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**County of Lee, Florida**  
**OMB Circular A-87 Central Services**  
**Cost Allocation Plan**  
**FY 2012**

**ACTUAL COSTS FOR THE YEAR ENDED**  
**SEPTEMBER 30, 2012**

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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**

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## **METHODOLOGY**

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

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

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

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

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

### **Format of the Report**

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

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

**1. Allocated Costs By Department -**

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

**2. Summary of Allocated Costs -**

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

### **3. Detail of Allocated Costs -**

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

### **4. Summary of Allocation Bases -**

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

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

#### **1. Nature and Extent of Services -**

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

#### **2. Costs to be Allocated -**

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

#### **3. Costs to be Allocated by Function -**

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

#### **4. Detail Allocation -**

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

#### **5. Departmental Cost Allocation Summary -**

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

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Allocated Costs by Department  
Consolidated

	COUNTY MANAGER	COMMISSIONERS	COUNTY LANDS	CDBG	EQUAL EMP OPP	VETERAN'S SVCS	TAX COLLECTOR
Central Service Departments							
BLDG USE ALLO	16,260	26,563			483		
EQUIP USE ALLO							
PUB RESOURCES	3,756	5,665	3,819				63
NON-DEPART'L	303,058	793	203	817			206
BUDGET SVCS	39,797	5,896	5,896	10,318		2,948	7,369
PUB WKS ADMIN			99,332				
CLK INT AUDIT		12,167	39,082				
CLERK TECH SVS		28,100					11,478
CLERK HUM RES							
CLERK FINANCE	12,249	10,339	5,464	11,251	1,169	607	2,844
CTY ATTORNEY	30,050	613,594	154,233		36,446	80	
PROCURE MGMT	27,875	5,560	11,314	1,145	56	501	92
HUMAN RESOURCE	4,662	4,633	5,095	2,780	1,783	927	31,630
MAINT/REP SVCS	60,346	95,866	73		1,739		63,219
Total Allocated	498,053	809,176	324,511	26,311	41,676	5,063	116,901

	CLERK ADMIN	CLERK MINUTES	CLK CIVIL CRT	CLK PROBATE	CLK RECORDING	CLK DEL TAX	CLK CASE & QUE
Central Service Departments							
BLDG USE ALLO	236,437	3,271			16,458		
EQUIP USE ALLO							
PUB RESOURCES		2,885				2,885	
NON-DEPART'L	422	101					
BUDGET SVCS	5,896						
PUB WKS ADMIN							
CLK INT AUDIT	7,479					10,683	
CLERK TECH SVS	3,570	88,415			753,247		
CLERK HUM RES	7,051	8,461	77,561	8,461	45,126	8,461	29,614
CLERK FINANCE	5,268	2,734	16,698	1,821	9,715	1,821	6,376
CTY ATTORNEY	19,390						
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS	51,831	11,769			59,204		
Total Allocated	337,344	117,636	94,259	10,282	883,750	23,850	35,990

Allocated Costs by Department  
Consolidated

	CLK JURY	CLK CT SUPPORT	CLK REC & PROC	CLK SUP DEPOSIT	CLK APPEALS	CLK COURT OPNS	CRIM ADM SVCS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L							
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT						53,801	
CLERK TECH SVS							
CLERK HUM RES	2,820	42,306	25,383	7,051	2,820	15,512	14,102
CLERK FINANCE	607	9,108	5,464	1,518	607	3,339	3,036
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							
Total Allocated	3,427	51,414	30,847	8,569	3,427	72,652	17,138

	CTS CUST SVC	COURT DEPT	CLERK OTHER	FUNDS 80 - 951	PROP APPRAISER	ELECTIONS	JAIL
Central Service Departments							
BLDG USE ALLO		599,905					1,038,297
EQUIP USE ALLO							
PUB RESOURCES					63		
NON-DEPART'L			143,913	78,286	91	126	
BUDGET SVCS					5,896	5,896	
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS		4,618,971			6,370	1,924	
CLERK HUM RES	28,207						
CLERK FINANCE	6,072		862,880	605,708	904	1,865	
CTY ATTORNEY					201	1,891	
PROCURE MGMT						110	
HUMAN RESOURCE					15,891	4,737	
MAINT/REP SVCS				68,935	6,702	25,181	
Total Allocated	34,279	5,218,876	1,006,793	752,929	36,118	41,730	1,038,297

Allocated Costs by Department  
Consolidated

	SHERIFF	CT SVCS-GEN FD	GUAR AD LITEM	PUB DEFENDER	STATE ATTORNEY	MED EXAMINER	HUMAN SERVICES
Central Service Departments							
BLDG USE ALLO	115,366			115,366			
EQUIP USE ALLO							
PUB RESOURCES	955					127	2,355
NON-DEPART'L	1,224	200	30	158	253	531	19,993
BUDGET SVCS	16,213	13,266		2,948	2,948	14,740	32,427
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS	131	429					
CLERK HUM RES							
CLERK FINANCE	24,464	2,067	530	1,733	4,212	10,146	111,356
CTY ATTORNEY	15,970	402				2,374	65,611
PROCURE MGMT	2,918	4,807		166	184	647	45,938
HUMAN RESOURCE							26,300
MAINT/REP SVCS	740,320			3,346	13,701	40,467	47,743
Total Allocated	917,561	21,171	560	123,717	21,298	69,032	351,723

	STATE HEALTH	INT SVS FISCAL	EMER MGMT OPS	EMER RESPONSE	EMER DISPATCH	PS LOGISTICS	PS INFO RESOUR
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES			24	2,348	280	63	
NON-DEPART'L	70	193	1,060	17,019	1,060	1,060	
BUDGET SVCS	4,422	7,369	3,832	3,832	3,832	3,832	3,832
PUB WKS ADMIN		88,327					
CLK INT AUDIT				18,399			
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	1,248	5,246	17,300	108,250	27,380	18,848	
CTY ATTORNEY	161		34,596	32,946		8,609	
PROCURE MGMT	56	2,193	32,403	13,929	232	1,562	214
HUMAN RESOURCE		5,559	1,425	143,751	17,201	3,848	
MAINT/REP SVCS	37,215		19,592	17,285	17,285	17,285	17,285
Total Allocated	43,172	108,887	110,232	357,759	67,270	55,107	21,331

Allocated Costs by Department  
Consolidated

	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	OFF OF SUSTAIN	NAT RES MGMT	CONST & DESIGN	FUND 102 MSTU
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	923	318	191		1,421	1,783	
NON-DEPART'L	20,091	328	9,463	202	14,343	3,150	6,731
BUDGET SVCS	10,318	7,369	16,213	10,318	8,844	2,948	22,109
PUB WKS ADMIN					60,743	260,546	
CLK INT AUDIT		594					
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	134,508	9,073	46,254	2,641	27,060	12,422	45,694
CTY ATTORNEY	34,072	40,872	14,040	6,034	43,808	39,946	
PROCURE MGMT	54,302	2,056	44,865	9,818	18,866	10,482	203
HUMAN RESOURCE	39,428	8,526	26,691	579	17,966	10,230	
MAINT/REP SVCS	644,583	1,790	15,555		11,408	2,577	
Total Allocated	938,225	70,926	173,272	29,592	204,459	344,084	74,737

	FD 104 MSBU OP	FUND 104 MSBU	ADM OFF OF CTS	HICKEY CREEK	FUND 138	FUND 139 OTHER	CANAL MAINT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							967
NON-DEPART'L		2,445	4,158	138	2,609	745	388
BUDGET SVCS	25,057						1,474
PUB WKS ADMIN							6,074
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	774	17,044	39,694	1,026	19,900	6,054	13,035
CTY ATTORNEY		23,895			1,448		201
PROCURE MGMT	203						1,092
HUMAN RESOURCE	1,180					462	9,902
MAINT/REP SVCS							
Total Allocated	27,214	43,384	43,852	1,164	23,957	7,261	33,133

Allocated Costs by Department  
Consolidated

	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN	PKS & REC 155	PRO/AMAT SPORT	COMM DEVT ADM
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	870	1,019	48		923		261
NON-DEPART'L	272	14,915	937	201	18,664		3,025
BUDGET SVCS		25,057	5,896	5,896	13,266		4,422
PUB WKS ADMIN	6,074						
CLK INT AUDIT		17,360					
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	6,897	247,656	9,881	3,683	131,326	14,169	26,987
CTY ATTORNEY	1,206	33,751	121	55,032	34,072		95,058
PROCURE MGMT	306	19,430	1,318	5,121	54,302		7,809
HUMAN RESOURCE	6,523	135,054	2,968	2,902	63,115	21,621	6,264
MAINT/REP SVCS		248,470		129	644,583		
Total Allocated	22,148	742,712	21,169	72,964	960,251	35,790	143,826

	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC	BUILDING INSP	CODE ENFORCE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	261	261	261	261	261	261	261
NON-DEPART'L	5,488	5,010	507	778	9,763	2,702	7,750
BUDGET SVCS	14,740	2,948	2,948	4,422	2,948	2,948	2,948
PUB WKS ADMIN							
CLK INT AUDIT							42,288
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	8,583	20,918	8,947	14,191	25,367	49,009	55,623
CTY ATTORNEY	44,653	80,214	216,988	18,505	281	5,672	92,242
PROCURE MGMT	314	110	388	184	296	1,449	1,306
HUMAN RESOURCE	4,169	5,317	4,576	5,799	6,397	12,136	13,735
MAINT/REP SVCS		335	335	335	335	335	335
Total Allocated	78,208	115,113	234,950	44,475	45,648	74,512	216,488

Allocated Costs by Department  
Consolidated

	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB	SPORTS AUTHOR	TRANS ADMIN	LANDSCAPE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	261		261	382	63	967	967
NON-DEPART'L	924	105	337	5,636	380	1,104	413
BUDGET SVCS	2,948		2,948	14,740	7,369	17,687	1,474
PUB WKS ADMIN						12,149	6,074
CLK INT AUDIT				21,960	21,604		
CLERK TECH SVS				77,804			
CLERK HUM RES							
CLERK FINANCE	16,756	1,908	6,092	50,959	6,957	11,653	11,731
CTY ATTORNEY	1,046	322		20,235	17,097	61,549	2,816
PROCURE MGMT	166		74	49,842	1,449	36,929	1,590
HUMAN RESOURCE	4,307	702	1,720	14,570	1,390	3,714	8,913
MAINT/REP SVCS	335		335	588			
Total Allocated	26,743	3,037	11,767	256,716	56,309	145,752	33,978

	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK	TRAFFIC ENGIN	ENGINEER/PLAN	ENG/CONSTR
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	967	967					
NON-DEPART'L	10,047	349	1,590	9,559	4,826	4,333	3,444
BUDGET SVCS	1,474	1,474	2,948	2,948		1,474	2,948
PUB WKS ADMIN	12,149	6,074	12,149	12,149		12,149	12,149
CLK INT AUDIT	535	4,629	6,410	6,410			
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	70,395	11,731	30,259	30,562		3,507	7,002
CTY ATTORNEY	8,931	764	9,534		5,833	25,585	12,470
PROCURE MGMT	3,221	1,590	28,810	14,150	110	380	546
HUMAN RESOURCE	53,475	8,913	14,543	15,006		2,561	5,119
MAINT/REP SVCS	17,376	8,138	19,481	19,481		2,674	2,686
Total Allocated	178,570	44,629	125,724	110,265	10,769	52,663	46,364

Allocated Costs by Department  
Consolidated

	ENG/DESIGN	GIS	HAZ MAT FD 182	FIRE IMPACT FE	SCHOOL IMP FEE	COM PRK IMP FE	REG PRK IMP FE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES			70				
NON-DEPART'L	202	159	7,173	15,208	14,504	15,160	14,131
BUDGET SVCS	2,948	10,318	8,844		1,474	13,266	2,948
PUB WKS ADMIN	12,149						
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	3,507	2,913	10,114	8,809	4,979	8,285	2,551
CTY ATTORNEY	4,143			7,039	1,327	1,327	1,287
PROCURE MGMT	324	1,464	602				
HUMAN RESOURCE	2,561	2,316	4,277				
MAINT/REP SVCS	2,686						
Total Allocated	28,520	17,170	31,080	31,056	22,284	38,038	20,917

	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC	CONSER CTY LAN	FUNDS 301-399	SOLID WASTE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							1,783
NON-DEPART'L	14,545	14,261	2,281			6,928	15,728
BUDGET SVCS	13,266		95,807	11,791		70,749	11,791
PUB WKS ADMIN							127,560
CLK INT AUDIT				119			22,227
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	3,624	2,069	13,296	3,643	304	64,255	164,411
CTY ATTORNEY	2,213	2,173					10,378
PROCURE MGMT						5,982	58,861
HUMAN RESOURCE				5,559	462		39,623
MAINT/REP SVCS							
Total Allocated	33,648	18,503	111,384	21,112	766	147,914	452,362

Allocated Costs by Department  
Consolidated

	AIRPORT & PORT	TOLL FACILITY	TRANSIT	UTILITIES	ITG	GOVT COMMUNICA	DENTAL
Central Service Departments							
BLDG USE ALLO					278	1,070	269
EQUIP USE ALLO							
PUB RESOURCES			1,209	7,638	127	30	
NON-DEPART'L	17,092	22,423	40,107	54,437	1,043	1,250	982
BUDGET SVCS		5,896	23,583	35,375	16,213	7,369	2,948
PUB WKS ADMIN		12,149		127,559			
CLK INT AUDIT		31,930		34,661	3,561		
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	334,444	110,753	178,490	391,396	11,403	11,124	7,825
CTY ATTORNEY		2,776	32,584	108,092	3,057		
PROCURE MGMT		20,177	55,090	110,153	17,395	461	
HUMAN RESOURCE	54,397	50,287	121,661	134,010	462	1,807	279
MAINT/REP SVCS		42,861	40,280	368	1,419	3,849	966
Total Allocated	405,933	299,252	493,004	1,003,689	54,958	26,960	13,269

	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FLEET REPLACE	BONITA IMP FEE	LAW ENF TRUST	FD 190 ANIM TR
Central Service Departments							
BLDG USE ALLO	269	269					
EQUIP USE ALLO							
PUB RESOURCES				66			
NON-DEPART'L	1,795	1,013	13,962	714		358	755
BUDGET SVCS	5,896	10,318	8,844			2,945	
PUB WKS ADMIN							
CLK INT AUDIT		15,432					
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	20,647	9,630	83,539	4,875		2,176	12,485
CTY ATTORNEY		161,685	2,736				
PROCURE MGMT	270	24,646	17,803	3,987			
HUMAN RESOURCE	2,988	1,344	15,328				
MAINT/REP SVCS	966	964	20,419				
Total Allocated	32,831	225,301	162,631	9,642	0	5,479	13,240



Allocated Costs by Department  
Consolidated

	FD 632 MOSQ CO	FUND 661 BONDS	FUND 700 GOVT	FD 951 LT DEBT	VIDEO/CABLE TV	FIXED ASSETS	CONTRACTS CHG
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES					144,302		
NON-DEPART'L	270	14	42	2		2,691	
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							105,772
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	1,457	257	226	12		14,377	
CTY ATTORNEY							210,552
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							7,456,766
Total Allocated	1,727	271	268	14	144,302	17,068	7,773,090

	GENERAL GOVT	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments					
BLDG USE ALLO		213,502	2,384,063		2,384,063
EQUIP USE ALLO					
PUB RESOURCES	642,416		838,315		838,315
NON-DEPART'L	9,237,155	-31,357	10,233,745		10,233,745
BUDGET SVCS			819,515		819,515
PUB WKS ADMIN			885,555		885,555
CLK INT AUDIT		136,860	613,963	495,331	1,109,294
CLERK TECH SVS	88,414	2,462	5,681,315		5,681,315
CLERK HUM RES			322,936		322,936
CLERK FINANCE		89,652	4,757,700		4,757,700
CTY ATTORNEY		166	2,616,382	67,412	2,683,794
PROCURE MGMT			842,194		842,194
HUMAN RESOURCE			1,248,056		1,248,056
MAINT/REP SVCS		34,561	10,664,693		10,664,693
Total Allocated	9,967,985	445,846	41,908,432	562,743	42,471,175

LEE COUNTY, OMB A-87 COST PLAN - FYE 9/30/12  
 Summary of Allocated Costs

Summary Page: 10

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	2,449,139		
EQUIP USE ALLO	2,523,767		
PUB RESOURCES	833,822	-79,586	
NON-DEPART'L	10,228,258		
BUDGET SVCS	755,312		
PUB WKS ADMIN	898,731		
CLK INT AUDIT	1,022,305		
CLERK TECH SVS	7,734,197	-3,005,991	
CLERK HUM RES	447,752		
CLERK FINANCE	4,856,113		
CTY ATTORNEY	2,739,885		
PROCURE MGMT	849,562	-4,832	
HUMAN RESOURCE	1,176,172		
MAINT/REP SVCS	9,100,099	-53,530	
COUNTY MANAGER			498,053
COMMISSIONERS			809,176
COUNTY LANDS			324,511
CDBG			26,311
EQUAL EMP OPP			41,676
VETERAN'S SVCS			5,063
TAX COLLECTOR			116,901
CLERK ADMIN			337,344
CLERK MINUTES			117,636
CLK CIVIL CRT			94,259
CLK PROBATE			10,282
CLK RECORDING			883,750
CLK DEL TAX			23,850
CLK CASE & QUE			35,990
CLK JURY			3,427
CLK CT SUPPORT			51,414
CLK REC & PROC			30,847
CLK SUP DEPOSI			8,569
CLK APPEALS			3,427
CLK COURT OPNS			72,652
CRIM ADM SVCS			17,138
CTS CUST SVC			34,279
COURT DEPT			5,218,876
CLERK OTHER			1,006,793
FUNDS 80 - 951			752,929
PROP APPRAISER			36,118
ELECTIONS			41,730
JAIL			1,038,297
SHERIFF			917,561
CT SVCS-GEN FD			21,171
GUAR AD LITEM			560
PUB DEFENDER			123,717
STATE ATTORNEY			21,298

LEE COUNTY, OMB A-87 COST PLAN - FYE 9/30/12  
 Summary of Allocated Costs

Summary Page: 11

Departments	Total Expenditures	Cost Adjustments	Total Allocated
MED EXAMINER			69,032
HUMAN SERVICES			351,723
STATE HEALTH			43,172
INT SVS FISCAL			108,887
EMER MGMT OPS			110,232
EMER RESPONSE			357,759
EMER DISPATCH			67,270
PS LOGISTICS			55,107
PS INFO RESOUR			21,331
PKS/REC GEN'L			938,225
ECONOMIC DEVT			70,926
ANIMAL CONTROL			173,272
OFF OF SUSTAIN			29,592
NAT RES MGMT			204,459
CONST & DESIGN			344,084
FUND 102 MSTU			74,737
FD 104 MSBU OP			27,214
FUND 104 MSBU			43,384
ADM OFF OF CTS			43,852
HICKEY CREEK			1,164
FUND 138			23,957
FUND 139 OTHER			7,261
CANAL MAINT			33,133
SUR WTR MGMT			22,148
LIBRARIES			742,712
E911 IMPLEMENT			21,169
HEARING EXAMIN			72,964
PKS & REC 155			960,251
PRO/AMAT SPORT			35,790
COMM DEVT ADM			143,826
PLANNING 155			78,208
DEVT REVIEW			115,113
REZONE & DRI'S			234,950
ENV SCIENCES			44,475
PERMIT ISSUANC			45,648
BUILDING INSP			74,512
CODE ENFORCE			216,488
PLANS REVIEW			26,743
ADM FEE COLLEC			3,037
ZONING REVIEW			11,767
VCB			256,716
SPORTS AUTHOR			56,309
TRANS ADMIN			145,752
LANDSCAPE			33,978
ROADWAY/PIPE			178,570
BRIDGE OPS			44,629
TRAF OPS/SIGNA			125,724
TRAF SIGN/MARK			110,265

LEE COUNTY, OMB A-87 COST PLAN - FYE 9/30/12  
 Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
TRAFFIC ENGIN			10,769
ENGINEER/PLAN			52,663
ENG/CONSTR			46,364
ENG/DESIGN			28,520
GIS			17,170
HAZ MAT FD 182			31,080
FIRE IMPACT FE			31,056
SCHOOL IMP FEE			22,284
COM PRK IMP FE			38,038
REG PRK IMP FE			20,917
ROADS IMP FEE			33,648
EMS IMPACT FEE			18,503
FUNDS 201-299			111,384
CONSER PKS/REC			21,112
CONSER CTY LAN			766
FUNDS 301-399			147,914
SOLID WASTE			452,362
AIRPORT & PORT			405,933
TOLL FACILITY			299,252
TRANSIT			493,004
UTILITIES			1,003,689
ITG			54,958
GOVT COMMUNICA			26,960
DENTAL			13,269
GROUP MEDICAL			32,831
GEN LIABILITY			225,301
FLEET MGMT			162,631
FLEET REPLACE			9,642
BONITA IMP FEE			0
LAW ENF TRUST			5,479
FD 190 ANIM TR			13,240
FD 632 MOSQ CO			1,727
FUND 661 BONDS			271
FUND 700 GOVT			268
FD 951 LT DEBT			14
VIDEO/CABLE TV			144,302
FIXED ASSETS			17,068
CONTRACTS CHG			7,773,090
GENERAL GOVT			9,967,985
ALL OTHERS			445,846
Reimbursement			562,743
Total	45,615,114	-3,143,939	42,471,175

## Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
BLDG USE ALLO	-2,449,139						
EQUIP USE ALLO		-2,523,767					
PUB RESOURCES	6,217	35,784	-853,550	337	6,381		
NON-DEPART'L				-10,242,503			
BUDGET SVCS	2,561		255		-874,538		
PUB WKS ADMIN		2,055	255	193	2,948	-925,288	
CLK INT AUDIT				178			-1,143,539
CLERK TECH SVS	17,031	970,906		595			29,082
CLERK HUM RES		205		160			
CLERK FINANCE	12,645	2,042	2,886	523			1,780
CTY ATTORNEY	18,483	898	9,038	459	19,162		3,324
PROCURE MGMT		1,636	1,400	220	10,318		59
HUMAN RESOURCE	8,139	5,506	1,019	719	5,896		
MAINT/REP SVCS		1,504,735	382	5,374	10,318	39,733	
COUNTY MANAGER	16,260		3,756	303,058	39,797		
COMMISSIONERS	26,563		5,665	793	5,896		12,167
COUNTY LANDS			3,819	203	5,896	99,332	39,082
CDBG				817	10,318		
EQUAL EMP OPP	483						
VETERAN'S SVCS					2,948		
TAX COLLECTOR			63	206	7,369		
CLERK ADMIN	236,437			422	5,896		7,479
CLERK MINUTES	3,271		2,885	101			
CLK CIVIL CRT							
CLK PROBATE							
CLK RECORDING	16,458						
CLK DEL TAX			2,885				10,683
CLK CASE & QUE							
CLK JURY							
CLK CT SUPPORT							
CLK REC & PROC							
CLK SUP DEPOSI							
CLK APPEALS							
CLK COURT OPNS							53,801
CRIM ADM SVCS							
CTS CUST SVC							
COURT DEPT	599,905						
CLERK OTHER				143,913			
FUNDS 80 - 951				78,286			
PROP APPRAISER			63	91	5,896		
ELECTIONS				126	5,896		
JAIL	1,038,297						
SHERIFF	115,366		955	1,224	16,213		
CT SVCS-GEN FD				200	13,266		
GUAR AD LITEM				30			
PUB DEFENDER	115,366			158	2,948		
STATE ATTORNEY				253	2,948		
MED EXAMINER			127	531	14,740		

## Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
Departments							
HUMAN SERVICES			2,355	19,993	32,427		
STATE HEALTH				70	4,422		
INT SVS FISCAL				193	7,369	88,327	
EMER MGMT OPS			24	1,060	3,832		
EMER RESPONSE			2,348	17,019	3,832		18,399
EMER DISPATCH			280	1,060	3,832		
PS LOGISTICS			63	1,060	3,832		
PS INFO RESOUR					3,832		
PKS/REC GEN'L			923	20,091	10,318		
ECONOMIC DEVT			318	328	7,369		594
ANIMAL CONTROL			191	9,463	16,213		
OFF OF SUSTAIN				202	10,318		
NAT RES MGMT			1,421	14,343	8,844	60,743	
CONST & DESIGN			1,783	3,150	2,948	260,546	
FUND 102 MSTU				6,731	22,109		
FD 104 MSBU OP					25,057		
FUND 104 MSBU				2,445			
ADM OFF OF CTS				4,158			
HICKEY CREEK				138			
FUND 138				2,609			
FUND 139 OTHER				745			
CANAL MAINT			967	388	1,474	6,074	
SUR WTR MGMT			870	272		6,074	
LIBRARIES			1,019	14,915	25,057		17,360
E911 IMPELEMENT			48	937	5,896		
HEARING EXAMIN				201	5,896		
PKS & REC 155			923	18,664	13,266		
PRO/AMAT SPORT							
COMM DEVT ADM			261	3,025	4,422		
PLANNING 155			261	5,488	14,740		
DEVT REVIEW			261	5,010	2,948		
REZONE & DRI'S			261	507	2,948		
ENV SCIENCES			261	778	4,422		
PERMIT ISSUANC			261	9,763	2,948		
BUILDING INSP			261	2,702	2,948		
CODE ENFORCE			261	7,750	2,948		42,288
PLANS REVIEW			261	924	2,948		
ADM FEE COLLEC				105			
ZONING REVIEW			261	337	2,948		
VCB			382	5,636	14,740		21,960
SPORTS AUTHOR			63	380	7,369		21,604
TRANS ADMIN			967	1,104	17,687	12,149	
LANDSCAPE			967	413	1,474	6,074	
ROADWAY/PIPE			967	10,047	1,474	12,149	535
BRIDGE OPS			967	349	1,474	6,074	4,629
TRAF OPS/SIGNA				1,590	2,948	12,149	6,410
TRAF SIGN/MARK				9,559	2,948	12,149	6,410
TRAFFIC ENGIN				4,826			

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
ENGINEER/PLAN				4,333	1,474	12,149	
ENG/CONSTR				3,444	2,948	12,149	
ENG/DESIGN				202	2,948	12,149	
GIS				159	10,318		
HAZ MAT FD 182			70	7,173	8,844		
FIRE IMPACT FE				15,208			
SCHOOL IMP FEE				14,504	1,474		
COM PRK IMP FE				15,160	13,266		
REG PRK IMP FE				14,131	2,948		
ROADS IMP FEE				14,545	13,266		
EMS IMPACT FEE				14,261			
FUNDS 201-299				2,281	95,807		
CONSER PKS/REC					11,791		119
CONSER CTY LAN							
FUNDS 301-399				6,928	70,749		
SOLID WASTE			1,783	15,728	11,791	127,560	22,227
AIRPORT & PORT				17,092			
TOLL FACILITY				22,423	5,896	12,149	31,930
TRANSIT			1,209	40,107	23,583		
UTILITIES			7,638	54,437	35,375	127,559	34,661
ITG	278		127	1,043	16,213		3,561
GOVT COMMUNICA	1,070		30	1,250	7,369		
DENTAL	269			982	2,948		
GROUP MEDICAL	269			1,795	5,896		
GEN LIABILITY	269			1,013	10,318		15,432
FLEET MGMT				13,962	8,844		
FLEET REPLACE			66	714			
BONITA IMP FEE							
LAW ENF TRUST				358	2,945		
FD 190 ANIM TR				755			
FD 632 MOSQ CO				270			
FUND 661 BONDS				14			
FUND 700 GOVT				42			
FD 951 LT DEBT				2			
VIDEO/CABLE TV			144,302				
FIXED ASSETS				2,691			
CONTRACTS CHG							105,772
GENERAL GOVT			642,416	9,237,155			
ALL OTHERS	213,502			-31,357			136,860
Reimbursement							495,331
Total	0	0	0	0	0	0	0

## Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES			8,574	8,310	6,006	6,011	21,694
NON-DEPART'L			13,662		583		
BUDGET SVCS	85,637		2,848	14,435	1,108	4,271	8,111
PUB WKS ADMIN			4,281	10,807	1,156	4,046	816
CLK INT AUDIT	102,029	13,727	5,300				
CLERK TECH SVS	-5,881,013	59,028	22,224				53,936
CLERK HUM RES	12,032	-463,380	3,231				
CLERK FINANCE		67,689	-4,983,724				40,046
CTY ATTORNEY			15,107	-2,888,797	9,438	12,825	60,178
PROCURE MGMT			6,416	78,122	-949,618	6,392	325
HUMAN RESOURCE			10,486	58,009	41,232	-1,333,550	26,372
MAINT/REP SVCS			133,895	35,320	47,901	51,949	-10,876,171
COUNTY MANAGER			12,249	30,050	27,875	4,662	60,346
COMMISSIONERS	28,100		10,339	613,594	5,560	4,633	95,866
COUNTY LANDS			5,464	154,233	11,314	5,095	73
CDBG			11,251		1,145	2,780	
EQUAL EMP OPP			1,169	36,446	56	1,783	1,739
VETERAN'S SVCS			607	80	501	927	
TAX COLLECTOR	11,478		2,844		92	31,630	63,219
CLERK ADMIN	3,570	7,051	5,268	19,390			51,831
CLERK MINUTES	88,415	8,461	2,734				11,769
CLK CIVIL CRT		77,561	16,698				
CLK PROBATE		8,461	1,821				
CLK RECORDING	753,247	45,126	9,715				59,204
CLK DEL TAX		8,461	1,821				
CLK CASE & QUE		29,614	6,376				
CLK JURY		2,820	607				
CLK CT SUPPORT		42,306	9,108				
CLK REC & PROC		25,383	5,464				
CLK SUP DEPOSI		7,051	1,518				
CLK APPEALS		2,820	607				
CLK COURT OPNS		15,512	3,339				
CRIM ADM SVCS		14,102	3,036				
CTS CUST SVC		28,207	6,072				
COURT DEPT	4,618,971						
CLERK OTHER			862,880				
FUNDS 80 - 951			605,708				68,935
PROP APPRAISER	6,370		904	201		15,891	6,702
ELECTIONS	1,924		1,865	1,891	110	4,737	25,181
JAIL							
SHERIFF	131		24,464	15,970	2,918		740,320
CT SVCS-GEN FD	429		2,067	402	4,807		
GUAR AD LITEM			530				
PUB DEFENDER			1,733		166		3,346
STATE ATTORNEY			4,212		184		13,701
MED EXAMINER			10,146	2,374	647		40,467



## Detail of Allocated Costs

Departments	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS
HUMAN SERVICES			111,356	65,611	45,938	26,300	47,743
STATE HEALTH			1,248	161	56		37,215
INT SVS FISCAL			5,246		2,193	5,559	
EMER MGMT OPS			17,300	34,596	32,403	1,425	19,592
EMER RESPONSE			108,250	32,946	13,929	143,751	17,285
EMER DISPATCH			27,380		232	17,201	17,285
PS LOGISTICS			18,848	8,609	1,562	3,848	17,285
PS INFO RESOUR					214		17,285
PKS/REC GEN'L			134,508	34,072	54,302	39,428	644,583
ECONOMIC DEVT			9,073	40,872	2,056	8,526	1,790
ANIMAL CONTROL			46,254	14,040	44,865	26,691	15,555
OFF OF SUSTAIN			2,641	6,034	9,818	579	
NAT RES MGMT			27,060	43,808	18,866	17,966	11,408
CONST & DESIGN			12,422	39,946	10,482	10,230	2,577
FUND 102 MSTU			45,694		203		
FD 104 MSBU OP			774		203	1,180	
FUND 104 MSBU			17,044	23,895			
ADM OFF OF CTS			39,694				
HICKEY CREEK			1,026				
FUND 138			19,900	1,448			
FUND 139 OTHER			6,054			462	
CANAL MAINT			13,035	201	1,092	9,902	
SUR WTR MGMT			6,897	1,206	306	6,523	
LIBRARIES			247,656	33,751	19,430	135,054	248,470
E911 IMPLEMENT			9,881	121	1,318	2,968	
HEARING EXAMIN			3,683	55,032	5,121	2,902	129
PKS & REC 155			131,326	34,072	54,302	63,115	644,583
PRO/AMAT SPORT			14,169			21,621	
COMM DEVT ADM			26,987	95,058	7,809	6,264	
PLANNING 155			8,583	44,653	314	4,169	
DEVT REVIEW			20,918	80,214	110	5,317	335
REZONE & DRI'S			8,947	216,988	388	4,576	335
ENV SCIENCES			14,191	18,505	184	5,799	335
PERMIT ISSUANC			25,367	281	296	6,397	335
BUILDING INSP			49,009	5,672	1,449	12,136	335
CODE ENFORCE			55,623	92,242	1,306	13,735	335
PLANS REVIEW			16,756	1,046	166	4,307	335
ADM FEE COLLEC			1,908	322		702	
ZONING REVIEW			6,092		74	1,720	335
VCB	77,804		50,959	20,235	49,842	14,570	588
SPORTS AUTHOR			6,957	17,097	1,449	1,390	
TRANS ADMIN			11,653	61,549	36,929	3,714	
LANDSCAPE			11,731	2,816	1,590	8,913	
ROADWAY/PIPE			70,395	8,931	3,221	53,475	17,376
BRIDGE OPS			11,731	764	1,590	8,913	8,138
TRAF OPS/SIGNA			30,259	9,534	28,810	14,543	19,481
TRAF SIGN/MARK			30,562		14,150	15,006	19,481
TRAFFIC ENGIN				5,833	110		

Detail of Allocated Costs

Departments	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS
ENGINEER/PLAN			3,507	25,585	380	2,561	2,674
ENG/CONSTR			7,002	12,470	546	5,119	2,686
ENG/DESIGN			3,507	4,143	324	2,561	2,686
GIS			2,913		1,464	2,316	
HAZ MAT FD 182			10,114		602	4,277	
FIRE IMPACT FE			8,809	7,039			
SCHOOL IMP FEE			4,979	1,327			
COM PRK IMP FE			8,285	1,327			
REG PRK IMP FE			2,551	1,287			
ROADS IMP FEE			3,624	2,213			
EMS IMPACT FEE			2,069	2,173			
FUNDS 201-299			13,296				
CONSER PKS/REC			3,643			5,559	
CONSER CTY LAN			304			462	
FUNDS 301-399			64,255		5,982		
SOLID WASTE			164,411	10,378	58,861	39,623	
AIRPORT & PORT			334,444			54,397	
TOLL FACILITY			110,753	2,776	20,177	50,287	42,861
TRANSIT			178,490	32,584	55,090	121,661	40,280
UTILITIES			391,396	108,092	110,153	134,010	368
ITG			11,403	3,057	17,395	462	1,419
GOVT COMMUNICA			11,124		461	1,807	3,849
DENTAL			7,825			279	966
GROUP MEDICAL			20,647		270	2,988	966
GEN LIABILITY			9,630	161,685	24,646	1,344	964
FLEET MGMT			83,539	2,736	17,803	15,328	20,419
FLEET REPLACE			4,875		3,987		
BONITA IMP FEE							
LAW ENF TRUST			2,176				
FD 190 ANIM TR			12,485				
FD 632 MOSQ CO			1,457				
FUND 661 BONDS			257				
FUND 700 GOVT			226				
FD 951 LT DEBT			12				
VIDEO/CABLE TV							
FIXED ASSETS			14,377				
CONTRACTS CHG				210,552			7,456,766
GENERAL GOVT	88,414						
ALL OTHERS	2,462		89,652	166			34,561
Reimbursement				67,412			
Total	0	0	0	0	0	0	0

Departments	Tot. Allocated
BLDG USE ALLO	
EQUIP USE ALLO	
PUB RESOURCES	
NON-DEPART'L	
BUDGET SVCS	
PUB WKS ADMIN	
CLK INT AUDIT	
CLERK TECH SVS	
CLERK HUM RES	
CLERK FINANCE	
CTY ATTORNEY	
PROCURE MGMT	
HUMAN RESOURCE	
MAINT/REP SVCS	
COUNTY MANAGER	498,053
COMMISSIONERS	809,176
COUNTY LANDS	324,511
CDBG	26,311
EQUAL EMP OPP	41,676
VETERAN'S SVCS	5,063
TAX COLLECTOR	116,901
CLERK ADMIN	337,344
CLERK MINUTES	117,636
CLK CIVIL CRT	94,259
CLK PROBATE	10,282
CLK RECORDING	883,750
CLK DEL TAX	23,850
CLK CASE & QUE	35,990
CLK JURY	3,427
CLK CT SUPPORT	51,414
CLK REC & PROC	30,847
CLK SUP DEPOSI	8,569
CLK APPEALS	3,427
CLK COURT OPNS	72,652
CRIM ADM SVCS	17,138
CTS CUST SVC	34,279
COURT DEPT	5,218,876
CLERK OTHER	1,006,793
FUNDS 80 - 951	752,929
PROP APPRAISER	36,118
ELECTIONS	41,730
JAIL	1,038,297
SHERIFF	917,561
CT SVCS-GEN FD	21,171
GUAR AD LITEM	560
PUB DEFENDER	123,717
STATE ATTORNEY	21,298
MED EXAMINER	69,032

## Detail of Allocated Costs

Departments	Tot. Allocated
HUMAN SERVICES	351,723
STATE HEALTH	43,172
INT SVS FISCAL	108,887
EMER MGMT OPS	110,232
EMER RESPONSE	357,759
EMER DISPATCH	67,270
PS LOGISTICS	55,107
PS INFO RESOUR	21,331
PKS/REC GEN'L	938,225
ECONOMIC DEVT	70,926
ANIMAL CONTROL	173,272
OFF OF SUSTAIN	29,592
NAT RES MGMT	204,459
CONST & DESIGN	344,084
FUND 102 MSTU	74,737
FD 104 MSBU OP	27,214
FUND 104 MSBU	43,384
ADM OFF OF CTS	43,852
HICKEY CREEK	1,164
FUND 138	23,957
FUND 139 OTHER	7,261
CANAL MAINT	33,133
SUR WTR MGMT	22,148
LIBRARIES	742,712
E911 IMPLEMENT	21,169
HEARING EXAMIN	72,964
PKS & REC 155	960,251
PRO/AMAT SPORT	35,790
COMM DEVT ADM	143,826
PLANNING 155	78,208
DEVT REVIEW	115,113
REZONE & DRI'S	234,950
ENV SCIENCES	44,475
PERMIT ISSUANC	45,648
BUILDING INSP	74,512
CODE ENFORCE	216,488
PLANS REVIEW	26,743
ADM FEE COLLEC	3,037
ZONING REVIEW	11,767
VCB	256,716
SPORTS AUTHOR	56,309
TRANS ADMIN	145,752
LANDSCAPE	33,978
ROADWAY/PIPE	178,570
BRIDGE OPS	44,629
TRAF OPS/SIGNA	125,724
TRAF SIGN/MARK	110,265
TRAFFIC ENGIN	10,769

	Tot. Allocated
Departments	
ENGINEER/PLAN	52,663
ENG/CONSTR	46,364
ENG/DESIGN	28,520
GIS	17,170
HAZ MAT FD 182	31,080
FIRE IMPACT FE	31,056
SCHOOL IMP FEE	22,284
COM PRK IMP FE	38,038
REG PRK IMP FE	20,917
ROADS IMP FEE	33,648
EMS IMPACT FEE	18,503
FUNDS 201-299	111,384
CONSER PKS/REC	21,112
CONSER CTY LAN	766
FUNDS 301-399	147,914
SOLID WASTE	452,362
AIRPORT & FORT	405,933
TOLL FACILITY	299,252
TRANSIT	493,004
UTILITIES	1,003,689
ITG	54,958
GOVT COMMUNICA	26,960
DENTAL	13,269
GROUP MEDICAL	32,831
GEN LIABILITY	225,301
FLEET MGMT	162,631
FLEET REPLACE	9,642
BONITA IMP FEE	
LAW ENF TRUST	5,479
FD 190 ANIM TR	13,240
FD 632 MOSQ CO	1,727
FUND 661 BONDS	271
FUND 700 GOVT	268
FD 951 LT DEBT	14
VIDEO/CABLE TV	144,302
FIXED ASSETS	17,068
CONTRACTS CHG	7,773,090
GENERAL GOVT	9,967,985
ALL OTHERS	445,846
Reimbursement	562,743
	-----
Total	42,471,175
	=====

LEE COUNTY, OMB A-87 COST PLAN - FYE 9/30/12  
 Summary of Allocation Basis

Department -----	Basis of Allocation -----
BLDG USE ALLO	
ADMIN BLDG/OLD CTHSE	OCCUPIED SQUARE FOOTAGE
JUSTICE CENTER	PERCENTAGE OF OCCUPANCY
EQUIP USE ALLO	
EQUIPMENT/FURN/FIX	DEPRECIATION EXPENSE BY DEPARTMENT
PUB RESOURCES	
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
VIDEO/TV	DIRECT ASSIGNMENT
NON-DEPART'L	
AUDIT SERVICES	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
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	DIRECT ASSIGNMENT
OFFICIAL RECORDS	DIRECT ASSIGNMENT
COURT SUPPORT	DIRECT ASSIGNMENT
INTERNAL AUDIT	DIRECT ASSIGNMENT
ONBASE SUPPORT	DIRECT ASSIGNMENT
HUMAN RESOURCES P/R	DIRECT ASSIGNMENT
CLERK HUM RES	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES PER DEPARTMENT

LEE COUNTY, OMB A-87 COST PLAN - FYE 9/30/12  
 Summary of Allocation Basis

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





**FISCAL 2012**  
**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 \$115,366,300 and yields a use charge of \$2,307,326. 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:	2,449,139			2,449,139
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,449,139	0		2,449,139
	=====	=====		=====

BLDG USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
Expenses:			
DEPRECIATION EXPENSE	2,449,139	141,813	2,307,326
Departmental Expenditures:	2,449,139	141,813	2,307,326
Functional Cost:	2,449,139	141,813	2,307,326
1st Allocation:	2,449,139	141,813	2,307,326
-----		-----	-----
2nd Allocation:	0		
-----			
Total Allocated:	2,449,139	141,813	2,307,326
=====		=====	=====

BLDG USE ALLO  
Detail Allocation of  
ADMIN BLDG/OLD CTHSE

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

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	230,733		230,733		230,733
COURT DEPT	26.00	26.000	599,905		599,905		599,905
JAIL	45.00	45.000	1,038,297		1,038,297		1,038,297
SHERIFF	5.00	5.000	115,366		115,366		115,366
PUB DEFENDER	5.00	5.000	115,366		115,366		115,366
ALL OTHERS	9.00	9.000	207,659		207,659		207,659
Total:	100.00	100.000	2,307,326		2,307,326		2,307,326
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF OCCUPANCY

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

## BLDG USE ALLO

## Departmental Cost Allocation Summary

Departments	Total	ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
PUB RESOURCES	6,217	6,217	
BUDGET SVCS	2,561	2,561	
CLERK TECH SVS	17,031	17,031	
CLERK FINANCE	12,645	12,645	
CTY ATTORNEY	18,483	18,483	
HUMAN RESOURCE	8,139	8,139	
COUNTY MANAGER	16,260	16,260	
COMMISSIONERS	26,563	26,563	
EQUAL EMP OPP	483	483	
CLERK ADMIN	236,437	5,704	230,733
CLERK MINUTES	3,271	3,271	
CLK RECORDING	16,458	16,458	
COURT DEPT	599,905		599,905
JAIL	1,038,297		1,038,297
SHERIFF	115,366		115,366
PUB DEFENDER	115,366		115,366
ITG	278	278	
GOVT COMMUNICA	1,070	1,070	
DENTAL	269	269	
GROUP MEDICAL	269	269	
GEN LIABILITY	269	269	
ALL OTHERS	213,502	5,843	207,659
Reimbursement:			
Total:	2,449,139	141,813	2,307,326
	=====	=====	=====

**FISCAL 2012**  
**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, 2012.

EQUIP USE ALLO  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	2,523,767			2,523,767
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,523,767	0		2,523,767
	=====	=====		=====



EQUIP USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	2,523,767		2,523,767
Departmental			
Expenditures:	2,523,767		2,523,767
Functional Cost:	2,523,767		2,523,767
1st Allocation:	2,523,767		2,523,767
	-----		-----
2nd Allocation:	0		
	-----		
Total Allocated:	2,523,767		2,523,767
	=====		=====

EQUIP USE ALLO  
 Detail Allocation of  
 EQUIPMENT/FURN/FIX

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	35,784.00	1.418	35,784		35,784		35,784
PUB WKS ADMIN	2,055.00	0.081	2,055		2,055		2,055
CLERK TECH SVS	970,906.00	38.471	970,906		970,906		970,906
CLERK HUM RES	205.00	0.008	205		205		205
CLERK FINANCE	2,042.00	0.081	2,042		2,042		2,042
CTY ATTORNEY	898.00	0.036	898		898		898
PROCURE MGMT	1,636.00	0.065	1,636		1,636		1,636
HUMAN RESOURCE	5,506.00	0.218	5,506		5,506		5,506
MAINT/REP SVCS	1,504,735.00	59.623	1,504,735		1,504,735		1,504,735
Total:	2,523,767.00	100.000	2,523,767		2,523,767		2,523,767
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DEPRECIATION EXPENSE BY DEPARTMENT

Source: FIXED ASSET REPORT - PROPERTY CODE 5

## EQUIP USE ALLO

## Departmental Cost Allocation Summary

Departments	Total	EQUIPMENT/FURN/FIX
PUB RESOURCES	35,784	35,784
PUB WKS ADMIN	2,055	2,055
CLERK TECH SVS	970,906	970,906
CLERK HUM RES	205	205
CLERK FINANCE	2,042	2,042
CTY ATTORNEY	898	898
PROCURE MGMT	1,636	1,636
HUMAN RESOURCE	5,506	5,506
MAINT/REP SVCS	1,504,735	1,504,735
Reimbursement:		
Total:	2,523,767	2,523,767
	=====	=====

**FISCAL 2012**  
**PUBLIC RESOURCES**  
**NATURE AND EXTENT OF SERVICES**

This office provides administrative support for Video and Cable TV and the Mail Center. The division also processes Blue Sheets. A salary and wage analysis was performed to functionalize expenses. Expenditures associated with the processing of blue sheets have been allocated departmentally on the number of blue sheets submitted. Video and Cable TV services have been directly assigned. General government expenses are disallowed for plan purposes. Revenue totalling \$268,503 have been credited against expenses.

PUB RESOURCES  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	833,822			833,822
Deductions:				
ADVERTISING	-48,460			
COUNTY FUNCTION	-31,126			
Total Deductions:	-79,586			-79,586
Allocated Additions:				
BLDG USE ALLO	6,217		6,217	
EQUIP USE ALLO	35,784		35,784	
PUB RESOURCES		1,066	1,066	
NON-DEPART'L		337	337	
BUDGET SVCS		6,381	6,381	
CLERK FINANCE		8,574	8,574	
CTY ATTORNEY		8,310	8,310	
PROCURE MGMT		6,006	6,006	
HUMAN RESOURCE		6,011	6,011	
MAINT/REP SVCS		21,694	21,694	
Total Allocated Additions:	42,001	58,379	100,380	100,380
Total to be Allocated:	796,237	58,379		854,616
	=====	=====		=====

PUB RESOURCES  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
Expenses:					
SALARIES & WAGES	424,774		33,981	318,581	72,212
FRINGE BENEFITS	223,776		17,902	167,832	38,042
DATA PROCESS/NETWORK	62,013		4,961	46,510	10,542
TRAVEL	98		7	74	17
MOTOR POOL CHARGE	6,925		554	5,194	1,177
TELEPHONE	14,555		1,165	10,916	2,474
POSTAGE AND FREIGHT	243,896			243,896	
PRINTING SUPPLIES	3,941			3,941	
SUPPLIES	3,012		241	2,259	512
MINOR EQUIPMENT	1,005		80	754	171
EQUIPMENT RENTAL	11,482		918	8,612	1,952
EQUIP MAINTENANCE	16,360		1,309	12,270	2,781
REFERENCE MATERIALS	403		32	302	69
ADVERTISING	48,460	48,460			
SELF INSURANCE/BONDS	6,712		537	5,034	1,141
INTERNAL POSTAGE	-241,736			-241,736	
INT/EXT PRINT/XEROX	-979			-979	
OTHER REVENUES	-25,788		-2,063	-19,341	-4,384
COUNTY FUNCTION	31,126	31,126			
PRINTING	1,569		125	1,177	267
OTHER CHARGES	305		24	229	52
INTERNAL REPAIR	1,913		153	1,435	325
Departmental Expenditures:	833,822	79,586	59,926	566,960	127,350
Deductions:	-79,586	-79,586			
Functional Cost:	754,236		59,926	566,960	127,350
Additions 1st					
Others:	42,001	42,001	3,337	31,572	7,092
Reallocate Admin:		-42,001			
1st Allocation:	796,237		63,263	598,532	134,442
-----					
Additions 2nd					
Others:	58,379	58,379	4,635	43,884	9,860
Reallocate Admin:		-58,379			
2nd Allocation:	58,379		4,635	43,884	9,860
-----					
Total Allocated:	854,616		67,898	642,416	144,302
=====					

PUB RESOURCES  
Detail Allocation of  
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	18.00	1.685	1,066		1,066		1,066
BUDGET SVCS	4.00	0.375	237		237	18	255
PUB WKS ADMIN	4.00	0.375	237		237	18	255
CLERK FINANCE	45.34	4.245	2,686		2,686	200	2,886
CTY ATTORNEY	142.00	13.296	8,411		8,411	627	9,038
PROCURE MGMT	22.00	2.060	1,303		1,303	97	1,400
HUMAN RESOURCE	16.00	1.498	948		948	71	1,019
MAINT/REP SVCS	6.00	0.562	355		355	27	382
COUNTY MANAGER	59.00	5.524	3,495		3,495	261	3,756
COMMISSIONERS	89.00	8.333	5,272		5,272	393	5,665
COUNTY LANDS	60.00	5.618	3,554		3,554	265	3,819
TAX COLLECTOR	1.00	0.094	59		59	4	63
CLERK MINUTES	45.33	4.244	2,685		2,685	200	2,885
CLK DEL TAX	45.33	4.244	2,685		2,685	200	2,885
PROP APPRAISER	1.00	0.094	59		59	4	63
SHERIFF	15.00	1.404	889		889	66	955
MED EXAMINER	2.00	0.187	118		118	9	127
HUMAN SERVICES	37.00	3.464	2,192		2,192	163	2,355
EMER MGMT OPS	0.37	0.035	22		22	2	24
EMER RESPONSE	36.89	3.454	2,185		2,185	163	2,348
EMER DISPATCH	4.41	0.413	261		261	19	280
PS LOGISTICS	0.99	0.093	59		59	4	63
PKS/REC GEN'L	14.50	1.358	859		859	64	923
ECONOMIC DEVT	5.00	0.468	296		296	22	318
ANIMAL CONTROL	3.00	0.281	178		178	13	191
NAT RES MGMT	22.32	2.090	1,322		1,322	99	1,421
CONST & DESIGN	28.00	2.622	1,659		1,659	124	1,783
CANAL MAINT	15.20	1.423	900		900	67	967
SUR WTR MGMT	13.68	1.281	810		810	60	870
LIBRARIES	16.00	1.498	948		948	71	1,019
E911 IMPLEMENT	0.76	0.071	45		45	3	48
PKS & REC 155	14.50	1.358	859		859	64	923
COMM DEVT ADM	4.10	0.384	243		243	18	261
PLANNING 155	4.10	0.384	243		243	18	261
DEVT REVIEW	4.10	0.384	243		243	18	261
REZONE & DRI'S	4.10	0.384	243		243	18	261
ENV SCIENCES	4.10	0.384	243		243	18	261
PERMIT ISSUANC	4.10	0.384	243		243	18	261
BUILDING INSP	4.10	0.384	243		243	18	261
CODE ENFORCE	4.10	0.384	243		243	18	261
PLANS REVIEW	4.10	0.384	243		243	18	261
ZONING REVIEW	4.10	0.384	243		243	18	261
VCB	6.00	0.562	355		355	27	382
SPORTS AUTHOR	1.00	0.094	59		59	4	63
TRANS ADMIN	15.20	1.423	900		900	67	967
LANDSCAPE	15.20	1.423	900		900	67	967

PUB RESOURCES  
 Detail Allocation of  
 BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ROADWAY/PIPE	15.20	1.423	900		900	67	967
BRIDGE OPS	15.20	1.423	900		900	67	967
HAZ MAT FD 182	1.10	0.103	65		65	5	70
SOLID WASTE	28.00	2.622	1,659		1,659	124	1,783
TRANSIT	19.00	1.779	1,125		1,125	84	1,209
UTILITIES	120.00	11.236	7,108		7,108	530	7,638
ITG	2.00	0.187	118		118	9	127
GOVT COMMUNICA	0.48	0.045	28		28	2	30
FLEET REPLACE	1.00	0.094	62		62	4	66
<b>Total:</b>	<b>1,068.00</b>	<b>100.000</b>	<b>63,263</b>		<b>63,263</b>	<b>4,635</b>	<b>67,898</b>
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PUBLIC RESOURCE BLUE SHEET LISTING



PUB RESOURCES  
 Detail Allocation of  
 GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	598,532		598,532	43,884	642,416
Total:	100.00	100.000	598,532		598,532	43,884	642,416
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

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	134,442		134,442	9,860	144,302
Total:	100.00	100.000	134,442		134,442	9,860	144,302
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PUB RESOURCES  
Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
PUB RESOURCES	1,066	1,066		
BUDGET SVCS	255	255		
PUB WKS ADMIN	255	255		
CLERK FINANCE	2,886	2,886		
CTY ATTORNEY	9,038	9,038		
PROCURE MGMT	1,400	1,400		
HUMAN RESOURCE	1,019	1,019		
MAINT/REP SVCS	382	382		
COUNTY MANAGER	3,756	3,756		
COMMISSIONERS	5,665	5,665		
COUNTY LANDS	3,819	3,819		
TAX COLLECTOR	63	63		
CLERK MINUTES	2,885	2,885		
CLK DEL TAX	2,885	2,885		
PROP APPRAISER	63	63		
SHERIFF	955	955		
MED EXAMINER	127	127		
HUMAN SERVICES	2,355	2,355		
EMER MGMT OPS	24	24		
EMER RESPONSE	2,348	2,348		
EMER DISPATCH	280	280		
PS LOGISTICS	63	63		
PKS/REC GEN'L	923	923		
ECONOMIC DEVT	318	318		
ANIMAL CONTROL	191	191		
NAT RES MGMT	1,421	1,421		
CONST & DESIGN	1,783	1,783		
CANAL MAINT	967	967		
SUR WTR MGMT	870	870		
LIBRARIES	1,019	1,019		
E911 IMPLEMENT	48	48		
PKS & REC 155	923	923		
COMM DEVT ADM	261	261		
PLANNING 155	261	261		
DEVT REVIEW	261	261		
REZONE & DRI'S	261	261		
ENV SCIENCES	261	261		
PERMIT ISSUANC	261	261		
BUILDING INSP	261	261		
CODE ENFORCE	261	261		
PLANS REVIEW	261	261		
ZONING REVIEW	261	261		
VCB	382	382		
SPORTS AUTHOR	63	63		
TRANS ADMIN	967	967		
LANDSCAPE	967	967		
ROADWAY/PIPE	967	967		
BRIDGE OPS	967	967		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
HAZ MAT FD 182	70	70		
SOLID WASTE	1,783	1,783		
TRANSIT	1,209	1,209		
UTILITIES	7,638	7,638		
ITG	127	127		
GOVT COMMUNICA	30	30		
FLEET REPLACE	66	66		
VIDEO/CABLE TV	144,302			144,302
GENERAL GOVT	642,416		642,416	
Reimbursement:				
Total:	854,616	67,898	642,416	144,302
	=====	=====	=====	=====

