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**County of Lee, Florida**  
**Central Services**  
**Full Cost Allocation Plan**  
**FY 2012**

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

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## **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.

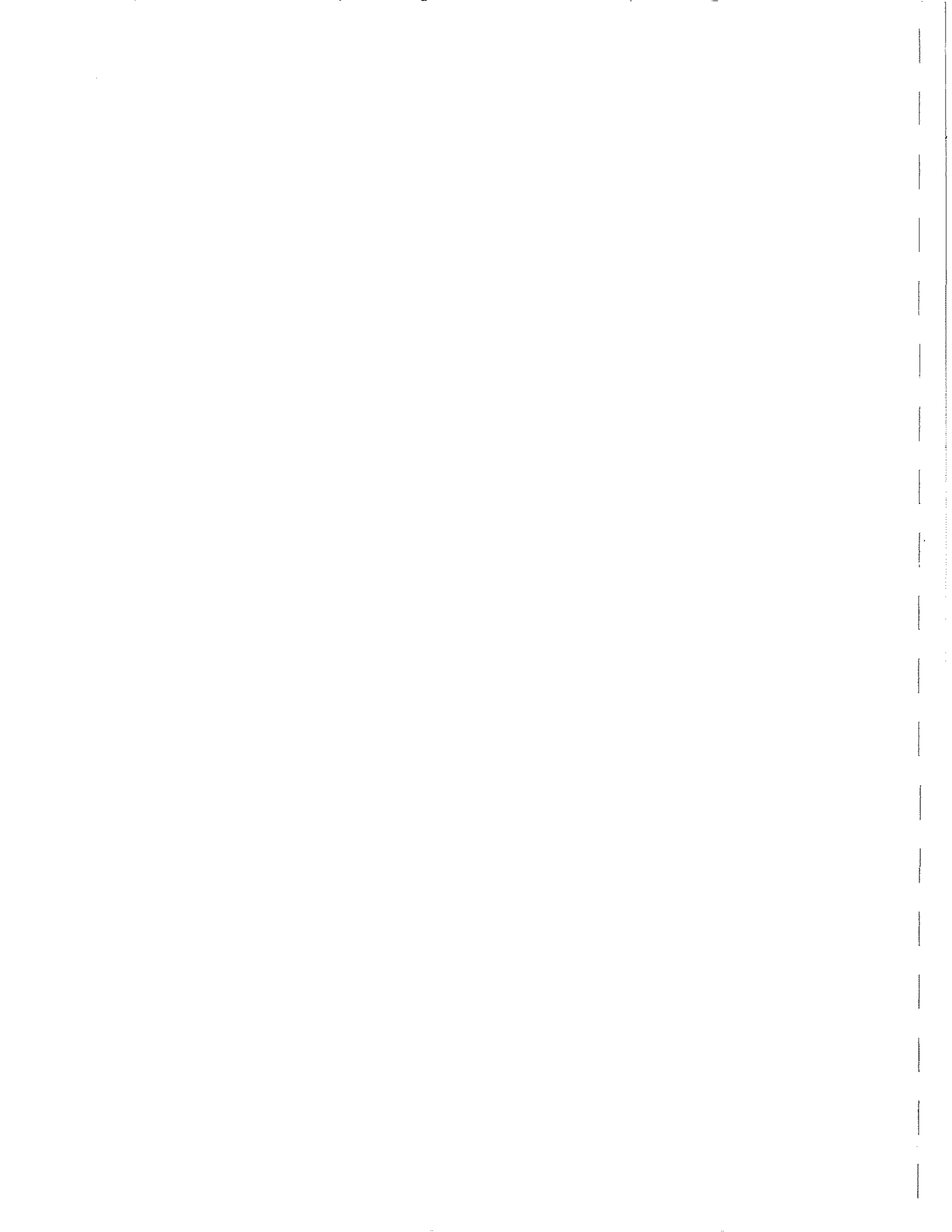
### **Cost Allocation Plans**

#### **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.



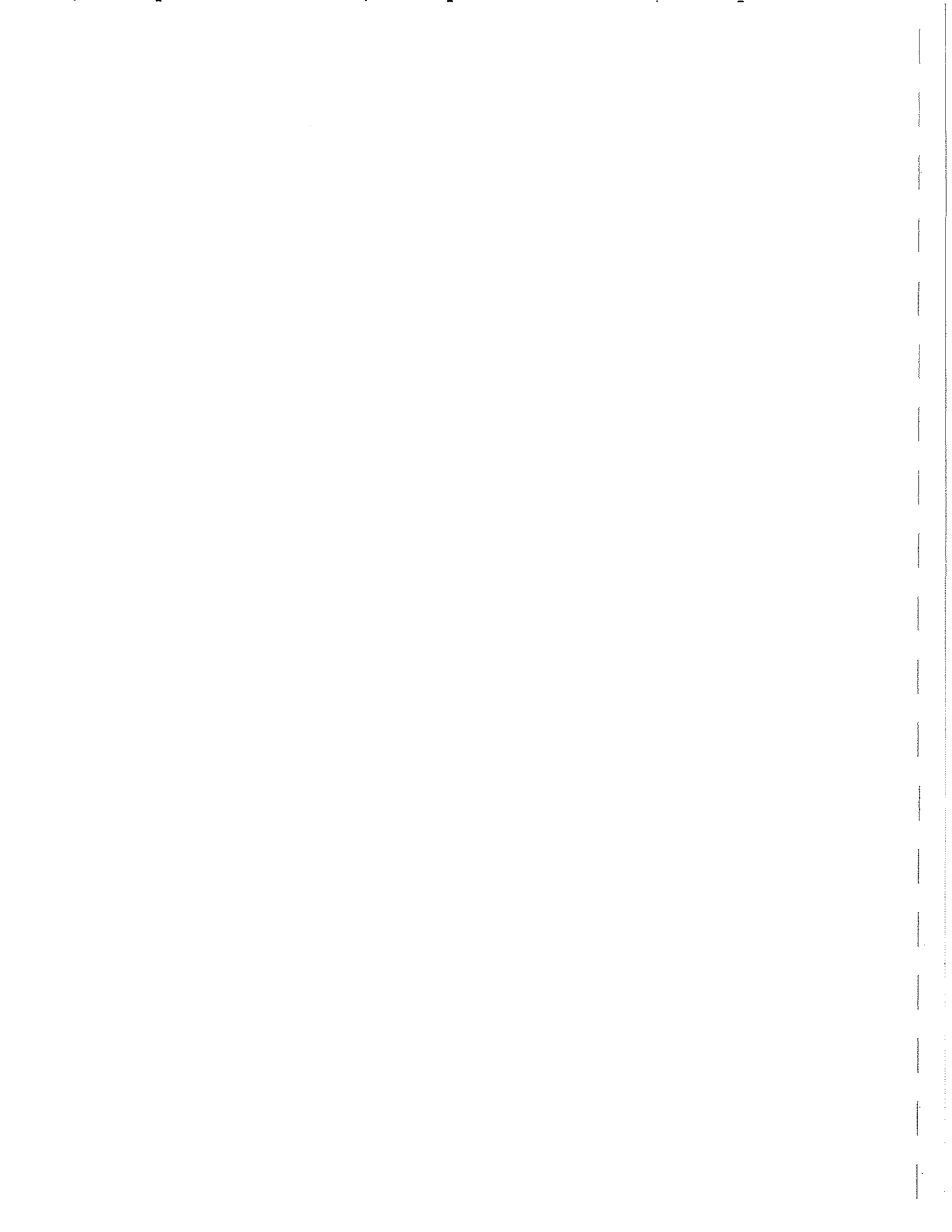
## **FORWARD**

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## **METHODOLOGY**

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

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



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

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

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

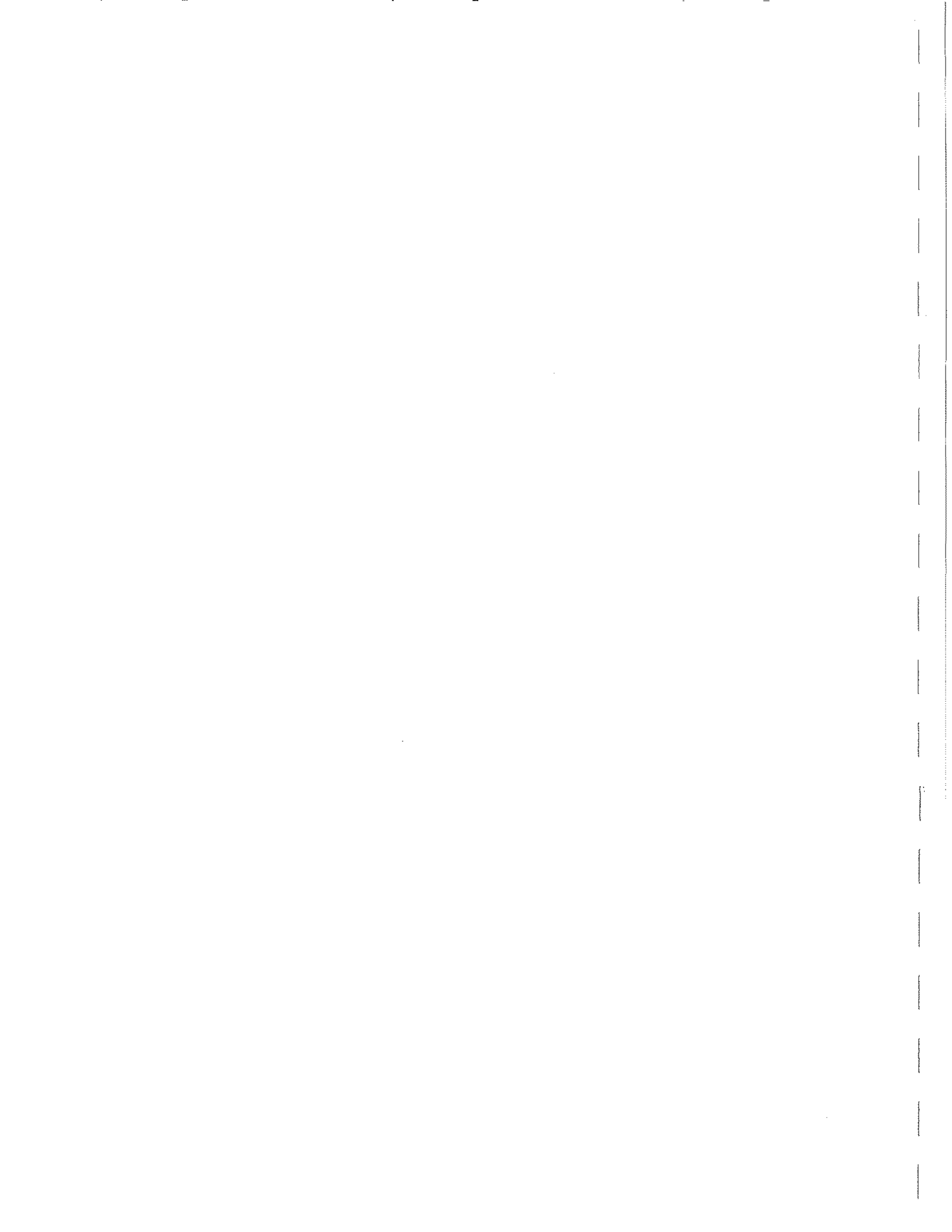
### **Format of the Report**

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

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

#### **1. Allocated Costs By Department -**

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





## **2. Summary of Allocated Costs -**

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

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

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

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

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

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

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

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

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

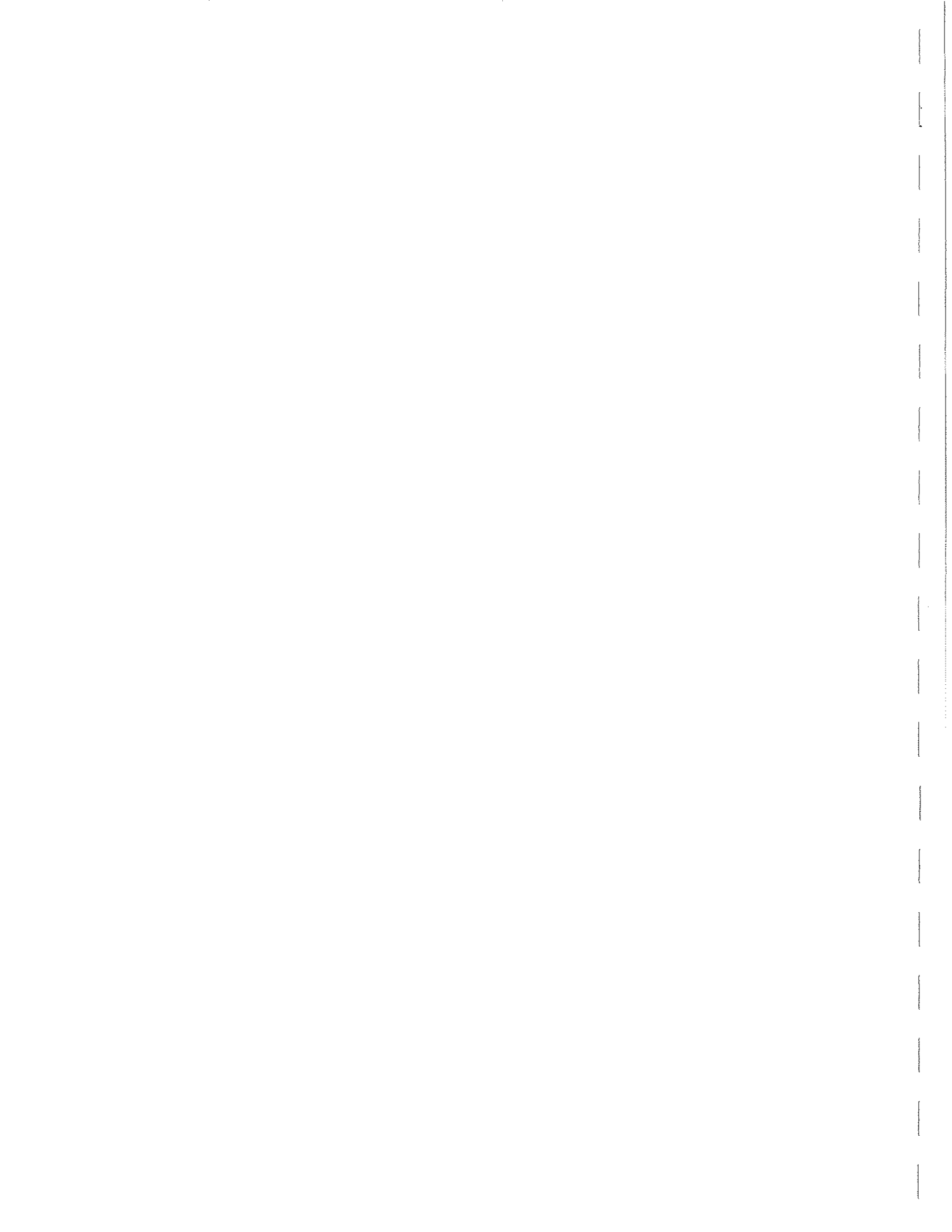
costs for each department are functionalized to ensure application of allocation bases which closely associate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page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

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

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

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

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



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Allocated Costs by Department  
Consolidated

	CDBG	EQUAL EMP OPP	VETERAN'S SVCS	TAX COLLECTOR	CLK CIVIL CRT	CLK PROBATE	CLK RECORDING
Central Service Departments							
BLDG USE ALLO		483					16,458
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	111	111	111	177	111	111	111
NON-DEPART'L	817			206			
BUDGET SVCS	10,487		2,997	7,490			
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS				11,764			772,049
CLERK HUM RES					81,131	8,850	47,203
CLERK FINANCE	11,743	1,221	634	2,967	17,447	1,903	10,151
CTY ATTORNEY		38,742	86				
PROCURE MGMT	1,197	58	524	96			
HUMAN RESOURCE	2,863	1,837	955	32,566			
MAINT/REP SVCS		1,785		64,144			60,764
COUNTY MANAGER	4,121	2,644	1,373				
COMMISSIONERS	2,751	1,765	917	1,344			
CLERK ADMIN					193,572	21,117	112,624
COUNTY LANDS							
Total Allocated	34,090	48,646	7,597	120,754	292,261	31,981	1,019,360

	CLK DEL TAX	CLK CASE & QUE	CLK JURY	CLK CT SUPPORT	CLK REC & PROC	CLK SUP DEPOSI	CLK APPEALS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	3,120	111	111	111	111	111	111
NON-DEPART'L							
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT	11,001						
CLERK TECH SVS							
CLERK HUM RES	8,850	30,977	2,950	44,254	26,552	7,376	2,950
CLERK FINANCE	1,903	6,662	634	9,516	5,709	1,586	634
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							
COUNTY MANAGER							
COMMISSIONERS	60,916						
CLERK ADMIN	21,117	73,909	7,039	105,584	63,351	17,598	7,039
COUNTY LANDS							
Total Allocated	106,907	111,659	10,734	159,465	95,723	26,671	10,734

Allocated Costs by Department  
Consolidated

	CLK COURT OPNS	CRIM ADM SVCS	CTS CUST SVC	COURT DEPT	CLERK OTHER	FUNDS 80 - 951	PROP APPRAISER
Central Service Departments							
BLDG USE ALLO				599,905			
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	111	111	111				177
NON-DEPART'L					143,913	78,286	91
BUDGET SVCS							5,992
PUB WKS ADMIN							
CLK INT AUDIT	55,402						
CLERK TECH SVS				4,734,272			6,529
CLERK HUM RES	16,226	14,751	29,506				
CLERK FINANCE	3,489	3,172	6,344		900,111	631,886	943
CTY ATTORNEY							214
PROCURE MGMT							
HUMAN RESOURCE							16,362
MAINT/REP SVCS						69,945	6,800
COUNTY MANAGER							
COMMISSIONERS							1,344
CLERK ADMIN	38,715	35,194	70,390				
COUNTY LANDS							
Total Allocated	113,943	53,228	106,351	5,334,177	1,044,024	780,117	38,452

	ELECTIONS	JAIL	SHERIFF	CT SVCS-GEN FD	GUAR AD LITEM	PUB DEFENDER	STATE ATTORNEY
Central Service Departments							
BLDG USE ALLO		1,038,297	115,366			115,366	
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	111	111	1,107		111	111	111
NON-DEPART'L	126		1,224	200	30	158	253
BUDGET SVCS	5,992		16,479	13,483		2,997	2,997
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS	1,972		136	440			
CLERK HUM RES							
CLERK FINANCE	1,945		25,526	2,155	552	1,808	4,394
CTY ATTORNEY	2,010		16,976	427			
PROCURE MGMT	115		3,049	5,025		174	193
HUMAN RESOURCE	4,877						
MAINT/REP SVCS	25,549		751,157			3,395	13,902
COUNTY MANAGER							
COMMISSIONERS			20,157				
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	42,697	1,038,408	951,177	21,730	693	124,009	21,850



Allocated Costs by Department  
Consolidated

	MED EXAMINER	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	EMER MGMT OPS	EMER RESPONSE	EMER DISPATCH
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	243	2,567	111	111	136	2,560	404
NON-DEPART'L	531	19,993	70	193	1,060	17,019	1,060
BUDGET SVCS	14,981	32,958	4,494	7,490	3,895	3,895	3,895
PUB WKS ADMIN				89,668			
CLK INT AUDIT						18,946	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	10,585	116,208	1,303	5,479	18,051	113,080	28,583
CTY ATTORNEY	2,523	69,744	171		36,775	35,021	
PROCURE MGMT	676	48,022	58	2,297	33,871	14,566	243
HUMAN RESOURCE		27,083		5,724	1,467	148,028	17,712
MAINT/REP SVCS	41,059	48,442	37,760		19,879	17,538	17,538
COUNTY MANAGER		35,026		8,241	2,061	207,783	24,861
COMMISSIONERS	2,688	73,109		5,502	1,873	188,309	22,526
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	73,286	473,152	43,967	124,705	119,068	766,745	116,822

	PS LOGISTICS	PS INFO RESOUR	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	OFF OF SUSTAIN	NAT RES MGMT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	177		1,074	443	310	111	1,592
NON-DEPART'L	1,060		20,091	328	9,463	202	14,343
BUDGET SVCS	3,895	3,895	10,487	7,490	16,479	10,487	8,989
PUB WKS ADMIN							61,581
CLK INT AUDIT				611			
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	19,669		140,355	9,473	48,274	2,756	28,248
CTY ATTORNEY	9,151		36,218	43,446	14,924	6,414	46,567
PROCURE MGMT	1,633	224	56,786	2,151	46,897	10,263	19,723
HUMAN RESOURCE	3,964		40,603	8,780	27,487	596	18,500
MAINT/REP SVCS	17,538	17,538	654,019	1,816	15,782		11,575
COUNTY MANAGER	5,563		48,486	10,302	30,905	859	25,650
COMMISSIONERS	5,044		51,860	13,597	24,667	573	47,122
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	67,694	21,657	1,059,979	98,437	235,188	32,261	283,890

Allocated Costs by Department  
Consolidated

	CONST & DESIGN	FUND 102 MSTU	FD 104 MSBU OP	FUND 104 MSBU	ADM OFF OF CTS	HICKEY CREEK	FUND 138
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,970		111		111		
NON-DEPART'L	3,150	6,731		2,445	4,158	138	2,609
BUDGET SVCS	2,997	22,471	25,468				
PUB WKS ADMIN	264,575						
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	12,969	47,665	809	17,780	41,412	1,070	20,758
CTY ATTORNEY	42,462			25,400			1,539
PROCURE MGMT	10,961	212	212				
HUMAN RESOURCE	10,534		1,216				
MAINT/REP SVCS	2,615						
COUNTY MANAGER	15,109		1,752				
COMMISSIONERS	47,716		1,169				
CLERK ADMIN							
COUNTY LANDS	1,287						
Total Allocated	416,345	77,079	30,737	45,625	45,681	1,208	24,906

	FUND 139 OTHER	CANAL MAINT	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN	PKS & REC 155
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	111	1,120	1,019	1,173	161	111	1,074
NON-DEPART'L	745	388	272	14,915	937	201	18,664
BUDGET SVCS		1,498		25,468	5,992	5,992	13,483
PUB WKS ADMIN		6,158	6,158				
CLK INT AUDIT				17,876			
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	6,315	13,610	7,203	258,490	10,311	3,846	137,066
CTY ATTORNEY		214	1,282	35,876	128	58,498	36,218
PROCURE MGMT		1,142	320	20,320	1,378	5,354	56,786
HUMAN RESOURCE	476	10,196	6,717	139,078	3,056	2,989	64,994
MAINT/REP SVCS				252,108		131	654,019
COUNTY MANAGER	687	13,735	8,688	168,259	4,293	3,434	83,600
COMMISSIONERS	458	29,598	24,184	133,847	3,887	2,293	75,305
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	8,792	77,659	55,843	1,067,410	30,143	82,849	1,141,209

Allocated Costs by Department  
Consolidated

	PRO/AMAT SPORT	COMM DEVT ADM	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	111	383	383	383	383	383	383
NON-DEPART'L		3,025	5,488	5,010	507	778	9,763
BUDGET SVCS		4,494	14,981	2,997	2,997	4,494	2,997
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	14,804	28,156	8,957	21,826	9,338	14,809	26,469
CTY ATTORNEY		101,045	47,465	85,266	230,655	19,670	299
PROCURE MGMT		8,164	328	115	406	193	309
HUMAN RESOURCE	22,264	6,450	4,293	5,475	4,712	5,971	6,587
MAINT/REP SVCS				340	340	340	340
COUNTY MANAGER	32,052	8,310	6,181	7,527	6,428	8,241	9,128
COMMISSIONERS	21,400	11,058	9,636	10,535	9,801	11,011	11,603
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	90,631	171,085	97,712	139,474	265,567	65,890	67,878

	BUILDING INSP	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB	SPORTS AUTHOR
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	383	383	383	111	383	509	177
NON-DEPART'L	2,702	7,750	924	105	337	5,636	380
BUDGET SVCS	2,997	2,997	2,997		2,997	14,981	7,490
PUB WKS ADMIN							
CLK INT AUDIT		43,546				22,613	22,247
CLERK TECH SVS						83,081	
CLERK HUM RES							
CLERK FINANCE	51,136	58,038	17,483	1,990	6,356	53,176	7,258
CTY ATTORNEY	6,029	98,052	1,111	342		21,509	18,174
PROCURE MGMT	1,514	1,366	174		77	52,111	1,516
HUMAN RESOURCE	12,497	14,144	4,435	723	1,772	15,003	1,431
MAINT/REP SVCS	340	340	340		340	597	
COUNTY MANAGER	17,637	20,006	6,029	687	2,198	16,482	2,061
COMMISSIONERS	17,285	18,867	9,536	458	6,976	19,068	2,720
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	112,520	265,489	43,412	4,416	21,436	304,766	63,454

Allocated Costs by Department  
Consolidated

	TRANS ADMIN	LANDSCAPE	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK	TRAFFIC ENGIN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,120	1,120	1,120	1,120	111	111	
NON-DEPART'L	1,104	413	10,047	349	1,590	9,559	4,826
BUDGET SVCS	17,977	1,498	1,498	1,498	2,997	2,997	
PUB WKS ADMIN	12,316	6,158	12,316	6,158	12,316	12,316	
CLK INT AUDIT			550	4,767	6,600	6,600	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	12,160	12,247	73,496	12,247	31,583	31,900	
CTY ATTORNEY	65,425	2,993	9,493	812	10,134		6,200
PROCURE MGMT	38,593	1,663	3,369	1,663	30,117	14,792	115
HUMAN RESOURCE	3,824	9,177	55,067	9,177	14,975	15,452	
MAINT/REP SVCS			17,631	8,257	19,767	19,767	
COUNTY MANAGER	5,151	12,362	74,171	12,362	19,230	19,916	
COMMISSIONERS	23,867	28,681	69,950	28,681	12,840	13,298	
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	181,537	76,312	328,708	87,091	162,260	146,708	11,141

	ENGINEER/PLAN	ENG/CONSTR	ENG/DESIGN	GIS	HAZ MAT PD 182	FIRE IMPACT FE	SCHOOL IMP FEE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	111	111	111	111	184		
NON-DEPART'L	4,333	3,444	202	159	7,173	15,208	14,504
BUDGET SVCS	1,498	2,997	2,997	10,487	8,989		1,498
PUB WKS ADMIN	12,316	12,316	12,316				
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	3,662	7,311	3,662	3,043	10,556	9,188	5,194
CTY ATTORNEY	27,197	13,256	4,404			7,483	1,411
PROCURE MGMT	398	571	339	1,530	630		
HUMAN RESOURCE	2,638	5,272	2,638	2,385	4,404		
MAINT/REP SVCS	2,713	2,725	2,725				
COUNTY MANAGER	3,434	6,868	3,434	3,434	6,181	2,827	2,827
COMMISSIONERS	2,293	4,585	2,293	2,293	5,606	4,354	4,354
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	60,593	59,456	35,121	23,442	43,723	39,060	29,788

Allocated Costs by Department  
Consolidated

	COM PRK IMP FE	REG PRK IMP FE	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC	CONSER CTY LAN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES						111	111
NON-DEPART'L	15,160	14,131	14,545	14,261	2,281		
BUDGET SVCS	13,483	2,997	13,483		97,376	11,984	
PUB WKS ADMIN							
CLK INT AUDIT						122	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	8,643	2,661	3,781	2,157	13,870	3,807	317
CTY ATTORNEY	1,411	1,368	2,352	2,309			
PROCURE MGMT							
HUMAN RESOURCE						5,724	476
MAINT/REP SVCS							
COUNTY MANAGER	2,827	2,827	2,827	2,824		8,241	687
COMMISSIONERS	4,354	4,354	4,354	4,359		5,502	458
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	45,878	28,338	41,342	25,910	113,527	35,491	2,049

	FUNDS 301-399	SOLID WASTE	AIRPORT & PORT	TOLL FACILITY	TRANSIT	UTILITIES	ITG
Central Service Departments							
BLDG USE ALLO							278
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		1,970	111	111	1,372	8,076	243
NON-DEPART'L	6,928	15,728	17,092	22,423	40,107	54,437	1,043
BUDGET SVCS	71,908	11,984		5,992	23,969	35,954	16,479
PUB WKS ADMIN		129,321		12,316		129,320	
CLK INT AUDIT		22,888		32,880		35,692	3,667
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	67,034	171,555	349,090	115,583	186,327	408,474	11,897
CTY ATTORNEY		11,032		2,951	34,637	114,900	3,250
PROCURE MGMT	6,252	61,528		21,094	57,596	115,141	18,182
HUMAN RESOURCE		40,802	56,007	51,783	125,282	137,999	476
MAINT/REP SVCS				43,489	40,869	373	1,452
COUNTY MANAGER		52,881		65,243	173,753	188,862	687
COMMISSIONERS		72,936	163,245	43,563	141,546	287,362	3,146
CLERK ADMIN							
COUNTY LANDS					7,112	23,175	
Total Allocated	152,122	592,625	585,545	417,428	832,570	1,539,765	60,800

Allocated Costs by Department  
Consolidated

	GOVT COMMUNICA	DENTAL	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FLEET REPLACE	BONITA IMP FEE
Central Service Departments							
BLDG USE ALLO	1,070	269	269	269			
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	142	111	111	111	111	69	
NON-DEPART'L	1,250	982	1,795	1,013	13,962	714	
BUDGET SVCS	7,490	2,997	5,992	10,487	8,989		
PUB WKS ADMIN							
CLK INT AUDIT				15,891			
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	11,606	8,162	21,541	10,049	87,173	5,085	
CTY ATTORNEY				176,114	2,908		
PROCURE MGMT	482		282	25,765	18,607	4,166	
HUMAN RESOURCE	1,860	286	3,077	1,384	15,794		
MAINT/REP SVCS	3,951	991	991	990	20,718		
COUNTY MANAGER	2,678	412	4,430	1,992	21,973		
COMMISSIONERS	2,434	275	2,958	1,329	14,674	1,344	
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	32,963	14,485	41,446	245,394	204,909	11,378	0

