	23,959
TOLL FACILITY	20,019.00	1.844	9,570		9,570	13	9,583
TRANSIT	19,087.00	1.758	9,125		9,125	12	9,137
UTILITIES	63,110.00	5.813	30,171		30,171	40	30,211
ITG	2,912.00	0.268	1,392		1,392	2	1,394
GOVT COMMUNICA	3,174.00	0.292	1,517		1,517	2	1,519
DENTAL	2,834.00	0.261	1,355		1,355	2	1,357
GROUP MEDICAL	4,645.00	0.428	2,221		2,221	3	2,224
GEN LIABILITY	2,669.00	0.246	1,276		1,276	2	1,278
FLEET MGMT	13,433.00	1.237	6,422		6,422	8	6,430
FLEET REPLACE	2,370.00	0.218	1,133		1,133	1	1,134
LAW ENF TRUST	1,023.00	0.094	489		489	1	490
FD 190 ANIM TR	2,193.00	0.202	1,048		1,048	1	1,049
FD 632 MOSQ CO	2,180.00	0.201	1,042		1,042	1	1,043
FUND 661 BONDS	42.00	0.004	20		20		20
FUND 699 OPEB	4.00	0.000	2		2		2
FUND 700 GOVT	102.00	0.009	49		49		49
FD 951 LT DEBT	18.00	0.002	9		9		9
FIXED ASSETS	6,513.00	0.600	3,114		3,114	4	3,118
ALL OTHERS	17,002.00	1.566	8,126		8,126	11	8,137
Total:	1,085,697.00	100.000	519,036		519,036	678	519,714
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS LISTING REPORT

NON-DEPART'L
 Detail Allocation of
 GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	12,696,584		12,696,584	16,715	12,713,299
Total:	100.00	100.000	12,696,584		12,696,584	16,715	12,713,299
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: FINANCIAL BUDGET STATUS REPORT

NON-DEPART'L
 Detail Allocation of
 UNEMPLOYMENT CLAIMS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	5,225.00	3.658	5,225		5,225	7	5,232
CTY ATTORNEY	8,525.00	5.969	8,525		8,525	11	8,536
MAINT/REP SVCS	6,325.00	4.429	6,325		6,325	8	6,333
COMMISSIONERS	550.00	0.385	550		550	1	551
HUMAN SERVICES	2,930.00	2.051	2,930		2,930	4	2,934
EMER RESPONSE	7,499.00	5.251	7,499		7,499	10	7,509
PKS/REC GEN'L	7,787.00	5.452	7,787		7,787	10	7,797
ANIMAL CONTROL	5,964.00	4.176	5,964		5,964	8	5,972
CONST & DESIGN	3,300.00	2.311	3,300		3,300	4	3,304
LIBRARIES	2,791.00	1.954	2,791		2,791	4	2,795
PKS & REC 155	7,787.00	5.452	7,787		7,787	10	7,797
PLANNING 155	4,675.00	3.273	4,675		4,675	6	4,681
ENV SCIENCES	6,831.00	4.783	6,831		6,831	9	6,840
PERMIT ISSUANC	2,975.00	2.083	2,975		2,975	4	2,979
VCB	6,325.00	4.429	6,325		6,325	8	6,333
LANDSCAPE	4,125.00	2.888	4,125		4,125	5	4,130
ROADWAY/PIPE	8.00	0.006	8		8		8
TRAF OPS/SIGNA	1,610.00	1.127	1,610		1,610	2	1,612
ENG/CONSTR	-210.00	-0.147	-210		-210		-210
HAZ MAT FD 182	3,850.00	2.696	3,850		3,850	5	3,855
SOLID WASTE	12,999.00	9.101	12,999		12,999	17	13,016
TOLL FACILITY	10,467.00	7.329	10,467		10,467	14	10,481
TRANSIT	18,858.00	13.204	18,858		18,858	25	18,883
UTILITIES	5,037.00	3.527	5,037		5,037	7	5,044
FLEET MGMT	6,325.00	4.429	6,325		6,325	8	6,333
ALL OTHERS	266.00	0.186	266		266		266
Total:	142,824.00	100.000	142,824		142,824	187	143,011
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Allocation Basis: UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT

Source: QUARTERLY STATE PAYMENT VOUCHERS

NON-DEPART'L
 Detail Allocation of
 COST/IMPACT FEE PLAN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COUNTY MANAGER	7,500.00	38.462	7,500		7,500	10	7,510
FIRE IMPACT FE	2,000.00	10.256	2,000		2,000	3	2,003
SCHOOL IMP FEE	2,000.00	10.256	2,000		2,000	3	2,003
COM PRK IMP FE	2,000.00	10.256	2,000		2,000	3	2,003
REG PRK IMP FE	2,000.00	10.256	2,000		2,000	3	2,003
ROADS IMP FEE	2,000.00	10.256	2,000		2,000	3	2,003
EMS IMPACT FEE	2,000.00	10.256	2,000		2,000	7	2,007
Total:	19,500.00	100.000	19,500		19,500	32	19,532
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Allocation Basis: DIRECT ASSIGNMENT

Source: BUDGET SERVICES

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
PUB RESOURCES	423	423			
NON-DEPART'L	1,160	1,160			
BUDGET SVCS	5,232			5,232	
PUB WKS ADMIN	500	500			
CLK INT AUDIT	314	314			
CLERK TECH SVS	612	612			
CLERK HUM RES	17	17			
CLERK FINANCE	992	992			
CTY ATTORNEY	9,094	558		8,536	
PROCURE MGMT	239	239			
HUMAN RESOURCE	807	807			
MAINT/REP SVCS	15,195	8,862		6,333	
COMMISSIONERS	1,600	1,049		551	
COUNTY MANAGER	8,466	956			7,510
COUNTY LANDS	238	238			
CDBG	860	860			
TAX COLLECTOR	271	271			
CLERK ADMIN	576	576			
CLERK MINUTES	181	181			
CLK CIVIL CRT	2,318	2,318			
CLK PROBATE	445	445			
CLK MICRO	198	198			
CLK RECORDING	10,449	10,449			
CLK DEL TAX	449	449			
CLK JURY	629	629			
CLK SUP DEPOSI	202	202			
CLERK OTHER	140,132	140,132			
FUNDS 80 - 951	101,169	101,169			
PROP APPRAISER	151	151			
ELECTIONS	162	162			
SHERIFF	1,543	1,543			
CT SVCS-GEN FD	252	252			
GUAR AD LITEM	47	47			
PUB DEFENDER	166	166			
STATE ATTORNEY	229	229			
MED EXAMINER	673	673			
HUMAN SERVICES	10,378	7,444		2,934	
STATE HEALTH	87	87			
EMER MGMT OPS	1,261	1,261			
EMER RESPONSE	8,770	1,261		7,509	
EMER DISPATCH	1,261	1,261			
PS LOGISTICS	1,261	1,261			
PKS/REC GEN'L	16,115	8,318		7,797	
ECONOMIC DEVT	400	400			
ANIMAL CONTROL	8,274	2,302		5,972	
OFF OF SUSTAIN	225	225			
NAT RES MGMT	1,542	1,542			
CONST & DESIGN	3,871	567		3,304	

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
FUND 102 MSTU	8,571	8,571			
FD 104 MSBU OP	3,395	3,395			
ADM OFF OF CTS	5,411	5,411			
HICKEY CREEK	67	67			
FD 138 HUM SVS	360	360			
FD 138 NON-DEP	721	721			
FD 138 PUB SAF	29	29			
FD 138 PLAN	26	26			
FD 138 NAT RES	304	304			
FD 138 TRA ENG	11	11			
FD 138 MAINT	2	2			
FD 138 OTHER	1,285	1,285			
FUND 139 OTHER	865	865			
CANAL MAINT	2,534	2,534			
SUR WTR MGMT	341	341			
LIBRARIES	16,687	13,892		2,795	
E911 IMPLEMENT	1,118	1,118			
HEARING EXAMIN	243	243			
PKS & REC 155	16,961	9,164		7,797	
COMM DEVT ADM	684	684			
PLANNING 155	5,102	421		4,681	
DEVT REVIEW	1,261	1,261			
REZONE & DRI'S	578	578			
ENV SCIENCES	7,685	845		6,840	
PERMIT ISSUANC	4,517	1,538		2,979	
BUILDING INSP	2,954	2,954			
CODE ENFORCE	3,007	3,007			
PLANS REVIEW	1,010	1,010			
ADM FEE COLLEC	115	115			
ZONING REVIEW	367	367			
VCB	10,723	4,390		6,333	
TRANS ADMIN	9,861	9,861			
LANDSCAPE	4,642	512		4,130	
ROADWAY/PIPE	2,644	2,636		8	
BRIDGE OPS	410	410			
TRAF OPS/SIGNA	3,140	1,528		1,612	
TRAF SIGN/MARK	1,481	1,481			
ENGINEER/PLAN	283	283			
ENG/CONSTR	358	568		-210	
ENG/DESIGN	170	170			
GIS	178	178			
HAZ MAT FD 182	4,940	1,085		3,855	
FIRE IMPACT FE	3,891	1,888			2,003
SCHOOL IMP FEE	2,851	848			2,003
COM PRK IMP FE	3,688	1,685			2,003
REG PRK IMP FE	2,320	317			2,003
ROADS IMP FEE	2,967	964			2,003
EMS IMPACT FEE	2,518	511			2,007

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
FUNDS 201-299	2,110	2,110			
FUNDS 301-399	8,964	8,964			
SOLID WASTE	25,321	12,305		13,016	
AIRPORT & PORT	23,959	23,959			
TOLL FACILITY	20,064	9,583		10,481	
TRANSIT	28,020	9,137		18,883	
UTILITIES	35,255	30,211		5,044	
ITG	1,394	1,394			
GOVT COMMUNICA	1,519	1,519			
DENTAL	1,357	1,357			
GROUP MEDICAL	2,224	2,224			
GEN LIABILITY	1,278	1,278			
FLEET MGMT	12,763	6,430		6,333	
FLEET REPLACE	1,134	1,134			
LAW ENF TRUST	490	490			
FD 190 ANIM TR	1,049	1,049			
FD 632 MOSQ CO	1,043	1,043			
FUND 661 BONDS	20	20			
FUND 699 OPEB	2	2			
FUND 700 GOVT	49	49			
FD 951 LT DEBT	9	9			
FIXED ASSETS	3,118	3,118			
GENERAL GOVT	12,713,299		12,713,299		
ALL OTHERS	8,403	8,137		266	
Reimbursement:					
Total:	13,395,556	519,714	12,713,299	143,011	19,532
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FISCAL 2013
BUDGET SERVICES
NATURE AND EXTENT OF SERVICES

The Office of Budget Services is responsible for developing and monitoring the Lee County Comprehensive Budget including Grant Coordination activities. In addition, the department assists in the on-going administration of the budget which entails studies involving budget performance, enhancement of budget management departmentally and maintenance of account code files and position control listings. Costs associated with these activities have been allocated to departmentally on staff time as a percentage of workload analysis.

BUDGET SVCS

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	706,106			706,106
Allocated Additions:				
BLDG USE ALLO	2,561		2,561	
PUB RESOURCES	425	23	448	
NON-DEPART'L	5,225	7	5,232	
CLERK TECH SVS		86,038	86,038	
CLERK FINANCE		2,774	2,774	
CTY ATTORNEY		11,733	11,733	
PROCURE MGMT		903	903	
HUMAN RESOURCE		3,976	3,976	
MAINT/REP SVCS		7,907	7,907	
Total Allocated Additions:	8,211	113,361	121,572	121,572
Total to be Allocated:	714,317	113,361		827,678
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BUDGET SVCS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES AND WAGES	494,081		494,081
FRINGE BENEFITS	167,050		167,050
DATA PROCESS/NETWORK	28,632		28,632
TRAVEL	2,724		2,724
TELEPHONE	4,748		4,748
EQUIPMENT RENTAL	532		532
SELF INSURANCE	3,633		3,633
PRINTING/COPYING	41		41
SUPPLIES	632		632
MINOR EQUIPMENT	59		59
MEMBERSHIPS	1,316		1,316
OTHER CHARGES	432		432
INTERNAL REPAIRS	2,226		2,226
Departmental Expenditures:	706,106		706,106
Functional Cost:	706,106		706,106
Additions 1st			
Others:	8,211	8,211	8,211
Reallocate Admin:		-8,211	
1st Allocation:	714,317		714,317
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Additions 2nd			
Others:	113,361	113,361	113,361
Reallocate Admin:		-113,361	
2nd Allocation:	113,361		113,361
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Total Allocated:	827,678		827,678
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BUDGET SVCS
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	3.00	0.540	3,854		3,854		3,854
PUB WKS ADMIN	3.00	0.540	3,854		3,854	615	4,469
CTY ATTORNEY	11.00	1.978	14,132		14,132	2,255	16,387
PROCURE MGMT	5.00	0.899	6,424		6,424	1,025	7,449
HUMAN RESOURCE	3.00	0.540	3,854		3,854	615	4,469
MAINT/REP SVCS	5.00	0.899	6,424		6,424	1,025	7,449
COMMISSIONERS	5.00	0.899	6,424		6,424	1,025	7,449
COUNTY MANAGER	22.00	3.957	28,264		28,264	4,510	32,774
COUNTY LANDS	5.00	0.899	6,424		6,424	1,025	7,449
CDBG	5.00	0.899	6,424		6,424	1,025	7,449
VETERAN'S SVCS	5.00	0.899	6,424		6,424	1,025	7,449
TAX COLLECTOR	2.00	0.360	2,569		2,569	410	2,979
CLERK ADMIN	4.00	0.719	5,139		5,139	820	5,959
PROP APPRAISER	3.00	0.540	3,854		3,854	615	4,469
ELECTIONS	3.00	0.540	3,854		3,854	615	4,469
SHERIFF	6.00	1.079	7,708		7,708	1,230	8,938
CT SVCS-GEN FD	8.00	1.439	10,278		10,278	1,640	11,918
PUB DEFENDER	2.00	0.360	2,569		2,569	410	2,979
STATE ATTORNEY	2.00	0.360	2,569		2,569	410	2,979
MED EXAMINER	8.00	1.439	10,278		10,278	1,640	11,918
HUMAN SERVICES	27.00	4.856	34,688		34,688	5,535	40,223
STATE HEALTH	3.00	0.540	3,854		3,854	615	4,469
INT SVS FISCAL	5.00	0.899	6,424		6,424	1,025	7,449
EMER MGMT OPS	3.00	0.540	3,854		3,854	615	4,469
EMER RESPONSE	3.00	0.540	3,854		3,854	615	4,469
EMER DISPATCH	3.00	0.540	3,854		3,854	615	4,469
PS LOGISTICS	3.00	0.540	3,854		3,854	615	4,469
PS INFO RESOUR	3.00	0.540	3,854		3,854	615	4,469
PKS/REC GEN'L	6.00	1.079	7,708		7,708	1,230	8,938
ECONOMIC DEVT	4.00	0.719	5,139		5,139	820	5,959
ANIMAL CONTROL	11.00	1.978	14,132		14,132	2,255	16,387
OFF OF SUSTAIN	7.00	1.259	8,993		8,993	1,435	10,428
NAT RES MGMT	5.00	0.899	6,424		6,424	1,025	7,449
CONST & DESIGN	2.00	0.360	2,569		2,569	410	2,979
FUND 102 MSTU	7.00	1.259	8,993		8,993	1,435	10,428
FD 104 MSBU OP	10.00	1.799	12,847		12,847	2,050	14,897
CANAL MAINT	0.75	0.135	964		964	154	1,118
LIBRARIES	17.00	3.058	21,841		21,841	3,485	25,326
E911 IMPLEMENT	2.00	0.360	2,569		2,569	410	2,979
HEARING EXAMIN	3.00	0.540	3,854		3,854	615	4,469
PKS & REC 155	7.00	1.259	8,993		8,993	1,435	10,428
COMM DEVT ADM	4.00	0.719	5,139		5,139	820	5,959
PLANNING 155	8.00	1.439	10,278		10,278	1,640	11,918
DEVT REVIEW	2.00	0.360	2,569		2,569	410	2,979
REZONE & DRI'S	2.00	0.360	2,569		2,569	410	2,979
ENV SCIENCES	2.00	0.360	2,569		2,569	410	2,979

BUDGET SVCS
 Detail Allocation of
 DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PERMIT ISSUANC	2.00	0.360	2,569		2,569	410	2,979
BUILDING INSP	2.00	0.360	2,569		2,569	410	2,979
CODE ENFORCE	3.00	0.540	3,854		3,854	615	4,469
PLANS REVIEW	2.00	0.360	2,569		2,569	410	2,979
ZONING REVIEW	3.00	0.540	3,854		3,854	615	4,469
VCB	10.00	1.799	12,847		12,847	2,050	14,897
SPORTS AUTHOR	5.00	0.899	6,424		6,424	1,025	7,449
TRANS ADMIN	11.00	1.978	14,132		14,132	2,255	16,387
LANDSCAPE	0.75	0.135	964		964	154	1,118
ROADWAY/PIPE	0.75	0.135	964		964	154	1,118
BRIDGE OPS	0.75	0.135	964		964	154	1,118
TRAF OPS/SIGNA	1.50	0.270	1,927		1,927	307	2,234
TRAF SIGN/MARK	1.50	0.270	1,927		1,927	307	2,234
ENGINEER/PLAN	2.00	0.360	2,569		2,569	410	2,979
ENG/CONSTR	3.00	0.540	3,854		3,854	615	4,469
ENG/DESIGN	3.00	0.540	3,854		3,854	615	4,469
GIS	6.00	1.079	7,708		7,708	1,230	8,938
HAZ MAT FD 182	4.00	0.719	5,139		5,139	820	5,959
SCHOOL IMP FEE	1.00	0.180	1,285		1,285	205	1,490
COM PRK IMP FE	9.00	1.619	11,563		11,563	1,845	13,408
REG PRK IMP FE	2.00	0.360	2,569		2,569	410	2,979
ROADS IMP FEE	9.00	1.619	11,563		11,563	1,845	13,408
FUNDS 201-299	80.00	14.388	102,779		102,779	16,399	119,178
CONSER PKS/REC	6.00	1.079	7,708		7,708	1,230	8,938
FUNDS 301-399	35.00	6.295	44,966		44,966	7,175	52,141
SOLID WASTE	12.00	2.158	15,417		15,417	2,460	17,877
TOLL FACILITY	5.00	0.899	6,424		6,424	1,025	7,449
TRANSIT	12.00	2.158	15,417		15,417	2,460	17,877
UTILITIES	24.00	4.317	30,834		30,834	4,920	35,754
ITG	11.00	1.978	14,132		14,132	2,255	16,387
GOVT COMMUNICA	3.00	0.540	3,854		3,854	615	4,469
DENTAL	2.00	0.360	2,569		2,569	410	2,979
GROUP MEDICAL	4.00	0.719	5,139		5,139	820	5,959
GEN LIABILITY	10.00	1.799	12,847		12,847	2,050	14,897
FLEET MGMT	8.00	1.439	10,278		10,278	1,640	11,918
LAW ENF TRUST	2.00	0.360	2,579		2,579	407	2,986
Total:	556.00	100.000	714,317		714,317	113,361	827,678
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Allocation Basis: PERCENTAGE OF TIME PER DEPARTMENT SERVED

