
County of Lee, Florida
Central Services
Full 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. Maguire Associates was issued a certificate of registration under the seal of the Copyright Office in accordance with title 17, United States Code, attesting that registration has been made for our cost allocation software program and is on file with the Library of Congress in Washington, D.C.

METHODOLOGY

This full cost allocation plan was prepared in 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. 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.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

Table of Contents

Summary Data	Summary Pages
Allocated Costs by Department.....	1
Summary of Allocated Costs.....	11
Detail of Allocated Costs.....	14
Summary of Allocation Basis.....	23
 BLDG USE ALLO	 Detail Pages
Narrative.....	1
Costs to be Allocated.....	2
Schedule of Costs to be Allocated by Function.....	3
Detail Allocation - ADMIN BLDG/OLD CTHSE.....	4
Detail Allocation - JUSTICE CENTER.....	5
Departmental Cost Allocation Summary.....	6
 EQUIP USE ALLO	
Narrative.....	7
Costs to be Allocated.....	8
Schedule of Costs to be Allocated by Function.....	9
Detail Allocation - EQUIPMENT/FURN/FIX.....	10
Departmental Cost Allocation Summary.....	11
 CLERK MINUTES	
Narrative.....	12
Costs to be Allocated.....	13
Schedule of Costs to be Allocated by Function.....	14
Detail Allocation - BCC SUPPORT.....	15
Departmental Cost Allocation Summary.....	16
 PUB RESOURCES	
Narrative.....	17
Costs to be Allocated.....	18
Schedule of Costs to be Allocated by Function.....	19
Detail Allocation - BLUE SHEETS.....	21
Detail Allocation - MAIL.....	23
Detail Allocation - VIDEO/TV.....	26
Detail Allocation - GENERAL GOVERNMENT.....	27
Departmental Cost Allocation Summary.....	28
 NON-DEPART'L	
Narrative.....	31
Costs to be Allocated.....	32
Schedule of Costs to be Allocated by Function.....	33
Detail Allocation - AUDIT SERVICES.....	35
Detail Allocation - OTHER CHARGES.....	38
Detail Allocation - UNEMPLOYMENT CLAIMS.....	39
Detail Allocation - COST/IMPACT FEE PLAN.....	40
Detail Allocation - CONS/FIN SVS IMP FEE.....	41
Detail Allocation - GENERAL GOVERNMENT.....	42
Departmental Cost Allocation Summary.....	43

Table of Contents

BUDGET SVCS

Narrative.....	49
Costs to be Allocated.....	50
Schedule of Costs to be Allocated by Function.....	51
Detail Allocation - DEPARTMENTAL ADMIN.....	52
Departmental Cost Allocation Summary.....	54

PUB WKS ADMIN

Narrative.....	56
Costs to be Allocated.....	57
Schedule of Costs to be Allocated by Function.....	58
Detail Allocation - DEPARTMENTAL COORD.....	59
Detail Allocation - ADMIN POOL.....	60
Departmental Cost Allocation Summary.....	61

CLK INT AUDIT

Narrative.....	62
Costs to be Allocated.....	63
Schedule of Costs to be Allocated by Function.....	64
Detail Allocation - AUDIT SERVICES.....	65
Departmental Cost Allocation Summary.....	66

CLERK TECH SVS

Narrative.....	67
Costs to be Allocated.....	68
Schedule of Costs to be Allocated by Function.....	69
Detail Allocation - COUNTY APPLICATIONS.....	71
Detail Allocation - OFFICIAL RECORDS.....	72
Detail Allocation - COURT SUPPORT.....	73
Detail Allocation - INTERNAL AUDIT.....	74
Detail Allocation - ONBASE SUPPORT.....	75
Detail Allocation - HUMAN RESOURCES P/R.....	76
Departmental Cost Allocation Summary.....	77

CLERK HUM RES

Narrative.....	79
Costs to be Allocated.....	80
Schedule of Costs to be Allocated by Function.....	81
Detail Allocation - DEPARTMENTAL ADMIN.....	82
Departmental Cost Allocation Summary.....	83

Table of Contents

CLERK FINANCE

Narrative.....	84
Costs to be Allocated.....	85
Schedule of Costs to be Allocated by Function.....	86
Detail Allocation - GENERAL ACCOUNTING.....	88
Detail Allocation - ACCOUNTS PAYABLE.....	91
Detail Allocation - REVENUE.....	94
Detail Allocation - PAYROLL.....	97
Departmental Cost Allocation Summary.....	99

CTY ATTORNEY

Narrative.....	102
Costs to be Allocated.....	103
Schedule of Costs to be Allocated by Function.....	104
Detail Allocation - LEGAL COUNSEL.....	105
Departmental Cost Allocation Summary.....	107

PROCURE MGMT

Narrative.....	109
Costs to be Allocated.....	110
Schedule of Costs to be Allocated by Function.....	111
Detail Allocation - CREDIT CARD PROGRAM.....	112
Detail Allocation - CENTRAL PROCUREMENT.....	114
Detail Allocation - PROJECTS.....	116
Departmental Cost Allocation Summary.....	117

HUMAN RESOURCE

Narrative.....	119
Costs to be Allocated.....	120
Schedule of Costs to be Allocated by Function.....	121
Detail Allocation - RECRUITMENT.....	122
Detail Allocation - INFO SYS/EMP SVCS.....	123
Detail Allocation - BENEFITS.....	125
Departmental Cost Allocation Summary.....	127

MAINT/REP SVCS

Narrative.....	129
Costs to be Allocated.....	130
Schedule of Costs to be Allocated by Function.....	131
Detail Allocation - OTHER BUILDINGS.....	132
Detail Allocation - ADMIN BLDG/OLD CTHSE.....	133
Detail Allocation - COST BY PROECT.....	134
Departmental Cost Allocation Summary.....	136

Table of Contents

COUNTY MANAGER

Narrative..... 138
 Costs to be Allocated..... 139
 Schedule of Costs to be Allocated by Function..... 140
 Detail Allocation - DEPARTMENTAL COORD..... 141
 Detail Allocation - IMPACT FEE SUPPORT..... 143
 Departmental Cost Allocation Summary..... 144

COMMISSIONERS

Narrative..... 146
 Costs to be Allocated..... 147
 Schedule of Costs to be Allocated by Function..... 148
 Detail Allocation - COUNTY COORDINATION..... 149
 Detail Allocation - BLUE SHEETS..... 151
 Detail Allocation - IMPACT FEE SUPPORT..... 153
 Departmental Cost Allocation Summary..... 154

CLERK ADMIN

Narrative..... 156
 Costs to be Allocated..... 157
 Schedule of Costs to be Allocated by Function..... 158
 Detail Allocation - DEPARTMENTAL COORD..... 159
 Departmental Cost Allocation Summary..... 160

COUNTY LANDS

Narrative..... 161
 Costs to be Allocated..... 162
 Schedule of Costs to be Allocated by Function..... 163
 Detail Allocation - DEPARTMENTAL SUPPORT..... 164
 Departmental Cost Allocation Summary..... 165

Allocated Costs by Department

Consolidated

	CDBG	EQUAL EMP OPP	VETERAN'S SVCS	TAX COLLECTOR	CLK CIVIL CRT	CLK CASE PROC	CLK CASE INTAK
Central Service Departments							
BLDG USE ALLO		483					
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	117	272	117	117	117	117	117
NON-DEPART'L	860			271	2,318		
BUDGET SVCS	7,602		7,602	3,040			
PUB WKS ADMIN							
CLK INT AUDIT					6,682		
CLERK TECH SVS				12,714			
CLERK HUM RES					84,077	32,102	16,815
CLERK FINANCE	11,637	1,236	643	3,263	33,698	6,743	3,532
CTY ATTORNEY		6,768		354			
PROCURE MGMT	1,301	44	237	1,777	21		
HUMAN RESOURCE	2,773	1,780	923	31,119			
MAINT/REP SVCS		1,771		88,014			
COUNTY MANAGER	4,534	2,910	1,511				
COMMISSIONERS	2,639	4,512	880				
CLERK ADMIN					182,700	69,758	36,540
COUNTY LANDS							
Total Allocated	31,463	19,776	11,913	140,669	309,613	108,720	57,004

	CLK CT SUPPORT	CLK CT RECORDS	CLK CT SVS DIV	CLK PROBATE	CLK MICRO	CLK RECORDING	CLK DEL TAX
Central Service Departments							
BLDG USE ALLO						16,458	
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	117	117	117	117	117	117	3,365
NON-DEPART'L				445	198	10,448	449
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT			7,041				
CLERK TECH SVS						667,415	
CLERK HUM RES	44,332	13,759	50,446	9,172	6,115	50,446	10,701
CLERK FINANCE	9,311	2,890	10,596	4,100	3,220	77,557	5,262
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS						60,327	
COUNTY MANAGER							
COMMISSIONERS							59,172
CLERK ADMIN	96,332	29,896	109,620	19,931	13,287	109,620	23,252
COUNTY LANDS							
Total Allocated	150,092	46,662	177,820	33,765	22,937	992,388	102,201

Allocated Costs by Department
Consolidated

	CLK JURY	CLK SUP DEPOSIT	CLK APPEALS	CRIM ADM SVCS	COURT DEPT	CLERK OTHER	FUNDS 80 - 951
Central Service Departments							
BLDG USE ALLO					601,873		
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	117	117	117	117			
NON-DEPART'L	629	202				140,127	101,166
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS					4,468,588		
CLERK HUM RES	3,057	7,644	3,057	18,344			
CLERK FINANCE	4,386	3,062	643	3,853	982	660,413	610,326
CTY ATTORNEY					177		
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							68,055
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN	6,644	16,609	6,644	39,863			
COUNTY LANDS							
Total Allocated	14,833	27,634	10,461	62,177	5,071,620	800,540	779,547

	PROP APPRAISER	ELECTIONS	JAIL	SHERIFF	CT SVCS-GEN FD	GUAR AD LITEM	PUB DEFENDER
Central Service Departments							
BLDG USE ALLO			1,041,703	138,894			69,447
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	195	117		1,199			117
NON-DEPART'L	151	162		1,543	252	47	166
BUDGET SVCS	4,561	4,561		9,121	12,162		3,040
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS	6,748	2,273		71	463		
CLERK HUM RES							
CLERK FINANCE	1,138	2,021		26,068	1,289	709	1,708
CTY ATTORNEY	531	398		13,005			
PROCURE MGMT		195		3,381	6,626	21	347
HUMAN RESOURCE	15,635	4,661					
MAINT/REP SVCS	6,467	19,854		743,742			6,834
COUNTY MANAGER							
COMMISSIONERS	1,409			19,724			
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	36,835	34,242	1,041,703	956,748	20,792	777	81,659

Allocated Costs by Department
Consolidated

	STATE ATTORNEY	MED EXAMINER	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	EMER MGMT OPS	EMER RESPONSE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	117	195	3,365		117	142	2,653
NON-DEPART'L	229	673	10,378	87		1,261	8,770
BUDGET SVCS	3,040	12,162	41,047	4,561	7,602	4,561	4,561
PUB WKS ADMIN					79,364		
CLK INT AUDIT		10,419		4,634			31,566
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	2,905	10,507	119,892	1,337	3,853	17,873	114,065
CTY ATTORNEY		1,106	31,452			75,466	53,658
PROCURE MGMT	607	2,167	9,348	21	2,641	33,655	38,965
HUMAN RESOURCE			25,990		5,546	1,479	153,179
MAINT/REP SVCS	14,363	43,826	50,468	43,835		32,106	22,939
COUNTY MANAGER			36,273		9,068	2,267	228,670
COMMISSIONERS		1,409	80,285		5,279	1,784	179,300
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	21,261	82,464	408,498	54,475	113,470	170,594	838,326

	EMER DISPATCH	PS LOGISTICS	PS INFO RESOUR	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	OFF OF SUSTAIN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	421	185		1,393	581	426	117
NON-DEPART'L	1,261	1,261		16,115	400	8,274	225
BUDGET SVCS	4,561	4,561	4,561	9,121	6,081	16,723	10,642
PUB WKS ADMIN							
CLK INT AUDIT				12,365	75,037	25,754	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	28,529	19,507		141,163	9,957	46,115	2,793
CTY ATTORNEY	266	7,785		26,078	33,928	54,322	21,144
PROCURE MGMT	367	1,840	193	36,718	644	82,321	21
HUMAN RESOURCE	18,325	4,135		38,660	9,637	32,433	947
MAINT/REP SVCS	22,939	22,939	22,939	672,224	2,289	24,795	
COUNTY MANAGER	27,356	6,122		50,124	12,091	39,296	1,549
COMMISSIONERS	21,447	4,803		52,422	15,491	28,509	902
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	125,472	73,138	27,693	1,056,383	166,136	358,968	38,340

Allocated Costs by Department
Consolidated

	NAT RES MGMT	CONST & DESIGN	FUND 102 MSTU	FD 104 MSBU OP	ADM OFF OF CTS	HICKEY CREEK	FD 138 SHIP
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,459	1,277		117			
NON-DEPART'L	1,542	3,871	8,571	3,395	5,411	67	
BUDGET SVCS	7,602	3,040	10,642	15,202			
PUB WKS ADMIN	53,912	216,526					
CLK INT AUDIT	665						
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	26,904	13,767	49,528	20,726	45,872	545	
CTY ATTORNEY	42,112	26,276		15,615			1,593
PROCURE MGMT	14,194	21,571	401	401			130
HUMAN RESOURCE	15,528	9,243		1,086			
MAINT/REP SVCS	11,281	4,099					
COUNTY MANAGER	22,670	15,114		1,776			
COMMISSIONERS	37,654	29,931		1,033			
CLERK ADMIN							
COUNTY LANDS		986					
Total Allocated	235,523	345,701	69,142	59,351	51,283	612	1,723

	FD 138 HUM SVS	FD 138 NON-DEP	FD 138 PUB SAF	FD 138 PLAN	FD 138 NAT RES	FD 138 TRA ENG	FD 138 MAINT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES					117		
NON-DEPART'L	360	721	29	26	304	11	2
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	5,061	3,433	318	404	4,766	180	29
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE					3,392		
MAINT/REP SVCS							
COUNTY MANAGER					5,547		
COMMISSIONERS					3,228		
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	5,421	4,154	347	430	17,354	191	31

Allocated Costs by Department
Consolidated

	FD 138 OTHER	FUND 139 OTHER	CANAL MAINT	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		117	1,061	940	1,199	169	117
NON-DEPART'L	1,285	865	2,534	341	16,687	1,118	243
BUDGET SVCS			1,141		25,845	3,040	4,561
PUB WKS ADMIN			5,391	5,391			
CLK INT AUDIT					11,854		15,412
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	5,818	4,231	24,168	7,491	266,847	13,171	4,008
CTY ATTORNEY			885		21,101	1,814	49,588
PROCURE MGMT			1,188	388	31,891	1,081	430
HUMAN RESOURCE		462	10,684	6,414	157,289	3,162	2,312
MAINT/REP SVCS					253,708		4,637
COUNTY MANAGER		756	15,870	9,559	191,944	4,723	3,779
COMMISSIONERS		439	26,426	20,555	131,450	3,707	2,199
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	7,103	6,870	89,348	51,079	1,109,815	31,985	87,286

	PKS & REC 155	PRO/AMAT SPORT	COMM DEVT ADM	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,393		380	380	380	380	380
NON-DEPART'L	16,961		684	5,102	1,261	578	7,685
BUDGET SVCS	10,642		6,081	12,162	3,040	3,040	3,040
PUB WKS ADMIN							
CLK INT AUDIT	12,365						
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	173,748	15,072	11,304	6,905	19,683	9,258	13,722
CTY ATTORNEY	26,076		43,351	44,501	55,825	132,530	16,854
PROCURE MGMT	36,718		17,386	174	239	260	174
HUMAN RESOURCE	66,459	21,693	5,592	3,698	5,839	5,092	6,312
MAINT/REP SVCS	672,224				438	438	438
COUNTY MANAGER	95,579	35,472	9,144	6,046	8,283	7,073	9,068
COMMISSIONERS	78,880	20,647	10,112	8,309	9,611	8,907	10,069
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	1,191,045	92,884	104,034	87,277	104,599	167,556	67,742

Allocated Costs by Department
Consolidated

	PERMIT ISSUANC	BUILDING INSP	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	380	380	380	380	117	380	1,277
NON-DEPART'L	4,517	2,954	3,007	1,010	115	367	10,723
BUDGET SVCS	3,040	3,040	4,561	3,040		4,561	15,202
PUB WKS ADMIN							
CLK INT AUDIT			6,119				
CLERK TECH SVS							83,026
CLERK HUM RES							
CLERK FINANCE	23,908	46,120	46,954	15,775	1,802	5,742	65,878
CTY ATTORNEY	973	3,451	109,527	3,893	442		29,151
PROCURE MGMT	239	304	477	65		21	33,547
HUMAN RESOURCE	6,908	12,633	12,847	4,824	1,228	2,245	16,107
MAINT/REP SVCS	438	438	438	438		438	3,893
COUNTY MANAGER	10,043	19,406	19,754	6,635	756	2,418	21,915
COMMISSIONERS	10,636	16,086	16,288	8,652	439	6,198	33,889
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	61,082	104,812	220,352	44,712	4,899	22,370	314,608

	SPORTS AUTHOR	TRANS ADMIN	LANDSCAPE	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	117	1,061	1,061	1,061	1,061	117	117
NON-DEPART'L		9,861	4,642	2,644	410	3,140	1,481
BUDGET SVCS	7,602	16,723	1,141	1,141	1,141	2,280	2,280
PUB WKS ADMIN		10,783	5,391	10,783	5,391	10,783	10,783
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	963	51,794	14,425	74,301	11,549	33,987	32,929
CTY ATTORNEY		116,251	7,918	6,812	1,548	3,539	
PROCURE MGMT	4,066	19,798	12,623	28,409	2,900	16,108	1,835
HUMAN RESOURCE	1,386	3,814	10,177	52,408	8,141	17,095	16,632
MAINT/REP SVCS	53			25,941	3,389	11,638	11,638
COUNTY MANAGER	2,267	5,668	15,114	77,836	12,091	24,182	23,426
COMMISSIONERS	1,319	20,488	25,987	62,495	24,227	14,075	13,636
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	17,773	256,241	98,479	343,831	71,848	136,944	114,757

Allocated Costs by Department

Consolidated

	TRAFFIC ENGIN	ENGINEER/PLAN	ENG/CONSTR	ENG/DESIGN	GIS	HAZ MAT FD 182	FIRE IMPACT FE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		117	117	117	117	192	
NON-DEPART'L		283	358	170	178	4,940	13,656
BUDGET SVCS		3,040	4,561	4,561	9,121	6,081	
PUB WKS ADMIN		10,783	10,783	10,783			
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE		4,068	8,144	2,440	2,917	8,890	11,211
CTY ATTORNEY	1,991	11,501	6,237	1,239			4,778
PROCURE MGMT	3,096	344	562	279	3,226	1,234	
HUMAN RESOURCE		2,312	4,621	1,386	2,312	4,557	
MAINT/REP SVCS		2,506	2,506	2,506			
COUNTY MANAGER		3,779	7,556	2,267	3,779	6,801	3,147
COMMISSIONERS		2,199	4,399	1,319	2,199	5,338	4,209
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	5,087	40,932	49,844	27,067	23,849	38,033	37,001

	SCHOOL IMP FEE	COM PRK IMP FE	REG PRK IMP FE	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							117
NON-DEPART'L	12,616	13,453	12,085	12,732	12,276	2,110	
BUDGET SVCS	1,521	13,683	3,040	13,683		121,621	9,121
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	6,001	9,697	2,918	5,908	4,190	10,602	4,254
CTY ATTORNEY	575	2,167	266	2,388	1,327		
PROCURE MGMT							
HUMAN RESOURCE							6,124
MAINT/REP SVCS							
COUNTY MANAGER	3,147	3,147	3,147	3,147	3,147		10,013
COMMISSIONERS	4,209	4,209	4,209	4,209	4,217		5,829
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	28,069	46,356	25,665	42,067	25,157	134,333	35,458

Allocated Costs by Department
Consolidated

	CONSER CTY LAN	FUNDS 301-399	SOLID WASTE	AIRPORT & PORT	TOLL FACILITY	TRANSIT	UTILITIES
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	117		2,128	117	117	2,437	10,559
NON-DEPART'L		8,963	25,321	23,958	20,062	28,019	35,253
BUDGET SVCS		53,209	18,243		7,602	18,243	36,487
PUB WKS ADMIN			113,216		10,783		113,215
CLK INT AUDIT			21,684				13,184
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	353	73,313	169,016	378,495	114,890	192,323	452,200
CTY ATTORNEY			27,470		2,035	23,401	78,872
PROCURE MGMT		6,048	36,088		19,672	33,930	130,915
HUMAN RESOURCE	508		44,161	53,821	55,321	125,875	138,423
MAINT/REP SVCS					52,402	45,658	502
COUNTY MANAGER	831		62,722		71,790	191,188	207,814
COMMISSIONERS	484		73,140	157,472	41,788	153,552	311,161
CLERK ADMIN							
COUNTY LANDS						2,933	8,523
Total Allocated	2,293	141,533	593,189	613,863	396,462	817,559	1,537,108

	ITG	GOVT COMMUNICA	DENTAL	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FLEET REPLACE
Central Service Departments							
BLDG USE ALLO	278	1,070	269	269	269		
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	659	148	117	117	117	117	
NON-DEPART'L	1,394	1,519	1,357	2,224	1,278	12,763	1,134
BUDGET SVCS	16,723	4,561	3,040	6,081	15,202	12,162	
PUB WKS ADMIN							
CLK INT AUDIT	31,617				9,882		
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	9,892	10,578	6,321	24,187	10,418	91,452	14,327
CTY ATTORNEY	7,785				483,972	531	
PROCURE MGMT	52,106	1,127		21	237	14,524	
HUMAN RESOURCE	462	1,780	277	3,027	1,341	14,920	
MAINT/REP SVCS	1,951	3,922	984	984	984	27,080	
COUNTY MANAGER	756	2,910	453	4,950	2,192	24,179	
COMMISSIONERS	10,301	2,285	264	2,881	1,275	14,075	
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	133,924	29,900	13,082	44,741	527,167	211,803	15,461

Allocated Costs by Department
Consolidated

	LAW ENF TRUST	FD 190 ANIM TR	FD 632 MOSQ CO	FUND 661 BONDS	FUND 699 OPEB	FUND 700 GOVT	FD 951 LT DEBT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							
NON-DEPART'L	490	1,049	1,043	20	2	49	9
BUDGET SVCS	3,041						
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	2,560	13,708	8,051	311	8	221	39
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	6,091	14,757	9,094	331	10	270	48

	VIDEO/CABLE TV	FIXED ASSETS	CONTRACTS CHG	GENERAL GOVT	ALL OTHERS	Sub-total	Reimbursement
Central Service Departments							
BLDG USE ALLO					237,332	2,108,345	
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	158,506			592,333		802,970	108,361
NON-DEPART'L		3,118		12,712,827	8,402	13,408,004	
BUDGET SVCS						744,930	
PUB WKS ADMIN						684,061	
CLK INT AUDIT			166,434		463	463,177	511,079
CLERK TECH SVS				94,349	11,078	5,346,725	
CLERK HUM RES						350,067	
CLERK FINANCE		14,084			94,689	4,944,544	
CTY ATTORNEY	177		263,025		1,723	2,009,524	
PROCURE MGMT						773,885	
HUMAN RESOURCE						1,299,152	
MAINT/REP SVCS			7,581,377		33,640	10,733,733	
COUNTY MANAGER						1,728,547	
COMMISSIONERS						1,952,762	
CLERK ADMIN						760,696	
COUNTY LANDS				1,124,941		1,137,383	
Total Allocated	158,683	17,202	8,010,836	14,524,450	387,327	49,248,505	619,440

Allocated Costs by Department
Consolidated

	Total
Central Service Departments	
BLDG USE ALLO	2,108,345
EQUIP USE ALLO	
CLERK MINUTES	
PUB RESOURCES	911,331
NON-DEPART'L	13,408,004
BUDGET SVCS	744,930
PUB WKS ADMIN	684,061
CLK INT AUDIT	974,256
CLERK TECH SVS	5,346,725
CLERK HUM RES	350,067
CLERK FINANCE	4,944,544
CTY ATTORNEY	2,009,524
PROCURE MGMT	773,885
HUMAN RESOURCE	1,299,152
MAINT/REP SVCS	10,733,733
COUNTY MANAGER	1,728,547
COMMISSIONERS	1,952,762
CLERK ADMIN	760,696
COUNTY LANDS	1,137,383

Total Allocated	49,867,945
	=====

LEE COUNTY, FLORIDA - FULL 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	2,582,229		
CLERK MINUTES	332,921		
PUB RESOURCES	920,949	-70,553	
NON-DEPART'L	13,766,709		
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	
COUNTY MANAGER	1,292,071		
COMMISSIONERS	1,217,143		
CLERK ADMIN	789,704		
COUNTY LANDS	869,039		
CDBG			31,463
EQUAL EMP OPP			19,776
VETERAN'S SVCS			11,913
TAX COLLECTOR			140,669
CLK CIVIL CRT			309,613
CLK CASE PROC			108,720
CLK CASE INTAK			57,004
CLK CT SUPPORT			150,092
CLK CT RECORDS			46,662
CLK CT SVS DIV			177,820
CLK PROBATE			33,765
CLK MICRO			22,937
CLK RECORDING			992,388
CLK DEL TAX			102,201
CLK JURY			14,833
CLK SUP DEPOSI			27,634
CLK APPEALS			10,461
CRIM ADM SVCS			62,177
COURT DEPT			5,071,620
CLERK OTHER			800,540
FUNDS 80 - 951			779,547
PROP APPRAISER			36,835
ELECTIONS			34,242
JAIL			1,041,703
SHERIFF			956,748
CT SVCS-GEN FD			20,792
GUAR'AD LITEM			777
PUB DEFENDER			81,659

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
STATE ATTORNEY			21,261
MED EXAMINER			82,464
HUMAN SERVICES			408,498
STATE HEALTH			54,475
INT SVS FISCAL			113,470
EMER MGMT OPS			170,594
EMER RESPONSE			838,326
EMER DISPATCH			125,472
PS LOGISTICS			73,138
PS INFO RESOUR			27,693
PKS/REC GEN'L			1,056,383
ECONOMIC DEVT			166,136
ANIMAL CONTROL			358,968
OFF OF SUSTAIN			38,340
NAT RES MGMT			235,523
CONST & DESIGN			345,701
FUND 102 MSTU			69,142
FD 104 MSBU OP			59,351
ADM OFF OF CTS			51,283
HICKEY CREEK			612
FD 138 SHIP			1,723
FD 138 HUM SVS			5,421
FD 138 NON-DEP			4,154
FD 138 PUB SAF			347
FD 138 PLAN			430
FD 138 NAT RES			17,354
FD 138 TRA ENG			191
FD 138 MAINT			31
FD 138 OTHER			7,103
FUND 139 OTHER			6,870
CANAL MAINT			89,348
SUR WTR MGMT			51,079
LIBRARIES			1,109,815
E911 IMPLEMENT			31,985
HEARING EXAMIN			87,286
PKS & REC 155			1,191,045
PRO/AMAT SPORT			92,884
COMM DEVT ADM			104,034
PLANNING 155			87,277
DEVT REVIEW			104,599
REZONE & DRI'S			167,556
ENV SCIENCES			67,742
PERMIT ISSUANC			61,082
BUILDING INSP			104,812
CODE ENFORCE			220,352
PLANS REVIEW			44,712
ADM FEE COLLEC			4,899
ZONING REVIEW			22,370

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/13
 Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
VCB			314,608
SPORTS AUTHOR			17,773
TRANS ADMIN			256,241
LANDSCAPE			98,479
ROADWAY/PIPE			343,831
BRIDGE OPS			71,848
TRAF OPS/SIGNA			136,944
TRAF SIGN/MARK			114,757
TRAFFIC ENGIN			5,087
ENGINEER/PLAN			40,932
ENG/CONSTR			49,844
ENG/DESIGN			27,067
GIS			23,849
HAZ MAT FD 182			38,033
FIRE IMPACT FE			37,001
SCHOOL IMP FEE			28,069
COM PRK IMP FE			46,356
REG PRK IMP FE			25,665
ROADS IMP FEE			42,067
EMS IMPACT FEE			25,157
FUNDS 201-299			134,333
CONSER PKS/REC			35,458
CONSER CTY LAN			2,293
FUNDS 301-399			141,533
SOLID WASTE			593,189
AIRPORT & PORT			613,863
TOLL FACILITY			396,462
TRANSIT			817,559
UTILITIES			1,537,108
ITG			133,924
GOVT COMMUNICA			29,900
DENTAL			13,082
GROUP MEDICAL			44,741
GEN LIABILITY			527,167
FLEET MGMT			211,803
FLEET REPLACE			15,461
LAW ENF TRUST			6,091
FD 190 ANIM TR			14,757
FD 632 MOSQ CO			9,094
FUND 661 BONDS			331
FUND 699 OPEB			10
FUND 700 GOVT			270
FD 951 LT DEBT			48
VIDEO/CABLE TV			158,683
FIXED ASSETS			17,202
CONTRACTS CHG			8,010,836
GENERAL GOVT			14,524,450
ALL OTHERS			387,327
Reimbursement			640,576
Total	53,038,619	-3,149,538	49,889,081

