

Actual

County of Lee, Florida
Central Services
Full Cost Allocation Plan
FY 2014

ACTUAL COSTS FOR THE YEAR ENDED
SEPTEMBER 30, 2014

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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 CASE PROC	CLK CASE INTAK
Central Service Departments							
BLDG USE ALLO		483					
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	58	58	58	58	58	58	58
NON-DEPART'L	647			162	4,049		
BUDGET SVCS	3,318		6,635	1,659			
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS				12,894			
CLERK HUM RES					85,047	35,982	17,990
CLERK FINANCE	14,874		339	3,811	53,441	7,456	3,729
CTY ATTORNEY		11,559	673	2,076			
PROCURE MGMT	869		250	120			
HUMAN RESOURCE	2,485		414	31,385			
MAINT/REP SVCS		1,765		56,003			
COUNTY MANAGER	4,451		741				
COMMISSIONERS	2,701		450				
CLERK ADMIN					184,774	78,173	39,087
COUNTY LANDS							
Total Allocated	29,403	13,865	9,560	108,168	327,369	121,669	60,864

	CLK CT SUPPORT	CLK CT RECORDS	CLK CT SVS DIV	CLK PROBATE	CLK MICRO	CLK RECORDING	CLK DEL TAX
Central Service Departments							
BLDG USE ALLO						16,458	
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	58	58	58	58	58	58	2,263
NON-DEPART'L				854	113	4,980	366
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT				31,187			
CLERK TECH SVS						659,330	
CLERK HUM RES	47,430	17,990	55,608	8,178	6,542	50,701	9,814
CLERK FINANCE	9,829	3,729	11,524	9,356	3,061	74,978	6,126
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS						60,106	
COUNTY MANAGER							
COMMISSIONERS							37,495
CLERK ADMIN	103,047	39,087	120,813	17,766	14,213	110,154	21,320
COUNTY LANDS							
Total Allocated	160,364	60,864	188,003	67,399	23,987	976,765	77,384

Allocated Costs by Department

Consolidated

	CLK JURY	CLK SUP DEPOSI	CLK APPEALS	CRIM ADM SVCS	COURT DEPT	CLERK OTHER	FUNDS 80 - 951
Central Service Departments							
BLDG USE ALLO					625,022		
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	58	58	58	58			
NON-DEPART'L	289	309			96	87,065	51,132
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT						15,415	
CLERK TECH SVS					4,680,080		
CLERK HUM RES	3,272	8,178	3,272	17,988			
CLERK FINANCE	4,143	4,631	678	3,729	1,371	813,401	576,735
CTY ATTORNEY					1,347		
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							67,645
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN	7,107	17,766	7,107	39,089			
COUNTY LANDS							
Total Allocated	14,869	30,942	11,115	60,864	5,307,916	915,881	695,512

	PROP APPRAISER	ELECTIONS	JAIL	SHERIFF	CT SVCS-GEN FD	GUAR AD LITEM	PUB DEFENDER
Central Service Departments							
BLDG USE ALLO			1,041,703	138,894			46,298
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	96	96		1,567			58
NON-DEPART'L	74	130		927	140	31	91
BUDGET SVCS	1,659	1,659		1,659	8,294		3,318
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS	6,966	2,372		68	4,016		
CLERK HUM RES							
CLERK FINANCE	1,180	2,970		30,056	2,342	894	1,773
CTY ATTORNEY	9,820	1,291		13,354	1,683		112
PROCURE MGMT		120		3,112	5,703	24	290
HUMAN RESOURCE	17,006	4,947					
MAINT/REP SVCS	5,368	31,153		744,167			5,884
COUNTY MANAGER							
COMMISSIONERS	651	651		25,654			
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	42,820	45,389	1,041,703	959,458	22,178	949	57,824

Allocated Costs by Department

Consolidated

	STATE ATTORNEY	MED EXAMINER	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	EMER MGMT OPS	EMER RESPONSE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	58	174	3,656		58	89	3,099
NON-DEPART'L	122	446	11,500	51		788	788
BUDGET SVCS	3,318	8,294	34,837	3,318	6,635	2,986	2,986
PUB WKS ADMIN					74,544		
CLK INT AUDIT		3,514					
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	2,836	12,758	112,524	1,516	4,067	21,704	119,986
CTY ATTORNEY	561	2,188	29,458	168		27,213	32,488
PROCURE MGMT	386	747	12,237		3,017	22,508	26,585
HUMAN RESOURCE			23,672		5,200	1,291	126,239
MAINT/REP SVCS	19,753	26,559	54,035	38,917		47,190	32,247
COUNTY MANAGER			34,126		8,903	2,225	217,364
COMMISSIONERS		1,974	81,878		5,401	1,883	183,571
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	27,034	56,654	397,923	43,970	107,825	127,877	745,353

	EMER DISPATCH	PS LOGISTICS	PS INFO RESOUR	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	ENV POLICY MGT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	434	131		1,682	754	1,799	58
NON-DEPART'L	788	788		6,986	17,275	4,206	157
BUDGET SVCS	2,986	2,986	2,986	9,953	4,977	14,930	9,953
PUB WKS ADMIN							
CLK INT AUDIT					2,297		
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	32,963	23,084		149,929	10,816	50,056	4,014
CTY ATTORNEY	3,759	6,116		38,772	26,147	34,339	7,463
PROCURE MGMT	467	1,698	202	33,322	5,539	79,799	290
HUMAN RESOURCE	15,619	3,061		34,133	7,285	25,220	1,264
MAINT/REP SVCS	32,247	32,247	32,247	696,111	3,192	24,207	
COUNTY MANAGER	26,892	5,267		50,157	10,386	38,577	2,263
COMMISSIONERS	22,709	4,439		58,056	18,141	53,004	1,372
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	138,864	79,817	35,435	1,079,101	106,809	326,137	26,834

Allocated Costs by Department

Consolidated

	NAT RES MGMT	CONST & DESIGN	FUND 102 MSTU	FD 104 MSBU OP	ADM OFF OF CTS	HICKEY CREEK	FD 138 SHIP
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	2,145	1,219		58			
NON-DEPART'L	944	357	4,485	1,833	2,873		
BUDGET SVCS	4,977	1,659	4,977	8,294			
PUB WKS ADMIN	50,643	203,373					
CLK INT AUDIT	24,175						
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	29,935	14,401	52,141	21,715	48,211		
CTY ATTORNEY	64,078	28,729		11,109			3,255
PROCURE MGMT	28,707	8,160	325	325			97
HUMAN RESOURCE	13,042	6,646		974			
MAINT/REP SVCS	4,903	6,974					
COUNTY MANAGER	21,625	11,870		1,744			
COMMISSIONERS	48,602	26,935		1,058			
CLERK ADMIN							
COUNTY LANDS	240	345					
	-----	-----	-----	-----	-----	-----	-----
Total Allocated	294,016	310,668	61,928	47,110	51,084	0	3,352
	=====	=====	=====	=====	=====	=====	=====

	FD 138 HUM SVS	FD 138 NON-DEP	FD 138 PUB SAF	FD 138 PLAN	FD 138 NAT RES	FD 138 TRA ENG	FD 138 MAINT
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES					58		
NON-DEPART'L	203	330	20	21	149		10
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	4,888	3,061	456	624	4,790		262
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE					3,040		
MAINT/REP SVCS							
COUNTY MANAGER					5,445		
COMMISSIONERS					3,303		
CLERK ADMIN							
COUNTY LANDS							
	-----	-----	-----	-----	-----	-----	-----
Total Allocated	5,091	3,391	476	645	16,785	0	272
	=====	=====	=====	=====	=====	=====	=====

Allocated Costs by Department
Consolidated

	FD 138 OTHER	FUND 139 OTHER	CANAL MAINT	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		58	1,265	1,337	1,567	124	290
NON-DEPART'L	607	207	328	1,282	8,949	659	144
BUDGET SVCS			829		24,884	3,318	4,977
PUB WKS ADMIN			5,064	5,064			
CLK INT AUDIT					135		
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	5,284	2,484	16,600	17,441	308,879	11,481	4,345
CTY ATTORNEY			393	2,245	26,428	1,572	56,336
PROCURE MGMT			1,150	347	44,969	805	1,886
HUMAN RESOURCE		828	9,137	5,596	149,181	2,756	2,071
MAINT/REP SVCS					251,906		973
COUNTY MANAGER		1,484	15,579	9,273	188,431	4,748	3,709
COMMISSIONERS		900	29,975	27,373	139,969	4,005	6,198
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	5,891	5,961	80,320	69,958	1,145,298	29,468	80,929

	PKS & REC 155	PRO/AMAT SPORT	COMM DEVT ADM	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,682		418	418	418	418	418
NON-DEPART'L	8,333		1,814	192	754	283	2,695
BUDGET SVCS	9,953		3,318	6,635	3,318	3,318	3,318
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	212,277	15,449	43,529	6,237	21,831	8,536	10,754
CTY ATTORNEY	38,772		82,987	83,493	64,303	149,479	14,532
PROCURE MGMT	33,322		19,928	168	290	145	120
HUMAN RESOURCE	57,903	18,876	6,306	3,672	5,622	4,384	4,411
MAINT/REP SVCS	696,111				599	599	599
COUNTY MANAGER	92,740	33,814	8,235	5,935	8,606	6,387	5,935
COMMISSIONERS	83,889	20,514	11,113	9,718	11,338	9,993	9,718
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	1,234,982	88,653	177,648	116,468	117,079	183,542	52,500

Allocated Costs by Department
Consolidated

	PERMIT ISSUANC	BUILDING INSP	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	418	418	418	418	58	418	871
NON-DEPART'L	940	1,668	1,504	570	58	208	2,337
BUDGET SVCS	3,318	3,318	3,318	3,318		3,318	13,271
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							89,646
CLERK HUM RES							
CLERK FINANCE	23,488	48,290	43,532	16,513	1,695	6,012	67,577
CTY ATTORNEY	393	5,611	129,616	3,311	337	35,967	20,592
PROCURE MGMT	265	554	506	97		24	20,672
HUMAN RESOURCE	5,990	11,453	10,405	4,454	373	2,144	16,296
MAINT/REP SVCS	599	599	599	599		599	821
COUNTY MANAGER	9,265	19,051	17,174	6,513	668	2,374	22,255
COMMISSIONERS	11,739	17,676	16,537	10,070	406	7,559	27,316
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	56,415	108,638	223,609	45,863	3,595	58,623	281,654

	SPORTS AUTHOR	TRANS ADMIN	LANDSCAPE	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	174	1,265	1,265	1,265	1,265	58	58
NON-DEPART'L	303	6,135	2,792	27,145	264	857	9,949
BUDGET SVCS	6,635	14,930	829	829	829	1,659	1,659
PUB WKS ADMIN		10,129	5,064	10,129	5,064	10,129	10,129
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	9,603	16,450	15,813	81,421	13,438	35,241	35,241
CTY ATTORNEY	4,769	83,885	3,086	7,350	505	3,591	112
PROCURE MGMT	17,677	25,855	5,551	37,749	2,585	5,187	1,811
HUMAN RESOURCE	1,656	3,697	8,701	44,805	7,394	14,284	14,284
MAINT/REP SVCS	821			16,195	4,222	14,689	14,689
COUNTY MANAGER	2,968	6,306	14,837	76,411	12,611	22,255	22,255
COMMISSIONERS	3,775	24,349	29,525	66,881	28,175	13,502	13,502
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	48,381	193,001	87,463	370,180	76,352	121,452	123,689

Allocated Costs by Department
Consolidated

	TRAFFIC ENGIN	ENGINEER/PLAN	ENG/CONSTR	ENG/DESIGN	GIS	HAZ MAT FD 182	FIRE IMPACT FE
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		58	58	58	58	144	
NON-DEPART'L		148	236	207	109	629	9,999
BUDGET SVCS		3,318	3,318	3,318	1,659	3,318	
PUB WKS ADMIN		10,129	10,129	10,129			
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE		4,082	6,516	5,706	2,889	12,380	13,815
CTY ATTORNEY	3,423	21,602	23,286	2,357			3,871
PROCURE MGMT	1,193	202	636	72	2,555	998	
HUMAN RESOURCE		2,101	3,343	2,925	1,656	3,573	
MAINT/REP SVCS		6,205	6,205	6,205			
COUNTY MANAGER		3,709	5,935	5,193	2,968	6,157	3,056
COMMISSIONERS		2,251	3,600	3,150	1,801	5,196	4,261
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	4,616	53,805	63,262	39,320	13,695	32,395	35,002

	SCHOOL IMP FEE	COM PRK IMP FE	REG PRK IMP FE	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							58
NON-DEPART'L	9,347	9,701	9,058	9,371	9,162	980	
BUDGET SVCS	1,659	14,930	3,318	14,930		59,721	9,953
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	7,151	10,179	3,769	6,667	5,101	9,473	4,338
CTY ATTORNEY	1,403	1,908	954	7,631	1,291		
PROCURE MGMT							
HUMAN RESOURCE							5,301
MAINT/REP SVCS							
COUNTY MANAGER	3,056	3,056	3,056	3,056	3,055		9,495
COMMISSIONERS	4,261	4,261	4,261	4,261	4,256		5,761
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	26,877	44,035	24,416	45,916	22,865	70,174	34,906

Allocated Costs by Department

Consolidated

	CONSER CTY LAN	FUNDS 301-399	SOLID WASTE	AIRPORT & PORT	TOLL FACILITY	TRANSIT	UTILITIES
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	58		1,682	58	58	1,567	6,905
NON-DEPART'L		4,326	8,841	14,744	8,177	9,874	26,743
BUDGET SVCS		36,496	11,612		4,977	14,930	34,837
PUB WKS ADMIN			106,350		10,129		106,352
CLK INT AUDIT						5,119	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	424	62,776	190,883	422,942	125,859	201,669	496,870
CTY ATTORNEY			27,663		2,582	14,308	102,571
PROCURE MGMT		4,584	31,737		9,809	40,088	107,193
HUMAN RESOURCE	517		40,507	54,266	45,901	109,351	123,234
MAINT/REP SVCS					57,575	84,725	25,737
COUNTY MANAGER	928		68,251		70,476	186,206	204,010
COMMISSIONERS	562		69,033	157,972	42,756	138,620	240,198
CLERK ADMIN							
COUNTY LANDS			1,351			3,484	2,373
Total Allocated	2,489	108,182	557,910	649,982	378,299	809,941	1,477,023

	ITG	GOVT COMMUNICA	DENTAL	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FLEET REPLACE
Central Service							
Departments							
BLDG USE ALLO	278	1,070	269	269	269		
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	174	98	58	58	58	179	
NON-DEPART'L	835	835	624	1,414	853	2,995	529
BUDGET SVCS	16,589	3,318	3,318	4,977	11,612	13,271	
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	14,346	13,936	5,843	26,288	14,018	89,774	13,930
CTY ATTORNEY	5,443		1,347	15,992	297,218	1,403	
PROCURE MGMT	27,936	917	24	72	370	8,951	
HUMAN RESOURCE	414	1,635	248	2,298	1,200	15,163	
MAINT/REP SVCS	2,423	3,907	980	980	980	35,024	
COUNTY MANAGER	741	2,931	445	4,117	2,151	23,739	
COMMISSIONERS	2,424	2,468	270	2,498	1,305	16,370	
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	71,603	31,115	13,426	58,963	330,034	206,869	14,459

Allocated Costs by Department

Consolidated

	LAW ENF TRUST	FD 190 ANIM TR	FD 632 MOSQ CO	FUND 661 BONDS	FUND 699 OPEB	FUND 700 GOVT	FD 951 LT DEBT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							
NON-DEPART'L	248	550	126	14	3	169	9
BUDGET SVCS	1,660						
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	2,495	12,525	1,124	430	27	1,473	82
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	4,403	13,075	1,250	444	30	1,642	91

	VIDEO/CABLE TV	FIXED ASSETS	CONTRACTS CHG	GENERAL GOVT	ALL OTHERS	Sub-total	Reimbursement
Central Service Departments							
BLDG USE ALLO					75,290	1,946,303	
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	168,565			590,186		807,458	31,699
NON-DEPART'L		1,550		9,245,968	5,035	9,680,961	
BUDGET SVCS						557,391	
PUB WKS ADMIN						642,550	
CLK INT AUDIT			116,487		172,770	371,099	587,556
CLERK TECH SVS				101,870	7,204	5,564,446	
CLERK HUM RES						367,992	
CLERK FINANCE		13,482			104,450	5,380,046	
CTY ATTORNEY			211,705		21,095	1,946,476	
PROCURE MGMT						693,899	
HUMAN RESOURCE						1,153,235	
MAINT/REP SVCS			7,738,948		29,106	11,027,139	
COUNTY MANAGER						1,677,642	
COMMISSIONERS						1,937,439	
CLERK ADMIN						799,503	
COUNTY LANDS				1,116,624		1,124,417	
Total Allocated	168,565	15,032	8,067,140	11,054,648	414,950	45,677,996	619,255

Allocated Costs by Department

Consolidated

	Total
Central Service	
Departments	
BLDG USE ALLO	1,946,303
EQUIP USE ALLO	
CLERK MINUTES	
PUB RESOURCES	839,157
NON-DEPART'L	9,680,961
BUDGET SVCS	557,391
PUB WKS ADMIN	642,550
CLK INT AUDIT	958,655
CLERK TECH SVS	5,564,446
CLERK HUM RES	367,992
CLERK FINANCE	5,380,046
CTY ATTORNEY	1,946,476
PROCURE MGMT	693,899
HUMAN RESOURCE	1,153,235
MAINT/REP SVCS	11,027,139
COUNTY MANAGER	1,677,642
COMMISSIONERS	1,937,439
CLERK ADMIN	799,503
COUNTY LANDS	1,124,417

Total Allocated	46,297,251
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LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/14
Summary of Allocated Costs

Summary Page: 11

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	2,456,709		
EQUIP USE ALLO	2,513,719		
CLERK MINUTES	297,227		
PUB RESOURCES	798,367	-60,943	
NON-DEPART'L	10,055,289		
BUDGET SVCS	479,665	-734	
PUB WKS ADMIN	780,842		
CLK INT AUDIT	1,271,214	-479,041	
CLERK TECH SVS	7,169,007	-2,445,458	
CLERK HUM RES	503,183		
CLERK FINANCE	5,386,021		
CTY ATTORNEY	2,234,374	267,806	
PROCURE MGMT	686,662	-1,727	
HUMAN RESOURCE	1,056,326		
MAINT/REP SVCS	9,464,419	-123,031	
COUNTY MANAGER	1,224,291		
COMMISSIONERS	1,304,502		
CLERK ADMIN	675,095		
COUNTY LANDS	789,842	-199	
CDBG			29,403
EQUAL EMP OPP			13,865
VETERAN'S SVCS			9,560
TAX COLLECTOR			108,168
CLK CIVIL CRT			327,369
CLK CASE PROC			121,669
CLK CASE INTAK			60,864
CLK CT SUPPORT			160,364
CLK CT RECORDS			60,864
CLK CT SVS DIV			188,003
CLK PROBATE			67,399
CLK MICRO			23,987
CLK RECORDING			976,765
CLK DEL TAX			77,384
CLK JURY			14,869
CLK SUP DEPOSI			30,942
CLK APPEALS			11,115
CRIM ADM SVCS			60,864
COURT DEPT			5,307,916
CLERK OTHER			915,881
FUNDS 80 - 951			695,512
PROP APPRAISER			42,820
ELECTIONS			45,389
JAIL			1,041,703
SHERIFF			959,458
CT SVCS-GEN FD			22,178
GUAR AD LITEM			949
PUB DEFENDER			57,824

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/14
Summary of Allocated Costs

Summary Page: 12

Departments	Total Expenditures	Cost Adjustments	Total Allocated
STATE ATTORNEY			27,034
MED EXAMINER			56,654
HUMAN SERVICES			397,923
STATE HEALTH			43,970
INT SVS FISCAL			107,825
EMER MGMT OPS			127,877
EMER RESPONSE			745,353
EMER DISPATCH			138,864
PS LOGISTICS			79,817
PS INFO RESOUR			35,435
PKS/REC GEN'L			1,079,101
ECONOMIC DEVT			106,809
ANIMAL CONTROL			326,137
ENV POLICY MGT			26,834
NAT RES MGMT			294,016
CONST & DESIGN			310,668
FUND 102 MSTU			61,928
FD 104 MSBU OP			47,110
ADM OFF OF CTS			51,084
HICKEY CREEK			0
FD 138 SHIP			3,352
FD 138 HUM SVS			5,091
FD 138 NON-DEP			3,391
FD 138 PUB SAF			476
FD 138 PLAN			645
FD 138 NAT RES			16,785
FD 138 TRA ENG			0
FD 138 MAINT			272
FD 138 OTHER			5,891
FUND 139 OTHER			5,961
CANAL MAINT			80,320
SUR WTR MGMT			69,958
LIBRARIES			1,145,298
E911 IMPLEMENT			29,468
HEARING EXAMIN			80,929
PKS & REC 155			1,234,982
PRO/AMAT SPORT			88,653
COMM DEVT ADM			177,648
PLANNING 155			116,468
DEVT REVIEW			117,079
REZONE & DRI'S			183,542
ENV SCIENCES			52,500
PERMIT ISSUANC			56,415
BUILDING INSP			108,638
CODE ENFORCE			223,609
PLANS REVIEW			45,863
ADM FEE COLLEC			3,595
ZONING REVIEW			58,623

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/14
Summary of Allocated Costs

Summary Page: 13

Departments	Total Expenditures	Cost Adjustments	Total Allocated
VCB			281,654
SPORTS AUTHOR			48,381
TRANS ADMIN			193,001
LANDSCAPE			87,463
ROADWAY/PIPE			370,180
BRIDGE OPS			76,352
TRAF OPS/SIGNA			121,452
TRAF SIGN/MARK			123,689
TRAFFIC ENGIN			4,616
ENGINEER/PLAN			53,805
ENG/CONSTR			63,262
ENG/DESIGN			39,320
GIS			13,695
HAZ MAT FD 182			32,395
FIRE IMPACT FE			35,002
SCHOOL IMP FEE			26,877
COM PRK IMP FE			44,035
REG PRK IMP FE			24,416
ROADS IMP FEE			45,916
EMS IMPACT FEE			22,865
FUNDS 201-299			70,174
CONSER PKS/REC			34,906
CONSER CTY LAN			2,489
FUNDS 301-399			108,182
SOLID WASTE			557,910
AIRPORT & PORT			649,982
TOLL FACILITY			378,299
TRANSIT			809,941
UTILITIES			1,477,023
ITG			71,603
GOVT COMMUNICA			31,115
DENTAL			13,426
GROUP MEDICAL			58,963
GEN LIABILITY			330,034
FLEET MGMT			206,869
FLEET REPLACE			14,459
LAW ENF TRUST			4,403
FD 190 ANIM TR			13,075
FD 632 MOSQ CO			1,250
FUND 661 BONDS			444
FUND 699 OPEB			30
FUND 700 GOVT			1,642
FD 951 LT DEBT			91
VIDEO/CABLE TV			168,565
FIXED ASSETS			15,032
CONTRACTS CHG			8,067,140
GENERAL GOVT			11,054,648
ALL OTHERS			414,950
Reimbursement			625,431
Total	49,146,754	-2,843,327	46,303,427

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	-2,456,709						
EQUIP USE ALLO		-2,513,719					
CLERK MINUTES	3,271	126	-462,555	1,807	132		
PUB RESOURCES	6,217	24,821		-880,137	237	3,915	
NON-DEPART'L					-10,072,980		
BUDGET SVCS	2,561			58		-611,072	
PUB WKS ADMIN				174	288	3,318	-812,698
CLK INT AUDIT				58	228		
CLERK TECH SVS	17,031	935,287		58	427		
CLERK HUM RES				58	132		
CLERK FINANCE	12,645	993		2,263	422		
CTY ATTORNEY	18,483	2,471		9,226	3,118	9,953	
PROCURE MGMT		1,806		1,567	143	6,635	
HUMAN RESOURCE	8,139	2,123		1,451	540	4,977	
MAINT/REP SVCS		1,543,261		1,567	12,822	1,659	85,074
COUNTY MANAGER	16,260	1,673		5,396	367,695	8,294	
COMMISSIONERS	26,563	1,158	462,555	4,700	5,320	4,977	
CLERK ADMIN	399,236			97	367	3,318	
COUNTY LANDS				6,324	148	6,635	85,074
CDBG				58	647	3,318	
EQUAL EMP OPP	483			58			
VETERAN'S SVCS				58		6,635	
TAX COLLECTOR				58	162	1,659	
CLK CIVIL CRT				58	4,049		
CLK CASE PROC				58			
CLK CASE INTAK				58			
CLK CT SUPPORT				58			
CLK CT RECORDS				58			
CLK CT SVS DIV				58			
CLK PROBATE				58	854		
CLK MICRO				58	113		
CLK RECORDING	16,458			58	4,980		
CLK DEL TAX				2,263	366		
CLK JURY				58	289		
CLK SUP DEPOSI				58	309		
CLK APPEALS				58			
CRIM ADM SVCS				58			
COURT DEPT	625,022				96		
CLERK OTHER					87,065		
FUNDS 80 - 951					51,132		
PROP APPRAISER				96	74	1,659	
ELECTIONS				96	130	1,659	
JAIL	1,041,703						
SHERIFF	138,894			1,567	927	1,659	
CT SVCS-GEN FD					140	8,294	
GUAR AD LITEM					31		
PUB DEFENDER	46,298			58	91	3,318	
STATE ATTORNEY				58	122	3,318	

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
MED EXAMINER				174	446	8,294	
HUMAN SERVICES				3,656	11,500	34,837	
STATE HEALTH					51	3,318	
INT SVS FISCAL				58		6,635	74,544
EMER MGMT OPS				89	788	2,986	
EMER RESPONSE				3,099	788	2,986	
EMER DISPATCH				434	788	2,986	
PS LOGISTICS				131	788	2,986	
PS INFO RESOUR						2,986	
PKS/REC GEN'L				1,682	6,986	9,953	
ECONOMIC DEVT				754	17,275	4,977	
ANIMAL CONTROL				1,799	4,206	14,930	
ENV POLICY MGT				58	157	9,953	
NAT RES MGMT				2,145	944	4,977	50,643
CONST & DESIGN				1,219	357	1,659	203,373
FUND 102 MSTU					4,485	4,977	
FD 104 MSBU OP				58	1,833	8,294	
ADM OFF OF CTS					2,873		
HICKEY CREEK							
FD 138 SHIP							
FD 138 HUM SVS					203		
FD 138 NON-DEP					330		
FD 138 PUB SAF					20		
FD 138 PLAN					21		
FD 138 NAT RES				58	149		
FD 138 TRA ENG							
FD 138 MAINT					10		
FD 138 OTHER					607		
FUND 139 OTHER				58	207		
CANAL MAINT				1,265	328	829	5,064
SUR WTR MGMT				1,337	1,282		5,064
LIBRARIES				1,567	8,949	24,884	
E911 IMPLEMENT				124	659	3,318	
HEARING EXAMIN				290	144	4,977	
PKS & REC 155				1,682	8,333	9,953	
PRO/AMAT SPORT							
COMM DEVT ADM				418	1,814	3,318	
PLANNING 155				418	192	6,635	
DEVT REVIEW				418	754	3,318	
REZONE & DRI'S				418	283	3,318	
ENV SCIENCES				418	2,695	3,318	
PERMIT ISSUANC				418	940	3,318	
BUILDING INSP				418	1,668	3,318	
CODE ENFORCE				418	1,504	3,318	
PLANS REVIEW				418	570	3,318	
ADM FEE COLLEC				58	58		
ZONING REVIEW				418	208	3,318	
VCB				871	2,337	13,271	

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
SPORTS AUTHOR				174	303	6,635	
TRANS ADMIN				1,265	6,135	14,930	10,129
LANDSCAPE				1,265	2,792	829	5,064
ROADWAY/PIPE				1,265	27,145	829	10,129
BRIDGE OPS				1,265	264	829	5,064
TRAF OPS/SIGNA				58	857	1,659	10,129
TRAF SIGN/MARK				58	9,949	1,659	10,129
TRAFFIC ENGIN							
ENGINEER/PLAN				58	148	3,318	10,129
ENG/CONSTR				58	236	3,318	10,129
ENG/DESIGN				58	207	3,318	10,129
GIS				58	109	1,659	
HAZ MAT FD 182				144	629	3,318	
FIRE IMPACT FE					9,999		
SCHOOL IMP FEE					9,347	1,659	
COM PRK IMP FE					9,701	14,930	
REG PRK IMP FE					9,058	3,318	
ROADS IMP FEE					9,371	14,930	
EMS IMPACT FEE					9,162		
FUNDS 201-299					980	59,721	
CONSER PKS/REC				58		9,953	
CONSER CTY LAN				58			
FUNDS 301-399					4,326	36,496	
SOLID WASTE				1,682	8,841	11,612	106,350
AIRPORT & PORT				58	14,744		
TOLL FACILITY				58	8,177	4,977	10,129
TRANSIT				1,567	9,874	14,930	
UTILITIES				6,905	26,743	34,837	106,352
ITG	278			174	835	16,589	
GOVT COMMUNICA	1,070			98	835	3,318	
DENTAL	269			58	624	3,318	
GROUP MEDICAL	269			58	1,414	4,977	
GEN LIABILITY	269			58	853	11,612	
FLEET MGMT				179	2,995	13,271	
FLEET REPLACE					529		
LAW ENF TRUST					248	1,660	
FD 190 ANIM TR					550		
FD 632 MOSQ CO					126		
FUND 661 BONDS					14		
FUND 699 OPEB					3		
FUND 700 GOVT					169		
FD 951 LT DEBT					9		
VIDEO/CABLE TV				168,565			
FIXED ASSETS					1,550		
CONTRACTS CHG							
GENERAL GOVT				590,186	9,245,968		
ALL OTHERS	75,290				5,035		
Reimbursement				37,875			
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		92,611	7,649	3,245			
PUB RESOURCES	8,003			9,113	12,996	5,099	5,080
NON-DEPART'L				16,786		905	
BUDGET SVCS		92,611		2,623	12,126	2,310	3,126
PUB WKS ADMIN				6,742	3,377	4,745	2,917
CLK INT AUDIT	-1,018,117	148,708	21,417	7,722			
CLERK TECH SVS		-5,951,271	61,191	24,685			
CLERK HUM RES		16,017	-540,026	3,561			
CLERK FINANCE			71,963	-5,694,474			
CTY ATTORNEY				16,934	-2,802,774	10,543	9,648
PROCURE MGMT	10,593			6,262	57,850	-807,782	4,514
HUMAN RESOURCE	19,073			13,567	66,042	6,039	-1,241,174
MAINT/REP SVCS	11,555			163,865	49,265	50,718	49,677
COUNTY MANAGER				11,457	37,650	9,066	4,480
COMMISSIONERS	5,710	33,256		14,770	485,188	24,145	4,555
CLERK ADMIN	4,528	3,622	9,814	7,636	22,501		
COUNTY LANDS				5,460	109,303	313	3,942
CDBG				14,874		869	2,485
EQUAL EMP OPP					11,559		
VETERAN'S SVCS				339	673	250	414
TAX COLLECTOR		12,894		3,811	2,076	120	31,385
CLK CIVIL CRT			85,047	53,441			
CLK CASE PROC			35,982	7,456			
CLK CASE INTAK			17,990	3,729			
CLK CT SUPPORT			47,430	9,829			
CLK CT RECORDS			17,990	3,729			
CLK CT SVS DIV			55,608	11,524			
CLK PROBATE	31,187		8,178	9,356			
CLK MICRO			6,542	3,061			
CLK RECORDING		659,330	50,701	74,978			
CLK DEL TAX			9,814	6,126			
CLK JURY			3,272	4,143			
CLK SUP DEPOSI			8,178	4,631			
CLK APPEALS			3,272	678			
CRIM ADM SVCS			17,988	3,729			
COURT DEPT		4,680,080		1,371	1,347		
CLERK OTHER	15,415			813,401			
FUNDS 80 - 951				576,735			
PROP APPRAISER		6,966		1,180	9,820		17,006
ELECTIONS		2,372		2,970	1,291	120	4,947
JAIL							
SHERIFF		68		30,056	13,354	3,112	
CT SVCS-GEN FD		4,016		2,342	1,683	5,703	
GUAR AD LITEM				894		24	
PUB DEFENDER				1,773	112	290	
STATE ATTORNEY				2,836	561	386	

Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE
MED EXAMINER	3,514			12,758	2,188	747	
HUMAN SERVICES				112,524	29,458	12,237	23,672
STATE HEALTH				1,516	168		
INT SVS FISCAL				4,067		3,017	5,200
EMER MGMT OPS				21,704	27,213	22,508	1,291
EMER RESPONSE				119,986	32,488	26,585	126,239
EMER DISPATCH				32,963	3,759	467	15,619
PS LOGISTICS				23,084	6,116	1,698	3,061
PS INFO RESOUR						202	
PKS/REC GEN'L				149,929	38,772	33,322	34,133
ECONOMIC DEVT	2,297			10,816	26,147	5,539	7,285
ANIMAL CONTROL				50,056	34,339	79,799	25,220
ENV POLICY MGT				4,014	7,463	290	1,264
NAT RES MGMT	24,175			29,935	64,078	28,707	13,042
CONST & DESIGN				14,401	28,729	8,160	6,646
FUND 102 MSTU				52,141		325	
FD 104 MSBU OP				21,715	11,109	325	974
ADM OFF OF CTS				48,211			
HICKEY CREEK							
FD 138 SHIP					3,255	97	
FD 138 HUM SVS				4,888			
FD 138 NON-DEP				3,061			
FD 138 PUB SAF				456			
FD 138 PLAN				624			
FD 138 NAT RES				4,790			3,040
FD 138 TRA ENG							
FD 138 MAINT				262			
FD 138 OTHER				5,284			
FUND 139 OTHER				2,484			828
CANAL MAINT				16,600	393	1,150	9,137
SUR WTR MGMT				17,441	2,245	347	5,596
LIBRARIES	135			308,879	26,428	44,969	149,181
E911 IMPLEMENT				11,481	1,572	805	2,756
HEARING EXAMIN				4,345	56,336	1,886	2,071
PKS & REC 155				212,277	38,772	33,322	57,903
PRO/AMAT SPORT				15,449			18,876
COMM DEVT ADM				43,529	82,987	19,928	6,306
PLANNING 155				6,237	83,493	168	3,672
DEVT REVIEW				21,831	64,303	290	5,622
REZONE & DRI'S				8,536	149,479	145	4,384
ENV SCIENCES				10,754	14,532	120	4,411
PERMIT ISSUANC				23,488	393	265	5,990
BUILDING INSP				48,290	5,611	554	11,453
CODE ENFORCE				43,532	129,616	506	10,405
PLANS REVIEW				16,513	3,311	97	4,454
ADM FEE COLLEC				1,695	337		373
ZONING REVIEW				6,012	35,967	24	2,144
VCB		89,646		67,577	20,592	20,672	16,296

Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE
SPORTS AUTHOR				9,603	4,769	17,677	1,656
TRANS ADMIN				16,450	83,885	25,855	3,697
LANDSCAPE				15,813	3,086	5,551	8,701
ROADWAY/PIPE				81,421	7,350	37,749	44,805
BRIDGE OPS				13,438	505	2,585	7,394
TRAF OPS/SIGNA				35,241	3,591	5,187	14,284
TRAF SIGN/MARK				35,241	112	1,811	14,284
TRAFFIC ENGIN					3,423	1,193	
ENGINEER/PLAN				4,082	21,602	202	2,101
ENG/CONSTR				6,516	23,286	636	3,343
ENG/DESIGN				5,706	2,357	72	2,925
GIS				2,889		2,555	1,656
HAZ MAT FD 182				12,380		998	3,573
FIRE IMPACT FE				13,815	3,871		
SCHOOL IMP FEE				7,151	1,403		
COM PRK IMP FE				10,179	1,908		
REG PRK IMP FE				3,769	954		
ROADS IMP FEE				6,667	7,631		
EMS IMPACT FEE				5,101	1,291		
FUNDS 201-299				9,473			
CONSER PKS/REC				4,338			5,301
CONSER CTY LAN				424			517
FUNDS 301-399				62,776		4,584	
SOLID WASTE				190,883	27,663	31,737	40,507
AIRPORT & PORT				422,942			54,266
TOLL FACILITY				125,859	2,582	9,809	45,901
TRANSIT	5,119			201,669	14,308	40,088	109,351
UTILITIES				496,870	102,571	107,193	123,234
ITG				14,346	5,443	27,936	414
GOVT COMMUNICA				13,936		917	1,635
DENTAL				5,843	1,347	24	248
GROUP MEDICAL				26,288	15,992	72	2,298
GEN LIABILITY				14,018	297,218	370	1,200
FLEET MGMT				89,774	1,403	8,951	15,163
FLEET REPLACE				13,930			
LAW ENF TRUST				2,495			
FD 190 ANIM TR				12,525			
FD 632 MOSQ CO				1,124			
FUND 661 BONDS				430			
FUND 699 OPEB				27			
FUND 700 GOVT				1,473			
FD 951 LT DEBT				82			
VIDEO/CABLE TV							
FIXED ASSETS				13,482			
CONTRACTS CHG	116,487				211,705		
GENERAL GOVT		101,870					
ALL OTHERS	172,770	7,204		104,450	21,095		
Reimbursement	587,556						
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	10,074		29,338	17,075		
PUB RESOURCES	22,459	8,822	35,951			
NON-DEPART'L						
BUDGET SVCS	7,886	5,649	3,191			
PUB WKS ADMIN	1,026	4,882	4,387			
CLK INT AUDIT				47,811		
CLERK TECH SVS	52,440			136,603		
CLERK HUM RES				17,075		
CLERK FINANCE	38,936		30,968	150,263		
CTY ATTORNEY	64,175	17,435	138,608			
PROCURE MGMT	285	7,671	25,521			
HUMAN RESOURCE	26,041	11,053	25,803			
MAINT/REP SVCS	-11,457,539	80,199	66,489			
COUNTY MANAGER	63,636	-1,828,004	78,106			
COMMISSIONERS	101,414	8,160	-2,486,973			
CLERK ADMIN	41,445		671	-1,168,330		
COUNTY LANDS	583	6,491	110,501		-1,124,417	
CDBG		4,451	2,701			29,403
EQUAL EMP OPP	1,765					13,865
VETERAN'S SVCS		741	450			9,560
TAX COLLECTOR	56,003					108,168
CLK CIVIL CRT				184,774		327,369
CLK CASE PROC				78,173		121,669
CLK CASE INTAK				39,087		60,864
CLK CT SUPPORT				103,047		160,364
CLK CT RECORDS				39,087		60,864
CLK CT SVS DIV				120,813		188,003
CLK PROBATE				17,766		67,399
CLK MICRO				14,213		23,987
CLK RECORDING	60,106			110,154		976,765
CLK DEL TAX			37,495	21,320		77,384
CLK JURY				7,107		14,869
CLK SUP DEPOSI				17,766		30,942
CLK APPEALS				7,107		11,115
CRIM ADM SVCS				39,089		60,864
COURT DEPT						5,307,916
CLERK OTHER						915,881
FUNDS 80 - 951	67,645					695,512
PROP APPRAISER	5,368		651			42,820
ELECTIONS	31,153		651			45,389
JAIL						1,041,703
SHERIFF	744,167		25,654			959,458
CT SVCS-GEN FD						22,178
GUAR AD LITEM						949
PUB DEFENDER	5,884					57,824
STATE ATTORNEY	19,753					27,034

Detail of Allocated Costs

Departments	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
MED EXAMINER	26,559		1,974			56,654
HUMAN SERVICES	54,035	34,126	81,878			397,923
STATE HEALTH	38,917					43,970
INT SVS FISCAL		8,903	5,401			107,825
EMER MGMT OPS	47,190	2,225	1,883			127,877
EMER RESPONSE	32,247	217,364	183,571			745,353
EMER DISPATCH	32,247	26,892	22,709			138,864
PS LOGISTICS	32,247	5,267	4,439			79,817
PS INFO RESOUR	32,247					35,435
PKS/REC GEN'L	696,111	50,157	58,056			1,079,101
ECONOMIC DEVT	3,192	10,386	18,141			106,809
ANIMAL CONTROL	24,207	38,577	53,004			326,137
ENV POLICY MGT		2,263	1,372			26,834
NAT RES MGMT	4,903	21,625	48,602		240	294,016
CONST & DESIGN	6,974	11,870	26,935		345	310,668
FUND 102 MSTU						61,928
FD 104 MSBU OP		1,744	1,058			47,110
ADM OFF OF CTS						51,084
HICKEY CREEK						
FD 138 SHIP						3,352
FD 138 HUM SVS						5,091
FD 138 NON-DEP						3,391
FD 138 PUB SAF						476
FD 138 PLAN						645
FD 138 NAT RES		5,445	3,303			16,785
FD 138 TRA ENG						
FD 138 MAINT						272
FD 138 OTHER						5,891
FUND 139 OTHER		1,484	900			5,961
CANAL MAINT		15,579	29,975			80,320
SUR WTR MGMT		9,273	27,373			69,958
LIBRARIES	251,906	188,431	139,969			1,145,298
E911 IMPLEMENT		4,748	4,005			29,468
HEARING EXAMIN	973	3,709	6,198			80,929
PKS & REC 155	696,111	92,740	83,889			1,234,982
PRO/AMAT SPORT		33,814	20,514			88,653
COMM DEVT ADM		8,235	11,113			177,648
PLANNING 155		5,935	9,718			116,468
DEVT REVIEW	599	8,606	11,338			117,079
REZONE & DRI'S	599	6,387	9,993			183,542
ENV SCIENCES	599	5,935	9,718			52,500
PERMIT ISSUANC	599	9,265	11,739			56,415
BUILDING INSP	599	19,051	17,676			108,638
CODE ENFORCE	599	17,174	16,537			223,609
PLANS REVIEW	599	6,513	10,070			45,863
ADM FEE COLLEC		668	406			3,595
ZONING REVIEW	599	2,374	7,559			58,623
VCB	821	22,255	27,316			281,654

Detail of Allocated Costs

	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
Departments						
SPORTS AUTHOR	821	2,968	3,775			48,381
TRANS ADMIN		6,306	24,349			193,001
LANDSCAPE		14,837	29,525			87,463
ROADWAY/PIPE	16,195	76,411	66,881			370,180
BRIDGE OPS	4,222	12,611	28,175			76,352
TRAF OPS/SIGNA	14,689	22,255	13,502			121,452
TRAF SIGN/MARK	14,689	22,255	13,502			123,689
TRAFFIC ENGIN						4,616
ENGINEER/PLAN	6,205	3,709	2,251			53,805
ENG/CONSTR	6,205	5,935	3,600			63,262
ENG/DESIGN	6,205	5,193	3,150			39,320
GIS		2,968	1,801			13,695
HAZ MAT FD 182		6,157	5,196			32,395
FIRE IMPACT FE		3,056	4,261			35,002
SCHOOL IMP FEE		3,056	4,261			26,877
COM PRK IMP FE		3,056	4,261			44,035
REG PRK IMP FE		3,056	4,261			24,416
ROADS IMP FEE		3,056	4,261			45,916
EMS IMPACT FEE		3,055	4,256			22,865
FUNDS 201-299						70,174
CONSER PKS/REC		9,495	5,761			34,906
CONSER CTY LAN		928	562			2,489
FUNDS 301-399						108,182
SOLID WASTE		68,251	69,033		1,351	557,910
AIRPORT & PORT			157,972			649,982
TOLL FACILITY	57,575	70,476	42,756			378,299
TRANSIT	84,725	186,206	138,620		3,484	809,941
UTILITIES	25,737	204,010	240,198		2,373	1,477,023
ITG	2,423	741	2,424			71,603
GOVT COMMUNICA	3,907	2,931	2,468			31,115
DENTAL	980	445	270			13,426
GROUP MEDICAL	980	4,117	2,498			58,963
GEN LIABILITY	980	2,151	1,305			330,034
FLEET MGMT	35,024	23,739	16,370			206,869
FLEET REPLACE						14,459
LAW ENF TRUST						4,403
FD 190 ANIM TR						13,075
FD 632 MOSQ CO						1,250
FUND 661 BONDS						444
FUND 699 OPEB						30
FUND 700 GOVT						1,642
FD 951 LT DEBT						91
VIDEO/CABLE TV						168,565
FIXED ASSETS						15,032
CONTRACTS CHG	7,738,948					8,067,140
GENERAL GOVT					1,116,624	11,054,648
ALL OTHERS	29,106					414,950
Reimbursement						625,431
Total	0	0	0	0	0	46,303,427

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/14
Summary of Allocation Basis

Summary Page: 23

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	APPLICATION CHARGES PER DEPARTMENT
OFFICIAL RECORDS	DIRECT ASSIGNMENT
COURT SUPPORT	DIRECT ASSIGNMENT
INTERNAL AUDIT	DIRECT ASSIGNMENT
ONBASE SUPPORT	ONBASE CHARGES PER DEPARTMENT
HUMAN RESOURCES P/R	H/R P/R CHARGES PER DEPARTMENT

Summary of Allocation Basis

Department -----	Basis of Allocation -----
CLERK HUM RES	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES PER DEPARTMENT
CLERK FINANCE	
GENERAL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT
REVENUE	REVENUE & RECEIPT TRANSACTIONS BY DEPARTMENT
PAYROLL	FULL TIME EMPLOYEES PER DEPARTMENT
CTY ATTORNEY	
LEGAL COUNSEL	PERCENTAGE OF SUPPORT (FIVE YEAR AVERAGE)
PROCURE MGMT	
CREDIT CARD PROGRAM	NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT
CENTRAL PROCUREMENT	NUMBER OF CENTRALIZED PO'S PROCESSED
PROJECTS	NUMBER OF PROJECTS PROCESSED
HUMAN RESOURCE	
RECRUITMENT	NUMBER OF APPLICATIONS PROCESSED BY DEPT.
INFO SYS/EMP SVCS	NUMBER OF B.O.C.C. EMPLOYEES BY DEPARTMENT
BENEFITS	NUMBER OF COVERED EMPLOYEES BY DEPARTMENT
MAINT/REP SVCS	
OTHER BUILDINGS	DIRECT ASSIGNMENT
ADMIN BLDG/OLD CTHSE	MAINTENANCE CHARGES PER DEPARTMENT
COST BY PROECT	MAINTENANCE AND REPAIR SERVICE CHARGES
COUNTY MANAGER	
DEPARTMENTAL COORD	NUMBER OF EMPLOYEES PER DEPARTMENT EXCL PORT
IMPACT FEE SUPPORT	NUMBER OF IMPACT FEE AREAS SUPPORTED
COMMISSIONERS	
COUNTY COORDINATION	NUMBER OF FULL TIME EMPLOYEES PER DEPARTMENT
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
IMPACT FEE SUPPORT	NUMBER OF IMPACT FEE AREAS SUPPORTED
CLERK ADMIN	
DEPARTMENTAL COORD	NUMBER OF CLERK'S EMPLOYEES PER DEPARTMENT

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/14
Summary of Allocation Basis

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Department	Basis of Allocation
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COUNTY LANDS

DEPARTMENTAL SUPPORT	SUPPORT HOURS PER DEPARTMENT
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FISCAL 2014
BUILDING USE ALLOWANCE
NATURE AND EXTENT OF SERVICES

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

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

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

BLDG USE ALLO

Costs to be Allocated

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

BLDG USE ALLO
Schedule of Costs to be
Allocated by Function

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

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

BLDG USE ALLO
Detail Allocation of
ADMIN BLDG/OLD CTHSE

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

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

BLDG USE ALLO
Detail Allocation of
JUSTICE CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK ADMIN	17.00	17.000	393,532		393,532		393,532
COURT DEPT	27.00	27.000	625,022		625,022		625,022
JAIL	45.00	45.000	1,041,703		1,041,703		1,041,703
SHERIFF	6.00	6.000	138,894		138,894		138,894
PUB DEFENDER	2.00	2.000	46,298		46,298		46,298
ALL OTHERS	3.00	3.000	69,447		69,447		69,447
Total:	100.00	100.000	2,314,896		2,314,896		2,314,896
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF OCCUPANCY

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

BLDG USE ALLO

Departmental Cost Allocation Summary

Departments	Total	ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
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	399,236	5,704	393,532
EQUAL EMP OPP	483	483	
CLK RECORDING	16,458	16,458	
COURT DEPT	625,022		625,022
JAIL	1,041,703		1,041,703
SHERIFF	138,894		138,894
PUB DEFENDER	46,298		46,298
ITG	278	278	
GOVT COMMUNICA	1,070	1,070	
DENTAL	269	269	
GROUP MEDICAL	269	269	
GEN LIABILITY	269	269	
ALL OTHERS	75,290	5,843	69,447

Reimbursement:

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

FISCAL 2014
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, 2014.

EQUIP USE ALLO

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	2,513,719			2,513,719
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,513,719	0		2,513,719
	=====	=====		=====

EQUIP USE ALLO
Schedule of Costs to be
Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	2,513,719		2,513,719
Departmental			
Expenditures:	2,513,719		2,513,719
Functional Cost:	2,513,719		2,513,719
1st Allocation:	2,513,719		2,513,719
	-----		-----
2nd Allocation:	0		

Total Allocated:	2,513,719		2,513,719
	=====		=====

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	126.00	0.005	126		126		126
PUB RESOURCES	24,821.00	0.987	24,821		24,821		24,821
CLERK TECH SVS	935,287.00	37.207	935,287		935,287		935,287
CLERK FINANCE	993.00	0.040	993		993		993
CTY ATTORNEY	2,471.00	0.098	2,471		2,471		2,471
PROCURE MGMT	1,806.00	0.072	1,806		1,806		1,806
HUMAN RESOURCE	2,123.00	0.084	2,123		2,123		2,123
MAINT/REP SVCS	1,543,261.00	61.394	1,543,261		1,543,261		1,543,261
COUNTY MANAGER	1,673.00	0.067	1,673		1,673		1,673
COMMISSIONERS	1,158.00	0.046	1,158		1,158		1,158
Total:	2,513,719.00	100.000	2,513,719		2,513,719		2,513,719
	=====	=====	=====	=====	=====	=====	=====

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	126	126
PUB RESOURCES	24,821	24,821
CLERK TECH SVS	935,287	935,287
CLERK FINANCE	993	993
CTY ATTORNEY	2,471	2,471
PROCURE MGMT	1,806	1,806
HUMAN RESOURCE	2,123	2,123
MAINT/REP SVCS	1,543,261	1,543,261
COUNTY MANAGER	1,673	1,673
COMMISSIONERS	1,158	1,158
Reimbursement:		
Total:	2,513,719	2,513,719
	=====	=====

FISCAL 2014
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:	297,227			297,227
Allocated Additions:				
BLDG USE ALLO	3,271		3,271	
EQUIP USE ALLO	126		126	
PUB RESOURCES		1,807	1,807	
NON-DEPART'L		132	132	
CLERK TECH SVS		92,611	92,611	
CLERK HUM RES		7,649	7,649	
CLERK FINANCE		3,245	3,245	
MAINT/REP SVCS		10,074	10,074	
COMMISSIONERS		29,338	29,338	
CLERK ADMIN		17,075	17,075	
Total Allocated Additions:	3,397	161,931	165,328	165,328
Total to be Allocated:	300,624	161,931		462,555
	=====	=====		=====

CLERK MINUTES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BCC SUPPORT
Expenses:			
MIN513000004.501210	335,879		335,879
REVENUES	-38,652		-38,652
Departmental			
Expenditures:	297,227		297,227
Functional Cost:	297,227		297,227
Additions 1st			
Others:	3,397	3,397	3,397
Reallocate Admin:		-3,397	
1st Allocation:	300,624		300,624
	-----		-----
Additions 2nd			
Others:	161,931	161,931	161,931
Reallocate Admin:		-161,931	
2nd Allocation:	161,931		161,931
	-----		-----
Total Allocated:	462,555		462,555
	=====		=====

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	300,624		300,624	161,931	462,555
Total:	100.00	100.000	300,624		300,624	161,931	462,555
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: CLERK'S OFFICE

CLERK MINUTES

Departmental Cost Allocation Summary

Departments	Total	BCC SUPPORT
COMMISSIONERS	462,555	462,555
Reimbursement:		
Total:	462,555	462,555
=====		=====

FISCAL 2014
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 \$154,094 has been credited against expenses.

PUB RESOURCES

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	798,367			798,367
Deductions:				
ADVERTISING	-28,309			
COUNTY FUNCTION	-32,634			
Total Deductions:	-60,943			-60,943
Allocated Additions:				
BLDG USE ALLO	6,217		6,217	
EQUIP USE ALLO	24,821		24,821	
PUB RESOURCES		1,907	1,907	
NON-DEPART'L		237	237	
BUDGET SVCS		3,915	3,915	
CLK INT AUDIT		8,003	8,003	
CLERK FINANCE		9,113	9,113	
CTY ATTORNEY		12,996	12,996	
PROCURE MGMT		5,099	5,099	
HUMAN RESOURCE		5,080	5,080	
MAINT/REP SVCS		22,459	22,459	
COUNTY MANAGER		8,822	8,822	
COMMISSIONERS		35,951	35,951	
Total Allocated Additions:	31,038	113,582	144,620	144,620
Total to be Allocated:	768,462	113,582		882,044
	=====	=====		=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BLUE SHEETS	MAIL	VIDEO/TV
Expenses:					
SALARIES & WAGES	422,489		38,024	25,349	80,273
FRINGE BENEFITS	224,209		20,178	13,453	42,600
DATA PROCESS/NETWORK	59,885		5,390	3,593	11,378
TRAVEL	94		8	6	18
MOTOR POOL CHARGE	4,911		442	295	933
TELEPHONE	13,164		1,185	790	2,501
POSTAGE AND FREIGHT	129,243			129,243	
PRINTING SUPPLIES	3,870				
SUPPLIES	329		29	20	63
MINOR EQUIPMENT	1,103		99	66	210
EQUIP RENTAL/LEASE	12,976		1,168	779	2,465
EQUIP MAINTENANCE	8,600		774	516	1,634
REFERENCE MATERIALS	445		39	27	85
ADVERTISING	28,309	28,309			
SELF INSURANCE/BONDS	3,652		329	219	694
INTERNAL POSTAGE	-137,403			-137,403	
OTHER REVENUES	-16,691		-1,503	-1,001	-3,171
COUNTY FUNCTION	32,634	32,634			
PRINTING	1,097		99	66	208
OTHER CHARGES	3,399		306	204	646
INTERNAL REPAIR	2,052		185	123	390
Departmental					
Expenditures:	798,367	60,943	66,752	36,345	140,927
Deductions:	-60,943	-60,943			
Functional Cost:	737,424		66,752	36,345	140,927
Additions 1st					
Others:	31,038	31,038	2,810	1,530	5,932
Reallocate Admin:		-31,038			
1st Allocation:	768,462		69,562	37,875	146,859

Additions 2nd					
Others:	113,582	113,582	10,288	5,568	21,706
Reallocate Admin:		-113,582			
2nd Allocation:	113,582		10,288	5,568	21,706

Total Allocated:	882,044		79,850	43,443	168,565
=====					

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

GENERAL GOVERNMENT

Expenses:

SALARIES & WAGES	278,843
FRINGE BENEFITS	147,978
DATA PROCESS/NETWORK	39,524
TRAVEL	62
MOTOR POOL CHARGE	3,241
TELEPHONE	8,688
POSTAGE AND FREIGHT	
PRINTING SUPPLIES	3,870
SUPPLIES	217
MINOR EQUIPMENT	728
EQUIP RENTAL/LEASE	8,564
EQUIP MAINTENANCE	5,676
REFERENCE MATERIALS	294
ADVERTISING	
SELF INSURANCE/BONDS	2,410
INTERNAL POSTAGE	
OTHER REVENUES	-11,016
COUNTY FUNCTION	
PRINTING	724
OTHER CHARGES	2,243
INTERNAL REPAIR	1,354

Departmental

Expenditures:	493,400
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Functional Cost:	493,400
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Additions 1st

Others:	20,766
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1st Allocation:	514,166
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Additions 2nd

Others:	76,020
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2nd Allocation:	76,020
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Total Allocated:	590,186
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PUB RESOURCES
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	18.00	2.597	1,807		1,807		1,807
PUB RESOURCES	19.00	2.742	1,907		1,907		1,907
PUB WKS ADMIN	1.00	0.144	100		100	16	116
CLERK FINANCE	19.00	2.742	1,907		1,907	298	2,205
CTY ATTORNEY	79.00	11.400	7,930		7,930	1,238	9,168
PROCURE MGMT	13.00	1.876	1,305		1,305	204	1,509
HUMAN RESOURCE	12.00	1.732	1,205		1,205	188	1,393
MAINT/REP SVCS	13.00	1.876	1,305		1,305	204	1,509
COUNTY MANAGER	46.00	6.638	4,617		4,617	721	5,338
COMMISSIONERS	40.00	5.772	4,015		4,015	627	4,642
CLERK ADMIN	0.34	0.049	34		34	5	39
COUNTY LANDS	54.00	7.792	5,420		5,420	846	6,266
CLK DEL TAX	19.00	2.742	1,907		1,907	298	2,205
PROP APPRAISER	0.33	0.048	33		33	5	38
ELECTIONS	0.33	0.048	33		33	5	38
SHERIFF	13.00	1.876	1,305		1,305	204	1,509
MED EXAMINER	1.00	0.144	100		100	16	116
HUMAN SERVICES	31.00	4.473	3,112		3,112	486	3,598
EMER MGMT OPS	0.27	0.039	27		27	4	31
EMER RESPONSE	26.20	3.781	2,630		2,630	411	3,041
EMER DISPATCH	3.24	0.468	325		325	51	376
PS LOGISTICS	0.63	0.091	63		63	10	73
PKS/REC GEN'L	14.00	2.020	1,405		1,405	219	1,624
ECONOMIC DEVT	6.00	0.866	602		602	94	696
ANIMAL CONTROL	15.00	2.165	1,506		1,506	235	1,741
NAT RES MGMT	17.98	2.595	1,805		1,805	282	2,087
CONST & DESIGN	10.00	1.443	1,004		1,004	157	1,161
CANAL MAINT	10.40	1.501	1,044		1,044	163	1,207
SUR WTR MGMT	11.02	1.590	1,106		1,106	173	1,279
LIBRARIES	13.00	1.876	1,305		1,305	204	1,509
E911 IMPLEMENT	0.57	0.082	57		57	9	66
HEARING EXAMIN	2.00	0.289	201		201	31	232
PKS & REC 155	14.00	2.020	1,405		1,405	219	1,624
COMM DEVT ADM	3.10	0.447	311		311	49	360
PLANNING 155	3.10	0.447	311		311	49	360
DEVT REVIEW	3.10	0.447	311		311	49	360
REZONE & DRI'S	3.10	0.447	311		311	49	360
ENV SCIENCES	3.10	0.447	311		311	49	360
PERMIT ISSUANC	3.10	0.447	311		311	49	360
BUILDING INSP	3.10	0.447	311		311	49	360
CODE ENFORCE	3.10	0.447	311		311	49	360
PLANS REVIEW	3.10	0.447	311		311	49	360
ZONING REVIEW	3.10	0.447	311		311	49	360
VCB	7.00	1.010	703		703	110	813
SPORTS AUTHOR	1.00	0.144	100		100	16	116
TRANS ADMIN	10.40	1.501	1,044		1,044	163	1,207

PUB RESOURCES
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
LANDSCAPE	10.40	1.501	1,044		1,044	163	1,207
ROADWAY/PIPE	10.40	1.501	1,044		1,044	163	1,207
BRIDGE OPS	10.40	1.501	1,044		1,044	163	1,207
HAZ MAT FD 182	0.74	0.107	74		74	12	86
SOLID WASTE	14.00	2.020	1,405		1,405	219	1,624
TRANSIT	13.00	1.876	1,305		1,305	204	1,509
UTILITIES	59.00	8.514	5,922		5,922	925	6,847
ITG	1.00	0.144	100		100	16	116
GOVT COMMUNICA	0.35	0.051	35		35	5	40
FLEET MGMT	1.00	0.144	105		105	16	121
Total:	693.00	100.000	69,562		69,562	10,288	79,850
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Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PUBLIC RESOURCE BLUE SHEET LISTING

PUB RESOURCES
Detail Allocation of
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	1.00	1.020	386	-386			
PUB RESOURCES	1.00	1.020	386	-386			
BUDGET SVCS	1.00	1.020	386	-386		58	58
PUB WKS ADMIN	1.00	1.020	386	-386		58	58
CLK INT AUDIT	1.00	1.020	386	-386		58	58
CLERK TECH SVS	1.00	1.020	386	-386		58	58
CLERK HUM RES	1.00	1.020	386	-386		58	58
CLERK FINANCE	1.00	1.020	386	-386		58	58
CTY ATTORNEY	1.00	1.020	386	-386		58	58
PROCURE MGMT	1.00	1.020	386	-386		58	58
HUMAN RESOURCE	1.00	1.020	386	-386		58	58
MAINT/REP SVCS	1.00	1.020	386	-386		58	58
COUNTY MANAGER	1.00	1.020	386	-386		58	58
COMMISSIONERS	1.00	1.020	386	-386		58	58
CLERK ADMIN	1.00	1.020	386	-386		58	58
COUNTY LANDS	1.00	1.020	386	-386		58	58
CDBG	1.00	1.020	386	-386		58	58
EQUAL EMP OPP	1.00	1.020	386	-386		58	58
VETERAN'S SVCS	1.00	1.020	386	-386		58	58
TAX COLLECTOR	1.00	1.020	386	-386		58	58
CLK CIVIL CRT	1.00	1.020	386	-386		58	58
CLK CASE PROC	1.00	1.020	386	-386		58	58
CLK CASE INTAK	1.00	1.020	386	-386		58	58
CLK CT SUPPORT	1.00	1.020	386	-386		58	58
CLK CT RECORDS	1.00	1.020	386	-386		58	58
CLK CT SVS DIV	1.00	1.020	386	-386		58	58
CLK PROBATE	1.00	1.020	386	-386		58	58
CLK MICRO	1.00	1.020	386	-386		58	58
CLK RECORDING	1.00	1.020	386	-386		58	58
CLK DEL TAX	1.00	1.020	386	-386		58	58
CLK JURY	1.00	1.020	386	-386		58	58
CLK SUP DEPOSI	1.00	1.020	386	-386		58	58
CLK APPEALS	1.00	1.020	386	-386		58	58
CRIM ADM SVCS	1.00	1.020	386	-386		58	58
PROP APPRAISER	1.00	1.020	386	-386		58	58
ELECTIONS	1.00	1.020	386	-386		58	58
SHERIFF	1.00	1.020	386	-386		58	58
PUB DEFENDER	1.00	1.020	386	-386		58	58
STATE ATTORNEY	1.00	1.020	386	-386		58	58
MED EXAMINER	1.00	1.020	386	-386		58	58
HUMAN SERVICES	1.00	1.020	386	-386		58	58
INT SVS FISCAL	1.00	1.020	386	-386		58	58
EMER MGMT OPS	1.00	1.020	386	-386		58	58
EMER RESPONSE	1.00	1.020	386	-386		58	58
EMER DISPATCH	1.00	1.020	386	-386		58	58
PS LOGISTICS	1.00	1.020	386	-386		58	58