Source: BUDGET SERVICES ACTIVITIES BY ASSIGNMENT

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
PUB RESOURCES	3,854	3,854
PUB WKS ADMIN	4,469	4,469
CTY ATTORNEY	16,387	16,387
PROCURE MGMT	7,449	7,449
HUMAN RESOURCE	4,469	4,469
MAINT/REP SVCS	7,449	7,449
COMMISSIONERS	7,449	7,449
COUNTY MANAGER	32,774	32,774
COUNTY LANDS	7,449	7,449
CDBG	7,449	7,449
VETERAN'S SVCS	7,449	7,449
TAX COLLECTOR	2,979	2,979
CLERK ADMIN	5,959	5,959
PROP APPRAISER	4,469	4,469
ELECTIONS	4,469	4,469
SHERIFF	8,938	8,938
CT SVCS-GEN FD	11,918	11,918
PUB DEFENDER	2,979	2,979
STATE ATTORNEY	2,979	2,979
MED EXAMINER	11,918	11,918
HUMAN SERVICES	40,223	40,223
STATE HEALTH	4,469	4,469
INT SVS FISCAL	7,449	7,449
EMER MGMT OPS	4,469	4,469
EMER RESPONSE	4,469	4,469
EMER DISPATCH	4,469	4,469
PS LOGISTICS	4,469	4,469
PS INFO RESOUR	4,469	4,469
PKS/REC GEN'L	8,938	8,938
ECONOMIC DEVT	5,959	5,959
ANIMAL CONTROL	16,387	16,387
OFF OF SUSTAIN	10,428	10,428
NAT RES MGMT	7,449	7,449
CONST & DESIGN	2,979	2,979
FUND 102 MSTU	10,428	10,428
FD 104 MSBU OP	14,897	14,897
CANAL MAINT	1,118	1,118
LIBRARIES	25,326	25,326
E911 IMPLEMENT	2,979	2,979
HEARING EXAMIN	4,469	4,469
PKS & REC 155	10,428	10,428
COMM DEVT ADM	5,959	5,959
PLANNING 155	11,918	11,918
DEVT REVIEW	2,979	2,979
REZONE & DRI'S	2,979	2,979
ENV SCIENCES	2,979	2,979
PERMIT ISSUANC	2,979	2,979
BUILDING INSP	2,979	2,979

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CODE ENFORCE	4,469	4,469
PLANS REVIEW	2,979	2,979
ZONING REVIEW	4,469	4,469
VCB	14,897	14,897
SPORTS AUTHOR	7,449	7,449
TRANS ADMIN	16,387	16,387
LANDSCAPE	1,118	1,118
ROADWAY/PIPE	1,118	1,118
BRIDGE OPS	1,118	1,118
TRAF OPS/SIGNA	2,234	2,234
TRAF SIGN/MARK	2,234	2,234
ENGINEER/PLAN	2,979	2,979
ENG/CONSTR	4,469	4,469
ENG/DESIGN	4,469	4,469
GIS	8,938	8,938
HAZ MAT FD 182	5,959	5,959
SCHOOL IMP FEE	1,490	1,490
COM PRK IMP FE	13,408	13,408
REG PRK IMP FE	2,979	2,979
ROADS IMP FEE	13,408	13,408
FUNDS 201-299	119,178	119,178
CONSER PKS/REC	8,938	8,938
FUNDS 301-399	52,141	52,141
SOLID WASTE	17,877	17,877
TOLL FACILITY	7,449	7,449
TRANSIT	17,877	17,877
UTILITIES	35,754	35,754
ITG	16,387	16,387
GOVT COMMUNICA	4,469	4,469
DENTAL	2,979	2,979
GROUP MEDICAL	5,959	5,959
GEN LIABILITY	14,897	14,897
FLEET MGMT	11,918	11,918
LAW ENF TRUST	2,986	2,986

Reimbursement:

Total:	827,678	827,678
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FISCAL 2013
PUBLIC WORKS ADMINISTRATION
BUDGET NATURE AND EXTENT OF SERVICES

The Public Works Director is responsible for various capital projects in the County and the supervision of twenty departments. Under the purview of this division is consultant procurement which is responsible for selecting and negotiation of consulting services that have been requested by departments and coordinating departmental capital projects. For plan purposes, a salary and wage analysis was calculated to distribute expenditures to two (2) functions. Costs associated with general administration have been allocated departmentally on the percentage of support time. The Administration Pool support staff which provide support on the 4th floor of the CD/PW Center has been allocated on the percentage of support time.

PUB WKS ADMIN

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	826,267			826,267
Deductions:				
ADVERTISING	-161			
Total Deductions:	-161			-161
Allocated Additions:				
EQUIP USE ALLO	2,018		2,018	
PUB RESOURCES	71	4	75	
NON-DEPART'L	499	1	500	
BUDGET SVCS	3,854	615	4,469	
PUB WKS ADMIN		33,302	33,302	
CLERK FINANCE		6,944	6,944	
CTY ATTORNEY		6,983	6,983	
PROCURE MGMT		2,087	2,087	
HUMAN RESOURCE		3,931	3,931	
MAINT/REP SVCS		930	930	
Total Allocated Additions:	6,442	54,797	61,239	61,239
Total to be Allocated:	832,548	54,797		887,345
	=====	=====		=====

PUB WKS ADMIN
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	ADMIN POOL
Expenses:				
SALARIES & WAGES	544,288		326,573	217,715
FRINGE BENEFITS	214,579		128,747	85,832
DATA PROCESS/NETWORK	28,041		16,825	11,216
FREIGHT & POSTAGE	200		120	80
TELEPHONE	8,168		4,901	3,267
ADMIN CHARGE	9,247		5,548	3,699
EQUIPMENT RENTAL	1,488		893	595
INSURANCE	1,893		1,136	757
REPAIRS AND MAINT	586		352	234
FISCAL SUPPORT	2,479		1,487	992
OFFICE SUPPLIES	3,026		1,816	1,210
LEGAL SERVICES	9,555		5,733	3,822
OTHER CHARGES	2,556		1,534	1,022
ADVERTISING	161	161		
Departmental Expenditures:	826,267	161	495,665	330,441
Deductions:	-161	-161		
Functional Cost:	826,106		495,665	330,441
Additions 1st				
Others:	6,442	6,442	3,865	2,577
Reallocate Admin:		-6,442		
1st Allocation:	832,548		499,530	333,018
	-----		-----	-----
Additions 2nd				
Others:	54,797	54,797	32,882	21,915
Reallocate Admin:		-54,797		
2nd Allocation:	54,797		32,882	21,915
	-----		-----	-----
Total Allocated:	887,345		532,412	354,933
	=====		=====	=====

PUB WKS ADMIN
Detail Allocation of
DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
INT SVS FISCAL	8.00	8.000	39,962		39,962	2,630	42,592
NAT RES MGMT	10.00	10.000	49,953		49,953	3,288	53,241
CONST & DESIGN	20.00	20.000	99,906		99,906	6,576	106,482
CANAL MAINT	1.00	1.000	4,995		4,995	329	5,324
SUR WTR MGMT	1.00	1.000	4,995		4,995	329	5,324
TRANS ADMIN	2.00	2.000	9,991		9,991	658	10,649
LANDSCAPE	1.00	1.000	4,995		4,995	329	5,324
ROADWAY/PIPE	2.00	2.000	9,991		9,991	658	10,649
BRIDGE OPS	1.00	1.000	4,995		4,995	329	5,324
TRAF OPS/SIGNA	2.00	2.000	9,991		9,991	658	10,649
TRAF SIGN/MARK	2.00	2.000	9,991		9,991	658	10,649
ENGINEER/PLAN	2.00	2.000	9,991		9,991	658	10,649
ENG/CONSTR	2.00	2.000	9,991		9,991	658	10,649
ENG/DESIGN	2.00	2.000	9,991		9,991	658	10,649
SOLID WASTE	21.00	21.000	104,901		104,901	6,904	111,805
TOLL FACILITY	2.00	2.000	9,991		9,991	658	10,649
UTILITIES	21.00	21.000	104,900		104,900	6,904	111,804
Total:	100.00	100.000	499,530		499,530	32,882	532,412
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: PUBLIC WORKS ALLOCATION REPORT

PUB WKS ADMIN
 Detail Allocation of
 ADMIN POOL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB WKS ADMIN	10.00	10.000	33,302		33,302		33,302
MAINT/REP SVCS	25.00	25.000	83,255		83,255	6,089	89,344
COUNTY LANDS	25.00	25.000	83,255		83,255	6,089	89,344
INT SVS FISCAL	10.00	10.000	33,302		33,302	2,435	35,737
CONST & DESIGN	30.00	30.000	99,904		99,904	7,302	107,206
Total:	100.00	100.000	333,018		333,018	21,915	354,933
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: PUBLIC WORKS ALLOCATION REPORT

PUB WKS ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	ADMIN POOL
PUB WKS ADMIN	33,302		33,302
MAINT/REP SVCS	89,344		89,344
COUNTY LANDS	89,344		89,344
INT SVS FISCAL	78,329	42,592	35,737
NAT RES MGMT	53,241	53,241	
CONST & DESIGN	213,688	106,482	107,206
CANAL MAINT	5,324	5,324	
SUR WTR MGMT	5,324	5,324	
TRANS ADMIN	10,649	10,649	
LANDSCAPE	5,324	5,324	
ROADWAY/PIPE	10,649	10,649	
BRIDGE OPS	5,324	5,324	
TRAF OPS/SIGNA	10,649	10,649	
TRAF SIGN/MARK	10,649	10,649	
ENGINEER/PLAN	10,649	10,649	
ENG/CONSTR	10,649	10,649	
ENG/DESIGN	10,649	10,649	
SOLID WASTE	111,805	111,805	
TOLL FACILITY	10,649	10,649	
UTILITIES	111,804	111,804	
Reimbursement:			
Total:	887,345	532,412	354,933
	=====	=====	=====

FISCAL 2013
CLERK - INTERNAL AUDIT
NATURE AND EXTENT OF SERVICES

The Clerk of Circuit Court serves as the ex officio County Auditor. In order to fulfill the constitutional and statutory responsibilities of the office, the Clerk established the Internal Audit Division. Internal Audit is an independent appraisal function established within an organization which, by means of reports and consultation, provides analysis, appraisals, information and recommendations as a service to management to assist in the effective discharge of its responsibilities. Costs associated with audit have been allocated departmentally on the number of manpower months audited per agency.

CLK INT AUDIT

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,174,425			1,174,425
Deductions:				
TDA/TDC EXPENSES	-452,747			
Total Deductions:	-452,747			-452,747
Allocated Additions:				
NON-DEPART'L	314		314	
CLK INT AUDIT		9,599	9,599	
CLERK TECH SVS		236,696	236,696	
CLERK HUM RES		18,599	18,599	
CLERK FINANCE		6,559	6,559	
Total Allocated Additions:	314	271,453	271,767	271,767
Total to be Allocated:	721,992	271,453		993,445
	=====	=====		=====

CLK INT AUDIT
Schedule of Costs to be
Allocated by Function

	Total	G & A	AUDIT SERVICES
Expenses:			
SALARIES & WAGES	554,807		554,807
FRINGE BENEFITS	152,167		152,167
LEGAL SERVICES	1,884		1,884
TRAVEL	4,318		4,318
POSTAGE	4		4
OFFICE SUPPLIES	359		359
MEMBERSHIPS	655		655
SEMINAR AND TRAINING	7,484		7,484
TDA/TDC EXPENSES	452,747	452,747	
Departmental Expenditures:	1,174,425	452,747	721,678
Deductions:	-452,747	-452,747	
Functional Cost:	721,678		721,678
Additions 1st			
Others:	314	314	314
Reallocate Admin:		-314	
1st Allocation:	721,992		721,992
	-----		-----
Additions 2nd			
Others:	271,453	271,453	271,453
Reallocate Admin:		-271,453	
2nd Allocation:	271,453		271,453
	-----		-----
Total Allocated:	993,445		993,445
	=====		=====

CLK INT AUDIT
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1.00	0.005	36		36		36
CLK INT AUDIT	270.00	1.330	9,599		9,599		9,599
CLERK TECH SVS	2.00	0.010	71		71	27	98
CLERK FINANCE	216.50	1.066	7,697		7,697	2,933	10,630
CTY ATTORNEY	346.00	1.704	12,301		12,301	4,688	16,989
PROCURE MGMT	63.50	0.313	2,258		2,258	860	3,118
MAINT/REP SVCS	133.00	0.655	4,729		4,729	1,802	6,531
COMMISSIONERS	15.00	0.074	533		533	203	736
CLERK ADMIN	232.50	1.145	8,266		8,266	3,150	11,416
CLK CIVIL CRT	130.50	0.643	4,640		4,640	1,768	6,408
CLK CT SVS DIV	137.50	0.677	4,889		4,889	1,863	6,752
MED EXAMINER	203.50	1.002	7,235		7,235	2,757	9,992
STATE HEALTH	90.50	0.446	3,218		3,218	1,226	4,444
EMER RESPONSE	616.50	3.036	21,919		21,919	8,352	30,271
PKS/REC GEN'L	241.50	1.189	8,586		8,586	3,272	11,858
ECONOMIC DEVT	1,465.50	7.217	52,104		52,104	19,855	71,959
ANIMAL CONTROL	503.00	2.477	17,883		17,883	6,815	24,698
NAT RES MGMT	13.00	0.064	462		462	176	638
LIBRARIES	231.50	1.140	8,231		8,231	3,136	11,367
HEARING EXAMIN	301.00	1.482	10,702		10,702	4,078	14,780
PKS & REC 155	241.50	1.189	8,586		8,586	3,272	11,858
CODE ENFORCE	119.50	0.588	4,249		4,249	1,619	5,868
SOLID WASTE	423.50	2.085	15,057		15,057	5,738	20,795
UTILITIES	257.50	1.268	9,155		9,155	3,489	12,644
ITG	617.50	3.041	21,954		21,954	8,366	30,320
GEN LIABILITY	193.00	0.950	6,862		6,862	2,615	9,477
CONTRACTS CHG	11,610.25	57.173	412,784	-428,032	-15,248	157,297	142,049
ALL OTHERS	1,631.00	8.032	57,986	-83,047	-25,061	22,096	-2,965
Sub-total:	20,307.25	100.000	721,992	-511,079	210,913	271,453	482,366

Reimbursement:				511,079	511,079		511,079
Total:	20,307.25	100.000	721,992		721,992	271,453	993,445
=====							

Allocation Basis: NUMBER OF MANPOWER HOURS AUDITED PER AGENCY

Source: INTERNAL AUDIT PROJECT HOURS 2012-2013

CLK INT AUDIT

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES
PUB RESOURCES	36	36
CLK INT AUDIT	9,599	9,599
CLERK TECH SVS	98	98
CLERK FINANCE	10,630	10,630
CTY ATTORNEY	16,989	16,989
PROCURE MGMT	3,118	3,118
MAINT/REP SVCS	6,531	6,531
COMMISSIONERS	736	736
CLERK ADMIN	11,416	11,416
CLK CIVIL CRT	6,408	6,408
CLK CT SVS DIV	6,752	6,752
MED EXAMINER	9,992	9,992
STATE HEALTH	4,444	4,444
EMER RESPONSE	30,271	30,271
PKS/REC GEN'L	11,858	11,858
ECONOMIC DEVT	71,959	71,959
ANIMAL CONTROL	24,698	24,698
NAT RES MGMT	638	638
LIBRARIES	11,367	11,367
HEARING EXAMIN	14,780	14,780
PKS & REC 155	11,858	11,858
CODE ENFORCE	5,868	5,868
SOLID WASTE	20,795	20,795
UTILITIES	12,644	12,644
ITG	30,320	30,320
GEN LIABILITY	9,477	9,477
CONTRACTS CHG	142,049	142,049
ALL OTHERS	-2,965	-2,965
Reimbursement:	511,079	511,079
Total:	993,445	993,445
	*****	*****

FISCAL 2013
CLERK - TECHNOLOGY SERVICES SUPPORT
NATURE AND EXTENT OF SERVICES

The Clerk's Technology Services Department is responsible for building and maintaining a systems architecture that incorporates business application systems and their associated databases, data interfaces and enterprise reporting on top of an infrastructure of office technology components, operating systems, networks, storage, virtualized servers and redundant components that provides its business units and other agencies with reliable, secure access of Lee County's Official Records, Court Records and Financial Records.

Shared, direct and indirect costs within the department are allocated to the following specific Business Service offerings: BOCC Apps: Minutes, VAB, Tourist Tax, Deeds, RRTIS, SymPro, Munease and BONY - costs are directly assigned. Finance: OneWorld and PayBase have been directly assigned to Finance based on an adjusting entry. Human Resource/Payroll costs have been directly assigned and in addition, directly assigned to Finance based on an adjusting entry. Official Records, Courts and Internal Audit costs have been directly assigned. OnBase costs have been directly assigned and in addition, assigned to Finance based on an adjusting entry.

Costs associated with these activities and services have been allocated to departments based on the percentage of support time for each department.

CLERK TECH SVS
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	7,076,941			7,076,941
Deductions:				
CAPITAL OUTLAY	-634,752			
HUMAN RESOURCES P/R	-540,332			
OTHER OPERATING	-8,929			
ONE WORLD PAYBASE	-1,014,004			
ON BASE	-319,937			
Total Deductions:	-2,517,954			-2,517,954
Allocated Additions:				
BLDG USE ALLO	17,031		17,031	
EQUIP USE ALLO	972,880		972,880	
NON-DEPART'L	611	1	612	
CLK INT AUDIT	71	27	98	
CLERK HUM RES		57,229	57,229	
CLERK FINANCE		20,656	20,656	
MAINT/REP SVCS		52,579	52,579	
Total Allocated Additions:	990,593	130,492	1,121,085	1,121,085
Total to be Allocated:	5,549,580	130,492		5,680,072
	=====	=====		=====

CLERK TECH SVS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT
Expenses:					
REVENUE	-156,126		-14,471	-14,471	-127,184
CAPITAL OUTLAY	634,752	634,752			
OPERATING EXPENSES	4,715,113		288,710	538,240	3,634,006
HUMAN RESOURCES P/R	540,332	540,332			
OTHER OPERATING	8,929	8,929			
ONE WORLD PAYBASE	1,014,004	1,014,004			
ON BASE	319,937	319,937			
Departmental Expenditures:	7,076,941	2,517,954	274,239	523,769	3,506,822
Deductions:	-2,517,954	-2,517,954			
Functional Cost:	4,558,987		274,239	523,769	3,506,822
Additions 1st					
Others:	990,593	990,593	59,588	113,806	761,975
Reallocate Admin:		-990,593			
1st Allocation:	5,549,580		333,827	637,575	4,268,797
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Additions 2nd					
Others:	130,492	130,492	7,850	14,992	100,376
Reallocate Admin:		-130,492			
2nd Allocation:	130,492		7,850	14,992	100,376
-----			-----	-----	-----
Total Allocated:	5,680,072		341,677	652,567	4,369,173
=====			=====	=====	=====

CLERK TECH SVS
 Schedule of Costs to be
 Allocated by Function

	INTERNAL AUDIT	ONBASE SUPPORT	HUMAN RESOURCES P/R
Expenses:			
REVENUE			
CAPITAL OUTLAY			
OPERATING EXPENSES	194,446	42,598	17,113
HUMAN RESOURCES P/R			
OTHER OPERATING			
ONE WORLD PAYBASE			
ON BASE			
Departmental			
Expenditures:	194,446	42,598	17,113
Functional Cost:	194,446	42,598	17,113
Additions 1st			
Others:	42,250	9,256	3,718
1st Allocation:	236,696	51,854	20,831
	-----	-----	-----
Additions 2nd			
Others:	5,566	1,219	489
2nd Allocation:	5,566	1,219	489
	-----	-----	-----
Total Allocated:	242,262	53,073	21,320
	=====	=====	=====