**FISCAL 2012**  
**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 \$418,779. 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 \$200,893 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:	10,228,258			10,228,258
Allocated Additions:				
NON-DEPART'L		815	815	
CLERK FINANCE		13,662	13,662	
PROCURE MGMT		583	583	
Total Allocated Additions:		15,060	15,060	15,060
Total to be Allocated:	10,228,258	15,060		10,243,318
	=====	=====		=====

NON-DEPART'L  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	10,228,258			10,228,258
Allocated Additions:				
NON-DEPART'L		815	815	
CLERK FINANCE		13,662	13,662	
PROCURE MGMT		583	583	
Total Allocated Additions:		15,060	15,060	15,060
Total to be Allocated:	10,228,258	15,060		10,243,318
	=====	=====		=====

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

	Total	G & A	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS
Expenses:					
ANNUAL AUDIT	418,779		418,779		
UNEMPLOYMENT COMP	200,893				200,893
MEMBERSHIPS & DUES	109,280			109,280	
PROFESSIONAL SERVICE	19,500				
CONS/LEGAL SERVICES	24,600				
CREDIT CARD FEES	40,527				
FISCAL SUP - IMP FEE	6,173				
OTHER PROF SVCS	144,110			144,110	
FINANCIAL SVCS	2,173			2,173	
TRAVEL	2,910			2,910	
REFERENCE MATERIALS	34,905			34,905	
TRAINING/SEMINARS	840			840	
OTHER OPERATING	9,223,568				
Departmental					
Expenditures:	10,228,258		418,779	294,218	200,893
Functional Cost:	10,228,258		418,779	294,218	200,893
1st Allocation:	10,228,258		418,779	294,218	200,893
-----					
Additions 2nd					
Others:	15,060	15,060	615	433	294
Reallocate Admin:		-15,060			
2nd Allocation:	15,060		615	433	294
-----					
Total Allocated:	10,243,318		419,394	294,651	201,187
=====					



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		24,600	
CREDIT CARD FEES		40,527	
FISCAL SUP - IMP FEE		6,173	
OTHER PROF SVCS			
FINANCIAL SVCS			
TRAVEL			
REFERENCE MATERIALS			
TRAINING/SEMINARS			
OTHER OPERATING			9,223,568
Departmental Expenditures:	19,500	71,300	9,223,568
Functional Cost:	19,500	71,300	9,223,568
1st Allocation:	19,500	71,300	9,223,568
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Additions 2nd			
Others:	29	102	13,587
2nd Allocation:	29	102	13,587
	-----	-----	-----
Total Allocated:	19,529	71,402	9,237,155
	=====	=====	=====

NON-DEPART'L  
Detail Allocation of  
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	911.00	0.080	337		337		337
NON-DEPART'L	2,204.00	0.195	815		815		815
PUB WKS ADMIN	521.00	0.046	193		193		193
CLK INT AUDIT	480.00	0.042	178		178		178
CLERK TECH SVS	1,605.00	0.142	594		594	1	595
CLERK HUM RES	433.00	0.038	160		160		160
CLERK FINANCE	1,411.00	0.125	522		522	1	523
CTY ATTORNEY	1,238.00	0.109	458		458	1	459
PROCURE MGMT	594.00	0.052	220		220		220
HUMAN RESOURCE	1,942.00	0.171	718		718	1	719
MAINT/REP SVCS	14,510.00	1.281	5,366		5,366	8	5,374
COUNTY MANAGER	2,420.00	0.214	895		895	1	896
COMMISSIONERS	2,142.00	0.189	792		792	1	793
COUNTY LANDS	549.00	0.048	203		203		203
CDBG	2,206.00	0.195	816		816	1	817
TAX COLLECTOR	558.00	0.049	206		206		206
CLERK ADMIN	1,139.00	0.101	421		421	1	422
CLERK MINUTES	273.00	0.024	101		101		101
CLERK OTHER	388,597.00	34.314	143,701		143,701	212	143,913
FUNDS 80 - 951	211,392.00	18.667	78,171		78,171	115	78,286
PROP APPRAISER	247.00	0.022	91		91		91
ELECTIONS	341.00	0.030	126		126		126
SHERIFF	3,305.00	0.292	1,222		1,222	2	1,224
CT SVCS-GEN FD	540.00	0.048	200		200		200
GUAR AD LITEM	81.00	0.007	30		30		30
PUB DEFENDER	427.00	0.038	158		158		158
STATE ATTORNEY	683.00	0.060	253		253		253
MED EXAMINER	1,433.00	0.127	530		530	1	531
HUMAN SERVICES	15,996.00	1.412	5,915		5,915	9	5,924
STATE HEALTH	188.00	0.017	70		70		70
INT SVS FISCAL	521.00	0.046	193		193		193
EMER MGMT OPS	2,860.00	0.253	1,058		1,058	2	1,060
EMER RESPONSE	2,861.00	0.253	1,058		1,058	2	1,060
EMER DISPATCH	2,860.00	0.253	1,058		1,058	2	1,060
PS LOGISTICS	2,860.00	0.253	1,058		1,058	2	1,060
PKS/REC GEN'L	17,193.00	1.518	6,358		6,358	9	6,367
ECONOMIC DEVT	887.00	0.078	328		328		328
ANIMAL CONTROL	5,473.00	0.483	2,024		2,024	3	2,027
OFF OF SUSTAIN	547.00	0.048	202		202		202
NAT RES MGMT	3,035.00	0.268	1,122		1,122	2	1,124
CONST & DESIGN	1,069.00	0.094	395		395	1	396
FUND 102 MSTU	18,175.00	1.605	6,721		6,721	10	6,731
FUND 104 MSBU	6,600.00	0.583	2,441		2,441	4	2,445
ADM OFF OF CTS	11,227.00	0.991	4,152		4,152	6	4,158
HICKEY CREEK	373.00	0.033	138		138		138
FUND 138	7,044.00	0.622	2,605		2,605	4	2,609

NON-DEPART'L  
Detail Allocation of  
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUND 139 OTHER	2,011.00	0.178	744		744	1	745
CANAL MAINT	1,047.00	0.092	387		387	1	388
SUR WTR MGMT	736.00	0.065	272		272		272
LIBRARIES	30,580.00	2.700	11,308		11,308	17	11,325
E911 IMPLEMENT	2,530.00	0.223	936		936	1	937
HEARING EXAMIN	544.00	0.048	201		201		201
PKS & REC 155	13,339.00	1.178	4,933		4,933	7	4,940
COMM DEVT ADM	4,456.00	0.393	1,648		1,648	2	1,650
PLANNING 155	1,308.00	0.116	484		484	1	485
DEVT REVIEW	3,114.00	0.275	1,152		1,152	2	1,154
REZONE & DRI'S	1,369.00	0.121	506		506	1	507
ENV SCIENCES	2,102.00	0.186	777		777	1	778
PERMIT ISSUANC	3,777.00	0.334	1,397		1,397	2	1,399
BUILDING INSP	7,297.00	0.644	2,698		2,698	4	2,702
CODE ENFORCE	8,284.00	0.732	3,063		3,063	5	3,068
PLANS REVIEW	2,495.00	0.220	923		923	1	924
ADM FEE COLLEC	284.00	0.025	105		105		105
ZONING REVIEW	911.00	0.080	337		337		337
VCB	7,783.00	0.687	2,878		2,878	4	2,882
SPORTS AUTHOR	1,025.00	0.091	379		379	1	380
TRANS ADMIN	2,981.00	0.263	1,102		1,102	2	1,104
LANDSCAPE	942.00	0.083	348		348	1	349
ROADWAY/PIPE	5,652.00	0.499	2,090		2,090	3	2,093
BRIDGE OPS	942.00	0.083	348		348	1	349
TRAF OPS/SIGNA	3,257.00	0.288	1,204		1,204	2	1,206
TRAF SIGN/MARK	3,257.00	0.288	1,204		1,204	2	1,206
ENGINEER/PLAN	547.00	0.048	202		202		202
ENG/CONSTR	1,092.00	0.096	404		404	1	405
ENG/DESIGN	547.00	0.048	202		202		202
GIS	430.00	0.038	159		159		159
HAZ MAT FD 182	2,266.00	0.200	838		838	1	839
FIRE IMPACT FE	3,523.00	0.311	1,303		1,303	2	1,305
SCHOOL IMP FEE	1,622.00	0.143	600		600	1	601
COM PRK IMP FE	3,393.00	0.300	1,255		1,255	2	1,257
REG PRK IMP FE	616.00	0.054	228		228		228
ROADS IMP FEE	1,733.00	0.153	641		641	1	642
EMS IMPACT FEE	959.00	0.085	355		355	1	356
FUNDS 201-299	6,160.00	0.544	2,278		2,278	3	2,281
FUNDS 301-399	18,707.00	1.652	6,918		6,918	10	6,928
SOLID WASTE	27,395.00	2.419	10,131		10,131	15	10,146
AIRPORT & PORT	46,154.00	4.076	17,067		17,067	25	17,092
TOLL FACILITY	21,413.00	1.891	7,918		7,918	12	7,930
TRANSIT	18,300.00	1.616	6,767		6,767	10	6,777
UTILITIES	66,680.00	5.888	24,658		24,658	36	24,694
ITG	2,814.00	0.248	1,041		1,041	2	1,043
GOVT COMMUNICA	3,375.00	0.298	1,248		1,248	2	1,250

NON-DEPART'L  
 Detail Allocation of  
 AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
DENTAL	2,653.00	0.234	981		981	1	982
GROUP MEDICAL	4,847.00	0.428	1,792		1,792	3	1,795
GEN LIABILITY	2,736.00	0.242	1,012		1,012	1	1,013
FLEET MGMT	10,929.00	0.965	4,041		4,041	6	4,047
FLEET REPLACE	1,929.00	0.170	713		713	1	714
LAW ENF TRUST	966.00	0.085	357		357	1	358
FD 190 ANIM TR	2,040.00	0.180	754		754	1	755
FD 632 MOSQ CO	729.00	0.064	270		270		270
FUND 661 BONDS	37.00	0.003	14		14		14
FUND 700 GOVT	114.00	0.010	42		42		42
FD 951 LT DEBT	6.00	0.001	2		2		2
FIXED ASSETS	7,265.00	0.642	2,687		2,687	4	2,691
ALL OTHERS	16,515.00	1.458	6,104		6,104	9	6,113
Total:	1,132,466.00	100.000	418,779		418,779	615	419,394
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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	294,218		294,218	433	294,651
Total:	100.00	100.000	294,218		294,218	433	294,651
	=====	=====	=====	=====	=====	=====	=====

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
HUMAN SERVICES	14,048.00	6.993	14,048		14,048	21	14,069
EMER RESPONSE	15,936.00	7.933	15,936		15,936	23	15,959
PKS/REC GEN'L	13,704.00	6.822	13,704		13,704	20	13,724
ANIMAL CONTROL	7,425.00	3.696	7,425		7,425	11	7,436
NAT RES MGMT	13,200.00	6.571	13,200		13,200	19	13,219
CONST & DESIGN	2,750.00	1.369	2,750		2,750	4	2,754
LIBRARIES	3,585.00	1.785	3,585		3,585	5	3,590
PKS & REC 155	13,704.00	6.822	13,704		13,704	20	13,724
COMM DEVT ADM	1,373.00	0.683	1,373		1,373	2	1,375
PLANNING 155	4,996.00	2.487	4,996		4,996	7	5,003
DEVT REVIEW	3,850.00	1.916	3,850		3,850	6	3,856
PERMIT ISSUANC	8,352.00	4.157	8,352		8,352	12	8,364
CODE ENFORCE	4,675.00	2.327	4,675		4,675	7	4,682
VCB	2,750.00	1.369	2,750		2,750	4	2,754
LANDSCAPE	64.00	0.032	64		64		64
ROADWAY/PIPE	7,942.00	3.953	7,942		7,942	12	7,954
TRAF OPS/SIGNA	383.00	0.191	383		383	1	384
TRAF SIGN/MARK	8,341.00	4.152	8,341		8,341	12	8,353
TRAFFIC ENGIN	4,819.00	2.399	4,819		4,819	7	4,826
ENGINEER/PLAN	4,125.00	2.053	4,125		4,125	6	4,131
ENG/CONSTR	3,035.00	1.511	3,035		3,035	4	3,039
HAZ MAT FD 182	6,325.00	3.148	6,325		6,325	9	6,334
SOLID WASTE	5,574.00	2.775	5,574		5,574	8	5,582
TOLL FACILITY	14,472.00	7.204	14,472		14,472	21	14,493
TRANSIT	33,281.00	16.567	33,281		33,281	49	33,330
UTILITIES	29,699.00	14.783	29,699		29,699	44	29,743
FLEET MGMT	9,900.00	4.928	9,900		9,900	15	9,915
ALL OTHERS	-37,415.00	-18.624	-37,415		-37,415	-55	-37,470
Total:	200,893.00	100.000	200,893		200,893	294	201,187
	=====	=====	=====	=====	=====	=====	=====

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	11	7,511
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	29	19,529
	=====	=====	=====	=====	=====	=====	=====

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	11,883		11,883	17	11,900
SCHOOL IMP FEE	1.00	16.667	11,883		11,883	17	11,900
COM PRK IMP FE	1.00	16.667	11,883		11,883	17	11,900
REG PRK IMP FE	1.00	16.667	11,883		11,883	17	11,900
ROADS IMP FEE	1.00	16.667	11,883		11,883	17	11,900
EMS IMPACT FEE	1.00	16.667	11,885		11,885	17	11,902
<b>Total:</b>	<b>6.00</b>	<b>100.000</b>	<b>71,300</b>		<b>71,300</b>	<b>102</b>	<b>71,402</b>
	=====	=====	=====	=====	=====	=====	=====

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	9,223,568		9,223,568	13,587	9,237,155
Total:	100.00	100.000	9,223,568		9,223,568	13,587	9,237,155
	=====	=====	=====	=====	=====	=====	=====

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
PUB RESOURCES	337	337			
NON-DEPART'L	815	815			
PUB WKS ADMIN	193	193			
CLK INT AUDIT	178	178			
CLERK TECH SVS	595	595			
CLERK HUM RES	160	160			
CLERK FINANCE	523	523			
CTY ATTORNEY	459	459			
PROCURE MGMT	220	220			
HUMAN RESOURCE	719	719			
MAINT/REP SVCS	5,374	5,374			
COUNTY MANAGER	303,058	896	294,651		7,511
COMMISSIONERS	793	793			
COUNTY LANDS	203	203			
CDBG	817	817			
TAX COLLECTOR	206	206			
CLERK ADMIN	422	422			
CLERK MINUTES	101	101			
CLERK OTHER	143,913	143,913			
FUNDS 80 - 951	78,286	78,286			
PROP APPRAISER	91	91			
ELECTIONS	126	126			
SHERIFF	1,224	1,224			
CT SVCS-GEN FD	200	200			
GUAR AD LITEM	30	30			
PUB DEFENDER	158	158			
STATE ATTORNEY	253	253			
MED EXAMINER	531	531			
HUMAN SERVICES	19,993	5,924		14,069	
STATE HEALTH	70	70			
INT SVS FISCAL	193	193			
EMER MGMT OPS	1,060	1,060			
EMER RESPONSE	17,019	1,060		15,959	
EMER DISPATCH	1,060	1,060			
PS LOGISTICS	1,060	1,060			
PKS/REC GEN'L	20,091	6,367		13,724	
ECONOMIC DEVT	328	328			
ANIMAL CONTROL	9,463	2,027		7,436	
OFF OF SUSTAIN	202	202			
NAT RES MGMT	14,343	1,124		13,219	
CONST & DESIGN	3,150	396		2,754	
FUND 102 MSTU	6,731	6,731			
FUND 104 MSBU	2,445	2,445			
ADM OFF OF CTS	4,158	4,158			
HICKEY CREEK	138	138			
FUND 138	2,609	2,609			
FUND 139 OTHER	745	745			
CANAL MAINT	388	388			

## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
SUR WTR MGMT	272	272			
LIBRARIES	14,915	11,325		3,590	
E911 IMPLEMENT	937	937			
HEARING EXAMIN	201	201			
PKS & REC 155	18,664	4,940		13,724	
COMM DEVT ADM	3,025	1,650		1,375	
PLANNING 155	5,488	485		5,003	
DEVT REVIEW	5,010	1,154		3,856	
REZONE & DRI'S	507	507			
ENV SCIENCES	778	778			
PERMIT ISSUANC	9,763	1,399		8,364	
BUILDING INSP	2,702	2,702			
CODE ENFORCE	7,750	3,068		4,682	
PLANS REVIEW	924	924			
ADM FEE COLLEC	105	105			
ZONING REVIEW	337	337			
VCB	5,636	2,882		2,754	
SPORTS AUTHOR	380	380			
TRANS ADMIN	1,104	1,104			
LANDSCAPE	413	349		64	
ROADWAY/PIPE	10,047	2,093		7,954	
BRIDGE OPS	349	349			
TRAF OPS/SIGNA	1,590	1,206		384	
TRAF SIGN/MARK	9,559	1,206		8,353	
TRAFFIC ENGIN	4,826			4,826	
ENGINEER/PLAN	4,333	202		4,131	
ENG/CONSTR	3,444	405		3,039	
ENG/DESIGN	202	202			
GIS	159	159			
HAZ MAT FD 182	7,173	839		6,334	
FIRE IMPACT FE	15,208	1,305			2,003
SCHOOL IMP FEE	14,504	601			2,003
COM PRK IMP FE	15,160	1,257			2,003
REG PRK IMP FE	14,131	228			2,003
ROADS IMP FEE	14,545	642			2,003
EMS IMPACT FEE	14,261	356			2,003
FUNDS 201-299	2,281	2,281			
FUNDS 301-399	6,928	6,928			
SOLID WASTE	15,728	10,146		5,582	
AIRPORT & PORT	17,092	17,092			
TOLL FACILITY	22,423	7,930		14,493	
TRANSIT	40,107	6,777		33,330	
UTILITIES	54,437	24,694		29,743	
ITG	1,043	1,043			
GOVT COMMUNICA	1,250	1,250			
DENTAL	982	982			
GROUP MEDICAL	1,795	1,795			
GEN LIABILITY	1,013	1,013			

## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
FLEET MGMT	13,962	4,047		9,915	
FLEET REPLACE	714	714			
LAW ENF TRUST	358	358			
FD 190 ANIM TR	755	755			
FD 632 MOSQ CO	270	270			
FUND 661 BONDS	14	14			
FUND 700 GOVT	42	42			
FD 951 LT DEBT	2	2			
FIXED ASSETS	2,691	2,691			
GENERAL GOVT	9,237,155				
ALL OTHERS	-31,357	6,113		-37,470	

## Reimbursement:

Total:	10,243,318	419,394	294,651	201,187	19,529
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## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
PUB RESOURCES		
NON-DEPART'L		
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		
COUNTY LANDS		
CDBG		
TAX COLLECTOR		
CLERK ADMIN		
CLERK MINUTES		
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		
INT SVS FISCAL		
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		
FUND 102 MSTU		
FUND 104 MSBU		
ADM OFF OF CTS		
HICKEY CREEK		
FUND 138		
FUND 139 OTHER		
CANAL MAINT		

## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
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		
SPORTS AUTHOR		
TRANS ADMIN		
LANDSCAPE		
ROADWAY/PIPE		
BRIDGE OPS		
TRAF OPS/SIGNA		
TRAF SIGN/MARK		
TRAFFIC ENGIN		
ENGINEER/PLAN		
ENG/CONSTR		
ENG/DESIGN		
GIS		
HAZ MAT FD 182		
FIRE IMPACT FE	11,900	
SCHOOL IMP FEE	11,900	
COM PRK IMP FE	11,900	
REG PRK IMP FE	11,900	
ROADS IMP FEE	11,900	
EMS IMPACT FEE	11,902	
FUNDS 201-299		
FUNDS 301-399		
SOLID WASTE		
AIRPORT & PORT		
TOLL FACILITY		
TRANSIT		
UTILITIES		
ITG		
GOVT COMMUNICA		
DENTAL		
GROUP MEDICAL		
GEN LIABILITY		

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
FLEET MGMT		
FLEET REPLACE		
LAW ENF TRUST		
FD 190 ANIM TR		
FD 632 MOSQ CO		
FUND 661 BONDS		
FUND 700 GOVT		
FD 951 LT DEBT		
FIXED ASSETS		
GENERAL GOVT		9,237,155
ALL OTHERS		
Reimbursement:		
Total:	71,402	9,237,155
	=====	=====

**FISCAL 2012**  
**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:	755,312			755,312
Allocated Additions:				
BLDG USE ALLO	2,561		2,561	
PUB RESOURCES	237	18	255	
CLERK TECH SVS		85,637	85,637	
CLERK FINANCE		2,848	2,848	
CTY ATTORNEY		14,435	14,435	
PROCURE MGMT		1,108	1,108	
HUMAN RESOURCE		4,271	4,271	
MAINT/REP SVCS		8,111	8,111	
Total Allocated Additions:	2,798	116,428	119,226	119,226
Total to be Allocated:	758,110	116,428		874,538
	=====	=====		=====

BUDGET SVCS  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES AND WAGES	530,542		530,542
FRINGE BENEFITS	178,665		178,665
DATA PROCESS/NETWORK	28,188		28,188
TRAVEL	2,423		2,423
TELEPHONE	6,224		6,224
EQUIPMENT RENTAL	666		666
SELF INSURANCE	3,155		3,155
PRINTING/COPYING	29		29
SUPPLIES	1,129		1,129
MINOR EQUIPMENT	134		134
MEMBERSHIPS	1,305		1,305
OTHER CHARGES	824		824
INTERNAL REPAIRS	2,028		2,028
Departmental Expenditures:	755,312		755,312
Functional Cost:	755,312		755,312
Additions 1st			
Others:	2,798	2,798	2,798
Reallocate Admin:		-2,798	
1st Allocation:	758,110		758,110
	-----		-----
Additions 2nd			
Others:	116,428	116,428	116,428
Reallocate Admin:		-116,428	
2nd Allocation:	116,428		116,428
	-----		-----
Total Allocated:	874,538		874,538
	=====		=====

BUDGET SVCS  
Detail Allocation of  
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	5.00	0.842	6,381		6,381		6,381
PUB WKS ADMIN	2.00	0.337	2,553		2,553	395	2,948
CTY ATTORNEY	13.00	2.189	16,592		16,592	2,570	19,162
PROCURE MGMT	7.00	1.178	8,934		8,934	1,384	10,318
HUMAN RESOURCE	4.00	0.673	5,105		5,105	791	5,896
MAINT/REP SVCS	7.00	1.178	8,934		8,934	1,384	10,318
COUNTY MANAGER	27.00	4.545	34,460		34,460	5,337	39,797
COMMISSIONERS	4.00	0.673	5,105		5,105	791	5,896
COUNTY LANDS	4.00	0.673	5,105		5,105	791	5,896
CDBG	7.00	1.178	8,934		8,934	1,384	10,318
VETERAN'S SVCS	2.00	0.337	2,553		2,553	395	2,948
TAX COLLECTOR	5.00	0.842	6,381		6,381	988	7,369
CLERK ADMIN	4.00	0.673	5,105		5,105	791	5,896
PROP APPRAISER	4.00	0.673	5,105		5,105	791	5,896
ELECTIONS	4.00	0.673	5,105		5,105	791	5,896
SHERIFF	11.00	1.852	14,039		14,039	2,174	16,213
CT SVCS-GEN FD	9.00	1.515	11,487		11,487	1,779	13,266
PUB DEFENDER	2.00	0.337	2,553		2,553	395	2,948
STATE ATTORNEY	2.00	0.337	2,553		2,553	395	2,948
MED EXAMINER	10.00	1.684	12,763		12,763	1,977	14,740
HUMAN SERVICES	22.00	3.704	28,078		28,078	4,349	32,427
STATE HEALTH	3.00	0.505	3,829		3,829	593	4,422
INT SVS FISCAL	5.00	0.842	6,381		6,381	988	7,369
EMER MGMT OPS	2.60	0.438	3,318		3,318	514	3,832
EMER RESPONSE	2.60	0.438	3,318		3,318	514	3,832
EMER DISPATCH	2.60	0.438	3,318		3,318	514	3,832
PS LOGISTICS	2.60	0.438	3,318		3,318	514	3,832
PS INFO RESOUR	2.60	0.438	3,318		3,318	514	3,832
PKS/REC GEN'L	7.00	1.178	8,934		8,934	1,384	10,318
ECONOMIC DEVT	5.00	0.842	6,381		6,381	988	7,369
ANIMAL CONTROL	11.00	1.852	14,039		14,039	2,174	16,213
OFF OF SUSTAIN	7.00	1.178	8,934		8,934	1,384	10,318
NAT RES MGMT	6.00	1.010	7,658		7,658	1,186	8,844
CONST & DESIGN	2.00	0.337	2,553		2,553	395	2,948
FUND 102 MSTU	15.00	2.525	19,144		19,144	2,965	22,109
FD 104 MSBU OP	17.00	2.862	21,697		21,697	3,360	25,057
CANAL MAINT	1.00	0.168	1,276		1,276	198	1,474
LIBRARIES	17.00	2.862	21,697		21,697	3,360	25,057
E911 IMPLEMENT	4.00	0.673	5,105		5,105	791	5,896
HEARING EXAMIN	4.00	0.673	5,105		5,105	791	5,896
PKS & REC 155	9.00	1.515	11,487		11,487	1,779	13,266
COMM DEVT ADM	3.00	0.505	3,829		3,829	593	4,422
PLANNING 155	10.00	1.684	12,763		12,763	1,977	14,740
DEVT REVIEW	2.00	0.337	2,553		2,553	395	2,948
REZONE & DRI'S	2.00	0.337	2,553		2,553	395	2,948
ENV SCIENCES	3.00	0.505	3,829		3,829	593	4,422