PUB RESOURCES
Detail Allocation of
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PKS/REC GEN'L	1.00	1.020	386	-386		58	58
ECONOMIC DEVT	1.00	1.020	386	-386		58	58
ANIMAL CONTROL	1.00	1.020	386	-386		58	58
ENV POLICY MGT	1.00	1.020	386	-386		58	58
NAT RES MGMT	1.00	1.020	386	-386		58	58
CONST & DESIGN	1.00	1.020	386	-386		58	58
FD 104 MSBU OP	1.00	1.020	386	-386		58	58
FD 138 NAT RES	1.00	1.020	386	-386		58	58
FUND 139 OTHER	1.00	1.020	386	-386		58	58
CANAL MAINT	1.00	1.020	386	-386		58	58
SUR WTR MGMT	1.00	1.020	386	-386		58	58
LIBRARIES	1.00	1.020	386	-386		58	58
E911 IMPLEMENT	1.00	1.020	386	-386		58	58
HEARING EXAMIN	1.00	1.020	386	-386		58	58
PKS & REC 155	1.00	1.020	386	-386		58	58
COMM DEVT ADM	1.00	1.020	386	-386		58	58
PLANNING 155	1.00	1.020	386	-386		58	58
DEVT REVIEW	1.00	1.020	386	-386		58	58
REZONE & DRI'S	1.00	1.020	386	-386		58	58
ENV SCIENCES	1.00	1.020	386	-386		58	58
PERMIT ISSUANC	1.00	1.020	386	-386		58	58
BUILDING INSP	1.00	1.020	386	-386		58	58
CODE ENFORCE	1.00	1.020	386	-386		58	58
PLANS REVIEW	1.00	1.020	386	-386		58	58
ADM FEE COLLEC	1.00	1.020	386	-386		58	58
ZONING REVIEW	1.00	1.020	386	-386		58	58
VCB	1.00	1.020	386	-386		58	58
SPORTS AUTHOR	1.00	1.020	386	-386		58	58
TRANS ADMIN	1.00	1.020	386	-386		58	58
LANDSCAPE	1.00	1.020	386	-386		58	58
ROADWAY/PIPE	1.00	1.020	386	-386		58	58
BRIDGE OPS	1.00	1.020	386	-386		58	58
TRAF OPS/SIGNA	1.00	1.020	386	-386		58	58
TRAF SIGN/MARK	1.00	1.020	386	-386		58	58
ENGINEER/PLAN	1.00	1.020	386	-386		58	58
ENG/CONSTR	1.00	1.020	386	-386		58	58
ENG/DESIGN	1.00	1.020	386	-386		58	58
GIS	1.00	1.020	386	-386		58	58
HAZ MAT FD 182	1.00	1.020	386	-386		58	58
CONSER PKS/REC	1.00	1.020	386	-386		58	58
CONSER CTY LAN	1.00	1.020	386	-386		58	58
SOLID WASTE	1.00	1.020	386	-386		58	58
AIRPORT & PORT	1.00	1.020	386	-386		58	58
TOLL FACILITY	1.00	1.020	386	-386		58	58
TRANSIT	1.00	1.020	386	-386		58	58
UTILITIES	1.00	1.020	386	-386		58	58

PUB RESOURCES
Detail Allocation of
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ITG	1.00	1.020	386	-386		58	58
GOVT COMMUNICA	1.00	1.020	386	-386		58	58
DENTAL	1.00	1.020	386	-386		58	58
GROUP MEDICAL	1.00	1.020	386	-386		58	58
GEN LIABILITY	1.00	1.020	386	-386		58	58
FLEET MGMT	1.00	1.020	433	-433		58	58
Sub-total:	98.00	100.000	37,875	-37,875		5,568	5,568

Reimbursement:				37,875	37,875		37,875
Total:	98.00	100.000	37,875		37,875	5,568	43,443
=====							

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	146,859		146,859	21,706	168,565
Total:	100.00	100.000	146,859		146,859	21,706	168,565
	=====	=====	=====	=====	=====	=====	=====

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	514,166		514,166	76,020	590,186
Total:	100.00	100.000	514,166		514,166	76,020	590,186
	=====	=====	=====	=====	=====	=====	=====

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	1,807	1,807			
PUB RESOURCES	1,907	1,907			
BUDGET SVCS	58		58		
PUB WKS ADMIN	174	116	58		
CLK INT AUDIT	58		58		
CLERK TECH SVS	58		58		
CLERK HUM RES	58		58		
CLERK FINANCE	2,263	2,205	58		
CTY ATTORNEY	9,226	9,168	58		
PROCURE MGMT	1,567	1,509	58		
HUMAN RESOURCE	1,451	1,393	58		
MAINT/REP SVCS	1,567	1,509	58		
COUNTY MANAGER	5,396	5,338	58		
COMMISSIONERS	4,700	4,642	58		
CLERK ADMIN	97	39	58		
COUNTY LANDS	6,324	6,266	58		
CDBG	58		58		
EQUAL EMP OPP	58		58		
VETERAN'S SVCS	58		58		
TAX COLLECTOR	58		58		
CLK CIVIL CRT	58		58		
CLK CASE PROC	58		58		
CLK CASE INTAK	58		58		
CLK CT SUPPORT	58		58		
CLK CT RECORDS	58		58		
CLK CT SVS DIV	58		58		
CLK PROBATE	58		58		
CLK MICRO	58		58		
CLK RECORDING	58		58		
CLK DEL TAX	2,263	2,205	58		
CLK JURY	58		58		
CLK SUP DEPOSI	58		58		
CLK APPEALS	58		58		
CRIM ADM SVCS	58		58		
PROP APPRAISER	96	38	58		
ELECTIONS	96	38	58		
SHERIFF	1,567	1,509	58		
PUB DEFENDER	58		58		
STATE ATTORNEY	58		58		
MED EXAMINER	174	116	58		
HUMAN SERVICES	3,656	3,598	58		
INT SVS FISCAL	58		58		
EMER MGMT OPS	89	31	58		
EMER RESPONSE	3,099	3,041	58		
EMER DISPATCH	434	376	58		
PS LOGISTICS	131	73	58		
PKS/REC GEN'L	1,682	1,624	58		
ECONOMIC DEVT	754	696	58		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	VIDEO/TV	GENERAL GOVERNMENT
ANIMAL CONTROL	1,799	1,741	58		
ENV POLICY MGT	58		58		
NAT RES MGMT	2,145	2,087	58		
CONST & DESIGN	1,219	1,161	58		
FD 104 MSBU OP	58		58		
FD 138 NAT RES	58		58		
FUND 139 OTHER	58		58		
CANAL MAINT	1,265	1,207	58		
SUR WTR MGMT	1,337	1,279	58		
LIBRARIES	1,567	1,509	58		
E911 IMPLEMENT	124	66	58		
HEARING EXAMIN	290	232	58		
PKS & REC 155	1,682	1,624	58		
COMM DEVT ADM	418	360	58		
PLANNING 155	418	360	58		
DEVT REVIEW	418	360	58		
REZONE & DRI'S	418	360	58		
ENV SCIENCES	418	360	58		
PERMIT ISSUANC	418	360	58		
BUILDING INSP	418	360	58		
CODE ENFORCE	418	360	58		
PLANS REVIEW	418	360	58		
ADM FEE COLLEC	58		58		
ZONING REVIEW	418	360	58		
VCB	871	813	58		
SPORTS AUTHOR	174	116	58		
TRANS ADMIN	1,265	1,207	58		
LANDSCAPE	1,265	1,207	58		
ROADWAY/PIPE	1,265	1,207	58		
BRIDGE OPS	1,265	1,207	58		
TRAF OPS/SIGNA	58		58		
TRAF SIGN/MARK	58		58		
ENGINEER/PLAN	58		58		
ENG/CONSTR	58		58		
ENG/DESIGN	58		58		
GIS	58		58		
HAZ MAT FD 182	144	86	58		
CONSER PKS/REC	58		58		
CONSER CTY LAN	58		58		
SOLID WASTE	1,682	1,624	58		
AIRPORT & PORT	58		58		
TOLL FACILITY	58		58		
TRANSIT	1,567	1,509	58		
UTILITIES	6,905	6,847	58		
ITG	174	116	58		
GOVT COMMUNICA	98	40	58		
DENTAL	58		58		
GROUP MEDICAL	58		58		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	VIDEO/TV	GENERAL GOVERNMENT
GEN LIABILITY	58		58		
FLEET MGMT	179	121	58		
VIDEO/CABLE TV	168,565			168,565	
GENERAL GOVT	590,186				590,186
Reimbursement:	37,875		37,875		
Total:	882,044	79,850	43,443	168,565	590,186
	=====	=====	=====	=====	=====

FISCAL 2014
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 \$296,048. 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 \$115,727 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:	10,055,289			10,055,289
Allocated Additions:				
NON-DEPART'L		596	596	
CLERK FINANCE		16,786	16,786	
PROCURE MGMT		905	905	
Total Allocated Additions:		18,287	18,287	18,287
Total to be Allocated:	10,055,289	18,287		10,073,576
	=====	=====		=====

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

	Total	G & A	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS
Expenses:					
ANNUAL AUDIT	296,048		296,048		
UNEMPLOYMENT COMP	115,727				115,727
MEMBERSHIPS & DUES	227,603			227,603	
PROFESSIONAL SERVICE	19,500				
CONS/LEGAL SERVICES	2,594				
CREDIT CARD FEES	31,835				
FISCAL SUP - IMP FEE	6,610				
OTHER FINANCIAL SVCS	95,223			95,223	
REFERENCE MATERIALS	30,965			30,965	
GENERAL GOVERNMENT	9,229,184				
Departmental					
Expenditures:	10,055,289		296,048	353,791	115,727
Functional Cost:	10,055,289		296,048	353,791	115,727
1st Allocation:	10,055,289		296,048	353,791	115,727
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Additions 2nd					
Others:	18,287	18,287	536	643	214
Reallocate Admin:		-18,287			
2nd Allocation:	18,287		536	643	214
	-----		-----	-----	-----
Total Allocated:	10,073,576		296,584	354,434	115,941
	=====		=====	=====	=====

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		2,594	
CREDIT CARD FEES		31,835	
FISCAL SUP - IMP FEE		6,610	
OTHER FINANCIAL SVCS			
REFERENCE MATERIALS			
GENERAL GOVERNMENT			9,229,184
Departmental			
Expenditures:	19,500	41,039	9,229,184
Functional Cost:	19,500	41,039	9,229,184
1st Allocation:	19,500	41,039	9,229,184
	-----	-----	-----
Additions 2nd			
Others:	38	72	16,784
2nd Allocation:	38	72	16,784
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Total Allocated:	19,538	41,111	9,245,968
	=====	=====	=====

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	467.00	0.045	132		132		132
PUB RESOURCES	838.00	0.080	237		237		237
NON-DEPART'L	2,104.00	0.201	596		596		596
PUB WKS ADMIN	1,013.00	0.097	287		287	1	288
CLK INT AUDIT	805.00	0.077	228		228		228
CLERK TECH SVS	1,504.00	0.144	426		426	1	427
CLERK HUM RES	466.00	0.045	132		132		132
CLERK FINANCE	1,486.00	0.142	421		421	1	422
CTY ATTORNEY	1,279.00	0.122	362		362	1	363
PROCURE MGMT	504.00	0.048	143		143		143
HUMAN RESOURCE	1,901.00	0.182	539		539	1	540
MAINT/REP SVCS	14,722.00	1.409	4,172		4,172	8	4,180
COUNTY MANAGER	1,804.00	0.173	511		511	1	512
COMMISSIONERS	2,239.00	0.214	635		635	1	636
CLERK ADMIN	1,291.00	0.124	366		366	1	367
COUNTY LANDS	521.00	0.050	148		148		148
CDBG	2,279.00	0.218	646		646	1	647
TAX COLLECTOR	573.00	0.055	162		162		162
CLK CIVIL CRT	14,263.00	1.365	4,042		4,042	7	4,049
CLK PROBATE	3,006.00	0.288	852		852	2	854
CLK MICRO	400.00	0.038	113		113		113
CLK RECORDING	17,542.00	1.679	4,971		4,971	9	4,980
CLK DEL TAX	1,288.00	0.123	365		365	1	366
CLK JURY	1,015.00	0.097	288		288	1	289
CLK SUP DEPOSI	1,087.00	0.104	308		308	1	309
COURT DEPT	339.00	0.032	96		96		96
CLERK OTHER	306,656.00	29.355	86,906		86,906	159	87,065
FUNDS 80 - 951	180,097.00	17.240	51,039		51,039	93	51,132
PROP APPRAISER	261.00	0.025	74		74		74
ELECTIONS	458.00	0.044	130		130		130
SHERIFF	3,263.00	0.312	925		925	2	927
CT SVCS-GEN FD	493.00	0.047	140		140		140
GUAR AD LITEM	108.00	0.010	31		31		31
PUB DEFENDER	320.00	0.031	91		91		91
STATE ATTORNEY	429.00	0.041	122		122		122
MED EXAMINER	1,571.00	0.150	445		445	1	446
HUMAN SERVICES	13,424.00	1.285	3,804		3,804	7	3,811
STATE HEALTH	179.00	0.017	51		51		51
EMER MGMT OPS	2,777.50	0.266	787		787	1	788
EMER RESPONSE	2,776.50	0.266	787		787	1	788
EMER DISPATCH	2,776.50	0.266	787		787	1	788
PS LOGISTICS	2,776.50	0.266	787		787	1	788
PKS/REC GEN'L	16,718.00	1.600	4,738		4,738	9	4,747
ECONOMIC DEVT	897.00	0.086	254		254		254
ANIMAL CONTROL	4,845.00	0.464	1,373		1,373	3	1,376
ENV POLICY MGT	553.00	0.053	157		157		157

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NAT RES MGMT	3,325.00	0.318	942		942	2	944
CONST & DESIGN	1,256.00	0.120	356		356	1	357
FUND 102 MSTU	15,798.00	1.512	4,477		4,477	8	4,485
FD 104 MSBU OP	6,458.00	0.618	1,830		1,830	3	1,833
ADM OFF OF CTS	10,120.00	0.969	2,868		2,868	5	2,873
FD 138 HUM SVS	717.00	0.069	203		203		203
FD 138 NON-DEP	1,161.00	0.111	329		329	1	330
FD 138 PUB SAF	69.00	0.007	20		20		20
FD 138 PLAN	73.00	0.007	21		21		21
FD 138 NAT RES	527.00	0.050	149		149		149
FD 138 MAINT	37.00	0.004	10		10		10
FD 138 OTHER	2,139.00	0.205	606		606	1	607
FUND 139 OTHER	731.00	0.070	207		207		207
CANAL MAINT	1,153.00	0.110	327		327	1	328
SUR WTR MGMT	4,515.00	0.432	1,280		1,280	2	1,282
LIBRARIES	31,408.00	3.007	8,901		8,901	16	8,917
E911 IMPLEMENT	2,323.00	0.222	658		658	1	659
HEARING EXAMIN	507.00	0.049	144		144		144
PKS & REC 155	21,463.00	2.055	6,083		6,083	11	6,094
COMM DEVT ADM	6,391.00	0.612	1,811		1,811	3	1,814
PLANNING 155	677.00	0.065	192		192		192
DEVT REVIEW	2,657.00	0.254	753		753	1	754
REZONE & DRI'S	995.00	0.095	282		282	1	283
ENV SCIENCES	1,325.00	0.127	376		376	1	377
PERMIT ISSUANC	2,858.00	0.274	810		810	1	811
BUILDING INSP	5,876.00	0.562	1,665		1,665	3	1,668
CODE ENFORCE	5,297.00	0.507	1,501		1,501	3	1,504
PLANS REVIEW	2,009.00	0.192	569		569	1	570
ADM FEE COLLEC	206.00	0.020	58		58		58
ZONING REVIEW	733.00	0.070	208		208		208
VCB	8,232.00	0.788	2,333		2,333	4	2,337
SPORTS AUTHOR	1,067.00	0.102	302		302	1	303
TRANS ADMIN	3,169.00	0.303	898		898	2	900
LANDSCAPE	1,098.00	0.105	311		311	1	312
ROADWAY/PIPE	5,653.00	0.541	1,602		1,602	3	1,605
BRIDGE OPS	933.00	0.089	264		264		264
TRAF OPS/SIGNA	3,016.50	0.289	855		855	2	857
TRAF SIGN/MARK	3,016.50	0.289	855		855	2	857
ENGINEER/PLAN	521.00	0.050	148		148		148
ENG/CONSTR	833.00	0.080	236		236		236
ENG/DESIGN	729.00	0.070	207		207		207
GIS	383.00	0.037	109		109		109
HAZ MAT FD 182	2,215.00	0.212	628		628	1	629
FIRE IMPACT FE	4,027.00	0.385	1,141		1,141	2	1,143
SCHOOL IMP FEE	1,730.00	0.166	490		490	1	491
COM PRK IMP FE	2,975.00	0.285	843		843	2	845

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
REG PRK IMP FE	712.00	0.068	202		202		202
ROADS IMP FEE	1,814.00	0.174	514		514	1	515
EMS IMPACT FEE	1,079.00	0.103	306		306	1	307
FUNDS 201-299	3,452.00	0.330	978		978	2	980
FUNDS 301-399	15,238.00	1.459	4,318		4,318	8	4,326
SOLID WASTE	26,283.00	2.516	7,449		7,449	14	7,463
AIRPORT & PORT	51,930.00	4.971	14,717		14,717	27	14,744
TOLL FACILITY	19,711.00	1.887	5,586		5,586	10	5,596
TRANSIT	18,121.00	1.735	5,135		5,135	9	5,144
UTILITIES	62,171.00	5.951	17,619		17,619	32	17,651
ITG	2,938.00	0.281	833		833	2	835
GOVT COMMUNICA	2,940.00	0.281	833		833	2	835
DENTAL	2,197.00	0.210	623		623	1	624
GROUP MEDICAL	4,978.00	0.477	1,411		1,411	3	1,414
GEN LIABILITY	3,004.00	0.288	851		851	2	853
FLEET MGMT	10,549.00	1.010	2,990		2,990	5	2,995
FLEET REPLACE	1,862.00	0.178	528		528	1	529
LAW ENF TRUST	874.00	0.084	248		248		248
FD 190 ANIM TR	1,936.00	0.185	549		549	1	550
FD 632 MOSQ CO	445.00	0.043	126		126		126
FUND 661 BONDS	48.00	0.005	14		14		14
FUND 699 OPEB	11.00	0.001	3		3		3
FUND 700 GOVT	596.00	0.057	169		169		169
FD 951 LT DEBT	33.00	0.003	9		9		9
FIXED ASSETS	5,457.00	0.522	1,547		1,547	3	1,550
ALL OTHERS	17,740.00	1.698	5,026		5,026	9	5,035
Total:	1,044,636.00	100.000	296,048		296,048	536	296,584
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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	353,791		353,791	643	354,434
Total:	100.00	100.000	353,791		353,791	643	354,434
	=====	=====	=====	=====	=====	=====	=====

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
CTY ATTORNEY	2,750.00	2.376	2,750		2,750	5	2,755
MAINT/REP SVCS	8,626.00	7.454	8,626		8,626	16	8,642
COUNTY MANAGER	5,225.00	4.515	5,225		5,225	10	5,235
COMMISSIONERS	4,675.00	4.040	4,675		4,675	9	4,684
HUMAN SERVICES	7,675.00	6.632	7,675		7,675	14	7,689
PKS/REC GEN'L	2,235.00	1.931	2,235		2,235	4	2,239
ECONOMIC DEVT	16,990.00	14.681	16,990		16,990	31	17,021
ANIMAL CONTROL	2,825.00	2.441	2,825		2,825	5	2,830
LIBRARIES	32.00	0.028	32		32		32
PKS & REC 155	2,235.00	1.931	2,235		2,235	4	2,239
ENV SCIENCES	2,314.00	2.000	2,314		2,314	4	2,318
PERMIT ISSUANC	129.00	0.111	129		129		129
TRANS ADMIN	5,225.00	4.515	5,225		5,225	10	5,235
LANDSCAPE	2,475.00	2.139	2,475		2,475	5	2,480
ROADWAY/PIPE	25,494.00	22.029	25,494		25,494	46	25,540
TRAF SIGN/MARK	9,075.00	7.842	9,075		9,075	17	9,092
SOLID WASTE	1,375.00	1.188	1,375		1,375	3	1,378
TOLL FACILITY	2,576.00	2.226	2,576		2,576	5	2,581
TRANSIT	4,721.00	4.079	4,721		4,721	9	4,730
UTILITIES	9,075.00	7.842	9,075		9,075	17	9,092
Total:	115,727.00	100.000	115,727		115,727	214	115,941
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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	14	7,514
FIRE IMPACT FE	2,000.00	10.256	2,000		2,000	4	2,004
SCHOOL IMP FEE	2,000.00	10.256	2,000		2,000	4	2,004
COM PRK IMP FE	2,000.00	10.256	2,000		2,000	4	2,004
REG PRK IMP FE	2,000.00	10.256	2,000		2,000	4	2,004
ROADS IMP FEE	2,000.00	10.256	2,000		2,000	4	2,004
EMS IMPACT FEE	2,000.00	10.256	2,000		2,000	4	2,004
Total:	19,500.00	100.000	19,500		19,500	38	19,538
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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	6,840		6,840	12	6,852
SCHOOL IMP FEE	1.00	16.667	6,840		6,840	12	6,852
COM PRK IMP FE	1.00	16.667	6,840		6,840	12	6,852
REG PRK IMP FE	1.00	16.667	6,840		6,840	12	6,852
ROADS IMP FEE	1.00	16.667	6,840		6,840	12	6,852
EMS IMPACT FEE	1.00	16.667	6,839		6,839	12	6,851
Total:	6.00	100.000	41,039		41,039	72	41,111
	=====	=====	=====	=====	=====	=====	=====

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	9,229,184		9,229,184	16,784	9,245,968
Total:	100.00	100.000	9,229,184		9,229,184	16,784	9,245,968
	=====	=====	=====	=====	=====	=====	=====

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	132	132			
PUB RESOURCES	237	237			
NON-DEPART'L	596	596			
PUB WKS ADMIN	288	288			
CLK INT AUDIT	228	228			
CLERK TECH SVS	427	427			
CLERK HUM RES	132	132			
CLERK FINANCE	422	422			
CTY ATTORNEY	3,118	363		2,755	
PROCURE MGMT	143	143			
HUMAN RESOURCE	540	540			
MAINT/REP SVCS	12,822	4,180		8,642	
COUNTY MANAGER	367,695	512	354,434	5,235	7,514
COMMISSIONERS	5,320	636		4,684	
CLERK ADMIN	367	367			
COUNTY LANDS	148	148			
CDBG	647	647			
TAX COLLECTOR	162	162			
CLK CIVIL CRT	4,049	4,049			
CLK PROBATE	854	854			
CLK MICRO	113	113			
CLK RECORDING	4,980	4,980			
CLK DEL TAX	366	366			
CLK JURY	289	289			
CLK SUP DEPOSI	309	309			
COURT DEPT	96	96			
CLERK OTHER	87,065	87,065			
FUNDS 80 - 951	51,132	51,132			
PROP APPRAISER	74	74			
ELECTIONS	130	130			
SHERIFF	927	927			
CT SVCS-GEN FD	140	140			
GUAR AD LITEM	31	31			
PUB DEFENDER	91	91			
STATE ATTORNEY	122	122			
MED EXAMINER	446	446			
HUMAN SERVICES	11,500	3,811		7,689	
STATE HEALTH	51	51			
EMER MGMT OPS	788	788			
EMER RESPONSE	788	788			
EMER DISPATCH	788	788			
PS LOGISTICS	788	788			
PKS/REC GEN'L	6,986	4,747		2,239	
ECONOMIC DEVT	17,275	254		17,021	
ANIMAL CONTROL	4,206	1,376		2,830	
ENV POLICY MGT	157	157			
NAT RES MGMT	944	944			
CONST & DESIGN	357	357			

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
FUND 102 MSTU	4,485	4,485			
FD 104 MSBU OP	1,833	1,833			
ADM OFF OF CTS	2,873	2,873			
FD 138 HUM SVS	203	203			
FD 138 NON-DEP	330	330			
FD 138 PUB SAF	20	20			
FD 138 PLAN	21	21			
FD 138 NAT RES	149	149			
FD 138 MAINT	10	10			
FD 138 OTHER	607	607			
FUND 139 OTHER	207	207			
CANAL MAINT	328	328			
SUR WTR MGMT	1,282	1,282			
LIBRARIES	8,949	8,917		32	
E911 IMPLEMENT	659	659			
HEARING EXAMIN	144	144			
PKS & REC 155	8,333	6,094		2,239	
COMM DEVT ADM	1,814	1,814			
PLANNING 155	192	192			
DEVT REVIEW	754	754			
REZONE & DRI'S	283	283			
ENV SCIENCES	2,695	377		2,318	
PERMIT ISSUANC	940	811		129	
BUILDING INSP	1,668	1,668			
CODE ENFORCE	1,504	1,504			
PLANS REVIEW	570	570			
ADM FEE COLLEC	58	58			
ZONING REVIEW	208	208			
VCB	2,337	2,337			
SPORTS AUTHOR	303	303			
TRANS ADMIN	6,135	900		5,235	
LANDSCAPE	2,792	312		2,480	
ROADWAY/PIPE	27,145	1,605		25,540	
BRIDGE OPS	264	264			
TRAF OPS/SIGNA	857	857			
TRAF SIGN/MARK	9,949	857		9,092	
ENGINEER/PLAN	148	148			
ENG/CONSTR	236	236			
ENG/DESIGN	207	207			
GIS	109	109			
HAZ MAT FD 182	629	629			
FIRE IMPACT FE	9,999	1,143			2,004
SCHOOL IMP FEE	9,347	491			2,004
COM PRK IMP FE	9,701	845			2,004
REG PRK IMP FE	9,058	202			2,004
ROADS IMP FEE	9,371	515			2,004
EMS IMPACT FEE	9,162	307			2,004
FUNDS 201-299	980	980			

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
FUNDS 301-399	4,326	4,326			
SOLID WASTE	8,841	7,463		1,378	
AIRPORT & PORT	14,744	14,744			
TOLL FACILITY	8,177	5,596		2,581	
TRANSIT	9,874	5,144		4,730	
UTILITIES	26,743	17,651		9,092	
ITG	835	835			
GOVT COMMUNICA	835	835			
DENTAL	624	624			
GROUP MEDICAL	1,414	1,414			
GEN LIABILITY	853	853			
FLEET MGMT	2,995	2,995			
FLEET REPLACE	529	529			
LAW ENF TRUST	248	248			
FD 190 ANIM TR	550	550			
FD 632 MOSQ CO	126	126			
FUND 661 BONDS	14	14			
FUND 699 OPEB	3	3			
FUND 700 GOVT	169	169			
FD 951 LT DEBT	9	9			
FIXED ASSETS	1,550	1,550			
GENERAL GOVT	9,245,968				
ALL OTHERS	5,035	5,035			

Reimbursement:

Total:	10,073,576	296,584	354,434	115,941	19,538
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NON-DEPART'L

Departmental Cost Allocation Summary

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

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
FUND 102 MSTU		
FD 104 MSBU OP		
ADM OFF OF CTS		
FD 138 HUM SVS		
FD 138 NON-DEP		
FD 138 PUB SAF		
FD 138 PLAN		
FD 138 NAT RES		
FD 138 MAINT		
FD 138 OTHER		
FUND 139 OTHER		
CANAL MAINT		
SUR WTR MGMT		
LIBRARIES		
E911 IMPLEMENT		
HEARING EXAMIN		
PKS & REC 155		
COMM DEVT ADM		
PLANNING 155		
DEVT REVIEW		
REZONE & DRI'S		
ENV SCIENCES		
PERMIT ISSUANC		
BUILDING INSP		
CODE ENFORCE		
PLANS REVIEW		
ADM FEE COLLEC		
ZONING REVIEW		
VCB		
SPORTS AUTHOR		
TRANS ADMIN		
LANDSCAPE		
ROADWAY/PIPE		
BRIDGE OPS		
TRAF OPS/SIGNA		
TRAF SIGN/MARK		
ENGINEER/PLAN		
ENG/CONSTR		
ENG/DESIGN		
GIS		
HAZ MAT FD 182		
FIRE IMPACT FE	6,852	
SCHOOL IMP FEE	6,852	
COM PRK IMP FE	6,852	
REG PRK IMP FE	6,852	
ROADS IMP FEE	6,852	
EMS IMPACT FEE	6,851	
FUNDS 201-299		

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
FUNDS 301-399		
SOLID WASTE		
AIRPORT & PORT		
TOLL FACILITY		
TRANSIT		
UTILITIES		
ITG		
GOVT COMMUNICA		
DENTAL		
GROUP MEDICAL		
GEN LIABILITY		
FLEET MGMT		
FLEET REPLACE		
LAW ENF TRUST		
FD 190 ANIM TR		
FD 632 MOSQ CO		
FUND 661 BONDS		
FUND 699 OPEB		
FUND 700 GOVT		
FD 951 LT DEBT		
FIXED ASSETS		
GENERAL GOVT		9,245,968
ALL OTHERS		
Reimbursement:		
Total:	41,111	9,245,968
	=====	=====

FISCAL 2014
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:	479,665			479,665
Deductions:				
ADVERTISING	-734			
Total Deductions:	-734			-734
Allocated Additions:				
BLDG USE ALLO	2,561		2,561	
PUB RESOURCES		58	58	
CLERK TECH SVS		92,611	92,611	
CLERK FINANCE		2,623	2,623	
CTY ATTORNEY		12,126	12,126	
PROCURE MGMT		2,310	2,310	
HUMAN RESOURCE		3,126	3,126	
MAINT/REP SVCS		7,886	7,886	
COUNTY MANAGER		5,649	5,649	
COMMISSIONERS		3,191	3,191	
Total Allocated Additions:	2,561	129,580	132,141	132,141
Total to be Allocated:	481,492	129,580		611,072
	=====	=====		=====

BUDGET SVCS

Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES AND WAGES	329,089		329,089
FRINGE BENEFITS	112,684		112,684
DATA PROCESS/NETWORK	23,381		23,381
TRAVEL	326		326
TELEPHONE	4,798		4,798
EQUIPMENT LEASE	1,010		1,010
SELF INSURANCE	2,759		2,759
PRINTING/COPYING	29		29
SUPPLIES	785		785
MINOR EQUIPMENT	234		234
MEMBERSHIPS	1,305		1,305
OTHER CHARGES	299		299
INTERNAL REPAIRS	2,232		2,232
ADVERTISING	734	734	
Departmental			
Expenditures:	479,665	734	478,931
Deductions:	-734	-734	
Functional Cost:	478,931		478,931
Additions 1st			
Others:	2,561	2,561	2,561
Reallocate Admin:		-2,561	
1st Allocation:	481,492		481,492
	-----		-----
Additions 2nd			
Others:	129,580	129,580	129,580
Reallocate Admin:		-129,580	
2nd Allocation:	129,580		129,580
	-----		-----
Total Allocated:	611,072		611,072
	=====		=====