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
Departments							
BLDG USE ALLO	-2,456,709						
EQUIP USE ALLO		-2,582,229					
CLERK MINUTES	3,271	297	-514,355	2,974	181		
PUB RESOURCES	6,217	32,197		-965,234	423	3,854	
NON-DEPART'L					-13,783,161		
BUDGET SVCS	2,561			581	5,232	-844,564	
PUB WKS ADMIN		2,018		195	500	4,561	-865,235
CLK INT AUDIT				117	314		
CLERK TECH SVS	17,031	972,880		117	612		
CLERK HUM RES		186		117	17		
CLERK FINANCE	12,645	1,388		3,365	992		
CTY ATTORNEY	18,483	781		7,697	9,094	16,723	
PROCURE MGMT		1,129		1,741	239	7,602	
HUMAN RESOURCE	8,139	3,958		1,277	807	4,561	
MAINT/REP SVCS		1,565,776		195	15,194	7,602	90,587
COUNTY MANAGER	16,260	1,104		4,371	339,138	33,446	
COMMISSIONERS	26,563	515	514,355	6,073	1,600	7,602	
CLERK ADMIN	237,194			117	576	6,081	
COUNTY LANDS				3,830	238	7,602	90,587
CDBG				117	860	7,602	
EQUAL EMP OPP	483			272			
VETERAN'S SVCS				117		7,602	
TAX COLLECTOR				117	271	3,040	
CLK CIVIL CRT				117	2,318		
CLK CASE PROC				117			
CLK CASE INTAK				117			
CLK CT SUPPORT				117			
CLK CT RECORDS				117			
CLK CT SVS DIV				117			
CLK PROBATE				117	445		
CLK MICRO				117	198		
CLK RECORDING	16,458			117	10,448		
CLK DEL TAX				3,365	449		
CLK JURY				117	629		
CLK SUP DEPOSI				117	202		
CLK APPEALS				117			
CRIM ADM SVCS				117			
COURT DEPT	601,873						
CLERK OTHER					140,127		
FUNDS 80 - 951					101,166		
PROP APPRAISER				195	151	4,561	
ELECTIONS				117	162	4,561	
JAIL	1,041,703						
SHERIFF	138,894			1,199	1,543	9,121	
CT SVCS-GEN FD					252	12,162	
GUAR AD LITEM					47		
PUB DEFENDER	69,447			117	166	3,040	
STATE ATTORNEY				117	229	3,040	

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
Departments							
MED EXAMINER				195	673	12,162	
HUMAN SERVICES				3,365	10,378	41,047	
STATE HEALTH					87	4,561	
INT SVS FISCAL				117		7,602	79,364
EMER MGMT OPS				142	1,261	4,561	
EMER RESPONSE				2,653	8,770	4,561	
EMER DISPATCH				421	1,261	4,561	
PS LOGISTICS				185	1,261	4,561	
PS INFO RESOUR						4,561	
PKS/REC GEN'L				1,393	16,115	9,121	
ECONOMIC DEVT				581	400	6,081	
ANIMAL CONTROL				426	8,274	16,723	
OFF OF SUSTAIN				117	225	10,642	
NAT RES MGMT				1,459	1,542	7,602	53,912
CONST & DESIGN				1,277	3,871	3,040	216,526
FUND 102 MSTU					8,571	10,642	
FD 104 MSBU OP				117	3,395	15,202	
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				117	304		
FD 138 TRA ENG					11		
FD 138 MAINT					2		
FD 138 OTHER					1,285		
FUND 139 OTHER				117	865		
CANAL MAINT				1,061	2,534	1,141	5,391
SUR WTR MGMT				940	341		5,391
LIBRARIES				1,199	16,687	25,845	
E911 IMPLEMENT				169	1,118	3,040	
HEARING EXAMIN				117	243	4,561	
PKS & REC 155				1,393	16,961	10,642	
PRO/AMAT SPORT							
COMM DEVT ADM				380	684	6,081	
PLANNING 155				380	5,102	12,162	
DEVT REVIEW				380	1,261	3,040	
REZONE & DRI'S				380	578	3,040	
ENV SCIENCES				380	7,685	3,040	
PERMIT ISSUANC				380	4,517	3,040	
BUILDING INSP				380	2,954	3,040	
CODE ENFORCE				380	3,007	4,561	
PLANS REVIEW				380	1,010	3,040	
ADM FEE COLLEC				117	115		
ZONING REVIEW				380	367	4,561	
VCB				1,277	10,723	15,202	

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
Departments							
SPORTS AUTHOR				117		7,602	
TRANS ADMIN				1,061	9,861	16,723	10,783
LANDSCAPE				1,061	4,642	1,141	5,391
ROADWAY/PIPE				1,061	2,644	1,141	10,783
BRIDGE OPS				1,061	410	1,141	5,391
TRAF OPS/SIGNA				117	3,140	2,280	10,783
TRAF SIGN/MARK				117	1,481	2,280	10,783
TRAFFIC ENGIN							
ENGINEER/PLAN				117	283	3,040	10,783
ENG/CONSTR				117	358	4,561	10,783
ENG/DESIGN				117	170	4,561	10,783
GIS				117	178	9,121	
HAZ MAT FD 182				192	4,940	6,081	
FIRE IMPACT FE					13,656		
SCHOOL IMP FEE					12,616	1,521	
COM PRK IMP FE					13,453	13,683	
REG PRK IMP FE					12,085	3,040	
ROADS IMP FEE					12,732	13,683	
EMS IMPACT FEE					12,276		
FUNDS 201-299					2,110	121,621	
CONSER PKS/REC				117		9,121	
CONSER CTY LAN				117			
FUNDS 301-399					8,963	53,209	
SOLID WASTE				2,128	25,321	18,243	113,216
AIRPORT & PORT				117	23,958		
TOLL FACILITY				117	20,062	7,602	10,783
TRANSIT				2,437	28,019	18,243	
UTILITIES				10,559	35,253	36,487	113,215
ITG	278			659	1,394	16,723	
GOVT COMMUNICA	1,070			148	1,519	4,561	
DENTAL	269			117	1,357	3,040	
GROUP MEDICAL	269			117	2,224	6,081	
GEN LIABILITY	269			117	1,278	15,202	
FLEET MGMT				117	12,763	12,162	
FLEET REPLACE					1,134		
LAW ENF TRUST					490	3,041	
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				158,506			
FIXED ASSETS					3,118		
CONTRACTS CHG							
GENERAL GOVT				592,333	12,712,827		
ALL OTHERS	237,332				8,402		
Reimbursement				129,497			
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES		86,038	8,584	3,038			
PUB RESOURCES	36			8,459	5,237	2,272	5,360
NON-DEPART'L				16,045		407	
BUDGET SVCS		86,038		2,774	11,733	903	3,976
PUB WKS ADMIN				6,944	6,983	2,087	3,931
CLK INT AUDIT	-1,025,928	236,696	18,599	6,559			
CLERK TECH SVS	102	-5,809,315	57,229	20,656			
CLERK HUM RES		14,552	-506,327	2,973			
CLERK FINANCE	11,085		67,262	-5,246,952			
CTY ATTORNEY	17,715			15,650	-2,794,284	5,461	12,727
PROCURE MGMT	3,252			6,055	76,881	-877,124	5,243
HUMAN RESOURCE				10,517	78,518	3,002	-1,398,776
MAINT/REP SVCS	6,810			167,538	13,492	48,721	54,813
COUNTY MANAGER				11,409	37,202	10,965	4,378
COMMISSIONERS	768	34,924		12,985	472,082	26,151	4,621
CLERK ADMIN	11,904	4,342	4,586	5,562	6,945	21	
COUNTY LANDS				5,244	75,687	3,249	4,575
CDBG				11,637		1,301	2,773
EQUAL EMP OPP				1,236	6,768	44	1,780
VETERAN'S SVCS				643		237	923
TAX COLLECTOR		12,714		3,263	354	1,777	31,119
CLK CIVIL CRT	6,682		84,077	33,698		21	
CLK CASE PROC			32,102	6,743			
CLK CASE INTAK			16,815	3,532			
CLK CT SUPPORT			44,332	9,311			
CLK CT RECORDS			13,759	2,890			
CLK CT SVS DIV	7,041		50,446	10,596			
CLK PROBATE			9,172	4,100			
CLK MICRO			6,115	3,220			
CLK RECORDING		667,415	50,446	77,557			
CLK DEL TAX			10,701	5,262			
CLK JURY			3,057	4,386			
CLK SUP DEPOSI			7,644	3,062			
CLK APPEALS			3,057	643			
CRIM ADM SVCS			18,344	3,853			
COURT DEPT		4,468,588		982	177		
CLERK OTHER				660,413			
FUNDS 80 - 951				610,326			
PROP APPRAISER		6,748		1,138	531		15,635
ELECTIONS		2,273		2,021	398	195	4,661
JAIL							
SHERIFF		71		26,068	13,005	3,381	
CT SVCS-GEN FD		463		1,289		6,626	
GUAR AD LITEM				709		21	
PUB DEFENDER				1,708		347	
STATE ATTORNEY				2,905		607	

Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE
MED EXAMINER	10,419			10,507	1,106	2,167	
HUMAN SERVICES				119,892	31,452	9,348	25,990
STATE HEALTH	4,634			1,337		21	
INT SVS FISCAL				3,853		2,641	5,546
EMER MGMT OPS				17,873	75,466	33,655	1,479
EMER RESPONSE	31,566			114,065	53,658	38,965	153,179
EMER DISPATCH				28,529	266	367	18,325
PS LOGISTICS				19,507	7,785	1,840	4,135
PS INFO RESOUR						193	
PKS/REC GEN'L	12,365			141,163	26,078	36,718	38,660
ECONOMIC DEVT	75,037			9,957	33,928	644	9,637
ANIMAL CONTROL	25,754			46,115	54,322	82,321	32,433
OFF OF SUSTAIN				2,793	21,144	21	947
NAT RES MGMT	665			26,904	42,112	14,194	15,528
CONST & DESIGN				13,767	26,276	21,571	9,243
FUND 102 MSTU				49,528		401	
FD 104 MSBU OP				20,726	15,615	401	1,086
ADM OFF OF CTS				45,872			
HICKEY CREEK				545			
FD 138 SHIP					1,593	130	
FD 138 HUM SVS				5,061			
FD 138 NON-DEP				3,433			
FD 138 PUB SAF				318			
FD 138 PLAN				404			
FD 138 NAT RES				4,766			3,392
FD 138 TRA ENG				180			
FD 138 MAINT				29			
FD 138 OTHER				5,818			
FUND 139 OTHER				4,231			462
CANAL MAINT				24,168	885	1,188	10,684
SUR WTR MGMT				7,491		388	6,414
LIBRARIES	11,854			266,847	21,101	31,891	157,289
E911 IMPLEMENT				13,171	1,814	1,081	3,162
HEARING EXAMIN	15,412			4,008	49,588	430	2,312
PKS & REC 155	12,365			173,748	26,076	36,718	66,459
PRO/AMAT SPORT				15,072			21,693
COMM DEVT ADM				11,304	43,351	17,386	5,592
PLANNING 155				6,905	44,501	174	3,698
DEVT REVIEW				19,683	55,825	239	5,839
REZONE & DRI'S				9,258	132,530	260	5,092
ENV SCIENCES				13,722	16,854	174	6,312
PERMIT ISSUANC				23,908	973	239	6,908
BUILDING INSP				46,120	3,451	304	12,633
CODE ENFORCE	6,119			46,954	109,527	477	12,847
PLANS REVIEW				15,775	3,893	65	4,824
ADM FEE COLLEC				1,802	442		1,228
ZONING REVIEW				5,742		21	2,245
VCB		83,026		65,878	29,151	33,547	16,107

Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE
SPORTS AUTHOR				963		4,066	1,386
TRANS ADMIN				51,794	116,251	19,798	3,814
LANDSCAPE				14,425	7,918	12,623	10,177
ROADWAY/PIPE				74,301	6,812	28,409	52,408
BRIDGE OPS				11,549	1,548	2,900	8,141
TRAF OPS/SIGNA				33,987	3,539	16,108	17,095
TRAF SIGN/MARK				32,929		1,835	16,632
TRAFFIC ENGIN					1,991	3,096	
ENGINEER/PLAN				4,068	11,501	344	2,312
ENG/CONSTR				8,144	6,237	562	4,621
ENG/DESIGN				2,440	1,239	279	1,386
GIS				2,917		3,226	2,312
HAZ MAT FD 182				8,890		1,234	4,557
FIRE IMPACT FE				11,211	4,778		
SCHOOL IMP FEE				6,001	575		
COM PRK IMP FE				9,697	2,167		
REG PRK IMP FE				2,918	266		
ROADS IMP FEE				5,908	2,388		
EMS IMPACT FEE				4,190	1,327		
FUNDS 201-299				10,602			
CONSER PKS/REC				4,254			6,124
CONSER CTY LAN				353			508
FUNDS 301-399				73,313		6,048	
SOLID WASTE	21,684			169,016	27,470	36,088	44,161
AIRPORT & PORT				378,495			53,821
TOLL FACILITY				114,890	2,035	19,672	55,321
TRANSIT				192,323	23,401	33,930	125,875
UTILITIES	13,184			452,200	78,872	130,915	138,423
ITG	31,617			9,892	7,785	52,106	462
GOVT COMMUNICA				10,578		1,127	1,780
DENTAL				6,321			277
GROUP MEDICAL				24,187		21	3,027
GEN LIABILITY	9,882			10,418	483,972	237	1,341
FLEET MGMT				91,452	531	14,524	14,920
FLEET REPLACE				14,327			
LAW ENF TRUST				2,560			
FD 190 ANIM TR				13,708			
FD 632 MOSQ CO				8,051			
FUND 661 BONDS				311			
FUND 699 OPEB				8			
FUND 700 GOVT				221			
FD 951 LT DEBT				39			
VIDEO/CABLE TV					177		
FIXED ASSETS				14,084			
CONTRACTS CHG	166,434				263,025		
GENERAL GOVT		94,349					
ALL OTHERS	463	11,078		94,689	1,723		
Reimbursement	511,079						
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

Departments	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
BLDG USE ALLO						
EQUIP USE ALLO						
CLERK MINUTES	10,101		47,582	19,368		
PUB RESOURCES	20,641	8,338	19,136		2,668	
NON-DEPART'L						
BUDGET SVCS	7,907	6,513	10,240			
PUB WKS ADMIN	930	6,442	4,538			
CLK INT AUDIT				41,965		
CLERK TECH SVS	52,579			129,122		
CLERK HUM RES				16,140		
CLERK FINANCE	39,038		47,582	142,034		
CTY ATTORNEY	59,429	19,325	121,241			
PROCURE MGMT	162	8,589	28,332			
HUMAN RESOURCE	25,864	10,629	22,613			
MAINT/REP SVCS	-11,161,942	79,448	43,134			
COUNTY MANAGER	67,149	-1,882,868	65,375			
COMMISSIONERS	101,578	7,556	-2,434,516			
CLERK ADMIN	42,293			-1,109,325		
COUNTY LANDS	538	7,481	71,981		-1,140,051	
CDBG		4,534	2,639			31,463
EQUAL EMP OPP	1,771	2,910	4,512			19,776
VETERAN'S SVCS		1,511	880			11,913
TAX COLLECTOR	88,014					140,669
CLK CIVIL CRT				182,700		309,613
CLK CASE PROC				69,758		108,720
CLK CASE INTAK				36,540		57,004
CLK CT SUPPORT				96,332		150,092
CLK CT RECORDS				29,896		46,662
CLK CT SVS DIV				109,620		177,820
CLK PROBATE				19,931		33,765
CLK MICRO				13,287		22,937
CLK RECORDING	60,327			109,620		992,388
CLK DEL TAX			59,172	23,252		102,201
CLK JURY				6,644		14,833
CLK SUP DEPOSI				16,609		27,634
CLK APPEALS				6,644		10,461
CRIM ADM SVCS				39,863		62,177
COURT DEPT						5,071,620
CLERK OTHER						800,540
FUNDS 80 - 951	68,055					779,547
PROP APPRAISER	6,467		1,409			36,835
ELECTIONS	19,854					34,242
JAIL						1,041,703
SHERIFF	743,742		19,724			956,748
CT SVCS-GEN FD						20,792
GUAR AD LITEM						777
PUB DEFENDER	6,834					81,659
STATE ATTORNEY	14,363					21,261

Detail of Allocated Costs

Departments	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
MED EXAMINER	43,826		1,409			82,464
HUMAN SERVICES	50,468	36,273	80,285			408,498
STATE HEALTH	43,835					54,475
INT SVS FISCAL		9,068	5,279			113,470
EMER MGMT OPS	32,106	2,267	1,784			170,594
EMER RESPONSE	22,939	228,670	179,300			838,326
EMER DISPATCH	22,939	27,356	21,447			125,472
PS LOGISTICS	22,939	6,122	4,803			73,138
PS INFO RESOUR	22,939					27,693
PKS/REC GEN'L	672,224	50,124	52,422			1,056,383
ECONOMIC DEVT	2,289	12,091	15,491			166,136
ANIMAL CONTROL	24,795	39,296	28,509			358,968
OFF OF SUSTAIN		1,549	902			38,340
NAT RES MGMT	11,281	22,670	37,654			235,523
CONST & DESIGN	4,099	15,114	29,931		986	345,701
FUND 102 MSTU						69,142
FD 104 MSBU OP		1,776	1,033			59,351
ADM OFF OF CTS						51,283
HICKEY CREEK						612
FD 138 SHIP						1,723
FD 138 HUM SVS						5,421
FD 138 NON-DEP						4,154
FD 138 PUB SAF						347
FD 138 PLAN						430
FD 138 NAT RES		5,547	3,228			17,354
FD 138 TRA ENG						191
FD 138 MAINT						31
FD 138 OTHER						7,103
FUND 139 OTHER		756	439			6,870
CANAL MAINT		15,870	26,426			89,348
SUR WTR MGMT		9,559	20,555			51,079
LIBRARIES	253,708	191,944	131,450			1,109,815
E911 IMPLEMENT		4,723	3,707			31,985
HEARING EXAMIN	4,637	3,779	2,199			87,286
PKS & REC 155	672,224	95,579	78,880			1,191,045
PRO/AMAT SPORT		35,472	20,647			92,884
COMM DEVT ADM		9,144	10,112			104,034
PLANNING 155		6,046	8,309			87,277
DEVT REVIEW	438	8,283	9,611			104,599
REZONE & DRI'S	438	7,073	8,907			167,556
ENV SCIENCES	438	9,068	10,069			67,742
PERMIT ISSUANC	438	10,043	10,636			61,082
BUILDING INSP	438	19,406	16,086			104,812
CODE ENFORCE	438	19,754	16,288			220,352
PLANS REVIEW	438	6,635	8,652			44,712
ADM FEE COLLEC		756	439			4,899
ZONING REVIEW	438	2,418	6,198			22,370
VCB	3,893	21,915	33,889			314,608

Detail of Allocated Costs

Departments	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
SPORTS AUTHOR	53	2,267	1,319			17,773
TRANS ADMIN		5,668	20,488			256,241
LANDSCAPE		15,114	25,987			98,479
ROADWAY/PIPE	25,941	77,836	62,495			343,831
BRIDGE OPS	3,389	12,091	24,227			71,848
TRAF OPS/SIGNA	11,638	24,182	14,075			136,944
TRAF SIGN/MARK	11,638	23,426	13,636			114,757
TRAFFIC ENGIN						5,087
ENGINEER/PLAN	2,506	3,779	2,199			40,932
ENG/CONSTR	2,506	7,556	4,399			49,844
ENG/DESIGN	2,506	2,267	1,319			27,067
GIS		3,779	2,199			23,849
HAZ MAT FD 182		6,801	5,338			38,033
FIRE IMPACT FE		3,147	4,209			37,001
SCHOOL IMP FEE		3,147	4,209			28,069
COM PRK IMP FE		3,147	4,209			46,356
REG PRK IMP FE		3,147	4,209			25,665
ROADS IMP FEE		3,147	4,209			42,067
EMS IMPACT FEE		3,147	4,217			25,157
FUNDS 201-299						134,333
CONSER PKS/REC		10,013	5,829			35,458
CONSER CTY LAN		831	484			2,293
FUNDS 301-399						141,533
SOLID WASTE		62,722	73,140			593,189
AIRPORT & PORT			157,472			613,863
TOLL FACILITY	52,402	71,790	41,788			396,462
TRANSIT	45,658	191,188	153,552		2,933	817,559
UTILITIES	502	207,814	311,161		8,523	1,537,108
ITG	1,951	756	10,301			133,924
GOVT COMMUNICA	3,922	2,910	2,285			29,900
DENTAL	984	453	264			13,082
GROUP MEDICAL	984	4,950	2,881			44,741
GEN LIABILITY	984	2,192	1,275			527,167
FLEET MGMT	27,080	24,179	14,075			211,803
FLEET REPLACE						15,461
LAW ENF TRUST						6,091
FD 190 ANIM TR						14,757
FD 632 MOSQ CO						9,094
FUND 661 BONDS						331
FUND 699 OPEB						10
FUND 700 GOVT						270
FD 951 LT DEBT						48
VIDEO/CABLE TV						158,683
FIXED ASSETS						17,202
CONTRACTS CHG	7,581,377					8,010,836
GENERAL GOVT					1,124,941	14,524,450
ALL OTHERS	33,640					387,327
Reimbursement						640,576
Total	0	0	0	0	0	49,889,081

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
CLERK MINUTES	
BCC SUPPORT	DIRECT ASSIGNMENT
PUB RESOURCES	
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
MAIL	NUMBER OF DEPARTMENTS USING SERVICE
VIDEO/TV	DIRECT ASSIGNMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
NON-DEPART'L	
AUDIT SERVICES	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
OTHER CHARGES	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
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
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

Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
CLERK HUM RES	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES PER DEPARTMENT
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
COUNTY MANAGER	
DEPARTMENTAL COORD	NUMBER OF EMPLOYEES PER DEPARTMENT EXCL PORT
IMPACT FEE SUPPORT	NUMBER OF IMPACT FEE AREAS SUPPORTED
COMMISSIONERS	
COUNTY COORDINATION	NUMBER OF FULL TIME EMPLOYEES PER DEPARTMENT
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
IMPACT FEE SUPPORT	NUMBER OF IMPACT FEE AREAS SUPPORTED
CLERK ADMIN	
DEPARTMENTAL COORD	NUMBER OF CLERK'S EMPLOYEES PER DEPARTMENT

Summary of Allocation Basis

Department	Basis of Allocation
-----	-----

COUNTY LANDS

DEPARTMENTAL SUPPORT	SUPPORT HOURS PER DEPARTMENT
----------------------	------------------------------

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
CLERK MINUTES	2,436.00	2.307	3,271		3,271		3,271
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
COUNTY MANAGER	12,109.00	11.466	16,260		16,260		16,260
COMMISSIONERS	19,781.00	18.731	26,563		26,563		26,563
CLERK ADMIN	4,248.00	4.022	5,704		5,704		5,704
EQUAL EMP OPP	360.00	0.341	483		483		483
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 CTSE	JUSTICE CENTER
CLERK MINUTES	3,271	3,271	
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	
COUNTY MANAGER	16,260	16,260	
COMMISSIONERS	26,563	26,563	
CLERK ADMIN	237,194	5,704	231,490
EQUAL EMP OPP	483	483	
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:	2,582,229			2,582,229
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,582,229	0		2,582,229
	=====	=====		=====

EQUIP USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	2,582,229		2,582,229
Departmental			
Expenditures:	2,582,229		2,582,229
Functional Cost:	2,582,229		2,582,229
1st Allocation:	2,582,229		2,582,229
	-----		-----
2nd Allocation:	0		

Total Allocated:	2,582,229		2,582,229
	=====		=====

EQUIP USE ALLO
Detail Allocation of
EQUIPMENT/FURN/FIX

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	297.00	0.012	297		297		297
PUB RESOURCES	32,197.00	1.247	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	37.676	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	60.637	1,565,776		1,565,776		1,565,776
COUNTY MANAGER	1,104.00	0.043	1,104		1,104		1,104
COMMISSIONERS	515.00	0.020	515		515		515
Total:	2,582,229.00	100.000	2,582,229		2,582,229		2,582,229
	=====	=====	=====	=====	=====	=====	=====

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
CLERK MINUTES	297	297
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
COUNTY MANAGER	1,104	1,104
COMMISSIONERS	515	515

Reimbursement:

Total:	2,582,229	2,582,229
	=====	=====

FISCAL 2013
CLERK - MINUTES
NATURE AND EXTENT OF SERVICES

The Clerk's Minutes Division records the minutes of the Board of County Commissioner's meetings. Costs associated with this activity have been directly assigned to the County Commissioner's cost center for further distribution.

CLERK MINUTES
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	332,921			332,921
Allocated Additions:				
BLDG USE ALLO	3,271		3,271	
EQUIP USE ALLO	297		297	
PUB RESOURCES		2,974	2,974	
NON-DEPART'L		181	181	
CLERK TECH SVS		86,038	86,038	
CLERK HUM RES		8,584	8,584	
CLERK FINANCE		3,038	3,038	
MAINT/REP SVCS		10,101	10,101	
COMMISSIONERS		47,582	47,582	
CLERK ADMIN		19,368	19,368	
Total Allocated Additions:	3,568	177,866	181,434	181,434
Total to be Allocated:	336,489	177,866		514,355
	=====	=====		=====

CLERK MINUTES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BCC SUPPORT
Expenses:			
MIN513000004.501210	341,622		341,622
REVENUES	-8,701		-8,701
Departmental			
Expenditures:	332,921		332,921
Functional Cost:	332,921		332,921
Additions 1st			
Others:	3,568	3,568	3,568
Reallocate Admin:		-3,568	
1st Allocation:	336,489		336,489
	-----		-----
Additions 2nd			
Others:	177,866	177,866	177,866
Reallocate Admin:		-177,866	
2nd Allocation:	177,866		177,866
	-----		-----
Total Allocated:	514,355		514,355
	=====		=====

CLERK MINUTES
 Detail Allocation of
 BCC SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COMMISSIONERS	100.00	100.000	336,489		336,489	177,866	514,355
Total:	100.00	100.000	336,489		336,489	177,866	514,355
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: CLERK'S OFFICE

CLERK MINUTES

Departmental Cost Allocation Summary

Departments	Total	BCC SUPPORT
COMMISSIONERS	514,355	514,355
Reimbursement:		
Total:	514,355	514,355
	-----	-----

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. The mail room serves all County agencies. It is the responsibility of the mail room to receive, sort, deliver and pick up mail. A postage meter stamps all out-going mail. Costs associated with this function have been allocated based on the number of departments using this service. Expenditures have been adjusted to a zero balance and only incoming overhead costs have been allocated. 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:				
BLDG 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	
COUNTY MANAGER		8,338	8,338	
COMMISSIONERS		19,136	19,136	
COUNTY LANDS		2,668	2,668	
Total Allocated Additions:	38,414	77,345	115,759	115,759
Total to be Allocated:	888,810	77,345		966,155
	=====	=====		=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BLUE SHEETS	MAIL	VIDEO/TV
Expenses:					
SALARIES & WAGES	462,746		37,019	55,530	78,667
FRINGE BENEFITS	245,249		19,620	29,430	41,692
DATA PROCESS/NETWORK	69,269		5,542	8,312	11,776
TRAVEL	399		32	48	68
MOTOR POOL CHARGE	4,171		333	501	709
TELEPHONE	13,950		1,115	1,674	2,372
POSTAGE AND FREIGHT	165,493			165,493	
PRINTING SUPPLIES	4,660				
SUPPLIES	2,543		204	305	432
MINOR EQUIPMENT	875		70	105	149
EQUIPMENT RENTAL	11,792		943	1,415	2,005
EQUIP MAINTENANCE	16,852		1,348	2,022	2,865
REFERENCE MATERIALS	452		36	54	77
ADVERTISING	33,658	33,658			
SELF INSURANCE/BONDS	4,770		382	572	811
INTERNAL POSTAGE	-140,074			-140,074	
INT/EXT PRINT/XEROX	-349				
OTHER REVENUES	-17,045		-1,364	-2,045	-2,898
COUNTY FUNCTION	36,895	36,895			
PRINTING	1,099		88	132	187
OTHER CHARGES	1,523		122	183	259
INTERNAL REPAIR	2,021		161	243	344
Departmental					
Expenditures:	920,949	70,553	65,651	123,900	139,515
Deductions:	-70,553	-70,553			
Functional Cost:	850,396		65,651	123,900	139,515
Additions 1st					
Others:	38,414	38,414	2,966	5,597	6,302
Reallocate Admin:		-38,414			
1st Allocation:	888,810		68,617	129,497	145,817

Additions 2nd					
Others:	77,345	77,345	5,970	11,232	12,689
Reallocate Admin:		-77,345			
2nd Allocation:	77,345		5,970	11,232	12,689

Total Allocated:	966,155		74,587	140,729	158,506
=====					

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

GENERAL GOVERNMENT

Expenses:

SALARIES & WAGES	291,530
FRINGE BENEFITS	154,507
DATA PROCESS/NETWORK	43,639
TRAVEL	251
MOTOR POOL CHARGE	2,628
TELEPHONE	8,789
POSTAGE AND FREIGHT	
PRINTING SUPPLIES	4,660
SUPPLIES	1,602
MINOR EQUIPMENT	551
EQUIPMENT RENTAL	7,429
EQUIP MAINTENANCE	10,617
REFERENCE MATERIALS	285
ADVERTISING	
SELF INSURANCE/BONDS	3,005
INTERNAL POSTAGE	
INT/EXT PRINT/XEROX	-349
OTHER REVENUES	-10,738
COUNTY FUNCTION	
PRINTING	692
OTHER CHARGES	959
INTERNAL REPAIR	1,273
Departmental	
Expenditures:	521,330
Functional Cost:	521,330
Additions 1st	
Others:	23,549
1st Allocation:	544,879