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	0.337	2,553		2,553	395	2,948
BUILDING INSP	2.00	0.337	2,553		2,553	395	2,948
CODE ENFORCE	2.00	0.337	2,553		2,553	395	2,948
PLANS REVIEW	2.00	0.337	2,553		2,553	395	2,948
ZONING REVIEW	2.00	0.337	2,553		2,553	395	2,948
VCB	10.00	1.684	12,763		12,763	1,977	14,740
SPORTS AUTHOR	5.00	0.842	6,381		6,381	988	7,369
TRANS ADMIN	12.00	2.020	15,315		15,315	2,372	17,687
LANDSCAPE	1.00	0.168	1,276		1,276	198	1,474
ROADWAY/PIPE	1.00	0.168	1,276		1,276	198	1,474
BRIDGE OPS	1.00	0.168	1,276		1,276	198	1,474
TRAF OPS/SIGNA	2.00	0.337	2,553		2,553	395	2,948
TRAF SIGN/MARK	2.00	0.337	2,553		2,553	395	2,948
ENGINEER/PLAN	1.00	0.168	1,276		1,276	198	1,474
ENG/CONSTR	2.00	0.337	2,553		2,553	395	2,948
ENG/DESIGN	2.00	0.337	2,553		2,553	395	2,948
GIS	7.00	1.178	8,934		8,934	1,384	10,318
HAZ MAT FD 182	6.00	1.010	7,658		7,658	1,186	8,844
SCHOOL IMP FEE	1.00	0.168	1,276		1,276	198	1,474
COM PRK IMP FE	9.00	1.515	11,487		11,487	1,779	13,266
REG PRK IMP FE	2.00	0.337	2,553		2,553	395	2,948
ROADS IMP FEE	9.00	1.515	11,487		11,487	1,779	13,266
FUNDS 201-299	65.00	10.943	82,958		82,958	12,849	95,807
CONSER PKS/REC	8.00	1.347	10,210		10,210	1,581	11,791
FUNDS 301-399	48.00	8.081	61,261		61,261	9,488	70,749
SOLID WASTE	8.00	1.347	10,210		10,210	1,581	11,791
TOLL FACILITY	4.00	0.673	5,105		5,105	791	5,896
TRANSIT	16.00	2.694	20,420		20,420	3,163	23,583
UTILITIES	24.00	4.040	30,631		30,631	4,744	35,375
ITG	11.00	1.852	14,039		14,039	2,174	16,213
GOVT COMMUNICA	5.00	0.842	6,381		6,381	988	7,369
DENTAL	2.00	0.337	2,553		2,553	395	2,948
GROUP MEDICAL	4.00	0.673	5,105		5,105	791	5,896
GEN LIABILITY	7.00	1.178	8,934		8,934	1,384	10,318
FLEET MGMT	6.00	1.010	7,658		7,658	1,186	8,844
LAW ENF TRUST	2.00	0.337	2,548		2,548	397	2,945
Total:	594.00	100.000	758,110		758,110	116,428	874,538
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Allocation Basis: PERCENTAGE OF TIME PER DEPARTMENT SERVED

Source: BUDGET SERVICES ACTIVITIES BY ASSIGNMENT

## BUDGET SVCS

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
PUB RESOURCES	6,381	6,381
PUB WKS ADMIN	2,948	2,948
CTY ATTORNEY	19,162	19,162
PROCURE MGMT	10,318	10,318
HUMAN RESOURCE	5,896	5,896
MAINT/REP SVCS	10,318	10,318
COUNTY MANAGER	39,797	39,797
COMMISSIONERS	5,896	5,896
COUNTY LANDS	5,896	5,896
CDBG	10,318	10,318
VETERAN'S SVCS	2,948	2,948
TAX COLLECTOR	7,369	7,369
CLERK ADMIN	5,896	5,896
PROP APPRAISER	5,896	5,896
ELECTIONS	5,896	5,896
SHERIFF	16,213	16,213
CT SVCS-GEN FD	13,266	13,266
PUB DEFENDER	2,948	2,948
STATE ATTORNEY	2,948	2,948
MED EXAMINER	14,740	14,740
HUMAN SERVICES	32,427	32,427
STATE HEALTH	4,422	4,422
INT SVS FISCAL	7,369	7,369
EMER MGMT OPS	3,832	3,832
EMER RESPONSE	3,832	3,832
EMER DISPATCH	3,832	3,832
PS LOGISTICS	3,832	3,832
PS INFO RESOUR	3,832	3,832
PKS/REC GEN'L	10,318	10,318
ECONOMIC DEVT	7,369	7,369
ANIMAL CONTROL	16,213	16,213
OFF OF SUSTAIN	10,318	10,318
NAT RES MGMT	8,844	8,844
CONST & DESIGN	2,948	2,948
FUND 102 MSTU	22,109	22,109
FD 104 MSBU OP	25,057	25,057
CANAL MAINT	1,474	1,474
LIBRARIES	25,057	25,057
E911 IMPLEMENT	5,896	5,896
HEARING EXAMIN	5,896	5,896
PKS & REC 155	13,266	13,266
COMM DEVT ADM	4,422	4,422
PLANNING 155	14,740	14,740
DEVT REVIEW	2,948	2,948
REZONE & DRI'S	2,948	2,948
ENV SCIENCES	4,422	4,422
PERMIT ISSUANC	2,948	2,948
BUILDING INSP	2,948	2,948

## BUDGET SVCS

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CODE ENFORCE	2,948	2,948
PLANS REVIEW	2,948	2,948
ZONING REVIEW	2,948	2,948
VCB	14,740	14,740
SPORTS AUTHOR	7,369	7,369
TRANS ADMIN	17,687	17,687
LANDSCAPE	1,474	1,474
ROADWAY/PIPE	1,474	1,474
BRIDGE OPS	1,474	1,474
TRAF OPS/SIGNA	2,948	2,948
TRAF SIGN/MARK	2,948	2,948
ENGINEER/PLAN	1,474	1,474
ENG/CONSTR	2,948	2,948
ENG/DESIGN	2,948	2,948
GIS	10,318	10,318
HAZ MAT FD 182	8,844	8,844
SCHOOL IMP FEE	1,474	1,474
COM PRK IMP FE	13,266	13,266
REG PRK IMP FE	2,948	2,948
ROADS IMP FEE	13,266	13,266
FUNDS 201-299	95,807	95,807
CONSER PKS/REC	11,791	11,791
FUNDS 301-399	70,749	70,749
SOLID WASTE	11,791	11,791
TOLL FACILITY	5,896	5,896
TRANSIT	23,583	23,583
UTILITIES	35,375	35,375
ITG	16,213	16,213
GOVT COMMUNICA	7,369	7,369
DENTAL	2,948	2,948
GROUP MEDICAL	5,896	5,896
GEN LIABILITY	10,318	10,318
FLEET MGMT	8,844	8,844
LAW ENF TRUST	2,945	2,945

## Reimbursement:

Total:	874,538	874,538
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**FISCAL 2012**  
**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:	898,731			898,731
Allocated Additions:				
EQUIP USE ALLO	2,055		2,055	
PUB RESOURCES	237	18	255	
NON-DEPART'L	193		193	
BUDGET SVCS	2,553	395	2,948	
PUB WKS ADMIN		70,494	70,494	
CLERK FINANCE		4,281	4,281	
CTY ATTORNEY		10,807	10,807	
PROCURE MGMT		1,156	1,156	
HUMAN RESOURCE		4,046	4,046	
MAINT/REP SVCS		816	816	
Total Allocated Additions:	5,038	92,013	97,051	97,051
Total to be Allocated:	903,769	92,013		995,782
	=====	=====		=====



PUB WKS ADMIN  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	ADMIN POOL
Expenses:				
SALARIES & WAGES	622,382		379,653	242,729
FRINGE BENEFITS	218,038		133,003	85,035
DATA PROCESS/NETWORK	25,369		15,475	9,894
FREIGHT & POSTAGE	124		76	48
TELEPHONE	7,676		4,682	2,994
ADMIN CHARGE	10,097		6,159	3,938
EQUIPMENT RENTAL	1,822		1,111	711
INSURANCE	1,982		1,209	773
REPAIRS AND MAINT	698		426	272
FISCAL SUPPORT	2,741		1,672	1,069
OFFICE SUPPLIES	2,237		1,365	872
MINOR EQUIPMENT	687		419	268
OTHER CHARGES	4,878		2,976	1,902
Departmental Expenditures:	898,731		548,226	350,505
Functional Cost:	898,731		548,226	350,505
Additions 1st				
Others:	5,038	5,038	3,073	1,965
Reallocate Admin:		-5,038		
1st Allocation:	903,769		551,299	352,470
	-----		-----	-----
Additions 2nd				
Others:	92,013	92,013	56,131	35,882
Reallocate Admin:		-92,013		
2nd Allocation:	92,013		56,131	35,882
	-----		-----	-----
Total Allocated:	995,782		607,430	388,352
	=====		=====	=====

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	44,104		44,104	4,490	48,594
NAT RES MGMT	10.00	10.000	55,130		55,130	5,613	60,743
CONST & DESIGN	20.00	20.000	110,260		110,260	11,226	121,486
CANAL MAINT	1.00	1.000	5,513		5,513	561	6,074
SUR WTR MGMT	1.00	1.000	5,513		5,513	561	6,074
TRANS ADMIN	2.00	2.000	11,026		11,026	1,123	12,149
LANDSCAPE	1.00	1.000	5,513		5,513	561	6,074
ROADWAY/PIPE	2.00	2.000	11,026		11,026	1,123	12,149
BRIDGE OPS	1.00	1.000	5,513		5,513	561	6,074
TRAF OPS/SIGNA	2.00	2.000	11,026		11,026	1,123	12,149
TRAF SIGN/MARK	2.00	2.000	11,026		11,026	1,123	12,149
ENGINEER/PLAN	2.00	2.000	11,026		11,026	1,123	12,149
ENG/CONSTR	2.00	2.000	11,026		11,026	1,123	12,149
ENG/DESIGN	2.00	2.000	11,026		11,026	1,123	12,149
SOLID WASTE	21.00	21.000	115,773		115,773	11,787	127,560
TOLL FACILITY	2.00	2.000	11,026		11,026	1,123	12,149
UTILITIES	21.00	21.000	115,772		115,772	11,787	127,559
<b>Total:</b>	<b>100.00</b>	<b>100.000</b>	<b>551,299</b>		<b>551,299</b>	<b>56,131</b>	<b>607,430</b>
	=====	=====	=====	=====	=====	=====	=====

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	20.00	20.000	70,494		70,494		70,494
MAINT/REP SVCS	10.00	10.000	35,247		35,247	4,486	39,733
COUNTY LANDS	25.00	25.000	88,118		88,118	11,214	99,332
INT SVS FISCAL	10.00	10.000	35,247		35,247	4,486	39,733
CONST & DESIGN	35.00	35.000	123,364		123,364	15,696	139,060
Total:	100.00	100.000	352,470		352,470	35,882	388,352
	=====	=====	=====	=====	=====	=====	=====

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	70,494		70,494
MAINT/REP SVCS	39,733		39,733
COUNTY LANDS	99,332		99,332
INT SVS FISCAL	88,327	48,594	39,733
NAT RES MGMT	60,743	60,743	
CONST & DESIGN	260,546	121,486	139,060
CANAL MAINT	6,074	6,074	
SUR WTR MGMT	6,074	6,074	
TRANS ADMIN	12,149	12,149	
LANDSCAPE	6,074	6,074	
ROADWAY/PIPE	12,149	12,149	
BRIDGE OPS	6,074	6,074	
TRAF OPS/SIGNA	12,149	12,149	
TRAF SIGN/MARK	12,149	12,149	
ENGINEER/PLAN	12,149	12,149	
ENG/CONSTR	12,149	12,149	
ENG/DESIGN	12,149	12,149	
SOLID WASTE	127,560	127,560	
TOLL FACILITY	12,149	12,149	
UTILITIES	127,559	127,559	
Reimbursement:			
Total:	995,782	607,430	388,352
	=====	=====	=====

**FISCAL 2012**  
**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:	1,022,305			1,022,305
Allocated Additions:				
NON-DEPART'L	178		178	
CLERK TECH SVS		102,029	102,029	
CLERK HUM RES		13,727	13,727	
CLERK FINANCE		5,300	5,300	
Total Allocated Additions:	178	121,056	121,234	121,234
Total to be Allocated:	1,022,483	121,056		1,143,539
	=====	=====		=====

CLK INT AUDIT  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	AUDIT SERVICES
Expenses:			
SALARIES & WAGES	770,495		770,495
FRINGE BENEFITS	223,271		223,271
LEGAL SERVICES	413		413
TRAVEL	10,279		10,279
TELECOMMUNICATIO	1,119		1,119
POSTAGE	5,059		5,059
OFFICE SUPPLIES	860		860
MEMBERSHIPS	965		965
SEMINAR	7,589		7,589
OTHER CHARGES	2,255		2,255
Departmental			
Expenditures:	1,022,305		1,022,305
Functional Cost:	1,022,305		1,022,305
Additions 1st			
Others:	178	178	178
Reallocate Admin:		-178	
1st Allocation:	1,022,483		1,022,483
	-----		-----
Additions 2nd			
Others:	121,056	121,056	121,056
Reallocate Admin:		-121,056	
2nd Allocation:	121,056		121,056
	-----		-----
Total Allocated:	1,143,539		1,143,539
	=====		=====

CLK INT AUDIT  
 Detail Allocation of  
 AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK TECH SVS	490.00	2.543	26,003		26,003	3,079	29,082
CLERK FINANCE	30.00	0.156	1,592		1,592	188	1,780
CTY ATTORNEY	56.00	0.291	2,972		2,972	352	3,324
PROCURE MGMT	1.00	0.005	53		53	6	59
COMMISSIONERS	205.00	1.064	10,879		10,879	1,288	12,167
COUNTY LANDS	658.50	3.418	34,945		34,945	4,137	39,082
CLERK ADMIN	126.00	0.654	6,687		6,687	792	7,479
CLK DEL TAX	180.00	0.934	9,552		9,552	1,131	10,683
CLK COURT OPNS	906.50	4.705	48,106		48,106	5,695	53,801
EMER RESPONSE	310.00	1.609	16,451		16,451	1,948	18,399
ECONOMIC DEVT	10.00	0.052	531		531	63	594
LIBRARIES	292.50	1.518	15,522		15,522	1,838	17,360
CODE ENFORCE	712.50	3.698	37,811		37,811	4,477	42,288
VCB	370.00	1.920	19,635		19,635	2,325	21,960
SPORTS AUTHOR	364.00	1.889	19,317		19,317	2,287	21,604
ROADWAY/PIPE	9.00	0.047	478		478	57	535
BRIDGE OPS	78.00	0.405	4,139		4,139	490	4,629
TRAF OPS/SIGNA	108.00	0.561	5,731		5,731	679	6,410
TRAF SIGN/MARK	108.00	0.561	5,731		5,731	679	6,410
CONSER PKS/REC	2.00	0.010	106		106	13	119
SOLID WASTE	374.50	1.944	19,874		19,874	2,353	22,227
TOLL FACILITY	538.00	2.792	28,550		28,550	3,380	31,930
UTILITIES	584.00	3.031	30,992		30,992	3,669	34,661
ITG	60.00	0.311	3,184		3,184	377	3,561
GEN LIABILITY	260.00	1.349	13,798		13,798	1,634	15,432
CONTRACTS CHG	10,128.00	52.565	537,470	-495,331	42,139	63,633	105,772
ALL OTHERS	2,306.00	11.968	122,374		122,374	14,486	136,860
Sub-total:	19,267.50	100.000	1,022,483	-495,331	527,152	121,056	648,208
-----							
Reimbursement:				495,331	495,331		495,331
Total:	19,267.50	100.000	1,022,483		1,022,483	121,056	1,143,539
=====							

Allocation Basis: NUMBER OF MANPOWER HOURS AUDITED PER AGENCY

Source: INTERNAL AUDIT PROJECT HOURS 2011-2012



## CLK INT AUDIT

## Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES
CLERK TECH SVS	29,082	29,082
CLERK FINANCE	1,780	1,780
CTY ATTORNEY	3,324	3,324
PROCURE MGMT	59	59
COMMISSIONERS	12,167	12,167
COUNTY LANDS	39,082	39,082
CLERK ADMIN	7,479	7,479
CLK DEL TAX	10,683	10,683
CLK COURT OPNS	53,801	53,801
EMER RESPONSE	18,399	18,399
ECONOMIC DEVT	594	594
LIBRARIES	17,360	17,360
CODE ENFORCE	42,288	42,288
VCB	21,960	21,960
SPORTS AUTHOR	21,604	21,604
ROADWAY/PIPE	535	535
BRIDGE OPS	4,629	4,629
TRAF OPS/SIGNA	6,410	6,410
TRAF SIGN/MARK	6,410	6,410
CONSER PKS/REC	119	119
SOLID WASTE	22,227	22,227
TOLL FACILITY	31,930	31,930
UTILITIES	34,661	34,661
ITG	3,561	3,561
GEN LIABILITY	15,432	15,432
CONTRACTS CHG	105,772	105,772
ALL OTHERS	136,860	136,860
Reimbursement:	495,331	495,331
Total:	1,143,539	1,143,539
	=====	=====

**FISCAL 2012**  
**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:	7,734,197			7,734,197
Deductions:				
CAPITAL OUTLAY	-1,154,656			
HUMAN RESOURCES P/R	-514,025			
OTHER OPERATING	-8,888			
ONE WORLD PAYBASE	-1,078,484			
ON BASE	-249,938			
Total Deductions:	-3,005,991			-3,005,991
Allocated Additions:				
BLDG USE ALLO	17,031		17,031	
EQUIP USE ALLO	970,906		970,906	
NON-DEPART'L	594	1	595	
CLK INT AUDIT	26,003	3,079	29,082	
CLERK HUM RES		59,028	59,028	
CLERK FINANCE		22,224	22,224	
MAINT/REP SVCS		53,936	53,936	
Total Allocated Additions:	1,014,534	138,268	1,152,802	1,152,802
Total to be Allocated:	5,742,740	138,268		5,881,008
	=====	=====		=====

CLERK TECH SVS  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT
<b>Expenses:</b>					
REVENUE	-177,839		-15,688	-15,688	-146,463
CAPITAL OUTLAY	1,154,656	1,154,656			
OPERATING EXPENSES	4,873,974		287,367	617,221	3,834,785
HUMAN RESOURCES P/R	514,025	514,025			
OTHER OPERATING	8,888	8,888			
ONE WORLD PAYBASE	1,078,484	1,078,484			
ON BASE	249,938	249,938			
OTHER CHARGES	32,071		1,891	4,061	25,233
<b>Departmental</b>					
Expenditures:	7,734,197	3,005,991	273,570	605,594	3,713,555
Deductions:	-3,005,991	-3,005,991			
Functional Cost:	4,728,206		273,570	605,594	3,713,555
<b>Additions 1st</b>					
Others:	1,014,534	1,014,534	58,700	129,943	796,820
Reallocate Admin:		-1,014,534			
1st Allocation:	5,742,740		332,270	735,537	4,510,375
-----					
<b>Additions 2nd</b>					
Others:	138,268	138,268	8,000	17,710	108,596
Reallocate Admin:		-138,268			
2nd Allocation:	138,268		8,000	17,710	108,596
-----					
Total Allocated:	5,881,008		340,270	753,247	4,618,971
=====					

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	83,455	35,248	15,898
HUMAN RESOURCES P/R			
OTHER OPERATING			
ONE WORLD PAYBASE			
ON BASE			
OTHER CHARGES	549	232	105
Departmental			
Expenditures:	84,004	35,480	16,003
Functional Cost:	84,004	35,480	16,003
Additions 1st			
Others:	18,025	7,613	3,433
1st Allocation:	102,029	43,093	19,436
	-----	-----	-----
Additions 2nd			
Others:	2,457	1,038	467
2nd Allocation:	2,457	1,038	467
	-----	-----	-----
Total Allocated:	104,486	44,131	19,903
	=====	=====	=====

CLERK TECH SVS  
 Detail Allocation of  
 COUNTY APPLICATIONS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	74,063.62	25.773	85,637		85,637		85,637
CLERK MINUTES	74,063.62	25.773	85,637		85,637	2,778	88,415
VCB	65,175.99	22.680	75,360		75,360	2,444	77,804
GENERAL GOVT	74,063.62	25.773	85,636		85,636	2,778	88,414
Total:	287,366.85	100.000	332,270		332,270	8,000	340,270
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

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	735,537		735,537	17,710	753,247
Total:	100.00	100.000	735,537		735,537	17,710	753,247
	=====	=====	=====	=====	=====	=====	=====

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	4,510,375		4,510,375	108,596	4,618,971
Total:	100.00	100.000	4,510,375		4,510,375	108,596	4,618,971
	=====	=====	=====	=====	=====	=====	=====

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	102,029		102,029		102,029
ALL OTHERS						2,462	2,462
Total:	100.00	100.000	102,029		102,029	2,462	104,491
	=====	=====	=====	=====	=====	=====	=====

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	9,610.81	27.265	11,749		11,749	283	12,032
COMMISSIONERS	22,444.23	63.673	27,439		27,439	661	28,100
CLERK ADMIN	2,851.87	8.091	3,486		3,486	84	3,570
CT SVCS-GEN FD	342.22	0.971	419		419	10	429
Total:	35,249.13	100.000	43,093		43,093	1,038	44,131
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

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	9,167.66	57.667	11,208		11,208	270	11,478
PROP APPRAISER	5,087.26	32.000	6,220		6,220	150	6,370
ELECTIONS	1,536.78	9.667	1,879		1,879	45	1,924
SHERIFF	105.98	0.667	129		129	2	131
Total:	15,897.68	100.000	19,436		19,436	467	19,903
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

## CLERK TECH SVS

## Departmental Cost Allocation Summary

Departments	Total	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT	INTERNAL AUDIT
BUDGET SVCS	85,637	85,637			
CLK INT AUDIT	102,029				102,029
CLERK HUM RES	12,032				
COMMISSIONERS	28,100				
TAX COLLECTOR	11,478				
CLERK ADMIN	3,570				
CLERK MINUTES	88,415	88,415			
CLK RECORDING	753,247		753,247		
COURT DEPT	4,618,971			4,618,971	
PROP APPRAISER	6,370				
ELECTIONS	1,924				
SHERIFF	131				
CT SVCS-GEN FD	429				
VCB	77,804	77,804			
GENERAL GOVT	88,414	88,414			
ALL OTHERS	2,462				2,462
Reimbursement:					
Total:	5,881,013	340,270	753,247	4,618,971	104,491
	=====	=====	=====	=====	=====

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	ONBASE SUPPORT	HUMAN RESOURCES P/R
BUDGET SVCS		
CLK INT AUDIT		
CLERK HUM RES	12,032	
COMMISSIONERS	28,100	
TAX COLLECTOR		11,478
CLERK ADMIN	3,570	
CLERK MINUTES		
CLK RECORDING		
COURT DEPT		
PROP APPRAISER		6,370
ELECTIONS		1,924
SHERIFF		131
CT SVCS-GEN FD	429	
VCB		
GENERAL GOVT		
ALL OTHERS		
Reimbursement:		
Total:	44,131	19,903
	=====	=====

**FISCAL 2012**  
**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:	447,752			447,752
Allocated Additions:				
EQUIP USE ALLO	205		205	
NON-DEPART'L	160		160	
CLERK TECH SVS	11,749	283	12,032	
CLERK HUM RES		6,864	6,864	
CLERK FINANCE		3,231	3,231	
Total Allocated Additions:	12,114	10,378	22,492	22,492
Total to be Allocated:	459,866	10,378		470,244
	=====	=====		=====

CLERK HUM RES  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES & BENEFITS	431,863		431,863
CONTRACTUAL SVCS	1,686		1,686
TRAVEL	3,107		3,107
FREIGHT & POSTAGE	621		621
EQUIPMENT MAINT	141		141
SUPPLIES	773		773
MEMBERSHIPS	1,272		1,272
TRAINING & SEMINARS	2,517		2,517
MINOR EQUIPMENT	4,099		4,099
OTHER CHARGES	1,673		1,673
Departmental Expenditures:	447,752		447,752
Functional Cost:	447,752		447,752
Additions 1st			
Others:	12,114	12,114	12,114
Reallocate Admin:		-12,114	
1st Allocation:	459,866		459,866
	-----		-----
Additions 2nd			
Others:	10,378	10,378	10,378
Reallocate Admin:		-10,378	
2nd Allocation:	10,378		10,378
	-----		-----
Total Allocated:	470,244		470,244
	=====		=====



CLERK HUM RES  
 Detail Allocation of  
 DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK INT AUDIT	10.00	2.985	13,727		13,727		13,727
CLERK TECH SVS	43.00	12.836	59,028		59,028		59,028
CLERK HUM RES	5.00	1.493	6,864		6,864		6,864
CLERK FINANCE	48.00	14.328	65,891		65,891	1,798	67,689
CLERK ADMIN	5.00	1.493	6,864		6,864	187	7,051
CLERK MINUTES	6.00	1.791	8,236		8,236	225	8,461
CLK CIVIL CRT	55.00	16.418	75,500		75,500	2,061	77,561
CLK PROBATE	6.00	1.791	8,236		8,236	225	8,461
CLK RECORDING	32.00	9.552	43,927		43,927	1,199	45,126
CLK DEL TAX	6.00	1.791	8,236		8,236	225	8,461
CLK CASE & QUE	21.00	6.269	28,827		28,827	787	29,614
CLK JURY	2.00	0.597	2,745		2,745	75	2,820
CLK CT SUPPORT	30.00	8.955	41,182		41,182	1,124	42,306
CLK REC & PROC	18.00	5.373	24,709		24,709	674	25,383
CLK SUP DEPOSI	5.00	1.493	6,864		6,864	187	7,051
CLK APPEALS	2.00	0.597	2,745		2,745	75	2,820
CLK COURT OPNS	11.00	3.284	15,100		15,100	412	15,512
CRIM ADM SVCS	10.00	2.985	13,727		13,727	375	14,102
CTS CUST SVC	20.00	5.970	27,458		27,458	749	28,207
Total:	335.00	100.000	459,866		459,866	10,378	470,244
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

CLERK HUM RES

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLK INT AUDIT	13,727	13,727
CLERK TECH SVS	59,028	59,028
CLERK HUM RES	6,864	6,864
CLERK FINANCE	67,689	67,689
CLERK ADMIN	7,051	7,051
CLERK MINUTES	8,461	8,461
CLK CIVIL CRT	77,561	77,561
CLK PROBATE	8,461	8,461
CLK RECORDING	45,126	45,126
CLK DEL TAX	8,461	8,461
CLK CASE & QUE	29,614	29,614
CLK JURY	2,820	2,820
CLK CT SUPPORT	42,306	42,306
CLK REC & PROC	25,383	25,383
CLK SUP DEPOSI	7,051	7,051
CLK APPEALS	2,820	2,820
CLK COURT OPNS	15,512	15,512
CRIM ADM SVCS	14,102	14,102
CTS CUST SVC	28,207	28,207
Reimbursement:		
Total:	470,244	470,244
	=====	=====

**FISCAL 2012**  
**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:	4,856,113			4,856,113
Allocated Additions:				
BLDG USE ALLO	12,645		12,645	
EQUIP USE ALLO	2,042		2,042	
PUB RESOURCES	2,686	200	2,886	
NON-DEPART'L	522	1	523	
CLK INT AUDIT	1,592	188	1,780	
CLERK HUM RES	65,891	1,798	67,689	
CLERK FINANCE		18,562	18,562	
MAINT/REP SVCS		40,046	40,046	
Total Allocated Additions:	85,378	60,795	146,173	146,173
Total to be Allocated:	4,941,491	60,795		5,002,286
	=====	=====		=====