	LAW ENF TRUST	FD 190 ANIM TR	FD 632 MOSQ CO	FUND 661 BONDS	FUND 700 GOVT	FD 951 LT DEBT	VIDEO/CABLE TV
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							149,697
NON-DEPART'L	358	755	270	14	42	2	
BUDGET SVCS	2,984						
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	2,271	13,024	1,520	269	235	13	
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	5,613	13,779	1,790	283	277	15	149,697

Allocated Costs by Department  
Consolidated

	FIXED ASSETS	CONTRACTS CHG	GENERAL GOVT	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments							
BLDG USE ALLO				213,502	2,101,532		2,101,532
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES			558,279		754,405	81,788	836,193
NON-DEPART'L	2,691		9,237,155	-31,357	9,929,168		9,929,168
BUDGET SVCS					774,511		774,511
PUB WKS ADMIN					797,625		797,625
CLK INT AUDIT		123,657		140,937	586,493	495,331	1,081,824
CLERK TECH SVS			94,409	5,065	5,709,717		5,709,717
CLERK HUM RES					321,576		321,576
CLERK FINANCE	14,997			93,519	4,927,108		4,927,108
CTY ATTORNEY		223,813		180	1,916,676	67,412	1,984,088
PROCURE MGMT					833,674		833,674
HUMAN RESOURCE					1,270,376		1,270,376
MAINT/REP SVCS		7,542,671		35,312	10,575,507		10,575,507
COUNTY MANAGER					1,555,740		1,555,740
COMMISSIONERS					1,965,763		1,965,763
CLERK ADMIN					767,249		767,249
COUNTY LANDS			1,243,702		1,275,276		1,275,276
Total Allocated	17,688	7,890,141	11,133,545	457,158	46,062,396	644,531	46,706,927

LEE COUNTY, FLORIDA - FULL 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	2,526,960		
CLERK MINUTES	333,245		
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	1,118,517		
COMMISSIONERS	1,146,047		
CLERK ADMIN	806,442		
COUNTY LANDS	843,700		
CDBG			34,090
EQUAL EMP OPP			48,646
VETERAN'S SVCS			7,597
TAX COLLECTOR			120,754
CLK CIVIL CRT			292,261
CLK PROBATE			31,981
CLK RECORDING			1,019,360
CLK DEL TAX			106,907
CLK CASE & QUE			111,659
CLK JURY			10,734
CLK CT SUPPORT			159,465
CLK REC & PROC			95,723
CLK SUP DEPOSI			26,671
CLK APPEALS			10,734
CLK COURT OPNS			113,943
CRIM ADM SVCS			53,228
CTS CUST SVC			106,351
COURT DEPT			5,334,177
CLERK OTHER			1,044,024
FUNDS 80 - 951			780,117
PROP APPRAISER			38,452
ELECTIONS			42,697
JAIL			1,038,408
SHERIFF			951,177
CT SVCS-GEN FD			21,730
GUAR AD LITEM			693
PUB DEFENDER			124,009
STATE ATTORNEY			21,850



LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/12  
 Summary of Allocated Costs

Summary Page: 11

Departments	Total Expenditures	Cost Adjustments	Total Allocated
MED EXAMINER			73,286
HUMAN SERVICES			473,152
STATE HEALTH			43,967
INT SVS FISCAL			124,705
EMER MGMT OPS			119,068
EMER RESPONSE			766,745
EMER DISPATCH			116,822
PS LOGISTICS			67,694
PS INFO RESOUR			21,657
PKS/REC GEN'L			1,059,979
ECONOMIC DEVT			98,437
ANIMAL CONTROL			235,188
OFF OF SUSTAIN			32,261
NAT RES MGMT			283,890
CONST & DESIGN			416,345
FUND 102 MSTU			77,079
FD 104 MSBU OP			30,737
FUND 104 MSBU			45,625
ADM OFF OF CTS			45,681
HICKEY CREEK			1,208
FUND 138			24,906
FUND 139 OTHER			8,792
CANAL MAINT			77,659
SUR WTR MGMT			55,843
LIBRARIES			1,067,410
E911 IMPLEMENT			30,143
HEARING EXAMIN			82,849
PKS & REC 155			1,141,209
PRO/AMAT SPORT			90,631
COMM DEVT ADM			171,085
PLANNING 155			97,712
DEVT REVIEW			139,474
REZONE & DRI'S			265,567
ENV SCIENCES			65,890
PERMIT ISSUANC			67,878
BUILDING INSP			112,520
CODE ENFORCE			265,489
PLANS REVIEW			43,412
ADM FEE COLLEC			4,416
ZONING REVIEW			21,436
VCB			304,766
SPORTS AUTHOR			63,454
TRANS ADMIN			181,537
LANDSCAPE			76,312
ROADWAY/PIPE			328,708
BRIDGE OPS			87,091
TRAF OPS/SIGNA			162,260
TRAF SIGN/MARK			146,708

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/12  
 Summary of Allocated Costs

Summary Page: 12

Departments	Total Expenditures	Cost Adjustments	Total Allocated
TRAFFIC ENGIN			11,141
ENGINEER/PLAN			60,593
ENG/CONSTR			59,456
ENG/DESIGN			35,121
GIS			23,442
HAZ MAT FD 182			43,723
FIRE IMPACT FE			39,060
SCHOOL IMP FEE			29,788
COM PRK IMP FE			45,878
REG PRK IMP FE			28,338
ROADS IMP FEE			41,342
EMS IMPACT FEE			25,910
FUNDS 201-299			113,527
CONSER PKS/REC			35,491
CONSER CTY LAN			2,049
FUNDS 301-399			152,122
SOLID WASTE			592,625
AIRPORT & PORT			585,545
TOLL FACILITY			417,428
TRANSIT			832,570
UTILITIES			1,539,765
ITG			60,800
GOVT COMMUNICA			32,963
DENTAL			14,485
GROUP MEDICAL			41,446
GEN LIABILITY			245,394
FLEET MGMT			204,909
FLEET REPLACE			11,378
BONITA IMP FEE			0
LAW ENF TRUST			5,613
FD 190 ANIM TR			13,779
FD 632 MOSQ CO			1,790
FUND 661 BONDS			283
FUND 700 GOVT			277
FD 951 LT DEBT			15
VIDEO/CABLE TV			149,697
FIXED ASSETS			17,688
CONTRACTS CHG			7,890,141
GENERAL GOVT			11,133,545
ALL OTHERS			457,158
Reimbursement			659,923
Total	49,866,258	-3,143,939	46,722,319

## Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
BLDG USE ALLO	-2,449,139						
EQUIP USE ALLO		-2,526,960					
CLERK MINUTES	3,271	297	-514,833	2,685	101		
PUB RESOURCES	6,217	35,784		-885,520	337	6,381	
NON-DEPART'L					-10,242,503		
BUDGET SVCS	2,561			377		-888,756	
PUB WKS ADMIN		2,055		377	193	2,997	-939,036
CLK INT AUDIT				111	178		
CLERK TECH SVS	17,031	970,906		111	595		
CLERK HUM RES		205		111	160		
CLERK FINANCE	12,645	2,042		3,121	523		
CTY ATTORNEY	18,483	898		9,537	459	19,476	
PROCURE MGMT		1,636		1,571	220	10,487	
HUMAN RESOURCE	8,139	5,506		1,173	719	5,992	
MAINT/REP SVCS		1,504,735		509	5,374	10,487	40,403
COUNTY MANAGER	16,260	1,882		4,028	303,058	40,449	
COMMISSIONERS	26,563	1,014	514,833	6,019	793	5,992	
CLERK ADMIN	236,437			111	422	5,992	
COUNTY LANDS				4,094	203	5,992	101,008
CDBG				111	817	10,487	
EQUAL EMP OPP	483			111			
VETERAN'S SVCS				111		2,997	
TAX COLLECTOR				177	206	7,490	
CLK CIVIL CRT				111			
CLK PROBATE				111			
CLK RECORDING	16,458			111			
CLK DEL TAX				3,120			
CLK CASE & QUE				111			
CLK JURY				111			
CLK CT SUPPORT				111			
CLK REC & PROC				111			
CLK SUP DEPOSI				111			
CLK APPEALS				111			
CLK COURT OPNS				111			
CRIM ADM SVCS				111			
CTS CUST SVC				111			
COURT DEPT	599,905						
CLERK OTHER					143,913		
FUNDS 80 - 951					78,286		
PROP APPRAISER				177	91	5,992	
ELECTIONS				111	126	5,992	
JAIL	1,038,297			111			
SHERIFF	115,366			1,107	1,224	16,479	
CT SVCS-GEN FD					200	13,483	
GUAR AD LITEM				111	30		
PUB DEFENDER	115,366			111	158	2,997	
STATE ATTORNEY				111	253	2,997	
MED EXAMINER				243	531	14,981	

## Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
Departments							
HUMAN SERVICES				2,567	19,993	32,958	
STATE HEALTH				111	70	4,494	
INT SVS FISCAL				111	193	7,490	89,668
EMER MGMT OPS				136	1,060	3,895	
EMER RESPONSE				2,560	17,019	3,895	
EMER DISPATCH				404	1,060	3,895	
PS LOGISTICS				177	1,060	3,895	
PS INFO RESOUR						3,895	
PKS/REC GEN'L				1,074	20,091	10,487	
ECONOMIC DEVT				443	328	7,490	
ANIMAL CONTROL				310	9,463	16,479	
OFF OF SUSTAIN				111	202	10,487	
NAT RES MGMT				1,592	14,343	8,989	61,581
CONST & DESIGN				1,970	3,150	2,997	264,575
FUND 102 MSTU					6,731	22,471	
FD 104 MSBU OP				111		25,468	
FUND 104 MSBU					2,445		
ADM OFF OF CTS				111	4,158		
HICKEY CREEK					138		
FUND 138					2,609		
FUND 139 OTHER				111	745		
CANAL MAINT				1,120	388	1,498	6,158
SUR WTR MGMT				1,019	272		6,158
LIBRARIES				1,173	14,915	25,468	
E911 IMPLEMENT				161	937	5,992	
HEARING EXAMIN				111	201	5,992	
PKS & REC 155				1,074	18,664	13,483	
PRO/AMAT SPORT				111			
COMM DEVT ADM				383	3,025	4,494	
PLANNING 155				383	5,488	14,981	
DEVT REVIEW				383	5,010	2,997	
REZONE & DRI'S				383	507	2,997	
ENV SCIENCES				383	778	4,494	
PERMIT ISSUANC				383	9,763	2,997	
BUILDING INSP				383	2,702	2,997	
CODE ENFORCE				383	7,750	2,997	
PLANS REVIEW				383	924	2,997	
ADM FEE COLLEC				111	105		
ZONING REVIEW				383	337	2,997	
VCB				509	5,636	14,981	
SPORTS AUTHOR				177	380	7,490	
TRANS ADMIN				1,120	1,104	17,977	12,316
LANDSCAPE				1,120	413	1,498	6,158
ROADWAY/PIPE				1,120	10,047	1,498	12,316
BRIDGE OPS				1,120	349	1,498	6,158
TRAF OPS/SIGNA				111	1,590	2,997	12,316
TRAF SIGN/MARK				111	9,559	2,997	12,316
TRAFFIC ENGIN					4,826		

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
ENGINEER/PLAN				111	4,333	1,498	12,316
ENG/CONSTR				111	3,444	2,997	12,316
ENG/DESIGN				111	202	2,997	12,316
GIS				111	159	10,487	
HAZ MAT FD 182				184	7,173	8,989	
FIRE IMPACT FE					15,208		
SCHOOL IMP FEE					14,504	1,498	
COM PRK IMP FE					15,160	13,483	
REG PRK IMP FE					14,131	2,997	
ROADS IMP FEE					14,545	13,483	
EMS IMPACT FEE					14,261		
FUNDS 201-299					2,281	97,376	
CONSER PKS/REC				111		11,984	
CONSER CTY LAN				111			
FUNDS 301-399					6,928	71,908	
SOLID WASTE				1,970	15,728	11,984	129,321
AIRPORT & PORT				111	17,092		
TOLL FACILITY				111	22,423	5,992	12,316
TRANSIT				1,372	40,107	23,969	
UTILITIES				8,076	54,437	35,954	129,320
ITG	278			243	1,043	16,479	
GOVT COMMUNICA	1,070			142	1,250	7,490	
DENTAL	269			111	982	2,997	
GROUP MEDICAL	269			111	1,795	5,992	
GEN LIABILITY	269			111	1,013	10,487	
FLEET MGMT				111	13,962	8,989	
FLEET REPLACE				69	714		
BONITA IMP FEE							
LAW ENF TRUST					358	2,984	
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				149,697			
FIXED ASSETS					2,691		
CONTRACTS CHG							
GENERAL GOVT				558,279	9,237,155		
ALL OTHERS	213,502				-31,357		
Reimbursement				97,180			
Total	0	0	0	0	0	0	0

## Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES		85,637	8,236	2,699			
PUB RESOURCES				8,574	8,310	6,006	6,011
NON-DEPART'L				13,662		583	
BUDGET SVCS		85,637		2,848	14,435	1,108	4,271
PUB WKS ADMIN				4,281	10,807	1,156	4,046
CLK INT AUDIT	-1,177,563	102,029	13,727	5,300			
CLERK TECH SVS	29,947	-6,027,812	59,028	22,224			
CLERK HUM RES		12,332	-480,748	3,231			
CLERK FINANCE	1,833		70,805	-5,197,876			
CTY ATTORNEY	3,423			15,774	-3,068,630	9,438	12,825
PROCURE MGMT	61			6,701	83,042	-991,937	6,392
HUMAN RESOURCE				10,946	61,662	43,104	-1,372,234
MAINT/REP SVCS				139,750	37,545	50,079	53,494
COUNTY MANAGER				12,782	31,943	29,145	4,801
COMMISSIONERS	12,529	28,801		10,791	652,240	5,814	4,771
CLERK ADMIN	7,701	3,659	7,376	5,498	20,611		
COUNTY LANDS	40,245			5,707	163,947	11,830	5,247
CDBG				11,743		1,197	2,863
EQUAL EMP OPP				1,221	38,742	58	1,837
VETERAN'S SVCS				634	86	524	955
TAX COLLECTOR		11,764		2,967		96	32,566
CLK CIVIL CRT			81,131	17,447			
CLK PROBATE			8,850	1,903			
CLK RECORDING		772,049	47,203	10,151			
CLK DEL TAX	11,001		8,850	1,903			
CLK CASE & QUE			30,977	6,662			
CLK JURY			2,950	634			
CLK CT SUPPORT			44,254	9,516			
CLK REC & PROC			26,552	5,709			
CLK SUP DEPOSI			7,376	1,586			
CLK APPEALS			2,950	634			
CLK COURT OPNS	55,402		16,226	3,489			
CRIM ADM SVCS			14,751	3,172			
CTS CUST SVC			29,506	6,344			
COURT DEPT		4,734,272					
CLERK OTHER				900,111			
FUNDS 80 - 951				631,886			
PROP APPRAISER		6,529		943	214		16,362
ELECTIONS		1,972		1,945	2,010	115	4,877
JAIL							
SHERIFF		136		25,526	16,976	3,049	
CT SVCS-GEN FD		440		2,155	427	5,025	
GUAR AD LITEM				552			
PUB DEFENDER				1,808		174	
STATE ATTORNEY				4,394		193	
MED EXAMINER				10,585	2,523	676	

## Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE
HUMAN SERVICES				116,208	69,744	48,022	27,083
STATE HEALTH				1,303	171	58	
INT SVS FISCAL				5,479		2,297	5,724
EMER MGMT OPS				18,051	36,775	33,871	1,467
EMER RESPONSE	18,946			113,080	35,021	14,566	148,028
EMER DISPATCH				28,583		243	17,712
PS LOGISTICS				19,669	9,151	1,633	3,964
PS INFO RESOUR						224	
PKS/REC GEN'L				140,355	36,218	56,786	40,603
ECONOMIC DEVT	611			9,473	43,446	2,151	8,780
ANIMAL CONTROL				48,274	14,924	46,897	27,487
OFF OF SUSTAIN				2,756	6,414	10,263	596
NAT RES MGMT				28,248	46,567	19,723	18,500
CONST & DESIGN				12,969	42,462	10,961	10,534
FUND 102 MSTU				47,665		212	
FD 104 MSBU OP				809		212	1,216
FUND 104 MSBU				17,780	25,400		
ADM OFF OF CTS				41,412			
HICKEY CREEK				1,070			
FUND 138				20,758	1,539		
FUND 139 OTHER				6,315			476
CANAL MAINT				13,610	214	1,142	10,196
SUR WTR MGMT				7,203	1,282	320	6,717
LIBRARIES	17,876			258,490	35,876	20,320	139,078
E911 IMPLEMENT				10,311	128	1,378	3,056
HEARING EXAMIN				3,846	58,498	5,354	2,989
PKS & REC 155				137,066	36,218	56,786	64,994
PRO/AMAT SPORT				14,804			22,264
COMM DEVT ADM				28,156	101,045	8,164	6,450
PLANNING 155				8,957	47,465	328	4,293
DEVT REVIEW				21,826	85,266	115	5,475
REZONE & DRI'S				9,338	230,655	406	4,712
ENV SCIENCES				14,809	19,670	193	5,971
PERMIT ISSUANC				26,469	299	309	6,587
BUILDING INSP				51,136	6,029	1,514	12,497
CODE ENFORCE	43,546			58,038	98,052	1,366	14,144
PLANS REVIEW				17,483	1,111	174	4,435
ADM FEE COLLEC				1,990	342		723
ZONING REVIEW				6,356		77	1,772
VCB	22,613	83,081		53,176	21,509	52,111	15,003
SPORTS AUTHOR	22,247			7,258	18,174	1,516	1,431
TRANS ADMIN				12,160	65,425	38,593	3,824
LANDSCAPE				12,247	2,993	1,663	9,177
ROADWAY/PIPE	550			73,496	9,493	3,369	55,067
BRIDGE OPS	4,767			12,247	812	1,663	9,177
TRAF OPS/SIGNA	6,600			31,583	10,134	30,117	14,975
TRAF SIGN/MARK	6,600			31,900		14,792	15,452
TRAFFIC ENGIN					6,200	115	

Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE
ENGINEER/PLAN				3,662	27,197	398	2,638
ENG/CONSTR				7,311	13,256	571	5,272
ENG/DESIGN				3,662	4,404	339	2,638
GIS				3,043		1,530	2,385
HAZ MAT FD 182				10,556		630	4,404
FIRE IMPACT FE				9,188	7,483		
SCHOOL IMP FEE				5,194	1,411		
COM PRK IMP FE				8,643	1,411		
REG PRK IMP FE				2,661	1,368		
ROADS IMP FEE				3,781	2,352		
EMS IMPACT FEE				2,157	2,309		
FUNDS 201-299				13,870			
CONSER PKS/REC	122			3,807			5,724
CONSER CTY LAN				317			476
FUNDS 301-399				67,034		6,252	
SOLID WASTE	22,888			171,555	11,032	61,528	40,802
AIRPORT & PORT				349,090			56,007
TOLL FACILITY	32,880			115,583	2,951	21,094	51,783
TRANSIT				186,327	34,637	57,596	125,282
UTILITIES	35,692			408,474	114,900	115,141	137,999
ITG	3,667			11,897	3,250	18,182	476
GOVT COMMUNICA				11,606		482	1,860
DENTAL				8,162			286
GROUP MEDICAL				21,541		282	3,077
GEN LIABILITY	15,891			10,049	176,114	25,765	1,384
FLEET MGMT				87,173	2,908	18,607	15,794
FLEET REPLACE				5,085		4,166	
BONITA IMP FEE							
LAW ENF TRUST				2,271			
FD 190 ANIM TR				13,024			
FD 632 MOSQ CO				1,520			
FUND 661 BONDS				269			
FUND 700 GOVT				235			
FD 951 LT DEBT				13			
VIDEO/CABLE TV							
FIXED ASSETS				14,997			
CONTRACTS CHG	123,657				223,813		
GENERAL GOVT		94,409					
ALL OTHERS	140,937	5,065		93,519	180		
Reimbursement	495,331				67,412		
Total	0	0	0	0	0	0	0



## Detail of Allocated Costs

	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
Departments						
BLDG USE ALLO						
EQUIP USE ALLO						
CLERK MINUTES	10,361		47,953	20,348		
PUB RESOURCES	21,694	8,045	23,925			
NON-DEPART'L						
BUDGET SVCS	8,111	6,139	7,957			
PUB WKS ADMIN	816	5,816	7,761			
CLK INT AUDIT				33,913		
CLERK TECH SVS	53,936			145,828		
CLERK HUM RES				16,957		
CLERK FINANCE	40,046		47,964	162,784		
CTY ATTORNEY	60,178	17,447	160,807			
PROCURE MGMT	325	8,400	28,372			
HUMAN RESOURCE	26,372	9,660	22,789			
MAINT/REP SVCS	-11,010,552	71,725	49,882			
COUNTY MANAGER	61,914	-1,690,527	65,748			
COMMISSIONERS	98,388		-2,514,595			
CLERK ADMIN	52,830			-1,147,079		
COUNTY LANDS	74	7,555	85,674		-1,275,276	
CDBG		4,121	2,751			34,090
EQUAL EMP OPP	1,785	2,644	1,765			48,646
VETERAN'S SVCS		1,373	917			7,597
TAX COLLECTOR	64,144		1,344			120,754
CLK CIVIL CRT				193,572		292,261
CLK PROBATE				21,117		31,981
CLK RECORDING	60,764			112,624		1,019,360
CLK DEL TAX			60,916	21,117		106,907
CLK CASE & QUE				73,909		111,659
CLK JURY				7,039		10,734
CLK CT SUPPORT				105,584		159,465
CLK REC & PROC				63,351		95,723
CLK SUP DEPOSI				17,598		26,671
CLK APPEALS				7,039		10,734
CLK COURT OPNS				38,715		113,943
CRIM ADM SVCS				35,194		53,228
CTS CUST SVC				70,390		106,351
COURT DEPT						5,334,177
CLERK OTHER						1,044,024
FUNDS 80 - 951	69,945					780,117
PROP APPRAISER	6,800		1,344			38,452
ELECTIONS	25,549					42,697
JAIL						1,038,408
SHERIFF	751,157		20,157			951,177
CT SVCS-GEN FD						21,730
GUAR AD LITEM						693
PUB DEFENDER	3,395					124,009
STATE ATTORNEY	13,902					21,850
MED EXAMINER	41,059		2,688			73,286

## Detail of Allocated Costs

Departments	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
HUMAN SERVICES	48,442	35,026	73,109			473,152
STATE HEALTH	37,760					43,967
INT SVS FISCAL		8,241	5,502			124,705
EMER MGMT OPS	19,879	2,061	1,873			119,068
EMER RESPONSE	17,538	207,783	188,309			766,745
EMER DISPATCH	17,538	24,861	22,526			116,822
PS LOGISTICS	17,538	5,563	5,044			67,694
PS INFO RESOUR	17,538					21,657
PKS/REC GEN'L	654,019	48,486	51,860			1,059,979
ECONOMIC DEVT	1,816	10,302	13,597			98,437
ANIMAL CONTROL	15,782	30,905	24,667			235,188
OFF OF SUSTAIN		859	573			32,261
NAT RES MGMT	11,575	25,650	47,122			283,890
CONST & DESIGN	2,615	15,109	47,716		1,287	416,345
FUND 102 MSTU						77,079
FD 104 MSBU OP		1,752	1,169			30,737
FUND 104 MSBU						45,625
ADM OFF OF CTS						45,681
HICKEY CREEK						1,208
FUND 138						24,906
FUND 139 OTHER		687	458			8,792
CANAL MAINT		13,735	29,598			77,659
SUR WTR MGMT		8,688	24,184			55,843
LIBRARIES	252,108	168,259	133,847			1,067,410
911 IMPLEMENT		4,293	3,887			30,143
HEARING EXAMIN	131	3,434	2,293			82,849
PKS & REC 155	654,019	83,600	75,305			1,141,209
PRO/AMAT SPORT		32,052	21,400			90,631
COMM DEVT ADM		8,310	11,058			171,085
PLANNING 155		6,181	9,636			97,712
DEVT REVIEW	340	7,527	10,535			139,474
REZONE & DRI'S	340	6,428	9,801			265,567
ENV SCIENCES	340	8,241	11,011			65,890
PERMIT ISSUANC	340	9,128	11,603			67,878
BUILDING INSP	340	17,637	17,285			112,520
CODE ENFORCE	340	20,006	18,867			265,489
PLANS REVIEW	340	6,029	9,536			43,412
ADM FEE COLLEC		687	458			4,416
ZONING REVIEW	340	2,198	6,976			21,436
VCB	597	16,482	19,068			304,766
SPORTS AUTHOR		2,061	2,720			63,454
TRANS ADMIN		5,151	23,867			181,537
LANDSCAPE		12,362	28,681			76,312
ROADWAY/PIPE	17,631	74,171	69,950			328,708
BRIDGE OPS	8,257	12,362	28,681			87,091
TRAF OPS/SIGNA	19,767	19,230	12,840			162,260
TRAF SIGN/MARK	19,767	19,916	13,298			146,708
TRAFFIC ENGIN						11,141

## Detail of Allocated Costs

Departments	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
ENGINEER/PLAN	2,713	3,434	2,293			60,593
ENG/CONSTR	2,725	6,868	4,585			59,456
ENG/DESIGN	2,725	3,434	2,293			35,121
GIS		3,434	2,293			23,442
HAZ MAT FD 182		6,181	5,606			43,723
FIRE IMPACT FE		2,827	4,354			39,060
SCHOOL IMP FEE		2,827	4,354			29,788
COM PRK IMP FE		2,827	4,354			45,878
REG PRK IMP FE		2,827	4,354			28,338
ROADS IMP FEE		2,827	4,354			41,342
EMS IMPACT FEE		2,824	4,359			25,910
FUNDS 201-299						113,527
CONSER PKS/REC		8,241	5,502			35,491
CONSER CTY LAN		687	458			2,049
FUNDS 301-399						152,122
SOLID WASTE		52,881	72,936			592,625
AIRPORT & PORT			163,245			585,545
TOLL FACILITY	43,489	65,243	43,563			417,428
TRANSIT	40,869	173,753	141,546		7,112	832,570
UTILITIES	373	188,862	287,362		23,175	1,539,765
ITG	1,452	687	3,146			60,800
GOVT COMMUNICA	3,951	2,678	2,434			32,963
DENTAL	991	412	275			14,485
GROUP MEDICAL	991	4,430	2,958			41,446
GEN LIABILITY	990	1,992	1,329			245,394
FLEET MGMT	20,718	21,973	14,674			204,909
FLEET REPLACE			1,344			11,378
BONITA IMP FEE						
LAW ENF TRUST						5,613
FD 190 ANIM TR						13,779
FD 632 MOSQ CO						1,790
FUND 661 BONDS						283
FUND 700 GOVT						277
FD 951 LT DEBT						15
VIDEO/CABLE TV						149,697
FIXED ASSETS						17,688
CONTRACTS CHG	7,542,671					7,890,141
GENERAL GOVT					1,243,702	11,133,545
ALL OTHERS	35,312					457,158
Reimbursement						659,923
Total	0	0	0	0	0	46,722,319

## Summary of Allocation Basis

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

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/12  
 Summary of Allocation Basis

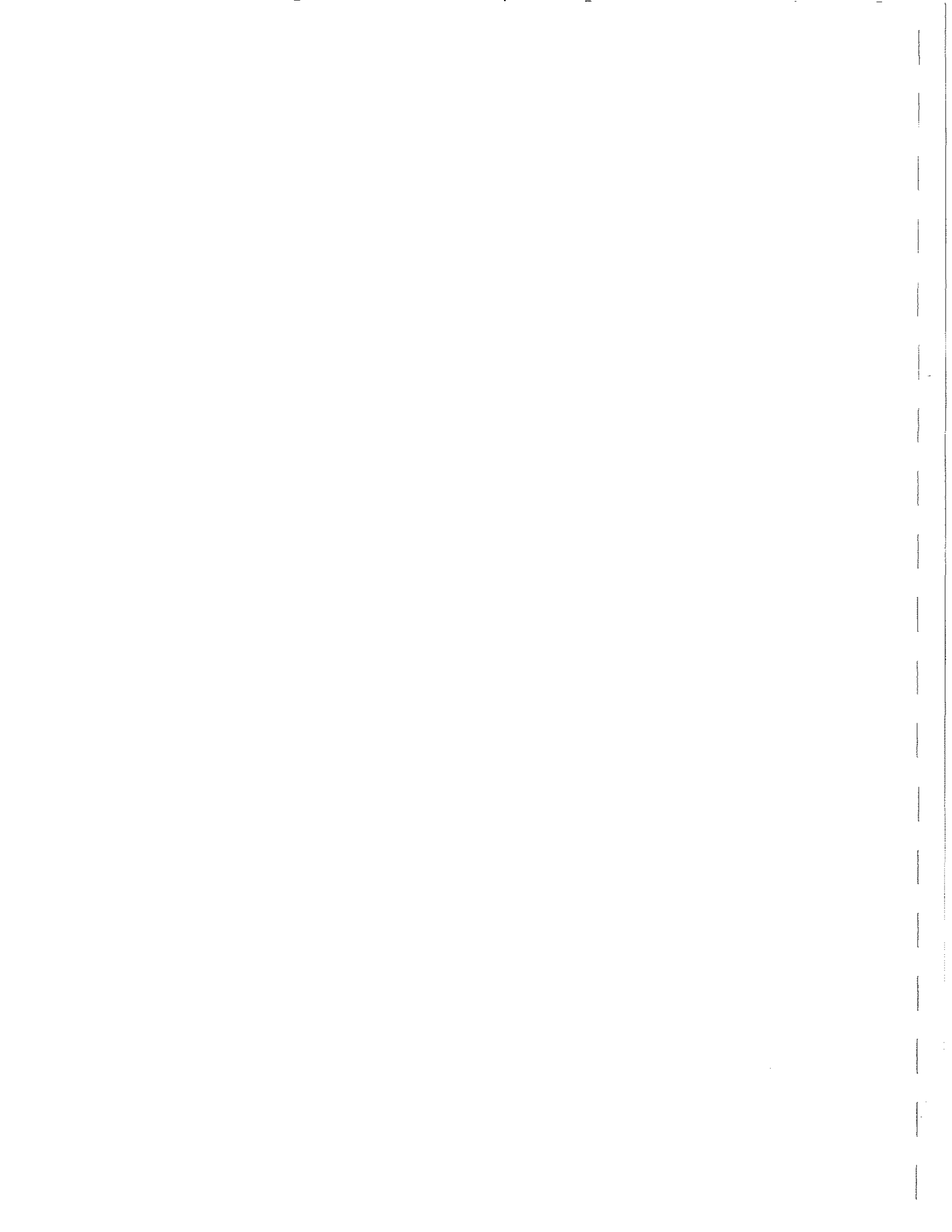
Department -----	Basis of Allocation -----
CLERK HUM RES	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES PER DEPARTMENT
CLERK FINANCE	
GENERAL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT
REVENUE	REVENUE & RECEIPT TRANSACTIONS BY DEPARTMENT
PAYROLL	FULL TIME EMPLOYEES PER DEPARTMENT
CTY ATTORNEY	
LEGAL COUNSEL	NUMBER OF HOURS WORKED PER DEPT EXCL PORT
PROCURE MGMT	
CREDIT CARD PROGRAM	NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT
CENTRAL PROCUREMENT	NUMBER OF CENTRALIZED PO'S PROCESSED
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
COUNTY MANAGER	
DEPARTMENTAL COORD	NUMBER OF EMPLOYEES PER DEPARTMENT EXCL PORT
IMPACT FEE SUPPORT	NUMBER OF IMPACT FEE AREAS SUPPORTED
COMMISSIONERS	
COUNTY COORDINATION	NUMBER OF FULL TIME EMPLOYEES PER DEPARTMENT
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
IMPACT FEE SUPPORT	NUMBER OF IMPACT FEE AREAS SUPPORTED
CLERK ADMIN	
DEPARTMENTAL COORD	NUMBER OF CLERK'S EMPLOYEES PER DEPARTMENT