Additions 2nd	
Others:	47,454
2nd Allocation:	47,454

Total Allocated:	592,333
	=====

PUB RESOURCES
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	42.00	4.334	2,974		2,974		2,974
PUB RESOURCES	13.00	1.342	921		921		921
BUDGET SVCS	6.00	0.619	425		425	39	464
PUB WKS ADMIN	1.00	0.103	71		71	7	78
CLERK FINANCE	42.00	4.334	2,974		2,974	274	3,248
CTY ATTORNEY	98.00	10.114	6,940		6,940	640	7,580
PROCURE MGMT	21.00	2.167	1,487		1,487	137	1,624
HUMAN RESOURCE	15.00	1.548	1,062		1,062	98	1,160
MAINT/REP SVCS	1.00	0.103	71		71	7	78
COUNTY MANAGER	55.00	5.676	3,895		3,895	359	4,254
COMMISSIONERS	77.00	7.946	5,453		5,453	503	5,956
COUNTY LANDS	48.00	4.954	3,399		3,399	314	3,713
EQUAL EMP OPP	2.00	0.206	142		142	13	155
CLK DEL TAX	42.00	4.334	2,974		2,974	274	3,248
PROP APPRAISER	1.00	0.103	71		71	7	78
SHERIFF	14.00	1.445	991		991	91	1,082
MED EXAMINER	1.00	0.103	71		71	7	78
HUMAN SERVICES	42.00	4.334	2,974		2,974	274	3,248
EMER MGMT OPS	0.33	0.034	23		23	2	25
EMER RESPONSE	32.79	3.384	2,322		2,322	214	2,536
EMER DISPATCH	3.92	0.405	278		278	26	304
PS LOGISTICS	0.88	0.091	62		62	6	68
PKS/REC GEN'L	16.50	1.703	1,168		1,168	108	1,276
ECONOMIC DEVT	6.00	0.619	425		425	39	464
ANIMAL CONTROL	4.00	0.413	283		283	26	309
NAT RES MGMT	17.36	1.792	1,229		1,229	113	1,342
CONST & DESIGN	15.00	1.548	1,062		1,062	98	1,160
CANAL MAINT	12.20	1.259	864		864	80	944
SUR WTR MGMT	10.64	1.098	753		753	70	823
LIBRARIES	14.00	1.445	991		991	91	1,082
E911 IMPLEMENT	0.68	0.070	48		48	4	52
PKS & REC 155	16.50	1.703	1,168		1,168	108	1,276
COMM DEVT ADM	3.40	0.351	241		241	22	263
PLANNING 155	3.40	0.351	241		241	22	263
DEVT REVIEW	3.40	0.351	241		241	22	263
REZONE & DRI'S	3.40	0.351	241		241	22	263
ENV SCIENCES	3.40	0.351	241		241	22	263
PERMIT ISSUANC	3.40	0.351	241		241	22	263
BUILDING INSP	3.40	0.351	241		241	22	263
CODE ENFORCE	3.40	0.351	241		241	22	263
PLANS REVIEW	3.40	0.351	241		241	22	263
ZONING REVIEW	3.40	0.351	241		241	22	263
VCB	15.00	1.548	1,062		1,062	98	1,160
TRANS ADMIN	12.20	1.259	864		864	80	944
LANDSCAPE	12.20	1.259	864		864	80	944
ROADWAY/PIPE	12.20	1.259	864		864	80	944

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	80	944
HAZ MAT FD 182	0.98	0.101	69		69	6	75
SOLID WASTE	26.00	2.683	1,841		1,841	170	2,011
TRANSIT	30.00	3.096	2,124		2,124	196	2,320
UTILITIES	135.00	13.932	9,560		9,560	882	10,442
ITG	7.00	0.722	496		496	46	542
GOVT COMMUNICA	0.42	0.043	28		28	3	31
Total:	969.00	100.000	68,617		68,617	5,970	74,587
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PUBLIC RESOURCE BLUE SHEET LISTING

PUB RESOURCES
Detail Allocation of
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	1.00	1.020	1,321	-1,321			
PUB RESOURCES	1.00	1.020	1,321	-1,321			
BUDGET SVCS	1.00	1.020	1,321	-1,321		117	117
PUB WKS ADMIN	1.00	1.020	1,321	-1,321		117	117
CLK INT AUDIT	1.00	1.020	1,321	-1,321		117	117
CLERK TECH SVS	1.00	1.020	1,321	-1,321		117	117
CLERK HUM RES	1.00	1.020	1,321	-1,321		117	117
CLERK FINANCE	1.00	1.020	1,321	-1,321		117	117
CTY ATTORNEY	1.00	1.020	1,321	-1,321		117	117
PROCURE MGMT	1.00	1.020	1,321	-1,321		117	117
HUMAN RESOURCE	1.00	1.020	1,321	-1,321		117	117
MAINT/REP SVCS	1.00	1.020	1,321	-1,321		117	117
COUNTY MANAGER	1.00	1.020	1,321	-1,321		117	117
COMMISSIONERS	1.00	1.020	1,321	-1,321		117	117
CLERK ADMIN	1.00	1.020	1,321	-1,321		117	117
COUNTY LANDS	1.00	1.020	1,321	-1,321		117	117
CDBG	1.00	1.020	1,321	-1,321		117	117
EQUAL EMP OPP	1.00	1.020	1,321	-1,321		117	117
VETERAN'S SVCS	1.00	1.020	1,321	-1,321		117	117
TAX COLLECTOR	1.00	1.020	1,321	-1,321		117	117
CLK CIVIL CRT	1.00	1.020	1,321	-1,321		117	117
CLK CASE PROC	1.00	1.020	1,321	-1,321		117	117
CLK CASE INTAK	1.00	1.020	1,321	-1,321		117	117
CLK CT SUPPORT	1.00	1.020	1,321	-1,321		117	117
CLK CT RECORDS	1.00	1.020	1,321	-1,321		117	117
CLK CT SVS DIV	1.00	1.020	1,321	-1,321		117	117
CLK PROBATE	1.00	1.020	1,321	-1,321		117	117
CLK MICRO	1.00	1.020	1,321	-1,321		117	117
CLK RECORDING	1.00	1.020	1,321	-1,321		117	117
CLK DEL TAX	1.00	1.020	1,321	-1,321		117	117
CLK JURY	1.00	1.020	1,321	-1,321		117	117
CLK SUP DEPOSI	1.00	1.020	1,321	-1,321		117	117
CLK APPEALS	1.00	1.020	1,321	-1,321		117	117
CRIM ADM SVCS	1.00	1.020	1,321	-1,321		117	117
PROP APPRAISER	1.00	1.020	1,321	-1,321		117	117
ELECTIONS	1.00	1.020	1,321	-1,321		117	117
SHERIFF	1.00	1.020	1,321	-1,321		117	117
PUB DEFENDER	1.00	1.020	1,321	-1,321		117	117
STATE ATTORNEY	1.00	1.020	1,321	-1,321		117	117
MED EXAMINER	1.00	1.020	1,321	-1,321		117	117
HUMAN SERVICES	1.00	1.020	1,321	-1,321		117	117
INT SVS FISCAL	1.00	1.020	1,321	-1,321		117	117
EMER MGMT OPS	1.00	1.020	1,321	-1,321		117	117
EMER RESPONSE	1.00	1.020	1,321	-1,321		117	117
EMER DISPATCH	1.00	1.020	1,321	-1,321		117	117
PS LOGISTICS	1.00	1.020	1,321	-1,321		117	117

PUB RESOURCES
Detail Allocation of
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Rein- bursement	First Allocation	Second Allocation	Total Allocated
PKS/REC GEN'L	1.00	1.020	1,321	-1,321		117	117
ECONOMIC DEVT	1.00	1.020	1,321	-1,321		117	117
ANIMAL CONTROL	1.00	1.020	1,321	-1,321		117	117
OFF OF SUSTAIN	1.00	1.020	1,321	-1,321		117	117
NAT RES MGMT	1.00	1.020	1,321	-1,321		117	117
CONST & DESIGN	1.00	1.020	1,321	-1,321		117	117
FD 104 MSBU OP	1.00	1.020	1,321	-1,321		117	117
FD 138 NAT RES	1.00	1.020	1,321	-1,321		117	117
FUND 139 OTHER	1.00	1.020	1,321	-1,321		117	117
CANAL MAINT	1.00	1.020	1,321	-1,321		117	117
SUR WTR MGMT	1.00	1.020	1,321	-1,321		117	117
LIBRARIES	1.00	1.020	1,321	-1,321		117	117
E911 IMPLEMENT	1.00	1.020	1,321	-1,321		117	117
HEARING EXAMIN	1.00	1.020	1,321	-1,321		117	117
PKS & REC 155	1.00	1.020	1,321	-1,321		117	117
COMM DEVT ADM	1.00	1.020	1,321	-1,321		117	117
PLANNING 155	1.00	1.020	1,321	-1,321		117	117
DEVT REVIEW	1.00	1.020	1,321	-1,321		117	117
REZONE & DRI'S	1.00	1.020	1,321	-1,321		117	117
ENV SCIENCES	1.00	1.020	1,321	-1,321		117	117
PERMIT ISSUANC	1.00	1.020	1,321	-1,321		117	117
BUILDING INSP	1.00	1.020	1,321	-1,321		117	117
CODE ENFORCE	1.00	1.020	1,321	-1,321		117	117
PLANS REVIEW	1.00	1.020	1,321	-1,321		117	117
ADM FEE COLLEC	1.00	1.020	1,321	-1,321		117	117
ZONING REVIEW	1.00	1.020	1,321	-1,321		117	117
VCB	1.00	1.020	1,321	-1,321		117	117
SPORTS AUTHOR	1.00	1.020	1,321	-1,321		117	117
TRANS ADMIN	1.00	1.020	1,321	-1,321		117	117
LANDSCAPE	1.00	1.020	1,321	-1,321		117	117
ROADWAY/PIPE	1.00	1.020	1,321	-1,321		117	117
BRIDGE OPS	1.00	1.020	1,321	-1,321		117	117
TRAF OPS/SIGNA	1.00	1.020	1,321	-1,321		117	117
TRAF SIGN/MARK	1.00	1.020	1,321	-1,321		117	117
ENGINEER/PLAN	1.00	1.020	1,321	-1,321		117	117
ENG/CONSTR	1.00	1.020	1,321	-1,321		117	117
ENG/DESIGN	1.00	1.020	1,321	-1,321		117	117
GIS	1.00	1.020	1,321	-1,321		117	117
HAZ MAT FD 182	1.00	1.020	1,321	-1,321		117	117
CONSER PKS/REC	1.00	1.020	1,321	-1,321		117	117
CONSER CTY LAN	1.00	1.020	1,321	-1,321		117	117
SOLID WASTE	1.00	1.020	1,321	-1,321		117	117
AIRPORT & PORT	1.00	1.020	1,321	-1,321		117	117
TOLL FACILITY	1.00	1.020	1,321	-1,321		117	117
TRANSIT	1.00	1.020	1,321	-1,321		117	117
UTILITIES	1.00	1.020	1,321	-1,321		117	117

PUB RESOURCES
 Detail Allocation of
 MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ITG	1.00	1.020	1,321	-1,321		117	117
GOVT COMMUNICA	1.00	1.020	1,321	-1,321		117	117
DENTAL	1.00	1.020	1,321	-1,321		117	117
GROUP MEDICAL	1.00	1.020	1,321	-1,321		117	117
GEN LIABILITY	1.00	1.020	1,321	-1,321		117	117
FLEET MGMT	1.00	1.020	1,360	-1,360		117	117
Sub-total:	98.00	100.000	129,497	-129,497		11,232	11,232

Reimbursement:				129,497	129,497		129,497
Total:	98.00	100.000	129,497		129,497	11,232	140,729
=====							

Allocation Basis: NUMBER OF DEPARTMENTS USING SERVICE

Source: BUDGET DOCUMENT

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	12,689	158,506
Total:	100.00	100.000	145,817		145,817	12,689	158,506
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

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	544,879		544,879	47,454	592,333
Total:	100.00	100.000	544,879		544,879	47,454	592,333
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PUB RESOURCES
Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	VIDEO/TV	GENERAL GOVERNMENT
CLERK MINUTES	2,974	2,974			
PUB RESOURCES	921	921			
BUDGET SVCS	581	464	117		
PUB WKS ADMIN	195	78	117		
CLK INT AUDIT	117		117		
CLERK TECH SVS	117		117		
CLERK HUM RES	117		117		
CLERK FINANCE	3,365	3,248	117		
CTY ATTORNEY	7,697	7,580	117		
PROCURE MGMT	1,741	1,624	117		
HUMAN RESOURCE	1,277	1,160	117		
MAINT/REP SVCS	195	78	117		
COUNTY MANAGER	4,371	4,254	117		
COMMISSIONERS	6,073	5,956	117		
CLERK ADMIN	117		117		
COUNTY LANDS	3,830	3,713	117		
CDBG	117		117		
EQUAL EMP OPP	272	155	117		
VETERAN'S SVCS	117		117		
TAX COLLECTOR	117		117		
CLK CIVIL CRT	117		117		
CLK CASE PROC	117		117		
CLK CASE INTAK	117		117		
CLK CT SUPPORT	117		117		
CLK CT RECORDS	117		117		
CLK CT SVS DIV	117		117		
CLK PROBATE	117		117		
CLK MICRO	117		117		
CLK RECORDING	117		117		
CLK DEL TAX	3,365	3,248	117		
CLK JURY	117		117		
CLK SUP DEPOSI	117		117		
CLK APPEALS	117		117		
CRIM ADM SVCS	117		117		
PROP APPRAISER	195	78	117		
ELECTIONS	117		117		
SHERIFF	1,199	1,082	117		
PUB DEFENDER	117		117		
STATE ATTORNEY	117		117		
MED EXAMINER	195	78	117		
HUMAN SERVICES	3,365	3,248	117		
INT SVS FISCAL	117		117		
EMER MGMT OPS	142	25	117		
EMER RESPONSE	2,653	2,536	117		
EMER DISPATCH	421	304	117		
PS LOGISTICS	185	68	117		
PKS/REC GEN'L	1,393	1,276	117		
ECONOMIC DEVT	581	464	117		

PUB RESOURCES
Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	VIDEO/TV	GENERAL GOVERNMENT
ANIMAL CONTROL	426	309	117		
OFF OF SUSTAIN	117		117		
NAT RES MGMT	1,459	1,342	117		
CONST & DESIGN	1,277	1,160	117		
FD 104 MSBU OP	117		117		
FD 138 NAT RES	117		117		
FUND 139 OTHER	117		117		
CANAL MAINT	1,061	944	117		
SUR WTR MGMT	940	823	117		
LIBRARIES	1,199	1,082	117		
E911 IMPLEMENT	169	52	117		
HEARING EXAMIN	117		117		
PKS & REC 155	1,393	1,276	117		
COMM DEVT ADM	380	263	117		
PLANNING 155	380	263	117		
DEVT REVIEW	380	263	117		
REZONE & DRI'S	380	263	117		
ENV SCIENCES	380	263	117		
PERMIT ISSUANC	380	263	117		
BUILDING INSP	380	263	117		
CODE ENFORCE	380	263	117		
PLANS REVIEW	380	263	117		
ADM FEE COLLEC	117		117		
ZONING REVIEW	380	263	117		
VCB	1,277	1,160	117		
SPORTS AUTHOR	117		117		
TRANS ADMIN	1,061	944	117		
LANDSCAPE	1,061	944	117		
ROADWAY/PIPE	1,061	944	117		
BRIDGE OPS	1,061	944	117		
TRAF OPS/SIGNA	117		117		
TRAF SIGN/MARK	117		117		
ENGINEER/PLAN	117		117		
ENG/CONSTR	117		117		
ENG/DESIGN	117		117		
GIS	117		117		
HAZ MAT FD 182	192	75	117		
CONSER PKS/REC	117		117		
CONSER CTY LAN	117		117		
SOLID WASTE	2,128	2,011	117		
AIRPORT & PORT	117		117		
TOLL FACILITY	117		117		
TRANSIT	2,437	2,320	117		
UTILITIES	10,559	10,442	117		
ITG	659	542	117		
GOVT COMMUNICA	148	31	117		
DENTAL	117		117		
GROUP MEDICAL	117		117		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	VIDEO/TV	GENERAL GOVERNMENT
GEN LIABILITY	117		117		
FLEET MGMT	117		117		
VIDEO/CABLE TV	158,506			158,506	
GENERAL GOVT	592,333				592,333
Reimbursement:	129,497		129,497		
Total:	966,155	74,587	140,729	158,506	592,333
	=====	=====	=====	=====	=====

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) Other Charges - Consultants, Dues and Memberships and expenses associated with impact fees have been directly assigned.

(5) 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
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:	13,766,709	17,612		13,784,321
	=====	=====		=====

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

	Total	G & A	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS
Expenses:					
ANNUAL AUDIT	519,036		519,036		
UNEMPLOYMENT COMP	142,824				142,824
MEMBERSHIPS & DUES	115,937			115,937	
PROFESSIONAL SERVICE	19,500				
CONS/LEGAL SERVICES	175				
CREDIT CARD FEES	52,759				
FISCAL SUP - IMP FEE	5,581				
OTHER FINANCIAL SVCS	152,697			152,697	
REFERENCE MATERIALS	61,616			61,616	
GENERAL GOVERNMENT	12,696,584				
Departmental					
Expenditures:	13,766,709		519,036	330,250	142,824
Functional Cost:	13,766,709		519,036	330,250	142,824
1st Allocation:	13,766,709		519,036	330,250	142,824

Additions 2nd					
Others:	17,612	17,612	663	422	184
Reallocate Admin:		-17,612			
2nd Allocation:	17,612		663	422	184

Total Allocated:	13,784,321		519,699	330,672	143,008
=====					

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

	COST/IMPACT FEE PLAN	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
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			12,696,584
Departmental			
Expenditures:	19,500	58,515	12,696,584
Functional Cost:	19,500	58,515	12,696,584
1st Allocation:	19,500	58,515	12,696,584
	-----	-----	-----
Additions 2nd			
Others:	28	72	16,243
2nd Allocation:	28	72	16,243
	-----	-----	-----
Total Allocated:	19,528	58,587	12,712,827
	=====	=====	=====

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	379.00	0.035	181		181		181
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	11	8,861
COUNTY MANAGER	1,998.00	0.184	955		955	1	956
COMMISSIONERS	2,192.00	0.202	1,048		1,048	1	1,049
CLERK ADMIN	1,202.00	0.111	575		575	1	576
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
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	13	10,448
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	180	140,127
FUNDS 80 - 951	211,342.00	19.466	101,036		101,036	130	101,166
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	11	8,963
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	31	23,958
TOLL FACILITY	20,019.00	1.844	9,570		9,570	12	9,582
TRANSIT	19,087.00	1.758	9,125		9,125	12	9,137
UTILITIES	63,110.00	5.813	30,171		30,171	39	30,210
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	10	8,136
Total:	1,085,697.00	100.000	519,036		519,036	663	519,699
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS LISTING REPORT

NON-DEPART'L
 Detail Allocation of
 OTHER CHARGES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COUNTY MANAGER	100.00	100.000	330,250		330,250	422	330,672
Total:	100.00	100.000	330,250		330,250	422	330,672
	=====	=====	=====	=====	=====	=====	=====

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	13	10,480
TRANSIT	18,858.00	13.204	18,858		18,858	24	18,882
UTILITIES	5,037.00	3.527	5,037		5,037	6	5,043
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	184	143,008
	*****	*****	*****	*****	*****	*****	*****

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	3	2,003
Total:	19,500.00	100.000	19,500		19,500	28	19,528
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: BUDGET SERVICES

NON-DEPART'L
 Detail Allocation of
 CONS/FIN SVS IMP FEE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	1.00	16.667	9,753		9,753	12	9,765
SCHOOL IMP FEE	1.00	16.667	9,753		9,753	12	9,765
COM PRK IMP FE	1.00	16.667	9,753		9,753	12	9,765
REG PRK IMP FE	1.00	16.667	9,753		9,753	12	9,765
ROADS IMP FEE	1.00	16.667	9,753		9,753	12	9,765
EMS IMPACT FEE	1.00	16.667	9,750		9,750	12	9,762
Total:	6.00	100.000	58,515		58,515	72	58,587
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF IMPACT FEE AREAS

Source: MANAGER - INTERNAL SERVICES (FISCAL)

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	16,243	12,712,827
Total:	100.00	100.000	12,696,584		12,696,584	16,243	12,712,827
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: FINANCIAL BUDGET STATUS REPORT

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
CLERK MINUTES	181	181			
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	15,194	8,861		6,333	
COUNTY MANAGER	339,138	956	330,672		7,510
COMMISSIONERS	1,600	1,049		551	
CLERK ADMIN	576	576			
COUNTY LANDS	238	238			
CDBG	860	860			
TAX COLLECTOR	271	271			
CLK CIVIL CRT	2,318	2,318			
CLK PROBATE	445	445			
CLK MICRO	198	198			
CLK RECORDING	10,448	10,448			
CLK DEL TAX	449	449			
CLK JURY	629	629			
CLK SUP DEPOSI	202	202			
CLERK OTHER	140,127	140,127			
FUNDS 80 - 951	101,166	101,166			
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	OTHER CHARGES	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	13,656	1,888			2,003
SCHOOL IMP FEE	12,616	848			2,003
COM PRK IMP FE	13,453	1,685			2,003
REG PRK IMP FE	12,085	317			2,003
ROADS IMP FEE	12,732	964			2,003
EMS IMPACT FEE	12,276	511			2,003

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
FUNDS 201-299	2,110	2,110			
FUNDS 301-399	8,963	8,963			
SOLID WASTE	25,321	12,305		13,016	
AIRPORT & PORT	23,958	23,958			
TOLL FACILITY	20,062	9,582		10,480	
TRANSIT	28,019	9,137		18,882	
UTILITIES	35,253	30,210		5,043	
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	12,712,827				
ALL OTHERS	8,402	8,136		266	
Reimbursement:					
Total:	13,784,321	519,699	330,672	143,008	19,528
	=====	=====	=====	=====	=====

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
CLERK MINUTES		
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		
COUNTY MANAGER		
COMMISSIONERS		
CLERK ADMIN		
COUNTY LANDS		
CDBG		
TAX COLLECTOR		
CLK CIVIL CRT		
CLK PROBATE		
CLK MICRO		
CLK RECORDING		
CLK DEL TAX		
CLK JURY		
CLK SUP DEPOSI		
CLERK OTHER		
FUNDS 80 - 951		
PROP APPRAISER		
ELECTIONS		
SHERIFF		
CT SVCS-GEN FD		
GUAR AD LITEM		
PUB DEFENDER		
STATE ATTORNEY		
MED EXAMINER		
HUMAN SERVICES		
STATE HEALTH		
EMER MGMT OPS		
EMER RESPONSE		
EMER DISPATCH		
PS LOGISTICS		
PKS/REC GEN'L		
ECONOMIC DEVT		
ANIMAL CONTROL		
OFF OF SUSTAIN		
NAT RES MGMT		
CONST & DESIGN		

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
FUND 102 MSTU		
FD 104 MSBU OP		
ADM OFF OF CTS		
HICKEY CREEK		
FD 138 HUM SVS		
FD 138 NON-DEP		
FD 138 PUB SAF		
FD 138 PLAN		
FD 138 NAT RES		
FD 138 TRA ENG		
FD 138 MAINT		
FD 138 OTHER		
FUND 139 OTHER		
CANAL MAINT		
SUR WTR MGMT		
LIBRARIES		
E911 IMPLEMENT		
HEARING EXAMIN		
PKS & REC 155		
COMM DEVT ADM		
PLANNING 155		
DEVT REVIEW		
REZONE & DRI'S		
ENV SCIENCES		
PERMIT ISSUANC		
BUILDING INSP		
CODE ENFORCE		
PLANS REVIEW		
ADM FEE COLLEC		
ZONING REVIEW		
VCB		
TRANS ADMIN		
LANDSCAPE		
ROADWAY/PIPE		
BRIDGE OPS		
TRAF OPS/SIGNA		
TRAF SIGN/MARK		
ENGINEER/PLAN		
ENG/CONSTR		
ENG/DESIGN		
GIS		
HAZ MAT FD 182		
FIRE IMPACT FE	9,765	
SCHOOL IMP FEE	9,765	
COM PRK IMP FE	9,765	
REG PRK IMP FE	9,765	
ROADS IMP FEE	9,765	
EMS IMPACT FEE	9,762	

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
FUNDS 201-299		
FUNDS 301-399		
SOLID WASTE		
AIRPORT & PORT		
TOLL FACILITY		
TRANSIT		
UTILITIES		
ITG		
GOVT COMMUNICA		
DENTAL		
GROUP MEDICAL		
GEN LIABILITY		
FLEET MGMT		
FLEET REPLACE		
LAW ENF TRUST		
FD 190 ANIM TR		
FD 632 MOSQ CO		
FUND 661 BONDS		
FUND 699 OPEB		
FUND 700 GOVT		
FD 951 LT DEBT		
FIXED ASSETS		
GENERAL GOVT		12,712,827
ALL OTHERS		
Reimbursement:		
Total:	58,587	12,712,827
	=====	=====

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	156	581	
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	
COUNTY MANAGER		6,513	6,513	
COMMISSIONERS		10,240	10,240	
Total Allocated Additions:	8,211	130,247	138,458	138,458
Total to be Allocated:	714,317	130,247		844,564
	=====	=====		=====

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
	-----		-----
Additions 2nd			
Others:	130,247	130,247	130,247
Reallocate Admin:		-130,247	
2nd Allocation:	130,247		130,247
	-----		-----
Total Allocated:	844,564		844,564
	=====		=====

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	707	4,561
CTY ATTORNEY	11.00	1.978	14,132		14,132	2,591	16,723
PROCURE MGMT	5.00	0.899	6,424		6,424	1,178	7,602
HUMAN RESOURCE	3.00	0.540	3,854		3,854	707	4,561
MAINT/REP SVCS	5.00	0.899	6,424		6,424	1,178	7,602
COUNTY MANAGER	22.00	3.957	28,264		28,264	5,182	33,446
COMMISSIONERS	5.00	0.899	6,424		6,424	1,178	7,602
CLERK ADMIN	4.00	0.719	5,139		5,139	942	6,081
COUNTY LANDS	5.00	0.899	6,424		6,424	1,178	7,602
CDBG	5.00	0.899	6,424		6,424	1,178	7,602
VETERAN'S SVCS	5.00	0.899	6,424		6,424	1,178	7,602
TAX COLLECTOR	2.00	0.360	2,569		2,569	471	3,040
PROP APPRAISER	3.00	0.540	3,854		3,854	707	4,561
ELECTIONS	3.00	0.540	3,854		3,854	707	4,561
SHERIFF	6.00	1.079	7,708		7,708	1,413	9,121
CT SVCS-GEN FD	8.00	1.439	10,278		10,278	1,884	12,162
PUB DEFENDER	2.00	0.360	2,569		2,569	471	3,040
STATE ATTORNEY	2.00	0.360	2,569		2,569	471	3,040
MED EXAMINER	8.00	1.439	10,278		10,278	1,884	12,162
HUMAN SERVICES	27.00	4.856	34,688		34,688	6,359	41,047
STATE HEALTH	3.00	0.540	3,854		3,854	707	4,561
INT SVS FISCAL	5.00	0.899	6,424		6,424	1,178	7,602
EMER MGMT OPS	3.00	0.540	3,854		3,854	707	4,561
EMER RESPONSE	3.00	0.540	3,854		3,854	707	4,561
EMER DISPATCH	3.00	0.540	3,854		3,854	707	4,561
PS LOGISTICS	3.00	0.540	3,854		3,854	707	4,561
PS INFO RESOUR	3.00	0.540	3,854		3,854	707	4,561
PKS/REC GEN'L	6.00	1.079	7,708		7,708	1,413	9,121
ECONOMIC DEVT	4.00	0.719	5,139		5,139	942	6,081
ANIMAL CONTROL	11.00	1.978	14,132		14,132	2,591	16,723
OFF OF SUSTAIN	7.00	1.259	8,993		8,993	1,649	10,642
NAT RES MGMT	5.00	0.899	6,424		6,424	1,178	7,602
CONST & DESIGN	2.00	0.360	2,569		2,569	471	3,040
FUND 102 MSTU	7.00	1.259	8,993		8,993	1,649	10,642
FD 104 MSBU OP	10.00	1.799	12,847		12,847	2,355	15,202
CANAL MAINT	0.75	0.135	964		964	177	1,141
LIBRARIES	17.00	3.058	21,841		21,841	4,004	25,845
E911 IMPLEMENT	2.00	0.360	2,569		2,569	471	3,040
HEARING EXAMIN	3.00	0.540	3,854		3,854	707	4,561
PKS & REC 155	7.00	1.259	8,993		8,993	1,649	10,642
COMM DEVT ADM	4.00	0.719	5,139		5,139	942	6,081
PLANNING 155	8.00	1.439	10,278		10,278	1,884	12,162
DEVT REVIEW	2.00	0.360	2,569		2,569	471	3,040
REZONE & DRI'S	2.00	0.360	2,569		2,569	471	3,040
ENV SCIENCES	2.00	0.360	2,569		2,569	471	3,040