CLERK FINANCE  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
Expenses:					
OPERATING EXPENSES	2,133,126		665,237	735,219	330,357
FINANCE EXPENSE	666,329		666,329		
FINANCE OPERATIONS	205,353		205,353		
REVENUE	-30		-30		
ADJ ISD (HUM RES PR)	514,025				
ADJ ISD (OTHER OPER)	8,888				8,888
ADJ ISD - ONE WORLD	1,078,483		586,479	332,065	159,939
ADJ ISD - ONBASE	249,939		51,990	139,913	44,147
Departmental					
Expenditures:	4,856,113		2,175,358	1,207,197	543,331
Functional Cost:	4,856,113		2,175,358	1,207,197	543,331
Additions 1st					
Others:	85,378	85,378	38,246	21,224	9,553
Reallocate Admin:		-85,378			
1st Allocation:	4,941,491		2,213,604	1,228,421	552,884
	-----		-----	-----	-----
Additions 2nd					
Others:	60,795	60,795	27,231	15,110	6,803
Reallocate Admin:		-60,795			
2nd Allocation:	60,795		27,231	15,110	6,803
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Total Allocated:	5,002,286		2,240,835	1,243,531	559,687
	=====		=====	=====	=====

CLERK FINANCE  
 Schedule of Costs to be  
 Allocated by Function

	PAYROLL
Expenses:	
OPERATING EXPENSES	402,313
FINANCE EXPENSE	
FINANCE OPERATIONS	
REVENUE	
ADJ ISD (HUM RES PR)	514,025
ADJ ISD (OTHER OPER)	
ADJ ISD - ONE WORLD	
ADJ ISD - ONBASE	13,889
Departmental	
Expenditures:	930,227
Functional Cost:	930,227
Additions 1st	
Others:	16,355
1st Allocation:	946,582
	-----
Additions 2nd	
Others:	11,651
2nd Allocation:	11,651
	-----
Total Allocated:	958,233
	=====

CLERK FINANCE  
Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	911.00	0.080	1,781		1,781		1,781
NON-DEPART'L	2,204.00	0.195	4,308		4,308		4,308
PUB WKS ADMIN	521.00	0.046	1,018		1,018		1,018
CLK INT AUDIT	480.00	0.042	938		938		938
CLERK TECH SVS	1,605.00	0.142	3,137		3,137		3,137
CLERK HUM RES	433.00	0.038	846		846		846
CLERK FINANCE	1,411.00	0.125	2,758		2,758		2,758
CTY ATTORNEY	1,238.00	0.109	2,420		2,420	30	2,450
PROCURE MGMT	594.00	0.052	1,161		1,161	14	1,175
HUMAN RESOURCE	1,942.00	0.171	3,796		3,796	47	3,843
MAINT/REP SVCS	14,510.00	1.281	28,362		28,362	351	28,713
COUNTY MANAGER	2,420.00	0.214	4,730		4,730	59	4,789
COMMISSIONERS	2,142.00	0.189	4,187		4,187	52	4,239
COUNTY LANDS	549.00	0.048	1,073		1,073	13	1,086
CDBG	2,206.00	0.195	4,312		4,312	53	4,365
TAX COLLECTOR	558.00	0.049	1,091		1,091	14	1,105
CLERK ADMIN	1,139.00	0.101	2,226		2,226	28	2,254
CLERK MINUTES	273.00	0.024	534		534	7	541
CLERK OTHER	388,597.00	34.314	759,581		759,581	9,408	768,989
FUNDS 80 - 951	211,392.00	18.667	413,203		413,203	5,118	418,321
PROP APPRAISER	247.00	0.022	483		483	6	489
ELECTIONS	341.00	0.030	667		667	8	675
SHERIFF	3,305.00	0.292	6,460		6,460	80	6,540
CT SVCS-GEN FD	540.00	0.048	1,056		1,056	13	1,069
GUAR AD LITEM	81.00	0.007	158		158	2	160
PUB DEFENDER	427.00	0.038	835		835	10	845
STATE ATTORNEY	683.00	0.060	1,335		1,335	17	1,352
MED EXAMINER	1,433.00	0.127	2,801		2,801	35	2,836
HUMAN SERVICES	15,996.00	1.412	31,267		31,267	387	31,654
STATE HEALTH	188.00	0.017	367		367	5	372
INT SVS FISCAL	521.00	0.046	1,018		1,018	13	1,031
EMER MGMT OPS	2,860.00	0.253	5,590		5,590	69	5,659
EMER RESPONSE	2,861.00	0.253	5,592		5,592	69	5,661
EMER DISPATCH	2,860.00	0.253	5,590		5,590	69	5,659
PS LOGISTICS	2,860.00	0.253	5,590		5,590	69	5,659
PKS/REC GEN'L	17,193.00	1.518	33,607		33,607	416	34,023
ECONOMIC DEVT	887.00	0.078	1,734		1,734	21	1,755
ANIMAL CONTROL	5,473.00	0.483	10,698		10,698	133	10,831
OFF OF SUSTAIN	547.00	0.048	1,069		1,069	13	1,082
NAT RES MGMT	3,035.00	0.268	5,932		5,932	73	6,005
CONST & DESIGN	1,069.00	0.094	2,090		2,090	26	2,116
FUND 102 MSTU	18,175.00	1.605	35,526		35,526	440	35,966
FUND 104 MSBU	6,600.00	0.583	12,901		12,901	160	13,061
ADM OFF OF CTS	11,227.00	0.991	21,945		21,945	272	22,217
HICKEY CREEK	373.00	0.033	729		729	9	738
FUND 138	7,044.00	0.622	13,769		13,769	171	13,940

CLERK FINANCE  
Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUND 139 OTHER	2,011.00	0.178	3,931		3,931	49	3,980
CANAL MAINT	1,047.00	0.092	2,047		2,047	25	2,072
SUR WTR MGMT	736.00	0.065	1,439		1,439	18	1,457
LIBRARIES	30,580.00	2.700	59,774		59,774	740	60,514
E911 IMPLEMENT	2,530.00	0.223	4,945		4,945	61	5,006
HEARING EXAMIN	544.00	0.048	1,063		1,063	13	1,076
PKS & REC 155	13,339.00	1.178	26,073		26,073	323	26,396
COMM DEVT ADM	4,456.00	0.393	8,710		8,710	108	8,818
PLANNING 155	1,308.00	0.116	2,557		2,557	32	2,589
DEVT REVIEW	3,114.00	0.275	6,087		6,087	75	6,162
REZONE & DRI'S	1,369.00	0.121	2,676		2,676	33	2,709
ENV SCIENCES	2,102.00	0.186	4,109		4,109	51	4,160
PERMIT ISSUANC	3,777.00	0.334	7,383		7,383	91	7,474
BUILDING INSP	7,297.00	0.644	14,263		14,263	177	14,440
CODE ENFORCE	8,284.00	0.732	16,193		16,193	201	16,394
PLANS REVIEW	2,495.00	0.220	4,877		4,877	60	4,937
ADM FEE COLLEC	284.00	0.025	555		555	7	562
ZONING REVIEW	911.00	0.080	1,781		1,781	22	1,803
VCB	7,783.00	0.687	15,213		15,213	188	15,401
SPORTS AUTHOR	1,025.00	0.091	2,004		2,004	25	2,029
TRANS ADMIN	2,981.00	0.263	5,827		5,827	72	5,899
LANDSCAPE	942.00	0.083	1,841		1,841	23	1,864
ROADWAY/PIPE	5,652.00	0.499	11,048		11,048	137	11,185
BRIDGE OPS	942.00	0.083	1,841		1,841	23	1,864
TRAF OPS/SIGNA	3,257.00	0.288	6,366		6,366	79	6,445
TRAF SIGN/MARK	3,257.00	0.288	6,366		6,366	79	6,445
ENGINEER/PLAN	547.00	0.048	1,069		1,069	13	1,082
ENG/CONSTR	1,092.00	0.096	2,135		2,135	26	2,161
ENG/DESIGN	547.00	0.048	1,069		1,069	13	1,082
GIS	430.00	0.038	841		841	10	851
HAZ MAT FD 182	2,266.00	0.200	4,429		4,429	55	4,484
FIRE IMPACT FE	3,523.00	0.311	6,886		6,886	85	6,971
SCHOOL IMP FEE	1,622.00	0.143	3,170		3,170	39	3,209
COM PRK IMP FE	3,393.00	0.300	6,632		6,632	82	6,714
REG PRK IMP FE	616.00	0.054	1,204		1,204	15	1,219
ROADS IMP FEE	1,733.00	0.153	3,387		3,387	42	3,429
EMS IMPACT FEE	959.00	0.085	1,875		1,875	23	1,898
FUNDS 201-299	6,160.00	0.544	12,041		12,041	149	12,190
FUNDS 301-399	18,707.00	1.652	36,566		36,566	453	37,019
SOLID WASTE	27,395.00	2.419	53,548		53,548	663	54,211
AIRPORT & PORT	46,154.00	4.076	90,216		90,216	1,117	91,333
TOLL FACILITY	21,413.00	1.891	41,855		41,855	518	42,373
TRANSIT	18,300.00	1.616	35,771		35,771	443	36,214
UTILITIES	66,680.00	5.888	130,338		130,338	1,614	131,952
ITG	2,814.00	0.248	5,500		5,500	68	5,568
GOVT COMMUNICA	3,375.00	0.298	6,597		6,597	82	6,679



CLERK FINANCE  
 Detail Allocation of  
 GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
DENTAL	2,653.00	0.234	5,186		5,186	64	5,250
GROUP MEDICAL	4,847.00	0.428	9,474		9,474	117	9,591
GEN LIABILITY	2,736.00	0.242	5,348		5,348	66	5,414
FLEET MGMT	10,929.00	0.965	21,363		21,363	265	21,628
FLEET REPLACE	1,929.00	0.170	3,771		3,771	47	3,818
LAW ENF TRUST	966.00	0.085	1,888		1,888	23	1,911
FD 190 ANIM TR	2,040.00	0.180	3,988		3,988	49	4,037
FD 632 MOSQ CO	729.00	0.064	1,425		1,425	18	1,443
FUND 661 BONDS	37.00	0.003	72		72	1	73
FUND 700 GOVT	114.00	0.010	223		223	3	226
FD 951 LT DEBT	6.00	0.001	12		12		12
FIXED ASSETS	7,265.00	0.642	14,201		14,201	176	14,377
ALL OTHERS	16,515.00	1.458	32,284		32,284	400	32,684
<b>Total:</b>	<b>1,132,466.00</b>	<b>100.000</b>	<b>2,213,604</b>		<b>2,213,604</b>	<b>27,231</b>	<b>2,240,835</b>
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS REPORT

CLERK FINANCE  
Detail Allocation of  
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	330.00	0.159	1,951		1,951		1,951
NON-DEPART'L	1,502.00	0.723	8,882		8,882		8,882
PUB WKS ADMIN	95.50	0.046	565		565		565
CLK INT AUDIT	178.00	0.086	1,053		1,053		1,053
CLERK TECH SVS	799.00	0.385	4,725		4,725		4,725
CLERK HUM RES	149.00	0.072	881		881		881
CLERK FINANCE	238.00	0.115	1,407		1,407		1,407
CTY ATTORNEY	428.00	0.206	2,531		2,531	32	2,563
PROCURE MGMT	181.00	0.087	1,070		1,070	13	1,083
HUMAN RESOURCE	278.00	0.134	1,644		1,644	21	1,665
MAINT/REP SVCS	10,422.00	5.017	61,631		61,631	770	62,401
COUNTY MANAGER	664.00	0.320	3,927		3,927	49	3,976
COMMISSIONERS	400.00	0.193	2,365		2,365	30	2,395
COUNTY LANDS	113.00	0.054	668		668	8	676
CDBG	775.00	0.373	4,583		4,583	57	4,640
TAX COLLECTOR	261.00	0.126	1,543		1,543	19	1,562
CLERK ADMIN	229.00	0.110	1,354		1,354	17	1,371
CLERK MINUTES	55.00	0.026	325		325	4	329
CLERK OTHER	14,297.00	6.882	84,546		84,546	1,057	85,603
FUNDS 80 - 951	28,456.00	13.699	168,276		168,276	2,104	170,380
PROP APPRAISER	47.00	0.023	278		278	3	281
ELECTIONS	174.00	0.084	1,029		1,029	13	1,042
SHERIFF	2,711.00	1.305	16,032		16,032	200	16,232
CT SVCS-GEN FD	129.00	0.062	763		763	10	773
GUAR AD LITEM	37.00	0.018	219		219	3	222
PUB DEFENDER	126.00	0.061	745		745	9	754
STATE ATTORNEY	437.00	0.210	2,584		2,584	32	2,616
MED EXAMINER	718.00	0.346	4,246		4,246	53	4,299
HUMAN SERVICES	10,205.00	4.913	60,348		60,348	754	61,102
STATE HEALTH	140.00	0.067	828		828	10	838
INT SVS FISCAL	95.50	0.046	565		565	7	572
EMER MGMT OPS	1,598.75	0.770	9,454		9,454	118	9,572
EMER RESPONSE	1,599.75	0.770	9,460		9,460	118	9,578
EMER DISPATCH	1,598.75	0.770	9,454		9,454	118	9,572
PS LOGISTICS	1,598.75	0.770	9,454		9,454	118	9,572
PKS/REC GEN'L	5,637.00	2.714	33,335		33,335	417	33,752
ECONOMIC DEVT	420.00	0.202	2,484		2,484	31	2,515
ANIMAL CONTROL	1,480.00	0.712	8,752		8,752	109	8,861
OFF OF SUSTAIN	176.00	0.085	1,041		1,041	13	1,054
NAT RES MGMT	1,079.00	0.519	6,381		6,381	80	6,461
CONST & DESIGN	482.00	0.232	2,850		2,850	36	2,886
FUND 102 MSTU	1,116.00	0.537	6,600		6,600	83	6,683
FUND 104 MSEU	298.00	0.143	1,762		1,762	22	1,784
ADM OFF OF CTS	2,440.00	1.175	14,429		14,429	180	14,609
HICKEY CREEK	48.00	0.023	284		284	4	288
FUND 138	699.00	0.336	4,134		4,134	52	4,186

CLERK FINANCE  
Detail Allocation of  
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUND 139 OTHER	175.00	0.084	1,035		1,035	13	1,048
CANAL MAINT	682.00	0.328	4,033		4,033	50	4,083
SUR WTR MGMT	193.00	0.093	1,141		1,141	14	1,155
LIBRARIES	12,412.00	5.975	73,399		73,399	918	74,317
E911 IMPLEMENT	475.00	0.229	2,809		2,809	35	2,844
HEARING EXAMIN	154.00	0.074	911		911	11	922
PKS & REC 155	6,788.00	3.268	40,141		40,141	502	40,643
COMM DEVT ADM	429.00	0.207	2,537		2,537	32	2,569
PLANNING 155	191.00	0.092	1,129		1,129	14	1,143
DEVT REVIEW	301.00	0.145	1,780		1,780	22	1,802
REZONE & DRI'S	132.00	0.064	781		781	10	791
ENV SCIENCES	81.00	0.039	479		479	6	485
PERMIT ISSUANC	365.00	0.176	2,158		2,158	27	2,185
BUILDING INSP	705.00	0.339	4,169		4,169	52	4,221
CODE ENFORCE	800.00	0.385	4,731		4,731	59	4,790
PLANS REVIEW	241.00	0.116	1,425		1,425	18	1,443
ADM FEE COLLEC	27.00	0.013	160		160	2	162
ZONING REVIEW	88.00	0.042	520		520	7	527
VCB	3,936.00	1.895	23,276		23,276	291	23,567
SPORTS AUTHOR	630.00	0.303	3,726		3,726	47	3,773
TRANS ADMIN	488.00	0.235	2,886		2,886	36	2,922
LANDSCAPE	614.00	0.296	3,631		3,631	45	3,676
ROADWAY/PIPE	3,684.00	1.773	21,786		21,786	272	22,058
BRIDGE OPS	614.00	0.296	3,631		3,631	45	3,676
TRAF OPS/SIGNA	2,366.00	1.139	13,991		13,991	175	14,166
TRAF SIGN/MARK	2,366.00	1.139	13,991		13,991	175	14,166
ENGINEER/PLAN	110.00	0.053	650		650	8	658
ENG/CONSTR	220.00	0.106	1,301		1,301	16	1,317
ENG/DESIGN	110.00	0.053	650		650	8	658
GIS	71.00	0.034	420		420	5	425
HAZ MAT FD 182	385.00	0.185	2,277		2,277	28	2,305
FIRE IMPACT FE	49.00	0.024	290		290	4	294
SCHOOL IMP FEE	41.00	0.020	242		242	3	245
COM PRK IMP FE	3.00	0.001	18		18		18
REG PRK IMP FE	3.00	0.001	18		18		18
ROADS IMP FEE	3.00	0.001	18		18		18
EMS IMPACT FEE	7.00	0.003	41		41	1	42
FUNDS 201-299	30.00	0.014	177		177	2	179
FUNDS 301-399	4,125.00	1.986	24,393		24,393	305	24,698
SOLID WASTE	7,118.00	3.427	42,093		42,093	526	42,619
AIRPORT & PORT	17,111.00	8.237	101,187		101,187	1,265	102,452
TOLL FACILITY	2,236.00	1.076	13,223		13,223	165	13,388
TRANSIT	4,383.00	2.110	25,919		25,919	324	26,243
UTILITIES	25,623.00	12.335	151,523		151,523	1,894	153,417
ITG	891.00	0.429	5,269		5,269	66	5,335
GOVT COMMUNICA	381.00	0.183	2,253		2,253	28	2,281

CLERK FINANCE  
 Detail Allocation of  
 ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
DENTAL	22.00	0.011	130		130	2	132
GROUP MEDICAL	73.00	0.035	432		432	5	437
GEN LIABILITY	407.00	0.196	2,407		2,407	30	2,437
FLEET MGMT	8,370.00	4.029	49,496		49,496	619	50,115
FLEET REPLACE	171.00	0.082	1,011		1,011	13	1,024
LAW ENF TRUST	2.00	0.001	12		12		12
FD 190 ANIM TR	272.00	0.131	1,608		1,608	20	1,628
FUND 661 BONDS	14.00	0.007	83		83	1	84
ALL OTHERS	1,621.00	0.780	9,586		9,586	120	9,706
<b>Total:</b>	<b>207,730.00</b>	<b>100.000</b>	<b>1,228,421</b>		<b>1,228,421</b>	<b>15,110</b>	<b>1,243,531</b>
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Allocation Basis: ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT

Source: TRANSACTION REPORT

CLERK FINANCE  
Detail Allocation of  
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	235.00	0.201	1,110		1,110		1,110
NON-DEPART'L	100.00	0.085	472		472		472
CLK INT AUDIT	66.00	0.056	312		312		312
CLERK TECH SVS	312.00	0.266	1,473		1,473		1,473
CLERK HUM RES	1.00	0.001	5		5		5
CLERK FINANCE	2.00	0.002	9		9		9
CTY ATTORNEY	397.00	0.339	1,874		1,874	23	1,897
PROCURE MGMT	44.00	0.038	208		208	3	211
HUMAN RESOURCE	92.00	0.079	434		434	5	439
MAINT/REP SVCS	1,900.00	1.623	8,971		8,971	111	9,082
COUNTY MANAGER	189.00	0.161	892		892	11	903
COMMISSIONERS	140.00	0.120	661		661	8	669
COUNTY LANDS	76.00	0.065	359		359	4	363
CDBG	89.00	0.076	420		420	5	425
TAX COLLECTOR	37.00	0.032	175		175	2	177
CLERK ADMIN	26.00	0.022	123		123	2	125
CLERK MINUTES	9.00	0.008	42		42	1	43
CLERK OTHER	1,734.00	1.481	8,187		8,187	101	8,288
FUNDS 80 - 951	3,558.00	3.038	16,799		16,799	208	17,007
PROP APPRAISER	28.00	0.024	132		132	2	134
ELECTIONS	31.00	0.026	146		146	2	148
SHERIFF	354.00	0.302	1,671		1,671	21	1,692
CT SVCS-GEN FD	47.00	0.040	222		222	3	225
GUAR AD LITEM	31.00	0.026	146		146	2	148
PUB DEFENDER	28.00	0.024	132		132	2	134
STATE ATTORNEY	51.00	0.044	241		241	3	244
MED EXAMINER	630.00	0.538	2,974		2,974	37	3,011
HUMAN SERVICES	652.00	0.557	3,078		3,078	38	3,116
STATE HEALTH	8.00	0.007	38		38		38
EMER MGMT OPS	242.25	0.207	1,144		1,144	14	1,158
EMER RESPONSE	242.25	0.207	1,144		1,144	14	1,158
EMER DISPATCH	242.25	0.207	1,144		1,144	14	1,158
PS LOGISTICS	242.25	0.207	1,144		1,144	14	1,158
PKS/REC GEN'L	9,477.00	8.093	44,745		44,745	554	45,299
ECONOMIC DEVT	52.00	0.044	246		246	3	249
ANIMAL CONTROL	2,699.00	2.305	12,743		12,743	158	12,901
OFF OF SUSTAIN	26.00	0.022	123		123	2	125
NAT RES MGMT	681.00	0.582	3,215		3,215	40	3,255
CONST & DESIGN	155.00	0.132	732		732	9	741
FUND 102 MSTU	637.00	0.544	3,008		3,008	37	3,045
FUND 104 MSBU	460.00	0.393	2,172		2,172	27	2,199
ADM OFF OF CTS	600.00	0.512	2,833		2,833	35	2,868
FUND 138	371.00	0.317	1,752		1,752	22	1,774
FUND 139 OTHER	151.00	0.129	713		713	9	722
CANAL MAINT	169.00	0.144	798		798	10	808
SUR WTR MGMT	93.00	0.079	439		439	5	444

CLERK FINANCE  
Detail Allocation of  
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
LIBRARIES	8,043.00	6.868	37,974		37,974	470	38,444
E911 IMPLEMENT	28.00	0.024	132		132	2	134
HEARING EXAMIN	35.00	0.030	165		165	2	167
PKS & REC 155	5,718.00	4.883	26,997		26,997	334	27,331
COMM DEVT ADM	2,495.00	2.131	11,780		11,780	146	11,926
PLANNING 155	443.00	0.378	2,092		2,092	26	2,118
DEVT REVIEW	2,014.00	1.720	9,509		9,509	118	9,627
REZONE & DRI'S	545.00	0.465	2,573		2,573	32	2,605
ENV SCIENCES	1,235.00	1.055	5,831		5,831	72	5,903
PERMIT ISSUANC	2,442.00	2.085	11,530		11,530	143	11,673
BUILDING INSP	4,718.00	4.029	22,276		22,276	276	22,552
CODE ENFORCE	5,355.00	4.573	25,283		25,283	313	25,596
PLANS REVIEW	1,613.00	1.377	7,616		7,616	94	7,710
ADM FEE COLLEC	184.00	0.157	869		869	11	880
ZONING REVIEW	584.00	0.499	2,757		2,757	34	2,791
VCB	984.00	0.840	4,646		4,646	58	4,704
SPORTS AUTHOR	51.00	0.044	241		241	3	244
TRANS ADMIN	116.00	0.099	548		548	7	555
LANDSCAPE	152.00	0.130	718		718	9	727
ROADWAY/PIPE	913.00	0.780	4,311		4,311	53	4,364
BRIDGE OPS	152.00	0.130	718		718	9	727
TRAF OPS/SIGNA	240.00	0.205	1,133		1,133	14	1,147
TRAF SIGN/MARK	240.00	0.205	1,133		1,133	14	1,147
ENGINEER/PLAN	52.00	0.044	246		246	3	249
ENG/CONSTR	102.00	0.087	482		482	6	488
ENG/DESIGN	52.00	0.044	246		246	3	249
GIS	25.00	0.021	118		118	1	119
HAZ MAT FD 182	124.00	0.106	585		585	7	592
FIRE IMPACT FE	323.00	0.276	1,525		1,525	19	1,544
SCHOOL IMP FEE	319.00	0.272	1,506		1,506	19	1,525
COM PRK IMP FE	325.00	0.278	1,534		1,534	19	1,553
REG PRK IMP FE	275.00	0.235	1,298		1,298	16	1,314
ROADS IMP FEE	37.00	0.032	175		175	2	177
EMS IMPACT FEE	27.00	0.023	127		127	2	129
FUNDS 201-299	194.00	0.166	916		916	11	927
FUNDS 301-399	531.00	0.453	2,507		2,507	31	2,538
SOLID WASTE	9,248.00	7.897	43,664		43,664	540	44,204
AIRPORT & PORT	6,816.00	5.821	32,181		32,181	398	32,579
TOLL FACILITY	5,471.00	4.672	25,831		25,831	320	26,151
TRANSIT	8,206.00	7.008	38,744		38,744	480	39,224
UTILITIES	4,715.00	4.026	22,262		22,262	276	22,538
ITG	41.00	0.035	194		194	2	196
GOVT COMMUNICA	205.00	0.175	968		968	12	980
DENTAL	473.00	0.404	2,233		2,233	28	2,261
GROUP MEDICAL	1,812.00	1.547	8,555		8,555	106	8,661
GEN LIABILITY	188.00	0.161	888		888	11	899

CLERK FINANCE  
 Detail Allocation of  
 REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FLEET MGMT	434.00	0.371	2,049		2,049	25	2,074
FLEET REPLACE	7.00	0.006	33		33		33
LAW ENF TRUST	53.00	0.045	250		250	3	253
FD 190 ANIM TR	1,427.00	1.219	6,737		6,737	83	6,820
FD 632 MOSQ CO	3.00	0.003	14		14		14
FUND 661 BONDS	21.00	0.018	99		99	1	100
ALL OTHERS	9,888.00	8.444	46,684		46,684	578	47,262
Total:	117,101.00	100.000	552,884		552,884	6,803	559,687
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Allocation Basis: REVENUE & RECEIPT TRANSACTIONS BY DEPARTMENT

Source: TRANSACTION REPORT

CLERK FINANCE  
Detail Allocation of  
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	12.45	0.394	3,732		3,732		3,732
BUDGET SVCS	9.50	0.301	2,848		2,848		2,848
PUB WKS ADMIN	9.00	0.285	2,698		2,698		2,698
CLK INT AUDIT	10.00	0.317	2,997		2,997		2,997
CLERK TECH SVS	43.00	1.362	12,889		12,889		12,889
CLERK HUM RES	5.00	0.158	1,499		1,499		1,499
CLERK FINANCE	48.00	1.520	14,388		14,388		14,388
CTY ATTORNEY	27.00	0.855	8,093		8,093	104	8,197
PROCURE MGMT	13.00	0.412	3,897		3,897	50	3,947
HUMAN RESOURCE	14.95	0.473	4,481		4,481	58	4,539
MAINT/REP SVCS	111.00	3.515	33,271		33,271	428	33,699
COUNTY MANAGER	8.50	0.269	2,548		2,548	33	2,581
COMMISSIONERS	10.00	0.317	2,997		2,997	39	3,036
COUNTY LANDS	11.00	0.348	3,297		3,297	42	3,339
CDBG	6.00	0.190	1,798		1,798	23	1,821
EQUAL EMP OPP	3.85	0.122	1,154		1,154	15	1,169
VETERAN'S SVCS	2.00	0.063	599		599	8	607
CLERK ADMIN	5.00	0.158	1,499		1,499	19	1,518
CLERK MINUTES	6.00	0.190	1,798		1,798	23	1,821
CLK CIVIL CRT	55.00	1.742	16,486		16,486	212	16,698
CLK PROBATE	6.00	0.190	1,798		1,798	23	1,821
CLK RECORDING	32.00	1.013	9,592		9,592	123	9,715
CLK DEL TAX	6.00	0.190	1,798		1,798	23	1,821
CLK CASE & QUE	21.00	0.665	6,295		6,295	81	6,376
CLK JURY	2.00	0.063	599		599	8	607
CLK CT SUPPORT	30.00	0.950	8,992		8,992	116	9,108
CLK REC & PROC	18.00	0.570	5,395		5,395	69	5,464
CLK SUP DEPOSI	5.00	0.158	1,499		1,499	19	1,518
CLK APPEALS	2.00	0.063	599		599	8	607
CLK COURT OPNS	11.00	0.348	3,297		3,297	42	3,339
CRIM ADM SVCS	10.00	0.317	2,997		2,997	39	3,036
CTS CUST SVC	20.00	0.633	5,995		5,995	77	6,072
HUMAN SERVICES	51.00	1.615	15,287		15,287	197	15,484
INT SVS FISCAL	12.00	0.380	3,597		3,597	46	3,643
EMER MGMT OPS	3.00	0.095	899		899	12	911
EMER RESPONSE	302.55	9.580	90,687		90,687	1,166	91,853
EMER DISPATCH	36.20	1.146	10,851		10,851	140	10,991
PS LOGISTICS	8.10	0.256	2,428		2,428	31	2,459
PKS/REC GEN'L	70.60	2.236	21,162		21,162	272	21,434
ECONOMIC DEVT	15.00	0.475	4,496		4,496	58	4,554
ANIMAL CONTROL	45.00	1.425	13,488		13,488	173	13,661
OFF OF SUSTAIN	1.25	0.040	375		375	5	380
NAT RES MGMT	37.35	1.183	11,195		11,195	144	11,339
CONST & DESIGN	22.00	0.697	6,594		6,594	85	6,679
FD 104 MSBU OP	2.55	0.081	764		764	10	774
FUND 139 OTHER	1.00	0.032	300		300	4	304