CLERK TECH SVS
 Detail Allocation of
 COUNTY APPLICATIONS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	74,409.66	25.773	86,038		86,038		86,038
CLERK MINUTES	74,409.66	25.773	86,038		86,038	2,726	88,764
VCB	65,480.50	22.680	75,713		75,713	2,398	78,111
GENERAL GOVT	74,409.66	25.773	86,038		86,038	2,726	88,764
Total:	288,709.48	100.000	333,827		333,827	7,850	341,677
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: APPLICATION CHARGES PER DEPARTMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 OFFICIAL RECORDS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK RECORDING	100.00	100.000	637,575		637,575	14,992	652,567
Total:	100.00	100.000	637,575		637,575	14,992	652,567
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 COURT SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COURT DEPT	100.00	100.000	4,268,797		4,268,797	100,376	4,369,173
Total:	100.00	100.000	4,268,797		4,268,797	100,376	4,369,173
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 INTERNAL AUDIT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK INT AUDIT	100.00	100.000	236,696		236,696		236,696
ALL OTHERS						5,563	5,563
Total:	100.00	100.000	236,696		236,696	5,563	242,259
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 ONBASE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK HUM RES	11,419.86	26.809	13,901		13,901	327	14,228
COMMISSIONERS	27,407.66	64.340	33,363		33,363	784	34,147
CLERK ADMIN	3,407.83	8.000	4,148		4,148	98	4,246
CT SVCS-GEN FD	362.54	0.851	442		442	10	452
Total:	42,597.89	100.000	51,854		51,854	1,219	53,073
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: ONBASE CHARGES PER DEPARTMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 HUMAN RESOURCES P/R

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TAX COLLECTOR	9,978.27	58.306	12,146		12,146	286	12,432
PROP APPRAISER	5,295.73	30.945	6,446		6,446	152	6,598
ELECTIONS	1,783.83	10.423	2,171		2,171	51	2,222
SHERIFF	55.74	0.326	68		68		68
Total:	17,113.57	100.000	20,831		20,831	489	21,320
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: H/R P/R CHARGES PER DEPARTMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	Total	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT	INTERNAL AUDIT
BUDGET SVCS	86,038	86,038			
CLK INT AUDIT	236,696				236,696
CLERK HUM RES	14,228				
COMMISSIONERS	34,147				
TAX COLLECTOR	12,432				
CLERK ADMIN	4,246				
CLERK MINUTES	88,764	88,764			
CLK RECORDING	652,567		652,567		
COURT DEPT	4,369,173			4,369,173	
PROP APPRAISER	6,598				
ELECTIONS	2,222				
SHERIFF	68				
CT SVCS-GEN FD	452				
VCB	78,111	78,111			
GENERAL GOVT	88,764	88,764			
ALL OTHERS	5,563				5,563
Reimbursement:					
Total:	5,680,069	341,677	652,567	4,369,173	242,259
	=====	=====	=====	=====	=====

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	ONBASE SUPPORT	HUMAN RESOURCES P/R
BUDGET SVCS		
CLK INT AUDIT		
CLERK HUM RES	14,228	
COMMISSIONERS	34,147	
TAX COLLECTOR		12,432
CLERK ADMIN	4,246	
CLERK MINUTES		
CLK RECORDING		
COURT DEPT		
PROP APPRAISER		6,598
ELECTIONS		2,222
SHERIFF		68
CT SVCS-GEN FD	452	
VCB		
GENERAL GOVT		
ALL OTHERS		
Reimbursement:		
Total:	53,073	21,320
	=====	=====

FISCAL 2013
CLERK - HUMAN RESOURCES
NATURE AND EXTENT OF SERVICES

The Human Resource Department within the Clerk's Division was created in FY 1999. The Department provides a variety of services to departments under the Clerk. Activities of this department include recruitment of new employees for new and existing positions within the County, as well as review of all the positions for proper classification and pay. Other responsibilities include maintaining an on-going training program within the Clerk's Division and maintaining all personnel records.

Costs associated with Human Resources have been allocated on the number of employees within the Clerk's Division.

CLERK HUM RES
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	472,342			472,342
Allocated Additions:				
EQUIP USE ALLO	186		186	
NON-DEPART'L	17		17	
CLERK TECH SVS	13,901	327	14,228	
CLERK HUM RES		7,154	7,154	
CLERK FINANCE		2,973	2,973	
Total Allocated Additions:	14,104	10,454	24,558	24,558
Total to be Allocated:	486,446	10,454		496,900
	=====	=====		=====

CLERK HUM RES
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES & BENEFITS	454,301		454,301
CONTRACTUAL SVCS	2,817		2,817
TRAVEL	5,879		5,879
FREIGHT & POSTAGE	.589		.589
EQUIPMENT MAINT	158		158
SUPPLIES	580		580
MEMBERSHIPS	1,032		1,032
TRAINING & SEMINARS	5,485		5,485
OTHER CHARGES	1,501		1,501
Departmental Expenditures:	472,342		472,342
Functional Cost:	472,342		472,342
Additions 1st			
Others:	14,104	14,104	14,104
Reallocate Admin:		-14,104	
1st Allocation:	486,446		486,446
	-----		-----
Additions 2nd			
Others:	10,454	10,454	10,454
Reallocate Admin:		-10,454	
2nd Allocation:	10,454		10,454
	-----		-----
Total Allocated:	496,900		496,900
	=====		=====

CLERK HUM RES
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK INT AUDIT	13.00	3.824	18,599		18,599		18,599
CLERK TECH SVS	40.00	11.765	57,229		57,229		57,229
CLERK HUM RES	5.00	1.471	7,154		7,154		7,154
CLERK FINANCE	44.00	12.941	62,952		62,952	1,631	64,583
CLERK ADMIN	3.00	0.882	4,292		4,292	111	4,403
CLERK MINUTES	6.00	1.765	8,584		8,584	222	8,806
CLK CIVIL CRT	55.00	16.176	78,690		78,690	2,039	80,729
CLK CASE PROC	21.00	6.176	30,045		30,045	778	30,823
CLK CASE INTAK	11.00	3.235	15,738		15,738	408	16,146
CLK CT SUPPORT	29.00	8.529	41,491		41,491	1,075	42,566
CLK CT RECORDS	9.00	2.647	12,877		12,877	334	13,211
CLK CT SVS DIV	33.00	9.706	47,214		47,214	1,223	48,437
CLK PROBATE	6.00	1.765	8,584		8,584	222	8,806
CLK MICRO	4.00	1.176	5,723		5,723	148	5,871
CLK RECORDING	33.00	9.706	47,214		47,214	1,223	48,437
CLK DEL TAX	7.00	2.059	10,015		10,015	259	10,274
CLK JURY	2.00	0.588	2,861		2,861	74	2,935
CLK SUP DEPOSI	5.00	1.471	7,154		7,154	185	7,339
CLK APPEALS	2.00	0.588	2,861		2,861	74	2,935
CRIM ADM SVCS	12.00	3.529	17,169		17,169	448	17,617
Total:	340.00	100.000	486,446		486,446	10,454	496,900
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

CLERK HUM RES

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLK INT AUDIT	18,599	18,599
CLERK TECH SVS	57,229	57,229
CLERK HUM RES	7,154	7,154
CLERK FINANCE	64,583	64,583
CLERK ADMIN	4,403	4,403
CLERK MINUTES	8,806	8,806
CLK CIVIL CRT	80,729	80,729
CLK CASE PROC	30,823	30,823
CLK CASE INTAK	16,146	16,146
CLK CT SUPPORT	42,566	42,566
CLK CT RECORDS	13,211	13,211
CLK CT SVS DIV	48,437	48,437
CLK PROBATE	8,806	8,806
CLK MICRO	5,871	5,871
CLK RECORDING	48,437	48,437
CLK DEL TAX	10,274	10,274
CLK JURY	2,935	2,935
CLK SUP DEPOSI	7,339	7,339
CLK APPEALS	2,935	2,935
CRIM ADM SVCS	17,617	17,617
Reimbursement:		
Total:	496,900	496,900
	=====	=====

FISCAL 2013
CLERK - FINANCE
NATURE AND EXTENT OF SERVICES

The Finance department is under the auspices of the Clerk of the Court. However, the responsibilities of this department are directed towards the Board of County Commissioners and its operations. Within the financial records of the Clerk, expenditures of each functional unit are maintained under separate cost centers.

(1) **Accounting** - This function is responsible for the accounting of all funds received by the Board of County Commissioners and the maintenance of all financial records and information systems. Expenses related to accounting have been allocated departmentally on the number of accounting transactions.

(2) **Payroll** - This function prepares the payroll and maintains necessary wage records. Costs associated with payroll are allocated on the number of full time and permanent part time employees.

(3) **Accounts Payable** - Costs associated with this function have been allocated departmentally on the number of accounts payable transactions processed.

(4) **Revenue** - Costs associated with Revenue have been allocated on the number of revenue and receipt transactions processed per department.

Several adjusting entries from Clerk Technology Services have been allocated to all functions based on the Clerk Technology charge back report.

CLERK FINANCE
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	4,921,561			4,921,561
Allocated Additions:				
BLDG USE ALLO	12,645		12,645	
EQUIP USE ALLO	1,388		1,388	
PUB RESOURCES	2,974	160	3,134	
NON-DEPART'L	991	1	992	
CLK INT AUDIT	7,697	2,933	10,630	
CLERK HUM RES	62,952	1,631	64,583	
CLERK FINANCE		19,477	19,477	
MAINT/REP SVCS		39,038	39,038	
Total Allocated Additions:	88,647	63,240	151,887	151,887
Total to be Allocated:	5,010,208	63,240		5,073,448
	=====	=====		=====

CLERK FINANCE
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
Expenses:					
OPERATING EXPENSES	2,203,456		734,740	744,804	327,258
FINANCE EXPENSE	625,580		625,580		
FINANCE OPERATIONS	209,323		209,323		
ADJ ISD (HUM RES PR)	540,332				
ADJ ISD (OTHER OPER)	8,929				8,929
ADJ ISD - ONE WORLD	1,014,003		561,859	311,806	140,338
ADJ ISD - ONBASE	319,938		61,631	172,313	70,006
Departmental					
Expenditures:	4,921,561		2,193,133	1,228,923	546,531
Functional Cost:					
Functional Cost:	4,921,561		2,193,133	1,228,923	546,531
Additions 1st					
Others:	88,647	88,647	39,503	22,135	9,844
Reallocate Admin:		-88,647			
1st Allocation:	5,010,208		2,232,636	1,251,058	556,375
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Additions 2nd					
Others:	63,240	63,240	28,179	15,794	7,028
Reallocate Admin:		-63,240			
2nd Allocation:	63,240		28,179	15,794	7,028
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Total Allocated:	5,073,448		2,260,815	1,266,852	563,403
	=====		=====	=====	=====

CLERK FINANCE
 Schedule of Costs to be
 Allocated by Function

	PAYROLL
Expenses:	
OPERATING EXPENSES	396,654
FINANCE EXPENSE	
FINANCE OPERATIONS	
ADJ ISD (HUM RES PR)	540,332
ADJ ISD (OTHER OPER)	
ADJ ISD - ONE WORLD	
ADJ ISD - ONBASE	15,988
Departmental	
Expenditures:	952,974
Functional Cost:	952,974
Additions 1st	
Others:	17,165
1st Allocation:	970,139

Additions 2nd	
Others:	12,239
2nd Allocation:	12,239

Total Allocated:	982,378
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CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	885.00	0.082	1,820		1,820		1,820
NON-DEPART'L	2,426.00	0.223	4,989		4,989		4,989
PUB WKS ADMIN	1,044.00	0.096	2,147		2,147		2,147
CLK INT AUDIT	656.00	0.060	1,349		1,349		1,349
CLERK TECH SVS	1,278.00	0.118	2,628		2,628		2,628
CLERK HUM RES	36.00	0.003	74		74		74
CLERK FINANCE	2,073.00	0.191	4,263		4,263		4,263
CTY ATTORNEY	1,165.00	0.107	2,396		2,396	30	2,426
PROCURE MGMT	499.00	0.046	1,026		1,026	13	1,039
HUMAN RESOURCE	1,687.00	0.155	3,469		3,469	44	3,513
MAINT/REP SVCS	18,512.00	1.705	38,068		38,068	484	38,552
COMMISSIONERS	2,192.00	0.202	4,508		4,508	57	4,565
COUNTY MANAGER	1,998.00	0.184	4,109		4,109	52	4,161
COUNTY LANDS	498.00	0.046	1,024		1,024	13	1,037
CDBG	1,797.00	0.166	3,695		3,695	47	3,742
TAX COLLECTOR	566.00	0.052	1,164		1,164	15	1,179
CLERK ADMIN	1,202.00	0.111	2,472		2,472	31	2,503
CLERK MINUTES	379.00	0.035	779		779	10	789
CLK CIVIL CRT	4,842.00	0.446	9,957		9,957	127	10,084
CLK PROBATE	928.00	0.085	1,908		1,908	24	1,932
CLK MICRO	415.00	0.038	853		853	11	864
CLK RECORDING	21,827.00	2.010	44,885		44,885	571	45,456
CLK DEL TAX	937.00	0.086	1,927		1,927	25	1,952
CLK JURY	1,314.00	0.121	2,702		2,702	34	2,736
CLK SUP DEPOSI	423.00	0.039	870		870	11	881
CLERK OTHER	292,735.00	26.963	601,983		601,983	7,658	609,641
FUNDS 80 - 951	211,342.00	19.466	434,605		434,605	5,528	440,133
PROP APPRAISER	315.00	0.029	648		648	8	656
ELECTIONS	339.00	0.031	697		697	9	706
SHERIFF	3,223.00	0.297	6,628		6,628	84	6,712
CT SVCS-GEN FD	527.00	0.049	1,084		1,084	14	1,098
GUAR AD LITEM	98.00	0.009	202		202	3	205
PUB DEFENDER	347.00	0.032	714		714	9	723
STATE ATTORNEY	478.00	0.044	983		983	13	996
MED EXAMINER	1,405.00	0.129	2,889		2,889	37	2,926
HUMAN SERVICES	15,551.00	1.432	31,979		31,979	407	32,386
STATE HEALTH	182.00	0.017	374		374	5	379
EMER MGMT OPS	2,634.00	0.243	5,417		5,417	69	5,486
EMER RESPONSE	2,633.00	0.243	5,415		5,415	69	5,484
EMER DISPATCH	2,633.00	0.243	5,415		5,415	69	5,484
PS LOGISTICS	2,633.00	0.243	5,415		5,415	69	5,484
PKS/REC GEN'L	17,377.00	1.601	35,734		35,734	455	36,189
ECONOMIC DEVT	835.00	0.077	1,717		1,717	22	1,739
ANIMAL CONTROL	4,809.00	0.443	9,889		9,889	126	10,015
OFF OF SUSTAIN	470.00	0.043	967		967	12	979
NAT RES MGMT	3,221.00	0.297	6,624		6,624	84	6,708

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONST & DESIGN	1,183.00	0.109	2,433		2,433	31	2,464
FUND 102 MSTU	17,905.00	1.649	36,820		36,820	468	37,288
FD 104 MSBU OP	7,094.00	0.653	14,588		14,588	186	14,774
ADM OFF OF CTS	11,303.00	1.041	23,244		23,244	296	23,540
HICKEY CREEK	141.00	0.013	290		290	4	294
FD 138 HUM SVS	753.00	0.069	1,548		1,548	20	1,568
FD 138 NON-DEP	1,506.00	0.139	3,097		3,097	39	3,136
FD 138 PUB SAF	60.00	0.006	123		123	2	125
FD 138 PLAN	54.00	0.005	111		111	1	112
FD 138 NAT RES	635.00	0.058	1,306		1,306	17	1,323
FD 138 TRA ENG	23.00	0.002	47		47	1	48
FD 138 MAINT	5.00	0.000	10		10		10
FD 138 OTHER	2,684.00	0.247	5,519		5,519	70	5,589
FUND 139 OTHER	1,808.00	0.167	3,718		3,718	47	3,765
CANAL MAINT	5,294.00	0.488	10,887		10,887	138	11,025
SUR WTR MGMT	713.00	0.066	1,466		1,466	19	1,485
LIBRARIES	29,022.00	2.673	59,681		59,681	759	60,440
E911 IMPLEMENT	2,336.00	0.215	4,804		4,804	61	4,865
HEARING EXAMIN	508.00	0.047	1,045		1,045	13	1,058
PKS & REC 155	19,144.00	1.763	39,368		39,368	501	39,869
COMM DEVT ADM	1,429.00	0.132	2,939		2,939	37	2,976
PLANNING 155	879.00	0.081	1,808		1,808	23	1,831
DEVT REVIEW	2,633.00	0.243	5,415		5,415	69	5,484
REZONE & DRI'S	1,206.00	0.111	2,480		2,480	32	2,512
ENV SCIENCES	1,765.00	0.163	3,630		3,630	46	3,676
PERMIT ISSUANC	3,212.00	0.296	6,605		6,605	84	6,689
BUILDING INSP	6,171.00	0.568	12,690		12,690	161	12,851
CODE ENFORCE	6,282.00	0.579	12,918		12,918	164	13,082
PLANS REVIEW	2,110.00	0.194	4,339		4,339	55	4,394
ADM FEE COLLEC	240.00	0.022	494		494	6	500
ZONING REVIEW	768.00	0.071	1,579		1,579	20	1,599
VCB	9,171.00	0.845	18,859		18,859	240	19,099
TRANS ADMIN	20,599.00	1.897	42,360		42,360	539	42,899
LANDSCAPE	1,069.00	0.098	2,198		2,198	28	2,226
ROADWAY/PIPE	5,507.00	0.507	11,325		11,325	144	11,469
BRIDGE OPS	856.00	0.079	1,760		1,760	22	1,782
TRAF OPS/SIGNA	3,193.00	0.294	6,566		6,566	84	6,650
TRAF SIGN/MARK	3,094.00	0.285	6,363		6,363	81	6,444
ENGINEER/PLAN	593.00	0.055	1,219		1,219	16	1,235
ENG/CONSTR	1,186.00	0.109	2,439		2,439	31	2,470
ENG/DESIGN	356.00	0.033	732		732	9	741
GIS	373.00	0.034	767		767	10	777
HAZ MAT FD 182	2,267.00	0.209	4,662		4,662	59	4,721
FIRE IMPACT FE	3,945.00	0.363	8,113		8,113	103	8,216
SCHOOL IMP FEE	1,771.00	0.163	3,642		3,642	46	3,688
COM PRK IMP FE	3,521.00	0.324	7,241		7,241	92	7,333

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
REG PRK IMP FE	664.00	0.061	1,365		1,365	17	1,382
ROADS IMP FEE	2,014.00	0.186	4,142		4,142	53	4,195
EMS IMPACT FEE	1,067.00	0.098	2,194		2,194	28	2,222
FUNDS 201-299	4,408.00	0.406	9,065		9,065	115	9,180
FUNDS 301-399	18,726.00	1.725	38,508		38,508	490	38,998
SOLID WASTE	25,706.00	2.368	52,862		52,862	672	53,534
AIRPORT & PORT	50,049.00	4.610	102,921		102,921	1,309	104,230
TOLL FACILITY	20,019.00	1.844	41,167		41,167	524	41,691
TRANSIT	19,087.00	1.758	39,251		39,251	499	39,750
UTILITIES	63,110.00	5.813	129,780		129,780	1,651	131,431
ITG	2,912.00	0.268	5,988		5,988	76	6,064
GOVT COMMUNICA	3,174.00	0.292	6,527		6,527	83	6,610
DENTAL	2,834.00	0.261	5,828		5,828	74	5,902
GROUP MEDICAL	4,645.00	0.428	9,552		9,552	122	9,674
GEN LIABILITY	2,669.00	0.246	5,489		5,489	70	5,559
FLEET MGMT	13,433.00	1.237	27,624		27,624	351	27,975
FLEET REPLACE	2,370.00	0.218	4,874		4,874	62	4,936
LAW ENF TRUST	1,023.00	0.094	2,104		2,104	27	2,131
FD 190 ANIM TR	2,193.00	0.202	4,510		4,510	57	4,567
FD 632 MOSQ CO	2,180.00	0.201	4,483		4,483	57	4,540
FUND 661 BONDS	42.00	0.004	86		86	1	87
FUND 699 OPEB	4.00	0.000	8		8		8
FUND 700 GOVT	102.00	0.009	210		210	3	213
FD 951 LT DEBT	18.00	0.002	37		37		37
FIXED ASSETS	6,513.00	0.600	13,393		13,393	170	13,563
ALL OTHERS	17,002.00	1.566	34,959		34,959	445	35,404
Total:	1,085,697.00	100.000	2,232,636		2,232,636	28,179	2,260,815
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS REPORT