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	471	3,040
BUILDING INSP	2.00	0.360	2,569		2,569	471	3,040
CODE ENFORCE	3.00	0.540	3,854		3,854	707	4,561
PLANS REVIEW	2.00	0.360	2,569		2,569	471	3,040
ZONING REVIEW	3.00	0.540	3,854		3,854	707	4,561
VCB	10.00	1.799	12,847		12,847	2,355	15,202
SPORTS AUTHOR	5.00	0.899	6,424		6,424	1,178	7,602
TRANS ADMIN	11.00	1.978	14,132		14,132	2,591	16,723
LANDSCAPE	0.75	0.135	964		964	177	1,141
ROADWAY/PIPE	0.75	0.135	964		964	177	1,141
BRIDGE OPS	0.75	0.135	964		964	177	1,141
TRAF OPS/SIGNA	1.50	0.270	1,927		1,927	353	2,280
TRAF SIGN/MARK	1.50	0.270	1,927		1,927	353	2,280
ENGINEER/PLAN	2.00	0.360	2,569		2,569	471	3,040
ENG/CONSTR	3.00	0.540	3,854		3,854	707	4,561
ENG/DESIGN	3.00	0.540	3,854		3,854	707	4,561
GIS	6.00	1.079	7,708		7,708	1,413	9,121
HAZ MAT FD 182	4.00	0.719	5,139		5,139	942	6,081
SCHOOL IMP FEE	1.00	0.180	1,285		1,285	236	1,521
COM PRK IMP FE	9.00	1.619	11,563		11,563	2,120	13,683
REG PRK IMP FE	2.00	0.360	2,569		2,569	471	3,040
ROADS IMP FEE	9.00	1.619	11,563		11,563	2,120	13,683
FUNDS 201-299	80.00	14.388	102,779		102,779	18,842	121,621
CONSER PKS/REC	6.00	1.079	7,708		7,708	1,413	9,121
FUNDS 301-399	35.00	6.295	44,966		44,966	8,243	53,209
SOLID WASTE	12.00	2.158	15,417		15,417	2,826	18,243
TOLL FACILITY	5.00	0.899	6,424		6,424	1,178	7,602
TRANSIT	12.00	2.158	15,417		15,417	2,826	18,243
UTILITIES	24.00	4.317	30,834		30,834	5,653	36,487
ITG	11.00	1.978	14,132		14,132	2,591	16,723
GOVT COMMUNICA	3.00	0.540	3,854		3,854	707	4,561
DENTAL	2.00	0.360	2,569		2,569	471	3,040
GROUP MEDICAL	4.00	0.719	5,139		5,139	942	6,081
GEN LIABILITY	10.00	1.799	12,847		12,847	2,355	15,202
FLEET MGMT	8.00	1.439	10,278		10,278	1,884	12,162
LAW ENF TRUST	2.00	0.360	2,579		2,579	462	3,041
Total:	556.00	100.000	714,317		714,317	130,247	844,564
	=====	=====	=====	=====	=====	=====	=====

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	4,561	4,561
CTY ATTORNEY	16,723	16,723
PROCURE MGMT	7,602	7,602
HUMAN RESOURCE	4,561	4,561
MAINT/REP SVCS	7,602	7,602
COUNTY MANAGER	33,446	33,446
COMMISSIONERS	7,602	7,602
CLERK ADMIN	6,081	6,081
COUNTY LANDS	7,602	7,602
CDBG	7,602	7,602
VETERAN'S SVCS	7,602	7,602
TAX COLLECTOR	3,040	3,040
PROP APPRAISER	4,561	4,561
ELECTIONS	4,561	4,561
SHERIFF	9,121	9,121
CT SVCS-GEN FD	12,162	12,162
PUB DEFENDER	3,040	3,040
STATE ATTORNEY	3,040	3,040
MED EXAMINER	12,162	12,162
HUMAN SERVICES	41,047	41,047
STATE HEALTH	4,561	4,561
INT SVS FISCAL	7,602	7,602
EMER MGMT OPS	4,561	4,561
EMER RESPONSE	4,561	4,561
EMER DISPATCH	4,561	4,561
PS LOGISTICS	4,561	4,561
PS INFO RESOUR	4,561	4,561
PKS/REC GEN'L	9,121	9,121
ECONOMIC DEVT	6,081	6,081
ANIMAL CONTROL	16,723	16,723
OFF OF SUSTAIN	10,642	10,642
NAT RES MGMT	7,602	7,602
CONST & DESIGN	3,040	3,040
FUND 102 MSTU	10,642	10,642
FD 104 MSBU OP	15,202	15,202
CANAL MAINT	1,141	1,141
LIBRARIES	25,845	25,845
E911 IMPLEMENT	3,040	3,040
HEARING EXAMIN	4,561	4,561
PKS & REC 155	10,642	10,642
COMM DEVT ADM	6,081	6,081
PLANNING 155	12,162	12,162
DEVT REVIEW	3,040	3,040
REZONE & DRI'S	3,040	3,040
ENV SCIENCES	3,040	3,040
PERMIT ISSUANC	3,040	3,040
BUILDING INSP	3,040	3,040

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CODE ENFORCE	4,561	4,561
PLANS REVIEW	3,040	3,040
ZONING REVIEW	4,561	4,561
VCB	15,202	15,202
SPORTS AUTHOR	7,602	7,602
TRANS ADMIN	16,723	16,723
LANDSCAPE	1,141	1,141
ROADWAY/PIPE	1,141	1,141
BRIDGE OPS	1,141	1,141
TRAF OPS/SIGNA	2,280	2,280
TRAF SIGN/MARK	2,280	2,280
ENGINEER/PLAN	3,040	3,040
ENG/CONSTR	4,561	4,561
ENG/DESIGN	4,561	4,561
GIS	9,121	9,121
HAZ MAT FD 182	6,081	6,081
SCHOOL IMP FEE	1,521	1,521
COM PRK IMP FE	13,683	13,683
REG PRK IMP FE	3,040	3,040
ROADS IMP FEE	13,683	13,683
FUNDS 201-299	121,621	121,621
CONSER PKS/REC	9,121	9,121
FUNDS 301-399	53,209	53,209
SOLID WASTE	18,243	18,243
TOLL FACILITY	7,602	7,602
TRANSIT	18,243	18,243
UTILITIES	36,487	36,487
ITG	16,723	16,723
GOVT COMMUNICA	4,561	4,561
DENTAL	3,040	3,040
GROUP MEDICAL	6,081	6,081
GEN LIABILITY	15,202	15,202
FLEET MGMT	12,162	12,162
LAW ENF TRUST	3,041	3,041

Reimbursement:

Total:	844,564	844,564
--------	---------	---------

=====

=====

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	124	195	
NON-DEPART'L	499	1	500	
BUDGET SVCS	3,854	707	4,561	
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	
COUNTY MANAGER		6,442	6,442	
COMMISSIONERS		4,538	4,538	
Total Allocated Additions:	6,442	65,989	72,431	72,431
Total to be Allocated:	832,548	65,989		898,537
	=====	=====		=====

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:	65,989	65,989	39,595	26,394
Reallocate Admin:		-65,989		
2nd Allocation:	65,989		39,595	26,394

Total Allocated:	898,537		539,125	359,412
	=====		=====	=====

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	3,167	43,129
NAT RES MGMT	10.00	10.000	49,953		49,953	3,959	53,912
CONST & DESIGN	20.00	20.000	99,906		99,906	7,919	107,825
CANAL MAINT	1.00	1.000	4,995		4,995	396	5,391
SUR WTR MGMT	1.00	1.000	4,995		4,995	396	5,391
TRANS ADMIN	2.00	2.000	9,991		9,991	792	10,783
LANDSCAPE	1.00	1.000	4,995		4,995	396	5,391
ROADWAY/PIPE	2.00	2.000	9,991		9,991	792	10,783
BRIDGE OPS	1.00	1.000	4,995		4,995	396	5,391
TRAF OPS/SIGNA	2.00	2.000	9,991		9,991	792	10,783
TRAF SIGN/MARK	2.00	2.000	9,991		9,991	792	10,783
ENGINEER/PLAN	2.00	2.000	9,991		9,991	792	10,783
ENG/CONSTR	2.00	2.000	9,991		9,991	792	10,783
ENG/DESIGN	2.00	2.000	9,991		9,991	792	10,783
SOLID WASTE	21.00	21.000	104,901		104,901	8,315	113,216
TOLL FACILITY	2.00	2.000	9,991		9,991	792	10,783
UTILITIES	21.00	21.000	104,900		104,900	8,315	113,215
Total:	100.00	100.000	499,530		499,530	39,595	539,125
	=====	=====	=====	=====	=====	=====	=====

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	7,332	90,587
COUNTY LANDS	25.00	25.000	83,255		83,255	7,332	90,587
INT SVS FISCAL	10.00	10.000	33,302		33,302	2,933	36,235
CONST & DESIGN	30.00	30.000	99,904		99,904	8,797	108,701
Total:	100.00	100.000	333,018		333,018	26,394	359,412
	=====	=====	=====	=====	=====	=====	=====

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	90,587		90,587
COUNTY LANDS	90,587		90,587
INT SVS FISCAL	79,364	43,129	36,235
NAT RES MGMT	53,912	53,912	
CONST & DESIGN	216,526	107,825	108,701
CANAL MAINT	5,391	5,391	
SUR WTR MGMT	5,391	5,391	
TRANS ADMIN	10,783	10,783	
LANDSCAPE	5,391	5,391	
ROADWAY/PIPE	10,783	10,783	
BRIDGE OPS	5,391	5,391	
TRAF OPS/SIGNA	10,783	10,783	
TRAF SIGN/MARK	10,783	10,783	
ENGINEER/PLAN	10,783	10,783	
ENG/CONSTR	10,783	10,783	
ENG/DESIGN	10,783	10,783	
SOLID WASTE	113,216	113,216	
TOLL FACILITY	10,783	10,783	
UTILITIES	113,215	113,215	
Reimbursement:			
Total:	898,537	539,125	359,412
	=====	=====	=====

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:				
PUB RESOURCES		117	117	
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	
CLERK ADMIN		41,965	41,965	
Total Allocated Additions:	314	313,535	313,849	313,849
Total to be Allocated:	721,992	313,535		1,035,527
	=====	=====		=====

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:	313,535	313,535	313,535
Reallocate Admin:		-313,535	
2nd Allocation:	313,535		313,535
	-----		-----
Total Allocated:	1,035,527		1,035,527
	=====		=====

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	31	102
CLERK FINANCE	216.50	1.066	7,697		7,697	3,388	11,085
CTY ATTORNEY	346.00	1.704	12,301		12,301	5,414	17,715
PROCURE MGMT	63.50	0.313	2,258		2,258	994	3,252
MAINT/REP SVCS	133.00	0.655	4,729		4,729	2,081	6,810
COMMISSIONERS	15.00	0.074	533		533	235	768
CLERK ADMIN	232.50	1.145	8,266		8,266	3,638	11,904
CLK CIVIL CRT	130.50	0.643	4,640		4,640	2,042	6,682
CLK CT SVS DIV	137.50	0.677	4,889		4,889	2,152	7,041
MED EXAMINER	203.50	1.002	7,235		7,235	3,184	10,419
STATE HEALTH	90.50	0.446	3,218		3,218	1,416	4,634
EMER RESPONSE	616.50	3.036	21,919		21,919	9,647	31,566
PKS/REC GEN'L	241.50	1.189	8,586		8,586	3,779	12,365
ECONOMIC DEVT	1,465.50	7.217	52,104		52,104	22,933	75,037
ANIMAL CONTROL	503.00	2.477	17,883		17,883	7,871	25,754
NAT RES MGMT	13.00	0.064	462		462	203	665
LIBRARIES	231.50	1.140	8,231		8,231	3,623	11,854
HEARING EXAMIN	301.00	1.482	10,702		10,702	4,710	15,412
PKS & REC 155	241.50	1.189	8,586		8,586	3,779	12,365
CODE ENFORCE	119.50	0.588	4,249		4,249	1,870	6,119
SOLID WASTE	423.50	2.085	15,057		15,057	6,627	21,684
UTILITIES	257.50	1.268	9,155		9,155	4,029	13,184
ITG	617.50	3.041	21,954		21,954	9,663	31,617
GEN LIABILITY	193.00	0.950	6,862		6,862	3,020	9,882
CONTRACTS CHG	11,610.25	57.173	412,784	-428,032	-15,248	181,682	166,434
ALL OTHERS	1,631.00	8.032	57,986	-83,047	-25,061	25,524	463
Sub-total:	20,307.25	100.000	721,992	-511,079	210,913	313,535	524,448

Reimbursement:				511,079	511,079		511,079
Total:	20,307.25	100.000	721,992		721,992	313,535	1,035,527
=====							

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	102	102
CLERK FINANCE	11,085	11,085
CTY ATTORNEY	17,715	17,715
PROCURE MGMT	3,252	3,252
MAINT/REP SVCS	6,810	6,810
COMMISSIONERS	768	768
CLERK ADMIN	11,904	11,904
CLK CIVIL CRT	6,682	6,682
CLK CT SVS DIV	7,041	7,041
MED EXAMINER	10,419	10,419
STATE HEALTH	4,634	4,634
EMER RESPONSE	31,566	31,566
PKS/REC GEN'L	12,365	12,365
ECONOMIC DEVT	75,037	75,037
ANIMAL CONTROL	25,754	25,754
NAT RES MGMT	665	665
LIBRARIES	11,854	11,854
HEARING EXAMIN	15,412	15,412
PKS & REC 155	12,365	12,365
CODE ENFORCE	6,119	6,119
SOLID WASTE	21,684	21,684
UTILITIES	13,184	13,184
ITG	31,617	31,617
GEN LIABILITY	9,882	9,882
CONTRACTS CHG	166,434	166,434
ALL OTHERS	463	463
Reimbursement:	511,079	511,079
Total:	1,035,527	1,035,527
	=====	=====

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	
PUB RESOURCES		117	117	
NON-DEPART'L	611	1	612	
CLK INT AUDIT	71	31	102	
CLERK HUM RES		57,229	57,229	
CLERK FINANCE		20,656	20,656	
MAINT/REP SVCS		52,579	52,579	
CLERK ADMIN		129,122	129,122	
Total Allocated Additions:	990,593	259,735	1,250,328	1,250,328
Total to be Allocated:	5,549,580	259,735		5,809,315
	=====	=====		=====

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
	-----		-----	-----	-----
Additions 2nd					
Others:	259,735	259,735	15,624	29,840	199,791
Reallocate Admin:		-259,735			
2nd Allocation:	259,735		15,624	29,840	199,791
	-----		-----	-----	-----
Total Allocated:	5,809,315		349,451	667,415	4,468,588
	=====		=====	=====	=====

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:	11,078	2,427	975
2nd Allocation:	11,078	2,427	975
	-----	-----	-----
Total Allocated:	247,774	54,281	21,806
	=====	=====	=====

CLERK TECH SVS
 Detail Allocation of
 COUNTY APPLICATIONS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	74,409.66	25.773	86,038		86,038		86,038
BUDGET SVCS	74,409.66	25.773	86,038		86,038		86,038
VCB	65,480.50	22.680	75,713		75,713	7,313	83,026
GENERAL GOVT	74,409.66	25.773	86,038		86,038	8,311	94,349
Total:	288,709.48	100.000	333,827		333,827	15,624	349,451
	=====	=====	=====	=====	=====	=====	=====

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	29,840	667,415
Total:	100.00	100.000	637,575		637,575	29,840	667,415
	=====	=====	=====	=====	=====	=====	=====

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	199,791	4,468,588
Total:	100.00	100.000	4,268,797		4,268,797	199,791	4,468,588
	=====	=====	=====	=====	=====	=====	=====

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						11,078	11,078
Total:	100.00	100.000	236,696		236,696	11,078	247,774
	=====	=====	=====	=====	=====	=====	=====

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	651	14,552
COMMISSIONERS	27,407.66	64.340	33,363		33,363	1,561	34,924
CLERK ADMIN	3,407.83	8.000	4,148		4,148	194	4,342
CT SVCS-GEN FD	362.54	0.851	442		442	21	463
Total:	42,597.89	100.000	51,854		51,854	2,427	54,281
	=====	=====	=====	=====	=====	=====	=====

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	568	12,714
PROP APPRAISER	5,295.73	30.945	6,446		6,446	302	6,748
ELECTIONS	1,783.83	10.423	2,171		2,171	102	2,273
SHERIFF	55.74	0.326	68		68	3	71
Total:	17,113.57	100.000	20,831		20,831	975	21,806
	=====	=====	=====	=====	=====	=====	=====

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
CLERK MINUTES	86,038	86,038			
BUDGET SVCS	86,038	86,038			
CLK INT AUDIT	236,696				236,696
CLERK HUM RES	14,552				
COMMISSIONERS	34,924				
CLERK ADMIN	4,342				
TAX COLLECTOR	12,714				
CLK RECORDING	667,415		667,415		
COURT DEPT	4,468,588			4,468,588	
PROP APPRAISER	6,748				
ELECTIONS	2,273				
SHERIFF	71				
CT SVCS-GEN FD	463				
VCB	83,026	83,026			
GENERAL GOVT	94,349	94,349			
ALL OTHERS	11,078				11,078
Reimbursement:					
Total:	5,809,315	349,451	667,415	4,468,588	247,774
	=====	=====	=====	=====	=====

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	ONBASE SUPPORT	HUMAN RESOURCES P/R
CLERK MINUTES		
BUDGET SVCS		
CLK INT AUDIT		
CLERK HUM RES	14,552	
COMMISSIONERS	34,924	
CLERK ADMIN	4,342	
TAX COLLECTOR		12,714
CLK RECORDING		
COURT DEPT		
PROP APPRAISER		6,748
ELECTIONS		2,273
SHERIFF		71
CT SVCS-GEN FD	463	
VCB		
GENERAL GOVT		
ALL OTHERS		
Reimbursement:		
Total:	54,281	21,806
	=====	=====

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	
PUB RESOURCES		117	117	
NON-DEPART'L	17		17	
CLERK TECH SVS	13,901	651	14,552	
CLERK HUM RES		7,154	7,154	
CLERK FINANCE		2,973	2,973	
CLERK ADMIN		16,140	16,140	
Total Allocated Additions:	14,104	27,035	41,139	41,139
Total to be Allocated:	486,446	27,035		513,481
	=====	=====		=====

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:	27,035	27,035	27,035
Reallocate Admin:		-27,035	
2nd Allocation:	27,035		27,035
	-----		-----
Total Allocated:	513,481		513,481
	*****		*****

CLERK HUM RES
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	6.00	1.765	8,584		8,584		8,584
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	4,310	67,262
CLERK ADMIN	3.00	0.882	4,292		4,292	294	4,586
CLK CIVIL CRT	55.00	16.176	78,690		78,690	5,387	84,077
CLK CASE PROC	21.00	6.176	30,045		30,045	2,057	32,102
CLK CASE INTAK	11.00	3.235	15,738		15,738	1,077	16,815
CLK CT SUPPORT	29.00	8.529	41,491		41,491	2,841	44,332
CLK CT RECORDS	9.00	2.647	12,877		12,877	882	13,759
CLK CT SVS DIV	33.00	9.706	47,214		47,214	3,232	50,446
CLK PROBATE	6.00	1.765	8,584		8,584	588	9,172
CLK MICRO	4.00	1.176	5,723		5,723	392	6,115
CLK RECORDING	33.00	9.706	47,214		47,214	3,232	50,446
CLK DEL TAX	7.00	2.059	10,015		10,015	686	10,701
CLK JURY	2.00	0.588	2,861		2,861	196	3,057
CLK SUP DEPOSI	5.00	1.471	7,154		7,154	490	7,644
CLK APPEALS	2.00	0.588	2,861		2,861	196	3,057
CRIM ADM SVCS	12.00	3.529	17,169		17,169	1,175	18,344
Total:	340.00	100.000	486,446		486,446	27,035	513,481
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

CLERK HUM RES

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLERK MINUTES	8,584	8,584
CLK INT AUDIT	18,599	18,599
CLERK TECH SVS	57,229	57,229
CLERK HUM RES	7,154	7,154
CLERK FINANCE	67,262	67,262
CLERK ADMIN	4,586	4,586
CLK CIVIL CRT	84,077	84,077
CLK CASE PROC	32,102	32,102
CLK CASE INTAK	16,815	16,815
CLK CT SUPPORT	44,332	44,332
CLK CT RECORDS	13,759	13,759
CLK CT SVS DIV	50,446	50,446
CLK PROBATE	9,172	9,172
CLK MICRO	6,115	6,115
CLK RECORDING	50,446	50,446
CLK DEL TAX	10,701	10,701
CLK JURY	3,057	3,057
CLK SUP DEPOSI	7,644	7,644
CLK APPEALS	3,057	3,057
CRIM ADM SVCS	18,344	18,344
Reimbursement:		
Total:	513,481	513,481
	=====	=====

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	391	3,365	
NON-DEPART'L	991	1	992	
CLK INT AUDIT	7,697	3,388	11,085	
CLERK HUM RES	62,952	4,310	67,262	
CLERK FINANCE		19,477	19,477	
MAINT/REP SVCS		39,038	39,038	
COMMISSIONERS		47,582	47,582	
CLERK ADMIN		142,034	142,034	
Total Allocated Additions:	88,647	256,221	344,868	344,868
Total to be Allocated:	5,010,208	256,221		5,266,429
	=====	=====		=====

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:	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
	-----		-----	-----	-----
Additions 2nd					
Others:	256,221	256,221	114,175	63,980	28,455
Reallocate Admin:		-256,221			
2nd Allocation:	256,221		114,175	63,980	28,455
	-----		-----	-----	-----
Total Allocated:	5,266,429		2,346,811	1,315,038	584,830
	=====		=====	=====	=====

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:	49,611
2nd Allocation:	49,611

Total Allocated:	1,019,750

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	379.00	0.035	779		779		779
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	124	2,520
PROCURE MGMT	499.00	0.046	1,026		1,026	53	1,079
HUMAN RESOURCE	1,687.00	0.155	3,469		3,469	179	3,648
MAINT/REP SVCS	18,512.00	1.705	38,068		38,068	1,963	40,031
COUNTY MANAGER	1,998.00	0.184	4,109		4,109	212	4,321
COMMISSIONERS	2,192.00	0.202	4,508		4,508	232	4,740
CLERK ADMIN	1,202.00	0.111	2,472		2,472	127	2,599
COUNTY LANDS	498.00	0.046	1,024		1,024	53	1,077
CDBG	1,797.00	0.166	3,695		3,695	191	3,886
TAX COLLECTOR	566.00	0.052	1,164		1,164	60	1,224
CLK CIVIL CRT	4,842.00	0.446	9,957		9,957	513	10,470
CLK PROBATE	928.00	0.085	1,908		1,908	98	2,006
CLK MICRO	415.00	0.038	853		853	44	897
CLK RECORDING	21,827.00	2.010	44,885		44,885	2,314	47,199
CLK DEJ, TAX	937.00	0.086	1,927		1,927	99	2,026
CLK JURY	1,314.00	0.121	2,702		2,702	139	2,841
CLK SUP DEPOSI	423.00	0.039	870		870	45	915
CLERK OTHER	292,735.00	26.963	601,983		601,983	31,036	633,019
FUNDS 80 - 951	211,342.00	19.466	434,605		434,605	22,407	457,012
PROP APPRAISER	315.00	0.029	648		648	33	681
ELECTIONS	339.00	0.031	697		697	36	733
SHERIFF	3,223.00	0.297	6,628		6,628	342	6,970
CT SVCS-GEN FD	527.00	0.049	1,084		1,084	56	1,140
GUAR AD LITEM	98.00	0.009	202		202	10	212
PUB DEFENDER	347.00	0.032	714		714	37	751
STATE ATTORNEY	478.00	0.044	983		983	51	1,034
MED EXAMINER	1,405.00	0.129	2,889		2,889	149	3,038
HUMAN SERVICES	15,551.00	1.432	31,979		31,979	1,649	33,628
STATE HEALTH	182.00	0.017	374		374	19	393
EMER MGMT OPS	2,634.00	0.243	5,417		5,417	279	5,696
EMER RESPONSE	2,633.00	0.243	5,415		5,415	279	5,694
EMER DISPATCH	2,633.00	0.243	5,415		5,415	279	5,694
PS LOGISTICS	2,633.00	0.243	5,415		5,415	279	5,694
PKS/REC GEN'L	17,377.00	1.601	35,734		35,734	1,842	37,576
ECONOMIC DEVT	835.00	0.077	1,717		1,717	89	1,806
ANIMAL CONTROL	4,809.00	0.443	9,889		9,889	510	10,399
OFF OF SUSTAIN	470.00	0.043	967		967	50	1,017
NAT RES MGMT	3,221.00	0.297	6,624		6,624	341	6,965

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	125	2,558
FUND 102 MSTU	17,905.00	1.649	36,820		36,820	1,898	38,718
FD 104 MSBU OP	7,094.00	0.653	14,588		14,588	752	15,340
ADM OFF OF CTS	11,303.00	1.041	23,244		23,244	1,198	24,442
HICKEY CREEK	141.00	0.013	290		290	15	305
FD 138 HUM SVS	753.00	0.069	1,548		1,548	80	1,628
FD 138 NON-DEP	1,506.00	0.139	3,097		3,097	160	3,257
FD 138 PUB SAF	60.00	0.006	123		123	6	129
FD 138 PLAN	54.00	0.005	111		111	6	117
FD 138 NAT RES	635.00	0.058	1,306		1,306	67	1,373
FD 138 TRA ENG	23.00	0.002	47		47	2	49
FD 138 MAINT	5.00	0.000	10		10	1	11
FD 138 OTHER	2,684.00	0.247	5,519		5,519	285	5,804
FUND 139 OTHER	1,808.00	0.167	3,718		3,718	192	3,910
CANAL MAINT	5,294.00	0.488	10,887		10,887	561	11,448
SUR WTR MGMT	713.00	0.066	1,466		1,466	76	1,542
LIBRARIES	29,022.00	2.673	59,681		59,681	3,077	62,758
E911 IMPLEMENT	2,336.00	0.215	4,804		4,804	248	5,052
HEARING EXAMIN	508.00	0.047	1,045		1,045	54	1,099
PKS & REC 155	19,144.00	1.763	39,368		39,368	2,030	41,398
COMM DEVT ADM	1,429.00	0.132	2,939		2,939	152	3,091
PLANNING 155	879.00	0.081	1,808		1,808	93	1,901
DEVT REVIEW	2,633.00	0.243	5,415		5,415	279	5,694
REZONE & DRI'S	1,206.00	0.111	2,480		2,480	128	2,608
ENV SCIENCES	1,765.00	0.163	3,630		3,630	187	3,817
PERMIT ISSUANC	3,212.00	0.296	6,605		6,605	341	6,946
BUILDING INSP	6,171.00	0.568	12,690		12,690	654	13,344
CODE ENFORCE	6,282.00	0.579	12,918		12,918	666	13,584
PLANS REVIEW	2,110.00	0.194	4,339		4,339	224	4,563
ADM FEE COLLEC	240.00	0.022	494		494	25	519
ZONING REVIEW	768.00	0.071	1,579		1,579	81	1,660
VCB	9,171.00	0.845	18,859		18,859	972	19,831
TRANS ADMIN	20,599.00	1.897	42,360		42,360	2,184	44,544
LANDSCAPE	1,069.00	0.098	2,198		2,198	113	2,311
ROADWAY/PIPE	5,507.00	0.507	11,325		11,325	584	11,909
BRIDGE OPS	856.00	0.079	1,760		1,760	91	1,851
TRAF OPS/SIGNA	3,193.00	0.294	6,566		6,566	339	6,905
TRAF SIGN/MARK	3,094.00	0.285	6,363		6,363	328	6,691
ENGINEER/PLAN	593.00	0.055	1,219		1,219	63	1,282
ENG/CONSTR	1,186.00	0.109	2,439		2,439	126	2,565
ENG/DESIGN	356.00	0.033	732		732	38	770
GIS	373.00	0.034	767		767	40	807
HAZ MAT FD 182	2,267.00	0.209	4,662		4,662	240	4,902
FIRE IMPACT FE	3,945.00	0.363	8,113		8,113	418	8,531
SCHOOL IMP FEE	1,771.00	0.163	3,642		3,642	188	3,830
COM PRK IMP FE	3,521.00	0.324	7,241		7,241	373	7,614

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	70	1,435
ROADS IMP FEE	2,014.00	0.186	4,142		4,142	214	4,356
EMS IMPACT FEE	1,067.00	0.098	2,194		2,194	113	2,307
FUNDS 201-299	4,408.00	0.406	9,065		9,065	467	9,532
FUNDS 301-399	18,726.00	1.725	38,508		38,508	1,985	40,493
SOLID WASTE	25,706.00	2.368	52,862		52,862	2,725	55,587
AIRPORT & PORT	50,049.00	4.610	102,921		102,921	5,306	108,227
TOLL FACILITY	20,019.00	1.844	41,167		41,167	2,122	43,289
TRANSIT	19,087.00	1.758	39,251		39,251	2,024	41,275
UTILITIES	63,110.00	5.813	129,780		129,780	6,691	136,471
ITG	2,912.00	0.268	5,988		5,988	309	6,297
GOVT COMMUNICA	3,174.00	0.292	6,527		6,527	337	6,864
DENTAL	2,834.00	0.261	5,828		5,828	300	6,128
GROUP MEDICAL	4,645.00	0.428	9,552		9,552	492	10,044
GEN LIABILITY	2,669.00	0.246	5,489		5,489	283	5,772
FLEET MGMT	13,433.00	1.237	27,624		27,624	1,424	29,048
FLEET REPLACE	2,370.00	0.218	4,874		4,874	251	5,125
LAW ENF TRUST	1,023.00	0.094	2,104		2,104	108	2,212
FD 190 ANIM TR	2,193.00	0.202	4,510		4,510	233	4,743
FD 632 MOSQ CO	2,180.00	0.201	4,483		4,483	231	4,714
FUND 661 BONDS	42.00	0.004	86		86	4	90
FUND 699 OPEB	4.00	0.000	8		8		8
FUND 700 GOVT	102.00	0.009	210		210	11	221
FD 951 LT DEBT	18.00	0.002	37		37	2	39
FIXED ASSETS	6,513.00	0.600	13,393		13,393	691	14,084
ALL OTHERS	17,002.00	1.566	34,959		34,959	1,803	36,762
Total:	1,085,697.00	100.000	2,232,636		2,232,636	114,175	2,346,811
	=====	=====	=====	=====	=====	=====	=====