Department	Basis of Allocation
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COUNTY LANDS

DEPARTMENTAL SUPPORT	SUPPORT HOURS PER DEPARTMENT
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**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
CLERK MINUTES	2,436.00	2.307	3,271		3,271		3,271
PUB RESOURCES	4,630.00	4.384	6,217		6,217		6,217
BUDGET SVCS	1,907.00	1.806	2,561		2,561		2,561
CLERK TECH SVS	12,683.00	12.010	17,031		17,031		17,031
CLERK FINANCE	9,417.00	8.917	12,645		12,645		12,645
CTY ATTORNEY	13,764.00	13.033	18,483		18,483		18,483
HUMAN RESOURCE	6,061.00	5.739	8,139		8,139		8,139
COUNTY MANAGER	12,109.00	11.466	16,260		16,260		16,260
COMMISSIONERS	19,781.00	18.731	26,563		26,563		26,563
CLERK ADMIN	4,248.00	4.022	5,704		5,704		5,704
EQUAL EMP OPP	360.00	0.341	483		483		483
CLK RECORDING	12,256.00	11.605	16,458		16,458		16,458
ITG	207.00	0.196	278		278		278
GOV'T COMMUNICA	797.00	0.755	1,070		1,070		1,070
DENTAL	200.00	0.189	269		269		269
GROUP MEDICAL	200.00	0.189	269		269		269
GEN LIABILITY	200.00	0.189	269		269		269
ALL OTHERS	4,351.00	4.120	5,843		5,843		5,843
Total:	105,607.00	100.000	141,813		141,813		141,813
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

BLDG USE ALLO  
 Detail Allocation of  
 JUSTICE CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK ADMIN	10.00	10.000	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
CLERK MINUTES	3,271	3,271	
PUB RESOURCES	6,217	6,217	
BUDGET SVCS	2,561	2,561	
CLERK TECH SVS	17,031	17,031	
CLERK FINANCE	12,645	12,645	
CTY ATTORNEY	18,483	18,483	
HUMAN RESOURCE	8,139	8,139	
COUNTY MANAGER	16,260	16,260	
COMMISSIONERS	26,563	26,563	
CLERK ADMIN	236,437	5,704	230,733
EQUAL EMP OPP	483	483	
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:	2,526,960			2,526,960
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,526,960	0		2,526,960
	=====	=====		=====



EQUIP USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	2,526,960		2,526,960
Departmental			
Expenditures:	2,526,960		2,526,960
Functional Cost:	2,526,960		2,526,960
1st Allocation:	2,526,960		2,526,960
	-----		-----
2nd Allocation:	0		
	-----		
Total Allocated:	2,526,960		2,526,960
	=====		=====

EQUIP USE ALLO  
 Detail Allocation of  
 EQUIPMENT/FURN/FIX

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	297.00	0.012	297		297		297
PUB RESOURCES	35,784.00	1.416	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	38.422	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	59.547	1,504,735		1,504,735		1,504,735
COUNTY MANAGER	1,882.00	0.074	1,882		1,882		1,882
COMMISSIONERS	1,014.00	0.040	1,014		1,014		1,014
Total:	2,526,960.00	100.000	2,526,960		2,526,960		2,526,960
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DEPRECIATION EXPENSE BY DEPARTMENT

Source: FIXED ASSET REPORT - PROPERTY CODE 5

## EQUIP USE ALLO

## Departmental Cost Allocation Summary

Departments	Total	EQUIPMENT/FURN/FIX
CLERK MINUTES	297	297
PUB RESOURCES	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
COUNTY MANAGER	1,882	1,882
COMMISSIONERS	1,014	1,014
Reimbursement:		
Total:	2,526,960	2,526,960
	=====	=====

**FISCAL 2012**  
**CLERK - MINUTES**  
**NATURE AND EXTENT OF SERVICES**

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

CLERK MINUTES

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	333,245			333,245
Allocated Additions:				
BLDG USE ALLO	3,271		3,271	
EQUIP USE ALLO	297		297	
PUB RESOURCES		2,685	2,685	
NON-DEPART'L		101	101	
CLERK TECH SVS		85,637	85,637	
CLERK HUM RES		8,236	8,236	
CLERK FINANCE		2,699	2,699	
MAINT/REP SVCS		10,361	10,361	
COMMISSIONERS		47,953	47,953	
CLERK ADMIN		20,348	20,348	
Total Allocated Additions:	3,568	178,020	181,588	181,588
Total to be Allocated:	336,813	178,020		514,833
	=====	=====		=====

CLERK MINUTES  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	BCC SUPPORT
Expenses:			
MINS13000004.501210	334,164		334,164
REVENUES	-919		-919
Departmental			
Expenditures:	333,245		333,245
Functional Cost:	333,245		333,245
Additions 1st			
Others:	3,568	3,568	3,568
Reallocate Admin:		-3,568	
1st Allocation:	336,813		336,813
	-----		-----
Additions 2nd			
Others:	178,020	178,020	178,020
Reallocate Admin:		-178,020	
2nd Allocation:	178,020		178,020
	-----		-----
Total Allocated:	514,833		514,833
	=====		=====

CLERK MINUTES  
 Detail Allocation of  
 BCC SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COMMISSIONERS	100.00	100.000	336,813		336,813	178,020	514,833
Total:	100.00	100.000	336,813		336,813	178,020	514,833
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: CLERK'S OFFICE

CLERK MINUTES

Departmental Cost Allocation Summary

Departments	Total	BCC SUPPORT
COMMISSIONERS	514,833	514,833
Reimbursement:		
Total:	514,833	514,833
	=====	=====



**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. The mail room serves all County agencies. It is the responsibility of the mail room to receive, sort, deliver and pick up mail. A postage meter stamps all out-going mail. Costs associated with this function have been allocated based on the number of departments using this service. Expenditures have been adjusted to a zero balance and only incoming overhead costs have been allocated. Revenue totalling \$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	
COUNTY MANAGER		8,045	8,045	
COMMISSIONERS		23,925	23,925	
Total Allocated Additions:	42,001	90,349	132,350	132,350
Total to be Allocated:	796,237	90,349		886,586
	=====	=====		=====

PUB RESOURCES  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	BLUE SHEETS	MAIL	VIDEO/TV
<b>Expenses:</b>					
SALARIES & WAGES	424,774		33,981	50,973	72,212
FRINGE BENEFITS	223,776		17,902	26,853	38,042
DATA PROCESS/NETWORK	62,013		4,961	7,442	10,542
TRAVEL	98		7	12	17
MOTOR POOL CHARGE	6,925		554	831	1,177
TELEPHONE	14,555		1,164	1,747	2,474
POSTAGE AND FREIGHT	243,896			243,896	
PRINTING SUPPLIES	3,941				
SUPPLIES	3,012		241	361	512
MINOR EQUIPMENT	1,005		80	121	171
EQUIPMENT RENTAL	11,482		918	1,378	1,952
EQUIP MAINTENANCE	16,360		1,309	1,963	2,781
REFERENCE MATERIALS	403		32	48	69
ADVERTISING	48,460	48,460			
SELF INSURANCE/BONDS	6,712		537	805	1,141
INTERNAL POSTAGE	-241,736			-241,736	
INT/EXT PRINT/XEROX	-979				
OTHER REVENUES	-25,788		-2,063	-3,095	-4,384
COUNTY FUNCTION	31,126	31,126			
PRINTING	1,569		126	188	267
OTHER CHARGES	305		24	37	52
INTERNAL REPAIR	1,913		153	230	325
<b>Departmental</b>					
Expenditures:	833,822	79,586	59,926	92,054	127,350
Deductions:	-79,586	-79,586			
Functional Cost:	754,236		59,926	92,054	127,350
<b>Additions 1st</b>					
Others:	42,001	42,001	3,337	5,126	7,092
Reallocate Admin:		-42,001			
1st Allocation:	796,237		63,263	97,180	134,442
<b>Additions 2nd</b>					
Others:	90,349	90,349	7,178	10,989	15,255
Reallocate Admin:		-90,349			
2nd Allocation:	90,349		7,178	10,989	15,255
<b>Total Allocated:</b>	<b>886,586</b>		<b>70,441</b>	<b>108,169</b>	<b>149,697</b>

PUB RESOURCES  
 Schedule of Costs to be  
 Allocated by Function

GENERAL GOVERNMENT

Expenses:

SALARIES & WAGES	267,608
FRINGE BENEFITS	140,979
DATA PROCESS/NETWORK	39,068
TRAVEL	62
MOTOR POOL CHARGE	4,363
TELEPHONE	9,170
POSTAGE AND FREIGHT	
PRINTING SUPPLIES	3,941
SUPPLIES	1,898
MINOR EQUIPMENT	633
EQUIPMENT RENTAL	7,234
EQUIP MAINTENANCE	10,307
REFERENCE MATERIALS	254
ADVERTISING	
SELF INSURANCE/BONDS	4,229
INTERNAL POSTAGE	
INT/EXT PRINT/XEROX	-979
OTHER REVENUES	-16,246
COUNTY FUNCTION	
PRINTING	988
OTHER CHARGES	192
INTERNAL REPAIR	1,205
Departmental Expenditures:	474,906
Functional Cost:	474,906
Additions 1st Others:	26,446
1st Allocation:	501,352
-----	
Additions 2nd Others:	56,927
2nd Allocation:	56,927
-----	
Total Allocated:	558,279
=====	

PUB RESOURCES  
Detail Allocation of  
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	45.33	4.244	2,685		2,685		2,685
PUB RESOURCES	18.00	1.685	1,066		1,066		1,066
BUDGET SVCS	4.00	0.375	237		237	29	266
PUB WKS ADMIN	4.00	0.375	237		237	29	266
CLERK FINANCE	45.34	4.245	2,686		2,686	324	3,010
CTY ATTORNEY	142.00	13.296	8,411		8,411	1,015	9,426
PROCURE MGMT	22.00	2.060	1,303		1,303	157	1,460
HUMAN RESOURCE	16.00	1.498	948		948	114	1,062
MAINT/REP SVCS	6.00	0.562	355		355	43	398
COUNTY MANAGER	59.00	5.524	3,495		3,495	422	3,917
COMMISSIONERS	89.00	8.333	5,272		5,272	636	5,908
COUNTY LANDS	60.00	5.618	3,554		3,554	429	3,983
TAX COLLECTOR	1.00	0.094	59		59	7	66
CLK DEL TAX	45.33	4.244	2,685		2,685	324	3,009
PROP APPRAISER	1.00	0.094	59		59	7	66
SHERIFF	15.00	1.404	889		889	107	996
MED EXAMINER	2.00	0.187	118		118	14	132
HUMAN SERVICES	37.00	3.464	2,192		2,192	264	2,456
EMER MGMT OPS	0.37	0.035	22		22	3	25
EMER RESPONSE	36.89	3.454	2,185		2,185	264	2,449
EMER DISPATCH	4.41	0.413	261		261	32	293
PS LOGISTICS	0.99	0.093	59		59	7	66
PKS/REC GEN'L	14.50	1.358	859		859	104	963
ECONOMIC DEVT	5.00	0.468	296		296	36	332
ANIMAL CONTROL	3.00	0.281	178		178	21	199
NAT RES MGMT	22.32	2.090	1,322		1,322	159	1,481
CONST & DESIGN	28.00	2.622	1,659		1,659	200	1,859
CANAL MAINT	15.20	1.423	900		900	109	1,009
SUR WTR MGMT	13.68	1.281	810		810	98	908
LIBRARIES	16.00	1.498	948		948	114	1,062
E911 IMPLEMENT	0.76	0.071	45		45	5	50
PKS & REC 155	14.50	1.358	859		859	104	963
COMM DEVT ADM	4.10	0.384	243		243	29	272
PLANNING 155	4.10	0.384	243		243	29	272
DEVT REVIEW	4.10	0.384	243		243	29	272
REZONE & DRI'S	4.10	0.384	243		243	29	272
ENV SCIENCES	4.10	0.384	243		243	29	272
PERMIT ISSUANC	4.10	0.384	243		243	29	272
BUILDING INSP	4.10	0.384	243		243	29	272
CODE ENFORCE	4.10	0.384	243		243	29	272
PLANS REVIEW	4.10	0.384	243		243	29	272
ZONING REVIEW	4.10	0.384	243		243	29	272
VCB	6.00	0.562	355		355	43	398
SPORTS AUTHOR	1.00	0.094	59		59	7	66
TRANS ADMIN	15.20	1.423	900		900	109	1,009
LANDSCAPE	15.20	1.423	900		900	109	1,009

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	109	1,009
BRIDGE OPS	15.20	1.423	900		900	109	1,009
HAZ MAT FD 182	1.10	0.103	65		65	8	73
SOLID WASTE	28.00	2.622	1,659		1,659	200	1,859
TRANSIT	19.00	1.779	1,125		1,125	136	1,261
UTILITIES	120.00	11.236	7,108		7,108	857	7,965
ITG	2.00	0.187	118		118	14	132
GOVT COMMUNICA	0.48	0.045	28		28	3	31
FLEET REPLACE	1.00	0.094	62		62	7	69
Total:	1,068.00	100.000	63,263		63,263	7,178	70,441
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PUBLIC RESOURCE BLUE SHEET LISTING

PUB RESOURCES  
Detail Allocation of  
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	1.00	0.990	962	-962			
PUB RESOURCES	1.00	0.990	962	-962			
BUDGET SVCS	1.00	0.990	962	-962		111	111
PUB WKS ADMIN	1.00	0.990	962	-962		111	111
CLK INT AUDIT	1.00	0.990	962	-962		111	111
CLERK TECH SVS	1.00	0.990	962	-962		111	111
CLERK HUM RES	1.00	0.990	962	-962		111	111
CLERK FINANCE	1.00	0.990	962	-962		111	111
CTY ATTORNEY	1.00	0.990	962	-962		111	111
PROCURE MGMT	1.00	0.990	962	-962		111	111
HUMAN RESOURCE	1.00	0.990	962	-962		111	111
MAINT/REP SVCS	1.00	0.990	962	-962		111	111
COUNTY MANAGER	1.00	0.990	962	-962		111	111
COMMISSIONERS	1.00	0.990	962	-962		111	111
CLERK ADMIN	1.00	0.990	962	-962		111	111
COUNTY LANDS	1.00	0.990	962	-962		111	111
CDBG	1.00	0.990	962	-962		111	111
EQUAL EMP OPP	1.00	0.990	962	-962		111	111
VETERAN'S SVCS	1.00	0.990	962	-962		111	111
TAX COLLECTOR	1.00	0.990	962	-962		111	111
CLK CIVIL CRT	1.00	0.990	962	-962		111	111
CLK PROBATE	1.00	0.990	962	-962		111	111
CLK RECORDING	1.00	0.990	962	-962		111	111
CLK DEL TAX	1.00	0.990	962	-962		111	111
CLK CASE & QUE	1.00	0.990	962	-962		111	111
CLK JURY	1.00	0.990	962	-962		111	111
CLK CT SUPPORT	1.00	0.990	962	-962		111	111
CLK REC & PROC	1.00	0.990	962	-962		111	111
CLK SUP DEPOSI	1.00	0.990	962	-962		111	111
CLK APPEALS	1.00	0.990	962	-962		111	111
CLK COURT OPNS	1.00	0.990	962	-962		111	111
CRIM ADM SVCS	1.00	0.990	962	-962		111	111
CTS CUST SVC	1.00	0.990	962	-962		111	111
PROP APPRAISER	1.00	0.990	962	-962		111	111
ELECTIONS	1.00	0.990	962	-962		111	111
JAIL	1.00	0.990	962	-962		111	111
SHERIFF	1.00	0.990	962	-962		111	111
GUAR AD LITEM	1.00	0.990	962	-962		111	111
PUB DEFENDER	1.00	0.990	962	-962		111	111
STATE ATTORNEY	1.00	0.990	962	-962		111	111
MED EXAMINER	1.00	0.990	962	-962		111	111
HUMAN SERVICES	1.00	0.990	962	-962		111	111
STATE HEALTH	1.00	0.990	962	-962		111	111
INT SVS FISCAL	1.00	0.990	962	-962		111	111
EMER MGMT OPS	1.00	0.990	962	-962		111	111
EMER RESPONSE	1.00	0.990	962	-962		111	111

PUB RESOURCES  
Detail Allocation of  
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
EMER DISPATCH	1.00	0.990	962	-962		111	111
PS LOGISTICS	1.00	0.990	962	-962		111	111
PKS/REC GEN'L	1.00	0.990	962	-962		111	111
ECONOMIC DEVT	1.00	0.990	962	-962		111	111
ANIMAL CONTROL	1.00	0.990	962	-962		111	111
OFF OF SUSTAIN	1.00	0.990	962	-962		111	111
NAT RES MGMT	1.00	0.990	962	-962		111	111
CONST & DESIGN	1.00	0.990	962	-962		111	111
FD 104 MSBU OP	1.00	0.990	962	-962		111	111
ADM OFF OF CTS	1.00	0.990	962	-962		111	111
FUND 139 OTHER	1.00	0.990	962	-962		111	111
CANAL MAINT	1.00	0.990	962	-962		111	111
SUR WTR MGMT	1.00	0.990	962	-962		111	111
LIBRARIES	1.00	0.990	962	-962		111	111
E911 IMPLEMENT	1.00	0.990	962	-962		111	111
HEARING EXAMIN	1.00	0.990	962	-962		111	111
PKS & REC 155	1.00	0.990	962	-962		111	111
PRO/AMAT SPORT	1.00	0.990	962	-962		111	111
COMM DEVT ADM	1.00	0.990	962	-962		111	111
PLANNING 155	1.00	0.990	962	-962		111	111
DEVT REVIEW	1.00	0.990	962	-962		111	111
REZONE & DRI'S	1.00	0.990	962	-962		111	111
ENV SCIENCES	1.00	0.990	962	-962		111	111
PERMIT ISSUANC	1.00	0.990	962	-962		111	111
BUILDING INSP	1.00	0.990	962	-962		111	111
CODE ENFORCE	1.00	0.990	962	-962		111	111
PLANS REVIEW	1.00	0.990	962	-962		111	111
ADM FEE COLLEC	1.00	0.990	962	-962		111	111
ZONING REVIEW	1.00	0.990	962	-962		111	111
VCB	1.00	0.990	962	-962		111	111
SPORTS AUTHOR	1.00	0.990	962	-962		111	111
TRANS ADMIN	1.00	0.990	962	-962		111	111
LANDSCAPE	1.00	0.990	962	-962		111	111
ROADWAY/PIPE	1.00	0.990	962	-962		111	111
BRIDGE OPS	1.00	0.990	962	-962		111	111
TRAF OPS/SIGNA	1.00	0.990	962	-962		111	111
TRAF SIGN/MARK	1.00	0.990	962	-962		111	111
ENGINEER/PLAN	1.00	0.990	962	-962		111	111
ENG/CONSTR	1.00	0.990	962	-962		111	111
ENG/DESIGN	1.00	0.990	962	-962		111	111
GIS	1.00	0.990	962	-962		111	111
HAZ MAT FD 182	1.00	0.990	962	-962		111	111
CONSER PKS/REC	1.00	0.990	962	-962		111	111
CONSER CTY LAN	1.00	0.990	962	-962		111	111
SOLID WASTE	1.00	0.990	962	-962		111	111
AIRPORT & PORT	1.00	0.990	962	-962		111	111



PUB RESOURCES  
Detail Allocation of  
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TOLL FACILITY	1.00	0.990	962	-962		111	111
TRANSIT	1.00	0.990	962	-962		111	111
UTILITIES	1.00	0.990	962	-962		111	111
ITG	1.00	0.990	962	-962		111	111
GOVT COMMUNICA	1.00	0.990	962	-962		111	111
DENTAL	1.00	0.990	962	-962		111	111
GROUP MEDICAL	1.00	0.990	962	-962		111	111
GEN LIABILITY	1.00	0.990	962	-962		111	111
FLEET MGMT	1.00	0.990	980	-980		111	111
Sub-total:	101.00	100.000	97,180	-97,180		10,989	10,989
-----							
Reimbursement:				97,180	97,180		97,180
Total:	101.00	100.000	97,180		97,180	10,989	108,169
=====							

Allocation Basis: NUMBER OF DEPARTMENTS USING SERVICE

Source: BUDGET DOCUMENT

PUB RESOURCES  
 Detail Allocation of  
 VIDEO/TV

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VIDEO/CABLE TV	100.00	100.000	134,442		134,442	15,255	149,697
Total:	100.00	100.000	134,442		134,442	15,255	149,697
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PUB RESOURCES  
 Detail Allocation of  
 GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	501,352		501,352	56,927	558,279
Total:	100.00	100.000	501,352		501,352	56,927	558,279
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

## PUB RESOURCES

## Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	VIDEO/TV	GENERAL GOVERNMENT
CLERK MINUTES	2,685	2,685			
PUB RESOURCES	1,066	1,066			
BUDGET SVCS	377	266	111		
PUB WKS ADMIN	377	266	111		
CLK INT AUDIT	111		111		
CLERK TECH SVS	111		111		
CLERK HUM RES	111		111		
CLERK FINANCE	3,121	3,010	111		
CTY ATTORNEY	9,537	9,426	111		
PROCURE MGMT	1,571	1,460	111		
HUMAN RESOURCE	1,173	1,062	111		
MAINT/REP SVCS	509	398	111		
COUNTY MANAGER	4,028	3,917	111		
COMMISSIONERS	6,019	5,908	111		
CLERK ADMIN	111		111		
COUNTY LANDS	4,094	3,983	111		
CDBG	111		111		
EQUAL EMP OPP	111		111		
VETERAN'S SVCS	111		111		
TAX COLLECTOR	177	66	111		
CLK CIVIL CRT	111		111		
CLK PROBATE	111		111		
CLK RECORDING	111		111		
CLK DEL TAX	3,120	3,009	111		
CLK CASE & QUE	111		111		
CLK JURY	111		111		
CLK CT SUPPORT	111		111		
CLK REC & PROC	111		111		
CLK SUP DEPOSI	111		111		
CLK APPEALS	111		111		
CLK COURT OPNS	111		111		
CRIM ADM SVCS	111		111		
CTS CUST SVC	111		111		
PROP APPRAISER	177	66	111		
ELECTIONS	111		111		
JAIL	111		111		
SHERIFF	1,107	996	111		
GUAR AD LITEM	111		111		
PUB DEFENDER	111		111		
STATE ATTORNEY	111		111		
MED EXAMINER	243	132	111		
HUMAN SERVICES	2,567	2,456	111		
STATE HEALTH	111		111		
INT SVS FISCAL	111		111		
EMER MGMT OPS	136	25	111		
EMER RESPONSE	2,560	2,449	111		
EMER DISPATCH	404	293	111		
PS LOGISTICS	177	66	111		

## PUB RESOURCES

## Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	VIDEO/TV	GENERAL GOVERNMENT
PKS/REC GEN'L	1,074	963	111		
ECONOMIC DEVT	443	332	111		
ANIMAL CONTROL	310	199	111		
OFF OF SUSTAIN	111		111		
NAT RES MGMT	1,592	1,481	111		
CONST & DESIGN	1,970	1,859	111		
FD 104 MSBU OP	111		111		
ADM OFF OF CTS	111		111		
FUND 139 OTHER	111		111		
CANAL MAINT	1,120	1,009	111		
SUR WTR MGMT	1,019	908	111		
LIBRARIES	1,173	1,062	111		
E911 IMPLEMENT	161	50	111		
HEARING EXAMIN	111		111		
PKS & REC 155	1,074	963	111		
PRO/AMAT SPORT	111		111		
COMM DEVT ADM	383	272	111		
PLANNING 155	383	272	111		
DEVT REVIEW	383	272	111		
REZONE & DRI'S	383	272	111		
ENV SCIENCES	383	272	111		
PERMIT ISSUANC	383	272	111		
BUILDING INSP	383	272	111		
CODE ENFORCE	383	272	111		
PLANS REVIEW	383	272	111		
ADM FEE COLLEC	111		111		
ZONING REVIEW	383	272	111		
VCB	509	398	111		
SPORTS AUTHOR	177	66	111		
TRANS ADMIN	1,120	1,009	111		
LANDSCAPE	1,120	1,009	111		
ROADWAY/PIPE	1,120	1,009	111		
BRIDGE OPS	1,120	1,009	111		
TRAF OPS/SIGNA	111		111		
TRAF SIGN/MARK	111		111		
ENGINEER/PLAN	111		111		
ENG/CONSTR	111		111		
ENG/DESIGN	111		111		
GIS	111		111		
HAZ MAT FD 182	184	73	111		
CONSER PKS/REC	111		111		
CONSER CTY LAN	111		111		
SOLID WASTE	1,970	1,859	111		
AIRPORT & PORT	111		111		
TOLL FACILITY	111		111		
TRANSIT	1,372	1,261	111		
UTILITIES	8,076	7,965	111		
ITG	243	132	111		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	VIDEO/TV	GENERAL GOVERNMENT
GOVT COMMUNICA	142	31	111		
DENTAL	111		111		
GROUP MEDICAL	111		111		
GEN LIABILITY	111		111		
FLEET MGMT	111		111		
FLEET REPLACE	69	69			
VIDEO/CABLE TV	149,697			149,697	
GENERAL GOVT	558,279				558,279
Reimbursement:	97,180		97,180		
Total:	886,586	70,441	108,169	149,697	558,279
	=====	=====	=====	=====	=====

**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  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS
<b>Expenses:</b>					
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				
<b>Departmental</b>					
Expenditures:	10,228,258		418,779	294,218	200,893
<b>Functional Cost:</b>					
1st Allocation:	10,228,258		418,779	294,218	200,893
-----					
<b>Additions 2nd</b>					
Others:	15,060	15,060	615	433	294
Reallocate Admin:		-15,060			
2nd Allocation:	15,060		615	433	294
-----					
<b>Total Allocated:</b>	<b>10,243,318</b>		<b>419,394</b>	<b>294,651</b>	<b>201,187</b>
	=====		=====	=====	=====

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
	-----	-----	-----
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
CLERK MINUTES	273.00	0.024	101		101		101
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
CLERK ADMIN	1,139.00	0.101	421		421	1	422
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 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
<b>Total:</b>	<b>1,132,466.00</b>	<b>100.000</b>	<b>418,779</b>		<b>418,779</b>	<b>615</b>	<b>419,394</b>
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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
<b>Total:</b>	<b>200,893.00</b>	<b>100.000</b>	<b>200,893</b>		<b>200,893</b>	<b>294</b>	<b>201,187</b>
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Allocation Basis: UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT

Source: QUARTERLY STATE PAYMENT VOUCHERS

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COUNTY MANAGER	7,500.00	38.462	7,500		7,500	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
Total:	6.00	100.000	71,300		71,300	102	71,402
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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
CLERK MINUTES	101	101			
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			
CLERK ADMIN	422	422			
COUNTY LANDS	203	203			
CDBG	817	817			
TAX COLLECTOR	206	206			
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
	=====	=====	=====	=====	=====

## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
CLERK MINUTES		
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		
CLERK ADMIN		
COUNTY LANDS		
CDBG		
TAX COLLECTOR		
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	140	377	
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	
COUNTY MANAGER		6,139	6,139	
COMMISSIONERS		7,957	7,957	
Total Allocated Additions:	2,798	130,646	133,444	133,444
Total to be Allocated:	758,110	130,646		888,756
	=====	=====		=====

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:	130,646	130,646	130,646
Reallocate Admin:		-130,646	
2nd Allocation:	130,646		130,646
	-----		-----
Total Allocated:	888,756		888,756
	=====		=====