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	352.00	0.179	2,234		2,234		2,234
NON-DEPART'L	1,657.00	0.840	10,515		10,515		10,515
PUB WKS ADMIN	262.00	0.133	1,663		1,663		1,663
CLK INT AUDIT	148.00	0.075	939		939		939
CLERK TECH SVS	894.00	0.453	5,673		5,673		5,673
CLERK HUM RES	214.00	0.109	1,358		1,358		1,358
CLERK FINANCE	278.00	0.141	1,764		1,764		1,764
CTY ATTORNEY	387.00	0.196	2,456		2,456	32	2,488
PROCURE MGMT	141.00	0.072	895		895	12	907
HUMAN RESOURCE	252.00	0.128	1,599		1,599	21	1,620
MAINT/REP SVCS	10,969.00	5.564	69,604		69,604	896	70,500
COMMISSIONERS	606.00	0.307	3,845		3,845	49	3,894
COUNTY MANAGER	562.00	0.285	3,566		3,566	46	3,612
COUNTY LANDS	115.00	0.058	730		730	9	739
CDBG	852.00	0.432	5,406		5,406	70	5,476
TAX COLLECTOR	283.00	0.144	1,796		1,796	23	1,819
CLERK ADMIN	278.00	0.141	1,764		1,764	23	1,787
CLERK MINUTES	61.00	0.031	387		387	5	392
CLK CIVIL CRT	830.00	0.421	5,267		5,267	68	5,335
CLK PROBATE	25.00	0.013	159		159	2	161
CLK MICRO	155.00	0.079	984		984	13	997
CLK RECORDING	2,864.00	1.453	18,174		18,174	234	18,408
CLK DEL TAX	148.00	0.075	939		939	12	951
CLK JURY	135.00	0.068	857		857	11	868
CLK SUP DEPOSI	44.00	0.022	279		279	4	283
COURT DEPT	147.00	0.075	933		933	12	945
CLERK OTHER	2,821.00	1.431	17,901		17,901	230	18,131
FUNDS 80 - 951	20,829.00	10.565	132,172		132,172	1,701	133,873
PROP APPRAISER	48.00	0.024	305		305	4	309
ELECTIONS	172.00	0.087	1,091		1,091	14	1,105
SHERIFF	2,599.00	1.318	16,492		16,492	212	16,704
GUAR AD LITEM	54.00	0.027	343		343	4	347
PUB DEFENDER	121.00	0.061	768		768	10	778
STATE ATTORNEY	239.00	0.121	1,517		1,517	20	1,537
MED EXAMINER	703.00	0.357	4,461		4,461	57	4,518
HUMAN SERVICES	10,195.00	5.171	64,693		64,693	833	65,526
STATE HEALTH	136.00	0.069	863		863	11	874
EMER MGMT OPS	1,516.00	0.769	9,620		9,620	124	9,744
EMER RESPONSE	1,515.00	0.768	9,614		9,614	124	9,738
EMER DISPATCH	1,515.00	0.768	9,614		9,614	124	9,738
PS LOGISTICS	1,515.00	0.768	9,614		9,614	124	9,738
PKS/REC GEN'L	5,604.00	2.842	35,560		35,560	458	36,018
ECONOMIC DEVT	421.00	0.214	2,671		2,671	34	2,705
ANIMAL CONTROL	1,212.00	0.615	7,691		7,691	99	7,790
OFF OF SUSTAIN	146.00	0.074	926		926	12	938
NAT RES MGMT	1,090.00	0.553	6,917		6,917	89	7,006

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONST & DESIGN	619.00	0.314	3,928		3,928	51	3,979
FUND 102 MSTU	1,221.00	0.619	7,748		7,748	100	7,848
FD 104 MSBU OP	326.00	0.165	2,069		2,069	27	2,096
ADM OFF OF CTS	2,821.00	1.431	17,901		17,901	230	18,131
HICKEY CREEK	36.00	0.018	228		228	3	231
FD 138 HUM SVS	408.00	0.207	2,589		2,589	33	2,622
FD 138 NON-DEP	2.00	0.001	13		13		13
FD 138 PUB SAF	27.00	0.014	171		171	2	173
FD 138 PLAN	32.00	0.016	203		203	3	206
FD 138 NAT RES	93.00	0.047	590		590	8	598
FD 138 TRA ENG	13.00	0.007	82		82	1	83
FD 138 MAINT	2.00	0.001	13		13		13
FD 138 OTHER	2.00	0.001	13		13		13
CANAL MAINT	781.00	0.396	4,956		4,956	64	5,020
SUR WTR MGMT	211.00	0.107	1,339		1,339	17	1,356
LIBRARIES	13,116.00	6.653	83,228		83,228	1,071	84,299
E911 IMPLEMENT	435.00	0.221	2,760		2,760	36	2,796
HEARING EXAMIN	173.00	0.088	1,098		1,098	14	1,112
PKS & REC 155	7,337.00	3.721	46,557		46,557	599	47,156
COMM DEVT ADM	186.00	0.094	1,180		1,180	15	1,195
PLANNING 155	229.00	0.116	1,453		1,453	19	1,472
DEVT REVIEW	364.00	0.185	2,310		2,310	30	2,340
REZONE & DRI'S	175.00	0.089	1,110		1,110	14	1,124
ENV SCIENCES	159.00	0.081	1,009		1,009	13	1,022
PERMIT ISSUANC	441.00	0.224	2,798		2,798	36	2,834
BUILDING INSP	853.00	0.433	5,413		5,413	70	5,483
CODE ENFORCE	869.00	0.441	5,514		5,514	71	5,585
PLANS REVIEW	292.00	0.148	1,853		1,853	24	1,877
ADM FEE COLLEC	34.00	0.017	216		216	3	219
ZONING REVIEW	106.00	0.054	673		673	9	682
VCB	4,753.00	2.411	30,160		30,160	388	30,548
TRANS ADMIN	655.00	0.332	4,156		4,156	53	4,209
LANDSCAPE	743.00	0.377	4,715		4,715	61	4,776
ROADWAY/PIPE	3,828.00	1.942	24,291		24,291	313	24,604
BRIDGE OPS	595.00	0.302	3,776		3,776	49	3,825
TRAF OPS/SIGNA	2,362.00	1.198	14,988		14,988	193	15,181
TRAF SIGN/MARK	2,289.00	1.161	14,525		14,525	187	14,712
ENGINEER/PLAN	141.00	0.072	895		895	12	907
ENG/CONSTR	283.00	0.144	1,796		1,796	23	1,819
ENG/DESIGN	85.00	0.043	539		539	7	546
GIS	58.00	0.029	368		368	5	373
HAZ MAT FD 182	86.00	0.044	546		546	7	553
FIRE IMPACT FE	56.00	0.028	355		355	5	360
SCHOOL IMP FEE	30.00	0.015	190		190	2	192
COM PRK IMP FE	4.00	0.002	25		25		25
REG PRK IMP FE	4.00	0.002	25		25		25

CLERK FINANCE
 Detail Allocation of
 ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ROADS IMP FEE	6.00	0.003	38		38		38
EMS IMPACT FEE	7.00	0.004	44		44	1	45
FUNDS 201-299	34.00	0.017	216		216	3	219
FUNDS 301-399	4,536.00	2.301	28,783		28,783	370	29,153
SOLID WASTE	7,226.00	3.665	45,853		45,853	590	46,443
AIRPORT & PORT	18,034.00	9.147	114,436		114,436	1,473	115,909
TOLL FACILITY	2,130.00	1.080	13,516		13,516	174	13,690
TRANSIT	4,791.00	2.430	30,402		30,402	391	30,793
UTILITIES	25,791.00	13.082	163,658		163,658	2,106	165,764
ITG	406.00	0.206	2,576		2,576	33	2,609
GOVT COMMUNICA	188.00	0.095	1,193		1,193	15	1,208
GROUP MEDICAL	103.00	0.052	654		654	8	662
GEN LIABILITY	418.00	0.212	2,652		2,652	34	2,686
FLEET MGMT	7,563.00	3.836	47,991		47,991	618	48,609
FLEET REPLACE	1,335.00	0.677	8,471		8,471	109	8,580
LAW ENF TRUST	2.00	0.001	13		13		13
FD 190 ANIM TR	315.00	0.160	1,999		1,999	26	2,025
FD 632 MOSQ CO	333.00	0.169	2,113		2,113	27	2,140
FUND 661 BONDS	23.00	0.012	146		146	2	148
ALL OTHERS	1,469.00	0.745	9,320		9,320	120	9,440
Total:	197,155.00	100.000	1,251,058		1,251,058	15,794	1,266,852
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Allocation Basis: ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT

Source: TRANSACTION REPORT

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	199.00	0.153	854		854		854
NON-DEPART'L	126.00	0.097	541		541		541
PUB WKS ADMIN	91.00	0.070	391		391		391
CLK INT AUDIT	72.00	0.056	309		309		309
CLERK TECH SVS	38.00	0.029	163		163		163
CLERK HUM RES	4.00	0.003	17		17		17
CLERK FINANCE	9.00	0.007	39		39		39
CTY ATTORNEY	416.00	0.321	1,785		1,785	23	1,808
PROCURE MGMT	40.00	0.031	172		172	2	174
HUMAN RESOURCE	93.00	0.072	399		399	5	404
MAINT/REP SVCS	4,130.00	3.186	17,723		17,723	225	17,948
COMMISSIONERS	219.00	0.169	940		940	12	952
COUNTY MANAGER	163.00	0.126	699		699	9	708
COUNTY LANDS	49.00	0.038	210		210	3	213
CDBG	30.00	0.023	129		129	2	131
TAX COLLECTOR	33.00	0.025	142		142	2	144
CLERK ADMIN	32.00	0.025	137		137	2	139
CLERK MINUTES	10.00	0.008	43		43	1	44
CLK CIVIL CRT	6.00	0.005	26		26		26
CLK MICRO	1.00	0.001	4		4		4
CLK RECORDING	142.00	0.110	609		609	8	617
CLK SUP DEPOSI	55.00	0.042	236		236	3	239
CLERK OTHER	1,897.00	1.463	8,141		8,141	103	8,244
FUNDS 80 - 951	3,158.00	2.436	13,552		13,552	172	13,724
PROP APPRAISER	30.00	0.023	129		129	2	131
ELECTIONS	31.00	0.024	133		133	2	135
SHERIFF	387.00	0.299	1,661		1,661	21	1,682
CT SVCS-GEN FD	33.00	0.025	142		142	2	144
GUAR AD LITEM	30.00	0.023	129		129	2	131
PUB DEFENDER	33.00	0.025	142		142	2	144
STATE ATTORNEY	61.00	0.047	262		262	3	265
MED EXAMINER	615.00	0.474	2,639		2,639	33	2,672
HUMAN SERVICES	617.00	0.476	2,648		2,648	34	2,682
STATE HEALTH	8.00	0.006	34		34		34
EMER MGMT OPS	242.00	0.187	1,039		1,039	13	1,052
EMER RESPONSE	243.00	0.187	1,043		1,043	13	1,056
EMER DISPATCH	243.00	0.187	1,043		1,043	13	1,056
PS LOGISTICS	243.00	0.187	1,043		1,043	13	1,056
PKS/REC GEN'L	9,946.00	7.671	42,682		42,682	541	43,223
ECONOMIC DEVT	45.00	0.035	193		193	2	195
ANIMAL CONTROL	2,422.00	1.868	10,394		10,394	132	10,526
OFF OF SUSTAIN	32.00	0.025	137		137	2	139
NAT RES MGMT	671.00	0.518	2,880		2,880	36	2,916
CONST & DESIGN	145.00	0.112	622		622	8	630
FUND 102 MSTU	589.00	0.454	2,528		2,528	32	2,560
FD 104 MSBU OP	544.00	0.420	2,335		2,335	30	2,365

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ADM OFF OF CTS	575.00	0.443	2,468		2,468	31	2,499
FD 138 HUM SVS	157.00	0.121	674		674	9	683
FD 138 NON-DEP	36.00	0.028	154		154	2	156
FD 138 PUB SAF	2.00	0.002	9		9		9
FD 138 PLAN	16.00	0.012	69		69	1	70
FD 138 NAT RES	92.00	0.071	395		395	5	400
FD 138 TRA ENG	10.00	0.008	43		43	1	44
FD 138 MAINT	1.00	0.001	4		4		4
CANAL MAINT	169.00	0.130	725		725	9	734
SUR WTR MGMT	106.00	0.082	455		455	6	461
LIBRARIES	7,750.00	5.978	33,258		33,258	422	33,680
E911 IMPLEMENT	711.00	0.548	3,051		3,051	39	3,090
HEARING EXAMIN	33.00	0.025	142		142	2	144
PKS & REC 155	9,476.00	7.309	40,665		40,665	515	41,180
COMM DEVT ADM	684.00	0.528	2,935		2,935	37	2,972
PLANNING 155	201.00	0.155	863		863	11	874
DEVT REVIEW	1,782.00	1.374	7,647		7,647	97	7,744
REZONE & DRI'S	549.00	0.423	2,356		2,356	30	2,386
ENV SCIENCES	1,106.00	0.853	4,746		4,746	60	4,806
PERMIT ISSUANC	2,161.00	1.667	9,274		9,274	118	9,392
BUILDING INSP	4,175.00	3.220	17,916		17,916	227	18,143
CODE ENFORCE	4,250.00	3.278	18,238		18,238	231	18,469
PLANS REVIEW	1,428.00	1.101	6,128		6,128	78	6,206
ADM FEE COLLEC	163.00	0.126	699		699	9	708
ZONING REVIEW	520.00	0.401	2,232		2,232	28	2,260
VCB	1,109.00	0.855	4,759		4,759	60	4,819
TRANS ADMIN	104.00	0.080	446		446	6	452
LANDSCAPE	162.00	0.125	695		695	9	704
ROADWAY/PIPE	834.00	0.643	3,579		3,579	45	3,624
BRIDGE OPS	130.00	0.100	558		558	7	565
TRAF OPS/SIGNA	230.00	0.177	987		987	13	1,000
TRAF SIGN/MARK	222.00	0.171	953		953	12	965
ENGINEER/PLAN	53.00	0.041	227		227	3	230
ENG/CONSTR	106.00	0.082	455		455	6	461
ENG/DESIGN	31.00	0.024	133		133	2	135
GIS	26.00	0.020	112		112	1	113
HAZ MAT FD 182	116.00	0.089	498		498	6	504
FIRE IMPACT FE	511.00	0.394	2,193		2,193	28	2,221
SCHOOL IMP FEE	437.00	0.337	1,875		1,875	24	1,899
COM PRK IMP FE	456.00	0.352	1,957		1,957	25	1,982
REG PRK IMP FE	323.00	0.249	1,386		1,386	18	1,404
ROADS IMP FEE	335.00	0.258	1,438		1,438	18	1,456
EMS IMPACT FEE	407.00	0.314	1,747		1,747	22	1,769
FUNDS 201-299	187.00	0.144	802		802	10	812
FUNDS 301-399	562.00	0.433	2,412		2,412	31	2,443
SOLID WASTE	8,541.00	6.588	36,653		36,653	465	37,118

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
AIRPORT & PORT	7,739.00	5.969	33,211		33,211	421	33,632
TOLL FACILITY	5,957.00	4.595	25,564		25,564	324	25,888
TRANSIT	8,384.00	6.467	35,979		35,979	456	36,435
UTILITIES	12,243.00	9.443	52,539		52,539	666	53,205
ITG	125.00	0.096	536		536	7	543
GOVT COMMUNICA	271.00	0.209	1,163		1,163	15	1,178
GROUP MEDICAL	2,516.00	1.941	10,797		10,797	137	10,934
GEN LIABILITY	205.00	0.158	880		880	11	891
FLEET MGMT	364.00	0.281	1,562		1,562	20	1,582
FLEET REPLACE	64.00	0.049	275		275	3	278
LAW ENF TRUST	74.00	0.057	318		318	4	322
FD 190 ANIM TR	1,521.00	1.173	6,527		6,527	83	6,610
FD 632 MOSQ CO	247.00	0.191	1,060		1,060	13	1,073
FUND 661 BONDS	15.00	0.012	64		64	1	65
ALL OTHERS	10,667.00	8.228	45,770		45,770	580	46,350
Total:	129,650.00	100.000	556,375		556,375	7,028	563,403
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Allocation Basis: REVENUE & RECEIPT TRANSACTIONS BY DEPARTMENT

Source: TRANSACTION REPORT

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	11.65	0.366	3,551		3,551		3,551
BUDGET SVCS	9.10	0.286	2,774		2,774		2,774
PUB WKS ADMIN	9.00	0.283	2,743		2,743		2,743
CLK INT AUDIT	13.00	0.408	3,962		3,962		3,962
CLERK TECH SVS	40.00	1.257	12,192		12,192		12,192
CLERK HUM RES	5.00	0.157	1,524		1,524		1,524
CLERK FINANCE	44.00	1.382	13,411		13,411		13,411
CTY ATTORNEY	27.00	0.848	8,229		8,229	108	8,337
PROCURE MGMT	12.00	0.377	3,657		3,657	48	3,705
HUMAN RESOURCE	14.85	0.467	4,526		4,526	60	4,586
MAINT/REP SVCS	111.00	3.487	33,831		33,831	445	34,276
COMMISSIONERS	10.00	0.314	3,048		3,048	40	3,088
COUNTY MANAGER	8.10	0.254	2,469		2,469	33	2,502
COUNTY LANDS	9.90	0.311	3,017		3,017	40	3,057
CDBG	6.00	0.189	1,829		1,829	24	1,853
EQUAL EMP OPP	3.85	0.121	1,173		1,173	15	1,188
VETERAN'S SVCS	2.00	0.063	610		610	8	618
CLERK ADMIN	3.00	0.094	914		914	12	926
CLERK MINUTES	6.00	0.189	1,829		1,829	24	1,853
CLK CIVIL CRT	55.00	1.728	16,763		16,763	221	16,984
CLK CASE PROC	21.00	0.660	6,401		6,401	84	6,485
CLK CASE INTAK	11.00	0.346	3,353		3,353	44	3,397
CLK CT SUPPORT	29.00	0.911	8,839		8,839	116	8,955
CLK CT RECORDS	9.00	0.283	2,743		2,743	36	2,779
CLK CT SVS DIV	33.00	1.037	10,058		10,058	132	10,190
CLK PROBATE	6.00	0.189	1,829		1,829	24	1,853
CLK MICRO	4.00	0.126	1,219		1,219	16	1,235
CLK RECORDING	33.00	1.037	10,058		10,058	132	10,190
CLK DEL TAX	7.00	0.220	2,134		2,134	28	2,162
CLK JURY	2.00	0.063	610		610	8	618
CLK SUP DEPOSI	5.00	0.157	1,524		1,524	20	1,544
CLK APPEALS	2.00	0.063	610		610	8	618
CRIM ADM SVCS	12.00	0.377	3,657		3,657	48	3,705
HUMAN SERVICES	48.00	1.508	14,630		14,630	193	14,823
INT SVS FISCAL	12.00	0.377	3,657		3,657	48	3,705
EMER MGMT OPS	3.00	0.094	914		914	12	926
EMER RESPONSE	302.60	9.507	92,229		92,229	1,214	93,443
EMER DISPATCH	36.20	1.137	11,033		11,033	145	11,178
PS LOGISTICS	8.10	0.254	2,469		2,469	33	2,502
PKS/REC GEN'L	66.33	2.084	20,217		20,217	266	20,483
ECONOMIC DEVT	16.00	0.503	4,877		4,877	64	4,941
ANIMAL CONTROL	52.00	1.634	15,849		15,849	209	16,058
OFF OF SUSTAIN	2.05	0.064	625		625	8	633
NAT RES MGMT	30.00	0.943	9,144		9,144	120	9,264
CONST & DESIGN	20.00	0.628	6,096		6,096	80	6,176
FD 104 MSBU OP	2.35	0.074	716		716	9	725