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
CLERK MINUTES	61.00	0.031	387		387		387
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	128	2,584
PROCURE MGMT	141.00	0.072	895		895	47	942
HUMAN RESOURCE	252.00	0.128	1,599		1,599	83	1,682
MAINT/REP SVCS	10,969.00	5.564	69,604		69,604	3,631	73,235
COUNTY MANAGER	562.00	0.285	3,566		3,566	186	3,752
COMMISSIONERS	606.00	0.307	3,845		3,845	201	4,046
CLERK ADMIN	278.00	0.141	1,764		1,764	92	1,856
COUNTY LANDS	115.00	0.058	730		730	38	768
CDBG	852.00	0.432	5,406		5,406	282	5,688
TAX COLLECTOR	283.00	0.144	1,796		1,796	94	1,890
CLK CIVIL CRT	830.00	0.421	5,267		5,267	275	5,542
CLK PROBATE	25.00	0.013	159		159	8	167
CLK MICRO	155.00	0.079	984		984	51	1,035
CLK RECORDING	2,864.00	1.453	18,174		18,174	948	19,122
CLK DEL TAX	148.00	0.075	939		939	49	988
CLK JURY	135.00	0.068	857		857	45	902
CLK SUP DEPOSI	44.00	0.022	279		279	15	294
COURT DEPT	147.00	0.075	933		933	49	982
CLERK OTHER	2,821.00	1.431	17,901		17,901	934	18,835
FUNDS 80 - 951	20,829.00	10.565	132,172		132,172	6,894	139,066
PROP APPRAISER	48.00	0.024	305		305	16	321
ELECTIONS	172.00	0.087	1,091		1,091	57	1,148
SHERIFF	2,599.00	1.318	16,492		16,492	860	17,352
GUAR AD LITEM	54.00	0.027	343		343	18	361
PUB DEFENDER	121.00	0.061	768		768	40	808
STATE ATTORNEY	239.00	0.121	1,517		1,517	79	1,596
MED EXAMINER	703.00	0.357	4,461		4,461	233	4,694
HUMAN SERVICES	10,195.00	5.171	64,693		64,693	3,375	68,068
STATE HEALTH	136.00	0.069	863		863	45	908
EMER MGMT OPS	1,516.00	0.769	9,620		9,620	502	10,122
EMER RESPONSE	1,515.00	0.768	9,614		9,614	501	10,115
EMER DISPATCH	1,515.00	0.768	9,614		9,614	501	10,115
PS LOGISTICS	1,515.00	0.768	9,614		9,614	501	10,115
PKS/REC GEN'L	5,604.00	2.842	35,560		35,560	1,855	37,415
ECONOMIC DEVT	421.00	0.214	2,671		2,671	139	2,810
ANIMAL CONTROL	1,212.00	0.615	7,691		7,691	401	8,092
OFF OF SUSTAIN	146.00	0.074	926		926	48	974
NAT RES MGMT	1,090.00	0.553	6,917		6,917	361	7,278

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	205	4,133
FUND 102 MSTU	1,221.00	0.619	7,748		7,748	404	8,152
FD 104 MSBU OP	326.00	0.165	2,069		2,069	108	2,177
ADM OFF OF CTS	2,821.00	1.431	17,901		17,901	934	18,835
HICKEY CREEK	36.00	0.018	228		228	12	240
FD 138 HUM SVS	408.00	0.207	2,589		2,589	135	2,724
FD 138 NON-DEP	2.00	0.001	13		13	1	14
FD 138 PUB SAF	27.00	0.014	171		171	9	180
FD 138 PLAN	32.00	0.016	203		203	11	214
FD 138 NAT RES	93.00	0.047	590		590	31	621
FD 138 TRA ENG	13.00	0.007	82		82	4	86
FD 138 MAINT	2.00	0.001	13		13	1	14
FD 138 OTHER	2.00	0.001	13		13	1	14
CANAL MAINT	781.00	0.396	4,956		4,956	259	5,215
SUR WTR MGMT	211.00	0.107	1,339		1,339	70	1,409
LIBRARIES	13,116.00	6.653	83,228		83,228	4,341	87,569
E911 IMPLEMENT	435.00	0.221	2,760		2,760	144	2,904
HEARING EXAMIN	173.00	0.088	1,098		1,098	57	1,155
PKS & REC 155	7,337.00	3.721	46,557		46,557	2,429	48,986
COMM DEVT ADM	186.00	0.094	1,180		1,180	62	1,242
PLANNING 155	229.00	0.116	1,453		1,453	76	1,529
DEVT REVIEW	364.00	0.185	2,310		2,310	120	2,430
REZONE & DRI'S	175.00	0.089	1,110		1,110	58	1,168
ENV SCIENCES	159.00	0.081	1,009		1,009	53	1,062
PERMIT ISSUANC	441.00	0.224	2,798		2,798	146	2,944
BUILDING INSP	853.00	0.433	5,413		5,413	282	5,695
CODE ENFORCE	869.00	0.441	5,514		5,514	288	5,802
PLANS REVIEW	292.00	0.148	1,853		1,853	97	1,950
ADM FEE COLLEC	34.00	0.017	216		216	11	227
ZONING REVIEW	106.00	0.054	673		673	35	708
VCB	4,753.00	2.411	30,160		30,160	1,573	31,733
TRANS ADMIN	655.00	0.332	4,156		4,156	217	4,373
LANDSCAPE	743.00	0.377	4,715		4,715	246	4,961
ROADWAY/PIPE	3,828.00	1.942	24,291		24,291	1,267	25,558
BRIDGE OPS	595.00	0.302	3,776		3,776	197	3,973
TRAF OPS/SIGNA	2,362.00	1.198	14,988		14,988	782	15,770
TRAF SIGN/MARK	2,289.00	1.161	14,525		14,525	758	15,283
ENGINEER/PLAN	141.00	0.072	895		895	47	942
ENG/CONSTR	283.00	0.144	1,796		1,796	94	1,890
ENG/DESIGN	85.00	0.043	539		539	28	567
GIS	58.00	0.029	368		368	19	387
HAZ MAT FD 182	86.00	0.044	546		546	28	574
FIRE IMPACT FE	56.00	0.028	355		355	19	374
SCHOOL IMP FEE	30.00	0.015	190		190	10	200
COM PRK IMP FE	4.00	0.002	25		25	1	26
REG PRK IMP FE	4.00	0.002	25		25	1	26

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	2	40
EMS IMPACT FEE	7.00	0.004	44		44	2	46
FUNDS 201-299	34.00	0.017	216		216	11	227
FUNDS 301-399	4,536.00	2.301	28,783		28,783	1,501	30,284
SOLID WASTE	7,226.00	3.665	45,853		45,853	2,392	48,245
AIRPORT & PORT	18,034.00	9.147	114,436		114,436	5,969	120,405
TOLL FACILITY	2,130.00	1.080	13,516		13,516	705	14,221
TRANSIT	4,791.00	2.430	30,402		30,402	1,586	31,988
UTILITIES	25,791.00	13.082	163,658		163,658	8,537	172,195
ITG	406.00	0.206	2,576		2,576	134	2,710
GOVT COMMUNICA	188.00	0.095	1,193		1,193	62	1,255
GROUP MEDICAL	103.00	0.052	654		654	34	688
GEN LIABILITY	418.00	0.212	2,652		2,652	138	2,790
FLEET MGMT	7,563.00	3.836	47,991		47,991	2,503	50,494
FLEET REPLACE	1,335.00	0.677	8,471		8,471	442	8,913
LAW ENF TRUST	2.00	0.001	13		13	1	14
FD 190 ANIM TR	315.00	0.160	1,999		1,999	104	2,103
FD 632 MOSQ CO	333.00	0.169	2,113		2,113	110	2,223
FUND 661 BONDS	23.00	0.012	146		146	8	154
ALL OTHERS	1,469.00	0.745	9,320		9,320	486	9,806
Total:	197,155.00	100.000	1,251,058		1,251,058	63,980	1,315,038
	=====	=====	=====	=====	=====	=====	=====

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
CLERK MINUTES	10.00	0.008	43		43		43
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	92	1,877
PROCURE MGMT	40.00	0.031	172		172	9	181
HUMAN RESOURCE	93.00	0.072	399		399	20	419
MAINT/REP SVCS	4,130.00	3.186	17,723		17,723	910	18,633
COUNTY MANAGER	163.00	0.126	699		699	36	735
COMMISSIONERS	219.00	0.169	940		940	48	988
CLERK ADMIN	32.00	0.025	137		137	7	144
COUNTY LANDS	49.00	0.038	210		210	11	221
CDBG	30.00	0.023	129		129	7	136
TAX COLLECTOR	33.00	0.025	142		142	7	149
CLK CIVIL CRT	6.00	0.005	26		26	1	27
CLK MICRO	1.00	0.001	4		4		4
CLK RECORDING	142.00	0.110	609		609	31	640
CLK SUP DEPOSI	55.00	0.042	236		236	12	248
CLERK OTHER	1,897.00	1.463	8,141		8,141	418	8,559
FUNDS 80 - 951	3,158.00	2.436	13,552		13,552	696	14,248
PROP APPRAISER	30.00	0.023	129		129	7	136
ELECTIONS	31.00	0.024	133		133	7	140
SHERIFF	387.00	0.299	1,661		1,661	85	1,746
CT SVCS-GEN FD	33.00	0.025	142		142	7	149
GUAR AD LITEM	30.00	0.023	129		129	7	136
PUB DEFENDER	33.00	0.025	142		142	7	149
STATE ATTORNEY	61.00	0.047	262		262	13	275
MED EXAMINER	615.00	0.474	2,639		2,639	136	2,775
HUMAN SERVICES	617.00	0.476	2,648		2,648	136	2,784
STATE HEALTH	8.00	0.006	34		34	2	36
EMER MGMT OPS	242.00	0.187	1,039		1,039	53	1,092
EMER RESPONSE	243.00	0.187	1,043		1,043	54	1,097
EMER DISPATCH	243.00	0.187	1,043		1,043	54	1,097
PS LOGISTICS	243.00	0.187	1,043		1,043	54	1,097
PKS/REC GEN'L	9,946.00	7.671	42,682		42,682	2,192	44,874
ECONOMIC DEVT	45.00	0.035	193		193	10	203
ANIMAL CONTROL	2,422.00	1.868	10,394		10,394	534	10,928
OFF OF SUSTAIN	32.00	0.025	137		137	7	144
NAT RES MGMT	671.00	0.518	2,880		2,880	148	3,028
CONST & DESIGN	145.00	0.112	622		622	32	654
FUND 102 MSTU	589.00	0.454	2,528		2,528	130	2,658
FD 104 MSBU OP	544.00	0.420	2,335		2,335	120	2,455

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	127	2,595
FD 138 HUM SVS	157.00	0.121	674		674	35	709
FD 138 NON-DEP	36.00	0.028	154		154	8	162
FD 138 PUB SAF	2.00	0.002	9		9		9
FD 138 PLAN	16.00	0.012	69		69	4	73
FD 138 NAT RES	92.00	0.071	395		395	20	415
FD 138 TRA ENG	10.00	0.008	43		43	2	45
FD 138 MAINT	1.00	0.001	4		4		4
CANAL MAINT	169.00	0.130	725		725	37	762
SUR WTR MGMT	106.00	0.082	455		455	23	478
LIBRARIES	7,750.00	5.978	33,258		33,258	1,708	34,966
E911 IMPLEMENT	711.00	0.548	3,051		3,051	157	3,208
HEARING EXAMIN	33.00	0.025	142		142	7	149
PKS & REC 155	9,476.00	7.309	40,665		40,665	2,088	42,753
COMM DEVT ADM	684.00	0.528	2,935		2,935	151	3,086
PLANNING 155	201.00	0.155	863		863	44	907
DEVT REVIEW	1,782.00	1.374	7,647		7,647	393	8,040
REZONE & DRI'S	549.00	0.423	2,356		2,356	121	2,477
ENV SCIENCES	1,106.00	0.853	4,746		4,746	244	4,990
PERMIT ISSUANC	2,161.00	1.667	9,274		9,274	476	9,750
BUILDING INSP	4,175.00	3.220	17,916		17,916	920	18,836
CODE ENFORCE	4,250.00	3.278	18,238		18,238	937	19,175
PLANS REVIEW	1,428.00	1.101	6,128		6,128	315	6,443
ADM FEE COLLEC	163.00	0.126	699		699	36	735
ZONING REVIEW	520.00	0.401	2,232		2,232	115	2,347
VCB	1,109.00	0.855	4,759		4,759	244	5,003
TRANS ADMIN	104.00	0.080	446		446	23	469
LANDSCAPE	162.00	0.125	695		695	36	731
ROADWAY/PIPE	834.00	0.643	3,579		3,579	184	3,763
BRIDGE OPS	130.00	0.100	558		558	29	587
TRAF OPS/SIGNA	230.00	0.177	987		987	51	1,038
TRAF SIGN/MARK	222.00	0.171	953		953	49	1,002
ENGINEER/PLAN	53.00	0.041	227		227	12	239
ENG/CONSTR	106.00	0.082	455		455	23	478
ENG/DESIGN	31.00	0.024	133		133	7	140
GIS	26.00	0.020	112		112	6	118
HAZ MAT FD 182	116.00	0.089	498		498	26	524
FIRE IMPACT FE	511.00	0.394	2,193		2,193	113	2,306
SCHOOL IMP FEE	437.00	0.337	1,875		1,875	96	1,971
COM PRK IMP FE	456.00	0.352	1,957		1,957	100	2,057
REG PRK IMP FE	323.00	0.249	1,386		1,386	71	1,457
ROADS IMP FEE	335.00	0.258	1,438		1,438	74	1,512
EMS IMPACT FEE	407.00	0.314	1,747		1,747	90	1,837
FUNDS 201-299	187.00	0.144	802		802	41	843
FUNDS 301-399	562.00	0.433	2,412		2,412	124	2,536
SOLID WASTE	8,541.00	6.588	36,653		36,653	1,882	38,535

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	1,706	34,917
TOLL FACILITY	5,957.00	4.595	25,564		25,564	1,313	26,877
TRANSIT	8,384.00	6.467	35,979		35,979	1,848	37,827
UTILITIES	12,243.00	9.443	52,539		52,539	2,698	55,237
ITG	125.00	0.096	536		536	28	564
GOVT COMMUNICA	271.00	0.209	1,163		1,163	60	1,223
GROUP MEDICAL	2,516.00	1.941	10,797		10,797	555	11,352
GEN LIABILITY	205.00	0.158	880		880	45	925
FLEET MGMT	364.00	0.281	1,562		1,562	80	1,642
FLEET REPLACE	64.00	0.049	275		275	14	289
LAW ENF TRUST	74.00	0.057	318		318	16	334
FD 190 ANIM TR	1,521.00	1.173	6,527		6,527	335	6,862
FD 632 MOSQ CO	247.00	0.191	1,060		1,060	54	1,114
FUND 661 BONDS	15.00	0.012	64		64	3	67
ALL OTHERS	10,667.00	8.228	45,770		45,770	2,351	48,121
Total:	129,650.00	100.000	556,375		556,375	28,455	584,830
	=====	=====	=====	=====	=====	=====	=====

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
CLERK MINUTES	6.00	0.189	1,829		1,829		1,829
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	440	8,669
PROCURE MGMT	12.00	0.377	3,657		3,657	196	3,853
HUMAN RESOURCE	14.85	0.467	4,526		4,526	242	4,768
MAINT/REP SVCS	111.00	3.487	33,831		33,831	1,808	35,639
COUNTY MANAGER	8.10	0.254	2,469		2,469	132	2,601
COMMISSIONERS	10.00	0.314	3,048		3,048	163	3,211
CLERK ADMIN	3.00	0.094	914		914	49	963
COUNTY LANDS	9.90	0.311	3,017		3,017	161	3,178
CDBG	6.00	0.189	1,829		1,829	98	1,927
EQUAL EMP OPP	3.85	0.121	1,173		1,173	63	1,236
VETERAN'S SVCS	2.00	0.063	610		610	33	643
CLK CIVIL CRT	55.00	1.728	16,763		16,763	896	17,659
CLK CASE PROC	21.00	0.660	6,401		6,401	342	6,743
CLK CASE INTAK	11.00	0.346	3,353		3,353	179	3,532
CLK CT SUPPORT	29.00	0.911	8,839		8,839	472	9,311
CLK CT RECORDS	9.00	0.283	2,743		2,743	147	2,890
CLK CT SVS DIV	33.00	1.037	10,058		10,058	538	10,596
CLK PROBATE	6.00	0.189	1,829		1,829	98	1,927
CLK MICRO	4.00	0.126	1,219		1,219	65	1,284
CLK RECORDING	33.00	1.037	10,058		10,058	538	10,596
CLK DEL TAX	7.00	0.220	2,134		2,134	114	2,248
CLK JURY	2.00	0.063	610		610	33	643
CLK SUP DEPOSI	5.00	0.157	1,524		1,524	81	1,605
CLK APPEALS	2.00	0.063	610		610	33	643
CRIM ADM SVCS	12.00	0.377	3,657		3,657	196	3,853
HUMAN SERVICES	48.00	1.508	14,630		14,630	782	15,412
INT SVS FISCAL	12.00	0.377	3,657		3,657	196	3,853
EMER MGMT OPS	3.00	0.094	914		914	49	963
EMER RESPONSE	302.60	9.507	92,229		92,229	4,930	97,159
EMER DISPATCH	36.20	1.137	11,033		11,033	590	11,623
PS LOGISTICS	8.10	0.254	2,469		2,469	132	2,601
PKS/REC GEN'L	66.33	2.084	20,217		20,217	1,081	21,298
ECONOMIC DEVT	16.00	0.503	4,877		4,877	261	5,138
ANIMAL CONTROL	52.00	1.634	15,849		15,849	847	16,696
OFF OF SUSTAIN	2.05	0.064	625		625	33	658
NAT RES MGMT	30.00	0.943	9,144		9,144	489	9,633
CONST & DESIGN	20.00	0.628	6,096		6,096	326	6,422
FD 104 MSBU OP	2.35	0.074	716		716	38	754

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	120	2,357
FUND 139 OTHER	1.00	0.031	305		305	16	321
CANAL MAINT	21.00	0.660	6,401		6,401	342	6,743
SUR WTR MGMT	12.65	0.397	3,856		3,856	206	4,062
LIBRARIES	254.00	7.980	77,416		77,416	4,138	81,554
E911 IMPLEMENT	6.25	0.196	1,905		1,905	102	2,007
HEARING EXAMIN	5.00	0.157	1,524		1,524	81	1,605
PKS & REC 155	126.48	3.974	38,550		38,550	2,061	40,611
PRO/AMAT SPORT	46.94	1.475	14,307		14,307	765	15,072
COMM DEVT ADM	12.10	0.380	3,688		3,688	197	3,885
PLANNING 155	8.00	0.251	2,438		2,438	130	2,568
DEVT REVIEW	10.96	0.344	3,340		3,340	179	3,519
REZONE & DRI'S	9.36	0.294	2,853		2,853	152	3,005
ENV SCIENCES	12.00	0.377	3,657		3,657	196	3,853
PERMIT ISSUANC	13.29	0.418	4,051		4,051	217	4,268
BUILDING INSP	25.68	0.807	7,827		7,827	418	8,245
CODE ENFORCE	26.14	0.821	7,967		7,967	426	8,393
PLANS REVIEW	8.78	0.276	2,676		2,676	143	2,819
ADM FEE COLLEC	1.00	0.031	305		305	16	321
ZONING REVIEW	3.20	0.101	975		975	52	1,027
VCB	29.00	0.911	8,839		8,839	472	9,311
SPORTS AUTHOR	3.00	0.094	914		914	49	963
TRANS ADMIN	7.50	0.236	2,286		2,286	122	2,408
LANDSCAPE	20.00	0.628	6,096		6,096	326	6,422
ROADWAY/PIPE	103.00	3.236	31,393		31,393	1,678	33,071
BRIDGE OPS	16.00	0.503	4,877		4,877	261	5,138
TRAF OPS/SIGNA	32.00	1.005	9,753		9,753	521	10,274
TRAF SIGN/MARK	31.00	0.974	9,448		9,448	505	9,953
ENGINEER/PLAN	5.00	0.157	1,524		1,524	81	1,605
ENG/CONSTR	10.00	0.314	3,048		3,048	163	3,211
ENG/DESIGN	3.00	0.094	914		914	49	963
GIS	5.00	0.157	1,524		1,524	81	1,605
HAZ MAT FD 182	9.00	0.283	2,743		2,743	147	2,890
CONSER PKS/REC	13.25	0.416	4,038		4,038	216	4,254
CONSER CTY LAN	1.10	0.035	335		335	18	353
SOLID WASTE	83.00	2.608	25,297		25,297	1,352	26,649
AIRPORT & PORT	358.00	11.247	109,114		109,114	5,832	114,946
TOLL FACILITY	95.00	2.985	28,955		28,955	1,548	30,503
TRANSIT	253.00	7.948	77,111		77,111	4,122	81,233
UTILITIES	275.00	8.640	83,817		83,817	4,480	88,297
ITG	1.00	0.031	305		305	16	321
GOVT COMMUNICA	3.85	0.121	1,173		1,173	63	1,236
DENTAL	0.60	0.019	183		183	10	193
GROUP MEDICAL	6.55	0.206	1,996		1,996	107	2,103
GEN LIABILITY	2.90	0.091	884		884	47	931
FLEET MGMT	32.00	1.005	9,751		9,751	517	10,268
Total:	3,183.00	100.000	970,139		970,139	49,611	1,019,750
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: FULL TIME EMPLOYEES PER DEPARTMENT

CLERK FINANCE
Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
CLERK MINUTES	3,038	779	387	43	1,829
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	15,650	2,520	2,584	1,877	8,669
PROCURE MGMT	6,055	1,079	942	181	3,853
HUMAN RESOURCE	10,517	3,648	1,682	419	4,768
MAINT/REP SVCS	167,538	40,031	73,235	18,633	35,639
COUNTY MANAGER	11,409	4,321	3,752	735	2,601
COMMISSIONERS	12,985	4,740	4,046	988	3,211
CLERK ADMIN	5,562	2,599	1,856	144	963
COUNTY LANDS	5,244	1,077	768	221	3,178
CDBG	11,637	3,886	5,688	136	1,927
EQUAL EMP OPP	1,236				1,236
VETERAN'S SVCS	643				643
TAX COLLECTOR	3,263	1,224	1,890	149	
CLK CIVIL CRT	33,698	10,470	5,542	27	17,659
CLK CASE PROC	6,743				6,743
CLK CASE INTAK	3,532				3,532
CLK CT SUPPORT	9,311				9,311
CLK CT RECORDS	2,890				2,890
CLK CT SVS DIV	10,596				10,596
CLK PROBATE	4,100	2,006	167		1,927
CLK MICRO	3,220	897	1,035	4	1,284
CLK RECORDING	77,557	47,199	19,122	640	10,596
CLK DEL TAX	5,262	2,026	988		2,248
CLK JURY	4,386	2,841	902		643
CLK SUP DEPOSI	3,062	915	294	248	1,605
CLK APPEALS	643				643
CRIM ADM SVCS	3,853				3,853
COURT DEPT	982		982		
CLERK OTHER	660,413	633,019	18,835	8,559	
FUNDS 80 - 951	610,326	457,012	139,066	14,248	
PROP APPRAISER	1,138	681	321	136	
ELECTIONS	2,021	733	1,148	140	
SHERIFF	26,068	6,970	17,352	1,746	
CT SVCS-GEN FD	1,289	1,140		149	
GUAR AD LITEM	709	212	361	136	
PUB DEFENDER	1,708	751	808	149	
STATE ATTORNEY	2,905	1,034	1,596	275	
MED EXAMINER	10,507	3,038	4,694	2,775	
HUMAN SERVICES	119,892	33,628	68,068	2,784	15,412
STATE HEALTH	1,337	393	908	36	

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
INT SVS FISCAL	3,853				3,853
EMER MGMT OPS	17,873	5,696	10,122	1,092	963
EMER RESPONSE	114,065	5,694	10,115	1,097	97,159
EMER DISPATCH	28,529	5,694	10,115	1,097	11,623
PS LOGISTICS	19,507	5,694	10,115	1,097	2,601
PKS/REC GEN'L	141,163	37,576	37,415	44,874	21,298
ECONOMIC DEVT	9,957	1,806	2,810	203	5,138
ANIMAL CONTROL	46,115	10,399	8,092	10,928	16,696
OFF OF SUSTAIN	2,793	1,017	974	144	658
NAT RES MGMT	26,904	6,965	7,278	3,028	9,633
CONST & DESIGN	13,767	2,558	4,133	654	6,422
FUND 102 MSTU	49,528	38,718	8,152	2,658	
FD 104 MSBU OP	20,726	15,340	2,177	2,455	754
ADM OFF OF CTS	45,872	24,442	18,835	2,595	
HICKEY CREEK	545	305	240		
FD 138 HUM SVS	5,061	1,628	2,724	709	
FD 138 NON-DEP	3,433	3,257	14	162	
FD 138 PUB SAF	318	129	180	9	
FD 138 PLAN	404	117	214	73	
FD 138 NAT RES	4,766	1,373	621	415	2,357
FD 138 TRA ENG	180	49	86	45	
FD 138 MAINT	29	11	14	4	
FD 138 OTHER	5,818	5,804	14		
FUND 139 OTHER	4,231	3,910			321
CANAL MAINT	24,168	11,448	5,215	762	6,743
SUR WTR MGMT	7,491	1,542	1,409	478	4,062
LIBRARIES	266,847	62,758	87,569	34,966	81,554
E911 IMPLEMENT	13,171	5,052	2,904	3,208	2,007
HEARING EXAMIN	4,008	1,099	1,155	149	1,605
PKS & REC 155	173,748	41,398	48,986	42,753	40,611
PRO/AMAT SPORT	15,072				15,072
COMM DEVT ADM	11,304	3,091	1,242	3,086	3,885
PLANNING 155	6,905	1,901	1,529	907	2,568
DEVT REVIEW	19,683	5,694	2,430	8,040	3,519
REZONE & DRI'S	9,258	2,608	1,168	2,477	3,005
ENV SCIENCES	13,722	3,817	1,062	4,990	3,853
PERMIT ISSUANC	23,908	6,946	2,944	9,750	4,268
BUILDING INSP	46,120	13,344	5,695	18,836	8,245
CODE ENFORCE	46,954	13,584	5,802	19,175	8,393
PLANS REVIEW	15,775	4,563	1,950	6,443	2,819
ADM FEE COLLEC	1,802	519	227	735	321
ZONING REVIEW	5,742	1,660	708	2,347	1,027
VCB	65,878	19,831	31,733	5,003	9,311
SPORTS AUTHOR	963				963
TRANS ADMIN	51,794	44,544	4,373	469	2,408
LANDSCAPE	14,425	2,311	4,961	731	6,422
ROADWAY/PIPE	74,301	11,909	25,558	3,763	33,071
BRIDGE OPS	11,549	1,851	3,973	587	5,138

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
TRAF OPS/SIGNA	33,987	6,905	15,770	1,038	10,274
TRAF SIGN/MARK	32,929	6,691	15,283	1,002	9,953
ENGINEER/PLAN	4,068	1,282	942	239	1,605
ENG/CONSTR	8,144	2,565	1,890	478	3,211
ENG/DESIGN	2,440	770	567	140	963
GIS	2,917	807	387	118	1,605
HAZ MAT FD 182	8,890	4,902	574	524	2,890
FIRE IMPACT FE	11,211	8,531	374	2,306	
SCHOOL IMP FEE	6,001	3,830	200	1,971	
COM PRK IMP FE	9,697	7,614	26	2,057	
REG PRK IMP FE	2,918	1,435	26	1,457	
ROADS IMP FEE	5,908	4,356	40	1,512	
EMS IMPACT FEE	4,190	2,307	46	1,837	
FUNDS 201-299	10,602	9,532	227	843	
CONSER PKS/REC	4,254				4,254
CONSER CTY LAN	353				353
FUNDS 301-399	73,313	40,493	30,284	2,536	
SOLID WASTE	169,016	55,587	48,245	38,535	26,649
AIRPORT & PORT	378,495	108,227	120,405	34,917	114,946
TOLL FACILITY	114,890	43,289	14,221	26,877	30,503
TRANSIT	192,323	41,275	31,988	37,827	81,233
UTILITIES	452,200	136,471	172,195	55,237	88,297
ITG	9,892	6,297	2,710	564	321
GOVT COMMUNICA	10,578	6,864	1,255	1,223	1,236
DENTAL	6,321	6,128			193
GROUP MEDICAL	24,187	10,044	688	11,352	2,103
GEN LIABILITY	10,418	5,772	2,790	925	931
FLEET MGMT	91,452	29,048	50,494	1,642	10,268
FLEET REPLACE	14,327	5,125	8,913	289	
LAW ENF TRUST	2,560	2,212	14	334	
FD 190 ANIM TR	13,708	4,743	2,103	6,862	
FD 632 MOSQ CO	8,051	4,714	2,223	1,114	
FUND 661 BONDS	311	90	154	67	
FUND 699 OPEB	8	8			
FUND 700 GOVT	221	221			
FD 951 LT DEBT	39	39			
FIXED ASSETS	14,084	14,084			
ALL OTHERS	94,689	36,762	9,806	48,121	