BUDGET SVCS
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	3.00	0.813	3,915		3,915		3,915
PUB WKS ADMIN	2.00	0.542	2,610		2,610	708	3,318
CTY ATTORNEY	6.00	1.626	7,829		7,829	2,124	9,953
PROCURE MGMT	4.00	1.084	5,219		5,219	1,416	6,635
HUMAN RESOURCE	3.00	0.813	3,915		3,915	1,062	4,977
MAINT/REP SVCS	1.00	0.271	1,305		1,305	354	1,659
COUNTY MANAGER	5.00	1.355	6,524		6,524	1,770	8,294
COMMISSIONERS	3.00	0.813	3,915		3,915	1,062	4,977
CLERK ADMIN	2.00	0.542	2,610		2,610	708	3,318
COUNTY LANDS	4.00	1.084	5,219		5,219	1,416	6,635
CDBG	2.00	0.542	2,610		2,610	708	3,318
VETERAN'S SVCS	4.00	1.084	5,219		5,219	1,416	6,635
TAX COLLECTOR	1.00	0.271	1,305		1,305	354	1,659
PROP APPRAISER	1.00	0.271	1,305		1,305	354	1,659
ELECTIONS	1.00	0.271	1,305		1,305	354	1,659
SHERIFF	1.00	0.271	1,305		1,305	354	1,659
CT SVCS-GEN FD	5.00	1.355	6,524		6,524	1,770	8,294
PUB DEFENDER	2.00	0.542	2,610		2,610	708	3,318
STATE ATTORNEY	2.00	0.542	2,610		2,610	708	3,318
MED EXAMINER	5.00	1.355	6,524		6,524	1,770	8,294
HUMAN SERVICES	21.00	5.691	27,402		27,402	7,435	34,837
STATE HEALTH	2.00	0.542	2,610		2,610	708	3,318
INT SVS FISCAL	4.00	1.084	5,219		5,219	1,416	6,635
EMER MGMT OPS	1.80	0.488	2,349		2,349	637	2,986
EMER RESPONSE	1.80	0.488	2,349		2,349	637	2,986
EMER DISPATCH	1.80	0.488	2,349		2,349	637	2,986
PS LOGISTICS	1.80	0.488	2,349		2,349	637	2,986
PS INFO RESOUR	1.80	0.488	2,349		2,349	637	2,986
PKS/REC GEN'L	6.00	1.626	7,829		7,829	2,124	9,953
ECONOMIC DEVT	3.00	0.813	3,915		3,915	1,062	4,977
ANIMAL CONTROL	9.00	2.439	11,744		11,744	3,186	14,930
ENV POLICY MGT	6.00	1.626	7,829		7,829	2,124	9,953
NAT RES MGMT	3.00	0.813	3,915		3,915	1,062	4,977
CONST & DESIGN	1.00	0.271	1,305		1,305	354	1,659
FUND 102 MSTU	3.00	0.813	3,915		3,915	1,062	4,977
FD 104 MSBU OP	5.00	1.355	6,524		6,524	1,770	8,294
CANAL MAINT	0.50	0.136	652		652	177	829
LIBRARIES	15.00	4.065	19,573		19,573	5,311	24,884
E911 IMPLEMENT	2.00	0.542	2,610		2,610	708	3,318
HEARING EXAMIN	3.00	0.813	3,915		3,915	1,062	4,977
PKS & REC 155	6.00	1.626	7,829		7,829	2,124	9,953
COMM DEVT ADM	2.00	0.542	2,610		2,610	708	3,318
PLANNING 155	4.00	1.084	5,219		5,219	1,416	6,635
DEVT REVIEW	2.00	0.542	2,610		2,610	708	3,318
REZONE & DRI'S	2.00	0.542	2,610		2,610	708	3,318
ENV SCIENCES	2.00	0.542	2,610		2,610	708	3,318

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	0.542	2,610		2,610	708	3,318
BUILDING INSP	2.00	0.542	2,610		2,610	708	3,318
CODE ENFORCE	2.00	0.542	2,610		2,610	708	3,318
PLANS REVIEW	2.00	0.542	2,610		2,610	708	3,318
ZONING REVIEW	2.00	0.542	2,610		2,610	708	3,318
VCB	8.00	2.168	10,439		10,439	2,832	13,271
SPORTS AUTHOR	4.00	1.084	5,219		5,219	1,416	6,635
TRANS ADMIN	9.00	2.439	11,744		11,744	3,186	14,930
LANDSCAPE	0.50	0.136	652		652	177	829
ROADWAY/PIPE	0.50	0.136	652		652	177	829
BRIDGE OPS	0.50	0.136	652		652	177	829
TRAF OPS/SIGNA	1.00	0.271	1,305		1,305	354	1,659
TRAF SIGN/MARK	1.00	0.271	1,305		1,305	354	1,659
ENGINEER/PLAN	2.00	0.542	2,610		2,610	708	3,318
ENG/CONSTR	2.00	0.542	2,610		2,610	708	3,318
ENG/DESIGN	2.00	0.542	2,610		2,610	708	3,318
GIS	1.00	0.271	1,305		1,305	354	1,659
HAZ MAT FD 182	2.00	0.542	2,610		2,610	708	3,318
SCHOOL IMP FEE	1.00	0.271	1,305		1,305	354	1,659
COM PRK IMP FE	9.00	2.439	11,744		11,744	3,186	14,930
REG PRK IMP FE	2.00	0.542	2,610		2,610	708	3,318
ROADS IMP FEE	9.00	2.439	11,744		11,744	3,186	14,930
FUNDS 201-299	36.00	9.756	46,975		46,975	12,746	59,721
CONSER PKS/REC	6.00	1.626	7,829		7,829	2,124	9,953
FUNDS 301-399	22.00	5.962	28,707		28,707	7,789	36,496
SOLID WASTE	7.00	1.897	9,134		9,134	2,478	11,612
TOLL FACILITY	3.00	0.813	3,915		3,915	1,062	4,977
TRANSIT	9.00	2.439	11,744		11,744	3,186	14,930
UTILITIES	21.00	5.691	27,402		27,402	7,435	34,837
ITG	10.00	2.710	13,049		13,049	3,540	16,589
GOVT COMMUNICA	2.00	0.542	2,610		2,610	708	3,318
DENTAL	2.00	0.542	2,610		2,610	708	3,318
GROUP MEDICAL	3.00	0.813	3,915		3,915	1,062	4,977
GEN LIABILITY	7.00	1.897	9,134		9,134	2,478	11,612
FLEET MGMT	8.00	2.168	10,439		10,439	2,832	13,271
LAW ENF TRUST	1.00	0.271	1,295		1,295	365	1,660
Total:	369.00	100.000	481,492		481,492	129,580	611,072
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Allocation Basis: PERCENTAGE OF TIME PER DEPARTMENT SERVED

Source: BUDGET SERVICES ACTIVITIES BY ASSIGNMENT

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
PUB RESOURCES	3,915	3,915
PUB WKS ADMIN	3,318	3,318
CTY ATTORNEY	9,953	9,953
PROCURE MGMT	6,635	6,635
HUMAN RESOURCE	4,977	4,977
MAINT/REP SVCS	1,659	1,659
COUNTY MANAGER	8,294	8,294
COMMISSIONERS	4,977	4,977
CLERK ADMIN	3,318	3,318
COUNTY LANDS	6,635	6,635
CDBG	3,318	3,318
VETERAN'S SVCS	6,635	6,635
TAX COLLECTOR	1,659	1,659
PROP APPRAISER	1,659	1,659
ELECTIONS	1,659	1,659
SHERIFF	1,659	1,659
CT SVCS-GEN FD	8,294	8,294
PUB DEFENDER	3,318	3,318
STATE ATTORNEY	3,318	3,318
MED EXAMINER	8,294	8,294
HUMAN SERVICES	34,837	34,837
STATE HEALTH	3,318	3,318
INT SVS FISCAL	6,635	6,635
EMER MGMT OPS	2,986	2,986
EMER RESPONSE	2,986	2,986
EMER DISPATCH	2,986	2,986
PS LOGISTICS	2,986	2,986
PS INFO RESOUR	2,986	2,986
PKS/REC GEN'L	9,953	9,953
ECONOMIC DEVT	4,977	4,977
ANIMAL CONTROL	14,930	14,930
ENV POLICY MGT	9,953	9,953
NAT RES MGMT	4,977	4,977
CONST & DESIGN	1,659	1,659
FUND 102 MSTU	4,977	4,977
FD 104 MSBU OP	8,294	8,294
CANAL MAINT	829	829
LIBRARIES	24,884	24,884
E911 IMPLEMENT	3,318	3,318
HEARING EXAMIN	4,977	4,977
PKS & REC 155	9,953	9,953
COMM DEVT ADM	3,318	3,318
PLANNING 155	6,635	6,635
DEVT REVIEW	3,318	3,318
REZONE & DRI'S	3,318	3,318
ENV SCIENCES	3,318	3,318
PERMIT ISSUANC	3,318	3,318
BUILDING INSP	3,318	3,318

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CODE ENFORCE	3,318	3,318
PLANS REVIEW	3,318	3,318
ZONING REVIEW	3,318	3,318
VCB	13,271	13,271
SPORTS AUTHOR	6,635	6,635
TRANS ADMIN	14,930	14,930
LANDSCAPE	829	829
ROADWAY/PIPE	829	829
BRIDGE OPS	829	829
TRAF OPS/SIGNA	1,659	1,659
TRAF SIGN/MARK	1,659	1,659
ENGINEER/PLAN	3,318	3,318
ENG/CONSTR	3,318	3,318
ENG/DESIGN	3,318	3,318
GIS	1,659	1,659
HAZ MAT FD 182	3,318	3,318
SCHOOL IMP FEE	1,659	1,659
COM PRK IMP FE	14,930	14,930
REG PRK IMP FE	3,318	3,318
ROADS IMP FEE	14,930	14,930
FUNDS 201-299	59,721	59,721
CONSER PKS/REC	9,953	9,953
FUNDS 301-399	36,496	36,496
SOLID WASTE	11,612	11,612
TOLL FACILITY	4,977	4,977
TRANSIT	14,930	14,930
UTILITIES	34,837	34,837
ITG	16,589	16,589
GOVT COMMUNICA	3,318	3,318
DENTAL	3,318	3,318
GROUP MEDICAL	4,977	4,977
GEN LIABILITY	11,612	11,612
FLEET MGMT	13,271	13,271
LAW ENF TRUST	1,660	1,660

Reimbursement:

Total:	611,072	611,072
	=====	=====

FISCAL 2014
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:	780,842			780,842
Allocated Additions:				
PUB RESOURCES	100	74	174	
NON-DEPART'L	287	1	288	
BUDGET SVCS	2,610	708	3,318	
PUB WKS ADMIN		31,354	31,354	
CLERK FINANCE		6,742	6,742	
CTY ATTORNEY		3,377	3,377	
PROCURE MGMT		4,745	4,745	
HUMAN RESOURCE		2,917	2,917	
MAINT/REP SVCS		1,026	1,026	
COUNTY MANAGER		4,882	4,882	
COMMISSIONERS		4,387	4,387	
Total Allocated Additions:	2,997	60,213	63,210	63,210
Total to be Allocated:	783,839	60,213		844,052
	=====	=====		=====

PUB WKS ADMIN
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	ADMIN POOL
Expenses:				
SALARIES & WAGES	518,088		310,853	207,235
FRINGE BENEFITS	193,371		116,023	77,348
DATA PROCESS/NETWORK	26,304		15,782	10,522
FREIGHT & POSTAGE	14		8	6
TELEPHONE	7,055		4,233	2,822
ADMIN CHARGE	8,597		5,158	3,439
EQUIP RENTAL/LEASE	729		437	292
INSURANCE	1,555		933	622
REPAIRS AND MAINT	268		161	107
FISCAL SUPPORT	3,149		1,889	1,260
OFFICE SUPPLIES	1,258		755	503
OTHER CHARGES	2,575		1,545	1,030
SMALL EQUIPMENT	11,772		7,063	4,709
FURNITURE	6,107		3,664	2,443
Departmental				
Expenditures:	780,842		468,504	312,338
Functional Cost:	780,842		468,504	312,338
Additions 1st				
Others:	2,997	2,997	1,798	1,199
Reallocate Admin:		-2,997		
1st Allocation:	783,839		470,302	313,537
-----			-----	-----
Additions 2nd				
Others:	60,213	60,213	36,131	24,082
Reallocate Admin:		-60,213		
2nd Allocation:	60,213		36,131	24,082
-----			-----	-----
Total Allocated:	844,052		506,433	337,619
=====			=====	=====

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	37,624		37,624	2,890	40,514
NAT RES MGMT	10.00	10.000	47,030		47,030	3,613	50,643
CONST & DESIGN	20.00	20.000	94,060		94,060	7,226	101,286
CANAL MAINT	1.00	1.000	4,703		4,703	361	5,064
SUR WTR MGMT	1.00	1.000	4,703		4,703	361	5,064
TRANS ADMIN	2.00	2.000	9,406		9,406	723	10,129
LANDSCAPE	1.00	1.000	4,703		4,703	361	5,064
ROADWAY/PIPE	2.00	2.000	9,406		9,406	723	10,129
BRIDGE OPS	1.00	1.000	4,703		4,703	361	5,064
TRAF OPS/SIGNA	2.00	2.000	9,406		9,406	723	10,129
TRAF SIGN/MARK	2.00	2.000	9,406		9,406	723	10,129
ENGINEER/PLAN	2.00	2.000	9,406		9,406	723	10,129
ENG/CONSTR	2.00	2.000	9,406		9,406	723	10,129
ENG/DESIGN	2.00	2.000	9,406		9,406	723	10,129
SOLID WASTE	21.00	21.000	98,763		98,763	7,587	106,350
TOLL FACILITY	2.00	2.000	9,406		9,406	723	10,129
UTILITIES	21.00	21.000	98,765		98,765	7,587	106,352
Total:	100.00	100.000	470,302		470,302	36,131	506,433
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: PUBLIC WORKS ALLOCATION REPORT

PUB WKS ADMIN
Detail Allocation of
ADMIN POOL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB WKS ADMIN	10.00	10.000	31,354		31,354		31,354
MAINT/REP SVCS	25.00	25.000	78,384		78,384	6,690	85,074
COUNTY LANDS	25.00	25.000	78,384		78,384	6,690	85,074
INT SVS FISCAL	10.00	10.000	31,354		31,354	2,676	34,030
CONST & DESIGN	30.00	30.000	94,061		94,061	8,026	102,087
Total:	100.00	100.000	313,537		313,537	24,082	337,619
	=====	=====	=====	=====	=====	=====	=====

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	31,354		31,354
MAINT/REP SVCS	85,074		85,074
COUNTY LANDS	85,074		85,074
INT SVS FISCAL	74,544	40,514	34,030
NAT RES MGMT	50,643	50,643	
CONST & DESIGN	203,373	101,286	102,087
CANAL MAINT	5,064	5,064	
SUR WTR MGMT	5,064	5,064	
TRANS ADMIN	10,129	10,129	
LANDSCAPE	5,064	5,064	
ROADWAY/PIPE	10,129	10,129	
BRIDGE OPS	5,064	5,064	
TRAF OPS/SIGNA	10,129	10,129	
TRAF SIGN/MARK	10,129	10,129	
ENGINEER/PLAN	10,129	10,129	
ENG/CONSTR	10,129	10,129	
ENG/DESIGN	10,129	10,129	
SOLID WASTE	106,350	106,350	
TOLL FACILITY	10,129	10,129	
UTILITIES	106,352	106,352	

Reimbursement:

Total:	844,052	506,433	337,619
	=====	=====	=====

FISCAL 2014
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:	1,271,214			1,271,214
Deductions:				
TDA/TDC EXPENSES	-479,041			
Total Deductions:	-479,041			-479,041
Allocated Additions:				
PUB RESOURCES		58	58	
NON-DEPART'L	228		228	
CLERK TECH SVS		148,708	148,708	
CLERK HUM RES		21,417	21,417	
CLERK FINANCE		7,722	7,722	
CLERK ADMIN		47,811	47,811	
Total Allocated Additions:	228	225,716	225,944	225,944
Total to be Allocated:	792,401	225,716		1,018,117
	=====	=====		=====

CLK INT AUDIT
Schedule of Costs to be
Allocated by Function

	Total	G & A	AUDIT SERVICES
Expenses:			
SALARIES & WAGES	591,850		591,850
FRINGE BENEFITS	171,022		171,022
LEGAL SERVICES	1,296		1,296
TRAVEL	12,481		12,481
POSTAGE	4		4
OFFICE SUPPLIES	464		464
MEMBERSHIPS	2,395		2,395
SEMINAR AND TRAINING	10,714		10,714
TDA/TDC EXPENSES	479,041	479,041	
OTHER CHARGES	1,947		1,947
Departmental			
Expenditures:	1,271,214	479,041	792,173
Deductions:	-479,041	-479,041	
Functional Cost:	792,173		792,173
Additions 1st			
Others:	228	228	228
Reallocate Admin:		-228	
1st Allocation:	792,401		792,401
	-----		-----
Additions 2nd			
Others:	225,716	225,716	225,716
Reallocate Admin:		-225,716	
2nd Allocation:	225,716		225,716
	-----		-----
Total Allocated:	1,018,117		1,018,117
	=====		=====

CLK INT AUDIT
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	305.00	1.010	8,003		8,003		8,003
PROCURE MGMT	313.50	1.038	8,226		8,226	2,367	10,593
HUMAN RESOURCE	564.50	1.869	14,811		14,811	4,262	19,073
MAINT/REP SVCS	342.00	1.132	8,973		8,973	2,582	11,555
COMMISSIONERS	169.00	0.560	4,434		4,434	1,276	5,710
CLERK ADMIN	134.00	0.444	3,516		3,516	1,012	4,528
CLK PROBATE	923.00	3.056	24,218		24,218	6,969	31,187
CLERK OTHER	456.22	1.511	11,970		11,970	3,445	15,415
MED EXAMINER	104.00	0.344	2,729		2,729	785	3,514
ECONOMIC DEVT	68.00	0.225	1,784		1,784	513	2,297
NAT RES MGMT	715.50	2.369	18,773		18,773	5,402	24,175
LIBRARIES	4.00	0.013	105		105	30	135
TRANSIT	151.50	0.502	3,975		3,975	1,144	5,119
CONTRACTS CHG	18,185.63	60.216	477,152	-497,969	-20,817	137,304	116,487
ALL OTHERS	7,764.82	25.711	203,732	-89,587	114,145	58,625	172,770
Sub-total:	30,200.67	100.000	792,401	-587,556	204,845	225,716	430,561
Reimbursement:				587,556	587,556		587,556
Total:	30,200.67	100.000	792,401		792,401	225,716	1,018,117

Allocation Basis: NUMBER OF MANPOWER HOURS AUDITED PER AGENCY

Source: INTERNAL AUDIT PROJECT HOURS 2013-2014

CLK INT AUDIT

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES
PUB RESOURCES	8,003	8,003
PROCURE MGMT	10,593	10,593
HUMAN RESOURCE	19,073	19,073
MAINT/REP SVCS	11,555	11,555
COMMISSIONERS	5,710	5,710
CLERK ADMIN	4,528	4,528
CLK PROBATE	31,187	31,187
CLERK OTHER	15,415	15,415
MED EXAMINER	3,514	3,514
ECONOMIC DEVT	2,297	2,297
NAT RES MGMT	24,175	24,175
LIBRARIES	135	135
TRANSIT	5,119	5,119
CONTRACTS CHG	116,487	116,487
ALL OTHERS	172,770	172,770
Reimbursement:	587,556	587,556
Total:	1,018,117	1,018,117
=====		=====

FISCAL 2014
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:	7,169,007			7,169,007
Deductions:				
CAPITAL OUTLAY	-270,748			
HUMAN RESOURCES P/R	-570,347			
OTHER OPERATING	-9,747			
ONE WORLD PAYBASE	-1,293,386			
ON BASE	-301,230			
Total Deductions:	-2,445,458			-2,445,458
Allocated Additions:				
BLDG USE ALLO	17,031		17,031	
EQUIP USE ALLO	935,287		935,287	
PUB RESOURCES		58	58	
NON-DEPART'L	426	1	427	
CLERK HUM RES		61,191	61,191	
CLERK FINANCE		24,685	24,685	
MAINT/REP SVCS		52,440	52,440	
CLERK ADMIN		136,603	136,603	
Total Allocated Additions:	952,744	274,978	1,227,722	1,227,722
Total to be Allocated:	5,676,293	274,978		5,951,271
	=====	=====		=====

CLERK TECH SVS

Schedule of Costs to be

Allocated by Function

	Total	G & A	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT
Expenses:					
REVENUE	-161,332		-16,133	-16,133	-129,066
CAPITAL OUTLAY	270,748	270,748			
OPERATING EXPENSES	4,884,881		315,152	539,446	3,843,665
HUMAN RESOURCES P/R	570,347	570,347			
OTHER OPERATING	9,747	9,747			
ONE WORLD PAYBASE	1,293,386	1,293,386			
ON BASE	301,230	301,230			
Departmental					
Expenditures:	7,169,007	2,445,458	299,019	523,313	3,714,599
Deductions:	-2,445,458	-2,445,458			
Functional Cost:	4,723,549		299,019	523,313	3,714,599
Additions 1st					
Others:	952,744	952,744	60,312	105,553	749,238
Reallocate Admin:		-952,744			
1st Allocation:	5,676,293		359,331	628,866	4,463,837
	-----		-----	-----	-----
Additions 2nd					
Others:	274,978	274,978	17,407	30,464	216,243
Reallocate Admin:		-274,978			
2nd Allocation:	274,978		17,407	30,464	216,243
	-----		-----	-----	-----
Total Allocated:	5,951,271		376,738	659,330	4,680,080
	=====		=====	=====	=====

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	123,748	45,170	17,700
HUMAN RESOURCES P/R			
OTHER OPERATING			
ONE WORLD PAYBASE			
ON BASE			
Departmental			
Expenditures:	123,748	45,170	17,700
Functional Cost:	123,748	45,170	17,700
Additions 1st			
Others:	24,960	9,111	3,570
1st Allocation:	148,708	54,281	21,270
	-----	-----	-----
Additions 2nd			
Others:	7,204	2,630	1,030
2nd Allocation:	7,204	2,630	1,030
	-----	-----	-----
Total Allocated:	155,912	56,911	22,300
	=====	=====	=====

CLERK TECH SVS
Detail Allocation of
COUNTY APPLICATIONS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	81,224.80	25.773	92,611		92,611		92,611
BUDGET SVCS	81,224.80	25.773	92,611		92,611		92,611
VCB	71,477.82	22.680	81,498		81,498	8,148	89,646
GENERAL GOVT	81,224.80	25.773	92,611		92,611	9,259	101,870
Total:	315,152.22	100.000	359,331		359,331	17,407	376,738
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: APPLICATION CHARGES PER DEPARTMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
Detail Allocation of
OFFICIAL RECORDS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK RECORDING	100.00	100.000	628,866		628,866	30,464	659,330
Total:	100.00	100.000	628,866		628,866	30,464	659,330
	=====	=====	=====	=====	=====	=====	=====

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	4,463,837		4,463,837	216,243	4,680,080
Total:	100.00	100.000	4,463,837		4,463,837	216,243	4,680,080
	=====	=====	=====	=====	=====	=====	=====

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	148,708		148,708		148,708
ALL OTHERS						7,204	7,204
Total:	100.00	100.000	148,708		148,708	7,204	155,912
	=====	=====	=====	=====	=====	=====	=====

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	12,712.89	28.144	15,277		15,277	740	16,017
COMMISSIONERS	26,395.70	58.436	31,719		31,719	1,537	33,256
CLERK ADMIN	2,875.12	6.365	3,455		3,455	167	3,622
CT SVCS-GEN FD	3,186.88	7.055	3,830		3,830	186	4,016
Total:	45,170.59	100.000	54,281		54,281	2,630	56,911
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: ONBASE CHARGES PER DEPARTMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 HUMAN RESOURCES P/R

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TAX COLLECTOR	10,232.02	57.817	12,298		12,298	596	12,894
PROP APPRAISER	5,527.64	31.235	6,644		6,644	322	6,966
ELECTIONS	1,881.75	10.633	2,262		2,262	110	2,372
SHERIFF	55.80	0.315	66		66	2	68
Total:	17,697.21	100.000	21,270		21,270	1,030	22,300
	=====	=====	=====	=====	=====	=====	=====

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

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	Total	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT	INTERNAL AUDIT
CLERK MINUTES	92,611	92,611			
BUDGET SVCS	92,611	92,611			
CLK INT AUDIT	148,708				148,708
CLERK HUM RES	16,017				
COMMISSIONERS	33,256				
CLERK ADMIN	3,622				
TAX COLLECTOR	12,894				
CLK RECORDING	659,330		659,330		
COURT DEPT	4,680,080			4,680,080	
PROP APPRAISER	6,966				
ELECTIONS	2,372				
SHERIFF	68				
CT SVCS-GEN FD	4,016				
VCB	89,646	89,646			
GENERAL GOVT	101,870	101,870			
ALL OTHERS	7,204				7,204
Reimbursement:					
Total:	5,951,271	376,738	659,330	4,680,080	155,912
	=====	=====	=====	=====	=====

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	ONBASE SUPPORT	HUMAN RESOURCES P/R
CLERK MINUTES		
BUDGET SVCS		
CLK INT AUDIT		
CLERK HUM RES	16,017	
COMMISSIONERS	33,256	
CLERK ADMIN	3,622	
TAX COLLECTOR		12,894
CLK RECORDING		
COURT DEPT		
PROP APPRAISER		6,966
ELECTIONS		2,372
SHERIFF		68
CT SVCS-GEN FD	4,016	
VCB		
GENERAL GOVT		
ALL OTHERS		
Reimbursement:		
Total:	56,911	22,300
	=====	=====

FISCAL 2014
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:	503,183			503,183
Allocated Additions:				
PUB RESOURCES		58	58	
NON-DEPART'L	132		132	
CLERK TECH SVS	15,277	740	16,017	
CLERK HUM RES		7,649	7,649	
CLERK FINANCE		3,561	3,561	
CLERK ADMIN		17,075	17,075	
Total Allocated Additions:	15,409	29,083	44,492	44,492
Total to be Allocated:	518,592	29,083		547,675
	=====	=====		=====

CLERK HUM RES
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES & BENEFITS	482,649		482,649
CONTRACTUAL SVCS	7,780		7,780
TRAVEL	2,666		2,666
FREIGHT & POSTAGE	539		539
EQUIPMENT MAINT	38		38
SUPPLIES	428		428
MEMBERSHIPS	1,342		1,342
TRAINING & SEMINARS	5,754		5,754
OTHER CHARGES	1,987		1,987
Departmental			
Expenditures:	503,183		503,183
Functional Cost:	503,183		503,183
Additions 1st			
Others:	15,409	15,409	15,409
Reallocate Admin:		-15,409	
1st Allocation:	518,592		518,592
	-----		-----
Additions 2nd			
Others:	29,083	29,083	29,083
Reallocate Admin:		-29,083	
2nd Allocation:	29,083		29,083
	-----		-----
Total Allocated:	547,675		547,675
	=====		=====

CLERK HUM RES
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	5.00	1.475	7,649		7,649		7,649
CLK INT AUDIT	14.00	4.130	21,417		21,417		21,417
CLERK TECH SVS	40.00	11.799	61,191		61,191		61,191
CLERK HUM RES	5.00	1.475	7,649		7,649		7,649
CLERK FINANCE	44.00	12.979	67,310		67,310	4,653	71,963
CLERK ADMIN	6.00	1.770	9,179		9,179	635	9,814
CLK CIVIL CRT	52.00	15.339	79,548		79,548	5,499	85,047
CLK CASE PROC	22.00	6.490	33,655		33,655	2,327	35,982
CLK CASE INTAK	11.00	3.245	16,827		16,827	1,163	17,990
CLK CT SUPPORT	29.00	8.555	44,363		44,363	3,067	47,430
CLK CT RECORDS	11.00	3.245	16,827		16,827	1,163	17,990
CLK CT SVS DIV	34.00	10.030	52,012		52,012	3,596	55,608
CLK PROBATE	5.00	1.475	7,649		7,649	529	8,178
CLK MICRO	4.00	1.180	6,119		6,119	423	6,542
CLK RECORDING	31.00	9.145	47,423		47,423	3,278	50,701
CLK DEL TAX	6.00	1.770	9,179		9,179	635	9,814
CLK JURY	2.00	0.590	3,060		3,060	212	3,272
CLK SUP DEPOSI	5.00	1.475	7,649		7,649	529	8,178
CLK APPEALS	2.00	0.590	3,060		3,060	212	3,272
CRIM ADM SVCS	11.00	3.245	16,826		16,826	1,162	17,988
Total:	339.00	100.000	518,592		518,592	29,083	547,675
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

CLERK HUM RES

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLERK MINUTES	7,649	7,649
CLK INT AUDIT	21,417	21,417
CLERK TECH SVS	61,191	61,191
CLERK HUM RES	7,649	7,649
CLERK FINANCE	71,963	71,963
CLERK ADMIN	9,814	9,814
CLK CIVIL CRT	85,047	85,047
CLK CASE PROC	35,982	35,982
CLK CASE INTAK	17,990	17,990
CLK CT SUPPORT	47,430	47,430
CLK CT RECORDS	17,990	17,990
CLK CT SVS DIV	55,608	55,608
CLK PROBATE	8,178	8,178
CLK MICRO	6,542	6,542
CLK RECORDING	50,701	50,701
CLK DEL TAX	9,814	9,814
CLK JURY	3,272	3,272
CLK SUP DEPOSI	8,178	8,178
CLK APPEALS	3,272	3,272
CRIM ADM SVCS	17,988	17,988

Reimbursement:

Total:	547,675	547,675
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FISCAL 2014
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:	5,386,021			5,386,021
Allocated Additions:				
BLDG USE ALLO	12,645		12,645	
EQUIP USE ALLO	993		993	
PUB RESOURCES	1,907	356	2,263	
NON-DEPART'L	421	1	422	
CLERK HUM RES	67,310	4,653	71,963	
CLERK FINANCE		19,780	19,780	
MAINT/REP SVCS		38,936	38,936	
COMMISSIONERS		30,968	30,968	
CLERK ADMIN		150,263	150,263	
Total Allocated Additions:	83,276	244,957	328,233	328,233
Total to be Allocated:	5,469,297	244,957		5,714,254
	=====	=====		=====

CLERK FINANCE
Schedule of Costs to be
Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
Expenses:					
OPERATING EXPENSES	2,387,196		836,623	801,443	329,083
FINANCE EXPENSE	613,812		613,812		
FINANCE OPERATIONS	210,304		210,304		
ADJ ISD (HUM RES PR)	570,347				
ADJ ISD (OTHER OPER)	9,747				9,747
ADJ ISD - ONE WORLD	1,293,386		714,725	400,562	178,099
ADJ ISD - ONBASE	301,229		56,290	157,785	73,471
Departmental					
Expenditures:	5,386,021		2,431,754	1,359,790	590,400
Functional Cost:	5,386,021		2,431,754	1,359,790	590,400
Additions 1st					
Others:	83,276	83,276	37,599	21,024	9,128
Reallocate Admin:		-83,276			
1st Allocation:	5,469,297		2,469,353	1,380,814	599,528
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Additions 2nd					
Others:	244,957	244,957	110,601	61,842	26,851
Reallocate Admin:		-244,957			
2nd Allocation:	244,957		110,601	61,842	26,851
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Total Allocated:	5,714,254		2,579,954	1,442,656	626,379
	=====		=====	=====	=====

CLERK FINANCE
Schedule of Costs to be
Allocated by Function

	PAYROLL
Expenses:	
OPERATING EXPENSES	420,047
FINANCE EXPENSE	
FINANCE OPERATIONS	
ADJ ISD (HUM RES PR)	570,347
ADJ ISD (OTHER OPER)	
ADJ ISD - ONE WORLD	
ADJ ISD - ONBASE	13,683
Departmental	
Expenditures:	1,004,077
Functional Cost:	1,004,077
Additions 1st	
Others:	15,525
1st Allocation:	1,019,602