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FD 138 NAT RES	7.34	0.231	2,237		2,237	29	2,266
FUND 139 OTHER	1.00	0.031	305		305	4	309
CANAL MAINT	21.00	0.660	6,401		6,401	84	6,485
SUR WTR MGMT	12.65	0.397	3,856		3,856	51	3,907
LIBRARIES	254.00	7.980	77,416		77,416	1,019	78,435
E911 IMPLEMENT	6.25	0.196	1,905		1,905	25	1,930
HEARING EXAMIN	5.00	0.157	1,524		1,524	20	1,544
PKS & REC 155	126.48	3.974	38,550		38,550	508	39,058
PRO/AMAT SPORT	46.94	1.475	14,307		14,307	188	14,495
COMM DEVT ADM	12.10	0.380	3,688		3,688	49	3,737
PLANNING 155	8.00	0.251	2,438		2,438	32	2,470
DEVT REVIEW	10.96	0.344	3,340		3,340	44	3,384
REZONE & DRI'S	9.36	0.294	2,853		2,853	38	2,891
ENV SCIENCES	12.00	0.377	3,657		3,657	48	3,705
PERMIT ISSUANC	13.29	0.418	4,051		4,051	53	4,104
BUILDING INSP	25.68	0.807	7,827		7,827	103	7,930
CODE ENFORCE	26.14	0.821	7,967		7,967	105	8,072
PLANS REVIEW	8.78	0.276	2,676		2,676	35	2,711
ADM FEE COLLEC	1.00	0.031	305		305	4	309
ZONING REVIEW	3.20	0.101	975		975	13	988
VCB	29.00	0.911	8,839		8,839	116	8,955
SPORTS AUTHOR	3.00	0.094	914		914	12	926
TRANS ADMIN	7.50	0.236	2,286		2,286	30	2,316
LANDSCAPE	20.00	0.628	6,096		6,096	80	6,176
ROADWAY/PIPE	103.00	3.236	31,393		31,393	413	31,806
BRIDGE OPS	16.00	0.503	4,877		4,877	64	4,941
TRAF OPS/SIGNA	32.00	1.005	9,753		9,753	128	9,881
TRAF SIGN/MARK	31.00	0.974	9,448		9,448	124	9,572
ENGINEER/PLAN	5.00	0.157	1,524		1,524	20	1,544
ENG/CONSTR	10.00	0.314	3,048		3,048	40	3,088
ENG/DESIGN	3.00	0.094	914		914	12	926
GIS	5.00	0.157	1,524		1,524	20	1,544
HAZ MAT FD 182	9.00	0.283	2,743		2,743	36	2,779
CONSER PKS/REC	13.25	0.416	4,038		4,038	53	4,091
CONSER CTY LAN	1.10	0.035	335		335	4	339
SOLID WASTE	83.00	2.608	25,297		25,297	333	25,630
AIRPORT & PORT	358.00	11.247	109,114		109,114	1,437	110,551
TOLL FACILITY	95.00	2.985	28,955		28,955	381	29,336
TRANSIT	253.00	7.948	77,111		77,111	1,015	78,126
UTILITIES	275.00	8.640	83,817		83,817	1,104	84,921
ITG	1.00	0.031	305		305	4	309
GOVT COMMUNICA	3.85	0.121	1,173		1,173	15	1,188
DENTAL	0.60	0.019	183		183	2	185
GROUP MEDICAL	6.55	0.206	1,996		1,996	26	2,022
GEN LIABILITY	2.90	0.091	884		884	12	896
FLEET MGMT	32.00	1.005	9,751		9,751	131	9,882
Total:	3,183.00	100.000	970,139		970,139	12,239	982,378
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Allocation Basis: FULL TIME EMPLOYEES PER DEPARTMENT

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
PUB RESOURCES	8,459	1,820	2,234	854	3,551
NON-DEPART'L	16,045	4,989	10,515	541	
BUDGET SVCS	2,774				2,774
PUB WKS ADMIN	6,944	2,147	1,663	391	2,743
CLK INT AUDIT	6,559	1,349	939	309	3,962
CLERK TECH SVS	20,656	2,628	5,673	163	12,192
CLERK HUM RES	2,973	74	1,358	17	1,524
CLERK FINANCE	19,477	4,263	1,764	39	13,411
CTY ATTORNEY	15,059	2,426	2,488	1,808	8,337
PROCURE MGMT	5,825	1,039	907	174	3,705
HUMAN RESOURCE	10,123	3,513	1,620	404	4,586
MAINT/REP SVCS	161,276	38,552	70,500	17,948	34,276
COMMISSIONERS	12,499	4,565	3,894	952	3,088
COUNTY MANAGER	10,983	4,161	3,612	708	2,502
COUNTY LANDS	5,046	1,037	739	213	3,057
CDBG	11,202	3,742	5,476	131	1,853
EQUAL EMP OPP	1,188				1,188
VETERAN'S SVCS	618				618
TAX COLLECTOR	3,142	1,179	1,819	144	
CLERK ADMIN	5,355	2,503	1,787	139	926
CLERK MINUTES	3,078	789	392	44	1,853
CLK CIVIL CRT	32,429	10,084	5,335	26	16,984
CLK CASE PROC	6,485				6,485
CLK CASE INTAK	3,397				3,397
CLK CT SUPPORT	8,955				8,955
CLK CT RECORDS	2,779				2,779
CLK CT SVS DIV	10,190				10,190
CLK PROBATE	3,946	1,932	161		1,853
CLK MICRO	3,100	864	997	4	1,235
CLK RECORDING	74,671	45,456	18,408	617	10,190
CLK DEL TAX	5,065	1,952	951		2,162
CLK JURY	4,222	2,736	868		618
CLK SUP DEPOSI	2,947	881	283	239	1,544
CLK APPEALS	618				618
CRIM ADM SVCS	3,705				3,705
COURT DEPT	945		945		
CLERK OTHER	636,016	609,641	18,131	8,244	
FUNDS 80 - 951	587,730	440,133	133,873	13,724	
PROP APPRAISER	1,096	656	309	131	
ELECTIONS	1,946	706	1,105	135	
SHERIFF	25,098	6,712	16,704	1,682	
CT SVCS-GEN FD	1,242	1,098		144	
GUAR AD LITEM	683	205	347	131	
PUB DEFENDER	1,645	723	778	144	
STATE ATTORNEY	2,798	996	1,537	265	
MED EXAMINER	10,116	2,926	4,518	2,672	
HUMAN SERVICES	115,417	32,386	65,526	2,682	14,823
STATE HEALTH	1,287	379	874	34	

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
INT SVS FISCAL	3,705				3,705
EMER MGMT OPS	17,208	5,486	9,744	1,052	926
EMER RESPONSE	109,721	5,484	9,738	1,056	93,443
EMER DISPATCH	27,456	5,484	9,738	1,056	11,178
PS LOGISTICS	18,780	5,484	9,738	1,056	2,502
PKS/REC GEN'L	135,913	36,189	36,018	43,223	20,483
ECONOMIC DEVT	9,580	1,739	2,705	195	4,941
ANIMAL CONTROL	44,389	10,015	7,790	10,526	16,058
OFF OF SUSTAIN	2,689	979	938	139	633
NAT RES MGMT	25,894	6,708	7,006	2,916	9,264
CONST & DESIGN	13,249	2,464	3,979	630	6,176
FUND 102 MSTU	47,696	37,288	7,848	2,560	
FD 104 MSBU OP	19,960	14,774	2,096	2,365	725
ADM OFF OF CTS	44,170	23,540	18,131	2,499	
HICKEY CREEK	525	294	231		
FD 138 HUM SVS	4,873	1,568	2,622	683	
FD 138 NON-DEP	3,305	3,136	13	156	
FD 138 PUB SAF	307	125	173	9	
FD 138 PLAN	388	112	206	70	
FD 138 NAT RES	4,587	1,323	598	400	2,266
FD 138 TRA ENG	175	48	83	44	
FD 138 MAINT	27	10	13	4	
FD 138 OTHER	5,602	5,589	13		
FUND 139 OTHER	4,074	3,765			309
CANAL MAINT	23,264	11,025	5,020	734	6,485
SUR WTR MGMT	7,209	1,485	1,356	461	3,907
LIBRARIES	256,854	60,440	84,299	33,680	78,435
E911 IMPLEMENT	12,681	4,865	2,796	3,090	1,930
HEARING EXAMIN	3,858	1,058	1,112	144	1,544
PKS & REC 155	167,263	39,869	47,156	41,180	39,058
PRO/AMAT SPORT	14,495				14,495
COMM DEVT ADM	10,880	2,976	1,195	2,972	3,737
PLANNING 155	6,647	1,831	1,472	874	2,470
DEVT REVIEW	18,952	5,484	2,340	7,744	3,384
REZONE & DRI'S	8,913	2,512	1,124	2,386	2,891
ENV SCIENCES	13,209	3,676	1,022	4,806	3,705
PERMIT ISSUANC	23,019	6,689	2,834	9,392	4,104
BUILDING INSP	44,407	12,851	5,483	18,143	7,930
CODE ENFORCE	45,208	13,082	5,585	18,469	8,072
PLANS REVIEW	15,188	4,394	1,877	6,206	2,711
ADM FEE COLLEC	1,736	500	219	708	309
ZONING REVIEW	5,529	1,599	682	2,260	988
VCB	63,421	19,099	30,548	4,819	8,955
SPORTS AUTHOR	926				926
TRANS ADMIN	49,876	42,899	4,209	452	2,316
LANDSCAPE	13,882	2,226	4,776	704	6,176
ROADWAY/PIPE	71,503	11,469	24,604	3,624	31,806
BRIDGE OPS	11,113	1,782	3,825	565	4,941

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
TRAF OPS/SIGNA	32,712	6,650	15,181	1,000	9,881
TRAF SIGN/MARK	31,693	6,444	14,712	965	9,572
ENGINEER/PLAN	3,916	1,235	907	230	1,544
ENG/CONSTR	7,838	2,470	1,819	461	3,088
ENG/DESIGN	2,348	741	546	135	926
GIS	2,807	777	373	113	1,544
HAZ MAT FD 182	8,557	4,721	553	504	2,779
FIRE IMPACT FE	10,797	8,216	360	2,221	
SCHOOL IMP FEE	5,779	3,688	192	1,899	
COM PRK IMP FE	9,340	7,333	25	1,982	
REG PRK IMP FE	2,811	1,382	25	1,404	
ROADS IMP FEE	5,689	4,195	38	1,456	
EMS IMPACT FEE	4,036	2,222	45	1,769	
FUNDS 201-299	10,211	9,180	219	812	
CONSER PKS/REC	4,091				4,091
CONSER CTY LAN	339				339
FUNDS 301-399	70,594	38,998	29,153	2,443	
SOLID WASTE	162,725	53,534	46,443	37,118	25,630
AIRPORT & PORT	364,322	104,230	115,909	33,632	110,551
TOLL FACILITY	110,605	41,691	13,690	25,888	29,336
TRANSIT	185,104	39,750	30,793	36,435	78,126
UTILITIES	435,321	131,431	165,764	53,205	84,921
ITG	9,525	6,064	2,609	543	309
GOVT COMMUNICA	10,184	6,610	1,208	1,178	1,188
DENTAL	6,087	5,902			185
GROUP MEDICAL	23,292	9,674	662	10,934	2,022
GEN LIABILITY	10,032	5,559	2,686	891	896
FLEET MGMT	88,048	27,975	48,609	1,582	9,882
FLEET REPLACE	13,794	4,936	8,580	278	
LAW ENF TRUST	2,466	2,131	13	322	
FD 190 ANIM TR	13,202	4,567	2,025	6,610	
FD 632 MOSQ CO	7,753	4,540	2,140	1,073	
FUND 661 BONDS	300	87	148	65	
FUND 699 OPEB	8	8			
FUND 700 GOVT	213	213			
FD 951 LT DEBT	37	37			
FIXED ASSETS	13,563	13,563			
ALL OTHERS	91,194	35,404	9,440	46,350	

Reimbursement:

Total:	5,073,448	2,260,815	1,266,852	563,403	982,378
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FISCAL 2013
COUNTY ATTORNEY
NATURE AND EXTENT OF SERVICES

The County Attorney is responsible for providing legal advice to the Board of Commissioners and to all County departments. Responsibilities include preparing ordinances; representing the government in local, state and Federal courts; reviewing contracts; and advising and consulting on administrative matters.

Expenditures associated with Legal Counsel have been allocated based on the number of hours of staff time devoted to user departments.

Expenditures have been adjusted by \$211,928 to account for revenues directly billed services including the Port Authority.

CTY ATTORNEY
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	2,490,343			2,490,343
Deductions:				
ADVERTISING	-385			
Total Deductions:	-385			-385
Allocated Additions:				
BLDG USE ALLO	18,483		18,483	
EQUIP USE ALLO	781		781	
PUB RESOURCES	6,940	374	7,314	
NON-DEPART'L	9,082	12	9,094	
BUDGET SVCS	14,132	2,255	16,387	
CLK INT AUDIT	12,301	4,688	16,989	
CLERK FINANCE	14,866	193	15,059	
PROCURE MGMT		5,461	5,461	
HUMAN RESOURCE		12,727	12,727	
MAINT/REP SVCS		59,429	59,429	
Total Allocated Additions:	76,585	85,139	161,724	161,724
Total to be Allocated:	2,566,543	85,139		2,651,682
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CTY ATTORNEY
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	LEGAL COUNSEL
Expenses:			
SALARIES & WAGES	1,876,164		1,876,164
FRINGE BENEFITS	572,789		572,789
DATA PROCESS/NETWORK	104,319		104,319
LEGAL SERVICES	183,926		183,926
TRAVEL	3,941		3,941
TELEPHONE	17,422		17,422
FREIGHT & POSTAGE	1,250		1,250
EQUIPMENT RENTAL	7,693		7,693
SELF INSURANCE	9,631		9,631
INTERNAL REPAIRS	252		252
EQUIPMENT MAINT	3,265		3,265
REFERENCE MATERIALS	30,186		30,186
MEMBERSHIPS	3,392		3,392
REVENUES	-99,443		-99,443
SALARY & BENEFITS	-254,219		-254,219
MINOR EQUIPMENT/FURN	230		230
SERVICE PROCESS FEES	1,500		1,500
OTHER CHARGES	3,523		3,523
TRAINING & SEMINARS	3,342		3,342
PROFESSIONAL SVCS	2,667		2,667
OFFICE SUPPLIES	4,903		4,903
ADVERTISING	385	385	
PRINTING	11,470		11,470
OTHER CONTRACTED SVS	1,755		1,755
Departmental Expenditures:	2,490,343	385	2,489,958
Deductions:	-385	-385	
Functional Cost:	2,489,958		2,489,958
Additions 1st			
Others:	76,585	76,585	76,585
Reallocate Admin:		-76,585	
1st Allocation:	2,566,543		2,566,543
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Additions 2nd			
Others:	85,139	85,139	85,139
Reallocate Admin:		-85,139	
2nd Allocation:	85,139		85,139
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Total Allocated:	2,651,682		2,651,682
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CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	32.25	0.204	5,237		5,237		5,237
BUDGET SVCS	72.25	0.457	11,733		11,733		11,733
PUB WKS ADMIN	43.00	0.272	6,983		6,983		6,983
PROCURE MGMT	434.50	2.749	70,561		70,561	2,363	72,924
HUMAN RESOURCE	443.75	2.808	72,063		72,063	2,413	74,476
MAINT/REP SVCS	76.25	0.482	12,383		12,383	415	12,798
COMMISSIONERS	2,668.00	16.882	433,273		433,273	14,508	447,781
COUNTY MANAGER	210.25	1.330	34,144		34,144	1,143	35,287
COUNTY LANDS	427.75	2.707	69,465		69,465	2,326	71,791
EQUAL EMP OPP	38.25	0.242	6,212		6,212	208	6,420
TAX COLLECTOR	2.00	0.013	325		325	11	336
CLERK ADMIN	39.25	0.248	6,374		6,374	213	6,587
COURT DEPT	1.00	0.006	162		162	5	167
PROP APPRAISER	3.00	0.019	487		487	16	503
ELECTIONS	2.25	0.014	365		365	12	377
SHERIFF	73.50	0.465	11,936		11,936	400	12,336
MED EXAMINER	6.25	0.040	1,015		1,015	34	1,049
HUMAN SERVICES	177.75	1.125	28,866		28,866	967	29,833
EMER MGMT OPS	426.50	2.699	69,262		69,262	2,319	71,581
EMER RESPONSE	303.25	1.919	49,247		49,247	1,649	50,896
EMER DISPATCH	1.50	0.009	244		244	8	252
PS LOGISTICS	44.00	0.278	7,145		7,145	239	7,384
PKS/REC GEN'L	147.38	0.933	23,934		23,934	801	24,735
ECONOMIC DEVT	191.75	1.213	31,139		31,139	1,043	32,182
ANIMAL CONTROL	307.00	1.943	49,856		49,856	1,669	51,525
OFF OF SUSTAIN	119.50	0.756	19,406		19,406	650	20,056
NAT RES MGMT	238.00	1.506	38,650		38,650	1,294	39,944
CONST & DESIGN	148.50	0.940	24,116		24,116	808	24,924
FD 104 MSBU OP	88.25	0.558	14,331		14,331	480	14,811
FD 138 SHIP	9.00	0.057	1,462		1,462	49	1,511
CANAL MAINT	5.00	0.032	812		812	27	839
LIBRARIES	119.25	0.755	19,366		19,366	648	20,014
E911 IMPLEMENT	10.25	0.065	1,665		1,665	56	1,721
HEARING EXAMIN	280.25	1.773	45,512		45,512	1,524	47,036
PKS & REC 155	147.37	0.932	23,932		23,932	801	24,733
COMM DEVT ADM	245.00	1.550	39,787		39,787	1,332	41,119
PLANNING 155	251.50	1.591	40,843		40,843	1,368	42,211
DEVT REVIEW	315.50	1.996	51,236		51,236	1,716	52,952
REZONE & DRI'S	749.00	4.739	121,635		121,635	4,073	125,708
ENV SCIENCES	95.25	0.603	15,468		15,468	518	15,986
PERMIT ISSUANC	5.50	0.035	893		893	30	923
BUILDING INSP	19.50	0.123	3,167		3,167	106	3,273
CODE ENFORCE	619.00	3.917	100,523		100,523	3,366	103,889
PLANS REVIEW	22.00	0.139	3,573		3,573	120	3,693
ADM FEE COLLEC	2.50	0.016	406		406	14	420
VCB	164.75	1.042	26,755		26,755	896	27,651

CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRANS ADMIN	657.00	4.157	106,694		106,694	3,573	110,267
LANDSCAPE	44.75	0.283	7,267		7,267	243	7,510
ROADWAY/PIPE	38.50	0.244	6,252		6,252	209	6,461
BRIDGE OPS	8.75	0.055	1,421		1,421	48	1,469
TRAF OPS/SIGNA	20.00	0.127	3,248		3,248	109	3,357
TRAFFIC ENGIN	11.25	0.071	1,827		1,827	61	1,888
ENGINEER/PLAN	65.00	0.411	10,556		10,556	353	10,909
ENG/CONSTR	35.25	0.223	5,724		5,724	192	5,916
ENG/DESIGN	7.00	0.044	1,137		1,137	38	1,175
FIRE IMPACT FE	27.00	0.171	4,385		4,385	147	4,532
SCHOOL IMP FEE	3.25	0.021	528		528	18	546
COM PRK IMP FE	12.25	0.078	1,989		1,989	67	2,056
REG PRK IMP FE	1.50	0.009	244		244	8	252
ROADS IMP FEE	13.50	0.085	2,192		2,192	73	2,265
EMS IMPACT FEE	7.50	0.047	1,218		1,218	41	1,259
SOLID WASTE	155.25	0.982	25,212		25,212	844	26,056
TOLL FACILITY	11.50	0.073	1,868		1,868	63	1,931
TRANSIT	132.25	0.837	21,477		21,477	719	22,196
UTILITIES	445.75	2.820	72,388		72,388	2,424	74,812
ITG	44.00	0.278	7,145		7,145	239	7,384
GEN LIABILITY	2,735.20	17.307	444,186		444,186	14,874	459,060
FLEET MGMT	3.00	0.019	487		487	16	503
VIDEO/CABLE TV	1.00	0.006	162		162	5	167
CONTRACTS CHG	1,486.50	9.406	241,402		241,402	8,083	249,485
ALL OTHERS	9.75	0.062	1,585		1,585	54	1,639
Total:	15,804.20	100.000	2,566,543		2,566,543	85,139	2,651,682
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Allocation Basis: NUMBER OF HOURS WORKED PER DEPT EXCL PORT

Source: LEE COUNTY ATTORNEY'S OFFICE

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
PUB RESOURCES	5,237	5,237
BUDGET SVCS	11,733	11,733
PUB WKS ADMIN	6,983	6,983
PROCURE MGMT	72,924	72,924
HUMAN RESOURCE	74,476	74,476
MAINT/REP SVCS	12,798	12,798
COMMISSIONERS	447,781	447,781
COUNTY MANAGER	35,287	35,287
COUNTY LANDS	71,791	71,791
EQUAL EMP OPP	6,420	6,420
TAX COLLECTOR	336	336
CLERK ADMIN	6,587	6,587
COURT DEPT	167	167
PROP APPRAISER	503	503
ELECTIONS	377	377
SHERIFF	12,336	12,336
MED EXAMINER	1,049	1,049
HUMAN SERVICES	29,833	29,833
EMER MGMT OPS	71,581	71,581
EMER RESPONSE	50,896	50,896
EMER DISPATCH	252	252
PS LOGISTICS	7,384	7,384
PKS/REC GEN'L	24,735	24,735
ECONOMIC DEVT	32,182	32,182
ANIMAL CONTROL	51,525	51,525
OFF OF SUSTAIN	20,056	20,056
NAT RES MGMT	39,944	39,944
CONST & DESIGN	24,924	24,924
FD 104 MSBU OP	14,811	14,811
FD 138 SHIP	1,511	1,511
CANAL MAINT	839	839
LIBRARIES	20,014	20,014
E911 IMPLEMENT	1,721	1,721
HEARING EXAMIN	47,036	47,036
PKS & REC 155	24,733	24,733
COMM DEVT ADM	41,119	41,119
PLANNING 155	42,211	42,211
DEVT REVIEW	52,952	52,952
REZONE & DRI'S	125,708	125,708
ENV SCIENCES	15,986	15,986
PERMIT ISSUANC	923	923
BUILDING INSP	3,273	3,273
CODE ENFORCE	103,889	103,889
PLANS REVIEW	3,693	3,693
ADM FEE COLLEC	420	420
VCB	27,651	27,651
TRANS ADMIN	110,267	110,267
LANDSCAPE	7,510	7,510

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
ROADWAY/PIPE	6,461	6,461
BRIDGE OPS	1,469	1,469
TRAF OPS/SIGNA	3,357	3,357
TRAFFIC ENGIN	1,888	1,888
ENGINEER/PLAN	10,909	10,909
ENG/CONSTR	5,916	5,916
ENG/DESIGN	1,175	1,175
FIRE IMPACT FE	4,532	4,532
SCHOOL IMP FEE	546	546
COM PRK IMP FE	2,056	2,056
REG PRK IMP FE	252	252
ROADS IMP FEE	2,265	2,265
EMS IMPACT FEE	1,259	1,259
SOLID WASTE	26,056	26,056
TOLL FACILITY	1,931	1,931
TRANSIT	22,196	22,196
UTILITIES	74,812	74,812
ITG	7,384	7,384
GEN LIABILITY	459,060	459,060
FLEET MGMT	503	503
VIDEO/CABLE TV	167	167
CONTRACTS CHG	249,485	249,485
ALL OTHERS	1,639	1,639
Reimbursement:		
Total:	2,651,682	2,651,682
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FISCAL 2013
PURCHASING SERVICES
NATURE AND EXTENT OF SERVICES

The Purchasing department is responsible for the administration of a central purchasing system for all items and services purchased by the County. Procurement includes all purchasing activities which applies to all departments under the Board of County Commissioners as well as some agencies. Services provided include processing requisitions and purchase orders, contract services, preparing bid requests and administering all bidding procedures for goods and services. A salary and wage analysis was performed to functionalize and distribute expenditures within this cost center. Central procurement costs have been allocated departmentally on the number of centralized purchase orders processed. A twenty five percent credit has been adjusted for departments entering the initial data entry of this service. Costs associated with formal bids and request for proposals have been allocated departmentally on the number of projects processed. The credit card program was established in 1999 to assist with small purchases. Costs associated with this function are allocated departmentally on the number of cards.

PROCURE MGMT
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	739,468			739,468
Deductions:				
ADVERTISING	-1,569			
Total Deductions:	-1,569			-1,569
Allocated Additions:				
EQUIP USE ALLO	1,129		1,129	
PUB RESOURCES	1,487	80	1,567	
NON-DEPART'L	239		239	
BUDGET SVCS	6,424	1,025	7,449	
CLK INT AUDIT	2,258	860	3,118	
CLERK FINANCE	5,750	75	5,825	
CTY ATTORNEY	70,561	2,363	72,924	
PROCURE MGMT		2,046	2,046	
HUMAN RESOURCE		5,243	5,243	
MAINT/REP SVCS		162	162	
Total Allocated Additions:	87,848	11,854	99,702	99,702
Total to be Allocated:	825,747	11,854		837,601
	=====	=====		=====

PROCURE MGMT
Schedule of Costs to be
Allocated by Function

	Total	G & A	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
Expenses:					
SALARIES & WAGES	478,662		38,293	114,879	325,490
FRINGE BENEFITS	193,936		15,515	46,545	131,876
DATA PROCESS/NETWORK	37,404		2,992	8,977	25,435
CONTRACTED SERVICES	20,921		1,674	5,021	14,226
TRAVEL	1,366		109	328	929
TELEPHONE	10,559		845	2,534	7,180
POSTAGE AND FREIGHT	1,530		123	367	1,040
RENTALS	5,734		459	1,376	3,899
SELF INSURANCE	3,188		255	765	2,168
REVENUE	-154		-12	-37	-105
SUPPLIES	2,662		213	639	1,810
MINOR EQUIPMENT	659		53	158	448
INTERNAL REPAIR	2,494		199	599	1,696
MEMBERSHIPS	345		27	83	235
OTHER CHARGES	3,138		251	753	2,134
EQUIPMENT MAINT	943		76	226	641
ADVERTISING	1,569	1,569			
PO CREDIT ADJUSTMENT	-47,200			-47,200	
BUILDING CHARGE	21,712		1,737	5,211	14,764
Departmental Expenditures:	739,468	1,569	62,809	141,224	533,866
Deductions:	-1,569	-1,569			
Functional Cost:	737,899		62,809	141,224	533,866
Additions 1st					
Others:	87,848	87,848	7,478	16,813	63,557
Reallocate Admin:		-87,848			
1st Allocation:	825,747		70,287	158,037	597,423

Additions 2nd					
Others:	11,854	11,854	1,013	2,265	8,576
Reallocate Admin:		-11,854			
2nd Allocation:	11,854		1,013	2,265	8,576

Total Allocated:	837,601		71,300	160,302	605,999
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PROCURE MGMT
Detail Allocation of
CREDIT CARD PROGRAM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	2.00	0.514	361		361		361
BUDGET SVCS	5.00	1.285	903		903		903
PUB WKS ADMIN	3.00	0.771	542		542		542
CTY ATTORNEY	12.00	3.085	2,168		2,168		2,168
PROCURE MGMT	3.00	0.771	542		542		542
HUMAN RESOURCE	5.00	1.285	903		903	14	917
MAINT/REP SVCS	24.00	6.170	4,336		4,336	67	4,403
COMMISSIONERS	5.00	1.285	903		903	14	917
COUNTY MANAGER	8.00	2.057	1,445		1,445	22	1,467
VETERAN'S SVCS	1.00	0.257	181		181	3	184
CT SVCS-GEN FD	4.00	1.028	723		723	11	734
HUMAN SERVICES	5.00	1.285	903		903	14	917
INT SVS FISCAL	13.00	3.342	2,349		2,349	36	2,385
EMER MGMT OPS	1.00	0.257	181		181	3	184
EMER RESPONSE	13.00	3.342	2,349		2,349	36	2,385
EMER DISPATCH	1.00	0.257	181		181	3	184
PS LOGISTICS	1.00	0.257	181		181	3	184
PS INFO RESOUR	1.00	0.257	181		181	3	184
PKS/REC GEN'L	49.50	12.725	8,944		8,944	137	9,081
ECONOMIC DEVT	3.00	0.771	542		542	8	550
ANIMAL CONTROL	10.00	2.571	1,807		1,807	28	1,835
NAT RES MGMT	8.00	2.057	1,445		1,445	22	1,467
CONST & DESIGN	12.00	3.085	2,168		2,168	33	2,201
CANAL MAINT	2.00	0.514	361		361	6	367
SUR WTR MGMT	1.00	0.257	181		181	3	184
LIBRARIES	22.00	5.656	3,975		3,975	61	4,036
E911 IMPLEMENT	1.00	0.257	181		181	3	184
HEARING EXAMIN	2.00	0.514	361		361	6	367
PKS & REC 155	49.50	12.725	8,944		8,944	137	9,081
COMM DEVT ADM	2.00	0.514	361		361	6	367
VCB	25.00	6.427	4,517		4,517	69	4,586
SPORTS AUTHOR	3.00	0.771	542		542	8	550
TRANS ADMIN	3.00	0.771	542		542	8	550
LANDSCAPE	2.00	0.514	361		361	6	367
ROADWAY/PIPE	4.00	1.028	723		723	11	734
BRIDGE OPS	2.00	0.514	361		361	6	367
TRAF OPS/SIGNA	3.00	0.771	542		542	8	550
TRAF SIGN/MARK	4.00	1.028	723		723	11	734
ENGINEER/PLAN	1.00	0.257	181		181	3	184
ENG/CONSTR	1.00	0.257	181		181	3	184
ENG/DESIGN	1.00	0.257	181		181	3	184
HAZ MAT FD 182	1.00	0.257	181		181	3	184
SOLID WASTE	7.00	1.799	1,265		1,265	19	1,284
TOLL FACILITY	10.00	2.571	1,807		1,807	28	1,835
TRANSIT	23.00	5.913	4,156		4,156	64	4,220
UTILITIES	27.00	6.941	4,879		4,879	75	4,954

PROCURE MGMT
 Detail Allocation of
 CREDIT CARD PROGRAM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GEN LIABILITY	1.00	0.257	181		181	3	184
FLEET MGMT	2.00	0.514	362		362	6	368
Total:	389.00	100.000	70,287		70,287	1,013	71,300
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT

Source: CREDIT CARD LOG LISTING

PROCURE MGMT
Detail Allocation of
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	23.00	0.296	468		468		468
NON-DEPART'L	20.00	0.258	407		407		407
PUB WKS ADMIN	5.00	0.064	102		102		102
CTY ATTORNEY	20.00	0.258	407		407		407
PROCURE MGMT	3.00	0.039	61		61		61
HUMAN RESOURCE	23.00	0.296	468		468	7	475
MAINT/REP SVCS	757.00	9.746	15,403		15,403	223	15,626
COMMISSIONERS	27.00	0.348	549		549	8	557
COUNTY MANAGER	9.00	0.116	183		183	3	186
COUNTY LANDS	8.00	0.103	163		163	2	165
CDBG	60.00	0.773	1,221		1,221	18	1,239
EQUAL EMP OPP	2.00	0.026	41		41	1	42
VETERAN'S SVCS	2.00	0.026	41		41	1	42
TAX COLLECTOR	11.00	0.142	224		224	3	227
CLERK ADMIN	1.00	0.013	20		20		20
CLK CIVIL CRT	1.00	0.013	20		20		20
ELECTIONS	9.00	0.116	183		183	3	186
SHERIFF	156.00	2.009	3,174		3,174	46	3,220
CT SVCS-GEN FD	270.00	3.476	5,494		5,494	80	5,574
GUAR AD LITEM	1.00	0.013	20		20		20
PUB DEFENDER	16.00	0.206	326		326	5	331
STATE ATTORNEY	28.00	0.361	570		570	8	578
MED EXAMINER	29.00	0.373	590		590	9	599
HUMAN SERVICES	103.00	1.326	2,096		2,096	30	2,126
STATE HEALTH	1.00	0.013	20		20		20
INT SVS FISCAL	6.00	0.077	122		122	2	124
EMER MGMT OPS	1.00	0.013	20		20		20
EMER RESPONSE	139.00	1.790	2,828		2,828	41	2,869
EMER DISPATCH	8.00	0.103	163		163	2	165
PS LOGISTICS	76.00	0.979	1,546		1,546	22	1,568
PKS/REC GEN'L	472.50	6.083	9,614		9,614	139	9,753
ECONOMIC DEVT	3.00	0.039	61		61	1	62
ANIMAL CONTROL	91.00	1.172	1,852		1,852	27	1,879
OFF OF SUSTAIN	1.00	0.013	20		20		20
NAT RES MGMT	87.00	1.120	1,770		1,770	26	1,796
CONST & DESIGN	37.00	0.476	753		753	11	764
FUND 102 MSTU	18.50	0.238	376		376	5	381
FD 104 MSBU OP	18.50	0.238	376		376	5	381
FD 138 SHIP	6.00	0.077	122		122	2	124
CANAL MAINT	37.00	0.476	753		753	11	764
SUR WTR MGMT	9.00	0.116	183		183	3	186
LIBRARIES	353.00	4.545	7,183		7,183	104	7,287
E911 IMPLEMENT	41.00	0.528	834		834	12	846
HEARING EXAMIN	2.00	0.026	41		41	1	42
PKS & REC 155	472.50	6.083	9,614		9,614	139	9,753
COMM DEVT ADM	4.00	0.052	81		81	1	82

PROCURE MGMT
Detail Allocation of
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PLANNING 155	8.00	0.103	163		163	2	165
DEVT REVIEW	11.00	0.142	224		224	3	227
REZONE & DRI'S	12.00	0.155	244		244	4	248
ENV SCIENCES	8.00	0.103	163		163	2	165
PERMIT ISSUANC	11.00	0.142	224		224	3	227
BUILDING INSP	14.00	0.180	285		285	4	289
CODE ENFORCE	22.00	0.283	448		448	6	454
PLANS REVIEW	3.00	0.039	61		61	1	62
ZONING REVIEW	1.00	0.013	20		20		20
VCB	119.00	1.532	2,421		2,421	35	2,456
SPORTS AUTHOR	19.00	0.245	387		387	6	393
LANDSCAPE	68.00	0.876	1,384		1,384	20	1,404
ROADWAY/PIPE	140.00	1.803	2,849		2,849	41	2,890
BRIDGE OPS	45.00	0.579	916		916	13	929
TRAF OPS/SIGNA	78.00	1.004	1,587		1,587	23	1,610
TRAF SIGN/MARK	49.00	0.631	997		997	14	1,011
TRAFFIC ENGIN	1.00	0.013	20		20		20
ENGINEER/PLAN	7.00	0.090	142		142	2	144
ENG/CONSTR	17.00	0.219	346		346	5	351
ENG/DESIGN	4.00	0.052	81		81	1	82
GIS	7.00	0.090	142		142	2	144
HAZ MAT FD 182	48.00	0.618	977		977	14	991
FUNDS 301-399	279.00	3.592	5,677		5,677	82	5,759
SOLID WASTE	574.00	7.390	11,679		11,679	169	11,848
TOLL FACILITY	180.00	2.318	3,663		3,663	53	3,716
TRANSIT	190.00	2.446	3,866		3,866	56	3,922
UTILITIES	2,075.00	26.716	42,221		42,221	612	42,833
ITG	63.00	0.811	1,282		1,282	19	1,301
GOVT COMMUNICA	52.00	0.670	1,058		1,058	15	1,073
GROUP MEDICAL	1.00	0.013	20		20		20
GEN LIABILITY	2.00	0.026	41		41	1	42
FLEET MGMT	191.00	2.459	3,886		3,886	56	3,942
Total:	7,767.00	100.000	158,037		158,037	2,265	160,302
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Allocation Basis: NUMBER OF CENTRALIZED PO'S PROCESSED

Source: PURCHASE ORDER REPORT

PROCURE MGMT
Detail Allocation of
PROJECTS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1.00	0.242	1,443		1,443		1,443
PUB WKS ADMIN	1.00	0.242	1,443		1,443		1,443
CTY ATTORNEY	2.00	0.483	2,886		2,886		2,886
PROCURE MGMT	1.00	0.242	1,443		1,443		1,443
HUMAN RESOURCE	1.00	0.242	1,443		1,443	21	1,464
MAINT/REP SVCS	18.00	4.348	25,975		25,975	377	26,352
COMMISSIONERS	16.00	3.865	23,089		23,089	336	23,425
COUNTY MANAGER	6.00	1.449	8,658		8,658	126	8,784
COUNTY LANDS	2.00	0.483	2,886		2,886	42	2,928
TAX COLLECTOR	1.00	0.242	1,443		1,443	21	1,464
MED EXAMINER	1.00	0.242	1,443		1,443	21	1,464
HUMAN SERVICES	4.00	0.966	5,772		5,772	84	5,856
EMER MGMT OPS	21.75	5.254	31,386		31,386	456	31,842
EMER RESPONSE	21.75	5.254	31,386		31,386	456	31,842
PKS/REC GEN'L	11.00	2.657	15,874		15,874	231	16,105
ANIMAL CONTROL	51.00	12.319	73,596		73,596	1,069	74,665
NAT RES MGMT	7.00	1.691	10,101		10,101	147	10,248
CONST & DESIGN	12.00	2.899	17,317		17,317	252	17,569
LIBRARIES	13.00	3.140	18,760		18,760	273	19,033
PKS & REC 155	11.00	2.657	15,874		15,874	231	16,105
COMM DEVT ADM	11.00	2.657	15,874		15,874	231	16,105
VCB	17.00	4.106	24,532		24,532	356	24,888
SPORTS AUTHOR	2.00	0.483	2,886		2,886	42	2,928
TRANS ADMIN	12.50	3.019	18,038		18,038	262	18,300
LANDSCAPE	7.00	1.691	10,101		10,101	147	10,248
ROADWAY/PIPE	16.00	3.865	23,089		23,089	336	23,425
BRIDGE OPS	1.00	0.242	1,443		1,443	21	1,464
TRAF OPS/SIGNA	9.00	2.174	12,987		12,987	189	13,176
TRAFFIC ENGIN	2.00	0.483	2,886		2,886	42	2,928
GIS	2.00	0.483	2,886		2,886	42	2,928
SOLID WASTE	14.50	3.502	20,924		20,924	304	21,228
TOLL FACILITY	9.00	2.174	12,987		12,987	189	13,176
TRANSIT	16.50	3.986	23,810		23,810	346	24,156
UTILITIES	52.50	12.681	75,760		75,760	1,101	76,861
ITG	33.00	7.971	47,621		47,621	692	48,313
FLEET MGMT	6.50	1.570	9,381		9,381	133	9,514
Total:	414.00	100.000	597,423		597,423	8,576	605,999
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Allocation Basis: NUMBER OF PROJECTS PROCESSED