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	444	2,997
CTY ATTORNEY	13.00	2.189	16,592		16,592	2,884	19,476
PROCURE MGMT	7.00	1.178	8,934		8,934	1,553	10,487
HUMAN RESOURCE	4.00	0.673	5,105		5,105	887	5,992
MAINT/REP SVCS	7.00	1.178	8,934		8,934	1,553	10,487
COUNTY MANAGER	27.00	4.545	34,460		34,460	5,989	40,449
COMMISSIONERS	4.00	0.673	5,105		5,105	887	5,992
CLERK ADMIN	4.00	0.673	5,105		5,105	887	5,992
COUNTY LANDS	4.00	0.673	5,105		5,105	887	5,992
CDBG	7.00	1.178	8,934		8,934	1,553	10,487
VETERAN'S SVCS	2.00	0.337	2,553		2,553	444	2,997
TAX COLLECTOR	5.00	0.842	6,381		6,381	1,109	7,490
PROP APPRAISER	4.00	0.673	5,105		5,105	887	5,992
ELECTIONS	4.00	0.673	5,105		5,105	887	5,992
SHERIFF	11.00	1.852	14,039		14,039	2,440	16,479
CT SVCS-GEN FD	9.00	1.515	11,487		11,487	1,996	13,483
PUB DEFENDER	2.00	0.337	2,553		2,553	444	2,997
STATE ATTORNEY	2.00	0.337	2,553		2,553	444	2,997
MED EXAMINER	10.00	1.684	12,763		12,763	2,218	14,981
HUMAN SERVICES	22.00	3.704	28,078		28,078	4,880	32,958
STATE HEALTH	3.00	0.505	3,829		3,829	665	4,494
INT SVS FISCAL	5.00	0.842	6,381		6,381	1,109	7,490
EMER MGMT OPS	2.60	0.438	3,318		3,318	577	3,895
EMER RESPONSE	2.60	0.438	3,318		3,318	577	3,895
EMER DISPATCH	2.60	0.438	3,318		3,318	577	3,895
PS LOGISTICS	2.60	0.438	3,318		3,318	577	3,895
PS INFO RESOUR	2.60	0.438	3,318		3,318	577	3,895
EKS/REC GEN'L	7.00	1.178	8,934		8,934	1,553	10,487
ECONOMIC DEVT	5.00	0.842	6,381		6,381	1,109	7,490
ANIMAL CONTROL	11.00	1.852	14,039		14,039	2,440	16,479
OFF OF SUSTAIN	7.00	1.178	8,934		8,934	1,553	10,487
NAT RES MGMT	6.00	1.010	7,658		7,658	1,331	8,989
CONST & DESIGN	2.00	0.337	2,553		2,553	444	2,997
FUND 102 MSTU	15.00	2.525	19,144		19,144	3,327	22,471
FD 104 MSBU OP	17.00	2.862	21,697		21,697	3,771	25,468
CANAL MAINT	1.00	0.168	1,276		1,276	222	1,498
LIBRARIES	17.00	2.862	21,697		21,697	3,771	25,468
E911 IMPLEMENT	4.00	0.673	5,105		5,105	887	5,992
HEARING EXAMIN	4.00	0.673	5,105		5,105	887	5,992
PKS & REC 155	9.00	1.515	11,487		11,487	1,996	13,483
COMM DEVT ADM	3.00	0.505	3,829		3,829	665	4,494
PLANNING 155	10.00	1.684	12,763		12,763	2,218	14,981
DEVT REVIEW	2.00	0.337	2,553		2,553	444	2,997
REZONE & DRI'S	2.00	0.337	2,553		2,553	444	2,997
ENV SCIENCES	3.00	0.505	3,829		3,829	665	4,494

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	444	2,997
BUILDING INSP	2.00	0.337	2,553		2,553	444	2,997
CODE ENFORCE	2.00	0.337	2,553		2,553	444	2,997
PLANS REVIEW	2.00	0.337	2,553		2,553	444	2,997
ZONING REVIEW	2.00	0.337	2,553		2,553	444	2,997
VCB	10.00	1.684	12,763		12,763	2,218	14,981
SPORTS AUTHOR	5.00	0.842	6,381		6,381	1,109	7,490
TRANS ADMIN	12.00	2.020	15,315		15,315	2,662	17,977
LANDSCAPE	1.00	0.168	1,276		1,276	222	1,498
ROADWAY/PIPE	1.00	0.168	1,276		1,276	222	1,498
BRIDGE OPS	1.00	0.168	1,276		1,276	222	1,498
TRAF OPS/SIGNA	2.00	0.337	2,553		2,553	444	2,997
TRAF SIGN/MARK	2.00	0.337	2,553		2,553	444	2,997
ENGINEER/PLAN	1.00	0.168	1,276		1,276	222	1,498
ENG/CONSTR	2.00	0.337	2,553		2,553	444	2,997
ENG/DESIGN	2.00	0.337	2,553		2,553	444	2,997
GIS	7.00	1.178	8,934		8,934	1,553	10,487
HAZ MAT FD 182	6.00	1.010	7,658		7,658	1,331	8,989
SCHOOL IMP FEE	1.00	0.168	1,276		1,276	222	1,498
COM PRK IMP FE	9.00	1.515	11,487		11,487	1,996	13,483
REG PRK IMP FE	2.00	0.337	2,553		2,553	444	2,997
ROADS IMP FEE	9.00	1.515	11,487		11,487	1,996	13,483
FUNDS 201-299	65.00	10.943	82,958		82,958	14,418	97,376
CONSER PKS/REC	8.00	1.347	10,210		10,210	1,774	11,984
FUNDS 301-399	48.00	8.081	61,261		61,261	10,647	71,908
SOLID WASTE	8.00	1.347	10,210		10,210	1,774	11,984
TOLL FACILITY	4.00	0.673	5,105		5,105	887	5,992
TRANSIT	16.00	2.694	20,420		20,420	3,549	23,969
UTILITIES	24.00	4.040	30,631		30,631	5,323	35,954
ITG	11.00	1.852	14,039		14,039	2,440	16,479
GOVT COMMUNICA	5.00	0.842	6,381		6,381	1,109	7,490
DENTAL	2.00	0.337	2,553		2,553	444	2,997
GROUP MEDICAL	4.00	0.673	5,105		5,105	887	5,992
GEN LIABILITY	7.00	1.178	8,934		8,934	1,553	10,487
FLEET MGMT	6.00	1.010	7,658		7,658	1,331	8,989
LAW ENF TRUST	2.00	0.337	2,548		2,548	436	2,984
Total:	594.00	100.000	758,110		758,110	130,646	888,756
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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	2,997	2,997
CTY ATTORNEY	19,476	19,476
PROCURE MGMT	10,487	10,487
HUMAN RESOURCE	5,992	5,992
MAINT/REP SVCS	10,487	10,487
COUNTY MANAGER	40,449	40,449
COMMISSIONERS	5,992	5,992
CLERK ADMIN	5,992	5,992
COUNTY LANDS	5,992	5,992
CDBG	10,487	10,487
VETERAN'S SVCS	2,997	2,997
TAX COLLECTOR	7,490	7,490
PROP APPRAISER	5,992	5,992
ELECTIONS	5,992	5,992
SHERIFF	16,479	16,479
CT SVCS-GEN FD	13,483	13,483
PUB DEFENDER	2,997	2,997
STATE ATTORNEY	2,997	2,997
MED EXAMINER	14,981	14,981
HUMAN SERVICES	32,958	32,958
STATE HEALTH	4,494	4,494
INT SVS FISCAL	7,490	7,490
EMER MGMT OPS	3,895	3,895
EMER RESPONSE	3,895	3,895
EMER DISPATCH	3,895	3,895
PS LOGISTICS	3,895	3,895
PS INFO RESOUR	3,895	3,895
PKS/REC GEN'L	10,487	10,487
ECONOMIC DEVT	7,490	7,490
ANIMAL CONTROL	16,479	16,479
OFF OF SUSTAIN	10,487	10,487
NAT RES MGMT	8,989	8,989
CONST & DESIGN	2,997	2,997
FUND 102 MSTU	22,471	22,471
FD 104 MSBU OP	25,468	25,468
CANAL MAINT	1,498	1,498
LIBRARIES	25,468	25,468
E911 IMPLEMENT	5,992	5,992
HEARING EXAMIN	5,992	5,992
PKS & REC 155	13,483	13,483
COMM DEVT ADM	4,494	4,494
PLANNING 155	14,981	14,981
DEVT REVIEW	2,997	2,997
REZONE & DRI'S	2,997	2,997
ENV SCIENCES	4,494	4,494
PERMIT ISSUANC	2,997	2,997
BUILDING INSP	2,997	2,997

## BUDGET SVCS

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CODE ENFORCE	2,997	2,997
PLANS REVIEW	2,997	2,997
ZONING REVIEW	2,997	2,997
VCB	14,981	14,981
SPORTS AUTHOR	7,490	7,490
TRANS ADMIN	17,977	17,977
LANDSCAPE	1,498	1,498
ROADWAY/PIPE	1,498	1,498
BRIDGE OPS	1,498	1,498
TRAF OPS/SIGNA	2,997	2,997
TRAF SIGN/MARK	2,997	2,997
ENGINEER/PLAN	1,498	1,498
ENG/CONSTR	2,997	2,997
ENG/DESIGN	2,997	2,997
GIS	10,487	10,487
HAZ MAT FD 182	8,989	8,989
SCHOOL IMP FEE	1,498	1,498
COM PRK IMP FE	13,483	13,483
REG PRK IMP FE	2,997	2,997
ROADS IMP FEE	13,483	13,483
FUNDS 201-299	97,376	97,376
CONSER PKS/REC	11,984	11,984
FUNDS 301-399	71,908	71,908
SOLID WASTE	11,984	11,984
TOLL FACILITY	5,992	5,992
TRANSIT	23,969	23,969
UTILITIES	35,954	35,954
ITG	16,479	16,479
GOVT COMMUNICA	7,490	7,490
DENTAL	2,997	2,997
GROUP MEDICAL	5,992	5,992
GEN LIABILITY	10,487	10,487
FLEET MGMT	8,989	8,989
LAW ENF TRUST	2,984	2,984
Reimbursement:		
Total:	888,756	888,756
	=====	=====

**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	140	377	
NON-DEPART'L	193		193	
BUDGET SVCS	2,553	444	2,997	
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	
COUNTY MANAGER		5,816	5,816	
COMMISSIONERS		7,761	7,761	
Total Allocated Additions:	5,038	105,761	110,799	110,799
Total to be Allocated:	903,769	105,761		1,009,530
	=====	=====		=====

PUB WKS ADMIN  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	ADMIN POOL
<b>Expenses:</b>				
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:	 105,761	105,761	64,511	41,250
Reallocate Admin:		-105,761		
2nd Allocation:	105,761		64,511	41,250
-----			-----	-----
 Total Allocated:	 1,009,530		 615,810	 393,720
=====			=====	=====

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	5,161	49,265
NAT RES MGMT	10.00	10.000	55,130		55,130	6,451	61,581
CONST & DESIGN	20.00	20.000	110,260		110,260	12,903	123,163
CANAL MAINT	1.00	1.000	5,513		5,513	645	6,158
SUR WTR MGMT	1.00	1.000	5,513		5,513	645	6,158
TRANS ADMIN	2.00	2.000	11,026		11,026	1,290	12,316
LANDSCAPE	1.00	1.000	5,513		5,513	645	6,158
ROADWAY/PIPE	2.00	2.000	11,026		11,026	1,290	12,316
BRIDGE OPS	1.00	1.000	5,513		5,513	645	6,158
TRAF OPS/SIGNA	2.00	2.000	11,026		11,026	1,290	12,316
TRAF SIGN/MARK	2.00	2.000	11,026		11,026	1,290	12,316
ENGINEER/PLAN	2.00	2.000	11,026		11,026	1,290	12,316
ENG/CONSTR	2.00	2.000	11,026		11,026	1,290	12,316
ENG/DESIGN	2.00	2.000	11,026		11,026	1,290	12,316
SOLID WASTE	21.00	21.000	115,773		115,773	13,548	129,321
TOLL FACILITY	2.00	2.000	11,026		11,026	1,290	12,316
UTILITIES	21.00	21.000	115,772		115,772	13,548	129,320
<b>Total:</b>	<b>100.00</b>	<b>100.000</b>	<b>551,299</b>		<b>551,299</b>	<b>64,511</b>	<b>615,810</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	5,156	40,403
COUNTY LANDS	25.00	25.000	88,118		88,118	12,890	101,008
INT SVS FISCAL	10.00	10.000	35,247		35,247	5,156	40,403
CONST & DESIGN	35.00	35.000	123,364		123,364	18,048	141,412
Total:	100.00	100.000	352,470		352,470	41,250	393,720
	=====	=====	=====	=====	=====	=====	=====

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	40,403		40,403
COUNTY LANDS	101,008		101,008
INT SVS FISCAL	89,668	49,265	40,403
NAT RES MGMT	61,581	61,581	
CONST & DESIGN	264,575	123,163	141,412
CANAL MAINT	6,158	6,158	
SUR WTR MGMT	6,158	6,158	
TRANS ADMIN	12,316	12,316	
LANDSCAPE	6,158	6,158	
ROADWAY/PIPE	12,316	12,316	
BRIDGE OPS	6,158	6,158	
TRAF OPS/SIGNA	12,316	12,316	
TRAF SIGN/MARK	12,316	12,316	
ENGINEER/PLAN	12,316	12,316	
ENG/CONSTR	12,316	12,316	
ENG/DESIGN	12,316	12,316	
SOLID WASTE	129,321	129,321	
TOLL FACILITY	12,316	12,316	
UTILITIES	129,320	129,320	
Reimbursement:			
Total:	1,009,530	615,810	393,720
	=====	=====	=====

**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:				
PUB RESOURCES		111	111	
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	
CLERK ADMIN		33,913	33,913	
Total Allocated Additions:	178	155,080	155,258	155,258
Total to be Allocated:	1,022,483	155,080		1,177,563
	=====	=====		=====

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:	155,080	155,080	155,080
Reallocate Admin:		-155,080	
2nd Allocation:	155,080		155,080
	-----		-----
Total Allocated:	1,177,563		1,177,563
	=====		=====



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	3,944	29,947
CLERK FINANCE	30.00	0.156	1,592		1,592	241	1,833
CTY ATTORNEY	56.00	0.291	2,972		2,972	451	3,423
PROCURE MGMT	1.00	0.005	53		53	8	61
COMMISSIONERS	205.00	1.064	10,879		10,879	1,650	12,529
CLERK ADMIN	126.00	0.654	6,687		6,687	1,014	7,701
COUNTY LANDS	658.50	3.418	34,945		34,945	5,300	40,245
CLK DEL TAX	180.00	0.934	9,552		9,552	1,449	11,001
CLK COURT OPNS	906.50	4.705	48,106		48,106	7,296	55,402
EMER RESPONSE	310.00	1.609	16,451		16,451	2,495	18,946
ECONOMIC DEVT	10.00	0.052	531		531	80	611
LIBRARIES	292.50	1.518	15,522		15,522	2,354	17,876
CODE ENFORCE	712.50	3.698	37,811		37,811	5,735	43,546
VCB	370.00	1.920	19,635		19,635	2,978	22,613
SPORTS AUTHOR	364.00	1.889	19,317		19,317	2,930	22,247
ROADWAY/PIPE	9.00	0.047	478		478	72	550
BRIDGE OPS	78.00	0.405	4,139		4,139	628	4,767
TRAF OPS/SIGNA	108.00	0.561	5,731		5,731	869	6,600
TRAF SIGN/MARK	108.00	0.561	5,731		5,731	869	6,600
CONSER PKS/REC	2.00	0.010	106		106	16	122
SOLID WASTE	374.50	1.944	19,874		19,874	3,014	22,888
TOLL FACILITY	538.00	2.792	28,550		28,550	4,330	32,880
UTILITIES	584.00	3.031	30,992		30,992	4,700	35,692
ITG	60.00	0.311	3,184		3,184	483	3,667
GEN LIABILITY	260.00	1.349	13,798		13,798	2,093	15,891
CONTRACTS CHG	10,128.00	52.565	537,470	-495,331	42,139	81,518	123,657
ALL OTHERS	2,306.00	11.968	122,374		122,374	18,563	140,937
Sub-total:	19,267.50	100.000	1,022,483	-495,331	527,152	155,080	682,232
Reimbursement:				495,331	495,331		495,331
Total:	19,267.50	100.000	1,022,483		1,022,483	155,080	1,177,563

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	29,947	29,947
CLERK FINANCE	1,833	1,833
CTY ATTORNEY	3,423	3,423
PROCURE MGMT	61	61
COMMISSIONERS	12,529	12,529
CLERK ADMIN	7,701	7,701
COUNTY LANDS	40,245	40,245
CLK DEL TAX	11,001	11,001
CLK COURT OPNS	55,402	55,402
EMER RESPONSE	18,946	18,946
ECONOMIC DEVT	611	611
LIBRARIES	17,876	17,876
CODE ENFORCE	43,546	43,546
VCB	22,613	22,613
SPORTS AUTHOR	22,247	22,247
ROADWAY/PIPE	550	550
BRIDGE OPS	4,767	4,767
TRAF OPS/SIGNA	6,600	6,600
TRAF SIGN/MARK	6,600	6,600
CONSER PKS/REC	122	122
SOLID WASTE	22,888	22,888
TOLL FACILITY	32,880	32,880
UTILITIES	35,692	35,692
ITG	3,667	3,667
GEN LIABILITY	15,891	15,891
CONTRACTS CHG	123,657	123,657
ALL OTHERS	140,937	140,937
Reimbursement:	495,331	495,331
Total:	1,177,563	1,177,563
	=====	=====

**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	
PUB RESOURCES		111		111
NON-DEPART'L	594	1		595
CLK INT AUDIT	26,003	3,944		29,947
CLERK HUM RES		59,028		59,028
CLERK FINANCE		22,224		22,224
MAINT/REP SVCS		53,936		53,936
CLERK ADMIN		145,828		145,828
Total Allocated Additions:	1,014,534	285,072	1,299,606	1,299,606
Total to be Allocated:	5,742,740	285,072		6,027,812
	=====	=====		=====

CLERK TECH SVS  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT
Expenses:					
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
Departmental					
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
Additions 1st					
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
	-----		-----	-----	-----
Additions 2nd					
Others:	285,072	285,072	16,494	36,512	223,897
Reallocate Admin:		-285,072			
2nd Allocation:	285,072		16,494	36,512	223,897
	-----		-----	-----	-----
Total Allocated:	6,027,812		348,764	772,049	4,734,272
	=====		=====	=====	=====

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:	5,065	2,139	965
2nd Allocation:	5,065	2,139	965
	-----	-----	-----
Total Allocated:	107,094	45,232	20,401
	=====	=====	=====

CLERK TECH SVS  
 Detail Allocation of  
 COUNTY APPLICATIONS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	74,063.62	25.773	85,637		85,637		85,637
BUDGET SVCS	74,063.62	25.773	85,637		85,637		85,637
VCB	65,175.99	22.680	75,360		75,360	7,721	83,081
GENERAL GOVT	74,063.62	25.773	85,636		85,636	8,773	94,409
Total:	287,366.85	100.000	332,270		332,270	16,494	348,764
	=====	=====	=====	=====	=====	=====	=====

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	36,512	772,049
Total:	100.00	100.000	735,537		735,537	36,512	772,049
	=====	=====	=====	=====	=====	=====	=====

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	223,897	4,734,272
Total:	100.00	100.000	4,510,375		4,510,375	223,897	4,734,272
	=====	=====	=====	=====	=====	=====	=====

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						5,065	5,065
Total:	100.00	100.000	102,029		102,029	5,065	107,094
	=====	=====	=====	=====	=====	=====	=====

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	583	12,332
COMMISSIONERS	22,444.23	63.673	27,439		27,439	1,362	28,801
CLERK ADMIN	2,851.87	8.091	3,486		3,486	173	3,659
CT SVCS-GEN FD	342.22	0.971	419		419	21	440
<b>Total:</b>	<b>35,249.13</b>	<b>100.000</b>	<b>43,093</b>		<b>43,093</b>	<b>2,139</b>	<b>45,232</b>
	=====	=====	=====	=====	=====	=====	=====

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	556	11,764
PROP APPRAISER	5,087.26	32.000	6,220		6,220	309	6,529
ELECTIONS	1,536.78	9.667	1,879		1,879	93	1,972
SHERIFF	105.98	0.667	129		129	7	136
Total:	15,897.68	100.000	19,436		19,436	965	20,401
	=====	=====	=====	=====	=====	=====	=====

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
CLERK MINUTES	85,637	85,637			
BUDGET SVCS	85,637	85,637			
CLK INT AUDIT	102,029				102,029
CLERK HUM RES	12,332				
COMMISSIONERS	28,801				
CLERK ADMIN	3,659				
TAX COLLECTOR	11,764				
CLK RECORDING	772,049		772,049		
COURT DEPT	4,734,272			4,734,272	
PROP APPRAISER	6,529				
ELECTIONS	1,972				
SHERIFF	136				
CT SVCS-GEN FD	440				
VCB	83,081	83,081			
GENERAL GOVT	94,409	94,409			
ALL OTHERS	5,065				5,065
Reimbursement:					
Total:	6,027,812	348,764	772,049	4,734,272	107,094
	=====	=====	=====	=====	=====

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	ONBASE SUPPORT	HUMAN RESOURCES P/R
CLERK MINUTES		
BUDGET SVCS		
CLK INT AUDIT		
CLERK HUM RES	12,332	
COMMISSIONERS	28,801	
CLERK ADMIN	3,659	
TAX COLLECTOR		11,764
CLK RECORDING		
COURT DEPT		
PROP APPRAISER		6,529
ELECTIONS		1,972
SHERIFF		136
CT SVCS-GEN FD	440	
VCE		
GENERAL GOVT		
ALL OTHERS		
Reimbursement:		
Total:	45,232	20,401
	=====	=====

**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	
PUB RESOURCES		111	111	
NON-DEPART'L	160		160	
CLERK TECH SVS	11,749	583	12,332	
CLERK HUM RES		6,864	6,864	
CLERK FINANCE		3,231	3,231	
CLERK ADMIN		16,957	16,957	
Total Allocated Additions:	12,114	27,746	39,860	39,860
Total to be Allocated:	459,866	27,746		487,612
	=====	=====		=====



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:	27,746	27,746	27,746
Reallocate Admin:		-27,746	
2nd Allocation:	27,746		27,746
	-----		-----
Total Allocated:	487,612		487,612
	=====		=====

CLERK HUM RES  
Detail Allocation of  
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	6.00	1.791	8,236		8,236		8,236
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	4,914	70,805
CLERK ADMIN	5.00	1.493	6,864		6,864	512	7,376
CLK CIVIL CRT	55.00	16.418	75,500		75,500	5,631	81,131
CLK PROBATE	6.00	1.791	8,236		8,236	614	8,850
CLK RECORDING	32.00	9.552	43,927		43,927	3,276	47,203
CLK DEL TAX	6.00	1.791	8,236		8,236	614	8,850
CLK CASE & QUE	21.00	6.269	28,827		28,827	2,150	30,977
CLK JURY	2.00	0.597	2,745		2,745	205	2,950
CLK CT SUPPORT	30.00	8.955	41,182		41,182	3,072	44,254
CLK REC & PROC	18.00	5.373	24,709		24,709	1,843	26,552
CLK SUP DEPOSI	5.00	1.493	6,864		6,864	512	7,376
CLK APPEALS	2.00	0.597	2,745		2,745	205	2,950
CLK COURT OPNS	11.00	3.284	15,100		15,100	1,126	16,226
CRIM ADM SVCS	10.00	2.985	13,727		13,727	1,024	14,751
CTS CUST SVC	20.00	5.970	27,458		27,458	2,048	29,506
Total:	335.00	100.000	459,866		459,866	27,746	487,612
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

CLERK HUM RES

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLERK MINUTES	8,236	8,236
CLK INT AUDIT	13,727	13,727
CLERK TECH SVS	59,028	59,028
CLERK HUM RES	6,864	6,864
CLERK FINANCE	70,805	70,805
CLERK ADMIN	7,376	7,376
CLK CIVIL CRT	81,131	81,131
CLK PROBATE	8,850	8,850
CLK RECORDING	47,203	47,203
CLK DEL TAX	8,850	8,850
CLK CASE & QUE	30,977	30,977
CLK JURY	2,950	2,950
CLK CT SUPPORT	44,254	44,254
CLK REC & PROC	26,552	26,552
CLK SUP DEPOSI	7,376	7,376
CLK APPEALS	2,950	2,950
CLK COURT OPNS	16,226	16,226
CRIM ADM SVCS	14,751	14,751
CTS CUST SVC	29,506	29,506
Reimbursement:		
Total:	487,612	487,612
	=====	=====

**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	435	3,121	
NON-DEPART'L	522	1	523	
CLK INT AUDIT	1,592	241	1,833	
CLERK HUM RES	65,891	4,914	70,805	
CLERK FINANCE		18,562	18,562	
MAINT/REP SVCS		40,046	40,046	
COMMISSIONERS		47,964	47,964	
CLERK ADMIN		162,784	162,784	
Total Allocated Additions:	85,378	274,947	360,325	360,325
Total to be Allocated:	4,941,491	274,947		5,216,438
	=====	=====		=====

CLERK FINANCE  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
<b>Expenses:</b>					
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
<b>Departmental Expenditures:</b>					
	4,856,113		2,175,358	1,207,197	543,331
<b>Functional Cost:</b>					
	4,856,113		2,175,358	1,207,197	543,331
<b>Additions 1st</b>					
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
-----					
<b>Additions 2nd</b>					
Others:	274,947	274,947	123,169	68,351	30,761
Reallocate Admin:		-274,947			
2nd Allocation:	274,947		123,169	68,351	30,761
-----					
<b>Total Allocated:</b>	<b>5,216,438</b>		<b>2,336,773</b>	<b>1,296,772</b>	<b>583,645</b>
	=====		=====	=====	=====

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:	52,666
2nd Allocation:	52,666
	-----
Total Allocated:	999,248
	=====

CLERK FINANCE  
Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	273.00	0.024	534		534		534
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	136	2,556
PROCURE MGMT	594.00	0.052	1,161		1,161	65	1,226
HUMAN RESOURCE	1,942.00	0.171	3,796		3,796	213	4,009
MAINT/REP SVCS	14,510.00	1.281	28,362		28,362	1,589	29,951
COUNTY MANAGER	2,420.00	0.214	4,730		4,730	265	4,995
COMMISSIONERS	2,142.00	0.189	4,187		4,187	235	4,422
CLERK ADMIN	1,139.00	0.101	2,226		2,226	125	2,351
COUNTY LANDS	549.00	0.048	1,073		1,073	60	1,133
CDBG	2,206.00	0.195	4,312		4,312	242	4,554
TAX COLLECTOR	558.00	0.049	1,091		1,091	61	1,152
CLERK OTHER	388,597.00	34.314	759,581		759,581	42,558	802,139
FUNDS 80 - 951	211,392.00	18.667	413,203		413,203	23,151	436,354
PROP APPRAISER	247.00	0.022	483		483	27	510
ELECTIONS	341.00	0.030	667		667	37	704
SHERIFF	3,305.00	0.292	6,460		6,460	362	6,822
CT SVCS-GEN FD	540.00	0.048	1,056		1,056	59	1,115
GUAR AD LITEM	81.00	0.007	158		158	9	167
PUB DEFENDER	427.00	0.038	835		835	47	882
STATE ATTORNEY	683.00	0.060	1,335		1,335	75	1,410
MED EXAMINER	1,433.00	0.127	2,801		2,801	157	2,958
HUMAN SERVICES	15,996.00	1.412	31,267		31,267	1,752	33,019
STATE HEALTH	188.00	0.017	367		367	21	388
INT SVS FISCAL	521.00	0.046	1,018		1,018	57	1,075
EMER MGMT OPS	2,860.00	0.253	5,590		5,590	313	5,903
EMER RESPONSE	2,861.00	0.253	5,592		5,592	313	5,905
EMER DISPATCH	2,860.00	0.253	5,590		5,590	313	5,903
PS LOGISTICS	2,860.00	0.253	5,590		5,590	313	5,903
PKS/REC GEN'L	17,193.00	1.518	33,607		33,607	1,883	35,490
ECONOMIC DEVT	887.00	0.078	1,734		1,734	97	1,831
ANIMAL CONTROL	5,473.00	0.483	10,698		10,698	599	11,297
OFF OF SUSTAIN	547.00	0.048	1,069		1,069	60	1,129
NAT RES MGMT	3,035.00	0.268	5,932		5,932	332	6,264
CONST & DESIGN	1,069.00	0.094	2,090		2,090	117	2,207
FUND 102 MSTU	18,175.00	1.605	35,526		35,526	1,990	37,516
FUND 104 MSBU	6,600.00	0.583	12,901		12,901	723	13,624
ADM OFF OF CTS	11,227.00	0.991	21,945		21,945	1,230	23,175
HICKEY CREEK	373.00	0.033	729		729	41	770
FUND 138	7,044.00	0.622	13,769		13,769	771	14,540