Additions 2nd	
Others:	45,663
2nd Allocation:	45,663

Total Allocated:	1,065,265
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CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	467.00	0.045	1,104		1,104		1,104
PUB RESOURCES	838.00	0.080	1,981		1,981		1,981
NON-DEPART'L	2,104.00	0.201	4,974		4,974		4,974
PUB WKS ADMIN	1,013.00	0.097	2,395		2,395		2,395
CLK INT AUDIT	805.00	0.077	1,903		1,903		1,903
CLERK TECH SVS	1,504.00	0.144	3,555		3,555		3,555
CLERK HUM RES	466.00	0.045	1,102		1,102		1,102
CLERK FINANCE	1,486.00	0.142	3,513		3,513		3,513
CTY ATTORNEY	1,279.00	0.122	3,023		3,023	137	3,160
PROCURE MGMT	504.00	0.048	1,191		1,191	54	1,245
HUMAN RESOURCE	1,901.00	0.182	4,494		4,494	203	4,697
MAINT/REP SVCS	14,722.00	1.409	34,800		34,800	1,572	36,372
COUNTY MANAGER	1,804.00	0.173	4,264		4,264	193	4,457
COMMISSIONERS	2,239.00	0.214	5,293		5,293	239	5,532
CLERK ADMIN	1,291.00	0.124	3,052		3,052	138	3,190
COUNTY LANDS	521.00	0.050	1,232		1,232	56	1,288
CDBG	2,279.00	0.218	5,387		5,387	243	5,630
TAX COLLECTOR	573.00	0.055	1,354		1,354	61	1,415
CLK CIVIL CRT	14,263.00	1.365	33,715		33,715	1,523	35,238
CLK PROBATE	3,006.00	0.288	7,106		7,106	321	7,427
CLK MICRO	400.00	0.038	946		946	43	989
CLK RECORDING	17,542.00	1.679	41,466		41,466	1,873	43,339
CLK DEL TAX	1,288.00	0.123	3,045		3,045	138	3,183
CLK JURY	1,015.00	0.097	2,399		2,399	108	2,507
CLK SUP DEPOSI	1,087.00	0.104	2,569		2,569	116	2,685
COURT DEPT	339.00	0.032	801		801	36	837
CLERK OTHER	306,656.00	29.355	724,886		724,886	32,738	757,624
FUNDS 80 - 951	180,097.00	17.240	425,721		425,721	19,227	444,948
PROP APPRAISER	261.00	0.025	617		617	28	645
ELECTIONS	458.00	0.044	1,083		1,083	49	1,132
SHERIFF	3,263.00	0.312	7,713		7,713	348	8,061
CT SVCS-GEN FD	493.00	0.047	1,165		1,165	53	1,218
GUAR AD LITEM	108.00	0.010	255		255	12	267
PUB DEFENDER	320.00	0.031	756		756	34	790
STATE ATTORNEY	429.00	0.041	1,014		1,014	46	1,060
MED EXAMINER	1,571.00	0.150	3,714		3,714	168	3,882
HUMAN SERVICES	13,424.00	1.285	31,732		31,732	1,433	33,165
STATE HEALTH	179.00	0.017	423		423	19	442
EMER MGMT OPS	2,777.50	0.266	6,566		6,566	297	6,863
EMER RESPONSE	2,776.50	0.266	6,563		6,563	296	6,859
EMER DISPATCH	2,776.50	0.266	6,563		6,563	296	6,859
PS LOGISTICS	2,776.50	0.266	6,563		6,563	296	6,859
PKS/REC GEN'L	16,718.00	1.600	39,519		39,519	1,785	41,304
ECONOMIC DEVT	897.00	0.086	2,120		2,120	96	2,216
ANIMAL CONTROL	4,845.00	0.464	11,453		11,453	517	11,970
ENV POLICY MGT	553.00	0.053	1,307		1,307	59	1,366

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NAT RES MGMT	3,325.00	0.318	7,860		7,860	355	8,215
CONST & DESIGN	1,256.00	0.120	2,969		2,969	134	3,103
FUND 102 MSTU	15,798.00	1.512	37,344		37,344	1,687	39,031
FD 104 MSBU OP	6,458.00	0.618	15,266		15,266	689	15,955
ADM OFF OF CTS	10,120.00	0.969	23,922		23,922	1,080	25,002
FD 138 HUM SVS	717.00	0.069	1,695		1,695	77	1,772
FD 138 NON-DEP	1,161.00	0.111	2,744		2,744	124	2,868
FD 138 PUB SAF	69.00	0.007	163		163	7	170
FD 138 PLAN	73.00	0.007	173		173	8	181
FD 138 NAT RES	527.00	0.050	1,246		1,246	56	1,302
FD 138 MAINT	37.00	0.004	87		87	4	91
FD 138 OTHER	2,139.00	0.205	5,056		5,056	228	5,284
FUND 139 OTHER	731.00	0.070	1,728		1,728	78	1,806
CANAL MAINT	1,153.00	0.110	2,726		2,726	123	2,849
SUR WTR MGMT	4,515.00	0.432	10,673		10,673	482	11,155
LIBRARIES	31,408.00	3.007	74,244		74,244	3,353	77,597
E911 IMPLEMENT	2,323.00	0.222	5,491		5,491	248	5,739
HEARING EXAMIN	507.00	0.049	1,198		1,198	54	1,252
PKS & REC 155	21,463.00	2.055	50,735		50,735	2,291	53,026
COMM DEVT ADM	6,391.00	0.612	15,107		15,107	682	15,789
PLANNING 155	677.00	0.065	1,600		1,600	72	1,672
DEVT REVIEW	2,657.00	0.254	6,281		6,281	284	6,565
REZONE & DRI'S	995.00	0.095	2,352		2,352	106	2,458
ENV SCIENCES	1,325.00	0.127	3,132		3,132	141	3,273
PERMIT ISSUANC	2,858.00	0.274	6,756		6,756	305	7,061
BUILDING INSP	5,876.00	0.562	13,890		13,890	627	14,517
CODE ENFORCE	5,297.00	0.507	12,521		12,521	566	13,087
PLANS REVIEW	2,009.00	0.192	4,749		4,749	214	4,963
ADM FEE COLLEC	206.00	0.020	487		487	22	509
ZONING REVIEW	733.00	0.070	1,733		1,733	78	1,811
VCB	8,232.00	0.788	19,459		19,459	879	20,338
SPORTS AUTHOR	1,067.00	0.102	2,522		2,522	114	2,636
TRANS ADMIN	3,169.00	0.303	7,491		7,491	338	7,829
LANDSCAPE	1,098.00	0.105	2,595		2,595	117	2,712
ROADWAY/PIPE	5,653.00	0.541	13,363		13,363	604	13,967
BRIDGE OPS	933.00	0.089	2,205		2,205	100	2,305
TRAF OPS/SIGNA	3,016.50	0.289	7,131		7,131	322	7,453
TRAF SIGN/MARK	3,016.50	0.289	7,131		7,131	322	7,453
ENGINEER/PLAN	521.00	0.050	1,232		1,232	56	1,288
ENG/CONSTR	833.00	0.080	1,969		1,969	89	2,058
ENG/DESIGN	729.00	0.070	1,723		1,723	78	1,801
GIS	383.00	0.037	905		905	41	946
HAZ MAT FD 182	2,215.00	0.212	5,236		5,236	236	5,472
FIRE IMPACT FE	4,027.00	0.385	9,519		9,519	430	9,949
SCHOOL IMP FEE	1,730.00	0.166	4,089		4,089	185	4,274
COM PRK IMP FE	2,975.00	0.285	7,032		7,032	318	7,350

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
REG PRK IMP FE	712.00	0.068	1,683		1,683	76	1,759
ROADS IMP FEE	1,814.00	0.174	4,288		4,288	194	4,482
EMS IMPACT FEE	1,079.00	0.103	2,551		2,551	115	2,666
FUNDS 201-299	3,452.00	0.330	8,160		8,160	369	8,529
FUNDS 301-399	15,238.00	1.459	36,020		36,020	1,627	37,647
SOLID WASTE	26,283.00	2.516	62,129		62,129	2,806	64,935
AIRPORT & PORT	51,930.00	4.971	122,754		122,754	5,544	128,298
TOLL FACILITY	19,711.00	1.887	46,594		46,594	2,104	48,698
TRANSIT	18,121.00	1.735	42,835		42,835	1,935	44,770
UTILITIES	62,171.00	5.951	146,962		146,962	6,637	153,599
ITG	2,938.00	0.281	6,945		6,945	314	7,259
GOVT COMMUNICA	2,940.00	0.281	6,950		6,950	314	7,264
DENTAL	2,197.00	0.210	5,193		5,193	235	5,428
GROUP MEDICAL	4,978.00	0.477	11,767		11,767	531	12,298
GEN LIABILITY	3,004.00	0.288	7,101		7,101	321	7,422
FLEET MGMT	10,549.00	1.010	24,936		24,936	1,126	26,062
FLEET REPLACE	1,862.00	0.178	4,401		4,401	199	4,600
LAW ENF TRUST	874.00	0.084	2,066		2,066	93	2,159
FD 190 ANIM TR	1,936.00	0.185	4,576		4,576	207	4,783
FD 632 MOSQ CO	445.00	0.043	1,052		1,052	48	1,100
FUND 661 BONDS	48.00	0.005	113		113	5	118
FUND 699 OPEB	11.00	0.001	26		26	1	27
FUND 700 GOVT	596.00	0.057	1,409		1,409	64	1,473
FD 951 LT DEBT	33.00	0.003	78		78	4	82
FIXED ASSETS	5,457.00	0.522	12,899		12,899	583	13,482
ALL OTHERS	17,740.00	1.698	41,938		41,938	1,894	43,832
Total:	1,044,636.00	100.000	2,469,353		2,469,353	110,601	2,579,954
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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	63.00	0.034	473		473		473
PUB RESOURCES	301.00	0.164	2,260		2,260		2,260
NON-DEPART'L	1,519.00	0.826	11,404		11,404		11,404
PUB WKS ADMIN	228.00	0.124	1,712		1,712		1,712
CLK INT AUDIT	114.00	0.062	856		856		856
CLERK TECH SVS	1,070.00	0.582	8,033		8,033		8,033
CLERK HUM RES	109.00	0.059	818		818		818
CLERK FINANCE	256.00	0.139	1,922		1,922		1,922
CTY ATTORNEY	449.00	0.244	3,371		3,371	154	3,525
PROCURE MGMT	141.00	0.077	1,059		1,059	48	1,107
HUMAN RESOURCE	399.00	0.217	2,995		2,995	137	3,132
MAINT/REP SVCS	9,788.00	5.322	73,483		73,483	3,358	76,841
COUNTY MANAGER	477.00	0.259	3,581		3,581	164	3,745
COMMISSIONERS	579.00	0.315	4,347		4,347	199	4,546
CLERK ADMIN	289.00	0.157	2,170		2,170	99	2,269
COUNTY LANDS	120.00	0.065	901		901	41	942
CDBG	781.00	0.425	5,863		5,863	268	6,131
TAX COLLECTOR	285.00	0.155	2,140		2,140	98	2,238
CLK CIVIL CRT	70.00	0.038	526		526	24	550
CLK PROBATE	28.00	0.015	210		210	10	220
CLK MICRO	90.00	0.049	676		676	31	707
CLK RECORDING	2,625.00	1.427	19,707		19,707	901	20,608
CLK DEL TAX	114.00	0.062	856		856	39	895
CLK JURY	122.00	0.066	916		916	42	958
CLK SUP DEPOSI	32.00	0.017	240		240	11	251
COURT DEPT	68.00	0.037	511		511	23	534
CLERK OTHER	5,877.00	3.195	44,121		44,121	2,016	46,137
FUNDS 80 - 951	14,983.00	8.146	112,485		112,485	5,140	117,625
PROP APPRAISER	51.00	0.028	383		383	17	400
ELECTIONS	214.00	0.116	1,607		1,607	73	1,680
SHERIFF	2,614.00	1.421	19,625		19,625	897	20,522
CT SVCS-GEN FD	125.00	0.068	938		938	43	981
GUAR AD LITEM	61.00	0.033	458		458	21	479
PUB DEFENDER	108.00	0.059	811		811	37	848
STATE ATTORNEY	192.00	0.104	1,441		1,441	66	1,507
MED EXAMINER	708.00	0.385	5,315		5,315	243	5,558
HUMAN SERVICES	7,745.00	4.211	58,145		58,145	2,657	60,802
STATE HEALTH	131.00	0.071	983		983	45	1,028
EMER MGMT OPS	1,597.75	0.869	11,995		11,995	548	12,543
EMER RESPONSE	1,596.75	0.868	11,988		11,988	548	12,536
EMER DISPATCH	1,596.75	0.868	11,988		11,988	548	12,536
PS LOGISTICS	1,596.75	0.868	11,988		11,988	548	12,536
PKS/REC GEN'L	5,195.00	2.825	39,001		39,001	1,782	40,783
ECONOMIC DEVT	461.00	0.251	3,461		3,461	158	3,619
ANIMAL CONTROL	1,183.00	0.643	8,881		8,881	406	9,287
ENV POLICY MGT	185.00	0.101	1,389		1,389	63	1,452

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NAT RES MGMT	1,082.00	0.588	8,123		8,123	371	8,494
CONST & DESIGN	657.00	0.357	4,932		4,932	225	5,157
FUND 102 MSTU	1,288.00	0.700	9,670		9,670	442	10,112
FD 104 MSBU OP	291.00	0.158	2,185		2,185	100	2,285
ADM OFF OF CTS	2,653.00	1.442	19,917		19,917	910	20,827
FD 138 HUM SVS	247.00	0.134	1,854		1,854	85	1,939
FD 138 NON-DEP	4.00	0.002	30		30	1	31
FD 138 PUB SAF	36.00	0.020	270		270	12	282
FD 138 PLAN	50.00	0.027	375		375	17	392
FD 138 NAT RES	79.00	0.043	593		593	27	620
FD 138 MAINT	16.00	0.009	120		120	5	125
CANAL MAINT	747.00	0.406	5,608		5,608	256	5,864
SUR WTR MGMT	201.00	0.109	1,509		1,509	69	1,578
LIBRARIES	13,238.00	7.198	99,384		99,384	4,542	103,926
E911 IMPLEMENT	419.00	0.228	3,146		3,146	144	3,290
HEARING EXAMIN	158.00	0.086	1,186		1,186	54	1,240
PKS & REC 155	7,293.00	3.965	54,752		54,752	2,502	57,254
COMM DEVT ADM	219.00	0.119	1,644		1,644	75	1,719
PLANNING 155	206.00	0.112	1,547		1,547	71	1,618
DEVT REVIEW	293.00	0.159	2,200		2,200	101	2,301
REZONE & DRI'S	144.00	0.078	1,081		1,081	49	1,130
ENV SCIENCES	117.00	0.064	878		878	40	918
PERMIT ISSUANC	316.00	0.172	2,372		2,372	108	2,480
BUILDING INSP	649.00	0.353	4,872		4,872	223	5,095
CODE ENFORCE	585.00	0.318	4,392		4,392	201	4,593
PLANS REVIEW	222.00	0.121	1,667		1,667	76	1,743
ADM FEE COLLEC	23.00	0.013	173		173	8	181
ZONING REVIEW	80.00	0.044	601		601	27	628
VCB	4,118.00	2.239	30,916		30,916	1,413	32,329
SPORTS AUTHOR	681.00	0.370	5,113		5,113	234	5,347
TRANS ADMIN	671.00	0.365	5,038		5,038	230	5,268
LANDSCAPE	712.00	0.387	5,345		5,345	244	5,589
ROADWAY/PIPE	3,666.00	1.993	27,522		27,522	1,258	28,780
BRIDGE OPS	605.00	0.329	4,542		4,542	208	4,750
TRAF OPS/SIGNA	2,108.50	1.146	15,830		15,830	723	16,553
TRAF SIGN/MARK	2,108.50	1.146	15,830		15,830	723	16,553
ENGINEER/PLAN	107.00	0.058	803		803	37	840
ENG/CONSTR	170.00	0.092	1,276		1,276	58	1,334
ENG/DESIGN	149.00	0.081	1,119		1,119	51	1,170
GIS	60.00	0.033	450		450	21	471
HAZ MAT FD 182	446.00	0.242	3,348		3,348	153	3,501
FIRE IMPACT FE	77.00	0.042	578		578	26	604
SCHOOL IMP FEE	14.00	0.008	105		105	5	110
COM PRK IMP FE	2.00	0.001	15		15	1	16
REG PRK IMP FE	1.00	0.001	8		8		8
ROADS IMP FEE	2.00	0.001	15		15	1	16

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
EMS IMPACT FEE	2.00	0.001	15		15	1	16
FUNDS 201-299	31.00	0.017	233		233	11	244
FUNDS 301-399	2,855.00	1.552	21,434		21,434	979	22,413
SOLID WASTE	7,011.00	3.812	52,635		52,635	2,405	55,040
AIRPORT & PORT	17,653.00	9.598	132,530		132,530	6,056	138,586
TOLL FACILITY	2,109.00	1.147	15,833		15,833	724	16,557
TRANSIT	4,280.00	2.327	32,132		32,132	1,468	33,600
UTILITIES	25,068.00	13.629	188,198		188,198	8,600	196,798
ITG	800.00	0.435	6,006		6,006	274	6,280
GOVT COMMUNICA	514.00	0.279	3,859		3,859	176	4,035
DENTAL	27.00	0.015	203		203	9	212
GROUP MEDICAL	89.00	0.048	668		668	31	699
GEN LIABILITY	594.00	0.323	4,459		4,459	204	4,663
FLEET MGMT	6,516.00	3.543	48,919		48,919	2,235	51,154
FLEET REPLACE	1,150.00	0.625	8,634		8,634	395	9,029
LAW ENF TRUST	2.00	0.001	15		15	1	16
FD 190 ANIM TR	90.00	0.049	676		676	31	707
FD 632 MOSQ CO	3.00	0.002	23		23	1	24
FUND 661 BONDS	29.00	0.016	218		218	10	228
ALL OTHERS	1,753.00	0.953	13,157		13,157	601	13,758
Total:	183,925.00	100.000	1,380,814		1,380,814	61,842	1,442,656
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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	11.00	0.008	49		49		49
PUB RESOURCES	175.00	0.129	776		776		776
NON-DEPART'L	92.00	0.068	408		408		408
PUB WKS ADMIN	83.00	0.061	368		368		368
CLK INT AUDIT	97.00	0.072	430		430		430
CLERK TECH SVS	33.00	0.024	146		146		146
CLERK HUM RES	5.00	0.004	22		22		22
CLERK FINANCE	22.00	0.016	98		98		98
CTY ATTORNEY	383.00	0.283	1,699		1,699	76	1,775
PROCURE MGMT	39.00	0.029	173		173	8	181
HUMAN RESOURCE	79.00	0.058	350		350	16	366
MAINT/REP SVCS	2,519.00	1.863	11,172		11,172	502	11,674
COUNTY MANAGER	121.00	0.090	537		537	24	561
COMMISSIONERS	208.00	0.154	922		922	41	963
CLERK ADMIN	31.00	0.023	137		137	6	143
COUNTY LANDS	57.00	0.042	253		253	11	264
CDBG	233.00	0.172	1,033		1,033	46	1,079
TAX COLLECTOR	34.00	0.025	151		151	7	158
CLK CIVIL CRT	6.00	0.004	27		27	1	28
CLK PROBATE	3.00	0.002	13		13	1	14
CLK MICRO	2.00	0.001	9		9		9
CLK RECORDING	113.00	0.084	501		501	23	524
CLK DEL TAX	3.00	0.002	13		13	1	14
CLERK OTHER	2,080.00	1.539	9,225		9,225	415	9,640
FUNDS 80 - 951	3,056.00	2.261	13,553		13,553	609	14,162
PROP APPRAISER	29.00	0.021	129		129	6	135
ELECTIONS	34.00	0.025	151		151	7	158
SHERIFF	318.00	0.235	1,410		1,410	63	1,473
CT SVCS-GEN FD	31.00	0.023	137		137	6	143
GUAR AD LITEM	32.00	0.024	142		142	6	148
PUB DEFENDER	29.00	0.021	129		129	6	135
STATE ATTORNEY	58.00	0.043	257		257	12	269
MED EXAMINER	716.00	0.530	3,175		3,175	143	3,318
HUMAN SERVICES	640.00	0.473	2,838		2,838	128	2,966
STATE HEALTH	10.00	0.007	44		44	2	46
EMER MGMT OPS	276.75	0.205	1,227		1,227	55	1,282
EMER RESPONSE	276.75	0.205	1,227		1,227	55	1,282
EMER DISPATCH	276.75	0.205	1,227		1,227	55	1,282
PS LOGISTICS	276.75	0.205	1,227		1,227	55	1,282
PKS/REC GEN'L	9,694.00	7.171	42,993		42,993	1,933	44,926
ECONOMIC DEVT	51.00	0.038	226		226	10	236
ANIMAL CONTROL	2,411.00	1.784	10,693		10,693	481	11,174
ENV POLICY MGT	35.00	0.026	155		155	7	162
NAT RES MGMT	722.00	0.534	3,202		3,202	144	3,346
CONST & DESIGN	155.00	0.115	687		687	31	718
FUND 102 MSTU	647.00	0.479	2,869		2,869	129	2,998

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FD 104 MSBU OP	578.00	0.428	2,563		2,563	115	2,678
ADM OFF OF CTS	514.00	0.380	2,280		2,280	102	2,382
FD 138 HUM SVS	254.00	0.188	1,126		1,126	51	1,177
FD 138 NON-DEP	35.00	0.026	155		155	7	162
FD 138 PUB SAF	1.00	0.001	4		4		4
FD 138 PLAN	11.00	0.008	49		49	2	51
FD 138 NAT RES	82.00	0.061	364		364	16	380
FD 138 MAINT	10.00	0.007	44		44	2	46
CANAL MAINT	166.00	0.123	736		736	33	769
SUR WTR MGMT	102.00	0.075	452		452	20	472
LIBRARIES	8,904.00	6.587	39,490		39,490	1,775	41,265
E911 IMPLEMENT	61.00	0.045	271		271	12	283
HEARING EXAMIN	34.00	0.025	151		151	7	158
PKS & REC 155	12,866.00	9.518	57,061		57,061	2,565	59,626
COMM DEVT ADM	4,803.00	3.553	21,301		21,301	958	22,259
PLANNING 155	51.00	0.038	226		226	10	236
DEVT REVIEW	1,949.00	1.442	8,644		8,644	389	9,033
REZONE & DRI'S	438.00	0.324	1,943		1,943	87	2,030
ENV SCIENCES	831.00	0.615	3,686		3,686	166	3,852
PERMIT ISSUANC	2,096.00	1.551	9,296		9,296	418	9,714
BUILDING INSP	4,310.00	3.188	19,115		19,115	859	19,974
CODE ENFORCE	3,885.00	2.874	17,230		17,230	775	18,005
PLANS REVIEW	1,474.00	1.090	6,537		6,537	294	6,831
ADM FEE COLLEC	151.00	0.112	670		670	30	700
ZONING REVIEW	537.00	0.397	2,382		2,382	107	2,489
VCB	1,023.00	0.757	4,537		4,537	204	4,741
SPORTS AUTHOR	57.00	0.042	253		253	11	264
TRANS ADMIN	102.00	0.075	452		452	20	472
LANDSCAPE	158.00	0.117	701		701	32	733
ROADWAY/PIPE	812.00	0.601	3,601		3,601	162	3,763
BRIDGE OPS	134.00	0.099	594		594	27	621
TRAF OPS/SIGNA	230.00	0.170	1,020		1,020	46	1,066
TRAF SIGN/MARK	230.00	0.170	1,020		1,020	46	1,066
ENGINEER/PLAN	56.00	0.041	248		248	11	259
ENG/CONSTR	89.00	0.066	395		395	18	413
ENG/DESIGN	78.00	0.058	346		346	16	362
GIS	25.00	0.018	111		111	5	116
HAZ MAT FD 182	128.00	0.095	568		568	26	594
FIRE IMPACT FE	704.00	0.521	3,122		3,122	140	3,262
SCHOOL IMP FEE	597.00	0.442	2,648		2,648	119	2,767
COM PRK IMP FE	607.00	0.449	2,692		2,692	121	2,813
REG PRK IMP FE	432.00	0.320	1,916		1,916	86	2,002
ROADS IMP FEE	468.00	0.346	2,076		2,076	93	2,169
EMS IMPACT FEE	522.00	0.386	2,315		2,315	104	2,419
FUNDS 201-299	151.00	0.112	670		670	30	700
FUNDS 301-399	586.00	0.434	2,599		2,599	117	2,716

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SOLID WASTE	8,572.00	6.341	38,017		38,017	1,709	39,726
AIRPORT & PORT	8,003.00	5.920	35,494		35,494	1,596	37,090
TOLL FACILITY	6,129.00	4.534	27,182		27,182	1,222	28,404
TRANSIT	8,248.00	6.101	36,580		36,580	1,645	38,225
UTILITIES	11,493.00	8.502	50,972		50,972	2,292	53,264
ITG	101.00	0.075	448		448	20	468
GOVT COMMUNICA	280.00	0.207	1,242		1,242	56	1,298
GROUP MEDICAL	2,462.00	1.821	10,919		10,919	491	11,410
GEN LIABILITY	205.00	0.152	909		909	41	950
FLEET MGMT	371.00	0.274	1,645		1,645	74	1,719
FLEET REPLACE	65.00	0.048	288		288	13	301
LAW ENF TRUST	69.00	0.051	306		306	14	320
FD 190 ANIM TR	1,518.00	1.123	6,732		6,732	303	7,035
FUND 661 BONDS	18.00	0.013	80		80	4	84
ALL OTHERS	10,110.00	7.479	44,844		44,844	2,016	46,860
Total:	135,180.00	100.000	599,528		599,528	26,851	626,379
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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	5.00	0.159	1,619		1,619		1,619
PUB RESOURCES	12.65	0.402	4,096		4,096		4,096
BUDGET SVCS	8.10	0.257	2,623		2,623		2,623
PUB WKS ADMIN	7.00	0.222	2,267		2,267		2,267
CLK INT AUDIT	14.00	0.445	4,533		4,533		4,533
CLERK TECH SVS	40.00	1.270	12,951		12,951		12,951
CLERK HUM RES	5.00	0.159	1,619		1,619		1,619
CLERK FINANCE	44.00	1.397	14,247		14,247		14,247
CTY ATTORNEY	25.00	0.794	8,095		8,095	379	8,474
PROCURE MGMT	11.00	0.349	3,562		3,562	167	3,729
HUMAN RESOURCE	15.85	0.503	5,132		5,132	240	5,372
MAINT/REP SVCS	115.00	3.652	37,235		37,235	1,743	38,978
COUNTY MANAGER	7.95	0.252	2,574		2,574	120	2,694
COMMISSIONERS	11.00	0.349	3,562		3,562	167	3,729
CLERK ADMIN	6.00	0.191	1,943		1,943	91	2,034
COUNTY LANDS	8.75	0.278	2,833		2,833	133	2,966
CDBG	6.00	0.191	1,943		1,943	91	2,034
VETERAN'S SVCS	1.00	0.032	324		324	15	339
CLK CIVIL CRT	52.00	1.651	16,837		16,837	788	17,625
CLK CASE PROC	22.00	0.699	7,123		7,123	333	7,456
CLK CASE INTAK	11.00	0.349	3,562		3,562	167	3,729
CLK CT SUPPORT	29.00	0.921	9,390		9,390	439	9,829
CLK CT RECORDS	11.00	0.349	3,562		3,562	167	3,729
CLK CT SVS DIV	34.00	1.080	11,009		11,009	515	11,524
CLK PROBATE	5.00	0.159	1,619		1,619	76	1,695
CLK MICRO	4.00	0.127	1,295		1,295	61	1,356
CLK RECORDING	31.00	0.984	10,037		10,037	470	10,507
CLK DEL TAX	6.00	0.191	1,943		1,943	91	2,034
CLK JURY	2.00	0.064	648		648	30	678
CLK SUP DEPOSI	5.00	0.159	1,619		1,619	76	1,695
CLK APPEALS	2.00	0.064	648		648	30	678
CRIM ADM SVCS	11.00	0.349	3,562		3,562	167	3,729
HUMAN SERVICES	46.00	1.461	14,894		14,894	697	15,591
INT SVS FISCAL	12.00	0.381	3,885		3,885	182	4,067
EMER MGMT OPS	3.00	0.095	971		971	45	1,016
EMER RESPONSE	293.00	9.305	94,869		94,869	4,440	99,309
EMER DISPATCH	36.25	1.151	11,737		11,737	549	12,286
PS LOGISTICS	7.10	0.225	2,299		2,299	108	2,407
PKS/REC GEN'L	67.61	2.147	21,891		21,891	1,025	22,916
ECONOMIC DEVT	14.00	0.445	4,533		4,533	212	4,745
ANIMAL CONTROL	52.00	1.651	16,837		16,837	788	17,625
ENV POLICY MGT	3.05	0.097	988		988	46	1,034
NAT RES MGMT	29.15	0.926	9,438		9,438	442	9,880
CONST & DESIGN	16.00	0.508	5,181		5,181	242	5,423
FD 104 MSBU OP	2.35	0.075	761		761	36	797
FD 138 NAT RES	7.34	0.233	2,377		2,377	111	2,488