Source: PROJECT TRACKING DATABASE REPORT

PROCURE MGMT

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
PUB RESOURCES	2,272	361	468	1,443
NON-DEPART'L	407		407	
BUDGET SVCS	903	903		
PUB WKS ADMIN	2,087	542	102	1,443
CTY ATTORNEY	5,461	2,168	407	2,886
PROCURE MGMT	2,046	542	61	1,443
HUMAN RESOURCE	2,856	917	475	1,464
MAINT/REP SVCS	46,381	4,403	15,626	26,352
COMMISSIONERS	24,899	917	557	23,425
COUNTY MANAGER	10,437	1,467	186	8,784
COUNTY LANDS	3,093		165	2,928
CDBG	1,239		1,239	
EQUAL EMP OPP	42		42	
VETERAN'S SVCS	226	184	42	
TAX COLLECTOR	1,691		227	1,464
CLERK ADMIN	20		20	
CLK CIVIL CRT	20		20	
ELECTIONS	186		186	
SHERIFF	3,220		3,220	
CT SVCS-GEN FD	6,308	734	5,574	
GUAR AD LITEM	20		20	
PUB DEFENDER	331		331	
STATE ATTORNEY	578		578	
MED EXAMINER	2,063		599	1,464
HUMAN SERVICES	8,899	917	2,126	5,856
STATE HEALTH	20		20	
INT SVS FISCAL	2,509	2,385	124	
EMER MGMT OPS	32,046	184	20	31,842
EMER RESPONSE	37,096	2,385	2,869	31,842
EMER DISPATCH	349	184	165	
PS LOGISTICS	1,752	184	1,568	
PS INFO RESOUR	184	184		
PKS/REC GEN'L	34,939	9,081	9,753	16,105
ECONOMIC DEVT	612	550	62	
ANIMAL CONTROL	78,379	1,835	1,879	74,665
OFF OF SUSTAIN	20		20	
NAT RES MGMT	13,511	1,467	1,796	10,248
CONST & DESIGN	20,534	2,201	764	17,569
FUND 102 MSTU	381		381	
FD 104 MSBU OP	381		381	
FD 138 SHIP	124		124	
CANAL MAINT	1,131	367	764	
SUR WTR MGMT	370	184	186	
LIBRARIES	30,356	4,036	7,287	19,033
E911 IMPLEMENT	1,030	184	846	
HEARING EXAMIN	409	367	42	
PKS & REC 155	34,939	9,081	9,753	16,105
COMM DEVT ADM	16,554	367	82	16,105

PROCURE MGMT

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
PLANNING 155	165		165	
DEVT REVIEW	227		227	
REZONE & DRI'S	248		248	
ENV SCIENCES	165		165	
PERMIT ISSUANC	227		227	
BUILDING INSP	289		289	
CODE ENFORCE	454		454	
PLANS REVIEW	62		62	
ZONING REVIEW	20		20	
VCB	31,930	4,586	2,456	24,888
SPORTS AUTHOR	3,871	550	393	2,928
TRANS ADMIN	18,850	550		18,300
LANDSCAPE	12,019	367	1,404	10,248
ROADWAY/PIPE	27,049	734	2,890	23,425
BRIDGE OPS	2,760	367	929	1,464
TRAF OPS/SIGNA	15,336	550	1,610	13,176
TRAF SIGN/MARK	1,745	734	1,011	
TRAFFIC ENGIN	2,948		20	2,928
ENGINEER/PLAN	328	184	144	
ENG/CONSTR	535	184	351	
ENG/DESIGN	266	184	82	
GIS	3,072		144	2,928
HAZ MAT FD 182	1,175	184	991	
FUNDS 301-399	5,759		5,759	
SOLID WASTE	34,360	1,284	11,848	21,228
TOLL FACILITY	18,727	1,835	3,716	13,176
TRANSIT	32,298	4,220	3,922	24,156
UTILITIES	124,648	4,954	42,833	76,861
ITG	49,614		1,301	48,313
GOVT COMMUNICA	1,073		1,073	
GROUP MEDICAL	20		20	
GEN LIABILITY	226	184	42	
FLEET MGMT	13,824	368	3,942	9,514
Reimbursement:				
Total:	837,601	71,300	160,302	605,999
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FISCAL 2013
HUMAN RESOURCES
NATURE AND EXTENT OF SERVICES

The Personnel Department of Lee County provides a variety of services to departments under the Board of County Commissioners and other elected officials. Activities of this department include recruitment of new employees for new and existing positions within the County, as well as review of all the positions for proper classification and pay. Other responsibilities include maintaining an on-going training program within the County, maintaining all personnel records, administering employee benefit programs, publication and awards program, and counseling employees as to rights and responsibilities. A salary and wage analysis was performed to allocated expenses to four areas. Costs associated with recruitment have been allocated departmentally on the number of applications processed. Benefits and employee service costs have been allocated based on the number of covered BCC full time employees, the Port Authority, Property Appraiser, Tax Collector and Supervisor of Elections.

HUMAN RESOURCE
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,228,891			1,228,891
Allocated Additions:				
BLDG USE ALLO	8,139		8,139	
EQUIP USE ALLO	3,958		3,958	
PUB RESOURCES	1,062	57	1,119	
NON-DEPART'L	806	1	807	
BUDGET SVCS	3,854	615	4,469	
CLERK FINANCE	9,993	130	10,123	
CTY ATTORNEY	72,063	2,413	74,476	
PROCURE MGMT	2,814	42	2,856	
HUMAN RESOURCE		7,508	7,508	
MAINT/REP SVCS		25,864	25,864	
Total Allocated Additions:	102,689	36,630	139,319	139,319
Total to be Allocated:	1,331,580	36,630		1,368,210
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HUMAN RESOURCE
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
Expenses:					
PERSONNEL SERVICES	921,493		101,364	506,821	313,308
OPERATING EXPENSES	200,464		22,051	110,255	68,158
REVENUE	-6,960		-766	-3,828	-2,366
TRAINING	113,894		12,528	62,642	38,724
Departmental Expenditures:	1,228,891		135,177	675,890	417,824
Functional Cost:	1,228,891		135,177	675,890	417,824
Additions 1st					
Others:	102,689	102,689	11,296	56,479	34,914
Reallocate Admin:		-102,689			
1st Allocation:	1,331,580		146,473	732,369	452,738
Additions 2nd					
Others:	36,630	36,630	4,026	20,144	12,460
Reallocate Admin:		-36,630			
2nd Allocation:	36,630		4,026	20,144	12,460
Total Allocated:	1,368,210		150,499	752,513	465,198

HUMAN RESOURCE
Detail Allocation of
RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	46.00	0.185	271		271		271
CTY ATTORNEY	158.00	0.636	932		932		932
HUMAN RESOURCE	173.00	0.696	1,020		1,020		1,020
MAINT/REP SVCS	564.00	2.270	3,325		3,325	93	3,418
COUNTY MANAGER	102.00	0.411	601		601	17	618
HUMAN SERVICES	611.00	2.459	3,602		3,602	101	3,703
EMER MGMT OPS	15.00	0.060	88		88	2	90
EMER RESPONSE	2,139.00	8.610	12,611		12,611	352	12,963
EMER DISPATCH	256.00	1.030	1,509		1,509	42	1,551
PS LOGISTICS	63.00	0.254	371		371	10	381
PKS/REC GEN'L	1,284.50	5.170	7,573		7,573	212	7,785
ECONOMIC DEVT	360.00	1.449	2,122		2,122	59	2,181
ANIMAL CONTROL	1,348.00	5.426	7,947		7,947	222	8,169
NAT RES MGMT	267.00	1.075	1,574		1,574	44	1,618
CANAL MAINT	157.00	0.632	926		926	26	952
SUR WTR MGMT	91.00	0.366	537		537	15	552
LIBRARIES	6,403.00	25.773	37,750		37,750	1,054	38,804
E911 IMPLEMENT	44.00	0.177	259		259	7	266
PKS & REC 155	1,284.50	5.170	7,573		7,573	212	7,785
DEVT REVIEW	124.00	0.499	731		731	20	751
REZONE & DRI'S	123.00	0.495	725		725	20	745
ENV SCIENCES	123.00	0.495	725		725	20	745
PERMIT ISSUANC	123.00	0.495	725		725	20	745
BUILDING INSP	123.00	0.495	725		725	20	745
CODE ENFORCE	123.00	0.495	725		725	20	745
PLANS REVIEW	123.00	0.495	725		725	20	745
ADM FEE COLLEC	123.00	0.495	725		725	20	745
ZONING REVIEW	123.00	0.495	725		725	20	745
VCB	434.00	1.747	2,559		2,559	71	2,630
TRANS ADMIN	56.00	0.225	330		330	9	339
LANDSCAPE	150.00	0.604	884		884	25	909
ROADWAY/PIPE	771.00	3.103	4,546		4,546	127	4,673
BRIDGE OPS	120.00	0.483	707		707	20	727
TRAF OPS/SIGNA	370.00	1.489	2,181		2,181	61	2,242
TRAF SIGN/MARK	370.00	1.489	2,181		2,181	61	2,242
HAZ MAT FD 182	64.00	0.258	377		377	11	388
SOLID WASTE	931.00	3.747	5,489		5,489	153	5,642
TOLL FACILITY	1,832.00	7.374	10,801		10,801	302	11,103
TRANSIT	1,436.00	5.780	8,466		8,466	236	8,702
UTILITIES	1,818.00	7.318	10,718		10,718	299	11,017
FLEET MGMT	18.00	0.072	112		112	3	115
Total:	24,844.00	100.000	146,473		146,473	4,026	150,499
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Allocation Basis: NUMBER OF APPLICATIONS PROCESSED BY DEPT.

Source: HUMAN RESOURCE REPORTS OF UNITS OF SERVICE

HUMAN RESOURCE
Detail Allocation of
INFO SYS/EMP SVCS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	11.65	0.469	3,433		3,433		3,433
BUDGET SVCS	9.10	0.366	2,682		2,682		2,682
PUB WKS ADMIN	9.00	0.362	2,652		2,652		2,652
CTY ATTORNEY	27.00	1.087	7,957		7,957		7,957
PROCURE MGMT	12.00	0.483	3,537		3,537		3,537
HUMAN RESOURCE	14.85	0.598	4,377		4,377		4,377
MAINT/REP SVCS	111.00	4.467	32,713		32,713	931	33,644
COMMISSIONERS	10.00	0.402	2,947		2,947	84	3,031
COUNTY MANAGER	8.10	0.326	2,387		2,387	68	2,455
COUNTY LANDS	9.90	0.398	2,918		2,918	83	3,001
CDBG	6.00	0.241	1,768		1,768	50	1,818
EQUAL EMP OPP	3.85	0.155	1,135		1,135	32	1,167
VETERAN'S SVCS	2.00	0.080	589		589	17	606
HUMAN SERVICES	48.00	1.932	14,146		14,146	403	14,549
INT SVS FISCAL	12.00	0.483	3,537		3,537	101	3,638
EMER MGMT OPS	3.00	0.121	884		884	25	909
EMER RESPONSE	302.60	12.177	89,181		89,181	2,539	91,720
EMER DISPATCH	36.20	1.457	10,669		10,669	304	10,973
PS LOGISTICS	8.10	0.326	2,387		2,387	68	2,455
PKS/REC GEN'L	66.33	2.669	19,549		19,549	556	20,105
ECONOMIC DEVT	16.00	0.644	4,715		4,715	134	4,849
ANIMAL CONTROL	52.00	2.093	15,325		15,325	436	15,761
OFF OF SUSTAIN	2.05	0.082	604		604	17	621
NAT RES MGMT	30.00	1.207	8,841		8,841	252	9,093
CONST & DESIGN	20.00	0.805	5,894		5,894	168	6,062
FD 104 MSBU OP	2.35	0.095	693		693	20	713
FD 138 NAT RES	7.34	0.295	2,163		2,163	62	2,225
FUND 139 OTHER	1.00	0.040	295		295	8	303
CANAL MAINT	21.00	0.845	6,189		6,189	176	6,365
SUR WTR MGMT	12.65	0.509	3,728		3,728	106	3,834
LIBRARIES	254.00	10.221	74,858		74,858	2,131	76,989
E911 IMPLEMENT	6.25	0.252	1,842		1,842	52	1,894
HEARING EXAMIN	5.00	0.201	1,474		1,474	42	1,516
PKS & REC 155	126.48	5.090	37,276		37,276	1,061	38,337
PRO/AMAT SPORT	46.94	1.889	13,834		13,834	394	14,228
COMM DEVT ADM	12.10	0.487	3,566		3,566	102	3,668
PLANNING 155	8.00	0.322	2,358		2,358	67	2,425
DEVT REVIEW	10.96	0.441	3,230		3,230	92	3,322
REZONE & DRI'S	9.36	0.377	2,759		2,759	79	2,838
ENV SCIENCES	12.00	0.483	3,537		3,537	101	3,638
PERMIT ISSUANC	13.29	0.535	3,917		3,917	111	4,028
BUILDING INSP	25.68	1.033	7,568		7,568	215	7,783
CODE ENFORCE	26.14	1.052	7,704		7,704	219	7,923
PLANS REVIEW	8.78	0.353	2,588		2,588	74	2,662
ADM FEE COLLEC	1.00	0.040	295		295	8	303
ZONING REVIEW	3.20	0.129	943		943	27	970

HUMAN RESOURCE
Detail Allocation of
INFO SYS/EMP SVCS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VCB	29.00	1.167	8,547		8,547	243	8,790
SPORTS AUTHOR	3.00	0.121	884		884	25	909
TRANS ADMIN	7.50	0.302	2,210		2,210	63	2,273
LANDSCAPE	20.00	0.805	5,894		5,894	168	6,062
ROADWAY/PIPE	103.00	4.145	30,356		30,356	864	31,220
BRIDGE OPS	16.00	0.644	4,715		4,715	134	4,849
TRAF OPS/SIGNA	32.00	1.288	9,431		9,431	268	9,699
TRAF SIGN/MARK	31.00	1.247	9,136		9,136	260	9,396
ENGINEER/PLAN	5.00	0.201	1,474		1,474	42	1,516
ENG/CONSTR	10.00	0.402	2,947		2,947	84	3,031
ENG/DESIGN	3.00	0.121	884		884	25	909
GIS	5.00	0.201	1,474		1,474	42	1,516
HAZ MAT FD 182	9.00	0.362	2,652		2,652	76	2,728
CONSER PKS/REC	13.25	0.533	3,905		3,905	111	4,016
CONSER CTY LAN	1.10	0.044	324		324	9	333
SOLID WASTE	83.00	3.340	24,461		24,461	696	25,157
TOLL FACILITY	95.00	3.823	27,998		27,998	797	28,795
TRANSIT	253.00	10.181	74,563		74,563	2,123	76,686
UTILITIES	275.00	11.066	81,047		81,047	2,307	83,354
ITG	1.00	0.040	295		295	8	303
GOVT COMMUNICA	3.85	0.155	1,135		1,135	32	1,167
DENTAL	0.60	0.024	177		177	5	182
GROUP MEDICAL	6.55	0.264	1,930		1,930	55	1,985
GEN LIABILITY	2.90	0.117	855		855	24	879
FLEET MGMT	32.00	1.288	9,431		9,431	268	9,699
Total:	2,485.00	100.000	732,369		732,369	20,144	752,513
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Allocation Basis: NUMBER OF B.O.C.C. EMPLOYEES BY DEPARTMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	11.65	0.366	1,656		1,656		1,656
BUDGET SVCS	9.10	0.286	1,294		1,294		1,294
PUB WKS ADMIN	9.00	0.283	1,279		1,279		1,279
CTY ATTORNEY	27.00	0.848	3,838		3,838		3,838
PROCURE MGMT	12.00	0.377	1,706		1,706		1,706
HUMAN RESOURCE	14.85	0.466	2,111		2,111		2,111
MAINT/REP SVCS	111.00	3.485	15,778		15,778	446	16,224
COMMISSIONERS	10.00	0.314	1,421		1,421	40	1,461
COUNTY MANAGER	8.10	0.254	1,151		1,151	33	1,184
COUNTY LANDS	9.90	0.311	1,407		1,407	40	1,447
CDBG	6.00	0.188	853		853	24	877
EQUAL EMP OPP	3.85	0.121	547		547	15	562
VETERAN'S SVCS	2.00	0.063	284		284	8	292
TAX COLLECTOR	207.00	6.499	29,424		29,424	831	30,255
PROP APPRAISER	104.00	3.265	14,783		14,783	418	15,201
ELECTIONS	31.00	0.973	4,407		4,407	124	4,531
HUMAN SERVICES	48.00	1.507	6,823		6,823	193	7,016
INT SVS FISCAL	12.00	0.377	1,706		1,706	48	1,754
EMER MGMT OPS	3.00	0.094	426		426	12	438
EMER RESPONSE	302.60	9.501	43,014		43,014	1,215	44,229
EMER DISPATCH	36.20	1.137	5,146		5,146	145	5,291
PS LOGISTICS	8.10	0.254	1,151		1,151	33	1,184
PKS/REC GEN'L	66.33	2.083	9,429		9,429	266	9,695
ECONOMIC DEVT	16.00	0.502	2,274		2,274	64	2,338
ANIMAL CONTROL	52.00	1.633	7,392		7,392	209	7,601
OFF OF SUSTAIN	2.05	0.064	291		291	8	299
NAT RES MGMT	30.00	0.942	4,264		4,264	120	4,384
CONST & DESIGN	20.00	0.628	2,843		2,843	80	2,923
FD 104 MSBU OP	2.35	0.074	334		334	9	343
FD 138 NAT RES	7.34	0.230	1,043		1,043	29	1,072
FUND 139 OTHER	1.00	0.031	142		142	4	146
CANAL MAINT	21.00	0.659	2,985		2,985	84	3,069
SUR WTR MGMT	12.65	0.397	1,798		1,798	51	1,849
LIBRARIES	254.00	7.975	36,105		36,105	1,020	37,125
E911 IMPLEMENT	6.25	0.196	888		888	25	913
HEARING EXAMIN	5.00	0.157	711		711	20	731
PKS & REC 155	126.48	3.971	17,979		17,979	508	18,487
PRO/AMAT SPORT	46.94	1.474	6,672		6,672	188	6,860
COMM DEVT ADM	12.10	0.380	1,720		1,720	49	1,769
PLANNING 155	8.00	0.251	1,137		1,137	32	1,169
DEVT REVIEW	10.96	0.344	1,558		1,558	44	1,602
REZONE & DRI'S	9.36	0.294	1,330		1,330	38	1,368
ENV SCIENCES	12.00	0.377	1,706		1,706	48	1,754
PERMIT ISSUANC	13.29	0.417	1,889		1,889	53	1,942
BUILDING INSP	25.68	0.806	3,650		3,650	103	3,753
CODE ENFORCE	26.14	0.821	3,716		3,716	105	3,821