CLERK FINANCE  
Detail Allocation of  
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CANAL MAINT	20.00	0.633	5,995		5,995	77	6,072
SUR WTR MGMT	12.65	0.401	3,792		3,792	49	3,841
LIBRARIES	245.00	7.758	73,437		73,437	944	74,381
E911 IMPLEMENT	6.25	0.198	1,873		1,873	24	1,897
HEARING EXAMIN	5.00	0.158	1,499		1,499	19	1,518
PKS & REC 155	121.73	3.855	36,487		36,487	469	36,956
PRO/AMAT SPORT	46.67	1.478	13,989		13,989	180	14,169
COMM DEVT ADM	12.10	0.383	3,627		3,627	47	3,674
PLANNING 155	9.00	0.285	2,698		2,698	35	2,733
DEVT REVIEW	10.96	0.347	3,285		3,285	42	3,327
REZONE & DRI'S	9.36	0.296	2,806		2,806	36	2,842
ENV SCIENCES	12.00	0.380	3,597		3,597	46	3,643
PERMIT ISSUANC	13.29	0.421	3,984		3,984	51	4,035
BUILDING INSP	25.68	0.813	7,697		7,697	99	7,796
CODE ENFORCE	29.13	0.922	8,731		8,731	112	8,843
PLANS REVIEW	8.78	0.278	2,632		2,632	34	2,666
ADM FEE COLLEC	1.00	0.032	300		300	4	304
ZONING REVIEW	3.20	0.101	959		959	12	971
VCB	24.00	0.760	7,194		7,194	93	7,287
SPORTS AUTHOR	3.00	0.095	899		899	12	911
TRANS ADMIN	7.50	0.237	2,248		2,248	29	2,277
LANDSCAPE	18.00	0.570	5,395		5,395	69	5,464
ROADWAY/PIPE	108.00	3.420	32,372		32,372	416	32,788
BRIDGE OPS	18.00	0.570	5,395		5,395	69	5,464
TRAF OPS/SIGNA	28.00	0.887	8,393		8,393	108	8,501
TRAF SIGN/MARK	29.00	0.918	8,692		8,692	112	8,804
ENGINEER/PLAN	5.00	0.158	1,499		1,499	19	1,518
ENG/CONSTR	10.00	0.317	2,997		2,997	39	3,036
ENG/DESIGN	5.00	0.158	1,499		1,499	19	1,518
GIS	5.00	0.158	1,499		1,499	19	1,518
HAZ MAT FD 182	9.00	0.285	2,698		2,698	35	2,733
CONSER PKS/REC	12.00	0.380	3,597		3,597	46	3,643
CONSER CTY LAN	1.00	0.032	300		300	4	304
SOLID WASTE	77.00	2.438	23,080		23,080	297	23,377
AIRPORT & PORT	356.00	11.273	106,708		106,708	1,372	108,080
TOLL FACILITY	95.00	3.008	28,475		28,475	366	28,841
TRANSIT	253.00	8.011	75,834		75,834	975	76,809
UTILITIES	275.00	8.708	82,429		82,429	1,060	83,489
ITG	1.00	0.032	300		300	4	304
GOVT COMMUNICA	3.90	0.124	1,169		1,169	15	1,184
DENTAL	0.60	0.019	180		180	2	182
GROUP MEDICAL	6.45	0.204	1,933		1,933	25	1,958
GEN LIABILITY	2.90	0.092	869		869	11	880
FLEET MGMT	32.00	1.013	9,592		9,592	130	9,722
Total:	3,158.00	100.000	946,582		946,582	11,651	958,233
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Allocation Basis: FULL TIME EMPLOYEES PER DEPARTMENT

Source: POSITION CONTROL MASTER LIST - BUDGET OFFICE

## CLERK FINANCE

## Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
PUB RESOURCES	8,574	1,781	1,951	1,110	3,732
NON-DEPART'L	13,662	4,308	8,882	472	
BUDGET SVCS	2,848				2,848
PUB WKS ADMIN	4,281	1,018	565		2,698
CLK INT AUDIT	5,300	938	1,053	312	2,997
CLERK TECH SVS	22,224	3,137	4,725	1,473	12,889
CLERK HUM RES	3,231	846	881	5	1,499
CLERK FINANCE	18,562	2,758	1,407	9	14,388
CTY ATTORNEY	15,107	2,450	2,563	1,897	8,197
PROCURE MGMT	6,416	1,175	1,083	211	3,947
HUMAN RESOURCE	10,486	3,843	1,665	439	4,539
MAINT/REP SVCS	133,895	28,713	62,401	9,082	33,699
COUNTY MANAGER	12,249	4,789	3,976	903	2,581
COMMISSIONERS	10,339	4,239	2,395	669	3,036
COUNTY LANDS	5,464	1,086	676	363	3,339
CDBG	11,251	4,365	4,640	425	1,821
EQUAL EMP OPP	1,169				1,169
VETERAN'S SVCS	607				607
TAX COLLECTOR	2,844	1,105	1,562	177	
CLERK ADMIN	5,268	2,254	1,371	125	1,518
CLERK MINUTES	2,734	541	329	43	1,821
CLK CIVIL CRT	16,698				16,698
CLK PROBATE	1,821				1,821
CLK RECORDING	9,715				9,715
CLK DEL TAX	1,821				1,821
CLK CASE & QUE	6,376				6,376
CLK JURY	607				607
CLK CT SUPPORT	9,108				9,108
CLK REC & PROC	5,464				5,464
CLK SUP DEPOSIT	1,518				1,518
CLK APPEALS	607				607
CLK COURT OPNS	3,339				3,339
CRIM ADM SVCS	3,036				3,036
CTS CUST SVC	6,072				6,072
CLERK OTHER	862,880	768,989	85,603	8,288	
FUNDS 80 - 951	605,708	418,321	170,380	17,007	
PROP APPRAISER	904	489	281	134	
ELECTIONS	1,865	675	1,042	148	
SHERIFF	24,464	6,540	16,232	1,692	
CT SVCS-GEN FD	2,067	1,069	773	225	
GUAR AD LITEM	530	160	222	148	
PUB DEFENDER	1,733	845	754	134	
STATE ATTORNEY	4,212	1,352	2,616	244	
MED EXAMINER	10,146	2,836	4,299	3,011	
HUMAN SERVICES	111,356	31,654	61,102	3,116	15,484
STATE HEALTH	1,248	372	838	38	
INT SVS FISCAL	5,246	1,031	572		3,643
EMER MGMT OPS	17,300	5,659	9,572	1,158	911

## CLERK FINANCE

## Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
EMER RESPONSE	108,250	5,661	9,578	1,158	91,853
EMER DISPATCH	27,380	5,659	9,572	1,158	10,991
PS LOGISTICS	18,848	5,659	9,572	1,158	2,459
PKS/REC GEN'L	134,508	34,023	33,752	45,299	21,434
ECONOMIC DEVT	9,073	1,755	2,515	249	4,554
ANIMAL CONTROL	46,254	10,831	8,861	12,901	13,661
OFF OF SUSTAIN	2,641	1,082	1,054	125	380
NAT RES MGMT	27,060	6,005	6,461	3,255	11,339
CONST & DESIGN	12,422	2,116	2,886	741	6,679
FUND 102 MSTU	45,694	35,966	6,683	3,045	
FD 104 MSBU OP	774				774
FUND 104 MSBU	17,044	13,061	1,784	2,199	
ADM OFF OF CTS	39,694	22,217	14,609	2,868	
HICKEY CREEK	1,026	738	288		
FUND 138	19,900	13,940	4,186	1,774	
FUND 139 OTHER	6,054	3,980	1,048	722	304
CANAL MAINT	13,035	2,072	4,083	808	6,072
SUR WTR MGMT	6,897	1,457	1,155	444	3,841
LIBRARIES	247,656	60,514	74,317	38,444	74,381
E911 IMPELMENT	9,881	5,006	2,844	134	1,897
HEARING EXAMIN	3,683	1,076	922	167	1,518
PKS & REC 155	131,326	26,396	40,643	27,331	36,956
PRO/AMAT SPORT	14,169				14,169
COMM DEVT ADM	26,987	8,818	2,569	11,926	3,674
PLANNING 155	8,583	2,589	1,143	2,118	2,733
DEVT REVIEW	20,918	6,162	1,802	9,627	3,327
REZONE & DRI'S	8,947	2,709	791	2,605	2,842
ENV SCIENCES	14,191	4,160	485	5,903	3,643
PERMIT ISSUANC	25,367	7,474	2,185	11,673	4,035
BUILDING INSP	49,009	14,440	4,221	22,552	7,796
CODE ENFORCE	55,623	16,394	4,790	25,596	8,843
PLANS REVIEW	16,756	4,937	1,443	7,710	2,666
ADM FEE COLLEC	1,908	562	162	880	304
ZONING REVIEW	6,092	1,803	527	2,791	971
VCB	50,959	15,401	23,567	4,704	7,287
SPORTS AUTHOR	6,957	2,029	3,773	244	911
TRANS ADMIN	11,653	5,899	2,922	555	2,277
LANDSCAPE	11,731	1,864	3,676	727	5,464
ROADWAY/PIPE	70,395	11,185	22,058	4,364	32,788
BRIDGE OPS	11,731	1,864	3,676	727	5,464
TRAF OPS/SIGNA	30,259	6,445	14,166	1,147	8,501
TRAF SIGN/MARK	30,562	6,445	14,166	1,147	8,804
ENGINEER/PLAN	3,507	1,082	658	249	1,518
ENG/CONSTR	7,002	2,161	1,317	488	3,036
ENG/DESIGN	3,507	1,082	658	249	1,518
GIS	2,913	851	425	119	1,518
HAZ MAT FD 182	10,114	4,484	2,305	592	2,733
FIRE IMPACT FE	8,809	6,971	294	1,544	

## CLERK FINANCE

## Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
SCHOOL IMP FEE	4,979	3,209	245	1,525	
COM PRK IMP FE	8,285	6,714	18	1,553	
REG PRK IMP FE	2,551	1,219	18	1,314	
ROADS IMP FEE	3,624	3,429	18	177	
EMS IMPACT FEE	2,069	1,898	42	129	
FUNDS 201-299	13,296	12,190	179	927	
CONSER PKS/REC	3,643				3,643
CONSER CTY LAN	304				304
FUNDS 301-399	64,255	37,019	24,698	2,538	
SOLID WASTE	164,411	54,211	42,619	44,204	23,377
AIRPORT & PORT	334,444	91,333	102,452	32,579	108,080
TOLL FACILITY	110,753	42,373	13,388	26,151	28,841
TRANSIT	178,490	36,214	26,243	39,224	76,809
UTILITIES	391,396	131,952	153,417	22,538	83,489
ITG	11,403	5,568	5,335	196	304
GOVT COMMUNICA	11,124	6,679	2,281	980	1,184
DENTAL	7,825	5,250	132	2,261	182
GROUP MEDICAL	20,647	9,591	437	8,661	1,958
GEN LIABILITY	9,630	5,414	2,437	899	880
FLEET MGMT	83,539	21,628	50,115	2,074	9,722
FLEET REPLACE	4,875	3,818	1,024	33	
LAW ENF TRUST	2,176	1,911	12	253	
FD 190 ANIM TR	12,485	4,037	1,628	6,820	
FD 632 MOSQ CO	1,457	1,443		14	
FUND 661 BONDS	257	73	84	100	
FUND 700 GOVT	226	226			
FD 951 LT DEBT	12	12			
FIXED ASSETS	14,377	14,377			
ALL OTHERS	89,652	32,684	9,706	47,262	
Reimbursement:					
Total:	5,002,286	2,240,835	1,243,531	559,687	958,233
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**FISCAL 2012  
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:	2,739,885			2,739,885
Allocated Additions:				
BLDG USE ALLO	18,483		18,483	
EQUIP USE ALLO	898		898	
PUB RESOURCES	8,411	627	9,038	
NON-DEPART'L	458	1	459	
BUDGET SVCS	16,592	2,570	19,162	
CLK INT AUDIT	2,972	352	3,324	
CLERK FINANCE	14,918	189	15,107	
PROCURE MGMT		9,438	9,438	
HUMAN RESOURCE		12,825	12,825	
MAINT/REP SVCS		60,178	60,178	
Total Allocated Additions:	62,732	86,180	148,912	148,912
Total to be Allocated:	2,802,617	86,180		2,888,797
	=====	=====		=====

CTY ATTORNEY  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	LEGAL COUNSEL
Expenses:			
SALARIES & WAGES	2,060,008		2,060,008
FRINGE BENEFITS	644,581		644,581
DATA PROCESS/NETWORK	125,042		125,042
LEGAL SERVICES	14,162		14,162
TRAVEL	5,716		5,716
TELEPHONE	23,029		23,029
FREIGHT & POSTAGE	2,336		2,336
EQUIPMENT RENTAL	9,429		9,429
SELF INSURANCE	9,750		9,750
INTERNAL REPAIRS	370		370
EQUIPMENT MAINT	3,093		3,093
REFERENCE MATERIALS	28,773		28,773
MEMBERSHIPS	3,280		3,280
REVENUES	-11,757		-11,757
SALARY & BENEFITS	-211,928		-211,928
MINOR EQUIPMENT/FURN	1,196		1,196
INTERNAL REPAIRS	370		370
SERVICE PROCESS FEES	3,722		3,722
OTHER CHARGES	3,781		3,781
TRAINING & SEMINARS	4,975		4,975
PROFESSIONAL SVCS	7,682		7,682
OFFICE SUPPLIES	12,275		12,275
Departmental			
Expenditures:	2,739,885		2,739,885
Functional Cost:	2,739,885		2,739,885
Additions 1st			
Others:	62,732	62,732	62,732
Reallocate Admin:		-62,732	
1st Allocation:	2,802,617		2,802,617
	-----		-----
Additions 2nd			
Others:	86,180	86,180	86,180
Reallocate Admin:		-86,180	
2nd Allocation:	86,180		86,180
	-----		-----
Total Allocated:	2,888,797		2,888,797
	=====		=====

CTY ATTORNEY  
Detail Allocation of  
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	53.25	0.297	8,310		8,310		8,310
BUDGET SVCS	92.50	0.515	14,435		14,435		14,435
PUB WKS ADMIN	69.25	0.386	10,807		10,807		10,807
PROCURE MGMT	485.50	2.703	75,764		75,764	2,358	78,122
HUMAN RESOURCE	360.50	2.007	56,258		56,258	1,751	58,009
MAINT/REP SVCS	219.50	1.222	34,254		34,254	1,066	35,320
COUNTY MANAGER	186.75	1.040	29,143		29,143	907	30,050
COMMISSIONERS	3,813.25	21.233	595,074		595,074	18,520	613,594
COUNTY LANDS	958.50	5.337	149,578		149,578	4,655	154,233
EQUAL EMP OPP	226.50	1.261	35,346		35,346	1,100	36,446
VETERAN'S SVCS	0.50	0.003	78		78	2	80
CLERK ADMIN	120.50	0.671	18,805		18,805	585	19,390
PROP APPRAISER	1.25	0.007	195		195	6	201
ELECTIONS	11.75	0.065	1,834		1,834	57	1,891
SHERIFF	99.25	0.553	15,488		15,488	482	15,970
CT SVCS-GEN FD	2.50	0.014	390		390	12	402
MED EXAMINER	14.75	0.082	2,302		2,302	72	2,374
HUMAN SERVICES	407.75	2.270	63,631		63,631	1,980	65,611
STATE HEALTH	1.00	0.006	156		156	5	161
EMER MGMT OPS	215.00	1.197	33,552		33,552	1,044	34,596
EMER RESPONSE	204.75	1.140	31,952		31,952	994	32,946
PS LOGISTICS	53.50	0.298	8,349		8,349	260	8,609
PKS/REC GEN'L	211.75	1.179	33,044		33,044	1,028	34,072
ECONOMIC DEVT	254.00	1.414	39,638		39,638	1,234	40,872
ANIMAL CONTROL	87.25	0.486	13,616		13,616	424	14,040
OFF OF SUSTAIN	37.50	0.209	5,852		5,852	182	6,034
NAT RES MGMT	272.25	1.516	42,486		42,486	1,322	43,808
CONST & DESIGN	248.25	1.382	38,740		38,740	1,206	39,946
FUND 104 MSBU	148.50	0.827	23,174		23,174	721	23,895
FUND 138	9.00	0.050	1,404		1,404	44	1,448
CANAL MAINT	1.25	0.007	195		195	6	201
SUR WTR MGMT	7.50	0.042	1,170		1,170	36	1,206
LIBRARIES	209.75	1.168	32,732		32,732	1,019	33,751
E911 IMPLEMENT	0.75	0.004	117		117	4	121
HEARING EXAMIN	342.00	1.904	53,371		53,371	1,661	55,032
PKS & REC 155	211.75	1.179	33,044		33,044	1,028	34,072
COMM DEVT ADM	590.75	3.289	92,189		92,189	2,869	95,058
PLANNING 155	277.50	1.545	43,305		43,305	1,348	44,653
DEVT REVIEW	498.50	2.776	77,793		77,793	2,421	80,214
REZONE & DRI'S	1,348.50	7.509	210,439		210,439	6,549	216,988
ENV SCIENCES	115.00	0.640	17,946		17,946	559	18,505
PERMIT ISSUANC	1.75	0.010	273		273	8	281
BUILDING INSP	35.25	0.196	5,501		5,501	171	5,672
CODE ENFORCE	573.25	3.192	89,458		89,458	2,784	92,242
PLANS REVIEW	6.50	0.036	1,014		1,014	32	1,046
ADM FEE COLLEC	2.00	0.011	312		312	10	322



CTY ATTORNEY  
Detail Allocation of  
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VCB	125.75	0.700	19,624		19,624	611	20,235
SPORTS AUTHOR	106.25	0.592	16,581		16,581	516	17,097
TRANS ADMIN	382.50	2.130	59,691		59,691	1,858	61,549
LANDSCAPE	17.50	0.097	2,731		2,731	85	2,816
ROADWAY/PIPE	55.50	0.309	8,661		8,661	270	8,931
BRIDGE OPS	4.75	0.026	741		741	23	764
TRAF OPS/SIGNA	59.25	0.330	9,246		9,246	288	9,534
TRAFFIC ENGIN	36.25	0.202	5,657		5,657	176	5,833
ENGINEER/PLAN	159.00	0.885	24,813		24,813	772	25,585
ENG/CONSTR	77.50	0.432	12,094		12,094	376	12,470
ENG/DESIGN	25.75	0.143	4,018		4,018	125	4,143
FIRE IMPACT FE	43.75	0.244	6,827		6,827	212	7,039
SCHOOL IMP FEE	8.25	0.046	1,287		1,287	40	1,327
COM PRK IMP FE	8.25	0.046	1,287		1,287	40	1,327
REG PRK IMP FE	8.00	0.045	1,248		1,248	39	1,287
ROADS IMP FEE	13.75	0.077	2,146		2,146	67	2,213
EMS IMPACT FEE	13.50	0.075	2,107		2,107	66	2,173
SOLID WASTE	64.50	0.359	10,065		10,065	313	10,378
TOLL FACILITY	17.25	0.096	2,692		2,692	84	2,776
TRANSIT	202.50	1.128	31,601		31,601	983	32,584
UTILITIES	671.75	3.740	104,829		104,829	3,263	108,092
ITG	19.00	0.106	2,965		2,965	92	3,057
GEN LIABILITY	1,423.75	7.928	222,182	-67,412	154,770	6,915	161,685
FLEET MGMT	17.00	0.095	2,653		2,653	83	2,736
CONTRACTS CHG	1,308.50	7.286	204,197		204,197	6,355	210,552
ALL OTHERS	1.00	0.006	160		160	6	166
Sub-total:	17,959.25	100.000	2,802,617	-67,412	2,735,205	86,180	2,821,385
Reimbursement:				67,412	67,412		67,412
Total:	17,959.25	100.000	2,802,617		2,802,617	86,180	2,888,797

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	8,310	8,310
BUDGET SVCS	14,435	14,435
PUB WKS ADMIN	10,807	10,807
PROCURE MGMT	78,122	78,122
HUMAN RESOURCE	58,009	58,009
MAINT/REP SVCS	35,320	35,320
COUNTY MANAGER	30,050	30,050
COMMISSIONERS	613,594	613,594
COUNTY LANDS	154,233	154,233
EQUAL EMP OPP	36,446	36,446
VETERAN'S SVCS	80	80
CLERK ADMIN	19,390	19,390
PROP APPRAISER	201	201
ELECTIONS	1,891	1,891
SHERIFF	15,970	15,970
CT SVCS-GEN FD	402	402
MED EXAMINER	2,374	2,374
HUMAN SERVICES	65,611	65,611
STATE HEALTH	161	161
EMER MGMT OPS	34,596	34,596
EMER RESPONSE	32,946	32,946
PS LOGISTICS	8,609	8,609
PKS/REC GEN'L	34,072	34,072
ECONOMIC DEVT	40,872	40,872
ANIMAL CONTROL	14,040	14,040
OFF OF SUSTAIN	6,034	6,034
NAT RES MGMT	43,808	43,808
CONST & DESIGN	39,946	39,946
FUND 104 MSBU	23,895	23,895
FUND 138	1,448	1,448
CANAL MAINT	201	201
SUR WTR MGMT	1,206	1,206
LIBRARIES	33,751	33,751
E911 IMPLEMENT	121	121
HEARING EXAMIN	55,032	55,032
PKS & REC 155	34,072	34,072
COMM DEVT ADM	95,058	95,058
PLANNING 155	44,653	44,653
DEVT REVIEW	80,214	80,214
REZONE & DRI'S	216,988	216,988
ENV SCIENCES	18,505	18,505
PERMIT ISSUANC	281	281
BUILDING INSP	5,672	5,672
CODE ENFORCE	92,242	92,242
PLANS REVIEW	1,046	1,046
ADM FEE COLLEC	322	322
VCB	20,235	20,235
SPORTS AUTHOR	17,097	17,097

## CTY ATTORNEY

## Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
TRANS ADMIN	61,549	61,549
LANDSCAPE	2,816	2,816
ROADWAY/PIPE	8,931	8,931
BRIDGE OPS	764	764
TRAF OPS/SIGNA	9,534	9,534
TRAFFIC ENGIN	5,833	5,833
ENGINEER/PLAN	25,585	25,585
ENG/CONSTR	12,470	12,470
ENG/DESIGN	4,143	4,143
FIRE IMPACT FE	7,039	7,039
SCHOOL IMP FEE	1,327	1,327
COM PRK IMP FE	1,327	1,327
REG PRK IMP FE	1,287	1,287
ROADS IMP FEE	2,213	2,213
EMS IMPACT FEE	2,173	2,173
SOLID WASTE	10,378	10,378
TOLL FACILITY	2,776	2,776
TRANSIT	32,584	32,584
UTILITIES	108,092	108,092
ITG	3,057	3,057
GEN LIABILITY	161,685	161,685
FLEET MGMT	2,736	2,736
CONTRACTS CHG	210,552	210,552
ALL OTHERS	166	166
Reimbursement:	67,412	67,412
Total:	2,888,797	2,888,797
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**FISCAL 2012**  
**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. Contract administration costs have been allocated on the percentage of support time per department. Costs associated with CIP projects have been allocated based on the number of contracts per department.