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUND 139 OTHER	2.00	0.064	648		648	30	678
CANAL MAINT	21.00	0.667	6,800		6,800	318	7,118
SUR WTR MGMT	12.50	0.397	4,047		4,047	189	4,236
LIBRARIES	254.00	8.066	82,242		82,242	3,849	86,091
E911 IMPLEMENT	6.40	0.203	2,072		2,072	97	2,169
HEARING EXAMIN	5.00	0.159	1,619		1,619	76	1,695
PKS & REC 155	125.01	3.970	40,476		40,476	1,895	42,371
PRO/AMAT SPORT	45.58	1.447	14,758		14,758	691	15,449
COMM DEVT ADM	11.10	0.352	3,594		3,594	168	3,762
PLANNING 155	8.00	0.254	2,590		2,590	121	2,711
DEVT REVIEW	11.60	0.368	3,756		3,756	176	3,932
REZONE & DRI'S	8.61	0.273	2,788		2,788	130	2,918
ENV SCIENCES	8.00	0.254	2,590		2,590	121	2,711
PERMIT ISSUANC	12.49	0.397	4,044		4,044	189	4,233
BUILDING INSP	25.68	0.816	8,315		8,315	389	8,704
CODE ENFORCE	23.15	0.735	7,496		7,496	351	7,847
PLANS REVIEW	8.78	0.279	2,843		2,843	133	2,976
ADM FEE COLLEC	0.90	0.029	291		291	14	305
ZONING REVIEW	3.20	0.102	1,036		1,036	48	1,084
VCB	30.00	0.953	9,714		9,714	455	10,169
SPORTS AUTHOR	4.00	0.127	1,295		1,295	61	1,356
TRANS ADMIN	8.50	0.270	2,752		2,752	129	2,881
LANDSCAPE	20.00	0.635	6,476		6,476	303	6,779
ROADWAY/PIPE	103.00	3.271	33,350		33,350	1,561	34,911
BRIDGE OPS	17.00	0.540	5,504		5,504	258	5,762
TRAF OPS/SIGNA	30.00	0.953	9,714		9,714	455	10,169
TRAF SIGN/MARK	30.00	0.953	9,714		9,714	455	10,169
ENGINEER/PLAN	5.00	0.159	1,619		1,619	76	1,695
ENG/CONSTR	8.00	0.254	2,590		2,590	121	2,711
ENG/DESIGN	7.00	0.222	2,267		2,267	106	2,373
GIS	4.00	0.127	1,295		1,295	61	1,356
HAZ MAT FD 182	8.30	0.264	2,687		2,687	126	2,813
CONSER PKS/REC	12.80	0.406	4,144		4,144	194	4,338
CONSER CTY LAN	1.25	0.040	405		405	19	424
SOLID WASTE	92.00	2.922	29,788		29,788	1,394	31,182
AIRPORT & PORT	351.00	11.146	113,649		113,649	5,319	118,968
TOLL FACILITY	95.00	3.017	30,760		30,760	1,440	32,200
TRANSIT	251.00	7.971	81,270		81,270	3,804	85,074
UTILITIES	275.00	8.733	89,041		89,041	4,168	93,209
ITG	1.00	0.032	324		324	15	339
GOVT COMMUNICA	3.95	0.125	1,279		1,279	60	1,339
DENTAL	0.60	0.019	194		194	9	203
GROUP MEDICAL	5.55	0.176	1,797		1,797	84	1,881
GEN LIABILITY	2.90	0.092	939		939	44	983
FLEET MGMT	32.00	1.016	10,357		10,357	482	10,839
Total:	3,149.00	100.000	1,019,602		1,019,602	45,663	1,065,265
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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	3,245	1,104	473	49	1,619
PUB RESOURCES	9,113	1,981	2,260	776	4,096
NON-DEPART'L	16,786	4,974	11,404	408	
BUDGET SVCS	2,623				2,623
PUB WKS ADMIN	6,742	2,395	1,712	368	2,267
CLK INT AUDIT	7,722	1,903	856	430	4,533
CLERK TECH SVS	24,685	3,555	8,033	146	12,951
CLERK HUM RES	3,561	1,102	818	22	1,619
CLERK FINANCE	19,780	3,513	1,922	98	14,247
CTY ATTORNEY	16,934	3,160	3,525	1,775	8,474
PROCURE MGMT	6,262	1,245	1,107	181	3,729
HUMAN RESOURCE	13,567	4,697	3,132	366	5,372
MAINT/REP SVCS	163,865	36,372	76,841	11,674	38,978
COUNTY MANAGER	11,457	4,457	3,745	561	2,694
COMMISSIONERS	14,770	5,532	4,546	963	3,729
CLERK ADMIN	7,636	3,190	2,269	143	2,034
COUNTY LANDS	5,460	1,288	942	264	2,966
CDBG	14,874	5,630	6,131	1,079	2,034
VETERAN'S SVCS	339				339
TAX COLLECTOR	3,811	1,415	2,238	158	
CLK CIVIL CRT	53,441	35,238	550	28	17,625
CLK CASE PROC	7,456				7,456
CLK CASE INTAK	3,729				3,729
CLK CT SUPPORT	9,829				9,829
CLK CT RECORDS	3,729				3,729
CLK CT SVS DIV	11,524				11,524
CLK PROBATE	9,356	7,427	220	14	1,695
CLK MICRO	3,061	989	707	9	1,356
CLK RECORDING	74,978	43,339	20,608	524	10,507
CLK DEL TAX	6,126	3,183	895	14	2,034
CLK JURY	4,143	2,507	958		678
CLK SUP DEPOSI	4,631	2,685	251		1,695
CLK APPEALS	678				678
CRIM ADM SVCS	3,729				3,729
COURT DEPT	1,371	837	534		
CLERK OTHER	813,401	757,624	46,137	9,640	
FUNDS 80 - 951	576,735	444,948	117,625	14,162	
PROP APPRAISER	1,180	645	400	135	
ELECTIONS	2,970	1,132	1,680	158	
SHERIFF	30,056	8,061	20,522	1,473	
CT SVCS-GEN FD	2,342	1,218	981	143	
GUAR AD LITEM	894	267	479	148	
PUB DEFENDER	1,773	790	848	135	
STATE ATTORNEY	2,836	1,060	1,507	269	
MED EXAMINER	12,758	3,882	5,558	3,318	
HUMAN SERVICES	112,524	33,165	60,802	2,966	15,591
STATE HEALTH	1,516	442	1,028	46	
INT SVS FISCAL	4,067				4,067

CLERK FINANCE
Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
EMER MGMT OPS	21,704	6,863	12,543	1,282	1,016
EMER RESPONSE	119,986	6,859	12,536	1,282	99,309
EMER DISPATCH	32,963	6,859	12,536	1,282	12,286
PS LOGISTICS	23,084	6,859	12,536	1,282	2,407
PKS/REC GEN'L	149,929	41,304	40,783	44,926	22,916
ECONOMIC DEVT	10,816	2,216	3,619	236	4,745
ANIMAL CONTROL	50,056	11,970	9,287	11,174	17,625
ENV POLICY MGT	4,014	1,366	1,452	162	1,034
NAT RES MGMT	29,935	8,215	8,494	3,346	9,880
CONST & DESIGN	14,401	3,103	5,157	718	5,423
FUND 102 MSTU	52,141	39,031	10,112	2,998	
FD 104 MSBU OP	21,715	15,955	2,285	2,678	797
ADM OFF OF CTS	48,211	25,002	20,827	2,382	
FD 138 HUM SVS	4,888	1,772	1,939	1,177	
FD 138 NON-DEP	3,061	2,868	31	162	
FD 138 PUB SAF	456	170	282	4	
FD 138 PLAN	624	181	392	51	
FD 138 NAT RES	4,790	1,302	620	380	2,488
FD 138 MAINT	262	91	125	46	
FD 138 OTHER	5,284	5,284			
FUND 139 OTHER	2,484	1,806			678
CANAL MAINT	16,600	2,849	5,864	769	7,118
SUR WTR MGMT	17,441	11,155	1,578	472	4,236
LIBRARIES	308,879	77,597	103,926	41,265	86,091
E911 IMPLEMENT	11,481	5,739	3,290	283	2,169
HEARING EXAMIN	4,345	1,252	1,240	158	1,695
PKS & REC 155	212,277	53,026	57,254	59,626	42,371
PRO/AMAT SPORT	15,449				15,449
COMM DEVT ADM	43,529	15,789	1,719	22,259	3,762
PLANNING 155	6,237	1,672	1,618	236	2,711
DEVT REVIEW	21,831	6,565	2,301	9,033	3,932
REZONE & DRI'S	8,536	2,458	1,130	2,030	2,918
ENV SCIENCES	10,754	3,273	918	3,852	2,711
PERMIT ISSUANC	23,488	7,061	2,480	9,714	4,233
BUILDING INSP	48,290	14,517	5,095	19,974	8,704
CODE ENFORCE	43,532	13,087	4,593	18,005	7,847
PLANS REVIEW	16,513	4,963	1,743	6,831	2,976
ADM FEE COLLEC	1,695	509	181	700	305
ZONING REVIEW	6,012	1,811	628	2,489	1,084
VCB	67,577	20,338	32,329	4,741	10,169
SPORTS AUTHOR	9,603	2,636	5,347	264	1,356
TRANS ADMIN	16,450	7,829	5,268	472	2,881
LANDSCAPE	15,813	2,712	5,589	733	6,779
ROADWAY/PIPE	81,421	13,967	28,780	3,763	34,911
BRIDGE OPS	13,438	2,305	4,750	621	5,762
TRAF OPS/SIGNA	35,241	7,453	16,553	1,066	10,169
TRAF SIGN/MARK	35,241	7,453	16,553	1,066	10,169
ENGINEER/PLAN	4,082	1,288	840	259	1,695

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
ENG/CONSTR	6,516	2,058	1,334	413	2,711
ENG/DESIGN	5,706	1,801	1,170	362	2,373
GIS	2,889	946	471	116	1,356
HAZ MAT FD 182	12,380	5,472	3,501	594	2,813
FIRE IMPACT FE	13,815	9,949	604	3,262	
SCHOOL IMP FEE	7,151	4,274	110	2,767	
COM PRK IMP FE	10,179	7,350	16	2,813	
REG PRK IMP FE	3,769	1,759	8	2,002	
ROADS IMP FEE	6,667	4,482	16	2,169	
EMS IMPACT FEE	5,101	2,666	16	2,419	
FUNDS 201-299	9,473	8,529	244	700	
CONSER PKS/REC	4,338				4,338
CONSER CTY LAN	424				424
FUNDS 301-399	62,776	37,647	22,413	2,716	
SOLID WASTE	190,883	64,935	55,040	39,726	31,182
AIRPORT & PORT	422,942	128,298	138,586	37,090	118,968
TOLL FACILITY	125,859	48,698	16,557	28,404	32,200
TRANSIT	201,669	44,770	33,600	38,225	85,074
UTILITIES	496,870	153,599	196,798	53,264	93,209
ITG	14,346	7,259	6,280	468	339
GOVT COMMUNICA	13,936	7,264	4,035	1,298	1,339
DENTAL	5,843	5,428	212		203
GROUP MEDICAL	26,288	12,298	699	11,410	1,881
GEN LIABILITY	14,018	7,422	4,663	950	983
FLEET MGMT	89,774	26,062	51,154	1,719	10,839
FLEET REPLACE	13,930	4,600	9,029	301	
LAW ENF TRUST	2,495	2,159	16	320	
FD 190 ANIM TR	12,525	4,783	707	7,035	
FD 632 MOSQ CO	1,124	1,100	24		
FUND 661 BONDS	430	118	228	84	
FUND 699 OPEB	27	27			
FUND 700 GOVT	1,473	1,473			
FD 951 LT DEBT	82	82			
FIXED ASSETS	13,482	13,482			
ALL OTHERS	104,450	43,832	13,758	46,860	

Reimbursement:

Total:	5,714,254	2,579,954	1,442,656	626,379	1,065,265
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FISCAL 2014
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 a five year average (percentage of support time) of staff time devoted to user departments.

CTY ATTORNEY

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	2,234,374			2,234,374
Allocated Additions:				
BLDG USE ALLO	18,483		18,483	
EQUIP USE ALLO	2,471		2,471	
PUB RESOURCES	7,930	1,296	9,226	
NON-DEPART'L	3,112	6	3,118	
BUDGET SVCS	7,829	2,124	9,953	
CLERK FINANCE	16,188	746	16,934	
PROCURE MGMT		10,543	10,543	
HUMAN RESOURCE		9,648	9,648	
MAINT/REP SVCS		64,175	64,175	
COUNTY MANAGER		17,435	17,435	
COMMISSIONERS		138,608	138,608	
Total Allocated Additions:	56,013	244,581	300,594	300,594
Total to be Allocated:	2,558,193	244,581		2,802,774
	=====	=====		=====

CTY ATTORNEY

Schedule of Costs to be
Allocated by Function

	Total	G & A	LEGAL COUNSEL
Expenses:			
SALARIES & WAGES	1,757,750		1,757,750
FRINGE BENEFITS	609,970		609,970
DATA PROCESS/NETWORK	81,083		81,083
LEGAL SERVICES	57,217		57,217
TRAVEL	6,138		6,138
TELEPHONE	14,179		14,179
FREIGHT & POSTAGE	1,043		1,043
EQUIP RENTAL/LEASE	7,792		7,792
SELF INSURANCE	8,437		8,437
INTERNAL REPAIRS	3,714		3,714
EQUIPMENT MAINT	2,330		2,330
REFERENCE MATERIALS	32,660		32,660
MEMBERSHIPS	3,910		3,910
REVENUES	-117,829		-117,829
MINOR EQUIPMENT/FURN	234		234
SERVICE PROCESS FEES	2,778		2,778
OTHER CHARGES	4,685		4,685
TRAINING & SEMINARS	8,247		8,247
PROFESSIONAL SVCS	1,150		1,150
OFFICE SUPPLIES	9,235		9,235
PRINTING	105		105
OTHER CONTRACTED SVS	7,352		7,352
SALARY & BENEFITS	-267,806	-267,806	
Departmental			
Expenditures:	2,234,374	-267,806	2,502,180
Deductions:	267,806	267,806	
Functional Cost:	2,502,180		2,502,180
Additions 1st			
Others:	56,013	56,013	56,013
Reallocate Admin:		-56,013	
1st Allocation:	2,558,193		2,558,193
	-----		-----
Additions 2nd			
Others:	244,581	244,581	244,581
Reallocate Admin:		-244,581	
2nd Allocation:	244,581		244,581
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Total Allocated:	2,802,774		2,802,774
	=====		=====

CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	2.54	0.508	12,996		12,996		12,996
BUDGET SVCS	2.37	0.474	12,126		12,126		12,126
PUB WKS ADMIN	0.66	0.132	3,377		3,377		3,377
PROCURE MGMT	10.31	2.062	52,750		52,750	5,100	57,850
HUMAN RESOURCE	11.77	2.354	60,220		60,220	5,822	66,042
MAINT/REP SVCS	8.78	1.756	44,922		44,922	4,343	49,265
COUNTY MANAGER	6.71	1.342	34,331		34,331	3,319	37,650
COMMISSIONERS	86.47	17.294	442,414		442,414	42,774	485,188
CLERK ADMIN	4.01	0.802	20,517		20,517	1,984	22,501
COUNTY LANDS	19.48	3.896	99,667		99,667	9,636	109,303
EQUAL EMP OPP	2.06	0.412	10,540		10,540	1,019	11,559
VETERAN'S SVCS	0.12	0.024	614		614	59	673
TAX COLLECTOR	0.37	0.074	1,893		1,893	183	2,076
COURT DEPT	0.24	0.048	1,228		1,228	119	1,347
PROP APPRAISER	1.75	0.350	8,954		8,954	866	9,820
ELECTIONS	0.23	0.046	1,177		1,177	114	1,291
SHERIFF	2.38	0.476	12,177		12,177	1,177	13,354
CT SVCS-GEN FD	0.30	0.060	1,535		1,535	148	1,683
PUB DEFENDER	0.02	0.004	102		102	10	112
STATE ATTORNEY	0.10	0.020	512		512	49	561
MED EXAMINER	0.39	0.078	1,995		1,995	193	2,188
HUMAN SERVICES	5.25	1.050	26,861		26,861	2,597	29,458
STATE HEALTH	0.03	0.006	153		153	15	168
EMER MGMT OPS	4.85	0.970	24,814		24,814	2,399	27,213
EMER RESPONSE	5.79	1.158	29,624		29,624	2,864	32,488
EMER DISPATCH	0.67	0.134	3,428		3,428	331	3,759
PS LOGISTICS	1.09	0.218	5,577		5,577	539	6,116
PKS/REC GEN'L	6.91	1.382	35,354		35,354	3,418	38,772
ECONOMIC DEVT	4.66	0.932	23,842		23,842	2,305	26,147
ANIMAL CONTROL	6.12	1.224	31,312		31,312	3,027	34,339
ENV POLICY MGT	1.33	0.266	6,805		6,805	658	7,463
NAT RES MGMT	11.42	2.284	58,429		58,429	5,649	64,078
CONST & DESIGN	5.12	1.024	26,196		26,196	2,533	28,729
FD 104 MSBU OP	1.98	0.396	10,130		10,130	979	11,109
FD 138 SHIP	0.58	0.116	2,968		2,968	287	3,255
CANAL MAINT	0.07	0.014	358		358	35	393
SUR WTR MGMT	0.40	0.080	2,047		2,047	198	2,245
LIBRARIES	4.71	0.942	24,098		24,098	2,330	26,428
E911 IMPLEMENT	0.28	0.056	1,433		1,433	139	1,572
HEARING EXAMIN	10.04	2.008	51,369		51,369	4,967	56,336
PKS & REC 155	6.91	1.382	35,354		35,354	3,418	38,772
COMM DEVT ADM	14.79	2.958	75,671		75,671	7,316	82,987
PLANNING 155	14.88	2.976	76,132		76,132	7,361	83,493
DEVT REVIEW	11.46	2.292	58,634		58,634	5,669	64,303
REZONE & DRI'S	26.64	5.328	136,301		136,301	13,178	149,479
ENV SCIENCES	2.59	0.518	13,251		13,251	1,281	14,532

CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PERMIT ISSUANC	0.07	0.014	358		358	35	393
BUILDING INSP	1.00	0.200	5,116		5,116	495	5,611
CODE ENFORCE	23.10	4.620	118,189		118,189	11,427	129,616
PLANS REVIEW	0.59	0.118	3,019		3,019	292	3,311
ADM FEE COLLEC	0.06	0.012	307		307	30	337
ZONING REVIEW	6.41	1.282	32,796		32,796	3,171	35,967
VCB	3.67	0.734	18,777		18,777	1,815	20,592
SPORTS AUTHOR	0.85	0.170	4,349		4,349	420	4,769
TRANS ADMIN	14.95	2.990	76,490		76,490	7,395	83,885
LANDSCAPE	0.55	0.110	2,814		2,814	272	3,086
ROADWAY/PIPE	1.31	0.262	6,702		6,702	648	7,350
BRIDGE OPS	0.09	0.018	460		460	45	505
TRAF OPS/SIGNA	0.64	0.128	3,274		3,274	317	3,591
TRAF SIGN/MARK	0.02	0.004	102		102	10	112
TRAFFIC ENGIN	0.61	0.122	3,121		3,121	302	3,423
ENGINEER/PLAN	3.85	0.770	19,698		19,698	1,904	21,602
ENG/CONSTR	4.15	0.830	21,233		21,233	2,053	23,286
ENG/DESIGN	0.42	0.084	2,149		2,149	208	2,357
FIRE IMPACT FE	0.69	0.138	3,530		3,530	341	3,871
SCHOOL IMP FEE	0.25	0.050	1,279		1,279	124	1,403
COM PRK IMP FE	0.34	0.068	1,740		1,740	168	1,908
REG PRK IMP FE	0.17	0.034	870		870	84	954
ROADS IMP FEE	1.36	0.272	6,958		6,958	673	7,631
EMS IMPACT FEE	0.23	0.046	1,177		1,177	114	1,291
SOLID WASTE	4.93	0.986	25,224		25,224	2,439	27,663
TOLL FACILITY	0.46	0.092	2,354		2,354	228	2,582
TRANSIT	2.55	0.510	13,047		13,047	1,261	14,308
UTILITIES	18.28	3.656	93,528		93,528	9,043	102,571
ITG	0.97	0.194	4,963		4,963	480	5,443
DENTAL	0.24	0.048	1,228		1,228	119	1,347
GROUP MEDICAL	2.85	0.570	14,582		14,582	1,410	15,992
GEN LIABILITY	52.97	10.594	271,015		271,015	26,203	297,218
FLEET MGMT	0.25	0.050	1,279		1,279	124	1,403
CONTRACTS CHG	37.73	7.546	193,041		193,041	18,664	211,705
ALL OTHERS	3.76	0.752	19,236		19,236	1,859	21,095
Total:	500.00	100.000	2,558,193		2,558,193	244,581	2,802,774
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Allocation Basis: PERCENTAGE OF SUPPORT (FIVE YEAR AVERAGE)

Source: LEE COUNTY ATTORNEY'S OFFICE

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
PUB RESOURCES	12,996	12,996
BUDGET SVCS	12,126	12,126
PUB WKS ADMIN	3,377	3,377
PROCURE MGMT	57,850	57,850
HUMAN RESOURCE	66,042	66,042
MAINT/REP SVCS	49,265	49,265
COUNTY MANAGER	37,650	37,650
COMMISSIONERS	485,188	485,188
CLERK ADMIN	22,501	22,501
COUNTY LANDS	109,303	109,303
EQUAL EMP OPP	11,559	11,559
VETERAN'S SVCS	673	673
TAX COLLECTOR	2,076	2,076
COURT DEPT	1,347	1,347
PROP APPRAISER	9,820	9,820
ELECTIONS	1,291	1,291
SHERIFF	13,354	13,354
CT SVCS-GEN FD	1,683	1,683
PUB DEFENDER	112	112
STATE ATTORNEY	561	561
MED EXAMINER	2,188	2,188
HUMAN SERVICES	29,458	29,458
STATE HEALTH	168	168
EMER MGMT OPS	27,213	27,213
EMER RESPONSE	32,488	32,488
EMER DISPATCH	3,759	3,759
PS LOGISTICS	6,116	6,116
PKS/REC GEN'L	38,772	38,772
ECONOMIC DEVT	26,147	26,147
ANIMAL CONTROL	34,339	34,339
ENV POLICY MGT	7,463	7,463
NAT RES MGMT	64,078	64,078
CONST & DESIGN	28,729	28,729
FD 104 MSBU OP	11,109	11,109
FD 138 SHIP	3,255	3,255
CANAL MAINT	393	393
SUR WTR MGMT	2,245	2,245
LIBRARIES	26,428	26,428
911 IMPLEMENT	1,572	1,572
HEARING EXAMIN	56,336	56,336
PKS & REC 155	38,772	38,772
COMM DEVT ADM	82,987	82,987
PLANNING 155	83,493	83,493
DEVT REVIEW	64,303	64,303
REZONE & DRI'S	149,479	149,479
ENV SCIENCES	14,532	14,532
PERMIT ISSUANC	393	393
BUILDING INSP	5,611	5,611

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
CODE ENFORCE	129,616	129,616
PLANS REVIEW	3,311	3,311
ADM FEE COLLEC	337	337
ZONING REVIEW	35,967	35,967
VCB	20,592	20,592
SPORTS AUTHOR	4,769	4,769
TRANS ADMIN	83,885	83,885
LANDSCAPE	3,086	3,086
ROADWAY/PIPE	7,350	7,350
BRIDGE OPS	505	505
TRAF OPS/SIGNA	3,591	3,591
TRAF SIGN/MARK	112	112
TRAFFIC ENGIN	3,423	3,423
ENGINEER/PLAN	21,602	21,602
ENG/CONSTR	23,286	23,286
ENG/DESIGN	2,357	2,357
FIRE IMPACT FE	3,871	3,871
SCHOOL IMP FEE	1,403	1,403
COM PRK IMP FE	1,908	1,908
REG PRK IMP FE	954	954
ROADS IMP FEE	7,631	7,631
EMS IMPACT FEE	1,291	1,291
SOLID WASTE	27,663	27,663
TOLL FACILITY	2,582	2,582
TRANSIT	14,308	14,308
UTILITIES	102,571	102,571
ITG	5,443	5,443
DENTAL	1,347	1,347
GROUP MEDICAL	15,992	15,992
GEN LIABILITY	297,218	297,218
FLEET MGMT	1,403	1,403
CONTRACTS CHG	211,705	211,705
ALL OTHERS	21,095	21,095

Reimbursement:

Total:	2,802,774	2,802,774
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FISCAL 2014
PURCHASING SERVICES
NATURE AND EXTENT OF SERVICES

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

PROCURE MGMT

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	686,662			686,662
Deductions:				
ADVERTISING	-1,727			
Total Deductions:	-1,727			-1,727
Allocated Additions:				
EQUIP USE ALLO	1,806		1,806	
PUB RESOURCES	1,305	262	1,567	
NON-DEPART'L	143		143	
BUDGET SVCS	5,219	1,416	6,635	
CLK INT AUDIT	8,226	2,367	10,593	
CLERK FINANCE	5,985	277	6,262	
CTY ATTORNEY	52,750	5,100	57,850	
PROCURE MGMT		2,121	2,121	
HUMAN RESOURCE		4,514	4,514	
MAINT/REP SVCS		285	285	
COUNTY MANAGER		7,671	7,671	
COMMISSIONERS		25,521	25,521	
Total Allocated Additions:	75,434	49,534	124,968	124,968
Total to be Allocated:	760,369	49,534		809,903
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PROCURE MGMT

Schedule of Costs to be

Allocated by Function

	Total	G & A	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
Expenses:					
SALARIES & WAGES	437,120		39,341	104,909	292,870
FRINGE BENEFITS	184,761		16,628	44,343	123,790
DATA PROCESS/NETWORK	35,241		3,172	8,458	23,611
CONTRACTED SERVICES	18,879		1,699	4,531	12,649
TRAVEL	1,346		121	323	902
TELEPHONE	10,418		938	2,500	6,980
POSTAGE AND FREIGHT	1,650		148	396	1,106
RENTALS AND LEASES	5,150		463	1,236	3,451
SELF INSURANCE	2,553		229	613	1,711
SUPPLIES	3,040		273	730	2,037
MINOR EQUIPMENT	894		80	215	599
INTERNAL REPAIR	2,464		222	591	1,651
MEMBERSHIPS	430		39	103	288
OTHER CHARGES	5,850		526	1,404	3,920
EQUIPMENT MAINT	725		65	174	486
ADVERTISING	1,727	1,727			
PO CREDIT ADJUSTMENT	-45,662			-45,662	
BUILDING CHARGE	20,076		1,807	4,818	13,451
Departmental					
Expenditures:	686,662	1,727	65,751	129,682	489,502
Deductions:	-1,727	-1,727			
Functional Cost:	684,935		65,751	129,682	489,502
Additions 1st					
Others:	75,434	75,434	7,241	14,282	53,911
Reallocate Admin:		-75,434			
1st Allocation:	760,369		72,992	143,964	543,413
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Additions 2nd					
Others:	49,534	49,534	4,755	9,365	35,414
Reallocate Admin:		-49,534			
2nd Allocation:	49,534		4,755	9,365	35,414
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Total Allocated:	809,903		77,747	153,329	578,827
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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	0.517	377		377		377
BUDGET SVCS	5.00	1.292	943		943		943
CTY ATTORNEY	12.00	3.101	2,263		2,263		2,263
PROCURE MGMT	4.00	1.034	754		754		754
HUMAN RESOURCE	4.00	1.034	754		754	52	806
MAINT/REP SVCS	25.00	6.460	4,715		4,715	327	5,042
COUNTY MANAGER	8.00	2.067	1,509		1,509	105	1,614
COMMISSIONERS	5.00	1.292	943		943	65	1,008
VETERAN'S SVCS	1.00	0.258	189		189	13	202
CT SVCS-GEN FD	4.00	1.034	754		754	52	806
HUMAN SERVICES	4.00	1.034	754		754	52	806
INT SVS FISCAL	14.00	3.618	2,641		2,641	183	2,824
EMER MGMT OPS	2.00	0.517	377		377	26	403
EMER RESPONSE	13.00	3.359	2,452		2,452	170	2,622
EMER DISPATCH	1.00	0.258	189		189	13	202
PS LOGISTICS	1.00	0.258	189		189	13	202
PS INFO RESOUR	1.00	0.258	189		189	13	202
PKS/REC GEN'L	48.00	12.403	9,053		9,053	627	9,680
ECONOMIC DEVT	2.00	0.517	377		377	26	403
ANIMAL CONTROL	9.00	2.326	1,697		1,697	118	1,815
NAT RES MGMT	8.00	2.067	1,509		1,509	105	1,614
CONST & DESIGN	12.00	3.101	2,263		2,263	157	2,420
CANAL MAINT	2.00	0.517	377		377	26	403
SUR WTR MGMT	1.00	0.258	189		189	13	202
LIBRARIES	20.00	5.168	3,772		3,772	261	4,033
E911 IMPLEMENT	1.00	0.258	189		189	13	202
HEARING EXAMIN	2.00	0.517	377		377	26	403
PKS & REC 155	48.00	12.403	9,053		9,053	627	9,680
COMM DEVT ADM	4.00	1.034	754		754	52	806
VCB	27.00	6.977	5,092		5,092	353	5,445
SPORTS AUTHOR	3.00	0.775	566		566	39	605
TRANS ADMIN	2.00	0.517	377		377	26	403
LANDSCAPE	2.00	0.517	377		377	26	403
ROADWAY/PIPE	4.00	1.034	754		754	52	806
BRIDGE OPS	2.00	0.517	377		377	26	403
TRAF OPS/SIGNA	3.00	0.775	566		566	39	605
TRAF SIGN/MARK	3.00	0.775	566		566	39	605
ENGINEER/PLAN	1.00	0.258	189		189	13	202
ENG/CONSTR	1.00	0.258	189		189	13	202
HAZ MAT FD 182	1.00	0.258	189		189	13	202
SOLID WASTE	8.00	2.067	1,509		1,509	105	1,614
TOLL FACILITY	9.00	2.326	1,697		1,697	118	1,815
TRANSIT	30.00	7.752	5,658		5,658	392	6,050
UTILITIES	25.00	6.460	4,715		4,715	327	5,042
GEN LIABILITY	1.00	0.258	189		189	13	202
FLEET MGMT	2.00	0.517	380		380	26	406
Total:	387.00	100.000	72,992		72,992	4,755	77,747
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Allocation Basis: NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT

PROCURE MGMT
Detail Allocation of
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	11.00	0.173	249		249		249
NON-DEPART'L	40.00	0.629	905		905		905
BUDGET SVCS	11.00	0.173	249		249		249
PUB WKS ADMIN	12.00	0.189	272		272		272
CTY ATTORNEY	20.00	0.314	453		453		453
PROCURE MGMT	11.00	0.173	249		249		249
HUMAN RESOURCE	19.00	0.299	430		430	28	458
MAINT/REP SVCS	508.00	7.984	11,494		11,494	761	12,255
COUNTY MANAGER	12.00	0.189	272		272	18	290
COMMISSIONERS	19.00	0.299	430		430	28	458
COUNTY LANDS	13.00	0.204	294		294	19	313
CDBG	36.00	0.566	815		815	54	869
VETERAN'S SVCS	2.00	0.031	45		45	3	48
TAX COLLECTOR	5.00	0.079	113		113	7	120
ELECTIONS	5.00	0.079	113		113	7	120
SHERIFF	129.00	2.027	2,919		2,919	193	3,112
CT SVCS-GEN FD	203.00	3.190	4,593		4,593	304	4,897
GUAR AD LITEM	1.00	0.016	23		23	1	24
PUB DEFENDER	12.00	0.189	272		272	18	290
STATE ATTORNEY	16.00	0.251	362		362	24	386
MED EXAMINER	31.00	0.487	701		701	46	747
HUMAN SERVICES	78.00	1.226	1,765		1,765	117	1,882
INT SVS FISCAL	8.00	0.126	181		181	12	193
EMER MGMT OPS	1.00	0.016	23		23	1	24
EMER RESPONSE	78.00	1.226	1,765		1,765	117	1,882
EMER DISPATCH	11.00	0.173	249		249	16	265
PS LOGISTICS	62.00	0.974	1,403		1,403	93	1,496
PKS/REC GEN'L	411.00	6.459	9,299		9,299	616	9,915
ECONOMIC DEVT	15.00	0.236	339		339	22	361
ANIMAL CONTROL	66.00	1.037	1,493		1,493	99	1,592
ENV POLICY MGT	12.00	0.189	272		272	18	290
NAT RES MGMT	84.00	1.320	1,901		1,901	126	2,027
CONST & DESIGN	40.00	0.629	905		905	60	965
FUND 102 MSTU	13.50	0.212	305		305	20	325
FD 104 MSBU OP	13.50	0.212	305		305	20	325
FD 138 SHIP	4.00	0.063	91		91	6	97
CANAL MAINT	31.00	0.487	701		701	46	747
SUR WTR MGMT	6.00	0.094	136		136	9	145
LIBRARIES	262.00	4.118	5,928		5,928	393	6,321
E911 IMPLEMENT	25.00	0.393	566		566	37	603
HEARING EXAMIN	12.00	0.189	272		272	18	290
PKS & REC 155	411.00	6.459	9,299		9,299	616	9,915
COMM DEVT ADM	1.00	0.016	23		23	1	24
PLANNING 155	7.00	0.110	158		158	10	168
DEVT REVIEW	12.00	0.189	272		272	18	290
REZONE & DRI'S	6.00	0.094	136		136	9	145