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PLANS REVIEW	8.78	0.276	1,248		1,248	35	1,283
ADM FEE COLLEC	1.00	0.031	142		142	4	146
ZONING REVIEW	3.20	0.100	455		455	13	468
VCB	29.00	0.911	4,122		4,122	116	4,238
SPORTS AUTHOR	3.00	0.094	426		426	12	438
TRANS ADMIN	7.50	0.235	1,066		1,066	30	1,096
LANDSCAPE	20.00	0.628	2,843		2,843	80	2,923
ROADWAY/PIPE	103.00	3.234	14,641		14,641	414	15,055
BRIDGE OPS	16.00	0.502	2,274		2,274	64	2,338
TRAF OPS/SIGNA	32.00	1.005	4,549		4,549	129	4,678
TRAF SIGN/MARK	31.00	0.973	4,407		4,407	124	4,531
ENGINEER/PLAN	5.00	0.157	711		711	20	731
ENG/CONSTR	10.00	0.314	1,421		1,421	40	1,461
ENG/DESIGN	3.00	0.094	426		426	12	438
GIS	5.00	0.157	711		711	20	731
HAZ MAT FD 182	9.00	0.283	1,279		1,279	36	1,315
CONSER PKS/REC	13.25	0.416	1,883		1,883	53	1,936
CONSER CTY LAN	1.10	0.035	156		156	4	160
SOLID WASTE	83.00	2.606	11,798		11,798	333	12,131
AIRPORT & PORT	358.00	11.240	50,889		50,889	1,438	52,327
TOLL FACILITY	95.00	2.983	13,504		13,504	381	13,885
TRANSIT	253.00	7.943	35,963		35,963	1,016	36,979
UTILITIES	275.00	8.634	39,090		39,090	1,104	40,194
ITG	1.00	0.031	142		142	4	146
GOVT COMMUNICA	3.85	0.121	547		547	15	562
DENTAL	0.60	0.019	85		85	2	87
GROUP MEDICAL	6.55	0.206	931		931	26	957
GEN LIABILITY	2.90	0.091	412		412	12	424
FLEET MGMT	32.00	1.005	4,556		4,556	141	4,697
Total:	3,185.00	100.000	452,738		452,738	12,460	465,198
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Allocation Basis: NUMBER OF COVERED EMPLOYEES BY DEPARTMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE
Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
PUB RESOURCES	5,360	271	3,433	1,656
BUDGET SVCS	3,976		2,682	1,294
PUB WKS ADMIN	3,931		2,652	1,279
CTY ATTORNEY	12,727	932	7,957	3,838
PROCURE MGMT	5,243		3,537	1,706
HUMAN RESOURCE	7,508	1,020	4,377	2,111
MAINT/REP SVCS	53,286	3,418	33,644	16,224
COMMISSIONERS	4,492		3,031	1,461
COUNTY MANAGER	4,257	618	2,455	1,184
COUNTY LANDS	4,448		3,001	1,447
CDBG	2,695		1,818	877
EQUAL EMP OPP	1,729		1,167	562
VETERAN'S SVCS	898		606	292
TAX COLLECTOR	30,255			30,255
PROP APPRAISER	15,201			15,201
ELECTIONS	4,531			4,531
HUMAN SERVICES	25,268	3,703	14,549	7,016
INT SVS FISCAL	5,392		3,638	1,754
EMER MGMT OPS	1,437	90	909	438
EMER RESPONSE	148,912	12,963	91,720	44,229
EMER DISPATCH	17,815	1,551	10,973	5,291
PS LOGISTICS	4,020	381	2,455	1,184
PKS/REC GEN'L	37,585	7,785	20,105	9,695
ECONOMIC DEVT	9,368	2,181	4,849	2,338
ANIMAL CONTROL	31,531	8,169	15,761	7,601
OFF OF SUSTAIN	920		621	299
NAT RES MGMT	15,095	1,618	9,093	4,384
CONST & DESIGN	8,985		6,062	2,923
FD 104 MSBU OP	1,056		713	343
FD 138 NAT RES	3,297		2,225	1,072
FUND 139 OTHER	449		303	146
CANAL MAINT	10,386	952	6,365	3,069
SUR WTR MGMT	6,235	552	3,834	1,849
LIBRARIES	152,918	38,804	76,989	37,125
E911 IMPLEMENT	3,073	266	1,894	913
HEARING EXAMIN	2,247		1,516	731
PKS & REC 155	64,609	7,785	38,337	18,487
PRO/AMAT SPORT	21,088		14,228	6,860
COMM DEVT ADM	5,437		3,668	1,769
PLANNING 155	3,594		2,425	1,169
DEVT REVIEW	5,675	751	3,322	1,602
REZONE & DRI'S	4,951	745	2,838	1,368
ENV SCIENCES	6,137	745	3,638	1,754
PERMIT ISSUANC	6,715	745	4,028	1,942
BUILDING INSP	12,281	745	7,783	3,753
CODE ENFORCE	12,489	745	7,923	3,821
PLANS REVIEW	4,690	745	2,662	1,283
ADM FEE COLLEC	1,194	745	303	146

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
ZONING REVIEW	2,183	745	970	468
VCB	15,658	2,630	8,790	4,238
SPORTS AUTHOR	1,347		909	438
TRANS ADMIN	3,708	339	2,273	1,096
LANDSCAPE	9,894	909	6,062	2,923
ROADWAY/PIPE	50,948	4,673	31,220	15,055
BRIDGE OPS	7,914	727	4,849	2,338
TRAF OPS/SIGNA	16,619	2,242	9,699	4,678
TRAF SIGN/MARK	16,169	2,242	9,396	4,531
ENGINEER/PLAN	2,247		1,516	731
ENG/CONSTR	4,492		3,031	1,461
ENG/DESIGN	1,347		909	438
GIS	2,247		1,516	731
HAZ MAT FD 182	4,431	388	2,728	1,315
CONSER PKS/REC	5,952		4,016	1,936
CONSER CTY LAN	493		333	160
SOLID WASTE	42,930	5,642	25,157	12,131
AIRPORT & PORT	52,327			52,327
TOLL FACILITY	53,783	11,103	28,795	13,885
TRANSIT	122,367	8,702	76,686	36,979
UTILITIES	134,565	11,017	83,354	40,194
ITG	449		303	146
GOVT COMMUNICA	1,729		1,167	562
DENTAL	269		182	87
GROUP MEDICAL	2,942		1,985	957
GEN LIABILITY	1,303		879	424
FLEET MGMT	14,511	115	9,699	4,697
Reimbursement:				
Total:	1,368,210	150,499	752,513	465,198
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FISCAL 2013
MAINTENANCE AND REPAIR SERVICES
NATURE AND EXTENT OF SERVICES

The Facility Management Division is responsible for the maintenance and operations of County facilities. General maintenance is provided by department personnel who repair HVAC systems, sanitary and plumbing systems, lighting, roofing, flooring and ground maintenance.

These costs have been allocated based upon job order, labor and materials cost per user. Departmental expenses listing under "cost by project" and "other buildings" have been directly assigned. In the case of the Administration Building, Justice Center and Courthouse, the costs are assigned based on departmental billings.

MAINT/REP SVCS

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	9,174,801			9,174,801
Deductions:				
CAPITAL OUTLAY	-106,169			
Total Deductions:	-106,169			-106,169
Allocated Additions:				
EQUIP USE ALLO	1,565,776		1,565,776	
PUB RESOURCES	71	4	75	
NON-DEPART'L	15,175	20	15,195	
BUDGET SVCS	6,424	1,025	7,449	
PUB WKS ADMIN	83,255	6,089	89,344	
CLK INT AUDIT	4,729	1,802	6,531	
CLERK FINANCE	159,226	2,050	161,276	
CTY ATTORNEY	12,383	415	12,798	
PROCURE MGMT	45,714	667	46,381	
HUMAN RESOURCE	51,816	1,470	53,286	
MAINT/REP SVCS		919,894	919,894	
Total Allocated Additions:	1,944,569	933,436	2,878,005	2,878,005
Total to be Allocated:	11,013,201	933,436		11,946,637
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MAINT/REP SVCS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
Expenses:					
OPERATING EXPENSES	11,800,164		8,170,902	387,329	3,241,933
OTHER REVENUE	-816,800		-565,585	-26,811	-224,404
CAPITAL OUTLAY	106,169	106,169			
INTERDEPT'L REIMBURS	-1,195,413		-1,195,413		
RENTS	-213,940		-213,940		
RECORDS WAREHOUSE	-217,991		-217,991		
INT PEST CONTROL	-94,042		-94,042		
JUSTICE CENTER ANNEX	-193,346		-193,346		
 Departmental Expenditures:	 9,174,801	 106,169	 5,690,585	 360,518	 3,017,529
Deductions:	-106,169	-106,169			
Functional Cost:	9,068,632		5,690,585	360,518	3,017,529
 Additions 1st Others:	 1,944,569	 1,944,569	 1,220,221	 77,305	 647,043
Reallocate Admin:		-1,944,569			
1st Allocation:	11,013,201		6,910,806	437,823	3,664,572
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 Additions 2nd Others:	 933,436	 933,436	 585,733	 37,109	 310,594
Reallocate Admin:		-933,436			
2nd Allocation:	933,436		585,733	37,109	310,594
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 Total Allocated:	 11,946,637		 7,496,539	 474,932	 3,975,166
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MAINT/REP SVCS
 Detail Allocation of
 OTHER BUILDINGS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONTRACTS CHG	100.00	100.000	6,910,806		6,910,806	585,733	7,496,539
Total:	100.00	100.000	6,910,806		6,910,806	585,733	7,496,539
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Allocation Basis: DIRECT ASSIGNMENT

Source: MAINTENANCE & REPAIR SERVICES DETAIL

MAINT/REP SVCS
 Detail Allocation of
 ADMIN BLDG/OLD CTHSE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	16,980.00	4.384	19,194		19,194		19,194
BUDGET SVCS	6,995.00	1.806	7,907		7,907		7,907
CLERK TECH SVS	46,515.00	12.009	52,579		52,579		52,579
CLERK FINANCE	34,536.00	8.916	39,038		39,038		39,038
CTY ATTORNEY	50,480.00	13.033	57,061		57,061		57,061
HUMAN RESOURCE	22,230.00	5.739	25,128		25,128		25,128
COMMISSIONERS	72,548.00	18.730	82,006		82,006	12,845	94,851
COUNTY MANAGER	44,412.00	11.466	50,202		50,202	7,863	58,065
EQUAL EMP OPP	1,320.00	0.341	1,492		1,492	234	1,726
CLERK ADMIN	15,581.00	4.023	17,612		17,612	2,759	20,371
CLERK MINUTES	8,936.00	2.307	10,101		10,101	1,582	11,683
CLK RECORDING	44,950.00	11.605	50,810		50,810	7,958	58,768
ITG	759.00	0.196	858		858	134	992
GOVT COMMUNICA	2,922.00	0.754	3,303		3,303	517	3,820
DENTAL	733.00	0.189	829		829	130	959
GROUP MEDICAL	733.00	0.189	829		829	130	959
GEN LIABILITY	733.00	0.189	829		829	130	959
ALL OTHERS	15,966.00	4.122	18,045		18,045	2,827	20,872
Total:	387,329.00	100.000	437,823		437,823	37,109	474,932
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Allocation Basis: MAINTNRNANCE CHARGES PER DEPARTMENT

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

MAINT/REP SVCS
Detail Allocation of
COST BY PROECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1,280.00	0.039	1,447		1,447		1,447
PUB WKS ADMIN	823.00	0.025	930		930		930
CTY ATTORNEY	2,095.00	0.065	2,368		2,368		2,368
PROCURE MGMT	143.00	0.004	162		162		162
HUMAN RESOURCE	651.00	0.020	736		736		736
MAINT/REP SVCS	813,802.00	25.102	919,894		919,894		919,894
COMMISSIONERS	3,298.00	0.102	3,728		3,728	423	4,151
COUNTY MANAGER	5,907.00	0.182	6,677		6,677	757	7,434
COUNTY LANDS	421.00	0.013	476		476	54	530
TAX COLLECTOR	68,917.00	2.126	77,901		77,901	8,834	86,735
CLERK ADMIN	16,742.00	0.516	18,925		18,925	2,146	21,071
FUNDS 80 - 951	53,288.00	1.644	60,235		60,235	6,830	67,065
PROP APPRAISER	5,064.00	0.156	5,724		5,724	649	6,373
ELECTIONS	15,546.00	0.480	17,573		17,573	1,993	19,566
SHERIFF	582,363.00	17.963	658,284		658,284	74,647	732,931
PUB DEFENDER	5,351.00	0.165	6,049		6,049	686	6,735
STATE ATTORNEY	11,247.00	0.347	12,713		12,713	1,442	14,155
MED EXAMINER	34,316.00	1.059	38,790		38,790	4,399	43,189
HUMAN SERVICES	39,517.00	1.219	44,669		44,669	5,065	49,734
STATE HEALTH	34,323.00	1.059	38,798		38,798	4,399	43,197
EMER MGMT OPS	25,140.00	0.775	28,417		28,417	3,222	31,639
EMER RESPONSE	17,961.25	0.554	20,303		20,303	2,302	22,605
EMER DISPATCH	17,961.25	0.554	20,303		20,303	2,302	22,605
PS LOGISTICS	17,961.25	0.554	20,303		20,303	2,302	22,605
PS INFO RESOUR	17,961.25	0.554	20,303		20,303	2,302	22,605
PKS/REC GEN'L	526,363.00	16.236	594,983		594,983	67,469	662,452
ECONOMIC DEVT	1,792.00	0.055	2,026		2,026	230	2,256
ANIMAL CONTROL	19,415.00	0.599	21,946		21,946	2,489	24,435
NAT RES MGMT	8,833.00	0.272	9,985		9,985	1,132	11,117
CONST & DESIGN	3,210.00	0.099	3,628		3,628	411	4,039
LIBRARIES	198,658.00	6.128	224,556		224,556	25,464	250,020
HEARING EXAMIN	3,631.00	0.112	4,104		4,104	465	4,569
PKS & REC 155	526,363.00	16.236	594,983		594,983	67,469	662,452
DEVT REVIEW	342.88	0.011	388		388	44	432
REZONE & DRI'S	342.88	0.011	388		388	44	432
ENV SCIENCES	342.88	0.011	388		388	44	432
PERMIT ISSUANC	342.88	0.011	388		388	44	432
BUILDING INSP	342.88	0.011	388		388	44	432
CODE ENFORCE	342.88	0.011	388		388	44	432
PLANS REVIEW	342.88	0.011	388		388	44	432
ZONING REVIEW	342.88	0.011	388		388	44	432
VCB	3,049.00	0.094	3,446		3,446	391	3,837
SPORTS AUTHOR	42.00	0.001	47		47	5	52
ROADWAY/PIPE	20,312.00	0.627	22,960		22,960	2,604	25,564
BRIDGE OPS	2,654.00	0.082	3,000		3,000	340	3,340
TRAF OPS/SIGNA	9,113.00	0.281	10,301		10,301	1,168	11,469

MAINT/REP SVCS
 Detail Allocation of
 COST BY PROECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRAF SIGN/MARK	9,113.00	0.281	10,301		10,301	1,168	11,469
ENGINEER/PLAN	1,962.33	0.061	2,218		2,218	252	2,470
ENG/CONSTR	1,962.33	0.061	2,218		2,218	252	2,470
ENG/DESIGN	1,962.34	0.061	2,218		2,218	252	2,470
TOLL FACILITY	41,032.00	1.266	46,381		46,381	5,259	51,640
TRANSIT	35,751.00	1.103	40,412		40,412	4,583	44,995
UTILITIES	393.00	0.012	444		444	50	494
ITG	730.00	0.023	825		825	94	919
FLEET MGMT	21,204.00	0.654	23,968		23,968	2,718	26,686
ALL OTHERS	9,566.00	0.295	10,810		10,810	1,226	12,036
Total:	3,241,933.04	100.000	3,664,572		3,664,572	310,597	3,975,169
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Allocation Basis: MAINTENANCE AND REPAIR SERVICE CHARGES

Source: COST SUMMARY REPORT BY DEPARTMENT & FACILITY

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD	CTHSE	COST BY PROECT
PUB RESOURCES	20,641			19,194	1,447
BUDGET SVCS	7,907			7,907	
PUB WKS ADMIN	930				930
CLERK TECH SVS	52,579			52,579	
CLERK FINANCE	39,038			39,038	
CTY ATTORNEY	59,429			57,061	2,368
PROCURE MGMT	162				162
HUMAN RESOURCE	25,864			25,128	736
MAINT/REP SVCS	919,894				919,894
COMMISSIONERS	99,002			94,851	4,151
COUNTY MANAGER	65,499			58,065	7,434
COUNTY LANDS	530				530
EQUAL EMP OPP	1,726			1,726	
TAX COLLECTOR	86,735				86,735
CLERK ADMIN	41,442			20,371	21,071
CLERK MINUTES	11,683			11,683	
CLK RECORDING	58,768			58,768	
FUNDS 80 - 951	67,065				67,065
PROP APPRAISER	6,373				6,373
ELECTIONS	19,566				19,566
SHERIFF	732,931				732,931
PUB DEFENDER	6,735				6,735
STATE ATTORNEY	14,155				14,155
MED EXAMINER	43,189				43,189
HUMAN SERVICES	49,734				49,734
STATE HEALTH	43,197				43,197
EMER MGMT OPS	31,639				31,639
EMER RESPONSE	22,605				22,605
EMER DISPATCH	22,605				22,605
PS LOGISTICS	22,605				22,605
PS INFO RESOUR	22,605				22,605
PKS/REC GEN'L	662,452				662,452
ECONOMIC DEVT	2,256				2,256
ANIMAL CONTROL	24,435				24,435
NAT RES MGMT	11,117				11,117
CONST & DESIGN	4,039				4,039
LIBRARIES	250,020				250,020
HEARING EXAMIN	4,569				4,569
PKS & REC 155	662,452				662,452
DEVT REVIEW	432				432
REZONE & DRI'S	432				432
ENV SCIENCES	432				432
PERMIT ISSUANC	432				432
BUILDING INSP	432				432
CODE ENFORCE	432				432
PLANS REVIEW	432				432
ZONING REVIEW	432				432
VCB	3,837				3,837

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
SPORTS AUTHOR	52			52
ROADWAY/PIPE	25,564			25,564
BRIDGE OPS	3,340			3,340
TRAF OPS/SIGNA	11,469			11,469
TRAF SIGN/MARK	11,469			11,469
ENGINEER/PLAN	2,470			2,470
ENG/CONSTR	2,470			2,470
ENG/DESIGN	2,470			2,470
TOLL FACILITY	51,640			51,640
TRANSIT	44,995			44,995
UTILITIES	494			494
ITG	1,911		992	919
GOVT COMMUNICA	3,820		3,820	
DENTAL	959		959	
GROUP MEDICAL	959		959	
GEN LIABILITY	959		959	
FLEET MGMT	26,686			26,686
CONTRACTS CHG	7,496,539	7,496,539		
ALL OTHERS	32,908		20,872	12,036
Reimbursement:				
Total:	11,946,640	7,496,539	474,932	3,975,169
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