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	220	4,151
CANAL MAINT	1,047.00	0.092	2,047		2,047	115	2,162
SUR WTR MGMT	736.00	0.065	1,439		1,439	81	1,520
LIBRARIES	30,580.00	2.700	59,774		59,774	3,349	63,123
E911 IMPLEMENT	2,530.00	0.223	4,945		4,945	277	5,222
HEARING EXAMIN	544.00	0.048	1,063		1,063	60	1,123
PKS & REC 155	13,339.00	1.178	26,073		26,073	1,461	27,534
COMM DEVT ADM	4,456.00	0.393	8,710		8,710	488	9,198
PLANNING 155	1,308.00	0.116	2,557		2,557	143	2,700
DEVT REVIEW	3,114.00	0.275	6,087		6,087	341	6,428
REZONE & DRI'S	1,369.00	0.121	2,676		2,676	150	2,826
ENV SCIENCES	2,102.00	0.186	4,109		4,109	230	4,339
PERMIT ISSUANC	3,777.00	0.334	7,383		7,383	414	7,797
BUILDING INSP	7,297.00	0.644	14,263		14,263	799	15,062
CODE ENFORCE	8,284.00	0.732	16,193		16,193	907	17,100
PLANS REVIEW	2,495.00	0.220	4,877		4,877	273	5,150
ADM FEE COLLEC	284.00	0.025	555		555	31	586
ZONING REVIEW	911.00	0.080	1,781		1,781	100	1,881
VCB	7,783.00	0.687	15,213		15,213	852	16,065
SPORTS AUTHOR	1,025.00	0.091	2,004		2,004	112	2,116
TRANS ADMIN	2,981.00	0.263	5,827		5,827	326	6,153
LANDSCAPE	942.00	0.083	1,841		1,841	103	1,944
ROADWAY/PIPE	5,652.00	0.499	11,048		11,048	619	11,667
BRIDGE OPS	942.00	0.083	1,841		1,841	103	1,944
TRAF OPS/SIGNA	3,257.00	0.288	6,366		6,366	357	6,723
TRAF SIGN/MARK	3,257.00	0.288	6,366		6,366	357	6,723
ENGINEER/PLAN	547.00	0.048	1,069		1,069	60	1,129
ENG/CONSTR	1,092.00	0.096	2,135		2,135	120	2,255
ENG/DESIGN	547.00	0.048	1,069		1,069	60	1,129
GIS	430.00	0.038	841		841	47	888
HAZ MAT FD 182	2,266.00	0.200	4,429		4,429	248	4,677
FIRE IMPACT FE	3,523.00	0.311	6,886		6,886	386	7,272
SCHOOL IMP FEE	1,622.00	0.143	3,170		3,170	178	3,348
COM PRK IMP FE	3,393.00	0.300	6,632		6,632	372	7,004
REG PRK IMP FE	616.00	0.054	1,204		1,204	67	1,271
ROADS IMP FEE	1,733.00	0.153	3,387		3,387	190	3,577
EMS IMPACT FEE	959.00	0.085	1,875		1,875	105	1,980
FUNDS 201-299	6,160.00	0.544	12,041		12,041	675	12,716
FUNDS 301-399	18,707.00	1.652	36,566		36,566	2,049	38,615
SOLID WASTE	27,395.00	2.419	53,548		53,548	3,000	56,548
AIRPORT & PORT	46,154.00	4.076	90,216		90,216	5,055	95,271
TOLL FACILITY	21,413.00	1.891	41,855		41,855	2,345	44,200
TRANSIT	18,300.00	1.616	35,771		35,771	2,004	37,775
UTILITIES	66,680.00	5.888	130,338		130,338	7,303	137,641
ITG	2,814.00	0.248	5,500		5,500	308	5,808
GOVT COMMUNICA	3,375.00	0.298	6,597		6,597	370	6,967

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	291	5,477
GROUP MEDICAL	4,847.00	0.428	9,474		9,474	531	10,005
GEN LIABILITY	2,736.00	0.242	5,348		5,348	300	5,648
FLEET MGMT	10,929.00	0.965	21,363		21,363	1,197	22,560
FLEET REPLACE	1,929.00	0.170	3,771		3,771	211	3,982
LAW ENF TRUST	966.00	0.085	1,888		1,888	106	1,994
FD 190 ANIM TR	2,040.00	0.180	3,988		3,988	223	4,211
FD 632 MOSQ CO	729.00	0.064	1,425		1,425	80	1,505
FUND 661 BONDS	37.00	0.003	72		72	4	76
FUND 700 GOVT	114.00	0.010	223		223	12	235
FD 951 LT DEBT	6.00	0.001	12		12	1	13
FIXED ASSETS	7,265.00	0.642	14,201		14,201	796	14,997
ALL OTHERS	16,515.00	1.458	32,284		32,284	1,809	34,093
Total:	1,132,466.00	100.000	2,213,604		2,213,604	123,169	2,336,773
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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
CLERK MINUTES	55.00	0.026	325		325		325
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	143	2,674
PROCURE MGMT	181.00	0.087	1,070		1,070	61	1,131
HUMAN RESOURCE	278.00	0.134	1,644		1,644	93	1,737
MAINT/REP SVCS	10,422.00	5.017	61,631		61,631	3,485	65,116
COUNTY MANAGER	664.00	0.320	3,927		3,927	222	4,149
COMMISSIONERS	400.00	0.193	2,365		2,365	134	2,499
CLERK ADMIN	229.00	0.110	1,354		1,354	77	1,431
COUNTY LANDS	113.00	0.054	668		668	38	706
CDBG	775.00	0.373	4,583		4,583	259	4,842
TAX COLLECTOR	261.00	0.126	1,543		1,543	87	1,630
CLERK OTHER	14,297.00	6.882	84,546		84,546	4,781	89,327
FUNDS 80 - 951	28,456.00	13.699	168,276		168,276	9,516	177,792
PROP APPRAISER	47.00	0.023	278		278	16	294
ELECTIONS	174.00	0.084	1,029		1,029	58	1,087
SHERIFF	2,711.00	1.305	16,032		16,032	907	16,939
CT SVCS-GEN FD	129.00	0.062	763		763	43	806
GUAR AD LITEM	37.00	0.018	219		219	12	231
PUB DEFENDER	126.00	0.061	745		745	42	787
STATE ATTORNEY	437.00	0.210	2,584		2,584	146	2,730
MED EXAMINER	718.00	0.346	4,246		4,246	240	4,486
HUMAN SERVICES	10,205.00	4.913	60,348		60,348	3,413	63,761
STATE HEALTH	140.00	0.067	828		828	47	875
INT SVS FISCAL	95.50	0.046	565		565	32	597
EMER MGMT OPS	1,598.75	0.770	9,454		9,454	535	9,989
EMER RESPONSE	1,599.75	0.770	9,460		9,460	535	9,995
EMER DISPATCH	1,598.75	0.770	9,454		9,454	535	9,989
PS LOGISTICS	1,598.75	0.770	9,454		9,454	535	9,989
PKS/REC GEN'L	5,637.00	2.714	33,335		33,335	1,885	35,220
ECONOMIC DEVT	420.00	0.202	2,484		2,484	140	2,624
ANIMAL CONTROL	1,480.00	0.712	8,752		8,752	495	9,247
OFF OF SUSTAIN	176.00	0.085	1,041		1,041	59	1,100
NAT RES MGMT	1,079.00	0.519	6,381		6,381	361	6,742
CONST & DESIGN	482.00	0.232	2,850		2,850	161	3,011
FUND 102 MSTU	1,116.00	0.537	6,600		6,600	373	6,973
FUND 104 MSBU	298.00	0.143	1,762		1,762	100	1,862
ADM OFF OF CTS	2,440.00	1.175	14,429		14,429	816	15,245
HICKEY CREEK	48.00	0.023	284		284	16	300
FUND 138	699.00	0.336	4,134		4,134	234	4,368

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	59	1,094
CANAL MAINT	682.00	0.328	4,033		4,033	228	4,261
SUR WTR MGMT	193.00	0.093	1,141		1,141	65	1,206
LIBRARIES	12,412.00	5.975	73,399		73,399	4,151	77,550
E911 IMPLEMENT	475.00	0.229	2,809		2,809	159	2,968
HEARING EXAMIN	154.00	0.074	911		911	52	963
PKS & REC 155	6,788.00	3.268	40,141		40,141	2,270	42,411
COMM DEVT ADM	429.00	0.207	2,537		2,537	143	2,680
PLANNING 155	191.00	0.092	1,129		1,129	64	1,193
DEVT REVIEW	301.00	0.145	1,780		1,780	101	1,881
REZONE & DRI'S	132.00	0.064	781		781	44	825
ENV SCIENCES	81.00	0.039	479		479	27	506
PERMIT ISSUANC	365.00	0.176	2,158		2,158	122	2,280
BUILDING INSP	705.00	0.339	4,169		4,169	236	4,405
CODE ENFORCE	800.00	0.385	4,731		4,731	268	4,999
PLANS REVIEW	241.00	0.116	1,425		1,425	81	1,506
ADM FEE COLLEC	27.00	0.013	160		160	9	169
ZONING REVIEW	88.00	0.042	520		520	29	549
VCB	3,936.00	1.895	23,276		23,276	1,316	24,592
SPORTS AUTHOR	630.00	0.303	3,726		3,726	211	3,937
TRANS ADMIN	488.00	0.235	2,886		2,886	163	3,049
LANDSCAPE	614.00	0.296	3,631		3,631	205	3,836
ROADWAY/PIPE	3,684.00	1.773	21,786		21,786	1,232	23,018
BRIDGE OPS	614.00	0.296	3,631		3,631	205	3,836
TRAF OPS/SIGNA	2,366.00	1.139	13,991		13,991	791	14,782
TRAF SIGN/MARK	2,366.00	1.139	13,991		13,991	791	14,782
ENGINEER/PLAN	110.00	0.053	650		650	37	687
ENG/CONSTR	220.00	0.106	1,301		1,301	74	1,375
ENG/DESIGN	110.00	0.053	650		650	37	687
GIS	71.00	0.034	420		420	24	444
HAZ MAT FD 182	385.00	0.185	2,277		2,277	129	2,406
FIRE IMPACT FE	49.00	0.024	290		290	16	306
SCHOOL IMP FEE	41.00	0.020	242		242	14	256
COM PRK IMP FE	3.00	0.001	18		18	1	19
REG PRK IMP FE	3.00	0.001	18		18	1	19
ROADS IMP FEE	3.00	0.001	18		18	1	19
EMS IMPACT FEE	7.00	0.003	41		41	2	43
FUNDS 201-299	30.00	0.014	177		177	10	187
FUNDS 301-399	4,125.00	1.986	24,393		24,393	1,379	25,772
SOLID WASTE	7,118.00	3.427	42,093		42,093	2,380	44,473
AIRPORT & PORT	17,111.00	8.237	101,187		101,187	5,722	106,909
TOLL FACILITY	2,236.00	1.076	13,223		13,223	748	13,971
TRANSIT	4,383.00	2.110	25,919		25,919	1,466	27,385
UTILITIES	25,623.00	12.335	151,523		151,523	8,569	160,092
ITG	891.00	0.429	5,269		5,269	298	5,567
GOVT COMMUNICA	381.00	0.183	2,253		2,253	127	2,380

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	7	137
GROUP MEDICAL	73.00	0.035	432		432	24	456
GEN LIABILITY	407.00	0.196	2,407		2,407	136	2,543
FLEET MGMT	8,370.00	4.029	49,496		49,496	2,799	52,295
FLEET REPLACE	171.00	0.082	1,011		1,011	57	1,068
LAW ENF TRUST	2.00	0.001	12		12	1	13
FD 190 ANIM TR	272.00	0.131	1,608		1,608	91	1,699
FUND 661 BONDS	14.00	0.007	83		83	5	88
ALL OTHERS	1,621.00	0.780	9,586		9,586	542	10,128
Total:	207,730.00	100.000	1,228,421		1,228,421	68,351	1,296,772
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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
CLERK MINUTES	9.00	0.008	42		42		42
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	105	1,979
PROCURE MGMT	44.00	0.038	208		208	12	220
HUMAN RESOURCE	92.00	0.079	434		434	24	458
MAINT/REP SVCS	1,900.00	1.623	8,971		8,971	502	9,473
COUNTY MANAGER	189.00	0.161	892		892	50	942
COMMISSIONERS	140.00	0.120	661		661	37	698
CLERK ADMIN	26.00	0.022	123		123	7	130
COUNTY LANDS	76.00	0.065	359		359	20	379
CDBG	89.00	0.076	420		420	24	444
TAX COLLECTOR	37.00	0.032	175		175	10	185
CLERK OTHER	1,734.00	1.481	8,187		8,187	458	8,645
FUNDS 80 - 951	3,558.00	3.038	16,799		16,799	941	17,740
PROP APPRAISER	28.00	0.024	132		132	7	139
ELECTIONS	31.00	0.026	146		146	8	154
SHERIFF	354.00	0.302	1,671		1,671	94	1,765
CT SVCS-GEN PD	47.00	0.040	222		222	12	234
GUAR AD LITEM	31.00	0.026	146		146	8	154
PUB DEFENDER	28.00	0.024	132		132	7	139
STATE ATTORNEY	51.00	0.044	241		241	13	254
MED EXAMINER	630.00	0.538	2,974		2,974	167	3,141
HUMAN SERVICES	652.00	0.557	3,078		3,078	172	3,250
STATE HEALTH	8.00	0.007	38		38	2	40
EMER MGMT OPS	242.25	0.207	1,144		1,144	64	1,208
EMER RESPONSE	242.25	0.207	1,144		1,144	64	1,208
EMER DISPATCH	242.25	0.207	1,144		1,144	64	1,208
PS LOGISTICS	242.25	0.207	1,144		1,144	64	1,208
PKS/REC GEN'L	9,477.00	8.093	44,745		44,745	2,505	47,250
ECONOMIC DEVT	52.00	0.044	246		246	14	260
ANIMAL CONTROL	2,699.00	2.305	12,743		12,743	713	13,456
OFF OF SUSTAIN	26.00	0.022	123		123	7	130
NAT RES MGMT	681.00	0.582	3,215		3,215	180	3,395
CONST & DESIGN	155.00	0.132	732		732	41	773
FUND 102 MSTU	637.00	0.544	3,008		3,008	168	3,176
FUND 104 MSBU	460.00	0.393	2,172		2,172	122	2,294
ADM OFF OF CTS	600.00	0.512	2,833		2,833	159	2,992
FUND 138	371.00	0.317	1,752		1,752	98	1,850
FUND 139 OTHER	151.00	0.129	713		713	40	753
CANAL MAINT	169.00	0.144	798		798	45	843
SUR WTR MGMT	93.00	0.079	439		439	25	464

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	2,126	40,100
E911 IMPLEMENT	28.00	0.024	132		132	7	139
HEARING EXAMIN	35.00	0.030	165		165	9	174
PKS & REC 155	5,718.00	4.883	26,997		26,997	1,511	28,508
COMM DEVT ADM	2,495.00	2.131	11,780		11,780	660	12,440
PLANNING 155	443.00	0.378	2,092		2,092	117	2,209
DEVT REVIEW	2,014.00	1.720	9,509		9,509	532	10,041
REZONE & DRI'S	545.00	0.465	2,573		2,573	144	2,717
ENV SCIENCES	1,235.00	1.055	5,831		5,831	326	6,157
PERMIT ISSUANC	2,442.00	2.085	11,530		11,530	646	12,176
BUILDING INSP	4,718.00	4.029	22,276		22,276	1,247	23,523
CODE ENFORCE	5,355.00	4.573	25,283		25,283	1,416	26,699
PLANS REVIEW	1,613.00	1.377	7,616		7,616	426	8,042
ADM FEE COLLEC	184.00	0.157	869		869	49	918
ZONING REVIEW	584.00	0.499	2,757		2,757	154	2,911
VCB	984.00	0.840	4,646		4,646	260	4,906
SPORTS AUTHOR	51.00	0.044	241		241	13	254
TRANS ADMIN	116.00	0.099	548		548	31	579
LANDSCAPE	152.00	0.130	718		718	40	758
ROADWAY/PIPE	913.00	0.780	4,311		4,311	241	4,552
BRIDGE OPS	152.00	0.130	718		718	40	758
TRAF OPS/SIGNA	240.00	0.205	1,133		1,133	63	1,196
TRAF SIGN/MARK	240.00	0.205	1,133		1,133	63	1,196
ENGINEER/PLAN	52.00	0.044	246		246	14	260
ENG/CONSTR	102.00	0.087	482		482	27	509
ENG/DESIGN	52.00	0.044	246		246	14	260
GIS	25.00	0.021	118		118	7	125
HAZ MAT FD 182	124.00	0.106	585		585	33	618
FIRE IMPACT FE	323.00	0.276	1,525		1,525	85	1,610
SCHOOL IMP FEE	319.00	0.272	1,506		1,506	84	1,590
COM PRK IMP FE	325.00	0.278	1,534		1,534	86	1,620
REG PRK IMP FE	275.00	0.235	1,298		1,298	73	1,371
ROADS IMP FEE	37.00	0.032	175		175	10	185
EMS IMPACT FEE	27.00	0.023	127		127	7	134
FUNDS 201-299	194.00	0.166	916		916	51	967
FUNDS 301-399	531.00	0.453	2,507		2,507	140	2,647
SOLID WASTE	9,248.00	7.897	43,664		43,664	2,445	46,109
AIRPORT & PORT	6,816.00	5.821	32,181		32,181	1,802	33,983
TOLL FACILITY	5,471.00	4.672	25,831		25,831	1,446	27,277
TRANSIT	8,206.00	7.008	38,744		38,744	2,169	40,913
UTILITIES	4,715.00	4.026	22,262		22,262	1,246	23,508
ITG	41.00	0.035	194		194	11	205
GOVT COMMUNICA	205.00	0.175	968		968	54	1,022
DENTAL	473.00	0.404	2,233		2,233	125	2,358
GROUP MEDICAL	1,812.00	1.547	8,555		8,555	479	9,034
GEN LIABILITY	188.00	0.161	888		888	50	938

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	115	2,164
FLEET REPLACE	7.00	0.006	33		33	2	35
LAW ENF TRUST	53.00	0.045	250		250	14	264
FD 190 ANIM TR	1,427.00	1.219	6,737		6,737	377	7,114
FD 632 MOSQ CO	3.00	0.003	14		14	1	15
FUND 661 BONDS	21.00	0.018	99		99	6	105
ALL OTHERS	9,888.00	8.444	46,684		46,684	2,614	49,298
<b>Total:</b>	<b>117,101.00</b>	<b>100.000</b>	<b>552,884</b>		<b>552,884</b>	<b>30,761</b>	<b>583,645</b>
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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
CLERK MINUTES	6.00	0.190	1,798		1,798		1,798
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	472	8,565
PROCURE MGMT	13.00	0.412	3,897		3,897	227	4,124
HUMAN RESOURCE	14.95	0.473	4,481		4,481	261	4,742
MAINT/REP SVCS	111.00	3.515	33,271		33,271	1,939	35,210
COUNTY MANAGER	8.50	0.269	2,548		2,548	148	2,696
COMMISSIONERS	10.00	0.317	2,997		2,997	175	3,172
CLERK ADMIN	5.00	0.158	1,499		1,499	87	1,586
COUNTY LANDS	11.00	0.348	3,297		3,297	192	3,489
CDBG	6.00	0.190	1,798		1,798	105	1,903
EQUAL EMP OPP	3.85	0.122	1,154		1,154	67	1,221
VETERAN'S SVCS	2.00	0.063	599		599	35	634
CLK CIVIL CRT	55.00	1.742	16,486		16,486	961	17,447
CLK PROBATE	6.00	0.190	1,798		1,798	105	1,903
CLK RECORDING	32.00	1.013	9,592		9,592	559	10,151
CLK DEL TAX	6.00	0.190	1,798		1,798	105	1,903
CLK CASE & QUE	21.00	0.665	6,295		6,295	367	6,662
CLK JURY	2.00	0.063	599		599	35	634
CLK CT SUPPORT	30.00	0.950	8,992		8,992	524	9,516
CLK REC & PROC	18.00	0.570	5,395		5,395	314	5,709
CLK SUP DEPOSI	5.00	0.158	1,499		1,499	87	1,586
CLK APPEALS	2.00	0.063	599		599	35	634
CLK COURT OPNS	11.00	0.348	3,297		3,297	192	3,489
CRIM ADM SVCS	10.00	0.317	2,997		2,997	175	3,172
CTS CUST SVC	20.00	0.633	5,995		5,995	349	6,344
HUMAN SERVICES	51.00	1.615	15,287		15,287	891	16,178
INT SVS FISCAL	12.00	0.380	3,597		3,597	210	3,807
EMER MGMT OPS	3.00	0.095	899		899	52	951
EMER RESPONSE	302.55	9.580	90,687		90,687	5,285	95,972
EMER DISPATCH	36.20	1.146	10,851		10,851	632	11,483
PS LOGISTICS	8.10	0.256	2,428		2,428	141	2,569
PKS/REC GEN'L	70.60	2.236	21,162		21,162	1,233	22,395
ECONOMIC DEVT	15.00	0.475	4,496		4,496	262	4,758
ANIMAL CONTROL	45.00	1.425	13,488		13,488	786	14,274
OFF OF SUSTAIN	1.25	0.040	375		375	22	397
NAT RES MGMT	37.35	1.183	11,195		11,195	652	11,847
CONST & DESIGN	22.00	0.697	6,594		6,594	384	6,978
FD 104 MSBU OP	2.55	0.081	764		764	45	809
FUND 139 OTHER	1.00	0.032	300		300	17	317

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	349	6,344
SUR WTR MGMT	12.65	0.401	3,792		3,792	221	4,013
LIBRARIES	245.00	7.758	73,437		73,437	4,280	77,717
E911 IMPLEMENT	6.25	0.198	1,873		1,873	109	1,982
HEARING EXAMIN	5.00	0.158	1,499		1,499	87	1,586
PKS & REC 155	121.73	3.855	36,487		36,487	2,126	38,613
PRO/AMAT SPORT	46.67	1.478	13,989		13,989	815	14,804
COMM DEVT ADM	12.10	0.383	3,627		3,627	211	3,838
PLANNING 155	9.00	0.285	2,698		2,698	157	2,855
DEVT REVIEW	10.96	0.347	3,285		3,285	191	3,476
REZONE & DRI'S	9.36	0.296	2,806		2,806	164	2,970
ENV SCIENCES	12.00	0.380	3,597		3,597	210	3,807
PERMIT ISSUANC	13.29	0.421	3,984		3,984	232	4,216
BUILDING INSP	25.68	0.813	7,697		7,697	449	8,146
CODE ENFORCE	29.13	0.922	8,731		8,731	509	9,240
PLANS REVIEW	8.78	0.278	2,632		2,632	153	2,785
ADM FEE COLLEC	1.00	0.032	300		300	17	317
ZONING REVIEW	3.20	0.101	959		959	56	1,015
VCB	24.00	0.760	7,194		7,194	419	7,613
SPORTS AUTHOR	3.00	0.095	899		899	52	951
TRANS ADMIN	7.50	0.237	2,248		2,248	131	2,379
LANDSCAPE	18.00	0.570	5,395		5,395	314	5,709
ROADWAY/PIPE	108.00	3.420	32,372		32,372	1,887	34,259
BRIDGE OPS	18.00	0.570	5,395		5,395	314	5,709
TRAF OPS/SIGNA	28.00	0.887	8,393		8,393	489	8,882
TRAF SIGN/MARK	29.00	0.918	8,692		8,692	507	9,199
ENGINEER/PLAN	5.00	0.158	1,499		1,499	87	1,586
ENG/CONSTR	10.00	0.317	2,997		2,997	175	3,172
ENG/DESIGN	5.00	0.158	1,499		1,499	87	1,586
GIS	5.00	0.158	1,499		1,499	87	1,586
HAZ MAT FD 182	9.00	0.285	2,698		2,698	157	2,855
CONSER PKS/REC	12.00	0.380	3,597		3,597	210	3,807
CONSER CTY LAN	1.00	0.032	300		300	17	317
SOLID WASTE	77.00	2.438	23,080		23,080	1,345	24,425
AIRPORT & PORT	356.00	11.273	106,708		106,708	6,219	112,927
TOLL FACILITY	95.00	3.008	28,475		28,475	1,660	30,135
TRANSIT	253.00	8.011	75,834		75,834	4,420	80,254
UTILITIES	275.00	8.708	82,429		82,429	4,804	87,233
ITG	1.00	0.032	300		300	17	317
GOVT COMMUNICA	3.90	0.124	1,169		1,169	68	1,237
DENTAL	0.60	0.019	180		180	10	190
GROUP MEDICAL	6.45	0.204	1,933		1,933	113	2,046
GEN LIABILITY	2.90	0.092	869		869	51	920
FLEET MGMT	32.00	1.013	9,592		9,592	562	10,154
Total:	3,158.00	100.000	946,582		946,582	52,666	999,248
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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
CLERK MINUTES	2,699	534	325	42	1,798
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	15,774	2,556	2,674	1,979	8,565
PROCURE MGMT	6,701	1,226	1,131	220	4,124
HUMAN RESOURCE	10,946	4,009	1,737	458	4,742
MAINT/REP SVCS	139,750	29,951	65,116	9,473	35,210
COUNTY MANAGER	12,782	4,995	4,149	942	2,696
COMMISSIONERS	10,791	4,422	2,499	698	3,172
CLERK ADMIN	5,498	2,351	1,431	130	1,586
COUNTY LANDS	5,707	1,133	706	379	3,489
CDBG	11,743	4,554	4,842	444	1,903
EQUAL EMP OPP	1,221				1,221
VETERAN'S SVCS	634				634
TAX COLLECTOR	2,967	1,152	1,630	185	
CLK CIVIL CRT	17,447				17,447
CLK PROBATE	1,903				1,903
CLK RECORDING	10,151				10,151
CLK DEL TAX	1,903				1,903
CLK CASE & QUE	6,662				6,662
CLK JURY	634				634
CLK CT SUPPORT	9,516				9,516
CLK REC & PROC	5,709				5,709
CLK SUP DEPOSI	1,586				1,586
CLK APPEALS	634				634
CLK COURT OPNS	3,489				3,489
CRIM ADM SVCS	3,172				3,172
CTS CUST SVC	6,344				6,344
CLERK OTHER	900,111	802,139	89,327	8,645	
FUNDS 80 - 951	631,886	436,354	177,792	17,740	
PROP APPRAISER	943	510	294	139	
ELECTIONS	1,945	704	1,087	154	
SHERIFF	25,526	6,822	16,939	1,765	
CT SVCS-GEN FD	2,155	1,115	806	234	
GUAR AD LITEM	552	167	231	154	
PUB DEFENDER	1,808	882	787	139	
STATE ATTORNEY	4,394	1,410	2,730	254	
MED EXAMINER	10,585	2,958	4,486	3,141	
HUMAN SERVICES	116,208	33,019	63,761	3,250	16,178
STATE HEALTH	1,303	388	875	40	
INT SVS FISCAL	5,479	1,075	597		3,807
EMER MGMT OPS	18,051	5,903	9,989	1,208	951

## CLERK FINANCE

## Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
EMER RESPONSE	113,080	5,905	9,995	1,208	95,972
EMER DISPATCH	28,583	5,903	9,989	1,208	11,483
PS LOGISTICS	19,669	5,903	9,989	1,208	2,569
PKS/REC GEN'L	140,355	35,490	35,220	47,250	22,395
ECONOMIC DEVT	9,473	1,831	2,624	260	4,758
ANIMAL CONTROL	48,274	11,297	9,247	13,456	14,274
OFF OF SUSTAIN	2,756	1,129	1,100	130	397
NAT RES MGMT	28,248	6,264	6,742	3,395	11,847
CONST & DESIGN	12,969	2,207	3,011	773	6,978
FUND 102 MSTU	47,665	37,516	6,973	3,176	
FD 104 MSBU OP	809				809
FUND 104 MSBU	17,780	13,624	1,862	2,294	
ADM OFF OF CTS	41,412	23,175	15,245	2,992	
HICKEY CREEK	1,070	770	300		
FUND 138	20,758	14,540	4,368	1,850	
FUND 139 OTHER	6,315	4,151	1,094	753	317
CANAL MAINT	13,610	2,162	4,261	843	6,344
SUR WTR MGMT	7,203	1,520	1,206	464	4,013
LIBRARIES	258,490	63,123	77,550	40,100	77,717
E911 IMPLEMENT	10,311	5,222	2,968	139	1,982
HEARING EXAMIN	3,846	1,123	963	174	1,586
PKS & REC 155	137,066	27,534	42,411	28,508	38,613
PRO/AMAT SPORT	14,804				14,804
COMM DEVT ADM	28,156	9,198	2,680	12,440	3,838
PLANNING 155	8,957	2,700	1,193	2,209	2,855
DEVT REVIEW	21,826	6,428	1,881	10,041	3,476
REZONE & DRI'S	9,338	2,826	825	2,717	2,970
ENV SCIENCES	14,809	4,339	506	6,157	3,807
PERMIT ISSUANC	26,469	7,797	2,280	12,176	4,216
BUILDING INSP	51,136	15,062	4,405	23,523	8,146
CODE ENFORCE	58,038	17,100	4,999	26,699	9,240
PLANS REVIEW	17,483	5,150	1,506	8,042	2,785
ADM FEE COLLEC	1,990	586	169	918	317
ZONING REVIEW	6,356	1,881	549	2,911	1,015
VCB	53,176	16,065	24,592	4,906	7,613
SPORTS AUTHOR	7,258	2,116	3,937	254	951
TRANS ADMIN	12,160	6,153	3,049	579	2,379
LANDSCAPE	12,247	1,944	3,836	758	5,709
ROADWAY/PIPE	73,496	11,667	23,018	4,552	34,259
BRIDGE OPS	12,247	1,944	3,836	758	5,709
TRAF OPS/SIGNA	31,583	6,723	14,782	1,196	8,882
TRAF SIGN/MARK	31,900	6,723	14,782	1,196	9,199
ENGINEER/PLAN	3,662	1,129	687	260	1,586
ENG/CONSTR	7,311	2,255	1,375	509	3,172
ENG/DESIGN	3,662	1,129	687	260	1,586
GIS	3,043	888	444	125	1,586
HAZ MAT FD 182	10,556	4,677	2,406	618	2,855
FIRE IMPACT FE	9,188	7,272	306	1,610	

## CLERK FINANCE

## Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
SCHOOL IMP FEE	5,194	3,348	256	1,590	
COM PRK IMP FE	8,643	7,004	19	1,620	
REG PRK IMP FE	2,661	1,271	19	1,371	
ROADS IMP FEE	3,781	3,577	19	185	
EMS IMPACT FEE	2,157	1,980	43	134	
FUNDS 201-299	13,870	12,716	187	967	
CONSER PKS/REC	3,807				3,807
CONSER CTY LAN	317				317
FUNDS 301-399	67,034	38,615	25,772	2,647	
SOLID WASTE	171,555	56,548	44,473	46,109	24,425
AIRPORT & PORT	349,090	95,271	106,909	33,983	112,927
TOLL FACILITY	115,583	44,200	13,971	27,277	30,135
TRANSIT	186,327	37,775	27,385	40,913	80,254
UTILITIES	408,474	137,641	160,092	23,508	87,233
ITG	11,897	5,808	5,567	205	317
GOVT COMMUNICA	11,606	6,967	2,380	1,022	1,237
DENTAL	8,162	5,477	137	2,358	190
GROUP MEDICAL	21,541	10,005	456	9,034	2,046
GEN LIABILITY	10,049	5,648	2,543	938	920
FLEET MGMT	87,173	22,560	52,295	2,164	10,154
FLEET REPLACE	5,085	3,982	1,068	35	
LAW ENF TRUST	2,271	1,994	13	264	
FD 190 ANIM TR	13,024	4,211	1,699	7,114	
FD 632 MOSQ CO	1,520	1,505		15	
FUND 661 BONDS	269	76	88	105	
FUND 700 GOVT	235	235			
FD 951 LT DEBT	13	13			
FIXED ASSETS	14,997	14,997			
ALL OTHERS	93,519	34,093	10,128	49,298	
Reimbursement:					
Total:	5,216,438	2,336,773	1,296,772	583,645	999,248
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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.