Reimbursement:

Total:	5,266,429	2,346,811	1,315,038	584,830	1,019,750
	=====	=====	=====	=====	=====

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	757	7,697	
NON-DEPART'L	9,082	12	9,094	
BUDGET SVCS	14,132	2,591	16,723	
CLK INT AUDIT	12,301	5,414	17,715	
CLERK FINANCE	14,866	784	15,650	
PROCURE MGMT		5,461	5,461	
HUMAN RESOURCE		12,727	12,727	
MAINT/REP SVCS		59,429	59,429	
COUNTY MANAGER		19,325	19,325	
COMMISSIONERS		121,241	121,241	
Total Allocated Additions:	76,585	227,741	304,326	304,326
Total to be Allocated:	2,566,543	227,741		2,794,284
	=====	=====		=====

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
	-----		-----
Additions 2nd			
Others:	227,741	227,741	227,741
Reallocate Admin:		-227,741	
2nd Allocation:	227,741		227,741
	-----		-----
Total Allocated:	2,794,284		2,794,284
	=====		=====

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	6,320	76,881
HUMAN RESOURCE	443.75	2.808	72,063		72,063	6,455	78,518
MAINT/REP SVCS	76.25	0.482	12,383		12,383	1,109	13,492
COUNTY MANAGER	210.25	1.330	34,144		34,144	3,058	37,202
COMMISSIONERS	2,668.00	16.882	433,273		433,273	38,809	472,082
CLERK ADMIN	39.25	0.248	6,374		6,374	571	6,945
COUNTY LANDS	427.75	2.707	69,465		69,465	6,222	75,687
EQUAL EMP OPP	38.25	0.242	6,212		6,212	556	6,768
TAX COLLECTOR	2.00	0.013	325		325	29	354
COURT DEPT	1.00	0.006	162		162	15	177
PROP APPRAISER	3.00	0.019	487		487	44	531
ELECTIONS	2.25	0.014	365		365	33	398
SHERIFF	73.50	0.465	11,936		11,936	1,069	13,005
MED EXAMINER	6.25	0.040	1,015		1,015	91	1,106
HUMAN SERVICES	177.75	1.125	28,866		28,866	2,586	31,452
EMER MGMT OPS	426.50	2.699	69,262		69,262	6,204	75,466
EMER RESPONSE	303.25	1.919	49,247		49,247	4,411	53,658
EMER DISPATCH	1.50	0.009	244		244	22	266
PS LOGISTICS	44.00	0.278	7,145		7,145	640	7,785
PKS/REC GEN'L	147.38	0.933	23,934		23,934	2,144	26,078
ECONOMIC DEVT	191.75	1.213	31,139		31,139	2,789	33,928
ANIMAL CONTROL	307.00	1.943	49,856		49,856	4,466	54,322
OFF OF SUSTAIN	119.50	0.756	19,406		19,406	1,738	21,144
NAT RES MGMT	238.00	1.506	38,650		38,650	3,462	42,112
CONST & DESIGN	148.50	0.940	24,116		24,116	2,160	26,276
FD 104 MSBU OP	88.25	0.558	14,331		14,331	1,284	15,615
FD 138 SHIP	9.00	0.057	1,462		1,462	131	1,593
CANAL MAINT	5.00	0.032	812		812	73	885
LIBRARIES	119.25	0.755	19,366		19,366	1,735	21,101
E911 IMPLEMENT	10.25	0.065	1,665		1,665	149	1,814
HEARING EXAMIN	280.25	1.773	45,512		45,512	4,076	49,588
PKS & REC 155	147.37	0.932	23,932		23,932	2,144	26,076
COMM DEVT ADM	245.00	1.550	39,787		39,787	3,564	43,351
PLANNING 155	251.50	1.591	40,843		40,843	3,658	44,501
DEVT REVIEW	315.50	1.996	51,236		51,236	4,589	55,825
REZONE & DRI'S	749.00	4.739	121,635		121,635	10,895	132,530
ENV SCIENCES	95.25	0.603	15,468		15,468	1,386	16,854
PERMIT ISSUANC	5.50	0.035	893		893	80	973
BUILDING INSP	19.50	0.123	3,167		3,167	284	3,451
CODE ENFORCE	619.00	3.917	100,523		100,523	9,004	109,527
PLANS REVIEW	22.00	0.139	3,573		3,573	320	3,893
ADM FEE COLLEC	2.50	0.016	406		406	36	442
VCB	164.75	1.042	26,755		26,755	2,396	29,151

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	9,557	116,251
LANDSCAPE	44.75	0.283	7,267		7,267	651	7,918
ROADWAY/PIPE	38.50	0.244	6,252		6,252	560	6,812
BRIDGE OPS	8.75	0.055	1,421		1,421	127	1,548
TRAF OPS/SIGNA	20.00	0.127	3,248		3,248	291	3,539
TRAFFIC ENGIN	11.25	0.071	1,827		1,827	164	1,991
ENGINEER/PLAN	65.00	0.411	10,556		10,556	945	11,501
ENG/CONSTR	35.25	0.223	5,724		5,724	513	6,237
ENG/DESIGN	7.00	0.044	1,137		1,137	102	1,239
FIRE IMPACT FE	27.00	0.171	4,385		4,385	393	4,778
SCHOOL IMP FEE	3.25	0.021	528		528	47	575
COM PRK IMP FE	12.25	0.078	1,989		1,989	178	2,167
REG PRK IMP FE	1.50	0.009	244		244	22	266
ROADS IMP FEE	13.50	0.085	2,192		2,192	196	2,388
EMS IMPACT FEE	7.50	0.047	1,218		1,218	109	1,327
SOLID WASTE	155.25	0.982	25,212		25,212	2,258	27,470
TOLL FACILITY	11.50	0.073	1,868		1,868	167	2,035
TRANSIT	132.25	0.837	21,477		21,477	1,924	23,401
UTILITIES	445.75	2.820	72,388		72,388	6,484	78,872
ITG	44.00	0.278	7,145		7,145	640	7,785
GEN LIABILITY	2,735.20	17.307	444,186		444,186	39,786	483,972
FLEET MGMT	3.00	0.019	487		487	44	531
VIDEO/CABLE TV	1.00	0.006	162		162	15	177
CONTRACTS CHG	1,486.50	9.406	241,402		241,402	21,623	263,025
ALL OTHERS	9.75	0.062	1,585		1,585	138	1,723
Total:	15,804.20	100.000	2,566,543		2,566,543	227,741	2,794,284
	=====	=====	=====	=====	=====	=====	=====

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	76,881	76,881
HUMAN RESOURCE	78,518	78,518
MAINT/REP SVCS	13,492	13,492
COUNTY MANAGER	37,202	37,202
COMMISSIONERS	472,082	472,082
CLERK ADMIN	6,945	6,945
COUNTY LANDS	75,687	75,687
EQUAL EMP OPP	6,768	6,768
TAX COLLECTOR	354	354
COURT DEPT	177	177
PROP APPRAISER	531	531
ELECTIONS	398	398
SHERIFF	13,005	13,005
MED EXAMINER	1,106	1,106
HUMAN SERVICES	31,452	31,452
EMER MGMT OPS	75,466	75,466
EMER RESPONSE	53,658	53,658
EMER DISPATCH	266	266
PS LOGISTICS	7,785	7,785
PKS/REC GEN'L	26,078	26,078
ECONOMIC DEVT	33,928	33,928
ANIMAL CONTROL	54,322	54,322
OFF OF SUSTAIN	21,144	21,144
NAT RES MGMT	42,112	42,112
CONST & DESIGN	26,276	26,276
FD 104 MSBU OP	15,615	15,615
FD 138 SHIP	1,593	1,593
CANAL MAINT	885	885
LIBRARIES	21,101	21,101
E911 IMPLEMENT	1,814	1,814
HEARING EXAMIN	49,588	49,588
PKS & REC 155	26,076	26,076
COMM DEVT ADM	43,351	43,351
PLANNING 155	44,501	44,501
DEVT REVIEW	55,825	55,825
REZONE & DRI'S	132,530	132,530
ENV SCIENCES	16,854	16,854
PERMIT ISSUANC	973	973
BUILDING INSP	3,451	3,451
CODE ENFORCE	109,527	109,527
PLANS REVIEW	3,893	3,893
ADM FEE COLLEC	442	442
VCB	29,151	29,151
TRANS ADMIN	116,251	116,251
LANDSCAPE	7,918	7,918

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
ROADWAY/PIPE	6,812	6,812
BRIDGE OPS	1,548	1,548
TRAF OPS/SIGNA	3,539	3,539
TRAFFIC ENGIN	1,991	1,991
ENGINEER/PLAN	11,501	11,501
ENG/CONSTR	6,237	6,237
ENG/DESIGN	1,239	1,239
FIRE IMPACT FE	4,778	4,778
SCHOOL IMP FEE	575	575
COM PRK IMP FE	2,167	2,167
REG PRK IMP FE	266	266
ROADS IMP FEE	2,388	2,388
EMS IMPACT FEE	1,327	1,327
SOLID WASTE	27,470	27,470
TOLL FACILITY	2,035	2,035
TRANSIT	23,401	23,401
UTILITIES	78,872	78,872
ITG	7,785	7,785
GEN LIABILITY	483,972	483,972
FLEET MGMT	531	531
VIDEO/CABLE TV	177	177
CONTRACTS CHG	263,025	263,025
ALL OTHERS	1,723	1,723
Reimbursement:		
Total:	2,794,284	2,794,284
	=====	=====

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	254	1,741	
NON-DEPART'L	239		239	
BUDGET SVCS	6,424	1,178	7,602	
CLK INT AUDIT	2,258	994	3,252	
CLERK FINANCE	5,750	305	6,055	
CTY ATTORNEY	70,561	6,320	76,881	
PROCURE MGMT		2,046	2,046	
HUMAN RESOURCE		5,243	5,243	
MAINT/REP SVCS		162	162	
COUNTY MANAGER		8,589	8,589	
COMMISSIONERS		28,332	28,332	
Total Allocated Additions:	87,848	53,423	141,271	141,271
Total to be Allocated:	825,747	53,423		879,170
	=====	=====		=====

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:	53,423	53,423	4,536	10,229	38,658
Reallocate Admin:		-53,423			
2nd Allocation:	53,423		4,536	10,229	38,658
	-----		-----	-----	-----
Total Allocated:	879,170		74,823	168,266	636,081
	=====		=====	=====	=====

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	62	965
MAINT/REP SVCS	24.00	6.170	4,336		4,336	300	4,636
COUNTY MANAGER	8.00	2.057	1,445		1,445	100	1,545
COMMISSIONERS	5.00	1.285	903		903	62	965
VETERAN'S SVCS	1.00	0.257	181		181	12	193
CT SVCS-GEN FD	4.00	1.028	723		723	50	773
HUMAN SERVICES	5.00	1.285	903		903	62	965
INT SVS FISCAL	13.00	3.342	2,349		2,349	162	2,511
EMER MGMT OPS	1.00	0.257	181		181	12	193
EMER RESPONSE	13.00	3.342	2,349		2,349	162	2,511
EMER DISPATCH	1.00	0.257	181		181	12	193
PS LOGISTICS	1.00	0.257	181		181	12	193
PS INFO RESOUR	1.00	0.257	181		181	12	193
PKS/REC GEN'L	49.50	12.725	8,944		8,944	618	9,562
ECONOMIC DEVT	3.00	0.771	542		542	37	579
ANIMAL CONTROL	10.00	2.571	1,807		1,807	125	1,932
NAT RES MGMT	8.00	2.057	1,445		1,445	100	1,545
CONST & DESIGN	12.00	3.085	2,168		2,168	150	2,318
CANAL MAINT	2.00	0.514	361		361	25	386
SUR WTR MGMT	1.00	0.257	181		181	12	193
LIBRARIES	22.00	5.656	3,975		3,975	275	4,250
E911 IMPLEMENT	1.00	0.257	181		181	12	193
HEARING EXAMIN	2.00	0.514	361		361	25	386
PKS & REC 155	49.50	12.725	8,944		8,944	618	9,562
COMM DEVT ADM	2.00	0.514	361		361	25	386
VCB	25.00	6.427	4,517		4,517	312	4,829
SPORTS AUTHOR	3.00	0.771	542		542	37	579
TRANS ADMIN	3.00	0.771	542		542	37	579
LANDSCAPE	2.00	0.514	361		361	25	386
ROADWAY/PIPE	4.00	1.028	723		723	50	773
BRIDGE OPS	2.00	0.514	361		361	25	386
TRAF OPS/SIGNA	3.00	0.771	542		542	37	579
TRAF SIGN/MARK	4.00	1.028	723		723	50	773
ENGINEER/PLAN	1.00	0.257	181		181	12	193
ENG/CONSTR	1.00	0.257	181		181	12	193
ENG/DESIGN	1.00	0.257	181		181	12	193
HAZ MAT FD 182	1.00	0.257	181		181	12	193
SOLID WASTE	7.00	1.799	1,265		1,265	87	1,352
TOLL FACILITY	10.00	2.571	1,807		1,807	125	1,932
TRANSIT	23.00	5.913	4,156		4,156	287	4,443
UTILITIES	27.00	6.941	4,879		4,879	337	5,216

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	12	193
FLEET MGMT	2.00	0.514	362		362	25	387
Total:	389.00	100.000	70,287		70,287	4,536	74,823
	=====	=====	=====	=====	=====	=====	=====

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	31	499
MAINT/REP SVCS	757.00	9.746	15,403		15,403	1,006	16,409
COUNTY MANAGER	9.00	0.116	183		183	12	195
COMMISSIONERS	27.00	0.348	549		549	36	585
CLERK ADMIN	1.00	0.013	20		20	1	21
COUNTY LANDS	8.00	0.103	163		163	11	174
CDBG	60.00	0.773	1,221		1,221	80	1,301
EQUAL EMP OPP	2.00	0.026	41		41	3	44
VETERAN'S SVCS	2.00	0.026	41		41	3	44
TAX COLLECTOR	11.00	0.142	224		224	15	239
CLK CIVIL CRT	1.00	0.013	20		20	1	21
ELECTIONS	9.00	0.116	183		183	12	195
SHERIFF	156.00	2.009	3,174		3,174	207	3,381
CT SVCS-GEN FD	270.00	3.476	5,494		5,494	359	5,853
GUAR AD LITEM	1.00	0.013	20		20	1	21
PUB DEFENDER	16.00	0.206	326		326	21	347
STATE ATTORNEY	28.00	0.361	570		570	37	607
MED EXAMINER	29.00	0.373	590		590	39	629
HUMAN SERVICES	103.00	1.326	2,096		2,096	137	2,233
STATE HEALTH	1.00	0.013	20		20	1	21
INT SVS FISCAL	6.00	0.077	122		122	8	130
EMER MGMT OPS	1.00	0.013	20		20	1	21
EMER RESPONSE	139.00	1.790	2,828		2,828	185	3,013
EMER DISPATCH	8.00	0.103	163		163	11	174
PS LOGISTICS	76.00	0.979	1,546		1,546	101	1,647
PKS/REC GEN'L	472.50	6.083	9,614		9,614	628	10,242
ECONOMIC DEVT	3.00	0.039	61		61	4	65
ANIMAL CONTROL	91.00	1.172	1,852		1,852	121	1,973
OFF OF SUSTAIN	1.00	0.013	20		20	1	21
NAT RES MGMT	87.00	1.120	1,770		1,770	116	1,886
CONST & DESIGN	37.00	0.476	753		753	49	802
FUND 102 MSTU	18.50	0.238	376		376	25	401
FD 104 MSBU OP	18.50	0.238	376		376	25	401
FD 138 SHIP	6.00	0.077	122		122	8	130
CANAL MAINT	37.00	0.476	753		753	49	802
SUR WTR MGMT	9.00	0.116	183		183	12	195
LIBRARIES	353.00	4.545	7,183		7,183	469	7,652
E911 IMPLEMENT	41.00	0.528	834		834	54	888
HEARING EXAMIN	2.00	0.026	41		41	3	44
PKS & REC 155	472.50	6.083	9,614		9,614	628	10,242
COMM DEVT ADM	4.00	0.052	81		81	5	86

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	11	174
DEVT REVIEW	11.00	0.142	224		224	15	239
REZONE & DRI'S	12.00	0.155	244		244	16	260
ENV SCIENCES	8.00	0.103	163		163	11	174
PERMIT ISSUANC	11.00	0.142	224		224	15	239
BUILDING INSP	14.00	0.180	285		285	19	304
CODE ENFORCE	22.00	0.283	448		448	29	477
PLANS REVIEW	3.00	0.039	61		61	4	65
ZONING REVIEW	1.00	0.013	20		20	1	21
VCB	119.00	1.532	2,421		2,421	158	2,579
SPORTS AUTHOR	19.00	0.245	387		387	25	412
LANDSCAPE	68.00	0.876	1,384		1,384	90	1,474
ROADWAY/PIPE	140.00	1.803	2,849		2,849	186	3,035
BRIDGE OPS	45.00	0.579	916		916	60	976
TRAF OPS/SIGNA	78.00	1.004	1,587		1,587	104	1,691
TRAF SIGN/MARK	49.00	0.631	997		997	65	1,062
TRAFFIC ENGIN	1.00	0.013	20		20	1	21
ENGINEER/PLAN	7.00	0.090	142		142	9	151
ENG/CONSTR	17.00	0.219	346		346	23	369
ENG/DESIGN	4.00	0.052	81		81	5	86
GIS	7.00	0.090	142		142	9	151
HAZ MAT FD 182	48.00	0.618	977		977	64	1,041
FUNDS 301-399	279.00	3.592	5,677		5,677	371	6,048
SOLID WASTE	574.00	7.390	11,679		11,679	763	12,442
TOLL FACILITY	180.00	2.318	3,663		3,663	239	3,902
TRANSIT	190.00	2.446	3,866		3,866	252	4,118
UTILITIES	2,075.00	26.716	42,221		42,221	2,757	44,978
ITG	63.00	0.811	1,282		1,282	84	1,366
GOVT COMMUNICA	52.00	0.670	1,058		1,058	69	1,127
GROUP MEDICAL	1.00	0.013	20		20	1	21
GEN LIABILITY	2.00	0.026	41		41	3	44
FLEET MGMT	191.00	2.459	3,886		3,886	254	4,140
Total:	7,767.00	100.000	158,037		158,037	10,229	168,266
	=====	=====	=====	=====	=====	=====	=====

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	95	1,538
MAINT/REP SVCS	18.00	4.348	25,975		25,975	1,701	27,676
COUNTY MANAGER	6.00	1.449	8,658		8,658	567	9,225
COMMISSIONERS	16.00	3.865	23,089		23,089	1,512	24,601
COUNTY LANDS	2.00	0.483	2,886		2,886	189	3,075
TAX COLLECTOR	1.00	0.242	1,443		1,443	95	1,538
MED EXAMINER	1.00	0.242	1,443		1,443	95	1,538
HUMAN SERVICES	4.00	0.966	5,772		5,772	378	6,150
EMER MGMT OPS	21.75	5.254	31,386		31,386	2,055	33,441
EMER RESPONSE	21.75	5.254	31,386		31,386	2,055	33,441
PKS/REC GEN'L	11.00	2.657	15,874		15,874	1,040	16,914
ANIMAL CONTROL	51.00	12.319	73,596		73,596	4,820	78,416
NAT RES MGMT	7.00	1.691	10,101		10,101	662	10,763
CONST & DESIGN	12.00	2.899	17,317		17,317	1,134	18,451
LIBRARIES	13.00	3.140	18,760		18,760	1,229	19,989
PKS & REC 155	11.00	2.657	15,874		15,874	1,040	16,914
COMM DEVT ADM	11.00	2.657	15,874		15,874	1,040	16,914
VCB	17.00	4.106	24,532		24,532	1,607	26,139
SPORTS AUTHOR	2.00	0.483	2,886		2,886	189	3,075
TRANS ADMIN	12.50	3.019	18,038		18,038	1,181	19,219
LANDSCAPE	7.00	1.691	10,101		10,101	662	10,763
ROADWAY/PIPE	16.00	3.865	23,089		23,089	1,512	24,601
BRIDGE OPS	1.00	0.242	1,443		1,443	95	1,538
TRAF OPS/SIGNA	9.00	2.174	12,987		12,987	851	13,838
TRAFFIC ENGIN	2.00	0.483	2,886		2,886	189	3,075
GIS	2.00	0.483	2,886		2,886	189	3,075
SOLID WASTE	14.50	3.502	20,924		20,924	1,370	22,294
TOLL FACILITY	9.00	2.174	12,987		12,987	851	13,838
TRANSIT	16.50	3.986	23,810		23,810	1,559	25,369
UTILITIES	52.50	12.681	75,760		75,760	4,961	80,721
ITG	33.00	7.971	47,621		47,621	3,119	50,740
FLEET MGMT	6.50	1.570	9,381		9,381	616	9,997
Total:	414.00	100.000	597,423		597,423	38,658	636,081
	=====	=====	=====	=====	=====	=====	=====

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	3,002	965	499	1,538
MAINT/REP SVCS	48,721	4,636	16,409	27,676
COUNTY MANAGER	10,965	1,545	195	9,225
COMMISSIONERS	26,151	965	585	24,601
CLERK ADMIN	21		21	
COUNTY LANDS	3,249		174	3,075
CDBG	1,301		1,301	
EQUAL EMP OPP	44		44	
VETERAN'S SVCS	237	193	44	
TAX COLLECTOR	1,777		239	1,538
CLK CIVIL CRT	21		21	
ELECTIONS	195		195	
SHERIFF	3,381		3,381	
CT SVCS-GEN FD	6,626	773	5,853	
GUAR AD LITEM	21		21	
PUB DEFENDER	347		347	
STATE ATTORNEY	607		607	
MED EXAMINER	2,167		629	1,538
HUMAN SERVICES	9,348	965	2,233	6,150
STATE HEALTH	21		21	
INT SVS FISCAL	2,641	2,511	130	
EMER MGMT OPS	33,655	193	21	33,441
EMER RESPONSE	38,965	2,511	3,013	33,441
EMER DISPATCH	367	193	174	
PS LOGISTICS	1,840	193	1,647	
PS INFO RESOUR	193	193		
PKS/REC GEN'L	36,718	9,562	10,242	16,914
ECONOMIC DEVT	644	579	65	
ANIMAL CONTROL	82,321	1,932	1,973	78,416
OFF OF SUSTAIN	21		21	
NAT RES MGMT	14,194	1,545	1,886	10,763
CONST & DESIGN	21,571	2,318	802	18,451
FUND 102 MSTU	401		401	
FD 104 MSBU OP	401		401	
FD 138 SHIP	130		130	
CANAL MAINT	1,188	386	802	
SUR WTR MGMT	388	193	195	
LIBRARIES	31,891	4,250	7,652	19,989
E911 IMPLEMENT	1,081	193	888	
HEARING EXAMIN	430	386	44	
PKS & REC 155	36,718	9,562	10,242	16,914
COMM DEVT ADM	17,386	386	86	16,914

PROCURE MGMT

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
PLANNING 155	174		174	
DEVT REVIEW	239		239	
REZONE & DRI'S	260		260	
ENV SCIENCES	174		174	
PERMIT ISSUANC	239		239	
BUILDING INSP	304		304	
CODE ENFORCE	477		477	
PLANS REVIEW	65		65	
ZONING REVIEW	21		21	
VCB	33,547	4,829	2,579	26,139
SPORTS AUTHOR	4,066	579	412	3,075
TRANS ADMIN	19,798	579		19,219
LANDSCAPE	12,623	386	1,474	10,763
ROADWAY/PIPE	28,409	773	3,035	24,601
BRIDGE OPS	2,900	386	976	1,538
TRAF OPS/SIGNA	16,108	579	1,691	13,838
TRAF SIGN/MARK	1,835	773	1,062	
TRAFFIC ENGIN	3,096		21	3,075
ENGINEER/PLAN	344	193	151	
ENG/CONSTR	562	193	369	
ENG/DESIGN	279	193	86	
GIS	3,226		151	3,075
HAZ MAT FD 182	1,234	193	1,041	
FUNDS 301-399	6,048		6,048	
SOLID WASTE	36,088	1,352	12,442	22,294
TOLL FACILITY	19,672	1,932	3,902	13,838
TRANSIT	33,930	4,443	4,118	25,369
UTILITIES	130,915	5,216	44,978	80,721
ITG	52,106		1,366	50,740
GOVT COMMUNICA	1,127		1,127	
GROUP MEDICAL	21		21	
GEN LIABILITY	237	193	44	
FLEET MGMT	14,524	387	4,140	9,997
Reimbursement:				
Total:	879,170	74,823	168,266	636,081
	=====	=====	=====	=====

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	215	1,277	
NON-DEPART'L	806	1	807	
BUDGET SVCS	3,854	707	4,561	
CLERK FINANCE	9,993	524	10,517	
CTY ATTORNEY	72,063	6,455	78,518	
PROCURE MGMT	2,814	188	3,002	
HUMAN RESOURCE		7,508	7,508	
MAINT/REP SVCS		25,864	25,864	
COUNTY MANAGER		10,629	10,629	
COMMISSIONERS		22,613	22,613	
Total Allocated Additions:	102,689	74,704	177,393	177,393
Total to be Allocated:	1,331,580	74,704		1,406,284
	=====	=====		=====

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:	74,704	74,704	8,213	41,085	25,406
Reallocate Admin:		-74,704			
2nd Allocation:	74,704		8,213	41,085	25,406
	-----		-----	-----	-----
Total Allocated:	1,406,284		154,686	773,454	478,144
	=====		=====	=====	=====

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	189	3,514
COUNTY MANAGER	102.00	0.411	601		601	34	635
HUMAN SERVICES	611.00	2.459	3,602		3,602	205	3,807
EMER MGMT OPS	15.00	0.060	88		88	5	93
EMER RESPONSE	2,139.00	8.610	12,611		12,611	718	13,329
EMER DISPATCH	256.00	1.030	1,509		1,509	86	1,595
PS LOGISTICS	63.00	0.254	371		371	21	392
PKS/REC GEN'L	1,284.50	5.170	7,573		7,573	431	8,004
ECONOMIC DEVT	360.00	1.449	2,122		2,122	121	2,243
ANIMAL CONTROL	1,348.00	5.426	7,947		7,947	453	8,400
NAT RES MGMT	267.00	1.075	1,574		1,574	90	1,664
CANAL MAINT	157.00	0.632	926		926	53	979
SUR WTR MGMT	91.00	0.366	537		537	31	568
LIBRARIES	6,403.00	25.773	37,750		37,750	2,150	39,900
E911 IMPLEMENT	44.00	0.177	259		259	15	274
PKS & REC 155	1,284.50	5.170	7,573		7,573	431	8,004
DEVT REVIEW	124.00	0.499	731		731	42	773
REZONE & DRI'S	123.00	0.495	725		725	41	766
ENV SCIENCES	123.00	0.495	725		725	41	766
PERMIT ISSUANC	123.00	0.495	725		725	41	766
BUILDING INSP	123.00	0.495	725		725	41	766
CODE ENFORCE	123.00	0.495	725		725	41	766
PLANS REVIEW	123.00	0.495	725		725	41	766
ADM FEE COLLEC	123.00	0.495	725		725	41	766
ZONING REVIEW	123.00	0.495	725		725	41	766
VCB	434.00	1.747	2,559		2,559	146	2,705
TRANS ADMIN	56.00	0.225	330		330	19	349
LANDSCAPE	150.00	0.604	884		884	50	934
ROADWAY/PIPE	771.00	3.103	4,546		4,546	259	4,805
BRIDGE OPS	120.00	0.483	707		707	40	747
TRAF OPS/SIGNA	370.00	1.489	2,181		2,181	124	2,305
TRAF SIGN/MARK	370.00	1.489	2,181		2,181	124	2,305
HAZ MAT FD 182	64.00	0.258	377		377	21	398
SOLID WASTE	931.00	3.747	5,489		5,489	313	5,802
TOLL FACILITY	1,832.00	7.374	10,801		10,801	615	11,416
TRANSIT	1,436.00	5.780	8,466		8,466	482	8,948
UTILITIES	1,818.00	7.318	10,718		10,718	611	11,329
FLEET MGMT	18.00	0.072	112		112	6	118
Total:	24,844.00	100.000	146,473		146,473	8,213	154,686
	=====	=====	=====	=====	=====	=====	=====