PROCURE MGMT
Detail Allocation of
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ENV SCIENCES	5.00	0.079	113		113	7	120
PERMIT ISSUANC	11.00	0.173	249		249	16	265
BUILDING INSP	23.00	0.361	520		520	34	554
CODE ENFORCE	21.00	0.330	475		475	31	506
PLANS REVIEW	4.00	0.063	91		91	6	97
ZONING REVIEW	1.00	0.016	23		23	1	24
VCB	87.00	1.367	1,968		1,968	130	2,098
SPORTS AUTHOR	15.00	0.236	339		339	22	361
TRANS ADMIN	16.00	0.251	362		362	24	386
LANDSCAPE	65.00	1.022	1,471		1,471	97	1,568
ROADWAY/PIPE	146.00	2.295	3,303		3,303	219	3,522
BRIDGE OPS	41.00	0.644	928		928	61	989
TRAF OPS/SIGNA	91.00	1.430	2,059		2,059	136	2,195
TRAF SIGN/MARK	50.00	0.786	1,131		1,131	75	1,206
ENG/CONSTR	18.00	0.283	407		407	27	434
ENG/DESIGN	3.00	0.047	68		68	4	72
GIS	7.00	0.110	158		158	10	168
HAZ MAT FD 182	33.00	0.519	747		747	49	796
FUNDS 301-399	190.00	2.986	4,299		4,299	285	4,584
SOLID WASTE	457.00	7.182	10,340		10,340	685	11,025
TOLL FACILITY	183.00	2.876	4,140		4,140	274	4,414
TRANSIT	174.00	2.735	3,937		3,937	261	4,198
UTILITIES	1,711.00	26.890	38,712		38,712	2,564	41,276
ITG	20.00	0.314	453		453	30	483
GOVT COMMUNICA	38.00	0.597	860		860	57	917
DENTAL	1.00	0.016	23		23	1	24
GROUP MEDICAL	3.00	0.047	68		68	4	72
GEN LIABILITY	7.00	0.110	158		158	10	168
FLEET MGMT	156.00	2.452	3,522		3,522	234	3,756
Total:	6,363.00	100.000	143,964		143,964	9,365	153,329
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Allocation Basis: NUMBER OF CENTRALIZED PO'S PROCESSED

Source: PURCHASE ORDER REPORT

PROCURE MGMT
Detail Allocation of
PROJECTS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	4.00	0.823	4,473		4,473		4,473
BUDGET SVCS	1.00	0.206	1,118		1,118		1,118
PUB WKS ADMIN	4.00	0.823	4,473		4,473		4,473
CTY ATTORNEY	7.00	1.440	7,827		7,827		7,827
PROCURE MGMT	1.00	0.206	1,118		1,118		1,118
HUMAN RESOURCE	4.00	0.823	4,473		4,473	302	4,775
MAINT/REP SVCS	28.00	5.761	31,308		31,308	2,113	33,421
COUNTY MANAGER	6.00	1.235	6,709		6,709	453	7,162
COMMISSIONERS	19.00	3.909	21,245		21,245	1,434	22,679
HUMAN SERVICES	8.00	1.646	8,945		8,945	604	9,549
EMER MGMT OPS	18.50	3.807	20,685		20,685	1,396	22,081
EMER RESPONSE	18.50	3.807	20,685		20,685	1,396	22,081
PKS/REC GEN'L	11.50	2.366	12,859		12,859	868	13,727
ECONOMIC DEVT	4.00	0.823	4,473		4,473	302	4,775
ANIMAL CONTROL	64.00	13.169	71,561		71,561	4,831	76,392
NAT RES MGMT	21.00	4.321	23,481		23,481	1,585	25,066
CONST & DESIGN	4.00	0.823	4,473		4,473	302	4,775
LIBRARIES	29.00	5.967	32,426		32,426	2,189	34,615
HEARING EXAMIN	1.00	0.206	1,118		1,118	75	1,193
PKS & REC 155	11.50	2.366	12,859		12,859	868	13,727
COMM DEVT ADM	16.00	3.292	17,890		17,890	1,208	19,098
VCB	11.00	2.263	12,299		12,299	830	13,129
SPORTS AUTHOR	14.00	2.881	15,654		15,654	1,057	16,711
TRANS ADMIN	21.00	4.321	23,481		23,481	1,585	25,066
LANDSCAPE	3.00	0.617	3,354		3,354	226	3,580
ROADWAY/PIPE	28.00	5.761	31,308		31,308	2,113	33,421
BRIDGE OPS	1.00	0.206	1,118		1,118	75	1,193
TRAF OPS/SIGNA	2.00	0.412	2,236		2,236	151	2,387
TRAFFIC ENGIN	1.00	0.206	1,118		1,118	75	1,193
GIS	2.00	0.412	2,236		2,236	151	2,387
SOLID WASTE	16.00	3.292	17,890		17,890	1,208	19,098
TOLL FACILITY	3.00	0.617	3,354		3,354	226	3,580
TRANSIT	25.00	5.144	27,953		27,953	1,887	29,840
UTILITIES	51.00	10.494	57,025		57,025	3,850	60,875
ITG	23.00	4.733	25,717		25,717	1,736	27,453
FLEET MGMT	4.00	0.823	4,471		4,471	318	4,789
Total:	486.00	100.000	543,413		543,413	35,414	578,827
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Allocation Basis: NUMBER OF PROJECTS PROCESSED

Source: PROJECT TRACKING DATABASE REPORT

PROCURE MGMT

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
PUB RESOURCES	5,099	377	249	4,473
NON-DEPART'L	905		905	
BUDGET SVCS	2,310	943	249	1,118
PUB WKS ADMIN	4,745		272	4,473
CTY ATTORNEY	10,543	2,263	453	7,827
PROCURE MGMT	2,121	754	249	1,118
HUMAN RESOURCE	6,039	806	458	4,775
MAINT/REP SVCS	50,718	5,042	12,255	33,421
COUNTY MANAGER	9,066	1,614	290	7,162
COMMISSIONERS	24,145	1,008	458	22,679
COUNTY LANDS	313		313	
CDBG	869		869	
VETERAN'S SVCS	250	202	48	
TAX COLLECTOR	120		120	
ELECTIONS	120		120	
SHERIFF	3,112		3,112	
CT SVCS-GEN FD	5,703	806	4,897	
GUAR AD LITEM	24		24	
PUB DEFENDER	290		290	
STATE ATTORNEY	386		386	
MED EXAMINER	747		747	
HUMAN SERVICES	12,237	806	1,882	9,549
INT SVS FISCAL	3,017	2,824	193	
EMER MGMT OPS	22,508	403	24	22,081
EMER RESPONSE	26,585	2,622	1,882	22,081
EMER DISPATCH	467	202	265	
PS LOGISTICS	1,698	202	1,496	
PS INFO RESOUR	202	202		
PKS/REC GEN'L	33,322	9,680	9,915	13,727
ECONOMIC DEVT	5,539	403	361	4,775
ANIMAL CONTROL	79,799	1,815	1,592	76,392
ENV POLICY MGT	290		290	
NAT RES MGMT	28,707	1,614	2,027	25,066
CONST & DESIGN	8,160	2,420	965	4,775
FUND 102 MSTU	325		325	
FD 104 MSBU OP	325		325	
FD 138 SHIP	97		97	
CANAL MAINT	1,150	403	747	
SUR WTR MGMT	347	202	145	
LIBRARIES	44,969	4,033	6,321	34,615
E911 IMPLEMENT	805	202	603	
HEARING EXAMIN	1,886	403	290	1,193
PKS & REC 155	33,322	9,680	9,915	13,727
COMM DEVT ADM	19,928	806	24	19,098
PLANNING 155	168		168	
DEVT REVIEW	290		290	
REZONE & DRI'S	145		145	
ENV SCIENCES	120		120	

PROCURE MGMT

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
PERMIT ISSUANC	265		265	
BUILDING INSP	554		554	
CODE ENFORCE	506		506	
PLANS REVIEW	97		97	
ZONING REVIEW	24		24	
VCE	20,672	5,445	2,098	13,129
SPORTS AUTHOR	17,677	605	361	16,711
TRANS ADMIN	25,855	403	386	25,066
LANDSCAPE	5,551	403	1,568	3,580
ROADWAY/PIPE	37,749	806	3,522	33,421
BRIDGE OPS	2,585	403	989	1,193
TRAF OPS/SIGNA	5,187	605	2,195	2,387
TRAF SIGN/MARK	1,811	605	1,206	
TRAFFIC ENGIN	1,193			1,193
ENGINEER/PLAN	202	202		
ENG/CONSTR	636	202	434	
ENG/DESIGN	72		72	
GIS	2,555		168	2,387
HAZ MAT FD 182	998	202	796	
FUNDS 301-399	4,584		4,584	
SOLID WASTE	31,737	1,614	11,025	19,098
TOLL FACILITY	9,809	1,815	4,414	3,580
TRANSIT	40,088	6,050	4,198	29,840
UTILITIES	107,193	5,042	41,276	60,875
ITG	27,936		483	27,453
GOVT COMMUNICA	917		917	
DENTAL	24		24	
GROUP MEDICAL	72		72	
GEN LIABILITY	370	202	168	
FLEET MGMT	8,951	406	3,756	4,789
Reimbursement:				
Total:	809,903	77,747	153,329	578,827
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FISCAL 2014
HUMAN RESOURCES
NATURE AND EXTENT OF SERVICES

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

HUMAN RESOURCE

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,056,326			1,056,326
Allocated Additions:				
BLDG USE ALLO	8,139		8,139	
EQUIP USE ALLO	2,123		2,123	
PUB RESOURCES	1,205	246	1,451	
NON-DEPART'L	539	1	540	
BUDGET SVCS	3,915	1,062	4,977	
CLK INT AUDIT	14,811	4,262	19,073	
CLERK FINANCE	12,971	596	13,567	
CTY ATTORNEY	60,220	5,822	66,042	
PROCURE MGMT	5,657	382	6,039	
HUMAN RESOURCE		7,376	7,376	
MAINT/REP SVCS		26,041	26,041	
COUNTY MANAGER		11,053	11,053	
COMMISSIONERS		25,803	25,803	
Total Allocated Additions:	109,580	82,644	192,224	192,224
Total to be Allocated:	1,165,906	82,644		1,248,550
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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	837,739		83,774	427,247	326,718
OPERATING EXPENSES	226,074		22,607	115,298	88,169
REVENUE	-7,487		-749	-3,818	-2,920
Departmental					
Expenditures:	1,056,326		105,632	538,727	411,967
Functional Cost:	1,056,326		105,632	538,727	411,967
Additions 1st					
Others:	109,580	109,580	10,958	55,886	42,736
Reallocate Admin:		-109,580			
1st Allocation:	1,165,906		116,590	594,613	454,703
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Additions 2nd					
Others:	82,644	82,644	8,261	42,149	32,234
Reallocate Admin:		-82,644			
2nd Allocation:	82,644		8,261	42,149	32,234
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Total Allocated:	1,248,550		124,851	636,762	486,937
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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	42.00	0.170	198		198		198
PUB WKS ADMIN	45.50	0.184	215		215		215
PROCURE MGMT	57.00	0.231	269		269		269
HUMAN RESOURCE	267.00	1.080	1,259		1,259		1,259
MAINT/REP SVCS	406.00	1.642	1,915		1,915	138	2,053
COUNTY MANAGER	235.00	0.951	1,108		1,108	80	1,188
COUNTY LANDS	63.00	0.255	297		297	21	318
HUMAN SERVICES	914.00	3.698	4,311		4,311	311	4,622
INT SVS FISCAL	45.50	0.184	215		215	15	230
EMER MGMT OPS	10.00	0.040	47		47	3	50
EMER RESPONSE	969.00	3.920	4,570		4,570	329	4,899
EMER DISPATCH	120.00	0.485	566		566	41	607
PS LOGISTICS	24.00	0.097	113		113	8	121
PKS/REC GEN'L	1,213.00	4.907	5,721		5,721	412	6,133
ECONOMIC DEVT	294.00	1.189	1,387		1,387	100	1,487
ANIMAL CONTROL	729.00	2.949	3,438		3,438	248	3,686
NAT RES MGMT	192.00	0.777	906		906	65	971
CONST & DESIGN	4.00	0.016	19		19	1	20
CANAL MAINT	87.00	0.352	410		410	30	440
SUR WTR MGMT	83.00	0.336	391		391	28	419
LIBRARIES	8,700.00	35.196	41,035		41,035	2,958	43,993
E911 IMPLEMENT	21.00	0.085	99		99	7	106
PKS & REC 155	1,213.00	4.907	5,721		5,721	412	6,133
COMM DEVT ADM	338.00	1.367	1,594		1,594	115	1,709
PLANNING 155	71.00	0.287	335		335	24	359
DEVT REVIEW	161.71	0.654	763		763	55	818
REZONE & DRI'S	161.71	0.654	763		763	55	818
ENV SCIENCES	217.00	0.878	1,024		1,024	74	1,098
PERMIT ISSUANC	161.71	0.654	763		763	55	818
BUILDING INSP	161.71	0.654	763		763	55	818
CODE ENFORCE	161.72	0.654	763		763	55	818
PLANS REVIEW	161.72	0.654	763		763	55	818
ZONING REVIEW	161.72	0.654	763		763	55	818
VCB	766.00	3.099	3,613		3,613	260	3,873
TRANS ADMIN	35.00	0.142	165		165	12	177
LANDSCAPE	83.00	0.336	391		391	28	419
ROADWAY/PIPE	425.00	1.719	2,005		2,005	144	2,149
BRIDGE OPS	70.00	0.283	330		330	24	354
TRAF OPS/SIGNA	368.00	1.489	1,736		1,736	125	1,861
TRAF SIGN/MARK	368.00	1.489	1,736		1,736	125	1,861
ENGINEER/PLAN	6.00	0.024	28		28	2	30
ENG/CONSTR	6.00	0.024	28		28	2	30
ENG/DESIGN	5.00	0.020	24		24	2	26
HAZ MAT FD 182	27.00	0.109	127		127	9	136
SOLID WASTE	476.00	1.926	2,245		2,245	162	2,407
TOLL FACILITY	1,297.00	5.247	6,117		6,117	441	6,558

HUMAN RESOURCE
Detail Allocation of
RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRANSIT	1,069.00	4.325	5,042		5,042	363	5,405
UTILITIES	1,849.00	7.480	8,721		8,721	629	9,350
FLEET MGMT	377.00	1.525	1,778		1,778	128	1,906
Total:	24,719.00	100.000	116,590		116,590	8,261	124,851
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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	12.65	0.514	3,059		3,059		3,059
BUDGET SVCS	8.10	0.329	1,959		1,959		1,959
PUB WKS ADMIN	7.00	0.285	1,693		1,693		1,693
CTY ATTORNEY	25.00	1.017	6,045		6,045		6,045
PROCURE MGMT	11.00	0.447	2,660		2,660		2,660
HUMAN RESOURCE	15.85	0.645	3,833		3,833		3,833
MAINT/REP SVCS	115.00	4.677	27,808		27,808	2,037	29,845
COUNTY MANAGER	7.95	0.323	1,922		1,922	141	2,063
COMMISSIONERS	11.00	0.447	2,660		2,660	195	2,855
COUNTY LANDS	8.75	0.356	2,116		2,116	155	2,271
CDBG	6.00	0.244	1,451		1,451	106	1,557
VETERAN'S SVCS	1.00	0.041	242		242	18	260
HUMAN SERVICES	46.00	1.871	11,123		11,123	815	11,938
INT SVS FISCAL	12.00	0.488	2,902		2,902	213	3,115
EMER MGMT OPS	3.00	0.122	725		725	53	778
EMER RESPONSE	293.00	11.915	70,851		70,851	5,190	76,041
EMER DISPATCH	36.25	1.474	8,766		8,766	642	9,408
PS LOGISTICS	7.10	0.289	1,717		1,717	126	1,843
PKS/REC GEN'L	67.61	2.749	16,349		16,349	1,198	17,547
ECONOMIC DEVT	14.00	0.569	3,385		3,385	248	3,633
ANIMAL CONTROL	52.00	2.115	12,574		12,574	921	13,495
ENV POLICY MGT	3.05	0.124	738		738	54	792
NAT RES MGMT	29.15	1.185	7,049		7,049	516	7,565
CONST & DESIGN	16.00	0.651	3,869		3,869	283	4,152
FD 104 MSBU OP	2.35	0.096	568		568	42	610
FD 138 NAT RES	7.34	0.299	1,775		1,775	130	1,905
FUND 139 OTHER	2.00	0.081	484		484	35	519
CANAL MAINT	21.00	0.854	5,078		5,078	372	5,450
SUR WTR MGMT	12.50	0.508	3,023		3,023	221	3,244
LIBRARIES	254.00	10.329	61,420		61,420	4,499	65,919
E911 IMPLEMENT	6.40	0.260	1,548		1,548	113	1,661
HEARING EXAMIN	5.00	0.203	1,209		1,209	89	1,298
PKS & REC 155	125.01	5.084	30,229		30,229	2,214	32,443
PRO/AMAT SPORT	45.58	1.854	11,022		11,022	807	11,829
COMM DEVT ADM	11.10	0.451	2,684		2,684	197	2,881
PLANNING 155	8.00	0.325	1,934		1,934	142	2,076
DEVT REVIEW	11.60	0.472	2,805		2,805	205	3,010
REZONE & DRI'S	8.61	0.350	2,082		2,082	153	2,235
ENV SCIENCES	8.00	0.325	1,934		1,934	142	2,076
PERMIT ISSUANC	12.49	0.508	3,020		3,020	221	3,241
BUILDING INSP	25.68	1.044	6,210		6,210	455	6,665
CODE ENFORCE	23.15	0.941	5,598		5,598	410	6,008
PLANS REVIEW	8.78	0.357	2,123		2,123	156	2,279
ADM FEE COLLEC	0.90	0.037	218		218	16	234
ZONING REVIEW	3.20	0.130	774		774	57	831
VCB	30.00	1.220	7,254		7,254	531	7,785

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	4.00	0.163	967		967	71	1,038
TRANS ADMIN	8.50	0.346	2,055		2,055	151	2,206
LANDSCAPE	20.00	0.813	4,836		4,836	354	5,190
ROADWAY/PIPE	103.00	4.189	24,907		24,907	1,825	26,732
BRIDGE OPS	17.00	0.691	4,111		4,111	301	4,412
TRAF OPS/SIGNA	30.00	1.220	7,254		7,254	531	7,785
TRAF SIGN/MARK	30.00	1.220	7,254		7,254	531	7,785
ENGINEER/PLAN	5.00	0.203	1,209		1,209	89	1,298
ENG/CONSTR	8.00	0.325	1,934		1,934	142	2,076
ENG/DESIGN	7.00	0.285	1,693		1,693	124	1,817
GIS	4.00	0.163	967		967	71	1,038
HAZ MAT FD 182	8.30	0.338	2,007		2,007	147	2,154
CONSER PKS/REC	12.80	0.521	3,095		3,095	227	3,322
CONSER CTY LAN	1.25	0.051	302		302	22	324
SOLID WASTE	92.00	3.741	22,247		22,247	1,630	23,877
TOLL FACILITY	95.00	3.863	22,972		22,972	1,683	24,655
TRANSIT	251.00	10.207	60,695		60,695	4,446	65,141
UTILITIES	275.00	11.183	66,498		66,498	4,871	71,369
ITG	1.00	0.041	242		242	18	260
GOVT COMMUNICA	3.95	0.161	955		955	70	1,025
DENTAL	0.60	0.024	145		145	11	156
GROUP MEDICAL	5.55	0.226	1,342		1,342	98	1,440
GEN LIABILITY	2.90	0.118	701		701	51	752
FLEET MGMT	32.00	1.301	7,737		7,737	567	8,304
Total:	2,459.00	100.000	594,613		594,613	42,149	636,762
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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	12.65	0.401	1,823		1,823		1,823
BUDGET SVCS	8.10	0.257	1,167		1,167		1,167
PUB WKS ADMIN	7.00	0.222	1,009		1,009		1,009
CTY ATTORNEY	25.00	0.792	3,603		3,603		3,603
PROCURE MGMT	11.00	0.349	1,585		1,585		1,585
HUMAN RESOURCE	15.85	0.502	2,284		2,284		2,284
MAINT/REP SVCS	115.00	3.645	16,574		16,574	1,205	17,779
COUNTY MANAGER	7.95	0.252	1,146		1,146	83	1,229
COMMISSIONERS	11.00	0.349	1,585		1,585	115	1,700
COUNTY LANDS	8.75	0.277	1,261		1,261	92	1,353
CDBG	6.00	0.190	865		865	63	928
VETERAN'S SVCS	1.00	0.032	144		144	10	154
TAX COLLECTOR	203.00	6.434	29,257		29,257	2,128	31,385
PROP APPRAISER	110.00	3.487	15,853		15,853	1,153	17,006
ELECTIONS	32.00	1.014	4,612		4,612	335	4,947
HUMAN SERVICES	46.00	1.458	6,630		6,630	482	7,112
INT SVS FISCAL	12.00	0.380	1,729		1,729	126	1,855
EMER MGMT OPS	3.00	0.095	432		432	31	463
EMER RESPONSE	293.00	9.287	42,228		42,228	3,071	45,299
EMER DISPATCH	36.25	1.149	5,224		5,224	380	5,604
PS LOGISTICS	7.10	0.225	1,023		1,023	74	1,097
PKS/REC GEN'L	67.61	2.143	9,744		9,744	709	10,453
ECONOMIC DEVT	14.00	0.444	2,018		2,018	147	2,165
ANIMAL CONTROL	52.00	1.648	7,494		7,494	545	8,039
ENV POLICY MGT	3.05	0.097	440		440	32	472
NAT RES MGMT	29.15	0.924	4,201		4,201	305	4,506
CONST & DESIGN	16.00	0.507	2,306		2,306	168	2,474
FD 104 MSBU OP	2.35	0.074	339		339	25	364
FD 138 NAT RES	7.34	0.233	1,058		1,058	77	1,135
FUND 139 OTHER	2.00	0.063	288		288	21	309
CANAL MAINT	21.00	0.666	3,027		3,027	220	3,247
SUR WTR MGMT	12.50	0.396	1,802		1,802	131	1,933
LIBRARIES	254.00	8.051	36,607		36,607	2,662	39,269
E911 IMPLEMENT	6.40	0.203	922		922	67	989
HEARING EXAMIN	5.00	0.158	721		721	52	773
PKS & REC 155	125.01	3.962	18,017		18,017	1,310	19,327
PRO/AMAT SPORT	45.58	1.445	6,569		6,569	478	7,047
COMM DEVT ADM	11.10	0.352	1,600		1,600	116	1,716
PLANNING 155	8.00	0.254	1,153		1,153	84	1,237
DEVT REVIEW	11.60	0.368	1,672		1,672	122	1,794
REZONE & DRI'S	8.61	0.273	1,241		1,241	90	1,331
ENV SCIENCES	8.00	0.254	1,153		1,153	84	1,237
PERMIT ISSUANC	12.49	0.396	1,800		1,800	131	1,931
BUILDING INSP	25.68	0.814	3,701		3,701	269	3,970
CODE ENFORCE	23.15	0.734	3,336		3,336	243	3,579
PLANS REVIEW	8.78	0.278	1,265		1,265	92	1,357

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ADM FEE COLLEC	0.90	0.029	130		130	9	139
ZONING REVIEW	3.20	0.101	461		461	34	495
VCB	30.00	0.951	4,324		4,324	314	4,638
SPORTS AUTHOR	4.00	0.127	576		576	42	618
TRANS ADMIN	8.50	0.269	1,225		1,225	89	1,314
LANDSCAPE	20.00	0.634	2,882		2,882	210	3,092
ROADWAY/PIPE	103.00	3.265	14,845		14,845	1,079	15,924
BRIDGE OPS	17.00	0.539	2,450		2,450	178	2,628
TRAF OPS/SIGNA	30.00	0.951	4,324		4,324	314	4,638
TRAF SIGN/MARK	30.00	0.951	4,324		4,324	314	4,638
ENGINEER/PLAN	5.00	0.158	721		721	52	773
ENG/CONSTR	8.00	0.254	1,153		1,153	84	1,237
ENG/DESIGN	7.00	0.222	1,009		1,009	73	1,082
GIS	4.00	0.127	576		576	42	618
HAZ MAT FD 182	8.30	0.263	1,196		1,196	87	1,283
CONSER PKS/REC	12.80	0.406	1,845		1,845	134	1,979
CONSER CTY LAN	1.25	0.040	180		180	13	193
SOLID WASTE	92.00	2.916	13,259		13,259	964	14,223
AIRPORT & PORT	351.00	11.125	50,587		50,587	3,679	54,266
TOLL FACILITY	95.00	3.011	13,692		13,692	996	14,688
TRANSIT	251.00	7.956	36,174		36,174	2,631	38,805
UTILITIES	275.00	8.716	39,633		39,633	2,882	42,515
ITG	1.00	0.032	144		144	10	154
GOVT COMMUNICA	3.95	0.125	569		569	41	610
DENTAL	0.60	0.019	86		86	6	92
GROUP MEDICAL	5.55	0.176	800		800	58	858
GEN LIABILITY	2.90	0.092	418		418	30	448
FLEET MGMT	32.00	1.014	4,612		4,612	341	4,953
Total:	3,155.00	100.000	454,703		454,703	32,234	486,937
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Allocation Basis: NUMBER OF COVERED EMPLOYEES BY DEPARTMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
PUB RESOURCES	5,080	198	3,059	1,823
BUDGET SVCS	3,126		1,959	1,167
PUB WKS ADMIN	2,917	215	1,693	1,009
CTY ATTORNEY	9,648		6,045	3,603
PROCURE MGMT	4,514	269	2,660	1,585
HUMAN RESOURCE	7,376	1,259	3,833	2,284
MAINT/REP SVCS	49,677	2,053	29,845	17,779
COUNTY MANAGER	4,480	1,188	2,063	1,229
COMMISSIONERS	4,555		2,855	1,700
COUNTY LANDS	3,942	318	2,271	1,353
CDBG	2,485		1,557	928
VETERAN'S SVCS	414		260	154
TAX COLLECTOR	31,385			31,385
PROP APPRAISER	17,006			17,006
ELECTIONS	4,947			4,947
HUMAN SERVICES	23,672	4,622	11,938	7,112
INT SVS FISCAL	5,200	230	3,115	1,855
EMER MGMT OPS	1,291	50	778	463
EMER RESPONSE	126,239	4,899	76,041	45,299
EMER DISPATCH	15,619	607	9,408	5,604
PS LOGISTICS	3,061	121	1,843	1,097
PKS/REC GEN'L	34,133	6,133	17,547	10,453
ECONOMIC DEVT	7,285	1,487	3,633	2,165
ANIMAL CONTROL	25,220	3,686	13,495	8,039
ENV POLICY MGT	1,264		792	472
NAT RES MGMT	13,042	971	7,565	4,506
CONST & DESIGN	6,646	20	4,152	2,474
FD 104 MSBU OP	974		610	364
FD 138 NAT RES	3,040		1,905	1,135
FUND 139 OTHER	828		519	309
CANAL MAINT	9,137	440	5,450	3,247
SUR WTR MGMT	5,596	419	3,244	1,933
LIBRARIES	149,181	43,993	65,919	39,269
E911 IMPLEMENT	2,756	106	1,661	989
HEARING EXAMIN	2,071		1,298	773
PKS & REC 155	57,903	6,133	32,443	19,327
PRO/AMAT SPORT	18,876		11,829	7,047
COMM DEVT ADM	6,306	1,709	2,881	1,716
PLANNING 155	3,672	359	2,076	1,237
DEVT REVIEW	5,622	818	3,010	1,794
REZONE & DRI'S	4,384	818	2,235	1,331
ENV SCIENCES	4,411	1,098	2,076	1,237
PERMIT ISSUANC	5,990	818	3,241	1,931
BUILDING INSP	11,453	818	6,665	3,970
CODE ENFORCE	10,405	818	6,008	3,579
PLANS REVIEW	4,454	818	2,279	1,357
ADM FEE COLLEC	373		234	139
ZONING REVIEW	2,144	818	831	495

HUMAN RESOURCE
Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
VCB	16,296	3,873	7,785	4,638
SPORTS AUTHOR	1,656		1,038	618
TRANS ADMIN	3,697	177	2,206	1,314
LANDSCAPE	8,701	419	5,190	3,092
ROADWAY/PIPE	44,805	2,149	26,732	15,924
BRIDGE OPS	7,394	354	4,412	2,628
TRAF OPS/SIGNA	14,284	1,861	7,785	4,638
TRAF SIGN/MARK	14,284	1,861	7,785	4,638
ENGINEER/PLAN	2,101	30	1,298	773
ENG/CONSTR	3,343	30	2,076	1,237
ENG/DESIGN	2,925	26	1,817	1,082
GIS	1,656		1,038	618
HAZ MAT FD 182	3,573	136	2,154	1,283
CONSER PKS/REC	5,301		3,322	1,979
CONSER CTY LAN	517		324	193
SOLID WASTE	40,507	2,407	23,877	14,223
AIRPORT & PORT	54,266			54,266
TOLL FACILITY	45,901	6,558	24,655	14,688
TRANSIT	109,351	5,405	65,141	38,805
UTILITIES	123,234	9,350	71,369	42,515
ITG	414		260	154
GOVT COMMUNICA	1,635		1,025	610
DENTAL	248		156	92
GROUP MEDICAL	2,298		1,440	858
GEN LIABILITY	1,200		752	448
FLEET MGMT	15,163	1,906	8,304	4,953
Reimbursement:				
Total:	1,248,550	124,851	636,762	486,937
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FISCAL 2014
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:	9,464,419			9,464,419
Deductions:				
CAPITAL OUTLAY	-123,031			
Total Deductions:	-123,031			-123,031
Allocated Additions:				
EQUIP USE ALLO	1,543,261		1,543,261	
PUB RESOURCES	1,305	262	1,567	
NON-DEPART'L	12,798	24	12,822	
BUDGET SVCS	1,305	354	1,659	
PUB WKS ADMIN	78,384	6,690	85,074	
CLK INT AUDIT	8,973	2,582	11,555	
CLERK FINANCE	156,690	7,175	163,865	
CTY ATTORNEY	44,922	4,343	49,265	
PROCURE MGMT	47,517	3,201	50,718	
HUMAN RESOURCE	46,297	3,380	49,677	
MAINT/REP SVCS		913,028	913,028	
COUNTY MANAGER		80,199	80,199	
COMMISSIONERS		66,489	66,489	
Total Allocated Additions:	1,941,452	1,087,727	3,029,179	3,029,179
Total to be Allocated:	11,282,840	1,087,727		12,370,567
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MAINT/REP SVCS
Schedule of Costs to be
Allocated by Function

	Total	G & A	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROJECT
Expenses:					
OPERATING EXPENSES	11,883,955		8,165,902	384,329	3,333,724
OTHER REVENUE	-705,031		-484,453	-22,801	-197,777
CAPITAL OUTLAY	123,031	123,031			
INTERDEPT'L REIMBURS	-1,090,174		-1,090,174		
RENTS	-214,442		-214,442		
RECORDS WAREHOUSE	-201,720		-201,720		
INT PEST CONTROL	-124,142		-124,142		
JUSTICE CENTER ANNEX	-207,058		-207,058		
Departmental					
Expenditures:	9,464,419	123,031	5,843,913	361,528	3,135,947
Deductions:	-123,031	-123,031			
Functional Cost:	9,341,388		5,843,913	361,528	3,135,947
Additions 1st					
Others:	1,941,452	1,941,452	1,214,560	75,137	651,755
Reallocate Admin:		-1,941,452			
1st Allocation:	11,282,840		7,058,473	436,665	3,787,702
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Additions 2nd					
Others:	1,087,727	1,087,727	680,475	42,097	365,155
Reallocate Admin:		-1,087,727			
2nd Allocation:	1,087,727		680,475	42,097	365,155
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Total Allocated:	12,370,567		7,738,948	478,762	4,152,857
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MAINT/REP SVCS
Detail Allocation of
OTHER BUILDINGS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONTRACTS CHG	100.00	100.000	7,058,473		7,058,473	680,475	7,738,948
Total:	100.00	100.000	7,058,473		7,058,473	680,475	7,738,948
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Allocation Basis: DIRECT ASSIGNMENT