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/12  
 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	1,126	9,537	
NON-DEPART'L	458	1	459	
BUDGET SVCS	16,592	2,884	19,476	
CLK INT AUDIT	2,972	451	3,423	
CLERK FINANCE	14,918	856	15,774	
PROCURE MGMT		9,438	9,438	
HUMAN RESOURCE		12,825	12,825	
MAINT/REP SVCS		60,178	60,178	
COUNTY MANAGER		17,447	17,447	
COMMISSIONERS		160,807	160,807	
Total Allocated Additions:	62,732	266,013	328,745	328,745
Total to be Allocated:	2,802,617	266,013		3,068,630
	=====	=====		=====

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:	266,013	266,013	266,013
Reallocate Admin:		-266,013	
2nd Allocation:	266,013		266,013
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Total Allocated:	3,068,630		3,068,630
	=====		=====



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	7,278	83,042
HUMAN RESOURCE	360.50	2.007	56,258		56,258	5,404	61,662
MAINT/REP SVCS	219.50	1.222	34,254		34,254	3,291	37,545
COUNTY MANAGER	186.75	1.040	29,143		29,143	2,800	31,943
COMMISSIONERS	3,813.25	21.233	595,074		595,074	57,166	652,240
CLERK ADMIN	120.50	0.671	18,805		18,805	1,806	20,611
COUNTY LANDS	958.50	5.337	149,578		149,578	14,369	163,947
EQUAL EMP OPP	226.50	1.261	35,346		35,346	3,396	38,742
VETERAN'S SVCS	0.50	0.003	78		78	8	86
PROP APPRAISER	1.25	0.007	195		195	19	214
ELECTIONS	11.75	0.065	1,834		1,834	176	2,010
SHERIFF	99.25	0.553	15,488		15,488	1,488	16,976
CT SVCS-GEN FD	2.50	0.014	390		390	37	427
MED EXAMINER	14.75	0.082	2,302		2,302	221	2,523
HUMAN SERVICES	407.75	2.270	63,631		63,631	6,113	69,744
STATE HEALTH	1.00	0.006	156		156	15	171
EMER MGMT OPS	215.00	1.197	33,552		33,552	3,223	36,775
EMER RESPONSE	204.75	1.140	31,952		31,952	3,069	35,021
PS LOGISTICS	53.50	0.298	8,349		8,349	802	9,151
PKS/REC GEN'L	211.75	1.179	33,044		33,044	3,174	36,218
ECONOMIC DEVT	254.00	1.414	39,638		39,638	3,808	43,446
ANIMAL CONTROL	87.25	0.486	13,616		13,616	1,308	14,924
OFF OF SUSTAIN	37.50	0.209	5,852		5,852	562	6,414
NAT RES MGMT	272.25	1.516	42,486		42,486	4,081	46,567
CONST & DESIGN	248.25	1.382	38,740		38,740	3,722	42,462
FUND 104 MSBU	148.50	0.827	23,174		23,174	2,226	25,400
FUND 138	9.00	0.050	1,404		1,404	135	1,539
CANAL MAINT	1.25	0.007	195		195	19	214
SUR WTR MGMT	7.50	0.042	1,170		1,170	112	1,282
LIBRARIES	209.75	1.168	32,732		32,732	3,144	35,876
E911 IMPLEMENT	0.75	0.004	117		117	11	128
HEARING EXAMIN	342.00	1.904	53,371		53,371	5,127	58,498
PKS & REC 155	211.75	1.179	33,044		33,044	3,174	36,218
COMM DEVT ADM	590.75	3.289	92,189		92,189	8,856	101,045
PLANNING 155	277.50	1.545	43,305		43,305	4,160	47,465
DEVT REVIEW	498.50	2.776	77,793		77,793	7,473	85,266
REZONE & DRI'S	1,348.50	7.509	210,439		210,439	20,216	230,655
ENV SCIENCES	115.00	0.640	17,946		17,946	1,724	19,670
PERMIT ISSUANC	1.75	0.010	273		273	26	299
BUILDING INSP	35.25	0.196	5,501		5,501	528	6,029
CODE ENFORCE	573.25	3.192	89,458		89,458	8,594	98,052
PLANS REVIEW	6.50	0.036	1,014		1,014	97	1,111
ADM FEE COLLEC	2.00	0.011	312		312	30	342

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	1,885	21,509
SPORTS AUTHOR	106.25	0.592	16,581		16,581	1,593	18,174
TRANS ADMIN	382.50	2.130	59,691		59,691	5,734	65,425
LANDSCAPE	17.50	0.097	2,731		2,731	262	2,993
ROADWAY/PIPE	55.50	0.309	8,661		8,661	832	9,493
BRIDGE OPS	4.75	0.026	741		741	71	812
TRAF OPS/SIGNA	59.25	0.330	9,246		9,246	888	10,134
TRAFFIC ENGIN	36.25	0.202	5,657		5,657	543	6,200
ENGINEER/PLAN	159.00	0.885	24,813		24,813	2,384	27,197
ENG/CONSTR	77.50	0.432	12,094		12,094	1,162	13,256
ENG/DESIGN	25.75	0.143	4,018		4,018	386	4,404
FIRE IMPACT FE	43.75	0.244	6,827		6,827	656	7,483
SCHOOL IMP FEE	8.25	0.046	1,287		1,287	124	1,411
COM PRK IMP FE	8.25	0.046	1,287		1,287	124	1,411
REG PRK IMP FE	8.00	0.045	1,248		1,248	120	1,368
ROADS IMP FEE	13.75	0.077	2,146		2,146	206	2,352
EMS IMPACT FEE	13.50	0.075	2,107		2,107	202	2,309
SOLID WASTE	64.50	0.359	10,065		10,065	967	11,032
TOLL FACILITY	17.25	0.096	2,692		2,692	259	2,951
TRANSIT	202.50	1.128	31,601		31,601	3,036	34,637
UTILITIES	671.75	3.740	104,829		104,829	10,071	114,900
ITG	19.00	0.106	2,965		2,965	285	3,250
GEN LIABILITY	1,423.75	7.928	222,182	-67,412	154,770	21,344	176,114
FLEET MGMT	17.00	0.095	2,653		2,653	255	2,908
CONTRACTS CHG	1,308.50	7.286	204,197		204,197	19,616	223,813
ALL OTHERS	1.00	0.006	160		160	20	180
Sub-total:	17,959.25	100.000	2,802,617	-67,412	2,735,205	266,013	3,001,218
Reimbursement:				67,412	67,412		67,412
Total:	17,959.25	100.000	2,802,617		2,802,617	266,013	3,068,630

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	83,042	83,042
HUMAN RESOURCE	61,662	61,662
MAINT/REP SVCS	37,545	37,545
COUNTY MANAGER	31,943	31,943
COMMISSIONERS	652,240	652,240
CLERK ADMIN	20,611	20,611
COUNTY LANDS	163,947	163,947
EQUAL EMP OPP	38,742	38,742
VETERAN'S SVCS	86	86
PROP APPRAISER	214	214
ELECTIONS	2,010	2,010
SHERIFF	16,976	16,976
CT SVCS-GEN FD	427	427
MED EXAMINER	2,523	2,523
HUMAN SERVICES	69,744	69,744
STATE HEALTH	171	171
EMER MGMT OPS	36,775	36,775
EMER RESPONSE	35,021	35,021
PS LOGISTICS	9,151	9,151
PKS/REC GEN'L	36,218	36,218
ECONOMIC DEVT	43,446	43,446
ANIMAL CONTROL	14,924	14,924
OFF OF SUSTAIN	6,414	6,414
NAT RES MGMT	46,567	46,567
CONST & DESIGN	42,462	42,462
FUND 104 MSBU	25,400	25,400
FUND 138	1,539	1,539
CANAL MAINT	214	214
SUR WTR MGMT	1,282	1,282
LIBRARIES	35,876	35,876
E911 IMPLEMENT	128	128
HEARING EXAMIN	58,498	58,498
PKS & REC 155	36,218	36,218
COMM DEVT ADM	101,045	101,045
PLANNING 155	47,465	47,465
DEVT REVIEW	85,266	85,266
REZONE & DRI'S	230,655	230,655
ENV SCIENCES	19,670	19,670
PERMIT ISSUANC	299	299
BUILDING INSP	6,029	6,029
CODE ENFORCE	98,052	98,052
PLANS REVIEW	1,111	1,111
ADM FEE COLLEC	342	342
VCB	21,509	21,509
SPORTS AUTHOR	18,174	18,174

## CTY ATTORNEY

## Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
TRANS ADMIN	65,425	65,425
LANDSCAPE	2,993	2,993
ROADWAY/PIPE	9,493	9,493
BRIDGE OPS	812	812
TRAF OPS/SIGNA	10,134	10,134
TRAFFIC ENGIN	6,200	6,200
ENGINEER/PLAN	27,197	27,197
ENG/CONSTR	13,256	13,256
ENG/DESIGN	4,404	4,404
FIRE IMPACT FE	7,483	7,483
SCHOOL IMP FEE	1,411	1,411
COM PRK IMP FE	1,411	1,411
REG PRK IMP FE	1,368	1,368
ROADS IMP FEE	2,352	2,352
EMS IMPACT FEE	2,309	2,309
SOLID WASTE	11,032	11,032
TOLL FACILITY	2,951	2,951
TRANSIT	34,637	34,637
UTILITIES	114,900	114,900
ITG	3,250	3,250
GEN LIABILITY	176,114	176,114
FLEET MGMT	2,908	2,908
CONTRACTS CHG	223,813	223,813
ALL OTHERS	180	180
Reimbursement:	67,412	67,412
Total:	3,068,630	3,068,630
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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	268	1,571	
NON-DEPART'L	220		220	
BUDGET SVCS	8,934	1,553	10,487	
CLK INT AUDIT	53	8	61	
CLERK FINANCE	6,336	365	6,701	
CTY ATTORNEY	75,764	7,278	83,042	
PROCURE MGMT		1,854	1,854	
HUMAN RESOURCE		6,392	6,392	
MAINT/REP SVCS		325	325	
COUNTY MANAGER		8,400	8,400	
COMMISSIONERS		28,372	28,372	
Total Allocated Additions:	94,246	54,815	149,061	149,061
Total to be Allocated:	938,976	54,815		993,791
	=====	=====		=====

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:	54,815	54,815	5,150	7,283	13,167
Reallocate Admin:		-54,815			
2nd Allocation:	54,815		5,150	7,283	13,167
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Total Allocated:	993,791		93,429	132,120	238,771
=====					

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:	28,059	1,156
2nd Allocation:	28,059	1,156
-----		
Total Allocated:	508,697	20,774
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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	66	1,119
MAINT/REP SVCS	23.00	5.489	4,846		4,846	303	5,149
COUNTY MANAGER	9.00	2.148	1,896		1,896	119	2,015
COMMISSIONERS	5.00	1.193	1,053		1,053	66	1,119
COUNTY LANDS	7.00	1.671	1,475		1,475	92	1,567
VETERAN'S SVCS	2.00	0.477	421		421	26	447
CT SVCS-GEN FD	4.00	0.955	843		843	53	896
HUMAN SERVICES	5.00	1.193	1,053		1,053	66	1,119
INT SVS FISCAL	10.00	2.387	2,107		2,107	132	2,239
EMER MGMT OPS	1.00	0.239	211		211	13	224
EMER RESPONSE	18.00	4.296	3,792		3,792	237	4,029
EMER DISPATCH	1.00	0.239	211		211	13	224
PS LOGISTICS	1.00	0.239	211		211	13	224
PS INFO RESOUR	1.00	0.239	211		211	13	224
PKS/REC GEN'L	53.50	12.769	11,272		11,272	705	11,977
ECONOMIC DEVT	5.00	1.193	1,053		1,053	66	1,119
ANIMAL CONTROL	11.00	2.625	2,318		2,318	145	2,463
NAT RES MGMT	8.00	1.909	1,686		1,686	105	1,791
CONST & DESIGN	12.00	2.864	2,528		2,528	158	2,686
CANAL MAINT	2.00	0.477	421		421	26	447
SUR WTR MGMT	1.00	0.239	211		211	13	224
LIBRARIES	23.00	5.489	4,846		4,846	303	5,149
E911 IMPLEMENT	1.00	0.239	211		211	13	224
HEARING EXAMIN	1.00	0.239	211		211	13	224
PKS & REC 155	53.50	12.769	11,272		11,272	705	11,977
COMM DEVT ADM	5.00	1.193	1,053		1,053	66	1,119
VCB	21.00	5.012	4,424		4,424	277	4,701
SPORTS AUTHOR	3.00	0.716	632		632	40	672
TRANS ADMIN	3.00	0.716	632		632	40	672
LANDSCAPE	2.00	0.477	421		421	26	447
ROADWAY/PIPE	6.00	1.432	1,264		1,264	79	1,343
BRIDGE OPS	2.00	0.477	421		421	26	447
TRAF OPS/SIGNA	3.00	0.716	632		632	40	672
TRAF SIGN/MARK	4.00	0.955	843		843	53	896
ENGINEER/PLAN	1.00	0.239	211		211	13	224
ENG/CONSTR	1.00	0.239	211		211	13	224
ENG/DESIGN	1.00	0.239	211		211	13	224
HAZ MAT FD 182	1.00	0.239	211		211	13	224
SOLID WASTE	8.00	1.909	1,686		1,686	105	1,791
TOLL FACILITY	11.00	2.625	2,318		2,318	145	2,463
TRANSIT	24.00	5.728	5,057		5,057	316	5,373

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	369	6,268
GROUP MEDICAL	1.00	0.239	211		211	13	224
GEN LIABILITY	1.00	0.239	211		211	13	224
FLEET MGMT	2.00	0.477	420		420	26	446
Total:	419.00	100.000	88,279		88,279	5,150	93,429
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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	16	289
MAINT/REP SVCS	724.00	10.566	13,191		13,191	779	13,970
COUNTY MANAGER	12.00	0.175	219		219	13	232
COMMISSIONERS	8.00	0.117	146		146	9	155
COUNTY LANDS	4.00	0.058	73		73	4	77
CDBG	62.00	0.905	1,130		1,130	67	1,197
EQUAL EMP OPP	3.00	0.044	55		55	3	58
VETERAN'S SVCS	4.00	0.058	73		73	4	77
TAX COLLECTOR	5.00	0.073	91		91	5	96
ELECTIONS	6.00	0.088	109		109	6	115
SHERIFF	158.00	2.306	2,879		2,879	170	3,049
CT SVCS-GEN FD	214.00	3.123	3,899		3,899	230	4,129
PUB DEFENDER	9.00	0.131	164		164	10	174
STATE ATTORNEY	10.00	0.146	182		182	11	193
MED EXAMINER	35.00	0.511	638		638	38	676
HUMAN SERVICES	146.00	2.131	2,660		2,660	157	2,817
STATE HEALTH	3.00	0.044	55		55	3	58
INT SVS FISCAL	3.00	0.044	55		55	3	58
EMER MGMT OPS	3.00	0.044	55		55	3	58
EMER RESPONSE	125.00	1.824	2,277		2,277	135	2,412
EMER DISPATCH	1.00	0.015	18		18	1	19
PS LOGISTICS	73.00	1.065	1,330		1,330	79	1,409
PKS/REC GEN'L	371.00	5.414	6,759		6,759	399	7,158
ECONOMIC DEVT	4.00	0.058	73		73	4	77
ANIMAL CONTROL	103.00	1.503	1,877		1,877	111	1,988
OFF OF SUSTAIN	4.00	0.058	73		73	4	77
NAT RES MGMT	129.00	1.883	2,350		2,350	139	2,489
CONST & DESIGN	62.00	0.905	1,130		1,130	67	1,197
FUND 102 MSTU	11.00	0.161	200		200	12	212
FD 104 MSBU OP	11.00	0.161	200		200	12	212
CANAL MAINT	36.00	0.525	656		656	39	695
SUR WTR MGMT	5.00	0.073	91		91	5	96
LIBRARIES	188.00	2.744	3,425		3,425	202	3,627
E911 IMPLEMENT	35.00	0.511	638		638	38	676
HEARING EXAMIN	2.00	0.029	36		36	2	38
PKS & REC 155	371.00	5.414	6,759		6,759	399	7,158
COMM DEVT ADM	6.00	0.088	109		109	6	115
PLANNING 155	17.00	0.248	310		310	18	328
DEVT REVIEW	6.00	0.088	109		109	6	115
REZONE & DRI'S	21.00	0.306	383		383	23	406

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	11	193
PERMIT ISSUANC	16.00	0.234	292		292	17	309
BUILDING INSP	29.00	0.423	528		528	31	559
CODE ENFORCE	46.00	0.671	838		838	50	888
PLANS REVIEW	9.00	0.131	164		164	10	174
ZONING REVIEW	4.00	0.058	73		73	4	77
VCB	98.00	1.430	1,785		1,785	105	1,890
SPORTS AUTHOR	19.00	0.277	346		346	20	366
LANDSCAPE	63.00	0.919	1,148		1,148	68	1,216
ROADWAY/PIPE	105.00	1.532	1,913		1,913	113	2,026
BRIDGE OPS	63.00	0.919	1,148		1,148	68	1,216
TRAF OPS/SIGNA	74.00	1.080	1,348		1,348	80	1,428
TRAF SIGN/MARK	60.00	0.876	1,093		1,093	65	1,158
TRAFFIC ENGIN	6.00	0.088	109		109	6	115
ENGINEER/PLAN	9.00	0.131	164		164	10	174
ENG/CONSTR	18.00	0.263	328		328	19	347
ENG/DESIGN	6.00	0.088	109		109	6	115
GIS	5.00	0.073	91		91	5	96
HAZ MAT FD 182	21.00	0.306	383		383	23	406
FUNDS 301-399	324.00	4.729	5,903		5,903	349	6,252
SOLID WASTE	452.00	6.597	8,235		8,235	486	8,721
TOLL FACILITY	190.00	2.773	3,462		3,462	204	3,666
TRANSIT	174.00	2.539	3,170		3,170	187	3,357
UTILITIES	1,695.00	24.737	30,881		30,881	1,824	32,705
ITG	22.00	0.321	401		401	24	425
GOVT COMMUNICA	25.00	0.365	455		455	27	482
GROUP MEDICAL	3.00	0.044	55		55	3	58
GEN LIABILITY	4.00	0.058	73		73	4	77
FLEET REPLACE	216.00	3.152	3,934		3,934	232	4,166
Total:	6,852.00	100.000	124,837		124,837	7,283	132,120
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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	53	955
MAINT/REP SVCS	11.50	2.300	5,189		5,189	307	5,496
COUNTY MANAGER	3.00	0.600	1,354		1,354	80	1,434
COMMISSIONERS	9.50	1.900	4,286		4,286	254	4,540
HUMAN SERVICES	7.00	1.400	3,158		3,158	187	3,345
EMER MGMT OPS	17.00	3.400	7,671		7,671	454	8,125
EMER RESPONSE	17.00	3.400	7,671		7,671	454	8,125
PKS/REC GEN'L	25.50	5.100	11,506		11,506	681	12,187
ECONOMIC DEVT	2.00	0.400	902		902	53	955
ANIMAL CONTROL	67.50	13.500	30,457		30,457	1,803	32,260
NAT RES MGMT	11.00	2.200	4,963		4,963	294	5,257
CONST & DESIGN	13.00	2.600	5,866		5,866	347	6,213
LIBRARIES	13.50	2.700	6,091		6,091	361	6,452
E911 IMPLEMENT	1.00	0.200	451		451	27	478
PKS & REC 155	25.50	5.100	11,506		11,506	681	12,187
COMM DEVT ADM	14.50	2.900	6,543		6,543	387	6,930
BUILDING INSP	2.00	0.400	902		902	53	955
CODE ENFORCE	1.00	0.200	451		451	27	478
VCB	10.00	2.000	4,512		4,512	267	4,779
SPORTS AUTHOR	1.00	0.200	451		451	27	478
TRANS ADMIN	34.50	6.900	15,567		15,567	922	16,489
TRAF OPS/SIGNA	16.00	3.200	7,219		7,219	427	7,646
TRAF SIGN/MARK	16.00	3.200	7,219		7,219	427	7,646
GIS	3.00	0.600	1,354		1,354	80	1,434
SOLID WASTE	21.50	4.300	9,701		9,701	574	10,275
TOLL FACILITY	10.00	2.000	4,512		4,512	267	4,779
TRANSIT	17.00	3.400	7,671		7,671	454	8,125
UTILITIES	56.00	11.200	25,268		25,268	1,496	26,764
ITG	26.50	5.300	11,957		11,957	708	12,665
FLEET MGMT	38.00	7.600	17,146		17,146	1,015	18,161
Total:	500.00	100.000	225,604		225,604	13,167	238,771
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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	2,290	40,741
MAINT/REP SVCS	5.00	5.000	24,032		24,032	1,432	25,464
COUNTY MANAGER	5.00	5.000	24,032		24,032	1,432	25,464
COUNTY LANDS	2.00	2.000	9,613		9,613	573	10,186
HUMAN SERVICES	8.00	8.000	38,451		38,451	2,290	40,741
EMER MGMT OPS	5.00	5.000	24,032		24,032	1,432	25,464
PKS/REC GEN'L	5.00	5.000	24,032		24,032	1,432	25,464
ANIMAL CONTROL	2.00	2.000	9,613		9,613	573	10,186
OFF OF SUSTAIN	2.00	2.000	9,613		9,613	573	10,186
NAT RES MGMT	2.00	2.000	9,613		9,613	573	10,186
LIBRARIES	1.00	1.000	4,806		4,806	286	5,092
HEARING EXAMIN	1.00	1.000	4,806		4,806	286	5,092
PKS & REC 155	5.00	5.000	24,032		24,032	1,432	25,464
VCB	8.00	8.000	38,451		38,451	2,290	40,741
TRANS ADMIN	2.00	2.000	9,613		9,613	573	10,186
TRAF OPS/SIGNA	4.00	4.000	19,226		19,226	1,145	20,371
TRAF SIGN/MARK	1.00	1.000	4,806		4,806	286	5,092
SOLID WASTE	8.00	8.000	38,451		38,451	2,290	40,741
TOLL FACILITY	2.00	2.000	9,613		9,613	573	10,186
TRANSIT	8.00	8.000	38,451		38,451	2,290	40,741
UTILITIES	8.00	8.000	38,451		38,451	2,290	40,741
ITG	1.00	1.000	4,806		4,806	286	5,092
GEN LIABILITY	5.00	5.000	24,032		24,032	1,432	25,464
Total:	100.00	100.000	480,638		480,638	28,059	508,697
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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	48	865
TRANS ADMIN	13.00	54.167	10,626		10,626	620	11,246
UTILITIES	10.00	41.667	8,175		8,175	488	8,663
Total:	24.00	100.000	19,618		19,618	1,156	20,774
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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	43,104	1,119	289	955	40,741
MAINT/REP SVCS	50,079	5,149	13,970	5,496	25,464
COUNTY MANAGER	29,145	2,015	232	1,434	25,464
COMMISSIONERS	5,814	1,119	155	4,540	
COUNTY LANDS	11,830	1,567	77		10,186
CDBG	1,197		1,197		
EQUAL EMP OPP	58		58		
VETERAN'S SVCS	524	447	77		
TAX COLLECTOR	96		96		
ELECTIONS	115		115		
SHERIFF	3,049		3,049		
CT SVCS-GEN FD	5,025	896	4,129		
PUB DEFENDER	174		174		
STATE ATTORNEY	193		193		
MED EXAMINER	676		676		
HUMAN SERVICES	48,022	1,119	2,817	3,345	40,741
STATE HEALTH	58		58		
INT SVS FISCAL	2,297	2,239	58		
EMER MGMT OPS	33,871	224	58	8,125	25,464
EMER RESPONSE	14,566	4,029	2,412	8,125	
EMER DISPATCH	243	224	19		
PS LOGISTICS	1,633	224	1,409		
PS INFO RESOUR	224	224			
PKS/REC GEN'L	56,786	11,977	7,158	12,187	25,464
ECONOMIC DEVT	2,151	1,119	77	955	
ANIMAL CONTROL	46,897	2,463	1,988	32,260	10,186
OFF OF SUSTAIN	10,263		77		10,186
NAT RES MGMT	19,723	1,791	2,489	5,257	10,186
CONST & DESIGN	10,961	2,686	1,197	6,213	
FUND 102 MSTU	212		212		
FD 104 MSBU OP	212		212		
CANAL MAINT	1,142	447	695		
SUR WTR MGMT	320	224	96		
LIBRARIES	20,320	5,149	3,627	6,452	5,092
E911 IMPLEMENT	1,378	224	676	478	
HEARING EXAMIN	5,354	224	38		5,092
PKS & REC 155	56,786	11,977	7,158	12,187	25,464
COMM DEVT ADM	8,164	1,119	115	6,930	
PLANNING 155	328		328		
DEVT REVIEW	115		115		
REZONE & DRI'S	406		406		
ENV SCIENCES	193		193		



## PROCURE MGMT

## Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S	CONTRACT ADMIN
PERMIT ISSUANC	309		309		
BUILDING INSP	1,514		559	955	
CODE ENFORCE	1,366		888	478	
PLANS REVIEW	174		174		
ZONING REVIEW	77		77		
VCB	52,111	4,701	1,890	4,779	40,741
SPORTS AUTHOR	1,516	672	366	478	
TRANS ADMIN	38,593	672		16,489	10,186
LANDSCAPE	1,663	447	1,216		
ROADWAY/PIPE	3,369	1,343	2,026		
BRIDGE OPS	1,663	447	1,216		
TRAF OPS/SIGNA	30,117	672	1,428	7,646	20,371
TRAF SIGN/MARK	14,792	896	1,158	7,646	5,092
TRAFFIC ENGIN	115		115		
ENGINEER/PLAN	398	224	174		
ENG/CONSTR	571	224	347		
ENG/DESIGN	339	224	115		
GIS	1,530		96	1,434	
HAZ MAT FD 182	630	224	406		
FUNDS 301-399	6,252		6,252		
SOLID WASTE	61,528	1,791	8,721	10,275	40,741
TOLL FACILITY	21,094	2,463	3,666	4,779	10,186
TRANSIT	57,596	5,373	3,357	8,125	40,741
UTILITIES	115,141	6,268	32,705	26,764	40,741
ITG	18,182		425	12,665	5,092
GOVT COMMUNICA	482		482		
GROUP MEDICAL	282	224	58		
GEN LIABILITY	25,765	224	77		25,464
FLEET MGMT	18,607	446		18,161	
FLEET REPLACE	4,166		4,166		
Reimbursement:					
Total:	993,791	93,429	132,120	238,771	508,697
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## PROCURE MGMT

## Departmental Cost Allocation Summary

Departments

CIP CONTRACTS

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

865

## PROCURE MGMT

## Departmental Cost Allocation Summary

Departments	CIP CONTRACTS
PERMIT ISSUANC	
BUILDING INSP	
CODE ENFORCE	
PLANS REVIEW	
ZONING REVIEW	
VCE	
SPORTS AUTHOR	
TRANS ADMIN	11,246
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	8,663
ITG	
GOVT COMMUNICA	
GROUP MEDICAL	
GEN LIABILITY	
FLEET MGMT	
FLEET REPLACE	
Reimbursement:	
Total:	20,774
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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	225	1,173	
NON-DEPART'L	718	1	719	
BUDGET SVCS	5,105	887	5,992	
CLERK FINANCE	10,355	591	10,946	
CTY ATTORNEY	56,258	5,404	61,662	
PROCURE MGMT	40,679	2,425	43,104	
HUMAN RESOURCE		8,749	8,749	
MAINT/REP SVCS		26,372	26,372	
COUNTY MANAGER		9,660	9,660	
COMMISSIONERS		22,789	22,789	
Total Allocated Additions:	127,708	77,103	204,811	204,811
Total to be Allocated:	1,303,880	77,103		1,380,983
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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:	77,103	77,103	5,392	43,942	27,769
Reallocate Admin:		-77,103			
2nd Allocation:	77,103		5,392	43,942	27,769
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Total Allocated:	1,380,983		96,664	787,152	497,167
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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	31	542
COUNTY MANAGER	268.00	0.769	702		702	43	745
HUMAN SERVICES	990.00	2.842	2,594		2,594	160	2,754
EMER MGMT OPS	13.00	0.037	34		34	2	36
EMER RESPONSE	1,330.00	3.818	3,485		3,485	215	3,700
EMER DISPATCH	159.00	0.456	417		417	26	443
PS LOGISTICS	36.00	0.103	94		94	6	100
PKS/REC GEN'L	2,489.00	7.146	6,522		6,522	402	6,924
ECONOMIC DEVT	584.00	1.677	1,530		1,530	94	1,624
ANIMAL CONTROL	2,164.00	6.213	5,670		5,670	349	6,019
NAT RES MGMT	245.50	0.705	643		643	40	683
CONST & DESIGN	14.00	0.040	37		37	2	39
CANAL MAINT	236.00	0.678	618		618	38	656
SUR WTR MGMT	245.50	0.705	643		643	40	683
LIBRARIES	7,981.00	22.913	20,913		20,913	1,289	22,202
E911 IMPLEMENT	27.00	0.078	71		71	4	75
HEARING EXAMIN	217.00	0.623	569		569	35	604
PKS & REC 155	2,489.00	7.146	6,522		6,522	402	6,924
COMM DEVT ADM	244.00	0.701	639		639	39	678
DEVT REVIEW	89.00	0.256	233		233	14	247
REZONE & DRI'S	89.00	0.256	233		233	14	247
ENV SCIENCES	89.00	0.256	233		233	14	247
PERMIT ISSUANC	89.00	0.256	233		233	14	247
BUILDING INSP	89.00	0.256	233		233	14	247
CODE ENFORCE	89.00	0.256	233		233	14	247
PLANS REVIEW	89.00	0.256	233		233	14	247
ADM FEE COLLEC	89.00	0.256	233		233	14	247
ZONING REVIEW	88.00	0.253	231		231	14	245
VCB	1,278.00	3.669	3,349		3,349	206	3,555
TRANS ADMIN	89.00	0.256	233		233	14	247
LANDSCAPE	212.00	0.609	556		556	34	590
ROADWAY/PIPE	1,275.00	3.660	3,341		3,341	206	3,547
BRIDGE OPS	212.00	0.609	556		556	34	590
TRAF OPS/SIGNA	581.50	1.669	1,524		1,524	94	1,618
TRAF SIGN/MARK	581.50	1.669	1,524		1,524	94	1,618
ENGINEER/PLAN	91.00	0.261	238		238	15	253
ENG/CONSTR	180.00	0.517	472		472	29	501
ENG/DESIGN	91.00	0.261	238		238	15	253
HAZ MAT FD 182	40.00	0.115	105		105	6	111
SOLID WASTE	1,463.00	4.200	3,834		3,834	236	4,070
TOLL FACILITY	2,324.00	6.672	6,090		6,090	375	6,465
TRANSIT	1,650.00	4.737	4,324		4,324	266	4,590