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	1,899	34,612
COUNTY MANAGER	8.10	0.326	2,387		2,387	139	2,526
COMMISSIONERS	10.00	0.402	2,947		2,947	171	3,118
COUNTY LANDS	9.90	0.398	2,918		2,918	169	3,087
CDBG	6.00	0.241	1,768		1,768	103	1,871
EQUAL EMP OPP	3.85	0.155	1,135		1,135	66	1,201
VETERAN'S SVCS	2.00	0.080	589		589	34	623
HUMAN SERVICES	48.00	1.932	14,146		14,146	821	14,967
INT SVS FISCAL	12.00	0.483	3,537		3,537	205	3,742
EMER MGMT OPS	3.00	0.121	884		884	51	935
EMER RESPONSE	302.60	12.177	89,181		89,181	5,177	94,358
EMER DISPATCH	36.20	1.457	10,669		10,669	619	11,288
PS LOGISTICS	8.10	0.326	2,387		2,387	139	2,526
PKS/REC GEN'L	66.33	2.669	19,549		19,549	1,135	20,684
ECONOMIC DEVT	16.00	0.644	4,715		4,715	274	4,989
ANIMAL CONTROL	52.00	2.093	15,325		15,325	890	16,215
OFF OF SUSTAIN	2.05	0.082	604		604	35	639
NAT RES MGMT	30.00	1.207	8,841		8,841	513	9,354
CONST & DESIGN	20.00	0.805	5,894		5,894	342	6,236
FD 104 MSBU OP	2.35	0.095	693		693	40	733
FD 138 NAT RES	7.34	0.295	2,163		2,163	126	2,289
FUND 139 OTHER	1.00	0.040	295		295	17	312
CANAL MAINT	21.00	0.845	6,189		6,189	359	6,548
SUR WTR MGMT	12.65	0.509	3,728		3,728	216	3,944
LIBRARIES	254.00	10.221	74,858		74,858	4,346	79,204
E911 IMPLEMENT	6.25	0.252	1,842		1,842	107	1,949
HEARING EXAMIN	5.00	0.201	1,474		1,474	86	1,560
PKS & REC 155	126.48	5.090	37,276		37,276	2,164	39,440
PRO/AMAT SPORT	46.94	1.889	13,834		13,834	803	14,637
COMM DEVT ADM	12.10	0.487	3,566		3,566	207	3,773
PLANNING 155	8.00	0.322	2,358		2,358	137	2,495
DEVT REVIEW	10.96	0.441	3,230		3,230	188	3,418
REZONE & DRI'S	9.36	0.377	2,759		2,759	160	2,919
ENV SCIENCES	12.00	0.483	3,537		3,537	205	3,742
PERMIT ISSUANC	13.29	0.535	3,917		3,917	227	4,144
BUILDING INSP	25.68	1.033	7,568		7,568	439	8,007
CODE ENFORCE	26.14	1.052	7,704		7,704	447	8,151
PLANS REVIEW	8.78	0.353	2,588		2,588	150	2,738
ADM FEE COLLEC	1.00	0.040	295		295	17	312
ZONING REVIEW	3.20	0.129	943		943	55	998

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	496	9,043
SPORTS AUTHOR	3.00	0.121	884		884	51	935
TRANS ADMIN	7.50	0.302	2,210		2,210	128	2,338
LANDSCAPE	20.00	0.805	5,894		5,894	342	6,236
ROADWAY/PIPE	103.00	4.145	30,356		30,356	1,762	32,118
BRIDGE OPS	16.00	0.644	4,715		4,715	274	4,989
TRAF OPS/SIGNA	32.00	1.288	9,431		9,431	548	9,979
TRAF SIGN/MARK	31.00	1.247	9,136		9,136	530	9,666
ENGINEER/PLAN	5.00	0.201	1,474		1,474	86	1,560
ENG/CONSTR	10.00	0.402	2,947		2,947	171	3,118
ENG/DESIGN	3.00	0.121	884		884	51	935
GIS	5.00	0.201	1,474		1,474	86	1,560
HAZ MAT FD 182	9.00	0.362	2,652		2,652	154	2,806
CONSER PKS/REC	13.25	0.533	3,905		3,905	227	4,132
CONSER CTY LAN	1.10	0.044	324		324	19	343
SOLID WASTE	83.00	3.340	24,461		24,461	1,420	25,881
TOLL FACILITY	95.00	3.823	27,998		27,998	1,625	29,623
TRANSIT	253.00	10.181	74,563		74,563	4,329	78,892
UTILITIES	275.00	11.066	81,047		81,047	4,705	85,752
ITG	1.00	0.040	295		295	17	312
GOVT COMMUNICA	3.85	0.155	1,135		1,135	66	1,201
DENTAL	0.60	0.024	177		177	10	187
GROUP MEDICAL	6.55	0.264	1,930		1,930	112	2,042
GEN LIABILITY	2.90	0.117	855		855	50	905
FLEET MGMT	32.00	1.288	9,431		9,431	548	9,979
Total:	2,485.00	100.000	732,369		732,369	41,085	773,454
	=====	=====	=====	=====	=====	=====	=====

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	909	16,687
COUNTY MANAGER	8.10	0.254	1,151		1,151	66	1,217
COMMISSIONERS	10.00	0.314	1,421		1,421	82	1,503
COUNTY LANDS	9.90	0.311	1,407		1,407	81	1,488
CDBG	6.00	0.188	853		853	49	902
EQUAL EMP OPP	3.85	0.121	547		547	32	579
VETERAN'S SVCS	2.00	0.063	284		284	16	300
TAX COLLECTOR	207.00	6.499	29,424		29,424	1,695	31,119
PROP APPRAISER	104.00	3.265	14,783		14,783	852	15,635
ELECTIONS	31.00	0.973	4,407		4,407	254	4,661
HUMAN SERVICES	48.00	1.507	6,823		6,823	393	7,216
INT SVS FISCAL	12.00	0.377	1,706		1,706	98	1,804
EMER MGMT OPS	3.00	0.094	426		426	25	451
EMER RESPONSE	302.60	9.501	43,014		43,014	2,478	45,492
EMER DISPATCH	36.20	1.137	5,146		5,146	296	5,442
PS LOGISTICS	8.10	0.254	1,151		1,151	66	1,217
PKS/REC GEN'L	66.33	2.083	9,429		9,429	543	9,972
ECONOMIC DEVT	16.00	0.502	2,274		2,274	131	2,405
ANIMAL CONTROL	52.00	1.633	7,392		7,392	426	7,818
OFF OF SUSTAIN	2.05	0.064	291		291	17	308
NAT RES MGMT	30.00	0.942	4,264		4,264	246	4,510
CONST & DESIGN	20.00	0.628	2,843		2,843	164	3,007
FD 104 MSBU OP	2.35	0.074	334		334	19	353
FD 138 NAT RES	7.34	0.230	1,043		1,043	60	1,103
FUND 139 OTHER	1.00	0.031	142		142	8	150
CANAL MAINT	21.00	0.659	2,985		2,985	172	3,157
SUR WTR MGMT	12.65	0.397	1,798		1,798	104	1,902
LIBRARIES	254.00	7.975	36,105		36,105	2,080	38,185
E911 IMPLEMENT	6.25	0.196	888		888	51	939
HEARING EXAMIN	5.00	0.157	711		711	41	752
PKS & REC 155	126.48	3.971	17,979		17,979	1,036	19,015
PRO/AMAT SPORT	46.94	1.474	6,672		6,672	384	7,056
COMM DEVT ADM	12.10	0.380	1,720		1,720	99	1,819
PLANNING 155	8.00	0.251	1,137		1,137	66	1,203
DEVT REVIEW	10.96	0.344	1,558		1,558	90	1,648
REZONE & DRI'S	9.36	0.294	1,330		1,330	77	1,407
ENV SCIENCES	12.00	0.377	1,706		1,706	98	1,804
PERMIT ISSUANC	13.29	0.417	1,889		1,889	109	1,998
BUILDING INSP	25.68	0.806	3,650		3,650	210	3,860
CODE ENFORCE	26.14	0.821	3,716		3,716	214	3,930

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	72	1,320
ADM FEE COLLEC	1.00	0.031	142		142	8	150
ZONING REVIEW	3.20	0.100	455		455	26	481
VCB	29.00	0.911	4,122		4,122	237	4,359
SPORTS AUTHOR	3.00	0.094	426		426	25	451
TRANS ADMIN	7.50	0.235	1,066		1,066	61	1,127
LANDSCAPE	20.00	0.628	2,843		2,843	164	3,007
ROADWAY/PIPE	103.00	3.234	14,641		14,641	844	15,485
BRIDGE OPS	16.00	0.502	2,274		2,274	131	2,405
TRAF OPS/SIGNA	32.00	1.005	4,549		4,549	262	4,811
TRAF SIGN/MARK	31.00	0.973	4,407		4,407	254	4,661
ENGINEER/PLAN	5.00	0.157	711		711	41	752
ENG/CONSTR	10.00	0.314	1,421		1,421	82	1,503
ENG/DESIGN	3.00	0.094	426		426	25	451
GIS	5.00	0.157	711		711	41	752
HAZ MAT FD 182	9.00	0.283	1,279		1,279	74	1,353
CONSER PKS/REC	13.25	0.416	1,883		1,883	109	1,992
CONSER CTY LAN	1.10	0.035	156		156	9	165
SOLID WASTE	83.00	2.606	11,798		11,798	680	12,478
AIRPORT & PORT	358.00	11.240	50,889		50,889	2,932	53,821
TOLL FACILITY	95.00	2.983	13,504		13,504	778	14,282
TRANSIT	253.00	7.943	35,963		35,963	2,072	38,035
UTILITIES	275.00	8.634	39,090		39,090	2,252	41,342
ITG	1.00	0.031	142		142	8	150
GOVT COMMUNICA	3.85	0.121	547		547	32	579
DENTAL	0.60	0.019	85		85	5	90
GROUP MEDICAL	6.55	0.206	931		931	54	985
GEN LIABILITY	2.90	0.091	412		412	24	436
FLEET MGMT	32.00	1.005	4,556		4,556	267	4,823
Total:	3,185.00	100.000	452,738		452,738	25,406	478,144
	=====	=====	=====	=====	=====	=====	=====

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	54,813	3,514	34,612	16,687
COUNTY MANAGER	4,378	635	2,526	1,217
COMMISSIONERS	4,621		3,118	1,503
COUNTY LANDS	4,575		3,087	1,488
CDBG	2,773		1,871	902
EQUAL EMP OPP	1,780		1,201	579
VETERAN'S SVCS	923		623	300
TAX COLLECTOR	31,119			31,119
PROP APPRAISER	15,635			15,635
ELECTIONS	4,661			4,661
HUMAN SERVICES	25,990	3,807	14,967	7,216
INT SVS FISCAL	5,546		3,742	1,804
EMER MGMT OPS	1,479	93	935	451
EMER RESPONSE	153,179	13,329	94,358	45,492
EMER DISPATCH	18,325	1,595	11,288	5,442
PS LOGISTICS	4,135	392	2,526	1,217
PKS/REC GEN'L	38,660	8,004	20,684	9,972
ECONOMIC DEVT	9,637	2,243	4,989	2,405
ANIMAL CONTROL	32,433	8,400	16,215	7,818
OFF OF SUSTAIN	947		639	308
NAT RES MGMT	15,528	1,664	9,354	4,510
CONST & DESIGN	9,243		6,236	3,007
FD 104 MSBU OP	1,086		733	353
FD 138 NAT RES	3,392		2,289	1,103
FUND 139 OTHER	462		312	150
CANAL MAINT	10,684	979	6,548	3,157
SUR WTR MGMT	6,414	568	3,944	1,902
LIBRARIES	157,289	39,900	79,204	38,185
E911 IMPLEMENT	3,162	274	1,949	939
HEARING EXAMIN	2,312		1,560	752
PKS & REC 155	66,459	8,004	39,440	19,015
PRO/AMAT SPORT	21,693		14,637	7,056
COMM DEVT ADM	5,592		3,773	1,819
PLANNING 155	3,698		2,495	1,203
DEVT REVIEW	5,839	773	3,418	1,648
REZONE & DRI'S	5,092	766	2,919	1,407
ENV SCIENCES	6,312	766	3,742	1,804
PERMIT ISSUANC	6,908	766	4,144	1,998
BUILDING INSP	12,633	766	8,007	3,860
CODE ENFORCE	12,847	766	8,151	3,930
PLANS REVIEW	4,824	766	2,738	1,320
ADM FEE COLLEC	1,228	766	312	150

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
ZONING REVIEW	2,245	766	998	481
VCB	16,107	2,705	9,043	4,359
SPORTS AUTHOR	1,386		935	451
TRANS ADMIN	3,814	349	2,338	1,127
LANDSCAPE	10,177	934	6,236	3,007
ROADWAY/PIPE	52,408	4,805	32,118	15,485
BRIDGE OPS	8,141	747	4,989	2,405
TRAF OPS/SIGNA	17,095	2,305	9,979	4,811
TRAF SIGN/MARK	16,632	2,305	9,666	4,661
ENGINEER/PLAN	2,312		1,560	752
ENG/CONSTR	4,621		3,118	1,503
ENG/DESIGN	1,386		935	451
GIS	2,312		1,560	752
HAZ MAT FD 182	4,557	398	2,806	1,353
CONSER PKS/REC	6,124		4,132	1,992
CONSER CTY LAN	508		343	165
SOLID WASTE	44,161	5,802	25,881	12,478
AIRPORT & PORT	53,821			53,821
TOLL FACILITY	55,321	11,416	29,623	14,282
TRANSIT	125,875	8,948	78,892	38,035
UTILITIES	138,423	11,329	85,752	41,342
ITG	462		312	150
GOVT COMMUNICA	1,780		1,201	579
DENTAL	277		187	90
GROUP MEDICAL	3,027		2,042	985
GEN LIABILITY	1,341		905	436
FLEET MGMT	14,920	118	9,979	4,823
Reimbursement:				
Total:	1,406,284	154,686	773,454	478,144
	=====	=====	=====	=====

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	124	195	
NON-DEPART'L	15,175	19	15,194	
BUDGET SVCS	6,424	1,178	7,602	
PUB WKS ADMIN	83,255	7,332	90,587	
CLK INT AUDIT	4,729	2,081	6,810	
CLERK FINANCE	159,226	8,312	167,538	
CTY ATTORNEY	12,383	1,109	13,492	
PROCURE MGMT	45,714	3,007	48,721	
HUMAN RESOURCE	51,816	2,997	54,813	
MAINT/REP SVCS		919,894	919,894	
COUNTY MANAGER		79,448	79,448	
COMMISSIONERS		43,134	43,134	
Total Allocated Additions:	1,944,569	1,068,635	3,013,204	3,013,204
Total to be Allocated:	11,013,201	1,068,635		12,081,836
	=====	=====		=====

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
	-----		-----	-----	-----
 Additions 2nd Others:	 1,068,635	 1,068,635	 670,571	 42,483	 355,581
Reallocate Admin:		-1,068,635			
2nd Allocation:	1,068,635		670,571	42,483	355,581
	-----		-----	-----	-----
 Total Allocated:	 12,081,836		 7,581,377	 480,306	 4,020,153
	=====		=====	=====	=====

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	670,571	7,581,377
Total:	100.00	100.000	6,910,806		6,910,806	670,571	7,581,377
	=====	=====	=====	=====	=====	=====	=====

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
CLERK MINUTES	8,936.00	2.307	10,101		10,101		10,101
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
COUNTY MANAGER	44,412.00	11.466	50,202		50,202	9,403	59,605
COMMISSIONERS	72,548.00	18.730	82,006		82,006	15,360	97,366
CLERK ADMIN	15,581.00	4.023	17,612		17,612	3,299	20,911
EQUAL EMP OPP	1,320.00	0.341	1,492		1,492	279	1,771
CLK RECORDING	44,950.00	11.605	50,810		50,810	9,517	60,327
ITG	759.00	0.196	858		858	161	1,019
GOVT COMMUNICA	2,922.00	0.754	3,303		3,303	619	3,922
DENTAL	733.00	0.189	829		829	155	984
GROUP MEDICAL	733.00	0.189	829		829	155	984
GEN LIABILITY	733.00	0.189	829		829	155	984
ALL OTHERS	15,966.00	4.122	18,045		18,045	3,380	21,425
Total:	387,329.00	100.000	437,823		437,823	42,483	480,306
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: MAINTENANCE 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
COUNTY MANAGER	5,907.00	0.182	6,677		6,677	867	7,544
COMMISSIONERS	3,298.00	0.102	3,728		3,728	484	4,212
CLERK ADMIN	16,742.00	0.516	18,925		18,925	2,457	21,382
COUNTY LANDS	421.00	0.013	476		476	62	538
TAX COLLECTOR	68,917.00	2.126	77,901		77,901	10,113	88,014
FUNDS 80 - 951	53,288.00	1.644	60,235		60,235	7,820	68,055
PROP APPRAISER	5,064.00	0.156	5,724		5,724	743	6,467
ELECTIONS	15,546.00	0.480	17,573		17,573	2,281	19,854
SHERIFF	582,363.00	17.963	658,284		658,284	85,458	743,742
PUB DEFENDER	5,351.00	0.165	6,049		6,049	785	6,834
STATE ATTORNEY	11,247.00	0.347	12,713		12,713	1,650	14,363
MED EXAMINER	34,316.00	1.059	38,790		38,790	5,036	43,826
HUMAN SERVICES	39,517.00	1.219	44,669		44,669	5,799	50,468
STATE HEALTH	34,323.00	1.059	38,798		38,798	5,037	43,835
EMER MGMT OPS	25,140.00	0.775	28,417		28,417	3,689	32,106
EMER RESPONSE	17,961.25	0.554	20,303		20,303	2,636	22,939
EMER DISPATCH	17,961.25	0.554	20,303		20,303	2,636	22,939
PS LOGISTICS	17,961.25	0.554	20,303		20,303	2,636	22,939
PS INFO RESOUR	17,961.25	0.554	20,303		20,303	2,636	22,939
PKS/REC GEN'L	526,363.00	16.236	594,983		594,983	77,241	672,224
ECONOMIC DEVT	1,792.00	0.055	2,026		2,026	263	2,289
ANIMAL CONTROL	19,415.00	0.599	21,946		21,946	2,849	24,795
NAT RES MGMT	8,833.00	0.272	9,985		9,985	1,296	11,281
CONST & DESIGN	3,210.00	0.099	3,628		3,628	471	4,099
LIBRARIES	198,658.00	6.128	224,556		224,556	29,152	253,708
HEARING EXAMIN	3,631.00	0.112	4,104		4,104	533	4,637
PKS & REC 155	526,363.00	16.236	594,983		594,983	77,241	672,224
DEVT REVIEW	342.88	0.011	388		388	50	438
REZONE & DRI'S	342.88	0.011	388		388	50	438
ENV SCIENCES	342.88	0.011	388		388	50	438
PERMIT ISSUANC	342.88	0.011	388		388	50	438
BUILDING INSP	342.88	0.011	388		388	50	438
CODE ENFORCE	342.88	0.011	388		388	50	438
PLANS REVIEW	342.88	0.011	388		388	50	438
ZONING REVIEW	342.88	0.011	388		388	50	438
VCB	3,049.00	0.094	3,446		3,446	447	3,893
SPORTS AUTHOR	42.00	0.001	47		47	6	53
ROADWAY/PIPE	20,312.00	0.627	22,960		22,960	2,981	25,941
BRIDGE OPS	2,654.00	0.082	3,000		3,000	389	3,389
TRAF OPS/SIGNA	9,113.00	0.281	10,301		10,301	1,337	11,638

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	1,337	11,638
ENGINEER/PLAN	1,962.33	0.061	2,218		2,218	288	2,506
ENG/CONSTR	1,962.33	0.061	2,218		2,218	288	2,506
ENG/DESIGN	1,962.34	0.061	2,218		2,218	288	2,506
TOLL FACILITY	41,032.00	1.266	46,381		46,381	6,021	52,402
TRANSIT	35,751.00	1.103	40,412		40,412	5,246	45,658
UTILITIES	393.00	0.012	444		444	58	502
ITG	730.00	0.023	825		825	107	932
FLEET MGMT	21,204.00	0.654	23,968		23,968	3,112	27,080
ALL OTHERS	9,566.00	0.295	10,810		10,810	1,405	12,215
Total:	3,241,933.04	100.000	3,664,572		3,664,572	355,581	4,020,153
	=====	=====	=====	=====	=====	=====	=====

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
CLERK MINUTES	10,101		10,101	
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
COUNTY MANAGER	67,149		59,605	7,544
COMMISSIONERS	101,578		97,366	4,212
CLERK ADMIN	42,293		20,911	21,382
COUNTY LANDS	538			538
EQUAL EMP OPP	1,771		1,771	
TAX COLLECTOR	88,014			88,014
CLK RECORDING	60,327		60,327	
FUNDS 80 - 951	68,055			68,055
PROP APPRAISER	6,467			6,467
ELECTIONS	19,854			19,854
SHERIFF	743,742			743,742
PUB DEFENDER	6,834			6,834
STATE ATTORNEY	14,363			14,363
MED EXAMINER	43,826			43,826
HUMAN SERVICES	50,468			50,468
STATE HEALTH	43,835			43,835
EMER MGMT OPS	32,106			32,106
EMER RESPONSE	22,939			22,939
EMER DISPATCH	22,939			22,939
PS LOGISTICS	22,939			22,939
PS INFO RESOUR	22,939			22,939
PKS/REC GEN'L	672,224			672,224
ECONOMIC DEVT	2,289			2,289
ANIMAL CONTROL	24,795			24,795
NAT RES MGMT	11,281			11,281
CONST & DESIGN	4,099			4,099
LIBRARIES	253,708			253,708
HEARING EXAMIN	4,637			4,637
PKS & REC 155	672,224			672,224
DEVT REVIEW	438			438
REZONE & DRI'S	438			438
ENV SCIENCES	438			438
PERMIT ISSUANC	438			438
BUILDING INSP	438			438
CODE ENFORCE	438			438
PLANS REVIEW	438			438
ZONING REVIEW	438			438
VCB	3,893			3,893

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
SPORTS AUTHOR	53			53
ROADWAY/PIPE	25,941			25,941
BRIDGE OPS	3,389			3,389
TRAF OPS/SIGNA	11,638			11,638
TRAF SIGN/MARK	11,638			11,638
ENGINEER/PLAN	2,506			2,506
ENG/CONSTR	2,506			2,506
ENG/DESIGN	2,506			2,506
TOLL FACILITY	52,402			52,402
TRANSIT	45,658			45,658
UTILITIES	502			502
ITG	1,951		1,019	932
GOVT COMMUNICA	3,922		3,922	
DENTAL	984		984	
GROUP MEDICAL	984		984	
GEN LIABILITY	984		984	
FLEET MGMT	27,080			27,080
CONTRACTS CHG	7,581,377	7,581,377		
ALL OTHERS	33,640		21,425	12,215
Reimbursement:				
Total:	12,081,836	7,581,377	480,306	4,020,153
	=====	=====	=====	=====

**FISCAL 2013
COUNTY MANAGER
NATURE AND EXTENT OF SERVICES**

The County Manager is the Chief Administrative Officer of the County. The Manager's office develops strategies and plans for delivering County services. During the year, the Manager maintains budget and management control over the departments under the Board and coordinates with elected officials and other agencies in an effort to deliver services as efficiently and effectively as possible.

Costs associated with departmental administration have been allocated departmentally on the number of full time employees excluding Port. Impact fee costs have been directly assigned.

COUNTY MANAGER
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,292,071			1,292,071
Allocated Additions:				
BLDG USE ALLO	16,260		16,260	
EQUIP USE ALLO	1,104		1,104	
PUB RESOURCES	3,895	476	4,371	
NON-DEPART'L	338,705	433	339,138	
BUDGET SVCS	28,264	5,182	33,446	
CLERK FINANCE	10,843	566	11,409	
CTY ATTORNEY	34,144	3,058	37,202	
PROCURE MGMT	10,286	679	10,965	
HUMAN RESOURCE	4,139	239	4,378	
MAINT/REP SVCS	56,879	10,270	67,149	
COUNTY MANAGER		5,798	5,798	
COMMISSIONERS		65,375	65,375	
Total Allocated Additions:	504,519	92,076	596,595	596,595
Total to be Allocated:	1,796,590	92,076		1,888,666
	=====	=====		=====

COUNTY MANAGER
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
Expenses:				
PERSONAL SERVICES	1,215,960		1,203,800	12,160
OPERATING EXPENSES	76,113		75,352	761
REVENUE	-2		-2	
Departmental Expenditures:	1,292,071		1,279,150	12,921
Functional Cost:	1,292,071		1,279,150	12,921
Additions 1st				
Others:	504,519	504,519	499,474	5,045
Reallocate Admin:		-504,519		
1st Allocation:	1,796,590		1,778,624	17,966

Additions 2nd				
Others:	92,076	92,076	91,160	916
Reallocate Admin:		-92,076		
2nd Allocation:	92,076		91,160	916

Total Allocated:	1,888,666		1,869,784	18,882
	=====		=====	=====

COUNTY MANAGER
Detail Allocation of
DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	11.65	0.469	8,338		8,338		8,338
BUDGET SVCS	9.10	0.366	6,513		6,513		6,513
PUB WKS ADMIN	9.00	0.362	6,442		6,442		6,442
CTY ATTORNEY	27.00	1.087	19,325		19,325		19,325
PROCURE MGMT	12.00	0.483	8,589		8,589		8,589
HUMAN RESOURCE	14.85	0.598	10,629		10,629		10,629
MAINT/REP SVCS	111.00	4.467	79,448		79,448		79,448
COUNTY MANAGER	8.10	0.326	5,798		5,798		5,798
COMMISSIONERS	10.00	0.402	7,157		7,157	399	7,556
COUNTY LANDS	9.90	0.398	7,086		7,086	395	7,481
CDBG	6.00	0.241	4,294		4,294	240	4,534
EQUAL EMP OPP	3.85	0.155	2,756		2,756	154	2,910
VETERAN'S SVCS	2.00	0.080	1,431		1,431	80	1,511
HUMAN SERVICES	48.00	1.932	34,356		34,356	1,917	36,273
INT SVS FISCAL	12.00	0.483	8,589		8,589	479	9,068
EMER MGMT OPS	3.00	0.121	2,147		2,147	120	2,267
EMER RESPONSE	302.60	12.177	216,584		216,584	12,086	228,670
EMER DISPATCH	36.20	1.457	25,910		25,910	1,446	27,356
PS LOGISTICS	8.10	0.326	5,798		5,798	324	6,122
PKS/REC GEN'L	66.33	2.669	47,475		47,475	2,649	50,124
ECONOMIC DEVT	16.00	0.644	11,452		11,452	639	12,091
ANIMAL CONTROL	52.00	2.093	37,219		37,219	2,077	39,296
OFF OF SUSTAIN	2.05	0.082	1,467		1,467	82	1,549
NAT RES MGMT	30.00	1.207	21,472		21,472	1,198	22,670
CONST & DESIGN	20.00	0.805	14,315		14,315	799	15,114
FD 104 MSBU OP	2.35	0.095	1,682		1,682	94	1,776
FD 138 NAT RES	7.34	0.295	5,254		5,254	293	5,547
FUND 139 OTHER	1.00	0.040	716		716	40	756
CANAL MAINT	21.00	0.845	15,031		15,031	839	15,870
SUR WTR MGMT	12.65	0.509	9,054		9,054	505	9,559
LIBRARIES	254.00	10.221	181,799		181,799	10,145	191,944
E911 IMPLEMENT	6.25	0.252	4,473		4,473	250	4,723
HEARING EXAMIN	5.00	0.201	3,579		3,579	200	3,779
PKS & REC 155	126.48	5.090	90,527		90,527	5,052	95,579
PRO/AMAT SPORT	46.94	1.889	33,597		33,597	1,875	35,472
COMM DEVT ADM	12.10	0.487	8,661		8,661	483	9,144
PLANNING 155	8.00	0.322	5,726		5,726	320	6,046
DEVT REVIEW	10.96	0.441	7,845		7,845	438	8,283
REZONE & DRI'S	9.36	0.377	6,699		6,699	374	7,073
ENV SCIENCES	12.00	0.483	8,589		8,589	479	9,068
PERMIT ISSUANC	13.29	0.535	9,512		9,512	531	10,043
BUILDING INSP	25.68	1.033	18,380		18,380	1,026	19,406
CODE ENFORCE	26.14	1.052	18,710		18,710	1,044	19,754
PLANS REVIEW	8.78	0.353	6,284		6,284	351	6,635
ADM FEE COLLEC	1.00	0.040	716		716	40	756
ZONING REVIEW	3.20	0.129	2,290		2,290	128	2,418

COUNTY MANAGER
 Detail Allocation of
 DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VCB	29.00	1.167	20,757		20,757	1,158	21,915
SPORTS AUTHOR	3.00	0.121	2,147		2,147	120	2,267
TRANS ADMIN	7.50	0.302	5,368		5,368	300	5,668
LANDSCAPE	20.00	0.805	14,315		14,315	799	15,114
ROADWAY/PIPE	103.00	4.145	73,722		73,722	4,114	77,836
BRIDGE OPS	16.00	0.644	11,452		11,452	639	12,091
TRAF OPS/SIGNA	32.00	1.288	22,904		22,904	1,278	24,182
TRAF SIGN/MARK	31.00	1.247	22,188		22,188	1,238	23,426
ENGINEER/PLAN	5.00	0.201	3,579		3,579	200	3,779
ENG/CONSTR	10.00	0.402	7,157		7,157	399	7,556
ENG/DESIGN	3.00	0.121	2,147		2,147	120	2,267
GIS	5.00	0.201	3,579		3,579	200	3,779
HAZ MAT FD 182	9.00	0.362	6,442		6,442	359	6,801
CONSER PKS/REC	13.25	0.533	9,484		9,484	529	10,013
CONSER CTY LAN	1.10	0.044	787		787	44	831
SOLID WASTE	83.00	3.340	59,407		59,407	3,315	62,722
TOLL FACILITY	95.00	3.823	67,996		67,996	3,794	71,790
TRANSIT	253.00	10.181	181,083		181,083	10,105	191,188
UTILITIES	275.00	11.066	196,830		196,830	10,984	207,814
ITG	1.00	0.040	716		716	40	756
GOVT COMMUNICA	3.85	0.155	2,756		2,756	154	2,910
DENTAL	0.60	0.024	429		429	24	453
GROUP MEDICAL	6.55	0.264	4,688		4,688	262	4,950
GEN LIABILITY	2.90	0.117	2,076		2,076	116	2,192
FLEET MGMT	32.00	1.288	22,901		22,901	1,278	24,179
Total:	2,485.00	100.000	1,778,624		1,778,624	91,160	1,869,784
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT EXCL PORT