PROCURE MGMT  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	849,562			849,562
Deductions:				
ADVERTISING	-4,832			
Total Deductions:	-4,832			-4,832
Allocated Additions:				
EQUIP USE ALLO	1,636		1,636	
PUB RESOURCES	1,303	97	1,400	
NON-DEPART'L	220		220	
BUDGET SVCS	8,934	1,384	10,318	
CLK INT AUDIT	53	6	59	
CLERK FINANCE	6,336	80	6,416	
CTY ATTORNEY	75,764	2,358	78,122	
PROCURE MGMT		1,854	1,854	
HUMAN RESOURCE		6,392	6,392	
MAINT/REP SVCS		325	325	
Total Allocated Additions:	94,246	12,496	106,742	106,742
 Total to be Allocated:	 938,976	 12,496		 951,472
	=====	=====		=====

PROCURE MGMT  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
Expenses:					
SALARIES & WAGES	543,649		48,929	92,420	125,039
FRINGE BENEFITS	222,412		20,017	37,810	51,155
DATA PROCESS/NETWORK	37,100		3,339	6,307	8,533
CONTRACTED SERVICES	19,187		1,726	3,262	4,413
TRAVEL	147		13	25	34
TELEPHONE	12,256		1,103	2,084	2,819
POSTAGE AND FREIGHT	2,758		249	469	634
RENTALS	7,075		636	1,203	1,627
SELF INSURANCE	3,202		289	544	736
PRINTING	92		8	16	21
SUPPLIES	3,164		285	538	728
MINOR EQUIPMENT	832		75	141	191
REFERENCE MATERIALS	46		3	8	11
MEMBERSHIPS	1,169		105	199	269
OTHER CHARGES	5,923		534	1,007	1,362
EQUIPMENT MAINT	1,828		164	311	420
ADVERTISING	4,832	4,832			
PO CREDIT ADJUSTMENT	-37,709			-37,709	
BUILDING CHARGE	21,599		1,943	3,672	4,968
Departmental					
Expenditures:	849,562	4,832	79,418	112,307	202,960
Deductions:					
	-4,832	-4,832			
Functional Cost:					
	844,730		79,418	112,307	202,960
Additions 1st					
Others:	94,246	94,246	8,861	12,530	22,644
Reallocate Admin:		-94,246			
1st Allocation:	938,976		88,279	124,837	225,604
-----					
Additions 2nd					
Others:	12,496	12,496	1,174	1,659	3,000
Reallocate Admin:		-12,496			
2nd Allocation:	12,496		1,174	1,659	3,000
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Total Allocated:	951,472		89,453	126,496	228,604
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PROCURE MGMT  
 Schedule of Costs to be  
 Allocated by Function

	CONTRACT ADMIN	CIP CONTRACTS
Expenses:		
SALARIES & WAGES	266,388	10,873
FRINGE BENEFITS	108,982	4,448
DATA PROCESS/NETWORK	18,179	742
CONTRACTED SERVICES	9,402	384
TRAVEL	72	3
TELEPHONE	6,005	245
POSTAGE AND FREIGHT	1,351	55
RENTALS	3,467	142
SELF INSURANCE	1,569	64
PRINTING	45	2
SUPPLIES	1,550	63
MINOR EQUIPMENT	408	17
REFERENCE MATERIALS	23	1
MEMBERSHIPS	573	23
OTHER CHARGES	2,902	118
EQUIPMENT MAINT	896	37
ADVERTISING		
PO CREDIT ADJUSTMENT		
BUILDING CHARGE	10,584	432
Departmental Expenditures:	432,396	17,649
Functional Cost:	432,396	17,649
Additions 1st Others:	48,242	1,969
1st Allocation:	480,638	19,618
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Additions 2nd Others:	6,395	268
2nd Allocation:	6,395	268
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Total Allocated:	487,033	19,886
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PROCURE MGMT  
 Detail Allocation of  
 CREDIT CARD PROGRAM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	2.00	0.477	421		421		421
BUDGET SVCS	5.00	1.193	1,053		1,053		1,053
PUB WKS ADMIN	3.00	0.716	632		632		632
CTY ATTORNEY	14.00	3.341	2,950		2,950		2,950
PROCURE MGMT	4.00	0.955	843		843		843
HUMAN RESOURCE	5.00	1.193	1,053		1,053	15	1,068
MAINT/REP SVCS	23.00	5.489	4,846		4,846	69	4,915
COUNTY MANAGER	9.00	2.148	1,896		1,896	27	1,923
COMMISSIONERS	5.00	1.193	1,053		1,053	15	1,068
COUNTY LANDS	7.00	1.671	1,475		1,475	21	1,496
VETERAN'S SVCS	2.00	0.477	421		421	6	427
CT SVCS-GEN FD	4.00	0.955	843		843	12	855
HUMAN SERVICES	5.00	1.193	1,053		1,053	15	1,068
INT SVS FISCAL	10.00	2.387	2,107		2,107	30	2,137
EMER MGMT OPS	1.00	0.239	211		211	3	214
EMER RESPONSE	18.00	4.296	3,792		3,792	54	3,846
EMER DISPATCH	1.00	0.239	211		211	3	214
PS LOGISTICS	1.00	0.239	211		211	3	214
PS INFO RESOUR	1.00	0.239	211		211	3	214
PKS/REC GEN'L	53.50	12.769	11,272		11,272	161	11,433
ECONOMIC DEVT	5.00	1.193	1,053		1,053	15	1,068
ANIMAL CONTROL	11.00	2.625	2,318		2,318	33	2,351
NAT RES MGMT	8.00	1.909	1,686		1,686	24	1,710
CONST & DESIGN	12.00	2.864	2,528		2,528	36	2,564
CANAL MAINT	2.00	0.477	421		421	6	427
SUR WTR MGMT	1.00	0.239	211		211	3	214
LIBRARIES	23.00	5.489	4,846		4,846	69	4,915
E911 IMPLEMENT	1.00	0.239	211		211	3	214
HEARING EXAMIN	1.00	0.239	211		211	3	214
PKS & REC 155	53.50	12.769	11,272		11,272	161	11,433
COMM DEVT ADM	5.00	1.193	1,053		1,053	15	1,068
VCB	21.00	5.012	4,424		4,424	63	4,487
SPORTS AUTHOR	3.00	0.716	632		632	9	641
TRANS ADMIN	3.00	0.716	632		632	9	641
LANDSCAPE	2.00	0.477	421		421	6	427
ROADWAY/PIPE	6.00	1.432	1,264		1,264	18	1,282
BRIDGE OPS	2.00	0.477	421		421	6	427
TRAF OPS/SIGNA	3.00	0.716	632		632	9	641
TRAF SIGN/MARK	4.00	0.955	843		843	12	855
ENGINEER/PLAN	1.00	0.239	211		211	3	214
ENG/CONSTR	1.00	0.239	211		211	3	214
ENG/DESIGN	1.00	0.239	211		211	3	214
HAZ MAT FD 182	1.00	0.239	211		211	3	214
SOLID WASTE	8.00	1.909	1,686		1,686	24	1,710
TOLL FACILITY	11.00	2.625	2,318		2,318	33	2,351
TRANSIT	24.00	5.728	5,057		5,057	72	5,129



PROCURE MGMT  
 Detail Allocation of  
 CREDIT CARD PROGRAM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
UTILITIES	28.00	6.683	5,899		5,899	84	5,983
GROUP MEDICAL	1.00	0.239	211		211	3	214
GEN LIABILITY	1.00	0.239	211		211	3	214
FLEET MGMT	2.00	0.477	420		420	6	426
<b>Total:</b>	<b>419.00</b>	<b>100.000</b>	<b>88,279</b>		<b>88,279</b>	<b>1,174</b>	<b>89,453</b>
	=====	=====	=====	=====	=====	=====	=====

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	18.00	0.263	328		328		328
NON-DEPART'L	32.00	0.467	583		583		583
BUDGET SVCS	3.00	0.044	55		55		55
PUB WKS ADMIN	4.00	0.058	73		73		73
CTY ATTORNEY	18.00	0.263	328		328		328
PROCURE MGMT	6.00	0.088	109		109		109
HUMAN RESOURCE	15.00	0.219	273		273	4	277
MAINT/REP SVCS	724.00	10.566	13,191		13,191	178	13,369
COUNTY MANAGER	12.00	0.175	219		219	3	222
COMMISSIONERS	8.00	0.117	146		146	2	148
COUNTY LANDS	4.00	0.058	73		73	1	74
CDBG	62.00	0.905	1,130		1,130	15	1,145
EQUAL EMP OPP	3.00	0.044	55		55	1	56
VETERAN'S SVCS	4.00	0.058	73		73	1	74
TAX COLLECTOR	5.00	0.073	91		91	1	92
ELECTIONS	6.00	0.088	109		109	1	110
SHERIFF	158.00	2.306	2,879		2,879	39	2,918
CT SVCS-GEN FD	214.00	3.123	3,899		3,899	53	3,952
PUB DEFENDER	9.00	0.131	164		164	2	166
STATE ATTORNEY	10.00	0.146	182		182	2	184
MED EXAMINER	35.00	0.511	638		638	9	647
HUMAN SERVICES	146.00	2.131	2,660		2,660	36	2,696
STATE HEALTH	3.00	0.044	55		55	1	56
INT SVS FISCAL	3.00	0.044	55		55	1	56
EMER MGMT OPS	3.00	0.044	55		55	1	56
EMER RESPONSE	125.00	1.824	2,277		2,277	31	2,308
EMER DISPATCH	1.00	0.015	18		18		18
PS LOGISTICS	73.00	1.065	1,330		1,330	18	1,348
PKS/REC GEN'L	371.00	5.414	6,759		6,759	91	6,850
ECONOMIC DEVT	4.00	0.058	73		73	1	74
ANIMAL CONTROL	103.00	1.503	1,877		1,877	25	1,902
OFF OF SUSTAIN	4.00	0.058	73		73	1	74
NAT RES MGMT	129.00	1.883	2,350		2,350	32	2,382
CONST & DESIGN	62.00	0.905	1,130		1,130	15	1,145
FUND 102 MSTU	11.00	0.161	200		200	3	203
FD 104 MSBU OP	11.00	0.161	200		200	3	203
CANAL MAINT	36.00	0.525	656		656	9	665
SUR WTR MGMT	5.00	0.073	91		91	1	92
LIBRARIES	188.00	2.744	3,425		3,425	46	3,471
E911 IMPLEMENT	35.00	0.511	638		638	9	647
HEARING EXAMIN	2.00	0.029	36		36		36
PKS & REC 155	371.00	5.414	6,759		6,759	91	6,850
COMM DEVT ADM	6.00	0.088	109		109	1	110
PLANNING 155	17.00	0.248	310		310	4	314
DEVT REVIEW	6.00	0.088	109		109	1	110
REZONE & DRI'S	21.00	0.306	383		383	5	388

PROCURE MGMT  
 Detail Allocation of  
 CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ENV SCIENCES	10.00	0.146	182		182	2	184
PERMIT ISSUANC	16.00	0.234	292		292	4	296
BUILDING INSP	29.00	0.423	528		528	7	535
CODE ENFORCE	46.00	0.671	838		838	11	849
PLANS REVIEW	9.00	0.131	164		164	2	166
ZONING REVIEW	4.00	0.058	73		73	1	74
VCB	98.00	1.430	1,785		1,785	24	1,809
SPORTS AUTHOR	19.00	0.277	346		346	5	351
LANDSCAPE	63.00	0.919	1,148		1,148	15	1,163
ROADWAY/PIPE	105.00	1.532	1,913		1,913	26	1,939
BRIDGE OPS	63.00	0.919	1,148		1,148	15	1,163
TRAF OPS/SIGNA	74.00	1.080	1,348		1,348	18	1,366
TRAF SIGN/MARK	60.00	0.876	1,093		1,093	15	1,108
TRAFFIC ENGIN	6.00	0.088	109		109	1	110
ENGINEER/PLAN	9.00	0.131	164		164	2	166
ENG/CONSTR	18.00	0.263	328		328	4	332
ENG/DESIGN	6.00	0.088	109		109	1	110
GIS	5.00	0.073	91		91	1	92
HAZ MAT FD 182	21.00	0.306	383		383	5	388
FUNDS 301-399	324.00	4.729	5,903		5,903	79	5,982
SOLID WASTE	452.00	6.597	8,235		8,235	111	8,346
TOLL FACILITY	190.00	2.773	3,462		3,462	47	3,509
TRANSIT	174.00	2.539	3,170		3,170	43	3,213
UTILITIES	1,695.00	24.737	30,881		30,881	416	31,297
ITG	22.00	0.321	401		401	5	406
GOVT COMMUNICA	25.00	0.365	455		455	6	461
GROUP MEDICAL	3.00	0.044	55		55	1	56
GEN LIABILITY	4.00	0.058	73		73	1	74
FLEET REPLACE	216.00	3.152	3,934		3,934	53	3,987
Total:	6,852.00	100.000	124,837		124,837	1,659	126,496
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Allocation Basis: NUMBER OF CENTRALIZED PO'S PROCESSED

Source: PURCHASE ORDER REPORT

PROCURE MGMT  
Detail Allocation of  
FORMAL BIDS/RFP'S

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1.00	0.200	451		451		451
PUB WKS ADMIN	1.00	0.200	451		451		451
CTY ATTORNEY	3.00	0.600	1,354		1,354		1,354
PROCURE MGMT	2.00	0.400	902		902		902
HUMAN RESOURCE	2.00	0.400	902		902	12	914
MAINT/REP SVCS	11.50	2.300	5,189		5,189	70	5,259
COUNTY MANAGER	3.00	0.600	1,354		1,354	18	1,372
COMMISSIONERS	9.50	1.900	4,286		4,286	58	4,344
HUMAN SERVICES	7.00	1.400	3,158		3,158	43	3,201
EMER MGMT OPS	17.00	3.400	7,671		7,671	104	7,775
EMER RESPONSE	17.00	3.400	7,671		7,671	104	7,775
PKS/REC GEN'L	25.50	5.100	11,506		11,506	155	11,661
ECONOMIC DEVT	2.00	0.400	902		902	12	914
ANIMAL CONTROL	67.50	13.500	30,457		30,457	411	30,868
NAT RES MGMT	11.00	2.200	4,963		4,963	67	5,030
CONST & DESIGN	13.00	2.600	5,866		5,866	79	5,945
LIBRARIES	13.50	2.700	6,091		6,091	82	6,173
E911 IMPLEMENT	1.00	0.200	451		451	6	457
PKS & REC 155	25.50	5.100	11,506		11,506	155	11,661
COMM DEVT ADM	14.50	2.900	6,543		6,543	88	6,631
BUILDING INSP	2.00	0.400	902		902	12	914
CODE ENFORCE	1.00	0.200	451		451	6	457
VCB	10.00	2.000	4,512		4,512	61	4,573
SPORTS AUTHOR	1.00	0.200	451		451	6	457
TRANS ADMIN	34.50	6.900	15,567		15,567	210	15,777
TRAF OPS/SIGNA	16.00	3.200	7,219		7,219	97	7,316
TRAF SIGN/MARK	16.00	3.200	7,219		7,219	97	7,316
GIS	3.00	0.600	1,354		1,354	18	1,372
SOLID WASTE	21.50	4.300	9,701		9,701	131	9,832
TOLL FACILITY	10.00	2.000	4,512		4,512	61	4,573
TRANSIT	17.00	3.400	7,671		7,671	104	7,775
UTILITIES	56.00	11.200	25,268		25,268	341	25,609
ITG	26.50	5.300	11,957		11,957	161	12,118
FLEET MGMT	38.00	7.600	17,146		17,146	231	17,377
Total:	500.00	100.000	225,604		225,604	3,000	228,604
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Allocation Basis: NUMBER OF PROJECTS PROCESSED

Source: PROJECT TRACKING DATABASE REPORT

PROCURE MGMT  
 Detail Allocation of  
 CONTRACT ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1.00	1.000	4,806		4,806		4,806
CTY ATTORNEY	1.00	1.000	4,806		4,806		4,806
HUMAN RESOURCE	8.00	8.000	38,451		38,451	522	38,973
MAINT/REP SVCS	5.00	5.000	24,032		24,032	326	24,358
COUNTY MANAGER	5.00	5.000	24,032		24,032	326	24,358
COUNTY LANDS	2.00	2.000	9,613		9,613	131	9,744
HUMAN SERVICES	8.00	8.000	38,451		38,451	522	38,973
EMER MGMT OPS	5.00	5.000	24,032		24,032	326	24,358
PKS/REC GEN'L	5.00	5.000	24,032		24,032	326	24,358
ANIMAL CONTROL	2.00	2.000	9,613		9,613	131	9,744
OFF OF SUSTAIN	2.00	2.000	9,613		9,613	131	9,744
NAT RES MGMT	2.00	2.000	9,613		9,613	131	9,744
LIBRARIES	1.00	1.000	4,806		4,806	65	4,871
HEARING EXAMIN	1.00	1.000	4,806		4,806	65	4,871
PKS & REC 155	5.00	5.000	24,032		24,032	326	24,358
VCB	8.00	8.000	38,451		38,451	522	38,973
TRANS ADMIN	2.00	2.000	9,613		9,613	131	9,744
TRAF OPS/SIGNA	4.00	4.000	19,226		19,226	261	19,487
TRAF SIGN/MARK	1.00	1.000	4,806		4,806	65	4,871
SOLID WASTE	8.00	8.000	38,451		38,451	522	38,973
TOLL FACILITY	2.00	2.000	9,613		9,613	131	9,744
TRANSIT	8.00	8.000	38,451		38,451	522	38,973
UTILITIES	8.00	8.000	38,451		38,451	522	38,973
ITG	1.00	1.000	4,806		4,806	65	4,871
GEN LIABILITY	5.00	5.000	24,032		24,032	326	24,358
Total:	100.00	100.000	480,638		480,638	6,395	487,033
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Allocation Basis: PERCENTAGE OF SUPPORT BY DEPARTMENT

Source: CONTRACTS MANAGER

PROCURE MGMT  
 Detail Allocation of  
 CIP CONTRACTS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONST & DESIGN	1.00	4.167	817		817	11	828
TRANS ADMIN	13.00	54.167	10,626		10,626	141	10,767
UTILITIES	10.00	41.667	8,175		8,175	116	8,291
Total:	24.00	100.000	19,618		19,618	268	19,886
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF CONTRACTS PER DEPARTMENT

Source: PROJECT REPORT

PROCURE MGMT  
Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S	CONTRACT ADMIN
PUB RESOURCES	6,006	421	328	451	4,806
NON-DEPART'L	583		583		
BUDGET SVCS	1,108	1,053	55		
PUB WKS ADMIN	1,156	632	73	451	
CTY ATTORNEY	9,438	2,950	328	1,354	4,806
PROCURE MGMT	1,854	843	109	902	
HUMAN RESOURCE	41,232	1,068	277	914	38,973
MAINT/REP SVCS	47,901	4,915	13,369	5,259	24,358
COUNTY MANAGER	27,875	1,923	222	1,372	24,358
COMMISSIONERS	5,560	1,068	148	4,344	
COUNTY LANDS	11,314	1,496	74		9,744
CDBG	1,145		1,145		
EQUAL EMP OPP	56		56		
VETERAN'S SVCS	501	427	74		
TAX COLLECTOR	92		92		
ELECTIONS	110		110		
SHERIFF	2,918		2,918		
CT SVCS-GEN FD	4,807	855	3,952		
PUB DEFENDER	166		166		
STATE ATTORNEY	184		184		
MED EXAMINER	647		647		
HUMAN SERVICES	45,938	1,068	2,696	3,201	38,973
STATE HEALTH	56		56		
INT SVS FISCAL	2,193	2,137	56		
EMER MGMT OPS	32,403	214	56	7,775	24,358
EMER RESPONSE	13,929	3,846	2,308	7,775	
EMER DISPATCH	232	214	18		
PS LOGISTICS	1,562	214	1,348		
PS INFO RESOUR	214	214			
PKS/REC GEN'L	54,302	11,433	6,850	11,661	24,358
ECONOMIC DEVT	2,056	1,068	74	914	
ANIMAL CONTROL	44,865	2,351	1,902	30,868	9,744
OFF OF SUSTAIN	9,818		74		9,744
NAT RES MGMT	18,866	1,710	2,382	5,030	9,744
CONST & DESIGN	10,482	2,564	1,145	5,945	
FUND 102 MSTU	203		203		
FD 104 MSBU OP	203		203		
CANAL MAINT	1,092	427	665		
SUR WTR MGMT	306	214	92		
LIBRARIES	19,430	4,915	3,471	6,173	4,871
E911 IMPLEMENT	1,318	214	647	457	
HEARING EXAMIN	5,121	214	36		4,871
PKS & REC 155	54,302	11,433	6,850	11,661	24,358
COMM DEVT ADM	7,809	1,068	110	6,631	
PLANNING 155	314		314		
DEVT REVIEW	110		110		
REZONE & DRI'S	388		388		
ENV SCIENCES	184		184		

## PROCURE MGMT

## Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S	CONTRACT ADMIN
PERMIT ISSUANC	296		296		
BUILDING INSP	1,449		535	914	
CODE ENFORCE	1,306		849	457	
PLANS REVIEW	166		166		
ZONING REVIEW	74		74		
VCB	49,842	4,487	1,809	4,573	38,973
SPORTS AUTHOR	1,449	641	351	457	
TRANS ADMIN	36,929	641		15,777	9,744
LANDSCAPE	1,590	427	1,163		
ROADWAY/PIPE	3,221	1,282	1,939		
BRIDGE OPS	1,590	427	1,163		
TRAF OPS/SIGNA	28,810	641	1,366	7,316	19,487
TRAF SIGN/MARK	14,150	855	1,108	7,316	4,871
TRAFFIC ENGIN	110		110		
ENGINEER/PLAN	380	214	166		
ENG/CONSTR	546	214	332		
ENG/DESIGN	324	214	110		
GIS	1,464		92	1,372	
HAZ MAT FD 182	602	214	388		
FUNDS 301-399	5,982		5,982		
SOLID WASTE	58,861	1,710	8,346	9,832	38,973
TOLL FACILITY	20,177	2,351	3,509	4,573	9,744
TRANSIT	55,090	5,129	3,213	7,775	38,973
UTILITIES	110,153	5,983	31,297	25,609	38,973
ITG	17,395		406	12,118	4,871
GOVT COMMUNICA	461		461		
GROUP MEDICAL	270	214	56		
GEN LIABILITY	24,646	214	74		24,358
FLEET MGMT	17,803	426		17,377	
FLEET REPLACE	3,987		3,987		
Reimbursement:					
Total:	951,472	89,453	126,496	228,604	487,033
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## PROCURE MGMT

## Departmental Cost Allocation Summary

Departments	CIP CONTRACTS
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PUB RESOURCES  
 NON-DEPART'L  
 BUDGET SVCS  
 PUB WKS ADMIN  
 CTY ATTORNEY  
 PROCURE MGMT  
 HUMAN RESOURCE  
 MAINT/REP SVCS  
 COUNTY MANAGER  
 COMMISSIONERS  
 COUNTY LANDS  
 CDBG  
 EQUAL EMP OPP  
 VETERAN'S SVCS  
 TAX COLLECTOR  
 ELECTIONS  
 SHERIFF  
 CT SVCS-GEN FD  
 PUB DEFENDER  
 STATE ATTORNEY  
 MED EXAMINER  
 HUMAN SERVICES  
 STATE HEALTH  
 INT SVS FISCAL  
 EMER MGMT OPS  
 EMER RESPONSE  
 EMER DISPATCH  
 PS LOGISTICS  
 PS INFO RESOUR  
 PKS/REC GEN'L  
 ECONOMIC DEVT  
 ANIMAL CONTROL  
 OFF OF SUSTAIN  
 NAT RES MGMT  
 CONST & DESIGN  
 FUND 102 MSTU  
 FD 104 MSBU OP  
 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

828

PROCURE MGMT

Departmental Cost Allocation Summary

Departments CIP CONTRACTS

PERMIT ISSUANC

BUILDING INSP

CODE ENFORCE

PLANS REVIEW

ZONING REVIEW

VCB

SPORTS AUTHOR

TRANS ADMIN

10,767

LANDSCAPE

ROADWAY/PIPE

BRIDGE OPS

TRAF OPS/SIGNA

TRAF SIGN/MARK

TRAFFIC ENGIN

ENGINEER/PLAN

ENG/CONSTR

ENG/DESIGN

GIS

HAZ MAT FD 182

FUNDS 301-399

SOLID WASTE

TOLL FACILITY

TRANSIT

UTILITIES

8,291

ITG

GOVT COMMUNICA

GROUP MEDICAL

GEN LIABILITY

FLEET MGMT

FLEET REPLACE

Reimbursement:

Total:

19,886

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**FISCAL 2012**  
**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, Supervisor of Elections and Mosquito Control.

HUMAN RESOURCE  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,176,172			1,176,172
Allocated Additions:				
BLDG USE ALLO	8,139		8,139	
EQUIP USE ALLO	5,506		5,506	
PUB RESOURCES	948	71	1,019	
NON-DEPART'L	718	1	719	
BUDGET SVCS	5,105	791	5,896	
CLERK FINANCE	10,355	131	10,486	
CTY ATTORNEY	56,258	1,751	58,009	
PROCURE MGMT	40,679	553	41,232	
HUMAN RESOURCE		8,749	8,749	
MAINT/REP SVCS		26,372	26,372	
Total Allocated Additions:	127,708	38,419	166,127	166,127
Total to be Allocated:	1,303,880	38,419		1,342,299
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HUMAN RESOURCE  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
Expenses:					
PERSONNEL SERVICES	943,178		66,023	537,611	339,544
OPERATING EXPENSES	150,271		10,519	85,654	54,098
REVENUE	-7,662		-537	-4,367	-2,758
TRAINING	90,385		6,327	51,519	32,539
Departmental					
Expenditures:	1,176,172		82,332	670,417	423,423
Functional Cost:	1,176,172		82,332	670,417	423,423
Additions 1st					
Others:	127,708	127,708	8,940	72,793	45,975
Reallocate Admin:		-127,708			
1st Allocation:	1,303,880		91,272	743,210	469,398
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Additions 2nd					
Others:	38,419	38,419	2,689	21,897	13,833
Reallocate Admin:		-38,419			
2nd Allocation:	38,419		2,689	21,897	13,833
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Total Allocated:	1,342,299		93,961	765,107	483,231
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HUMAN RESOURCE  
Detail Allocation of  
RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	158.00	0.454	414		414		414
CTY ATTORNEY	262.00	0.752	687		687		687
PROCURE MGMT	209.00	0.600	548		548		548
HUMAN RESOURCE	774.00	2.222	2,028		2,028		2,028
MAINT/REP SVCS	195.00	0.560	511		511	16	527
COUNTY MANAGER	268.00	0.769	702		702	22	724
HUMAN SERVICES	990.00	2.842	2,594		2,594	80	2,674
EMER MGMT OPS	13.00	0.037	34		34	1	35
EMER RESPONSE	1,330.00	3.818	3,485		3,485	107	3,592
EMER DISPATCH	159.00	0.456	417		417	13	430
PS LOGISTICS	36.00	0.103	94		94	3	97
PKS/REC GEN'L	2,489.00	7.146	6,522		6,522	200	6,722
ECONOMIC DEVT	584.00	1.677	1,530		1,530	47	1,577
ANIMAL CONTROL	2,164.00	6.213	5,670		5,670	174	5,844
NAT RES MGMT	245.50	0.705	643		643	20	663
CONST & DESIGN	14.00	0.040	37		37	1	38
CANAL MAINT	236.00	0.678	618		618	19	637
SUR WTR MGMT	245.50	0.705	643		643	20	663
LIBRARIES	7,981.00	22.913	20,913		20,913	642	21,555
E911 IMPLEMENT	27.00	0.078	71		71	2	73
HEARING EXAMIN	217.00	0.623	569		569	17	586
PKS & REC 155	2,489.00	7.146	6,522		6,522	200	6,722
COMM DEVT ADM	244.00	0.701	639		639	20	659
DEVT REVIEW	89.00	0.256	233		233	7	240
REZONE & DRI'S	89.00	0.256	233		233	7	240
ENV SCIENCES	89.00	0.256	233		233	7	240
PERMIT ISSUANC	89.00	0.256	233		233	7	240
BUILDING INSP	89.00	0.256	233		233	7	240
CODE ENFORCE	89.00	0.256	233		233	7	240
PLANS REVIEW	89.00	0.256	233		233	7	240
ADM FEE COLLEC	89.00	0.256	233		233	7	240
ZONING REVIEW	88.00	0.253	231		231	7	238
VCB	1,278.00	3.669	3,349		3,349	103	3,452
TRANS ADMIN	89.00	0.256	233		233	7	240
LANDSCAPE	212.00	0.609	556		556	17	573
ROADWAY/PIPE	1,275.00	3.660	3,341		3,341	103	3,444
BRIDGE OPS	212.00	0.609	556		556	17	573
TRAF OPS/SIGNA	581.50	1.669	1,524		1,524	47	1,571
TRAF SIGN/MARK	581.50	1.669	1,524		1,524	47	1,571
ENGINEER/PLAN	91.00	0.261	238		238	7	245
ENG/CONSTR	180.00	0.517	472		472	14	486
ENG/DESIGN	91.00	0.261	238		238	7	245
HAZ MAT FD 182	40.00	0.115	105		105	3	108
SOLID WASTE	1,463.00	4.200	3,834		3,834	118	3,952
TOLL FACILITY	2,324.00	6.672	6,090		6,090	187	6,277
TRANSIT	1,650.00	4.737	4,324		4,324	133	4,457

HUMAN RESOURCE  
Detail Allocation of  
RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
UTILITIES	2,449.00	7.031	6,417		6,417	197	6,614
FLEET MGMT	185.00	0.531	485		485	15	500
Total:	34,832.00	100.000	91,272		91,272	2,689	93,961
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Allocation Basis: NUMBER OF APPLICATIONS PROCESSED BY DEPT.