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	395	6,812
FLEET MGMT	185.00	0.531	485		485	30	515
Total:	34,832.00	100.000	91,272		91,272	5,392	96,664
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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	2,049	35,489
COUNTY MANAGER	8.50	0.345	2,561		2,561	157	2,718
COMMISSIONERS	10.00	0.405	3,013		3,013	185	3,198
COUNTY LANDS	11.00	0.446	3,314		3,314	203	3,517
CDBG	6.00	0.243	1,808		1,808	111	1,919
EQUAL EMP OPP	3.85	0.156	1,160		1,160	71	1,231
VETERAN'S SVCS	2.00	0.081	603		603	37	640
HUMAN SERVICES	51.00	2.067	15,364		15,364	941	16,305
INT SVS FISCAL	12.00	0.486	3,615		3,615	221	3,836
EMER MGMT OPS	3.00	0.122	904		904	55	959
EMER RESPONSE	302.55	12.264	91,146		91,146	5,584	96,730
EMER DISPATCH	36.20	1.467	10,906		10,906	668	11,574
PS LOGISTICS	8.10	0.328	2,440		2,440	150	2,590
PKS/REC GEN'L	70.60	2.862	21,269		21,269	1,303	22,572
ECONOMIC DEVT	15.00	0.608	4,519		4,519	277	4,796
ANIMAL CONTROL	45.00	1.824	13,557		13,557	831	14,388
OFF OF SUSTAIN	1.25	0.051	377		377	23	400
NAT RES MGMT	37.35	1.514	11,252		11,252	689	11,941
CONST & DESIGN	22.00	0.892	6,628		6,628	406	7,034
FD 104 MSBU OP	2.55	0.103	768		768	47	815
FUND 139 OTHER	1.00	0.041	301		301	18	319
CANAL MAINT	20.00	0.811	6,025		6,025	369	6,394
SUR WTR MGMT	12.65	0.513	3,811		3,811	233	4,044
LIBRARIES	245.00	9.931	73,809		73,809	4,522	78,331
E911 IMPLEMENT	6.25	0.253	1,883		1,883	115	1,998
HEARING EXAMIN	5.00	0.203	1,506		1,506	92	1,598
PKS & REC 155	121.73	4.934	36,672		36,672	2,247	38,919
PRO/AMAT SPORT	46.67	1.892	14,060		14,060	861	14,921
COMM DEVT ADM	12.10	0.490	3,645		3,645	223	3,868
PLANNING 155	9.00	0.365	2,711		2,711	166	2,877
DEVT REVIEW	10.96	0.444	3,302		3,302	202	3,504
REZONE & DRI'S	9.36	0.379	2,820		2,820	173	2,993
ENV SCIENCES	12.00	0.486	3,615		3,615	221	3,836
PERMIT ISSUANC	13.29	0.539	4,004		4,004	245	4,249
BUILDING INSP	25.68	1.041	7,736		7,736	474	8,210
CODE ENFORCE	29.13	1.181	8,776		8,776	538	9,314
PLANS REVIEW	8.78	0.356	2,645		2,645	162	2,807
ADM FEE COLLEC	1.00	0.041	301		301	18	319
ZONING REVIEW	3.20	0.130	964		964	59	1,023
VCB	24.00	0.973	7,230		7,230	443	7,673

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	55	959
TRANS ADMIN	7.50	0.304	2,259		2,259	138	2,397
LANDSCAPE	18.00	0.730	5,423		5,423	332	5,755
ROADWAY/PIPE	108.00	4.378	32,536		32,536	1,993	34,529
BRIDGE OPS	18.00	0.730	5,423		5,423	332	5,755
TRAF OPS/SIGNA	28.00	1.135	8,435		8,435	517	8,952
TRAF SIGN/MARK	29.00	1.176	8,737		8,737	535	9,272
ENGINEER/PLAN	5.00	0.203	1,506		1,506	92	1,598
ENG/CONSTR	10.00	0.405	3,013		3,013	185	3,198
ENG/DESIGN	5.00	0.203	1,506		1,506	92	1,598
GIS	5.00	0.203	1,506		1,506	92	1,598
HAZ MAT FD 182	9.00	0.365	2,711		2,711	166	2,877
CONSER PKS/REC	12.00	0.486	3,615		3,615	221	3,836
CONSER CTY LAN	1.00	0.041	301		301	18	319
SOLID WASTE	77.00	3.121	23,197		23,197	1,421	24,618
TOLL FACILITY	95.00	3.851	28,620		28,620	1,753	30,373
TRANSIT	253.00	10.255	76,219		76,219	4,670	80,889
UTILITIES	275.00	11.147	82,847		82,847	5,076	87,923
ITG	1.00	0.041	301		301	18	319
GOVT COMMUNICA	3.90	0.158	1,175		1,175	72	1,247
DENTAL	0.60	0.024	181		181	11	192
GROUP MEDICAL	6.45	0.261	1,943		1,943	119	2,062
GEN LIABILITY	2.90	0.118	874		874	54	928
FLEET MGMT	32.00	1.297	9,640		9,640	591	10,231
Total:	2,467.00	100.000	743,210		743,210	43,942	787,152
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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	1,001	17,463
COUNTY MANAGER	8.50	0.269	1,261		1,261	77	1,338
COMMISSIONERS	10.00	0.316	1,483		1,483	90	1,573
COUNTY LANDS	11.00	0.348	1,631		1,631	99	1,730
CDBG	6.00	0.190	890		890	54	944
EQUAL EMP OPP	3.85	0.122	571		571	35	606
VETERAN'S SVCS	2.00	0.063	297		297	18	315
TAX COLLECTOR	207.00	6.540	30,700		30,700	1,866	32,566
PROP APPRAISER	104.00	3.286	15,424		15,424	938	16,362
ELECTIONS	31.00	0.979	4,598		4,598	279	4,877
HUMAN SERVICES	51.00	1.611	7,564		7,564	460	8,024
INT SVS FISCAL	12.00	0.379	1,780		1,780	108	1,888
EMER MGMT OPS	3.00	0.095	445		445	27	472
EMER RESPONSE	302.55	9.559	44,871		44,871	2,727	47,598
EMER DISPATCH	36.20	1.144	5,369		5,369	326	5,695
PS LOGISTICS	8.10	0.256	1,201		1,201	73	1,274
PKS/REC GEN'L	70.60	2.231	10,471		10,471	636	11,107
ECONOMIC DEVT	15.00	0.474	2,225		2,225	135	2,360
ANIMAL CONTROL	45.00	1.422	6,674		6,674	406	7,080
OFF OF SUSTAIN	1.25	0.039	185		185	11	196
NAT RES MGMT	37.35	1.180	5,539		5,539	337	5,876
CONST & DESIGN	22.00	0.695	3,263		3,263	198	3,461
FD 104 MSBU OP	2.55	0.081	378		378	23	401
FUND 139 OTHER	1.00	0.032	148		148	9	157
CANAL MAINT	20.00	0.632	2,966		2,966	180	3,146
SUR WTR MGMT	12.65	0.400	1,876		1,876	114	1,990
LIBRARIES	245.00	7.741	36,336		36,336	2,209	38,545
E911 IMPLEMENT	6.25	0.197	927		927	56	983
HEARING EXAMIN	5.00	0.158	742		742	45	787
PKS & REC 155	121.73	3.846	18,054		18,054	1,097	19,151
PRO/AMAT SPORT	46.67	1.475	6,922		6,922	421	7,343
COMM DEVT ADM	12.10	0.382	1,795		1,795	109	1,904
PLANNING 155	9.00	0.284	1,335		1,335	81	1,416
DEVT REVIEW	10.96	0.346	1,625		1,625	99	1,724
REZONE & DRI'S	9.36	0.296	1,388		1,388	84	1,472
ENV SCIENCES	12.00	0.379	1,780		1,780	108	1,888
PERMIT ISSUANC	13.29	0.420	1,971		1,971	120	2,091
BUILDING INSP	25.68	0.811	3,809		3,809	231	4,040
CODE ENFORCE	29.13	0.920	4,320		4,320	263	4,583
PLANS REVIEW	8.78	0.277	1,302		1,302	79	1,381

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	9	157
ZONING REVIEW	3.20	0.101	475		475	29	504
VCB	24.00	0.758	3,559		3,559	216	3,775
SPORTS AUTHOR	3.00	0.095	445		445	27	472
TRANS ADMIN	7.50	0.237	1,112		1,112	68	1,180
LANDSCAPE	18.00	0.569	2,670		2,670	162	2,832
ROADWAY/PIPE	108.00	3.412	16,017		16,017	974	16,991
BRIDGE OPS	18.00	0.569	2,670		2,670	162	2,832
TRAF OPS/SIGNA	28.00	0.885	4,153		4,153	252	4,405
TRAF SIGN/MARK	29.00	0.916	4,301		4,301	261	4,562
ENGINEER/PLAN	5.00	0.158	742		742	45	787
ENG/CONSTR	10.00	0.316	1,483		1,483	90	1,573
ENG/DESIGN	5.00	0.158	742		742	45	787
GIS	5.00	0.158	742		742	45	787
HAZ MAT PD 182	9.00	0.284	1,335		1,335	81	1,416
CONSER PKS/REC	12.00	0.379	1,780		1,780	108	1,888
CONSER CTY LAN	1.00	0.032	148		148	9	157
SOLID WASTE	77.00	2.433	11,420		11,420	694	12,114
AIRPORT & PORT	356.00	11.248	52,798		52,798	3,209	56,007
TOLL FACILITY	95.00	3.002	14,089		14,089	856	14,945
TRANSIT	253.00	7.994	37,522		37,522	2,281	39,803
UTILITIES	275.00	8.689	40,785		40,785	2,479	43,264
ITG	1.00	0.032	148		148	9	157
GOVT COMMUNICA	3.90	0.123	578		578	35	613
DENTAL	0.60	0.019	89		89	5	94
GROUP MEDICAL	6.45	0.204	957		957	58	1,015
GEN LIABILITY	2.90	0.092	430		430	26	456
FLEET MGMT	32.00	1.011	4,743		4,743	305	5,048
Total:	3,165.00	100.000	469,398		469,398	27,769	497,167
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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	53,494	542	35,489	17,463
COUNTY MANAGER	4,801	745	2,718	1,338
COMMISSIONERS	4,771		3,198	1,573
COUNTY LANDS	5,247		3,517	1,730
CDBG	2,863		1,919	944
EQUAL EMP OPP	1,837		1,231	606
VETERAN'S SVCS	955		640	315
TAX COLLECTOR	32,566			32,566
PROP APPRAISER	16,362			16,362
ELECTIONS	4,877			4,877
HUMAN SERVICES	27,083	2,754	16,305	8,024
INT SVS FISCAL	5,724		3,836	1,888
EMER MGMT OPS	1,467	36	959	472
EMER RESPONSE	148,028	3,700	96,730	47,598
EMER DISPATCH	17,712	443	11,574	5,695
PS LOGISTICS	3,964	100	2,590	1,274
PKS/REC GEN'L	40,603	6,924	22,572	11,107
ECONOMIC DEVT	8,780	1,624	4,796	2,360
ANIMAL CONTROL	27,487	6,019	14,388	7,080
OFF OF SUSTAIN	596		400	196
NAT RES MGMT	18,500	683	11,941	5,876
CONST & DESIGN	10,534	39	7,034	3,461
FD 104 MSBU OP	1,216		815	401
FUND 139 OTHER	476		319	157
CANAL MAINT	10,196	656	6,394	3,146
SUR WTR MGMT	6,717	683	4,044	1,990
LIBRARIES	139,078	22,202	78,331	38,545
E911 IMPLEMENT	3,056	75	1,998	983
HEARING EXAMIN	2,989	604	1,598	787
PKS & REC 155	64,994	6,924	38,919	19,151
PRO/AMAT SPORT	22,264		14,921	7,343
COMM DEVT ADM	6,450	678	3,868	1,904
PLANNING 155	4,293		2,877	1,416
DEVT REVIEW	5,475	247	3,504	1,724
REZONE & DRI'S	4,712	247	2,993	1,472
ENV SCIENCES	5,971	247	3,836	1,888
PERMIT ISSUANC	6,587	247	4,249	2,091
BUILDING INSP	12,497	247	8,210	4,040
CODE ENFORCE	14,144	247	9,314	4,583
PLANS REVIEW	4,435	247	2,807	1,381
ADM FEE COLLEC	723	247	319	157
ZONING REVIEW	1,772	245	1,023	504

## HUMAN RESOURCE

## Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
VCB	15,003	3,555	7,673	3,775
SPORTS AUTHOR	1,431		959	472
TRANS ADMIN	3,824	247	2,397	1,180
LANDSCAPE	9,177	590	5,755	2,832
ROADWAY/PIPE	55,067	3,547	34,529	16,991
BRIDGE OPS	9,177	590	5,755	2,832
TRAF OPS/SIGNA	14,975	1,618	8,952	4,405
TRAF SIGN/MARK	15,452	1,618	9,272	4,562
ENGINEER/PLAN	2,638	253	1,598	787
ENG/CONSTR	5,272	501	3,198	1,573
ENG/DESIGN	2,638	253	1,598	787
GIS	2,385		1,598	787
HAZ MAT FD 182	4,404	111	2,877	1,416
CONSER PKS/REC	5,724		3,836	1,888
CONSER CTY LAN	476		319	157
SOLID WASTE	40,802	4,070	24,618	12,114
AIRPORT & PORT	56,007			56,007
TOLL FACILITY	51,783	6,465	30,373	14,945
TRANSIT	125,282	4,590	80,889	39,803
UTILITIES	137,999	6,812	87,923	43,264
ITG	476		319	157
GOVT COMMUNICA	1,860		1,247	613
DENTAL	286		192	94
GROUP MEDICAL	3,077		2,062	1,015
GEN LIABILITY	1,384		928	456
FLEET MGMT	15,794	515	10,231	5,048
Reimbursement:				
Total:	1,380,983	96,664	787,152	497,167
	=====	=====	=====	=====

**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	154	509	
NON-DEPART'L	5,366	8	5,374	
BUDGET SVCS	8,934	1,553	10,487	
PUB WKS ADMIN	35,247	5,156	40,403	
CLERK FINANCE	132,235	7,515	139,750	
CTY ATTORNEY	34,254	3,291	37,545	
PROCURE MGMT	47,258	2,821	50,079	
HUMAN RESOURCE	50,413	3,081	53,494	
MAINT/REP SVCS		788,109	788,109	
COUNTY MANAGER		71,725	71,725	
COMMISSIONERS		49,882	49,882	
Total Allocated Additions:	1,818,797	933,295	2,752,092	2,752,092
Total to be Allocated:	10,865,366	933,295		11,798,661
	=====	=====		=====



MAINT/REP SVCS  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
<b>Expenses:</b>					
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		
<b>Departmental</b>					
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
<b>Additions 1st</b>					
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
-----					
<b>Additions 2nd</b>					
Others:	933,295	933,295	596,639	38,579	298,077
Reallocate Admin:		-933,295			
2nd Allocation:	933,295		596,639	38,579	298,077
-----					
<b>Total Allocated:</b>	<b>11,798,661</b>		<b>7,542,671</b>	<b>487,701</b>	<b>3,768,289</b>
	=====		=====	=====	=====

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	596,639	7,542,671
Total:	100.00	100.000	6,946,032		6,946,032	596,639	7,542,671
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: MAINTENANCE & REPAIR SERVICES DETAIL

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	9,127.00	2.307	10,361		10,361		10,361
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	8,539	60,036
COMMISSIONERS	74,102.00	18.730	84,122		84,122	13,948	98,070
CLERK ADMIN	15,915.00	4.023	18,067		18,067	2,996	21,063
EQUAL EMP OPP	1,349.00	0.341	1,531		1,531	254	1,785
CLK RECORDING	45,913.00	11.605	52,122		52,122	8,642	60,764
ITG	775.00	0.196	880		880	146	1,026
GOVT COMMUNICA	2,985.00	0.754	3,389		3,389	562	3,951
DENTAL	749.00	0.189	850		850	141	991
GROUP MEDICAL	749.00	0.189	850		850	141	991
GEN LIABILITY	748.00	0.189	849		849	141	990
ALL OTHERS	16,307.00	4.122	18,514		18,514	3,069	21,583
<b>Total:</b>	<b>395,624.00</b>	<b>100.000</b>	<b>449,122</b>		<b>449,122</b>	<b>38,579</b>	<b>487,701</b>
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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	188	1,878
COMMISSIONERS	252.00	0.008	286		286	32	318
CLERK ADMIN	25,179.00	0.824	28,584		28,584	3,183	31,767
COUNTY LANDS	59.00	0.002	67		67	7	74
TAX COLLECTOR	50,842.00	1.663	57,717		57,717	6,427	64,144
FUNDS 80 - 951	55,439.00	1.814	62,936		62,936	7,009	69,945
PROP APPRAISER	5,390.00	0.176	6,119		6,119	681	6,800
ELECTIONS	20,251.00	0.662	22,989		22,989	2,560	25,549
SHERIFF	595,380.00	19.477	675,890		675,890	75,267	751,157
PUB DEFENDER	2,691.00	0.088	3,055		3,055	340	3,395
STATE ATTORNEY	11,019.00	0.360	12,509		12,509	1,393	13,902
MED EXAMINER	32,544.00	1.065	36,945		36,945	4,114	41,059
HUMAN SERVICES	38,396.00	1.256	43,588		43,588	4,854	48,442
STATE HEALTH	29,929.00	0.979	33,976		33,976	3,784	37,760
EMER MGMT OPS	15,756.00	0.515	17,887		17,887	1,992	19,879
EMER RESPONSE	13,901.00	0.455	15,781		15,781	1,757	17,538
EMER DISPATCH	13,901.00	0.455	15,781		15,781	1,757	17,538
PS LOGISTICS	13,901.00	0.455	15,781		15,781	1,757	17,538
PS INFO RESOUR	13,901.00	0.455	15,781		15,781	1,757	17,538
PKS/REC GEN'L	518,386.00	16.958	588,485		588,485	65,534	654,019
ECONOMIC DEVT	1,439.00	0.047	1,634		1,634	182	1,816
ANIMAL CONTROL	12,509.00	0.409	14,201		14,201	1,581	15,782
NAT RES MGMT	9,174.00	0.300	10,415		10,415	1,160	11,575
CONST & DESIGN	2,073.00	0.068	2,353		2,353	262	2,615
LIBRARIES	199,825.00	6.537	226,846		226,846	25,262	252,108
HEARING EXAMIN	104.00	0.003	118		118	13	131
PKS & REC 155	518,386.00	16.958	588,485		588,485	65,534	654,019
DEVT REVIEW	269.38	0.009	306		306	34	340
REZONE & DRI'S	269.38	0.009	306		306	34	340
ENV SCIENCES	269.38	0.009	306		306	34	340
PERMIT ISSUANC	269.38	0.009	306		306	34	340
BUILDING INSP	269.37	0.009	306		306	34	340
CODE ENFORCE	269.37	0.009	306		306	34	340
PLANS REVIEW	269.37	0.009	306		306	34	340
ZONING REVIEW	269.37	0.009	306		306	34	340
VCB	473.00	0.015	537		537	60	597
ROADWAY/PIPE	13,974.00	0.457	15,864		15,864	1,767	17,631
BRIDGE OPS	6,545.00	0.214	7,430		7,430	827	8,257
TRAF OPS/SIGNA	15,667.50	0.513	17,786		17,786	1,981	19,767
TRAF SIGN/MARK	15,667.50	0.513	17,786		17,786	1,981	19,767

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	272	2,713
ENG/CONSTR	2,160.00	0.071	2,452		2,452	273	2,725
ENG/DESIGN	2,160.00	0.071	2,452		2,452	273	2,725
TOLL FACILITY	34,470.00	1.128	39,131		39,131	4,358	43,489
TRANSIT	32,394.00	1.060	36,774		36,774	4,095	40,869
UTILITIES	296.00	0.010	336		336	37	373
ITG	337.00	0.011	383		383	43	426
FLEET MGMT	16,421.00	0.537	18,642		18,642	2,076	20,718
ALL OTHERS	10,886.00	0.356	12,354		12,354	1,375	13,729
<b>Total:</b>	<b>3,056,849.00</b>	<b>100.000</b>	<b>3,470,212</b>		<b>3,470,212</b>	<b>298,077</b>	<b>3,768,289</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
CLERK MINUTES	10,361			10,361	
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	61,914			60,036	1,878
COMMISSIONERS	98,388			98,070	318
CLERK ADMIN	52,830			21,063	31,767
COUNTY LANDS	74				74
EQUAL EMP OPP	1,785			1,785	
TAX COLLECTOR	64,144				64,144
CLK RECORDING	60,764			60,764	
FUNDS 80 - 951	69,945				69,945
PROP APPRAISER	6,800				6,800
ELECTIONS	25,549				25,549
SHERIFF	751,157				751,157
PUB DEFENDER	3,395				3,395
STATE ATTORNEY	13,902				13,902
MED EXAMINER	41,059				41,059
HUMAN SERVICES	48,442				48,442
STATE HEALTH	37,760				37,760
EMER MGMT OPS	19,879				19,879
EMER RESPONSE	17,538				17,538
EMER DISPATCH	17,538				17,538
PS LOGISTICS	17,538				17,538
PS INFO RESOUR	17,538				17,538
PKS/REC GEN'L	654,019				654,019
ECONOMIC DEVT	1,816				1,816
ANIMAL CONTROL	15,782				15,782
NAT RES MGMT	11,575				11,575
CONST & DESIGN	2,615				2,615
LIBRARIES	252,108				252,108
HEARING EXAMIN	131				131
PKS & REC 155	654,019				654,019
DEVT REVIEW	340				340
REZONE & DRI'S	340				340
ENV SCIENCES	340				340
PERMIT ISSUANC	340				340
BUILDING INSP	340				340
CODE ENFORCE	340				340
PLANS REVIEW	340				340
ZONING REVIEW	340				340
VCB	597				597

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD	CTHSE	COST BY PROECT
ROADWAY/PIPE	17,631				17,631
BRIDGE OPS	8,257				8,257
TRAF OPS/SIGNA	19,767				19,767
TRAF SIGN/MARK	19,767				19,767
ENGINEER/PLAN	2,713				2,713
ENG/CONSTR	2,725				2,725
ENG/DESIGN	2,725				2,725
TOLL FACILITY	43,489				43,489
TRANSIT	40,869				40,869
UTILITIES	373				373
ITG	1,452			1,026	426
GOVT COMMUNICA	3,951			3,951	
DENTAL	991			991	
GROUP MEDICAL	991			991	
GEN LIABILITY	990			990	
FLEET MGMT	20,718				20,718
CONTRACTS CHG	7,542,671	7,542,671			
ALL OTHERS	35,312			21,583	13,729

Reimbursement:

Total:	11,798,661	7,542,671		487,701	3,768,289
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**FISCAL 2012**  
**COUNTY MANAGER**  
**NATURE AND EXTENT OF SERVICES**

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

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



COUNTY MANAGER  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,118,517			1,118,517
Allocated Additions:				
BLDG USE ALLO	16,260		16,260	
EQUIP USE ALLO	1,882		1,882	
PUB RESOURCES	3,495	533	4,028	
NON-DEPART'L	302,613	445	303,058	
BUDGET SVCS	34,460	5,989	40,449	
CLERK FINANCE	12,097	685	12,782	
CTY ATTORNEY	29,143	2,800	31,943	
PROCURE MGMT	27,501	1,644	29,145	
HUMAN RESOURCE	4,524	277	4,801	
MAINT/REP SVCS	53,187	8,727	61,914	
COUNTY MANAGER		5,492	5,492	
COMMISSIONERS		65,748	65,748	
Total Allocated Additions:	485,162	92,340	577,502	577,502
Total to be Allocated:	1,603,679	92,340		1,696,019
	=====	=====		=====

COUNTY MANAGER  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
Expenses:				
PERSONAL SERVICES	1,030,290		1,019,987	10,303
OPERATING EXPENSES	88,248		87,366	882
REVENUE	-21		-21	
Departmental Expenditures:	1,118,517		1,107,332	11,185
Functional Cost:	1,118,517		1,107,332	11,185
Additions 1st				
Others:	485,162	485,162	480,310	4,852
Reallocate Admin:		-485,162		
1st Allocation:	1,603,679		1,587,642	16,037
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Additions 2nd				
Others:	92,340	92,340	91,418	922
Reallocate Admin:		-92,340		
2nd Allocation:	92,340		91,418	922
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Total Allocated:	1,696,019		1,679,060	16,959
	=====		=====	=====

COUNTY MANAGER  
Detail Allocation of  
DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	12.45	0.507	8,045		8,045		8,045
BUDGET SVCS	9.50	0.387	6,139		6,139		6,139
PUB WKS ADMIN	9.00	0.366	5,816		5,816		5,816
CTY ATTORNEY	27.00	1.099	17,447		17,447		17,447
PROCURE MGMT	13.00	0.529	8,400		8,400		8,400
HUMAN RESOURCE	14.95	0.608	9,660		9,660		9,660
MAINT/REP SVCS	111.00	4.518	71,725		71,725		71,725
COUNTY MANAGER	8.50	0.346	5,492		5,492		5,492
COUNTY LANDS	11.00	0.448	7,108		7,108	447	7,555
CDBG	6.00	0.244	3,877		3,877	244	4,121
EQUAL EMP OPP	3.85	0.157	2,488		2,488	156	2,644
VETERAN'S SVCS	2.00	0.081	1,292		1,292	81	1,373
HUMAN SERVICES	51.00	2.076	32,955		32,955	2,071	35,026
INT SVS FISCAL	12.00	0.488	7,754		7,754	487	8,241
EMER MGMT OPS	3.00	0.122	1,939		1,939	122	2,061
EMER RESPONSE	302.55	12.314	195,499		195,499	12,284	207,783
EMER DISPATCH	36.20	1.473	23,391		23,391	1,470	24,861
PS LOGISTICS	8.10	0.330	5,234		5,234	329	5,563
PKS/REC GEN'L	70.60	2.873	45,620		45,620	2,866	48,486
ECONOMIC DEVT	15.00	0.611	9,693		9,693	609	10,302
ANIMAL CONTROL	45.00	1.832	29,078		29,078	1,827	30,905
OFF OF SUSTAIN	1.25	0.051	808		808	51	859
NAT RES MGMT	37.35	1.520	24,134		24,134	1,516	25,650
CONST & DESIGN	22.00	0.895	14,216		14,216	893	15,109
FD 104 MSBU OP	2.55	0.104	1,648		1,648	104	1,752
FUND 139 OTHER	1.00	0.041	646		646	41	687
CANAL MAINT	20.00	0.814	12,923		12,923	812	13,735
SUR WTR MGMT	12.65	0.515	8,174		8,174	514	8,688
LIBRARIES	245.00	9.972	158,312		158,312	9,947	168,259
E911 IMPLEMENT	6.25	0.254	4,039		4,039	254	4,293
HEARING EXAMIN	5.00	0.204	3,231		3,231	203	3,434
PKS & REC 155	121.73	4.954	78,658		78,658	4,942	83,600
PRO/AMAT SPORT	46.67	1.899	30,157		30,157	1,895	32,052
COMM DEVT ADM	12.10	0.492	7,819		7,819	491	8,310
PLANNING 155	9.00	0.366	5,816		5,816	365	6,181
DEVT REVIEW	10.96	0.446	7,082		7,082	445	7,527
REZONE & DRI'S	9.36	0.381	6,048		6,048	380	6,428
ENV SCIENCES	12.00	0.488	7,754		7,754	487	8,241
PERMIT ISSUANC	13.29	0.541	8,588		8,588	540	9,128
BUILDING INSP	25.68	1.045	16,594		16,594	1,043	17,637
CODE ENFORCE	29.13	1.186	18,823		18,823	1,183	20,006
PLANS REVIEW	8.78	0.357	5,673		5,673	356	6,029
ADM FEE COLLEC	1.00	0.041	646		646	41	687
ZONING REVIEW	3.20	0.130	2,068		2,068	130	2,198
VCB	24.00	0.977	15,508		15,508	974	16,482
SPORTS AUTHOR	3.00	0.122	1,939		1,939	122	2,061

COUNTY MANAGER  
Detail Allocation of  
DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRANS ADMIN	7.50	0.305	4,846		4,846	305	5,151
LANDSCAPE	18.00	0.733	11,631		11,631	731	12,362
ROADWAY/PIPE	108.00	4.396	69,786		69,786	4,385	74,171
BRIDGE OPS	18.00	0.733	11,631		11,631	731	12,362
TRAF OPS/SIGNA	28.00	1.140	18,093		18,093	1,137	19,230
TRAF SIGN/MARK	29.00	1.180	18,739		18,739	1,177	19,916
ENGINEER/PLAN	5.00	0.204	3,231		3,231	203	3,434
ENG/CONSTR	10.00	0.407	6,462		6,462	406	6,868
ENG/DESIGN	5.00	0.204	3,231		3,231	203	3,434
GIS	5.00	0.204	3,231		3,231	203	3,434
HAZ MAT FD 182	9.00	0.366	5,816		5,816	365	6,181
CONSER PKS/REC	12.00	0.488	7,754		7,754	487	8,241
CONSER CTY LAN	1.00	0.041	646		646	41	687
SOLID WASTE	77.00	3.134	49,755		49,755	3,126	52,881
TOLL FACILITY	95.00	3.867	61,386		61,386	3,857	65,243
TRANSIT	253.00	10.297	163,481		163,481	10,272	173,753
UTILITIES	275.00	11.193	177,697		177,697	11,165	188,862
ITG	1.00	0.041	646		646	41	687
GOVT COMMUNICA	3.90	0.159	2,520		2,520	158	2,678
DENTAL	0.60	0.024	388		388	24	412
GROUP MEDICAL	6.45	0.263	4,168		4,168	262	4,430
GEN LIABILITY	2.90	0.118	1,874		1,874	118	1,992
FLEET MGMT	32.00	1.302	20,674		20,674	1,299	21,973
Total:	2,457.00	100.000	1,587,642		1,587,642	91,418	1,679,060
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Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT EXCL PORT