Source: POSITION CONTROL MASTER LIST

COUNTY MANAGER
 Detail Allocation of
 IMPACT FEE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	1.00	16.667	2,994		2,994	153	3,147
SCHOOL IMP FEE	1.00	16.667	2,994		2,994	153	3,147
COM PRK IMP FE	1.00	16.667	2,994		2,994	153	3,147
REG PRK IMP FE	1.00	16.667	2,994		2,994	153	3,147
ROADS IMP FEE	1.00	16.667	2,994		2,994	153	3,147
EMS IMPACT FEE	1.00	16.667	2,996		2,996	151	3,147
Total:	6.00	100.000	17,966		17,966	916	18,882
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF IMPACT FEE AREAS SUPPORTED

Source: BUDGET SERVICES

COUNTY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
PUB RESOURCES	8,338	8,338	
BUDGET SVCS	6,513	6,513	
PUB WKS ADMIN	6,442	6,442	
CTY ATTORNEY	19,325	19,325	
PROCURE MGMT	8,589	8,589	
HUMAN RESOURCE	10,629	10,629	
MAINT/REP SVCS	79,448	79,448	
COUNTY MANAGER	5,798	5,798	
COMMISSIONERS	7,556	7,556	
COUNTY LANDS	7,481	7,481	
CDBG	4,534	4,534	
EQUAL EMP OPP	2,910	2,910	
VETERAN'S SVCS	1,511	1,511	
HUMAN SERVICES	36,273	36,273	
INT SVS FISCAL	9,068	9,068	
EMER MGMT OPS	2,267	2,267	
EMER RESPONSE	228,670	228,670	
EMER DISPATCH	27,356	27,356	
PS LOGISTICS	6,122	6,122	
PKS/REC GEN'L	50,124	50,124	
ECONOMIC DEVT	12,091	12,091	
ANIMAL CONTROL	39,296	39,296	
OFF OF SUSTAIN	1,549	1,549	
NAT RES MGMT	22,670	22,670	
CONST & DESIGN	15,114	15,114	
FD 104 MSBU OP	1,776	1,776	
FD 138 NAT RES	5,547	5,547	
FUND 139 OTHER	756	756	
CANAL MAINT	15,870	15,870	
SUR WTR MGMT	9,559	9,559	
LIBRARIES	191,944	191,944	
E911 IMPLEMENT	4,723	4,723	
HEARING EXAMIN	3,779	3,779	
PKS & REC 155	95,579	95,579	
PRO/AMAT SPORT	35,472	35,472	
COMM DEVT ADM	9,144	9,144	
PLANNING 155	6,046	6,046	
DEVT REVIEW	8,283	8,283	
REZONE & DRI'S	7,073	7,073	
ENV SCIENCES	9,068	9,068	
PERMIT ISSUANC	10,043	10,043	
BUILDING INSP	19,406	19,406	
CODE ENFORCE	19,754	19,754	
PLANS REVIEW	6,635	6,635	
ADM FEE COLLEC	756	756	
ZONING REVIEW	2,418	2,418	
VCB	21,915	21,915	
SPORTS AUTHOR	2,267	2,267	

COUNTY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
TRANS ADMIN	5,668	5,668	
LANDSCAPE	15,114	15,114	
ROADWAY/PIPE	77,836	77,836	
BRIDGE OPS	12,091	12,091	
TRAF OPS/SIGNA	24,182	24,182	
TRAF SIGN/MARK	23,426	23,426	
ENGINEER/PLAN	3,779	3,779	
ENG/CONSTR	7,556	7,556	
ENG/DESIGN	2,267	2,267	
GIS	3,779	3,779	
HAZ MAT FD 182	6,801	6,801	
FIRE IMPACT FE	3,147		3,147
SCHOOL IMP FEE	3,147		3,147
COM PRK IMP FE	3,147		3,147
REG PRK IMP FE	3,147		3,147
ROADS IMP FEE	3,147		3,147
EMS IMPACT FEE	3,147		3,147
CONSER PKS/REC	10,013	10,013	
CONSER CTY LAN	831	831	
SOLID WASTE	62,722	62,722	
TOLL FACILITY	71,790	71,790	
TRANSIT	191,188	191,188	
UTILITIES	207,814	207,814	
ITG	756	756	
GOVT COMMUNICA	2,910	2,910	
DENTAL	453	453	
GROUP MEDICAL	4,950	4,950	
GEN LIABILITY	2,192	2,192	
FLEET MGMT	24,179	24,179	
Reimbursement:			
Total:	1,888,666	1,869,784	18,882
	=====	=====	=====

FISCAL 2013
COUNTY COMMISSIONERS
NATURE AND EXTENT OF SERVICES

The Board of County Commissioners are elected officials whose overall purview is to maintain fiscal integrity combined with providing necessary County services. In this capacity the Board meets on a regular basis to set County policy through the adoption of ordinances and resolutions and make necessary decisions on County wide matters.

There are three functions within this cost center. Costs associated with general administration have been allocated departmentally on the number of full time employees under jurisdiction. Costs associated with blue sheets have been allocated on the number of blue sheets processed per department. Impact fee charges have been directly assigned.

COMMISSIONERS

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,217,143			1,217,143
Allocated Additions:				
BLDG USE ALLO	26,563		26,563	
EQUIP USE ALLO	515		515	
CLERK MINUTES	336,489	177,866	514,355	
PUB RESOURCES	5,453	620	6,073	
NON-DEPART'L	1,598	2	1,600	
BUDGET SVCS	6,424	1,178	7,602	
CLK INT AUDIT	533	235	768	
CLERK TECH SVS	33,363	1,561	34,924	
CLERK FINANCE	12,341	644	12,985	
CTY ATTORNEY	433,273	38,809	472,082	
PROCURE MGMT	24,541	1,610	26,151	
HUMAN RESOURCE	4,368	253	4,621	
MAINT/REP SVCS	85,734	15,844	101,578	
COUNTY MANAGER	7,157	399	7,556	
COMMISSIONERS		91,018	91,018	
Total Allocated Additions:	978,352	330,039	1,308,391	1,308,391
Total to be Allocated:	2,195,495	330,039		2,525,534
	=====	=====		=====

COMMISSIONERS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
Expenses:					
PERSONAL SERVICES	1,054,423		516,667	527,212	10,544
OPERATING EXPENSES	162,768		79,756	81,384	1,628
REVENUE	-48		-48		
Departmental Expenditures:	1,217,143		596,375	608,596	12,172
Functional Cost:	1,217,143		596,375	608,596	12,172
Additions 1st					
Others:	978,352	978,352	479,372	489,196	9,784
Reallocate Admin:		-978,352			
1st Allocation:	2,195,495		1,075,747	1,097,792	21,956
	-----		-----	-----	-----
Additions 2nd					
Others:	330,039	330,039	161,711	165,022	3,306
Reallocate Admin:		-330,039			
2nd Allocation:	330,039		161,711	165,022	3,306
	-----		-----	-----	-----
Total Allocated:	2,525,534		1,237,458	1,262,814	25,262
	=====		=====	=====	=====

COMMISSIONERS
Detail Allocation of
COUNTY COORDINATION

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	11.65	0.410	4,408		4,408		4,408
BUDGET SVCS	9.10	0.320	3,443		3,443		3,443
PUB WKS ADMIN	9.00	0.317	3,405		3,405		3,405
CTY ATTORNEY	27.00	0.950	10,216		10,216		10,216
PROCURE MGMT	12.00	0.422	4,541		4,541		4,541
HUMAN RESOURCE	14.85	0.522	5,619		5,619		5,619
MAINT/REP SVCS	111.00	3.904	42,001		42,001		42,001
COUNTY MANAGER	8.10	0.285	3,065		3,065		3,065
COMMISSIONERS	10.00	0.352	3,784		3,784		3,784
COUNTY LANDS	9.90	0.348	3,746		3,746	609	4,355
CDBG	6.00	0.211	2,270		2,270	369	2,639
EQUAL EMP OPP	3.85	0.135	1,457		1,457	237	1,694
VETERAN'S SVCS	2.00	0.070	757		757	123	880
HUMAN SERVICES	48.00	1.688	18,162		18,162	2,951	21,113
INT SVS FISCAL	12.00	0.422	4,541		4,541	738	5,279
EMER MGMT OPS	3.00	0.106	1,135		1,135	184	1,319
EMER RESPONSE	302.60	10.644	114,499		114,499	18,604	133,103
EMER DISPATCH	36.20	1.273	13,698		13,698	2,226	15,924
PS LOGISTICS	8.10	0.285	3,065		3,065	498	3,563
PKS/REC GEN'L	66.33	2.333	25,098		25,098	4,078	29,176
ECONOMIC DEVT	16.00	0.563	6,054		6,054	984	7,038
ANIMAL CONTROL	52.00	1.829	19,676		19,676	3,197	22,873
OFF OF SUSTAIN	2.05	0.072	776		776	126	902
NAT RES MGMT	30.00	1.055	11,352		11,352	1,844	13,196
CONST & DESIGN	20.00	0.703	7,568		7,568	1,230	8,798
FD 104 MSBU OP	2.35	0.083	889		889	144	1,033
FD 138 NAT RES	7.34	0.258	2,777		2,777	451	3,228
FUND 139 OTHER	1.00	0.035	378		378	61	439
CANAL MAINT	21.00	0.739	7,946		7,946	1,291	9,237
SUR WTR MGMT	12.65	0.445	4,787		4,787	778	5,565
LIBRARIES	254.00	8.934	96,110		96,110	15,616	111,726
E911 IMPLEMENT	6.25	0.220	2,365		2,365	384	2,749
HEARING EXAMIN	5.00	0.176	1,892		1,892	307	2,199
PKS & REC 155	126.48	4.449	47,858		47,858	7,776	55,634
PRO/AMAT SPORT	46.94	1.651	17,761		17,761	2,886	20,647
COMM DEVT ADM	12.10	0.426	4,578		4,578	744	5,322
PLANNING 155	8.00	0.281	3,027		3,027	492	3,519
DEVT REVIEW	10.96	0.386	4,147		4,147	674	4,821
REZONE & DRI'S	9.36	0.329	3,542		3,542	575	4,117
ENV SCIENCES	12.00	0.422	4,541		4,541	738	5,279
PERMIT ISSUANC	13.29	0.467	5,029		5,029	817	5,846
BUILDING INSP	25.68	0.903	9,717		9,717	1,579	11,296
CODE ENFORCE	26.14	0.919	9,891		9,891	1,607	11,498
PLANS REVIEW	8.78	0.309	3,322		3,322	540	3,862
ADM FEE COLLEC	1.00	0.035	378		378	61	439
ZONING REVIEW	3.20	0.113	1,211		1,211	197	1,408

COMMISSIONERS
Detail Allocation of
COUNTY COORDINATION

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VCB	29.00	1.020	10,973		10,973	1,783	12,756
SPORTS AUTHOR	3.00	0.106	1,135		1,135	184	1,319
TRANS ADMIN	7.50	0.264	2,838		2,838	461	3,299
LANDSCAPE	20.00	0.703	7,568		7,568	1,230	8,798
ROADWAY/PIPE	103.00	3.623	38,974		38,974	6,332	45,306
BRIDGE OPS	16.00	0.563	6,054		6,054	984	7,038
TRAF OPS/SIGNA	32.00	1.126	12,108		12,108	1,967	14,075
TRAF SIGN/MARK	31.00	1.090	11,730		11,730	1,906	13,636
ENGINEER/PLAN	5.00	0.176	1,892		1,892	307	2,199
ENG/CONSTR	10.00	0.352	3,784		3,784	615	4,399
ENG/DESIGN	3.00	0.106	1,135		1,135	184	1,319
GIS	5.00	0.176	1,892		1,892	307	2,199
HAZ MAT FD 182	9.00	0.317	3,405		3,405	553	3,958
CONSER PKS/REC	13.25	0.466	5,014		5,014	815	5,829
CONSER CTY LAN	1.10	0.039	416		416	68	484
SOLID WASTE	83.00	2.919	31,406		31,406	5,103	36,509
AIRPORT & PORT	358.00	12.592	135,462		135,462	22,010	157,472
TOLL FACILITY	95.00	3.342	35,947		35,947	5,841	41,788
TRANSIT	253.00	8.899	95,731		95,731	15,555	111,286
UTILITIES	275.00	9.673	104,056		104,056	16,907	120,963
ITG	1.00	0.035	378		378	61	439
GOVT COMMUNICA	3.85	0.135	1,457		1,457	237	1,694
DENTAL	0.60	0.021	227		227	37	264
GROUP MEDICAL	6.55	0.230	2,478		2,478	403	2,881
GEN LIABILITY	2.90	0.102	1,097		1,097	178	1,275
FLEET MGMT	32.00	1.126	12,108		12,108	1,967	14,075
Total:	2,843.00	100.000	1,075,747		1,075,747	161,711	1,237,458
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF FULL TIME EMPLOYEES PER DEPARTMENT

Source: POSITION CONTROL MASTER LIST

COMMISSIONERS
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	42.00	4.334	47,582		47,582		47,582
PUB RESOURCES	13.00	1.342	14,728		14,728		14,728
BUDGET SVCS	6.00	0.619	6,797		6,797		6,797
PUB WKS ADMIN	1.00	0.103	1,133		1,133		1,133
CLERK FINANCE	42.00	4.334	47,582		47,582		47,582
CTY ATTORNEY	98.00	10.114	111,025		111,025		111,025
PROCURE MGMT	21.00	2.167	23,791		23,791		23,791
HUMAN RESOURCE	15.00	1.548	16,994		16,994		16,994
MAINT/REP SVCS	1.00	0.103	1,133		1,133		1,133
COUNTY MANAGER	55.00	5.676	62,310		62,310		62,310
COMMISSIONERS	77.00	7.946	87,234		87,234		87,234
COUNTY LANDS	48.00	4.954	54,380		54,380	13,246	67,626
EQUAL EMP OPP	2.00	0.206	2,266		2,266	552	2,818
CLK DEL TAX	42.00	4.334	47,582		47,582	11,590	59,172
PROP APPRAISER	1.00	0.103	1,133		1,133	276	1,409
SHERIFF	14.00	1.445	15,861		15,861	3,863	19,724
MED EXAMINER	1.00	0.103	1,133		1,133	276	1,409
HUMAN SERVICES	42.00	4.334	47,582		47,582	11,590	59,172
EMER MGMT OPS	0.33	0.034	374		374	91	465
EMER RESPONSE	32.79	3.384	37,148		37,148	9,049	46,197
EMER DISPATCH	3.92	0.405	4,441		4,441	1,082	5,523
PS LOGISTICS	0.88	0.091	997		997	243	1,240
PKS/REC GEN'L	16.50	1.703	18,693		18,693	4,553	23,246
ECONOMIC DEVT	6.00	0.619	6,797		6,797	1,656	8,453
ANIMAL CONTROL	4.00	0.413	4,532		4,532	1,104	5,636
NAT RES MGMT	17.36	1.792	19,667		19,667	4,791	24,458
CONST & DESIGN	15.00	1.548	16,994		16,994	4,139	21,133
CANAL MAINT	12.20	1.259	13,822		13,822	3,367	17,189
SUR WTR MGMT	10.64	1.098	12,054		12,054	2,936	14,990
LIBRARIES	14.00	1.445	15,861		15,861	3,863	19,724
E911 IMPLEMENT	0.68	0.070	770		770	188	958
PKS & REC 155	16.50	1.703	18,693		18,693	4,553	23,246
COMM DEVT ADM	3.40	0.351	3,852		3,852	938	4,790
PLANNING 155	3.40	0.351	3,852		3,852	938	4,790
DEVT REVIEW	3.40	0.351	3,852		3,852	938	4,790
REZONE & DRI'S	3.40	0.351	3,852		3,852	938	4,790
ENV SCIENCES	3.40	0.351	3,852		3,852	938	4,790
PERMIT ISSUANC	3.40	0.351	3,852		3,852	938	4,790
BUILDING INSP	3.40	0.351	3,852		3,852	938	4,790
CODE ENFORCE	3.40	0.351	3,852		3,852	938	4,790
PLANS REVIEW	3.40	0.351	3,852		3,852	938	4,790
ZONING REVIEW	3.40	0.351	3,852		3,852	938	4,790
VCB	15.00	1.548	16,994		16,994	4,139	21,133
TRANS ADMIN	12.20	1.259	13,822		13,822	3,367	17,189
LANDSCAPE	12.20	1.259	13,822		13,822	3,367	17,189
ROADWAY/PIPE	12.20	1.259	13,822		13,822	3,367	17,189

COMMISSIONERS
 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	13,822		13,822	3,367	17,189
HAZ MAT FD 182	0.98	0.101	1,110		1,110	270	1,380
SOLID WASTE	26.00	2.683	29,456		29,456	7,175	36,631
TRANSIT	30.00	3.096	33,987		33,987	8,279	42,266
UTILITIES	135.00	13.932	152,943		152,943	37,255	190,198
ITG	7.00	0.722	7,930		7,930	1,932	9,862
GOVT COMMUNICA	0.42	0.043	475		475	116	591
Total:	969.00	100.000	1,097,792		1,097,792	165,022	1,262,814
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PHYSICAL COUNT OF BLUE SHEETS BY DEPARTMENT

COMMISSIONERS
 Detail Allocation of
 IMPACT FEE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	1.00	16.667	3,659		3,659	550	4,209
SCHOOL IMP FEE	1.00	16.667	3,659		3,659	550	4,209
COM PRK IMP FE	1.00	16.667	3,659		3,659	550	4,209
REG PRK IMP FE	1.00	16.667	3,659		3,659	550	4,209
ROADS IMP FEE	1.00	16.667	3,659		3,659	550	4,209
EMS IMPACT FEE	1.00	16.667	3,661		3,661	556	4,217
Total:	6.00	100.000	21,956		21,956	3,306	25,262
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF IMPACT FEE AREAS SUPPORTED

Source: BUDGET SERVICES

COMMISSIONERS

Departmental Cost Allocation Summary

Departments	Total	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
CLERK MINUTES	47,582		47,582	
PUB RESOURCES	19,136	4,408	14,728	
BUDGET SVCS	10,240	3,443	6,797	
PUB WKS ADMIN	4,538	3,405	1,133	
CLERK FINANCE	47,582		47,582	
CTY ATTORNEY	121,241	10,216	111,025	
PROCURE MGMT	28,332	4,541	23,791	
HUMAN RESOURCE	22,613	5,619	16,994	
MAINT/REP SVCS	43,134	42,001	1,133	
COUNTY MANAGER	65,375	3,065	62,310	
COMMISSIONERS	91,018	3,784	87,234	
COUNTY LANDS	71,981	4,355	67,626	
CDBG	2,639	2,639		
EQUAL EMP OPP	4,512	1,694	2,818	
VETERAN'S SVCS	880	880		
CLK DEL TAX	59,172		59,172	
PROP APPRAISER	1,409		1,409	
SHERIFF	19,724		19,724	
MED EXAMINER	1,409		1,409	
HUMAN SERVICES	80,285	21,113	59,172	
INT SVS FISCAL	5,279	5,279		
EMER MGMT OPS	1,784	1,319	465	
EMER RESPONSE	179,300	133,103	46,197	
EMER DISPATCH	21,447	15,924	5,523	
PS LOGISTICS	4,803	3,563	1,240	
PKS/REC GEN'L	52,422	29,176	23,246	
ECONOMIC DEVT	15,491	7,038	8,453	
ANIMAL CONTROL	28,509	22,873	5,636	
OFF OF SUSTAIN	902	902		
NAT RES MGMT	37,654	13,196	24,458	
CONST & DESIGN	29,931	8,798	21,133	
FD 104 MSBU OP	1,033	1,033		
FD 138 NAT RES	3,228	3,228		
FUND 139 OTHER	439	439		
CANAL MAINT	26,426	9,237	17,189	
SUR WTR MGMT	20,555	5,565	14,990	
LIBRARIES	131,450	111,726	19,724	
E911 IMPLEMENT	3,707	2,749	958	
HEARING EXAMIN	2,199	2,199		
PKS & REC 155	78,880	55,634	23,246	
PRO/AMAT SPORT	20,647	20,647		
COMM DEVT ADM	10,112	5,322	4,790	
PLANNING 155	8,309	3,519	4,790	
DEVT REVIEW	9,611	4,821	4,790	
REZONE & DRI'S	8,907	4,117	4,790	
ENV SCIENCES	10,069	5,279	4,790	
PERMIT ISSUANC	10,636	5,846	4,790	
BUILDING INSP	16,086	11,296	4,790	

COMMISSIONERS

Departmental Cost Allocation Summary

Departments	Total	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
CODE ENFORCE	16,288	11,498	4,790	
PLANS REVIEW	8,652	3,862	4,790	
ADM FEE COLLEC	439	439		
ZONING REVIEW	6,198	1,408	4,790	
VCB	33,889	12,756	21,133	
SPORTS AUTHOR	1,319	1,319		
TRANS ADMIN	20,488	3,299	17,189	
LANDSCAPE	25,987	8,798	17,189	
ROADWAY/PIPE	62,495	45,306	17,189	
BRIDGE OPS	24,227	7,038	17,189	
TRAF OPS/SIGNA	14,075	14,075		
TRAF SIGN/MARK	13,636	13,636		
ENGINEER/PLAN	2,199	2,199		
ENG/CONSTR	4,399	4,399		
ENG/DESIGN	1,319	1,319		
GIS	2,199	2,199		
HAZ MAT FD 182	5,338	3,958	1,380	
FIRE IMPACT FE	4,209			4,209
SCHOOL IMP FEE	4,209			4,209
COM PRK IMP FE	4,209			4,209
REG PRK IMP FE	4,209			4,209
ROADS IMP FEE	4,209			4,209
EMS IMPACT FEE	4,217			4,217
CONSER PKS/REC	5,829	5,829		
CONSER CTY LAN	484	484		
SOLID WASTE	73,140	36,509	36,631	
AIRPORT & PORT	157,472	157,472		
TOLL FACILITY	41,788	41,788		
TRANSIT	153,552	111,286	42,266	
UTILITIES	311,161	120,963	190,198	
ITG	10,301	439	9,862	
GOVT COMMUNICA	2,285	1,694	591	
DENTAL	264	264		
GROUP MEDICAL	2,881	2,881		
GEN LIABILITY	1,275	1,275		
FLEET MGMT	14,075	14,075		
Reimbursement:				
Total:	2,525,534	1,237,458	1,262,814	25,262
	*****	*****	*****	*****

FISCAL 2013
CLERK - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Office of the Clerk Administration includes the Clerk of the Circuit Court and immediate staff. The unit is responsible for supervising the activities of several cost centers organized under the Clerk during FY 2013. Costs associated with Clerk Administration are allocated departmentally on the number of authorized positions under the Clerk's supervision.

CLERK ADMIN

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	789,704			789,704
Allocated Additions:				
BLDG USE ALLO	237,194		237,194	
PUB RESOURCES		117	117	
NON-DEPART'L	575	1	576	
BUDGET SVCS	5,139	942	6,081	
CLK INT AUDIT	8,266	3,638	11,904	
CLERK TECH SVS	4,148	194	4,342	
CLERK HUM RES	4,292	294	4,586	
CLERK FINANCE	5,287	275	5,562	
CTY ATTORNEY	6,374	571	6,945	
PROCURE MGMT	20	1	21	
MAINT/REP SVCS	36,537	5,756	42,293	
CLERK ADMIN		9,684	9,684	
Total Allocated Additions:	307,832	21,473	329,305	329,305
Total to be Allocated:	1,097,536	21,473		1,119,009
	=====	=====		=====

CLERK ADMIN
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENTAL COORD
Expenses:			
ADM 512000004	341,253		341,253
ADM 512000001	448,516		448,516
REVENUE	-65		-65
Departmental Expenditures:	789,704		789,704
Functional Cost:	789,704		789,704
Additions 1st			
Others:	307,832	307,832	307,832
Reallocate Admin:		-307,832	
1st Allocation:	1,097,536		1,097,536
	-----		-----
Additions 2nd			
Others:	21,473	21,473	21,473
Reallocate Admin:		-21,473	
2nd Allocation:	21,473		21,473
	-----		-----
Total Allocated:	1,119,009		1,119,009
	=====		=====

CLERK ADMIN
 Detail Allocation of
 DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	6.00	1.765	19,368		19,368		19,368
CLK INT AUDIT	13.00	3.824	41,965		41,965		41,965
CLERK TECH SVS	40.00	11.765	129,122		129,122		129,122
CLERK HUM RES	5.00	1.471	16,140		16,140		16,140
CLERK FINANCE	44.00	12.941	142,034		142,034		142,034
CLERK ADMIN	3.00	0.882	9,684		9,684		9,684
CLK CIVIL CRT	55.00	16.176	177,543		177,543	5,157	182,700
CLK CASE PROC	21.00	6.176	67,789		67,789	1,969	69,758
CLK CASE INTAK	11.00	3.235	35,509		35,509	1,031	36,540
CLK CT SUPPORT	29.00	8.529	93,613		93,613	2,719	96,332
CLK CT RECORDS	9.00	2.647	29,052		29,052	844	29,896
CLK CT SVS DIV	33.00	9.706	106,526		106,526	3,094	109,620
CLK PROBATE	6.00	1.765	19,368		19,368	563	19,931
CLK MICRO	4.00	1.176	12,912		12,912	375	13,287
CLK RECORDING	33.00	9.706	106,526		106,526	3,094	109,620
CLK DEL TAX	7.00	2.059	22,596		22,596	656	23,252
CLK JURY	2.00	0.588	6,456		6,456	188	6,644
CLK SUP DEPOSI	5.00	1.471	16,140		16,140	469	16,609
CLK APPEALS	2.00	0.588	6,456		6,456	188	6,644
CRIM ADM SVCS	12.00	3.529	38,737		38,737	1,126	39,863
Total:	340.00	100.000	1,097,536		1,097,536	21,473	1,119,009
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF CLERK'S EMPLOYEES PER DEPARTMENT

Source: CLERK'S POSITION LISTING

CLERK ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD
CLERK MINUTES	19,368	19,368
CLK INT AUDIT	41,965	41,965
CLERK TECH SVS	129,122	129,122
CLERK HUM RES	16,140	16,140
CLERK FINANCE	142,034	142,034
CLERK ADMIN	9,684	9,684
CLK CIVIL CRT	182,700	182,700
CLK CASE PROC	69,758	69,758
CLK CASE INTAK	36,540	36,540
CLK CT SUPPORT	96,332	96,332
CLK CT RECORDS	29,896	29,896
CLK CT SVS DIV	109,620	109,620
CLK PROBATE	19,931	19,931
CLK MICRO	13,287	13,287
CLK RECORDING	109,620	109,620
CLK DEL TAX	23,252	23,252
CLK JURY	6,644	6,644
CLK SUP DEPOSI	16,609	16,609
CLK APPEALS	6,644	6,644
CRIM ADM SVCS	39,863	39,863
Reimbursement:		
Total:	1,119,009	1,119,009
	=====	=====

FISCAL 2013
COUNTY LANDS
NATURE AND EXTENT OF SERVICES

The Division of County Lands is an independent Division of Lee County Government that provides high quality cost effective Real Estate Services for County business. The Division of County Lands handles all aspects of the County's Real Estate Acquisition/Disposition Services.

Costs associated with real estate acquisition and disposition services has been allocated based on the number of support hours per department.

COUNTY LANDS
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	869,039			869,039
Allocated Additions:				
PUB RESOURCES	3,399	431	3,830	
NON-DEPART'L	238		238	
BUDGET SVCS	6,424	1,178	7,602	
PUB WKS ADMIN	83,255	7,332	90,587	
CLERK FINANCE	4,981	263	5,244	
CTY ATTORNEY	69,465	6,222	75,687	
PROCURE MGMT	3,049	200	3,249	
HUMAN RESOURCE	4,325	250	4,575	
MAINT/REP SVCS	476	62	538	
COUNTY MANAGER	7,086	395	7,481	
COMMISSIONERS	58,126	13,855	71,981	
Total Allocated Additions:	240,824	30,188	271,012	271,012
Total to be Allocated:	1,109,863	30,188		1,140,051
	=====	=====		=====

COUNTY LANDS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A DEPARTMENTAL SUPPORT	
Expenses:			
PERSONAL SERVICES	841,856		841,856
OPERATING EXPENSES	90,479		90,479
REVENUES	-63,296		-63,296
Departmental Expenditures:	869,039		869,039
Functional Cost:	869,039		869,039
Additions 1st			
Others:	240,824	240,824	240,824
Reallocate Admin:		-240,824	
1st Allocation:	1,109,863		1,109,863
	-----		-----
Additions 2nd			
Others:	30,188	30,188	30,188
Reallocate Admin:		-30,188	
2nd Allocation:	30,188		30,188
	-----		-----
Total Allocated:	1,140,051		1,140,051
	=====		=====

COUNTY LANDS
Detail Allocation of
DEPARTMENTAL SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	50.00	0.240	2,668		2,668		2,668
CONST & DESIGN	18.00	0.087	960		960	26	986
TRANSIT	53.50	0.257	2,855		2,855	78	2,933
UTILITIES	155.50	0.748	8,297		8,297	226	8,523
GENERAL GOVT	20,523.00	98.668	1,095,083		1,095,083	29,858	1,124,941
Total:	20,800.00	100.000	1,109,863		1,109,863	30,188	1,140,051
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: SUPPORT HOURS PER DEPARTMENT

Source: PROJECT COST BY PROJECT REPORT

COUNTY LANDS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL SUPPORT
PUB RESOURCES	2,668	2,668
CONST & DESIGN	986	986
TRANSIT	2,933	2,933
UTILITIES	8,523	8,523
GENERAL GOVT	1,124,941	1,124,941
Reimbursement:		
Total:	1,140,051	1,140,051
	=====	=====