Source: HUMAN RESOURCE REPORTS OF UNITS OF SERVICE

HUMAN RESOURCE  
Detail Allocation of  
INFO SYS/EMP SVCS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	12.45	0.505	3,751		3,751		3,751
BUDGET SVCS	9.50	0.385	2,862		2,862		2,862
PUB WKS ADMIN	9.00	0.365	2,711		2,711		2,711
CTY ATTORNEY	27.00	1.094	8,134		8,134		8,134
PROCURE MGMT	13.00	0.527	3,916		3,916		3,916
HUMAN RESOURCE	14.95	0.606	4,504		4,504		4,504
MAINT/REP SVCS	111.00	4.499	33,440		33,440	1,021	34,461
COUNTY MANAGER	8.50	0.345	2,561		2,561	78	2,639
COMMISSIONERS	10.00	0.405	3,013		3,013	92	3,105
COUNTY LANDS	11.00	0.446	3,314		3,314	101	3,415
CDBG	6.00	0.243	1,808		1,808	55	1,863
EQUAL EMP OPP	3.85	0.156	1,160		1,160	35	1,195
VETERAN'S SVCS	2.00	0.081	603		603	18	621
HUMAN SERVICES	51.00	2.067	15,364		15,364	469	15,833
INT SVS FISCAL	12.00	0.486	3,615		3,615	110	3,725
EMER MGMT OPS	3.00	0.122	904		904	28	932
EMER RESPONSE	302.55	12.264	91,146		91,146	2,783	93,929
EMER DISPATCH	36.20	1.467	10,906		10,906	333	11,239
PS LOGISTICS	8.10	0.328	2,440		2,440	74	2,514
PKS/REC GEN'L	70.60	2.862	21,269		21,269	649	21,918
ECONOMIC DEVT	15.00	0.608	4,519		4,519	138	4,657
ANIMAL CONTROL	45.00	1.824	13,557		13,557	414	13,971
OFF OF SUSTAIN	1.25	0.051	377		377	11	388
NAT RES MGMT	37.35	1.514	11,252		11,252	344	11,596
CONST & DESIGN	22.00	0.892	6,628		6,628	202	6,830
FD 104 MSBU OP	2.55	0.103	768		768	23	791
FUND 139 OTHER	1.00	0.041	301		301	9	310
CANAL MAINT	20.00	0.811	6,025		6,025	184	6,209
SUR WTR MGMT	12.65	0.513	3,811		3,811	116	3,927
LIBRARIES	245.00	9.931	73,809		73,809	2,253	76,062
E911 IMPLEMENT	6.25	0.253	1,883		1,883	57	1,940
HEARING EXAMIN	5.00	0.203	1,506		1,506	46	1,552
PKS & REC 155	121.73	4.934	36,672		36,672	1,120	37,792
PRO/AMAT SPORT	46.67	1.892	14,060		14,060	429	14,489
COMM DEVT ADM	12.10	0.490	3,645		3,645	111	3,756
PLANNING 155	9.00	0.365	2,711		2,711	83	2,794
DEVT REVIEW	10.96	0.444	3,302		3,302	101	3,403
REZONE & DRI'S	9.36	0.379	2,820		2,820	86	2,906
ENV SCIENCES	12.00	0.486	3,615		3,615	110	3,725
PERMIT ISSUANC	13.29	0.539	4,004		4,004	122	4,126
BUILDING INSP	25.68	1.041	7,736		7,736	236	7,972
CODE ENFORCE	29.13	1.181	8,776		8,776	268	9,044
PLANS REVIEW	8.78	0.356	2,645		2,645	81	2,726
ADM FEE COLLEC	1.00	0.041	301		301	9	310
ZONING REVIEW	3.20	0.130	964		964	29	993
VCB	24.00	0.973	7,230		7,230	221	7,451



HUMAN RESOURCE  
 Detail Allocation of  
 INFO SYS/EMP SVCS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SPORTS AUTHOR	3.00	0.122	904		904	28	932
TRANS ADMIN	7.50	0.304	2,259		2,259	69	2,328
LANDSCAPE	18.00	0.730	5,423		5,423	166	5,589
ROADWAY/PIPE	108.00	4.378	32,536		32,536	993	33,529
BRIDGE OPS	18.00	0.730	5,423		5,423	166	5,589
TRAF OPS/SIGNA	28.00	1.135	8,435		8,435	258	8,693
TRAF SIGN/MARK	29.00	1.176	8,737		8,737	267	9,004
ENGINEER/PLAN	5.00	0.203	1,506		1,506	46	1,552
ENG/CONSTR	10.00	0.405	3,013		3,013	92	3,105
ENG/DESIGN	5.00	0.203	1,506		1,506	46	1,552
GIS	5.00	0.203	1,506		1,506	46	1,552
HAZ MAT FD 182	9.00	0.365	2,711		2,711	83	2,794
CONSER PKS/REC	12.00	0.486	3,615		3,615	110	3,725
CONSER CTY LAN	1.00	0.041	301		301	9	310
SOLID WASTE	77.00	3.121	23,197		23,197	708	23,905
TOLL FACILITY	95.00	3.851	28,620		28,620	874	29,494
TRANSIT	253.00	10.255	76,219		76,219	2,327	78,546
UTILITIES	275.00	11.147	82,847		82,847	2,529	85,376
ITG	1.00	0.041	301		301	9	310
GOVT COMMUNICA	3.90	0.158	1,175		1,175	36	1,211
DENTAL	0.60	0.024	181		181	6	187
GROUP MEDICAL	6.45	0.261	1,943		1,943	59	2,002
GEN LIABILITY	2.90	0.118	874		874	27	901
FLEET MGMT	32.00	1.297	9,640		9,640	294	9,934
Total:	2,467.00	100.000	743,210		743,210	21,897	765,107
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Allocation Basis: NUMBER OF B.O.C.C. EMPLOYEES BY DEPARTMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE  
Detail Allocation of  
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	12.45	0.393	1,846		1,846		1,846
BUDGET SVCS	9.50	0.300	1,409		1,409		1,409
PUB WKS ADMIN	9.00	0.284	1,335		1,335		1,335
CTY ATTORNEY	27.00	0.853	4,004		4,004		4,004
PROCURE MGMT	13.00	0.411	1,928		1,928		1,928
HUMAN RESOURCE	14.95	0.472	2,217		2,217		2,217
MAINT/REP SVCS	111.00	3.507	16,462		16,462	499	16,961
COUNTY MANAGER	8.50	0.269	1,261		1,261	38	1,299
COMMISSIONERS	10.00	0.316	1,483		1,483	45	1,528
COUNTY LANDS	11.00	0.348	1,631		1,631	49	1,680
CDBG	6.00	0.190	890		890	27	917
EQUAL EMP OPP	3.85	0.122	571		571	17	588
VETERAN'S SVCS	2.00	0.063	297		297	9	306
TAX COLLECTOR	207.00	6.540	30,700		30,700	930	31,630
PROP APPRAISER	104.00	3.286	15,424		15,424	467	15,891
ELECTIONS	31.00	0.979	4,598		4,598	139	4,737
HUMAN SERVICES	51.00	1.611	7,564		7,564	229	7,793
INT SVS FISCAL	12.00	0.379	1,780		1,780	54	1,834
EMER MGMT OPS	3.00	0.095	445		445	13	458
EMER RESPONSE	302.55	9.559	44,871		44,871	1,359	46,230
EMER DISPATCH	36.20	1.144	5,369		5,369	163	5,532
PS LOGISTICS	8.10	0.256	1,201		1,201	36	1,237
PKS/REC GEN'L	70.60	2.231	10,471		10,471	317	10,788
ECONOMIC DEVT	15.00	0.474	2,225		2,225	67	2,292
ANIMAL CONTROL	45.00	1.422	6,674		6,674	202	6,876
OFF OF SUSTAIN	1.25	0.039	185		185	6	191
NAT RES MGMT	37.35	1.180	5,539		5,539	168	5,707
CONST & DESIGN	22.00	0.695	3,263		3,263	99	3,362
FD 104 MSBU OP	2.55	0.081	378		378	11	389
FUND 139 OTHER	1.00	0.032	148		148	4	152
CANAL MAINT	20.00	0.632	2,966		2,966	90	3,056
SUR WTR MGMT	12.65	0.400	1,876		1,876	57	1,933
LIBRARIES	245.00	7.741	36,336		36,336	1,101	37,437
E911 IMPLEMENT	6.25	0.197	927		927	28	955
HEARING EXAMIN	5.00	0.158	742		742	22	764
PKS & REC 155	121.73	3.846	18,054		18,054	547	18,601
PRO/AMAT SPORT	46.67	1.475	6,922		6,922	210	7,132
COMM DEVT ADM	12.10	0.382	1,795		1,795	54	1,849
PLANNING 155	9.00	0.284	1,335		1,335	40	1,375
DEVT REVIEW	10.96	0.346	1,625		1,625	49	1,674
REZONE & DRI'S	9.36	0.296	1,388		1,388	42	1,430
ENV SCIENCES	12.00	0.379	1,780		1,780	54	1,834
PERMIT ISSUANC	13.29	0.420	1,971		1,971	60	2,031
BUILDING INSP	25.68	0.811	3,809		3,809	115	3,924
CODE ENFORCE	29.13	0.920	4,320		4,320	131	4,451
PLANS REVIEW	8.78	0.277	1,302		1,302	39	1,341

HUMAN RESOURCE  
Detail Allocation of  
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ADM FEE COLLEC	1.00	0.032	148		148	4	152
ZONING REVIEW	3.20	0.101	475		475	14	489
VCB	24.00	0.758	3,559		3,559	108	3,667
SPORTS AUTHOR	3.00	0.095	445		445	13	458
TRANS ADMIN	7.50	0.237	1,112		1,112	34	1,146
LANDSCAPE	18.00	0.569	2,670		2,670	81	2,751
ROADWAY/PIPE	108.00	3.412	16,017		16,017	485	16,502
BRIDGE OPS	18.00	0.569	2,670		2,670	81	2,751
TRAF OPS/SIGNA	28.00	0.885	4,153		4,153	126	4,279
TRAF SIGN/MARK	29.00	0.916	4,301		4,301	130	4,431
ENGINEER/PLAN	5.00	0.158	742		742	22	764
ENG/CONSTR	10.00	0.316	1,483		1,483	45	1,528
ENG/DESIGN	5.00	0.158	742		742	22	764
GIS	5.00	0.158	742		742	22	764
HAZ MAT FD 182	9.00	0.284	1,335		1,335	40	1,375
CONSER PKS/REC	12.00	0.379	1,780		1,780	54	1,834
CONSER CTY LAN	1.00	0.032	148		148	4	152
SOLID WASTE	77.00	2.433	11,420		11,420	346	11,766
AIRPORT & PORT	356.00	11.248	52,798		52,798	1,599	54,397
TOLL FACILITY	95.00	3.002	14,089		14,089	427	14,516
TRANSIT	253.00	7.994	37,522		37,522	1,136	38,658
UTILITIES	275.00	8.689	40,785		40,785	1,235	42,020
ITG	1.00	0.032	148		148	4	152
GOVT COMMUNICA	3.90	0.123	578		578	18	596
DENTAL	0.60	0.019	89		89	3	92
GROUP MEDICAL	6.45	0.204	957		957	29	986
GEN LIABILITY	2.90	0.092	430		430	13	443
FLEET MGMT	32.00	1.011	4,743		4,743	151	4,894
Total:	3,165.00	100.000	469,398		469,398	13,833	483,231
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Allocation Basis: NUMBER OF COVERED EMPLOYEES BY DEPARTMENT

Source: HUMAN RESOURCE MANAGER

## HUMAN RESOURCE

## Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
PUB RESOURCES	6,011	414	3,751	1,846
BUDGET SVCS	4,271		2,862	1,409
PUB WKS ADMIN	4,046		2,711	1,335
CTY ATTORNEY	12,825	687	8,134	4,004
PROCURE MGMT	6,392	548	3,916	1,928
HUMAN RESOURCE	8,749	2,028	4,504	2,217
MAINT/REP SVCS	51,949	527	34,461	16,961
COUNTY MANAGER	4,662	724	2,639	1,299
COMMISSIONERS	4,633		3,105	1,528
COUNTY LANDS	5,095		3,415	1,680
CDBG	2,780		1,863	917
EQUAL EMP OPP	1,783		1,195	588
VETERAN'S SVCS	927		621	306
TAX COLLECTOR	31,630			31,630
PROP APPRAISER	15,891			15,891
ELECTIONS	4,737			4,737
HUMAN SERVICES	26,300	2,674	15,833	7,793
INT SVS FISCAL	5,559		3,725	1,834
EMER MGMT OPS	1,425	35	932	458
EMER RESPONSE	143,751	3,592	93,929	46,230
EMER DISPATCH	17,201	430	11,239	5,532
PS LOGISTICS	3,848	97	2,514	1,237
PKS/REC GEN'L	39,428	6,722	21,918	10,788
ECONOMIC DEVT	8,526	1,577	4,657	2,292
ANIMAL CONTROL	26,691	5,844	13,971	6,876
OFF OF SUSTAIN	579		388	191
NAT RES MGMT	17,966	663	11,596	5,707
CONST & DESIGN	10,230	38	6,830	3,362
FD 104 MSBU OP	1,180		791	389
FUND 139 OTHER	462		310	152
CANAL MAINT	9,902	637	6,209	3,056
SUR WTR MGMT	6,523	663	3,927	1,933
LIBRARIES	135,054	21,555	76,062	37,437
E911 IMPLEMENT	2,968	73	1,940	955
HEARING EXAMIN	2,902	586	1,552	764
PKS & REC 155	63,115	6,722	37,792	18,601
PRO/AMAT SPORT	21,621		14,489	7,132
COMM DEVT ADM	6,264	659	3,756	1,849
PLANNING 155	4,169		2,794	1,375
DEVT REVIEW	5,317	240	3,403	1,674
REZONE & DRI'S	4,576	240	2,906	1,430
ENV SCIENCES	5,799	240	3,725	1,834
PERMIT ISSUANC	6,397	240	4,126	2,031
BUILDING INSP	12,136	240	7,972	3,924
CODE ENFORCE	13,735	240	9,044	4,451
PLANS REVIEW	4,307	240	2,726	1,341
ADM FEE COLLEC	702	240	310	152
ZONING REVIEW	1,720	238	993	489

## HUMAN RESOURCE

## Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
VCB	14,570	3,452	7,451	3,667
SPORTS AUTHOR	1,390		932	458
TRANS ADMIN	3,714	240	2,328	1,146
LANDSCAPE	8,913	573	5,589	2,751
ROADWAY/PIPE	53,475	3,444	33,529	16,502
BRIDGE OPS	8,913	573	5,589	2,751
TRAF OPS/SIGNA	14,543	1,571	8,693	4,279
TRAF SIGN/MARK	15,006	1,571	9,004	4,431
ENGINEER/PLAN	2,561	245	1,552	764
ENG/CONSTR	5,119	486	3,105	1,528
ENG/DESIGN	2,561	245	1,552	764
GIS	2,316		1,552	764
HAZ MAT FD 182	4,277	108	2,794	1,375
CONSER PKS/REC	5,559		3,725	1,834
CONSER CTY LAN	462		310	152
SOLID WASTE	39,623	3,952	23,905	11,766
AIRPORT & PORT	54,397			54,397
TOLL FACILITY	50,287	6,277	29,494	14,516
TRANSIT	121,661	4,457	78,546	38,658
UTILITIES	134,010	6,614	85,376	42,020
ITG	462		310	152
GOVT COMMUNICA	1,807		1,211	596
DENTAL	279		187	92
GROUP MEDICAL	2,988		2,002	986
GEN LIABILITY	1,344		901	443
FLEET MGMT	15,328	500	9,934	4,894
Reimbursement:				
Total:	1,342,299	93,961	765,107	483,231
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**FISCAL 2012**  
**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:	9,100,099			9,100,099
Deductions:				
CAPITAL OUTLAY	-53,530			
Total Deductions:	-53,530			-53,530
Allocated Additions:				
EQUIP USE ALLO	1,504,735		1,504,735	
PUB RESOURCES	355	27	382	
NON-DEPART'L	5,366	8	5,374	
BUDGET SVCS	8,934	1,384	10,318	
PUB WKS ADMIN	35,247	4,486	39,733	
CLERK FINANCE	132,235	1,660	133,895	
CTY ATTORNEY	34,254	1,066	35,320	
PROCURE MGMT	47,258	643	47,901	
HUMAN RESOURCE	50,413	1,536	51,949	
MAINT/REP SVCS		788,109	788,109	
Total Allocated Additions:	1,818,797	798,919	2,617,716	2,617,716
Total to be Allocated:	10,865,366	798,919		11,664,285
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MAINT/REP SVCS  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	OTHER BUILDINGS	ADMIN BLDG/OLD	CTHSE	COST BY PROECT
Expenses:						
OPERATING EXPENSES	11,679,299		8,226,826	395,624		3,056,849
OTHER REVENUE	-640,082		-450,870	-21,682		-167,530
CAPITAL OUTLAY	53,530	53,530				
INTERDEPT'L REIMBURS	-1,299,245		-1,299,245			
RENTS	-193,606		-193,606			
RECORDS WAREHOUSE	-225,554		-225,554			
INT PEST CONTROL	-92,566		-92,566			
JUSTICE CENTER ANNEX	-181,677		-181,677			
Departmental Expenditures:	9,100,099	53,530	5,783,308	373,942		2,889,319
Deductions:	-53,530	-53,530				
Functional Cost:	9,046,569		5,783,308	373,942		2,889,319
Additions 1st						
Others:	1,818,797	1,818,797	1,162,724	75,180		580,893
Reallocate Admin:		-1,818,797				
1st Allocation:	10,865,366		6,946,032	449,122		3,470,212
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Additions 2nd						
Others:	798,919	798,919	510,734	33,024		255,161
Reallocate Admin:		-798,919				
2nd Allocation:	798,919		510,734	33,024		255,161
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Total Allocated:	11,664,285		7,456,766	482,146		3,725,373
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MAINT/REP SVCS  
 Detail Allocation of  
 OTHER BUILDINGS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONTRACTS CHG	100.00	100.000	6,946,032		6,946,032	510,734	7,456,766
Total:	100.00	100.000	6,946,032		6,946,032	510,734	7,456,766
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Allocation Basis: DIRECT ASSIGNMENT

Source: MAINTENANCE & REPAIR SERVICES DETAIL

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	17,343.00	4.384	19,688		19,688		19,688
BUDGET SVCS	7,145.00	1.806	8,111		8,111		8,111
CLERK TECH SVS	47,511.00	12.009	53,936		53,936		53,936
CLERK FINANCE	35,276.00	8.917	40,046		40,046		40,046
CTY ATTORNEY	51,561.00	13.033	58,533		58,533		58,533
HUMAN RESOURCE	22,706.00	5.739	25,776		25,776		25,776
COUNTY MANAGER	45,363.00	11.466	51,497		51,497	6,998	58,495
COMMISSIONERS	74,102.00	18.730	84,122		84,122	11,431	95,553
EQUAL EMP OPP	1,349.00	0.341	1,531		1,531	208	1,739
CLERK ADMIN	15,915.00	4.023	18,067		18,067	2,455	20,522
CLERK MINUTES	9,127.00	2.307	10,361		10,361	1,408	11,769
CLK RECORDING	45,913.00	11.605	52,122		52,122	7,082	59,204
ITG	775.00	0.196	880		880	120	1,000
GOVT COMMUNICA	2,985.00	0.754	3,389		3,389	460	3,849
DENTAL	749.00	0.189	850		850	116	966
GROUP MEDICAL	749.00	0.189	850		850	116	966
GEN LIABILITY	748.00	0.189	849		849	115	964
ALL OTHERS	16,307.00	4.122	18,514		18,514	2,515	21,029
Total:	395,624.00	100.000	449,122		449,122	33,024	482,146
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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	1,767.00	0.058	2,006		2,006		2,006
PUB WKS ADMIN	719.00	0.024	816		816		816
CTY ATTORNEY	1,449.00	0.047	1,645		1,645		1,645
PROCURE MGMT	286.00	0.009	325		325		325
HUMAN RESOURCE	525.00	0.017	596		596		596
MAINT/REP SVCS	694,231.00	22.711	788,109		788,109		788,109
COUNTY MANAGER	1,489.00	0.049	1,690		1,690	161	1,851
COMMISSIONERS	252.00	0.008	286		286	27	313
COUNTY LANDS	59.00	0.002	67		67	6	73
TAX COLLECTOR	50,842.00	1.663	57,717		57,717	5,502	63,219
CLERK ADMIN	25,179.00	0.824	28,584		28,584	2,725	31,309
FUNDS 80 - 951	55,439.00	1.814	62,936		62,936	5,999	68,935
PROP APPRAISER	5,390.00	0.176	6,119		6,119	583	6,702
ELECTIONS	20,251.00	0.662	22,989		22,989	2,192	25,181
SHERIFF	595,380.00	19.477	675,890		675,890	64,430	740,320
PUB DEFENDER	2,691.00	0.088	3,055		3,055	291	3,346
STATE ATTORNEY	11,019.00	0.360	12,509		12,509	1,192	13,701
MED EXAMINER	32,544.00	1.065	36,945		36,945	3,522	40,467
HUMAN SERVICES	38,396.00	1.256	43,588		43,588	4,155	47,743
STATE HEALTH	29,929.00	0.979	33,976		33,976	3,239	37,215
EMER MGMT OPS	15,756.00	0.515	17,887		17,887	1,705	19,592
EMER RESPONSE	13,901.00	0.455	15,781		15,781	1,504	17,285
EMER DISPATCH	13,901.00	0.455	15,781		15,781	1,504	17,285
PS LOGISTICS	13,901.00	0.455	15,781		15,781	1,504	17,285
PS INFO RESOUR	13,901.00	0.455	15,781		15,781	1,504	17,285
PKS/REC GEN'L	518,386.00	16.958	588,485		588,485	56,098	644,583
ECONOMIC DEVT	1,439.00	0.047	1,634		1,634	156	1,790
ANIMAL CONTROL	12,509.00	0.409	14,201		14,201	1,354	15,555
NAT RES MGMT	9,174.00	0.300	10,415		10,415	993	11,408
CONST & DESIGN	2,073.00	0.068	2,353		2,353	224	2,577
LIBRARIES	199,825.00	6.537	226,846		226,846	21,624	248,470
HEARING EXAMIN	104.00	0.003	118		118	11	129
PKS & REC 155	518,386.00	16.958	588,485		588,485	56,098	644,583
DEVT REVIEW	269.38	0.009	306		306	29	335
REZONE & DRI'S	269.38	0.009	306		306	29	335
ENV SCIENCES	269.38	0.009	306		306	29	335
PERMIT ISSUANC	269.38	0.009	306		306	29	335
BUILDING INSP	269.37	0.009	306		306	29	335
CODE ENFORCE	269.37	0.009	306		306	29	335
PLANS REVIEW	269.37	0.009	306		306	29	335
ZONING REVIEW	269.37	0.009	306		306	29	335
VCB	473.00	0.015	537		537	51	588
ROADWAY/PIPE	13,974.00	0.457	15,864		15,864	1,512	17,376
BRIDGE OPS	6,545.00	0.214	7,430		7,430	708	8,138
TRAF OPS/SIGNA	15,667.50	0.513	17,786		17,786	1,695	19,481
TRAF SIGN/MARK	15,667.50	0.513	17,786		17,786	1,695	19,481

MAINT/REP SVCS  
 Detail Allocation of  
 COST BY PROECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ENGINEER/PLAN	2,150.00	0.070	2,441		2,441	233	2,674
ENG/CONSTR	2,160.00	0.071	2,452		2,452	234	2,686
ENG/DESIGN	2,160.00	0.071	2,452		2,452	234	2,686
TOLL FACILITY	34,470.00	1.128	39,131		39,131	3,730	42,861
TRANSIT	32,394.00	1.060	36,774		36,774	3,506	40,280
UTILITIES	296.00	0.010	336		336	32	368
ITG	337.00	0.011	383		383	36	419
FLEET MGMT	16,421.00	0.537	18,642		18,642	1,777	20,419
ALL OTHERS	10,886.00	0.356	12,354		12,354	1,178	13,532
<b>Total:</b>	<b>3,056,849.00</b>	<b>100.000</b>	<b>3,470,212</b>		<b>3,470,212</b>	<b>255,156</b>	<b>3,725,368</b>
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Allocation Basis: MAINTENANCE AND REPAIR SERVICE CHARGES

Source: COST SUMMARY REPORT BY DEPARTMENT & FACILITY

## MAINT/REP SVCS

## Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD	CTHSE	COST BY PROECT
PUB RESOURCES	21,694			19,688	2,006
BUDGET SVCS	8,111			8,111	
PUB WKS ADMIN	816				816
CLERK TECH SVS	53,936			53,936	
CLERK FINANCE	40,046			40,046	
CTY ATTORNEY	60,178			58,533	1,645
PROCURE MGMT	325				325
HUMAN RESOURCE	26,372			25,776	596
MAINT/REP SVCS	788,109				788,109
COUNTY MANAGER	60,346			58,495	1,851
COMMISSIONERS	95,866			95,553	313
COUNTY LANDS	73				73
EQUAL EMP OPP	1,739			1,739	
TAX COLLECTOR	63,219				63,219
CLERK ADMIN	51,831			20,522	31,309
CLERK MINUTES	11,769			11,769	
CLK RECORDING	59,204			59,204	
FUNDS 80 - 951	68,935				68,935
PROP APPRAISER	6,702				6,702
ELECTIONS	25,181				25,181
SHERIFF	740,320				740,320
PUB DEFENDER	3,346				3,346
STATE ATTORNEY	13,701				13,701
MED EXAMINER	40,467				40,467
HUMAN SERVICES	47,743				47,743
STATE HEALTH	37,215				37,215
EMER MGMT OPS	19,592				19,592
EMER RESPONSE	17,285				17,285
EMER DISPATCH	17,285				17,285
PS LOGISTICS	17,285				17,285
PS INFO RESOUR	17,285				17,285
PKS/REC GEN'L	644,583				644,583
ECONOMIC DEVT	1,790				1,790
ANIMAL CONTROL	15,555				15,555
NAT RES MGMT	11,408				11,408
CONST & DESIGN	2,577				2,577
LIBRARIES	248,470				248,470
HEARING EXAMIN	129				129
PKS & REC 155	644,583				644,583
DEVT REVIEW	335				335
REZONE & DRI'S	335				335
ENV SCIENCES	335				335
PERMIT ISSUANC	335				335
BUILDING INSP	335				335
CODE ENFORCE	335				335
PLANS REVIEW	335				335
ZONING REVIEW	335				335
VCB	588				588

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD	CTHSE	COST BY PROECT
ROADWAY/PIPE	17,376				17,376
BRIDGE OPS	8,138				8,138
TRAF OPS/SIGNA	19,481				19,481
TRAF SIGN/MARK	19,481				19,481
ENGINEER/PLAN	2,674				2,674
ENG/CONSTR	2,686				2,686
ENG/DESIGN	2,686				2,686
TOLL FACILITY	42,861				42,861
TRANSIT	40,280				40,280
UTILITIES	368				368
ITG	1,419			1,000	419
GOVT COMMUNICA	3,849			3,849	
DENTAL	966			966	
GROUP MEDICAL	966			966	
GEN LIABILITY	964			964	
FLEET MGMT	20,419				20,419
CONTRACTS CHG	7,456,766	7,456,766			
ALL OTHERS	34,561			21,029	13,532
Reimbursement:					
Total:	11,664,280	7,456,766		482,146	3,725,368
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