Source: POSITION CONTROL MASTER LIST

COUNTY MANAGER  
 Detail Allocation of  
 IMPACT FEE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	1.00	16.667	2,673		2,673	154	2,827
SCHOOL IMP FEE	1.00	16.667	2,673		2,673	154	2,827
COM PRK IMP FE	1.00	16.667	2,673		2,673	154	2,827
REG PRK IMP FE	1.00	16.667	2,673		2,673	154	2,827
ROADS IMP FEE	1.00	16.667	2,673		2,673	154	2,827
EMS IMPACT FEE	1.00	16.667	2,672		2,672	152	2,824
Total:	6.00	100.000	16,037		16,037	922	16,959
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Allocation Basis: NUMBER OF IMPACT FEE AREAS SUPPORTED

Source: BUDGET SERVICES

## COUNTY MANAGER

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
PUB RESOURCES	8,045	8,045	
BUDGET SVCS	6,139	6,139	
PUB WKS ADMIN	5,816	5,816	
CTY ATTORNEY	17,447	17,447	
PROCURE MGMT	8,400	8,400	
HUMAN RESOURCE	9,660	9,660	
MAINT/REP SVCS	71,725	71,725	
COUNTY MANAGER	5,492	5,492	
COUNTY LANDS	7,555	7,555	
CDBG	4,121	4,121	
EQUAL EMP OPP	2,644	2,644	
VETERAN'S SVCS	1,373	1,373	
HUMAN SERVICES	35,026	35,026	
INT SVS FISCAL	8,241	8,241	
EMER MGMT OPS	2,061	2,061	
EMER RESPONSE	207,783	207,783	
EMER DISPATCH	24,861	24,861	
PS LOGISTICS	5,563	5,563	
PKS/REC GEN'L	48,486	48,486	
ECONOMIC DEVT	10,302	10,302	
ANIMAL CONTROL	30,905	30,905	
OFF OF SUSTAIN	859	859	
NAT RES MGMT	25,650	25,650	
CONST & DESIGN	15,109	15,109	
FD 104 MSBU OP	1,752	1,752	
FUND 139 OTHER	687	687	
CANAL MAINT	13,735	13,735	
SUR WTR MGMT	8,688	8,688	
LIBRARIES	168,259	168,259	
E911 IMPLEMENT	4,293	4,293	
HEARING EXAMIN	3,434	3,434	
PKS & REC 155	83,600	83,600	
PRO/AMAT SPORT	32,052	32,052	
COMM DEVT ADM	8,310	8,310	
PLANNING 155	6,181	6,181	
DEVT REVIEW	7,527	7,527	
REZONE & DRI'S	6,428	6,428	
ENV SCIENCES	8,241	8,241	
PERMIT ISSUANC	9,128	9,128	
BUILDING INSP	17,637	17,637	
CODE ENFORCE	20,006	20,006	
PLANS REVIEW	6,029	6,029	
ADM FEE COLLEC	687	687	
ZONING REVIEW	2,198	2,198	
VCB	16,482	16,482	
SPORTS AUTHOR	2,061	2,061	
TRANS ADMIN	5,151	5,151	
LANDSCAPE	12,362	12,362	

## COUNTY MANAGER

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
ROADWAY/PIPE	74,171	74,171	
BRIDGE OPS	12,362	12,362	
TRAF OPS/SIGNA	19,230	19,230	
TRAF SIGN/MARK	19,916	19,916	
ENGINEER/PLAN	3,434	3,434	
ENG/CONSTR	6,868	6,868	
ENG/DESIGN	3,434	3,434	
GIS	3,434	3,434	
HAZ MAT FD 182	6,181	6,181	
FIRE IMPACT FE	2,827		2,827
SCHOOL IMP FEE	2,827		2,827
COM PRK IMP FE	2,827		2,827
REG PRK IMP FE	2,827		2,827
ROADS IMP FEE	2,827		2,827
EMS IMPACT FEE	2,824		2,824
CONSER PKS/REC	8,241	8,241	
CONSER CTY LAN	687	687	
SOLID WASTE	52,881	52,881	
TOLL FACILITY	65,243	65,243	
TRANSIT	173,753	173,753	
UTILITIES	188,862	188,862	
ITG	687	687	
GOVT COMMUNICA	2,678	2,678	
DENTAL	412	412	
GROUP MEDICAL	4,430	4,430	
GEN LIABILITY	1,992	1,992	
FLEET MGMT	21,973	21,973	

## Reimbursement:

Total:	1,696,019	1,679,060	16,959
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**FISCAL 2012**  
**COUNTY COMMISSIONERS**  
**NATURE AND EXTENT OF SERVICES**

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

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



COMMISSIONERS

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,146,047			1,146,047
Allocated Additions:				
BLDG USE ALLO	26,563		26,563	
EQUIP USE ALLO	1,014		1,014	
CLERK MINUTES	336,813	178,020	514,833	
PUB RESOURCES	5,272	747	6,019	
NON-DEPART'L	792	1	793	
BUDGET SVCS	5,105	887	5,992	
CLK INT AUDIT	10,879	1,650	12,529	
CLERK TECH SVS	27,439	1,362	28,801	
CLERK FINANCE	10,210	581	10,791	
CTY ATTORNEY	595,074	57,166	652,240	
PROCURE MGMT	5,485	329	5,814	
HUMAN RESOURCE	4,496	275	4,771	
MAINT/REP SVCS	84,408	13,980	98,388	
COMMISSIONERS		98,072	98,072	
Total Allocated Additions:	1,113,550	353,070	1,466,620	1,466,620
Total to be Allocated:	2,259,597	353,070		2,612,667
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COMMISSIONERS  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
<b>Expenses:</b>					
PERSONAL SERVICES	1,012,039		495,899	506,020	10,120
OPERATING EXPENSES	134,009		65,664	67,005	1,340
REVENUE	-1		-1		
Departmental Expenditures:	1,146,047		561,562	573,025	11,460
Functional Cost:	1,146,047		561,562	573,025	11,460
<b>Additions 1st</b>					
Others:	1,113,550	1,113,550	545,638	556,776	11,136
Reallocate Admin:		-1,113,550			
1st Allocation:	2,259,597		1,107,200	1,129,801	22,596
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<b>Additions 2nd</b>					
Others:	353,070	353,070	173,004	176,533	3,533
Reallocate Admin:		-353,070			
2nd Allocation:	353,070		173,004	176,533	3,533
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Total Allocated:	2,612,667		1,280,204	1,306,334	26,129
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COMMISSIONERS  
Detail Allocation of  
COUNTY COORDINATION

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	12.45	0.441	4,883		4,883		4,883
BUDGET SVCS	9.50	0.337	3,726		3,726		3,726
PUB WKS ADMIN	9.00	0.319	3,530		3,530		3,530
CTY ATTORNEY	27.00	0.956	10,590		10,590		10,590
PROCURE MGMT	13.00	0.461	5,099		5,099		5,099
HUMAN RESOURCE	14.95	0.530	5,863		5,863		5,863
MAINT/REP SVCS	111.00	3.932	43,535		43,535		43,535
COUNTY MANAGER	8.50	0.301	3,334		3,334		3,334
COMMISSIONERS	10.00	0.354	3,922		3,922		3,922
COUNTY LANDS	11.00	0.390	4,314		4,314	730	5,044
CDBG	6.00	0.213	2,353		2,353	398	2,751
EQUAL EMP OPP	3.85	0.136	1,510		1,510	255	1,765
VETERAN'S SVCS	2.00	0.071	784		784	133	917
HUMAN SERVICES	51.00	1.807	20,003		20,003	3,384	23,387
INT SVS FISCAL	12.00	0.425	4,706		4,706	796	5,502
EMER MGMT OPS	3.00	0.106	1,177		1,177	199	1,376
EMER RESPONSE	302.55	10.717	118,662		118,662	20,073	138,735
EMER DISPATCH	36.20	1.282	14,198		14,198	2,402	16,600
PS LOGISTICS	8.10	0.287	3,177		3,177	537	3,714
PKS/REC GEN'L	70.60	2.501	27,690		27,690	4,684	32,374
ECONOMIC DEVT	15.00	0.531	5,883		5,883	995	6,878
ANIMAL CONTROL	45.00	1.594	17,649		17,649	2,986	20,635
OFF OF SUSTAIN	1.25	0.044	490		490	83	573
NAT RES MGMT	37.35	1.323	14,649		14,649	2,478	17,127
CONST & DESIGN	22.00	0.779	8,629		8,629	1,460	10,089
FD 104 MSBU OP	2.55	0.090	1,000		1,000	169	1,169
FUND 139 OTHER	1.00	0.035	392		392	66	458
CANAL MAINT	20.00	0.708	7,844		7,844	1,327	9,171
SUR WTR MGMT	12.65	0.448	4,961		4,961	839	5,800
LIBRARIES	245.00	8.679	96,091		96,091	16,255	112,346
E911 IMPLEMENT	6.25	0.221	2,451		2,451	415	2,866
HEARING EXAMIN	5.00	0.177	1,961		1,961	332	2,293
PKS & REC 155	121.73	4.312	47,743		47,743	8,076	55,819
PRO/AMAT SPORT	46.67	1.653	18,304		18,304	3,096	21,400
COMM DEVT ADM	12.10	0.429	4,746		4,746	803	5,549
PLANNING 155	9.00	0.319	3,530		3,530	597	4,127
DEVT REVIEW	10.96	0.388	4,299		4,299	727	5,026
REZONE & DRI'S	9.36	0.332	3,671		3,671	621	4,292
ENV SCIENCES	12.00	0.425	4,706		4,706	796	5,502
PERMIT ISSUANC	13.29	0.471	5,212		5,212	882	6,094
BUILDING INSP	25.68	0.910	10,072		10,072	1,704	11,776
CODE ENFORCE	29.13	1.032	11,425		11,425	1,933	13,358
PLANS REVIEW	8.78	0.311	3,444		3,444	583	4,027
ADM FEE COLLEC	1.00	0.035	392		392	66	458
ZONING REVIEW	3.20	0.113	1,255		1,255	212	1,467
VCB	24.00	0.850	9,413		9,413	1,592	11,005

COMMISSIONERS  
 Detail Allocation of  
 COUNTY COORDINATION

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SPORTS AUTHOR	3.00	0.106	1,177		1,177	199	1,376
TRANS ADMIN	7.50	0.266	2,942		2,942	498	3,440
LANDSCAPE	18.00	0.638	7,060		7,060	1,194	8,254
ROADWAY/PIPE	108.00	3.826	42,358		42,358	7,165	49,523
BRIDGE OPS	18.00	0.638	7,060		7,060	1,194	8,254
TRAF OPS/SIGNA	28.00	0.992	10,982		10,982	1,858	12,840
TRAF SIGN/MARK	29.00	1.027	11,374		11,374	1,924	13,298
ENGINEER/PLAN	5.00	0.177	1,961		1,961	332	2,293
ENG/CONSTR	10.00	0.354	3,922		3,922	663	4,585
ENG/DESIGN	5.00	0.177	1,961		1,961	332	2,293
GIS	5.00	0.177	1,961		1,961	332	2,293
HAZ MAT FD 182	9.00	0.319	3,530		3,530	597	4,127
CONSER PKS/REC	12.00	0.425	4,706		4,706	796	5,502
CONSER CTY LAN	1.00	0.035	392		392	66	458
SOLID WASTE	77.00	2.728	30,200		30,200	5,109	35,309
AIRPORT & PORT	356.00	12.611	139,626		139,626	23,619	163,245
TOLL FACILITY	95.00	3.365	37,260		37,260	6,303	43,563
TRANSIT	253.00	8.962	99,228		99,228	16,786	116,014
UTILITIES	275.00	9.741	107,857		107,857	18,245	126,102
ITG	1.00	0.035	392		392	66	458
GOVT COMMUNICA	3.90	0.138	1,530		1,530	259	1,789
DENTAL	0.60	0.021	235		235	40	275
GROUP MEDICAL	6.45	0.228	2,530		2,530	428	2,958
GEN LIABILITY	2.90	0.103	1,137		1,137	192	1,329
FLEET MGMT	32.00	1.134	12,551		12,551	2,123	14,674
<b>Total:</b>	<b>2,823.00</b>	<b>100.000</b>	<b>1,107,200</b>		<b>1,107,200</b>	<b>173,004</b>	<b>1,280,204</b>
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Allocation Basis: NUMBER OF FULL TIME EMPLOYEES PER DEPARTMENT

Source: POSITION CONTROL MASTER LIST

COMMISSIONERS  
Detail Allocation of  
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	45.33	4.244	47,953		47,953		47,953
PUB RESOURCES	18.00	1.685	19,042		19,042		19,042
BUDGET SVCS	4.00	0.375	4,231		4,231		4,231
PUB WKS ADMIN	4.00	0.375	4,231		4,231		4,231
CLERK FINANCE	45.34	4.245	47,964		47,964		47,964
CTY ATTORNEY	142.00	13.296	150,217		150,217		150,217
PROCURE MGMT	22.00	2.060	23,273		23,273		23,273
HUMAN RESOURCE	16.00	1.498	16,926		16,926		16,926
MAINT/REP SVCS	6.00	0.562	6,347		6,347		6,347
COUNTY MANAGER	59.00	5.524	62,414		62,414		62,414
COMMISSIONERS	89.00	8.333	94,150		94,150		94,150
COUNTY LANDS	60.00	5.618	63,472		63,472	17,158	80,630
TAX COLLECTOR	1.00	0.094	1,058		1,058	286	1,344
CLK DEL TAX	45.33	4.244	47,953		47,953	12,963	60,916
PROP APPRAISER	1.00	0.094	1,058		1,058	286	1,344
SHERIFF	15.00	1.404	15,868		15,868	4,289	20,157
MED EXAMINER	2.00	0.187	2,116		2,116	572	2,688
HUMAN SERVICES	37.00	3.464	39,141		39,141	10,581	49,722
EMER MGMT OPS	0.37	0.035	391		391	106	497
EMER RESPONSE	36.89	3.454	39,025		39,025	10,549	49,574
EMER DISPATCH	4.41	0.413	4,665		4,665	1,261	5,926
PS LOGISTICS	0.99	0.093	1,047		1,047	283	1,330
PKS/REC GEN'L	14.50	1.358	15,339		15,339	4,147	19,486
ECONOMIC DEVT	5.00	0.468	5,289		5,289	1,430	6,719
ANIMAL CONTROL	3.00	0.281	3,174		3,174	858	4,032
NAT RES MGMT	22.32	2.090	23,612		23,612	6,383	29,995
CONST & DESIGN	28.00	2.622	29,620		29,620	8,007	37,627
CANAL MAINT	15.20	1.423	16,080		16,080	4,347	20,427
SUR WTR MGMT	13.68	1.281	14,472		14,472	3,912	18,384
LIBRARIES	16.00	1.498	16,926		16,926	4,575	21,501
E911 IMPLEMENT	0.76	0.071	804		804	217	1,021
PKS & REC 155	14.50	1.358	15,339		15,339	4,147	19,486
COMM DEVT ADM	4.10	0.384	4,337		4,337	1,172	5,509
PLANNING 155	4.10	0.384	4,337		4,337	1,172	5,509
DEVT REVIEW	4.10	0.384	4,337		4,337	1,172	5,509
REZONE & DRI'S	4.10	0.384	4,337		4,337	1,172	5,509
ENV SCIENCES	4.10	0.384	4,337		4,337	1,172	5,509
PERMIT ISSUANC	4.10	0.384	4,337		4,337	1,172	5,509
BUILDING INSP	4.10	0.384	4,337		4,337	1,172	5,509
CODE ENFORCE	4.10	0.384	4,337		4,337	1,172	5,509
PLANS REVIEW	4.10	0.384	4,337		4,337	1,172	5,509
ZONING REVIEW	4.10	0.384	4,337		4,337	1,172	5,509
VCB	6.00	0.562	6,347		6,347	1,716	8,063
SPORTS AUTHOR	1.00	0.094	1,058		1,058	286	1,344
TRANS ADMIN	15.20	1.423	16,080		16,080	4,347	20,427
LANDSCAPE	15.20	1.423	16,080		16,080	4,347	20,427

COMMISSIONERS  
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	16,080		16,080	4,347	20,427
BRIDGE OPS	15.20	1.423	16,080		16,080	4,347	20,427
HAZ MAT FD 182	1.10	0.103	1,164		1,164	315	1,479
SOLID WASTE	28.00	2.622	29,620		29,620	8,007	37,627
TRANSIT	19.00	1.779	20,099		20,099	5,433	25,532
UTILITIES	120.00	11.236	126,944		126,944	34,316	161,260
ITG	2.00	0.187	2,116		2,116	572	2,688
GOVT COMMUNICA	0.48	0.045	508		508	137	645
FLEET REPLACE	1.00	0.094	1,058		1,058	286	1,344
Total:	1,068.00	100.000	1,129,801		1,129,801	176,533	1,306,334
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Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PHYSICAL COUNT OF BLUE SHEETS BY DEPARTMENT

COMMISSIONERS  
 Detail Allocation of  
 IMPACT FEE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	1.00	16.667	3,766		3,766	588	4,354
SCHOOL IMP FEE	1.00	16.667	3,766		3,766	588	4,354
COM PRK IMP FE	1.00	16.667	3,766		3,766	588	4,354
REG PRK IMP FE	1.00	16.667	3,766		3,766	588	4,354
ROADS IMP FEE	1.00	16.667	3,766		3,766	588	4,354
EMS IMPACT FEE	1.00	16.667	3,766		3,766	593	4,359
Total:	6.00	100.000	22,596		22,596	3,533	26,129
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Allocation Basis: NUMBER OF IMPACT FEE AREAS SUPPORTED

Source: BUDGET SERVICES

## COMMISSIONERS

## Departmental Cost Allocation Summary

Departments	Total	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
CLERK MINUTES	47,953		47,953	
PUB RESOURCES	23,925	4,883	19,042	
BUDGET SVCS	7,957	3,726	4,231	
PUB WKS ADMIN	7,761	3,530	4,231	
CLERK FINANCE	47,964		47,964	
CTY ATTORNEY	160,807	10,590	150,217	
PROCURE MGMT	28,372	5,099	23,273	
HUMAN RESOURCE	22,789	5,863	16,926	
MAINT/REP SVCS	49,882	43,535	6,347	
COUNTY MANAGER	65,748	3,334	62,414	
COMMISSIONERS	98,072	3,922	94,150	
COUNTY LANDS	85,674	5,044	80,630	
CDBG	2,751	2,751		
EQUAL EMP OPP	1,765	1,765		
VETERAN'S SVCS	917	917		
TAX COLLECTOR	1,344		1,344	
CLK DEL TAX	60,916		60,916	
PROP APPRAISER	1,344		1,344	
SHERIFF	20,157		20,157	
MED EXAMINER	2,688		2,688	
HUMAN SERVICES	73,109	23,387	49,722	
INT SVS FISCAL	5,502	5,502		
EMER MGMT OPS	1,873	1,376	497	
EMER RESPONSE	188,309	138,735	49,574	
EMER DISPATCH	22,526	16,600	5,926	
PS LOGISTICS	5,044	3,714	1,330	
PKS/REC GEN'L	51,860	32,374	19,486	
ECONOMIC DEVT	13,597	6,878	6,719	
ANIMAL CONTROL	24,667	20,635	4,032	
OFF OF SUSTAIN	573	573		
NAT RES MGMT	47,122	17,127	29,995	
CONST & DESIGN	47,716	10,089	37,627	
FD 104 MSBU OP	1,169	1,169		
FUND 139 OTHER	458	458		
CANAL MAINT	29,598	9,171	20,427	
SUR WTR MGMT	24,184	5,800	18,384	
LIBRARIES	133,847	112,346	21,501	
E911 IMPLEMENT	3,887	2,866	1,021	
HEARING EXAMIN	2,293	2,293		
PKS & REC 155	75,305	55,819	19,486	
PRO/AMAT SPORT	21,400	21,400		
COMM DEVT ADM	11,058	5,549	5,509	
PLANNING 155	9,636	4,127	5,509	
DEVT REVIEW	10,535	5,026	5,509	
REZONE & DRI'S	9,801	4,292	5,509	
ENV SCIENCES	11,011	5,502	5,509	
PERMIT ISSUANC	11,603	6,094	5,509	
BUILDING INSP	17,285	11,776	5,509	



## COMMISSIONERS

## Departmental Cost Allocation Summary

Departments	Total	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
CODE ENFORCE	18,867	13,358	5,509	
PLANS REVIEW	9,536	4,027	5,509	
ADM FEE COLLEC	458	458		
ZONING REVIEW	6,976	1,467	5,509	
VCB	19,068	11,005	8,063	
SPORTS AUTHOR	2,720	1,376	1,344	
TRANS ADMIN	23,867	3,440	20,427	
LANDSCAPE	28,681	8,254	20,427	
ROADWAY/PIPE	69,950	49,523	20,427	
BRIDGE OPS	28,681	8,254	20,427	
TRAF OPS/SIGNA	12,840	12,840		
TRAF SIGN/MARK	13,298	13,298		
ENGINEER/PLAN	2,293	2,293		
ENG/CONSTR	4,585	4,585		
ENG/DESIGN	2,293	2,293		
GIS	2,293	2,293		
HAZ MAT FD 182	5,606	4,127	1,479	
FIRE IMPACT FE	4,354			4,354
SCHOOL IMP FEE	4,354			4,354
COM PRK IMP FE	4,354			4,354
REG PRK IMP FE	4,354			4,354
ROADS IMP FEE	4,354			4,354
EMS IMPACT FEE	4,359			4,359
CONSER PKS/REC	5,502	5,502		
CONSER CTY LAN	458	458		
SOLID WASTE	72,936	35,309	37,627	
AIRPORT & PORT	163,245	163,245		
TOLL FACILITY	43,563	43,563		
TRANSIT	141,546	116,014	25,532	
UTILITIES	287,362	126,102	161,260	
ITG	3,146	458	2,688	
GOVT COMMUNICA	2,434	1,789	645	
DENTAL	275	275		
GROUP MEDICAL	2,958	2,958		
GEN LIABILITY	1,329	1,329		
FLEET MGMT	14,674	14,674		
FLEET REPLACE	1,344		1,344	
Reimbursement:				
Total:	2,612,667	1,280,204	1,306,334	26,129
	=====	=====	=====	=====

**FISCAL 2012**  
**CLERK - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

The Office of the Clerk Administration includes the Clerk of the Circuit Court and immediate staff. The unit is responsible for supervising the activities of several cost centers organized under the Clerk during FY 2012. Costs associated with Clerk Administration are allocated departmentally on the number of authorized positions under the Clerk's supervision.

CLERK ADMIN

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	806,442			806,442
Allocated Additions:				
BLDG USE ALLO	236,437		236,437	
PUB RESOURCES		111	111	
NON-DEPART'L	421	1	422	
BUDGET SVCS	5,105	887	5,992	
CLK INT AUDIT	6,687	1,014	7,701	
CLERK TECH SVS	3,486	173	3,659	
CLERK HUM RES	6,864	512	7,376	
CLERK FINANCE	5,202	296	5,498	
CTY ATTORNEY	18,805	1,806	20,611	
MAINT/REP SVCS	46,651	6,179	52,830	
CLERK ADMIN		16,957	16,957	
Total Allocated Additions:	329,658	27,936	357,594	357,594
Total to be Allocated:	1,136,100	27,936		1,164,036
	=====	=====		=====

CLERK ADMIN  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENTAL COORD
Expenses:			
ADM 512000004	305,493		305,493
ADM 512000001	500,949		500,949
Departmental Expenditures:	806,442		806,442
Functional Cost:	806,442		806,442
Additions 1st			
Others:	329,658	329,658	329,658
Reallocate Admin:		-329,658	
1st Allocation:	1,136,100		1,136,100
	-----		-----
Additions 2nd			
Others:	27,936	27,936	27,936
Reallocate Admin:		-27,936	
2nd Allocation:	27,936		27,936
	-----		-----
Total Allocated:	1,164,036		1,164,036
	=====		=====

CLERK ADMIN  
 Detail Allocation of  
 DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	6.00	1.791	20,348		20,348		20,348
CLK INT AUDIT	10.00	2.985	33,913		33,913		33,913
CLERK TECH SVS	43.00	12.836	145,828		145,828		145,828
CLERK HUM RES	5.00	1.493	16,957		16,957		16,957
CLERK FINANCE	48.00	14.328	162,784		162,784		162,784
CLERK ADMIN	5.00	1.493	16,957		16,957		16,957
CLK CIVIL CRT	55.00	16.418	186,524		186,524	7,048	193,572
CLK PROBATE	6.00	1.791	20,348		20,348	769	21,117
CLK RECORDING	32.00	9.552	108,523		108,523	4,101	112,624
CLK DEL TAX	6.00	1.791	20,348		20,348	769	21,117
CLK CASE & QUE	21.00	6.269	71,218		71,218	2,691	73,909
CLK JURY	2.00	0.597	6,783		6,783	256	7,039
CLK CT SUPPORT	30.00	8.955	101,740		101,740	3,844	105,584
CLK REC & PROC	18.00	5.373	61,044		61,044	2,307	63,351
CLK SUP DEPOSI	5.00	1.493	16,957		16,957	641	17,598
CLK APPEALS	2.00	0.597	6,783		6,783	256	7,039
CLK COURT OPNS	11.00	3.284	37,305		37,305	1,410	38,715
CRIM ADM SVCS	10.00	2.985	33,913		33,913	1,281	35,194
CTS CUST SVC	20.00	5.970	67,827		67,827	2,563	70,390
Total:	335.00	100.000	1,136,100		1,136,100	27,936	1,164,036
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Allocation Basis: NUMBER OF CLERK'S EMPLOYEES PER DEPARTMENT

Source: CLERK'S POSITION LISTING

## CLERK ADMIN

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD
CLERK MINUTES	20,348	20,348
CLK INT AUDIT	33,913	33,913
CLERK TECH SVS	145,828	145,828
CLERK HUM RES	16,957	16,957
CLERK FINANCE	162,784	162,784
CLERK ADMIN	16,957	16,957
CLK CIVIL CRT	193,572	193,572
CLK PROBATE	21,117	21,117
CLK RECORDING	112,624	112,624
CLK DEL TAX	21,117	21,117
CLK CASE & QUE	73,909	73,909
CLK JURY	7,039	7,039
CLK CT SUPPORT	105,584	105,584
CLK REC & PROC	63,351	63,351
CLK SUP DEPOSI	17,598	17,598
CLK APPEALS	7,039	7,039
CLK COURT OPNS	38,715	38,715
CRIM ADM SVCS	35,194	35,194
CTS CUST SVC	70,390	70,390

## Reimbursement:

Total:	1,164,036	1,164,036
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**FISCAL 2012**  
**COUNTY LANDS**  
**NATURE AND EXTENT OF SERVICES**

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

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

COUNTY LANDS  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	843,700			843,700
Allocated Additions:				
PUB RESOURCES	3,554	540	4,094	
NON-DEPART'L	203		203	
BUDGET SVCS	5,105	887	5,992	
PUB WKS ADMIN	88,118	12,890	101,008	
CLK INT AUDIT	34,945	5,300	40,245	
CLERK FINANCE	5,397	310	5,707	
CTY ATTORNEY	149,578	14,369	163,947	
PROCURE MGMT	11,161	669	11,830	
HUMAN RESOURCE	4,945	302	5,247	
MAINT/REP SVCS	67	7	74	
COUNTY MANAGER	7,108	447	7,555	
COMMISSIONERS	67,786	17,888	85,674	
Total Allocated Additions:	377,967	53,609	431,576	431,576
Total to be Allocated:	1,221,667	53,609		1,275,276
	=====	=====		=====



COUNTY LANDS  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A DEPARTMENTAL SUPPORT	
Expenses:			
PERSONAL SERVICES	852,154		852,154
OPERATING EXPENSES	103,652		103,652
REVENUES	-112,106		-112,106
Departmental Expenditures:	843,700		843,700
Functional Cost:	843,700		843,700
Additions 1st			
Others:	377,967	377,967	377,967
Reallocate Admin:		-377,967	
1st Allocation:	1,221,667		1,221,667
	-----		-----
Additions 2nd			
Others:	53,609	53,609	53,609
Reallocate Admin:		-53,609	
2nd Allocation:	53,609		53,609
	-----		-----
Total Allocated:	1,275,276		1,275,276
	=====		=====

COUNTY LANDS  
 Detail Allocation of  
 DEPARTMENTAL SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONST & DESIGN	21.00	0.101	1,233		1,233	54	1,287
TRANSIT	116.00	0.558	6,813		6,813	299	7,112
UTILITIES	378.00	1.817	22,201		22,201	974	23,175
GENERAL GOVT	20,285.00	97.524	1,191,420		1,191,420	52,282	1,243,702
Total:	20,800.00	100.000	1,221,667		1,221,667	53,609	1,275,276
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Allocation Basis: SUPPORT HOURS PER DEPARTMENT

Source: PROJECT COST BY PROJECT REPORT

COUNTY LANDS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL SUPPORT
CONST & DESIGN	1,287	1,287
TRANSIT	7,112	7,112
UTILITIES	23,175	23,175
GENERAL GOVT	1,243,702	1,243,702
Reimbursement:		
Total:	1,275,276	1,275,276
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