Source: MAINTENANCE & REPAIR SERVICES DETAIL

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	8,867.00	2.307	10,074		10,074		10,074
PUB RESOURCES	16,848.00	4.384	19,142		19,142		19,142
BUDGET SVCS	6,941.00	1.806	7,886		7,886		7,886
CLERK TECH SVS	46,155.00	12.009	52,440		52,440		52,440
CLERK FINANCE	34,269.00	8.917	38,936		38,936		38,936
CTY ATTORNEY	50,089.00	13.033	56,910		56,910		56,910
HUMAN RESOURCE	22,058.00	5.739	25,062		25,062		25,062
COUNTY MANAGER	44,068.00	11.466	50,069		50,069	9,317	59,386
COMMISSIONERS	71,987.00	18.731	81,790		81,790	15,220	97,010
CLERK ADMIN	15,460.00	4.023	17,565		17,565	3,269	20,834
EQUAL EMP OPP	1,310.00	0.341	1,488		1,488	277	1,765
CLK RECORDING	44,602.00	11.605	50,676		50,676	9,430	60,106
ITG	753.00	0.196	856		856	159	1,015
GOVT COMMUNICA	2,899.00	0.754	3,294		3,294	613	3,907
DENTAL	727.00	0.189	826		826	154	980
GROUP MEDICAL	727.00	0.189	826		826	154	980
GEN LIABILITY	727.00	0.189	826		826	154	980
ALL OTHERS	15,842.00	4.122	17,999		17,999	3,350	21,349
Total:	384,329.00	100.000	436,665		436,665	42,097	478,762
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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	2,919.00	0.088	3,317		3,317		3,317
PUB WKS ADMIN	903.00	0.027	1,026		1,026		1,026
CTY ATTORNEY	6,394.00	0.192	7,265		7,265		7,265
PROCURE MGMT	251.00	0.008	285		285		285
HUMAN RESOURCE	862.00	0.026	979		979		979
MAINT/REP SVCS	803,596.00	24.105	913,028		913,028		913,028
COUNTY MANAGER	3,317.00	0.100	3,769		3,769	481	4,250
COMMISSIONERS	3,438.00	0.103	3,906		3,906	498	4,404
CLERK ADMIN	16,088.00	0.483	18,279		18,279	2,332	20,611
COUNTY LANDS	455.00	0.014	517		517	66	583
TAX COLLECTOR	43,713.00	1.311	49,666		49,666	6,337	56,003
FUNDS 80 - 951	52,800.00	1.584	59,990		59,990	7,655	67,645
PROP APPRAISER	4,190.00	0.126	4,761		4,761	607	5,368
ELECTIONS	24,317.00	0.729	27,628		27,628	3,525	31,153
SHERIFF	580,859.00	17.424	659,959		659,959	84,208	744,167
PUB DEFENDER	4,593.00	0.138	5,218		5,218	666	5,884
STATE ATTORNEY	15,418.00	0.462	17,518		17,518	2,235	19,753
MED EXAMINER	20,731.00	0.622	23,554		23,554	3,005	26,559
HUMAN SERVICES	42,177.00	1.265	47,921		47,921	6,114	54,035
STATE HEALTH	30,376.00	0.911	34,513		34,513	4,404	38,917
EMER MGMT OPS	36,834.00	1.105	41,850		41,850	5,340	47,190
EMER RESPONSE	25,170.75	0.755	28,598		28,598	3,649	32,247
EMER DISPATCH	25,170.75	0.755	28,598		28,598	3,649	32,247
PS LOGISTICS	25,170.75	0.755	28,598		28,598	3,649	32,247
PS INFO RESOUR	25,170.75	0.755	28,598		28,598	3,649	32,247
PKS/REC GEN'L	543,349.00	16.299	617,341		617,341	78,770	696,111
ECONOMIC DEVT	2,492.00	0.075	2,831		2,831	361	3,192
ANIMAL CONTROL	18,895.00	0.567	21,468		21,468	2,739	24,207
NAT RES MGMT	3,827.00	0.115	4,348		4,348	555	4,903
CONST & DESIGN	5,444.00	0.163	6,185		6,185	789	6,974
LIBRARIES	196,625.00	5.898	223,401		223,401	28,505	251,906
HEARING EXAMIN	760.00	0.023	863		863	110	973
PKS & REC 155	543,349.00	16.299	617,341		617,341	78,770	696,111
DEVT REVIEW	467.75	0.014	531		531	68	599
REZONE & DRI'S	467.75	0.014	531		531	68	599
ENV SCIENCES	467.75	0.014	531		531	68	599
PERMIT ISSUANC	467.75	0.014	531		531	68	599
BUILDING INSP	467.75	0.014	531		531	68	599
CODE ENFORCE	467.75	0.014	531		531	68	599
PLANS REVIEW	467.75	0.014	531		531	68	599
ZONING REVIEW	467.75	0.014	531		531	68	599
VCB	641.00	0.019	728		728	93	821
SPORTS AUTHOR	641.00	0.019	728		728	93	821
ROADWAY/PIPE	12,641.00	0.379	14,362		14,362	1,833	16,195
BRIDGE OPS	3,295.00	0.099	3,744		3,744	478	4,222
TRAF OPS/SIGNA	11,465.50	0.344	13,027		13,027	1,662	14,689

MAINT/REP SVCS
Detail Allocation of
COST BY PROJECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRAF SIGN/MARK	11,465.50	0.344	13,027		13,027	1,662	14,689
ENGINEER/PLAN	4,843.66	0.145	5,503		5,503	702	6,205
ENG/CONSTR	4,843.67	0.145	5,503		5,503	702	6,205
ENG/DESIGN	4,843.67	0.145	5,503		5,503	702	6,205
TOLL FACILITY	44,940.00	1.348	51,060		51,060	6,515	57,575
TRANSIT	66,132.00	1.984	75,138		75,138	9,587	84,725
UTILITIES	20,089.00	0.603	22,825		22,825	2,912	25,737
ITG	1,099.00	0.033	1,249		1,249	159	1,408
FLEET MGMT	27,338.00	0.820	31,061		31,061	3,963	35,024
ALL OTHERS	6,049.00	0.181	6,877		6,877	880	7,757
Total:	3,333,724.00	100.000	3,787,702		3,787,702	365,155	4,152,857
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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	10,074		10,074	
PUB RESOURCES	22,459		19,142	3,317
BUDGET SVCS	7,886		7,886	
PUB WKS ADMIN	1,026			1,026
CLERK TECH SVS	52,440		52,440	
CLERK FINANCE	38,936		38,936	
CTY ATTORNEY	64,175		56,910	7,265
PROCURE MGMT	285			285
HUMAN RESOURCE	26,041		25,062	979
MAINT/REP SVCS	913,028			913,028
COUNTY MANAGER	63,636		59,386	4,250
COMMISSIONERS	101,414		97,010	4,404
CLERK ADMIN	41,445		20,834	20,611
COUNTY LANDS	583			583
EQUAL EMP OPP	1,765		1,765	
TAX COLLECTOR	56,003			56,003
CLK RECORDING	60,106		60,106	
FUNDS 80 - 951	67,645			67,645
PROP APPRAISER	5,368			5,368
ELECTIONS	31,153			31,153
SHERIFF	744,167			744,167
PUB DEFENDER	5,884			5,884
STATE ATTORNEY	19,753			19,753
MED EXAMINER	26,559			26,559
HUMAN SERVICES	54,035			54,035
STATE HEALTH	38,917			38,917
EMER MGMT OPS	47,190			47,190
EMER RESPONSE	32,247			32,247
EMER DISPATCH	32,247			32,247
PS LOGISTICS	32,247			32,247
PS INFO RESOUR	32,247			32,247
PKS/REC GEN'L	696,111			696,111
ECONOMIC DEVT	3,192			3,192
ANIMAL CONTROL	24,207			24,207
NAT RES MGMT	4,903			4,903
CONST & DESIGN	6,974			6,974
LIBRARIES	251,906			251,906
HEARING EXAMIN	973			973
PKS & REC 155	696,111			696,111
DEVT REVIEW	599			599
REZONE & DRI'S	599			599
ENV SCIENCES	599			599
PERMIT ISSUANC	599			599
BUILDING INSP	599			599
CODE ENFORCE	599			599
PLANS REVIEW	599			599
ZONING REVIEW	599			599
VCB	821			821

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
SPORTS AUTHOR	821			821
ROADWAY/PIPE	16,195			16,195
BRIDGE OPS	4,222			4,222
TRAF OPS/SIGNA	14,689			14,689
TRAF SIGN/MARK	14,689			14,689
ENGINEER/PLAN	6,205			6,205
ENG/CONSTR	6,205			6,205
ENG/DESIGN	6,205			6,205
TOLL FACILITY	57,575			57,575
TRANSIT	84,725			84,725
UTILITIES	25,737			25,737
ITG	2,423		1,015	1,408
GOVT COMMUNICA	3,907		3,907	
DENTAL	980		980	
GROUP MEDICAL	980		980	
GEN LIABILITY	980		980	
FLEET MGMT	35,024			35,024
CONTRACTS CHG	7,738,948	7,738,948		
ALL OTHERS	29,106		21,349	7,757
Reimbursement:				
Total:	12,370,567	7,738,948	478,762	4,152,857
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FISCAL 2014
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:	1,224,291			1,224,291
Allocated Additions:				
BLDG USE ALLO	16,260		16,260	
EQUIP USE ALLO	1,673		1,673	
PUB RESOURCES	4,617	779	5,396	
NON-DEPART'L	367,027	668	367,695	
BUDGET SVCS	6,524	1,770	8,294	
CLERK FINANCE	10,956	501	11,457	
CTY ATTORNEY	34,331	3,319	37,650	
PROCURE MGMT	8,490	576	9,066	
HUMAN RESOURCE	4,176	304	4,480	
MAINT/REP SVCS	53,838	9,798	63,636	
COUNTY MANAGER		5,544	5,544	
COMMISSIONERS		78,106	78,106	
Total Allocated Additions:	507,892	101,365	609,257	609,257
Total to be Allocated:	1,732,183	101,365		1,833,548
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COUNTY MANAGER
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
Expenses:				
PERSONAL SERVICES	1,106,550		1,095,484	11,066
OPERATING EXPENSES	117,767		116,589	1,178
REVENUE	-26		-26	
Departmental				
Expenditures:	1,224,291		1,212,047	12,244
Functional Cost:	1,224,291		1,212,047	12,244
Additions 1st				
Others:	507,892	507,892	502,813	5,079
Reallocate Admin:		-507,892		
1st Allocation:	1,732,183		1,714,860	17,323
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Additions 2nd				
Others:	101,365	101,365	100,353	1,012
Reallocate Admin:		-101,365		
2nd Allocation:	101,365		100,353	1,012
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Total Allocated:	1,833,548		1,815,213	18,335
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COUNTY MANAGER
Detail Allocation of
DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	12.65	0.514	8,822		8,822		8,822
BUDGET SVCS	8.10	0.329	5,649		5,649		5,649
PUB WKS ADMIN	7.00	0.285	4,882		4,882		4,882
CTY ATTORNEY	25.00	1.017	17,435		17,435		17,435
PROCURE MGMT	11.00	0.447	7,671		7,671		7,671
HUMAN RESOURCE	15.85	0.645	11,053		11,053		11,053
MAINT/REP SVCS	115.00	4.677	80,199		80,199		80,199
COUNTY MANAGER	7.95	0.323	5,544		5,544		5,544
COMMISSIONERS	11.00	0.447	7,671		7,671	489	8,160
COUNTY LANDS	8.75	0.356	6,102		6,102	389	6,491
CDBG	6.00	0.244	4,184		4,184	267	4,451
VETERAN'S SVCS	1.00	0.041	697		697	44	741
HUMAN SERVICES	46.00	1.871	32,080		32,080	2,046	34,126
INT SVS FISCAL	12.00	0.488	8,369		8,369	534	8,903
EMER MGMT OPS	3.00	0.122	2,092		2,092	133	2,225
EMER RESPONSE	293.00	11.915	204,333		204,333	13,031	217,364
EMER DISPATCH	36.25	1.474	25,280		25,280	1,612	26,892
PS LOGISTICS	7.10	0.289	4,951		4,951	316	5,267
PKS/REC GEN'L	67.61	2.749	47,150		47,150	3,007	50,157
ECONOMIC DEVT	14.00	0.569	9,763		9,763	623	10,386
ANIMAL CONTROL	52.00	2.115	36,264		36,264	2,313	38,577
ENV POLICY MGT	3.05	0.124	2,127		2,127	136	2,263
NAT RES MGMT	29.15	1.185	20,329		20,329	1,296	21,625
CONST & DESIGN	16.00	0.651	11,158		11,158	712	11,870
FD 104 MSBU OP	2.35	0.096	1,639		1,639	105	1,744
FD 138 NAT RES	7.34	0.299	5,119		5,119	326	5,445
FUND 139 OTHER	2.00	0.081	1,395		1,395	89	1,484
CANAL MAINT	21.00	0.854	14,645		14,645	934	15,579
SUR WTR MGMT	12.50	0.508	8,717		8,717	556	9,273
LIBRARIES	254.00	10.329	177,135		177,135	11,296	188,431
E911 IMPLEMENT	6.40	0.260	4,463		4,463	285	4,748
HEARING EXAMIN	5.00	0.203	3,487		3,487	222	3,709
PKS & REC 155	125.01	5.084	87,180		87,180	5,560	92,740
PRO/AMAT SPORT	45.58	1.854	31,787		31,787	2,027	33,814
COMM DEVT ADM	11.10	0.451	7,741		7,741	494	8,235
PLANNING 155	8.00	0.325	5,579		5,579	356	5,935
DEVT REVIEW	11.60	0.472	8,090		8,090	516	8,606
REZONE & DRI'S	8.61	0.350	6,004		6,004	383	6,387
ENV SCIENCES	8.00	0.325	5,579		5,579	356	5,935
PERMIT ISSUANC	12.49	0.508	8,710		8,710	555	9,265
BUILDING INSP	25.68	1.044	17,909		17,909	1,142	19,051
CODE ENFORCE	23.15	0.941	16,144		16,144	1,030	17,174
PLANS REVIEW	8.78	0.357	6,123		6,123	390	6,513
ADM FEE COLLEC	0.90	0.037	628		628	40	668
ZONING REVIEW	3.20	0.130	2,232		2,232	142	2,374
VCB	30.00	1.220	20,921		20,921	1,334	22,255

COUNTY MANAGER
Detail Allocation of
DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SPORTS AUTHOR	4.00	0.163	2,790		2,790	178	2,968
TRANS ADMIN	8.50	0.346	5,928		5,928	378	6,306
LANDSCAPE	20.00	0.813	13,948		13,948	889	14,837
ROADWAY/PIPE	103.00	4.189	71,830		71,830	4,581	76,411
BRIDGE OPS	17.00	0.691	11,855		11,855	756	12,611
TRAF OPS/SIGNA	30.00	1.220	20,921		20,921	1,334	22,255
TRAF SIGN/MARK	30.00	1.220	20,921		20,921	1,334	22,255
ENGINEER/PLAN	5.00	0.203	3,487		3,487	222	3,709
ENG/CONSTR	8.00	0.325	5,579		5,579	356	5,935
ENG/DESIGN	7.00	0.285	4,882		4,882	311	5,193
GIS	4.00	0.163	2,790		2,790	178	2,968
HAZ MAT FD 182	8.30	0.338	5,788		5,788	369	6,157
CONSER PKS/REC	12.80	0.521	8,926		8,926	569	9,495
CONSER CTY LAN	1.25	0.051	872		872	56	928
SOLID WASTE	92.00	3.741	64,159		64,159	4,092	68,251
TOLL FACILITY	95.00	3.863	66,251		66,251	4,225	70,476
TRANSIT	251.00	10.207	175,043		175,043	11,163	186,206
UTILITIES	275.00	11.183	191,780		191,780	12,230	204,010
ITG	1.00	0.041	697		697	44	741
GOVT COMMUNICA	3.95	0.161	2,755		2,755	176	2,931
DENTAL	0.60	0.024	418		418	27	445
GROUP MEDICAL	5.55	0.226	3,870		3,870	247	4,117
GEN LIABILITY	2.90	0.118	2,022		2,022	129	2,151
FLEET MGMT	32.00	1.301	22,316		22,316	1,423	23,739
Total:	2,459.00	100.000	1,714,860		1,714,860	100,353	1,815,213
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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	2,887		2,887	169	3,056
SCHOOL IMP FEE	1.00	16.667	2,887		2,887	169	3,056
COM PRK IMP FE	1.00	16.667	2,887		2,887	169	3,056
REG PRK IMP FE	1.00	16.667	2,887		2,887	169	3,056
ROADS IMP FEE	1.00	16.667	2,887		2,887	169	3,056
EMS IMPACT FEE	1.00	16.667	2,888		2,888	167	3,055
Total:	6.00	100.000	17,323		17,323	1,012	18,335
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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	8,822	8,822	
BUDGET SVCS	5,649	5,649	
PUB WKS ADMIN	4,882	4,882	
CTY ATTORNEY	17,435	17,435	
PROCURE MGMT	7,671	7,671	
HUMAN RESOURCE	11,053	11,053	
MAINT/REP SVCS	80,199	80,199	
COUNTY MANAGER	5,544	5,544	
COMMISSIONERS	8,160	8,160	
COUNTY LANDS	6,491	6,491	
CDBG	4,451	4,451	
VETERAN'S SVCS	741	741	
HUMAN SERVICES	34,126	34,126	
INT SVS FISCAL	8,903	8,903	
EMER MGMT OPS	2,225	2,225	
EMER RESPONSE	217,364	217,364	
EMER DISPATCH	26,892	26,892	
PS LOGISTICS	5,267	5,267	
PKS/REC GEN'L	50,157	50,157	
ECONOMIC DEVT	10,386	10,386	
ANIMAL CONTROL	38,577	38,577	
ENV POLICY MGT	2,263	2,263	
NAT RES MGMT	21,625	21,625	
CONST & DESIGN	11,870	11,870	
FD 104 MSBU OP	1,744	1,744	
FD 138 NAT RES	5,445	5,445	
FUND 139 OTHER	1,484	1,484	
CANAL MAINT	15,579	15,579	
SUR WTR MGMT	9,273	9,273	
LIBRARIES	188,431	188,431	
E911 IMPLEMENT	4,748	4,748	
HEARING EXAMIN	3,709	3,709	
PKS & REC 155	92,740	92,740	
PRO/AMAT SPORT	33,814	33,814	
COMM DEVT ADM	8,235	8,235	
PLANNING 155	5,935	5,935	
DEVT REVIEW	8,606	8,606	
REZONE & DRI'S	6,387	6,387	
ENV SCIENCES	5,935	5,935	
PERMIT ISSUANC	9,265	9,265	
BUILDING INSP	19,051	19,051	
CODE ENFORCE	17,174	17,174	
PLANS REVIEW	6,513	6,513	
ADM FEE COLLEC	668	668	
ZONING REVIEW	2,374	2,374	
VCB	22,255	22,255	
SPORTS AUTHOR	2,968	2,968	
TRANS ADMIN	6,306	6,306	

COUNTY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
LANDSCAPE	14,837	14,837	
ROADWAY/PIPE	76,411	76,411	
BRIDGE OPS	12,611	12,611	
TRAF OPS/SIGNA	22,255	22,255	
TRAF SIGN/MARK	22,255	22,255	
ENGINEER/PLAN	3,709	3,709	
ENG/CONSTR	5,935	5,935	
ENG/DESIGN	5,193	5,193	
GIS	2,968	2,968	
HAZ MAT FD 182	6,157	6,157	
FIRE IMPACT FE	3,056		3,056
SCHOOL IMP FEE	3,056		3,056
COM PRK IMP FE	3,056		3,056
REG PRK IMP FE	3,056		3,056
ROADS IMP FEE	3,056		3,056
EMS IMPACT FEE	3,055		3,055
CONSER PKS/REC	9,495	9,495	
CONSER CTY LAN	928	928	
SOLID WASTE	68,251	68,251	
TOLL FACILITY	70,476	70,476	
TRANSIT	186,206	186,206	
UTILITIES	204,010	204,010	
ITG	741	741	
GOVT COMMUNICA	2,931	2,931	
DENTAL	445	445	
GROUP MEDICAL	4,117	4,117	
GEN LIABILITY	2,151	2,151	
FLEET MGMT	23,739	23,739	

Reimbursement:

Total:	1,833,548	1,815,213	18,335
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FISCAL 2014
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:	1,304,502			1,304,502
Allocated Additions:				
BLDG USE ALLO	26,563		26,563	
EQUIP USE ALLO	1,158		1,158	
CLERK MINUTES	300,624	161,931	462,555	
PUB RESOURCES	4,015	685	4,700	
NON-DEPART'L	5,310	10	5,320	
BUDGET SVCS	3,915	1,062	4,977	
CLK INT AUDIT	4,434	1,276	5,710	
CLERK TECH SVS	31,719	1,537	33,256	
CLERK FINANCE	14,124	646	14,770	
CTY ATTORNEY	442,414	42,774	485,188	
PROCURE MGMT	22,618	1,527	24,145	
HUMAN RESOURCE	4,245	310	4,555	
MAINT/REP SVCS	85,696	15,718	101,414	
COUNTY MANAGER	7,671	489	8,160	
COMMISSIONERS		69,528	69,528	
Total Allocated Additions:	954,506	297,493	1,251,999	1,251,999
Total to be Allocated:	2,259,008	297,493		2,556,501
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COMMISSIONERS
Schedule of Costs to be
Allocated by Function

	Total	G & A	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
Expenses:					
PERSONAL SERVICES	1,167,355		572,003	583,678	11,674
OPERATING EXPENSES	137,148		67,203	68,574	1,371
REVENUE	-1		-1		
Departmental					
Expenditures:	1,304,502		639,205	652,252	13,045
Functional Cost:	1,304,502		639,205	652,252	13,045
Additions 1st					
Others:	954,506	954,506	467,707	477,254	9,545
Reallocate Admin:		-954,506			
1st Allocation:	2,259,008		1,106,912	1,129,506	22,590
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Additions 2nd					
Others:	297,493	297,493	145,773	148,749	2,971
Reallocate Admin:		-297,493			
2nd Allocation:	297,493		145,773	148,749	2,971
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Total Allocated:	2,556,501		1,252,685	1,278,255	25,561
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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	12.65	0.450	4,983		4,983		4,983
BUDGET SVCS	8.10	0.288	3,191		3,191		3,191
PUB WKS ADMIN	7.00	0.249	2,757		2,757		2,757
CTY ATTORNEY	25.00	0.890	9,848		9,848		9,848
PROCURE MGMT	11.00	0.391	4,333		4,333		4,333
HUMAN RESOURCE	15.85	0.564	6,244		6,244		6,244
MAINT/REP SVCS	115.00	4.093	45,301		45,301		45,301
COUNTY MANAGER	7.95	0.283	3,132		3,132		3,132
COMMISSIONERS	11.00	0.391	4,333		4,333		4,333
COUNTY LANDS	8.75	0.311	3,447		3,447	491	3,938
CDBG	6.00	0.214	2,364		2,364	337	2,701
VETERAN'S SVCS	1.00	0.036	394		394	56	450
HUMAN SERVICES	46.00	1.637	18,120		18,120	2,583	20,703
INT SVS FISCAL	12.00	0.427	4,727		4,727	674	5,401
EMER MGMT OPS	3.00	0.107	1,182		1,182	168	1,350
EMER RESPONSE	293.00	10.427	115,418		115,418	16,450	131,868
EMER DISPATCH	36.25	1.290	14,280		14,280	2,035	16,315
PS LOGISTICS	7.10	0.253	2,797		2,797	399	3,196
PKS/REC GEN'L	67.61	2.406	26,633		26,633	3,796	30,429
ECONOMIC DEVT	14.00	0.498	5,515		5,515	786	6,301
ANIMAL CONTROL	52.00	1.851	20,484		20,484	2,919	23,403
ENV POLICY MGT	3.05	0.109	1,201		1,201	171	1,372
NAT RES MGMT	29.15	1.037	11,483		11,483	1,637	13,120
CONST & DESIGN	16.00	0.569	6,303		6,303	898	7,201
FD 104 MSBU OP	2.35	0.084	926		926	132	1,058
FD 138 NAT RES	7.34	0.261	2,891		2,891	412	3,303
FUND 139 OTHER	2.00	0.071	788		788	112	900
CANAL MAINT	21.00	0.747	8,272		8,272	1,179	9,451
SUR WTR MGMT	12.50	0.445	4,924		4,924	702	5,626
LIBRARIES	254.00	9.039	100,055		100,055	14,260	114,315
E911 IMPLEMENT	6.40	0.228	2,521		2,521	359	2,880
HEARING EXAMIN	5.00	0.178	1,970		1,970	281	2,251
PKS & REC 155	125.01	4.449	49,244		49,244	7,018	56,262
PRO/AMAT SPORT	45.58	1.622	17,955		17,955	2,559	20,514
COMM DEVT ADM	11.10	0.395	4,372		4,372	623	4,995
PLANNING 155	8.00	0.285	3,151		3,151	449	3,600
DEVT REVIEW	11.60	0.413	4,569		4,569	651	5,220
REZONE & DRI'S	8.61	0.306	3,392		3,392	483	3,875
ENV SCIENCES	8.00	0.285	3,151		3,151	449	3,600
PERMIT ISSUANC	12.49	0.444	4,920		4,920	701	5,621
BUILDING INSP	25.68	0.914	10,116		10,116	1,442	11,558
CODE ENFORCE	23.15	0.824	9,119		9,119	1,300	10,419
PLANS REVIEW	8.78	0.312	3,459		3,459	493	3,952
ADM FEE COLLEC	0.90	0.032	355		355	51	406
ZONING REVIEW	3.20	0.114	1,261		1,261	180	1,441
VCB	30.00	1.068	11,818		11,818	1,684	13,502

COMMISSIONERS
Detail Allocation of
COUNTY COORDINATION

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SPORTS AUTHOR	4.00	0.142	1,576		1,576	225	1,801
TRANS ADMIN	8.50	0.302	3,348		3,348	477	3,825
LANDSCAPE	20.00	0.712	7,878		7,878	1,123	9,001
ROADWAY/PIPE	103.00	3.665	40,574		40,574	5,783	46,357
BRIDGE OPS	17.00	0.605	6,697		6,697	954	7,651
TRAF OPS/SIGNA	30.00	1.068	11,818		11,818	1,684	13,502
TRAF SIGN/MARK	30.00	1.068	11,818		11,818	1,684	13,502
ENGINEER/PLAN	5.00	0.178	1,970		1,970	281	2,251
ENG/CONSTR	8.00	0.285	3,151		3,151	449	3,600
ENG/DESIGN	7.00	0.249	2,757		2,757	393	3,150
GIS	4.00	0.142	1,576		1,576	225	1,801
HAZ MAT FD 182	8.30	0.295	3,270		3,270	466	3,736
CONSER PKS/REC	12.80	0.456	5,042		5,042	719	5,761
CONSER CTY LAN	1.25	0.044	492		492	70	562
SOLID WASTE	92.00	3.274	36,241		36,241	5,165	41,406
AIRPORT & PORT	351.00	12.491	138,266		138,266	19,706	157,972
TOLL FACILITY	95.00	3.381	37,422		37,422	5,334	42,756
TRANSIT	251.00	8.932	98,874		98,874	14,092	112,966
UTILITIES	275.00	9.786	108,328		108,328	15,439	123,767
ITG	1.00	0.036	394		394	56	450
GOVT COMMUNICA	3.95	0.141	1,556		1,556	222	1,778
DENTAL	0.60	0.021	236		236	34	270
GROUP MEDICAL	5.55	0.198	2,186		2,186	312	2,498
GEN LIABILITY	2.90	0.103	1,142		1,142	163	1,305
FLEET MGMT	32.00	1.139	12,601		12,601	1,797	14,398
Total:	2,810.00	100.000	1,106,912		1,106,912	145,773	1,252,685
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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	18.00	2.597	29,338		29,338		29,338
PUB RESOURCES	19.00	2.742	30,968		30,968		30,968
PUB WKS ADMIN	1.00	0.144	1,630		1,630		1,630
CLERK FINANCE	19.00	2.742	30,968		30,968		30,968
CTY ATTORNEY	79.00	11.400	128,760		128,760		128,760
PROCURE MGMT	13.00	1.876	21,188		21,188		21,188
HUMAN RESOURCE	12.00	1.732	19,559		19,559		19,559
MAINT/REP SVCS	13.00	1.876	21,188		21,188		21,188
COUNTY MANAGER	46.00	6.638	74,974		74,974		74,974
COMMISSIONERS	40.00	5.772	65,195		65,195		65,195
CLERK ADMIN	0.34	0.049	554		554	117	671
COUNTY LANDS	54.00	7.792	88,013		88,013	18,550	106,563
CLK DEL TAX	19.00	2.742	30,968		30,968	6,527	37,495
PROP APPRAISER	0.33	0.048	538		538	113	651
ELECTIONS	0.33	0.048	538		538	113	651
SHERIFF	13.00	1.876	21,188		21,188	4,466	25,654
MED EXAMINER	1.00	0.144	1,630		1,630	344	1,974
HUMAN SERVICES	31.00	4.473	50,526		50,526	10,649	61,175
EMER MGMT OPS	0.27	0.039	440		440	93	533
EMER RESPONSE	26.20	3.781	42,703		42,703	9,000	51,703
EMER DISPATCH	3.24	0.468	5,281		5,281	1,113	6,394
PS LOGISTICS	0.63	0.091	1,027		1,027	216	1,243
PKS/REC GEN'L	14.00	2.020	22,818		22,818	4,809	27,627
ECONOMIC DEVT	6.00	0.866	9,779		9,779	2,061	11,840
ANIMAL CONTROL	15.00	2.165	24,448		24,448	5,153	29,601
NAT RES MGMT	17.98	2.595	29,305		29,305	6,177	35,482
CONST & DESIGN	10.00	1.443	16,299		16,299	3,435	19,734
CANAL MAINT	10.40	1.501	16,951		16,951	3,573	20,524
SUR WTR MGMT	11.02	1.590	17,961		17,961	3,786	21,747
LIBRARIES	13.00	1.876	21,188		21,188	4,466	25,654
E911 IMPLEMENT	0.57	0.082	929		929	196	1,125
HEARING EXAMIN	2.00	0.289	3,260		3,260	687	3,947
PKS & REC 155	14.00	2.020	22,818		22,818	4,809	27,627
COMM DEVT ADM	3.10	0.447	5,053		5,053	1,065	6,118
PLANNING 155	3.10	0.447	5,053		5,053	1,065	6,118
DEVT REVIEW	3.10	0.447	5,053		5,053	1,065	6,118
REZONE & DRI'S	3.10	0.447	5,053		5,053	1,065	6,118
ENV SCIENCES	3.10	0.447	5,053		5,053	1,065	6,118
PERMIT ISSUANC	3.10	0.447	5,053		5,053	1,065	6,118
BUILDING INSP	3.10	0.447	5,053		5,053	1,065	6,118
CODE ENFORCE	3.10	0.447	5,053		5,053	1,065	6,118
PLANS REVIEW	3.10	0.447	5,053		5,053	1,065	6,118
ZONING REVIEW	3.10	0.447	5,053		5,053	1,065	6,118
VCB	7.00	1.010	11,409		11,409	2,405	13,814
SPORTS AUTHOR	1.00	0.144	1,630		1,630	344	1,974
TRANS ADMIN	10.40	1.501	16,951		16,951	3,573	20,524

COMMISSIONERS
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
LANDSCAPE	10.40	1.501	16,951		16,951	3,573	20,524
ROADWAY/PIPE	10.40	1.501	16,951		16,951	3,573	20,524
BRIDGE OPS	10.40	1.501	16,951		16,951	3,573	20,524
HAZ MAT FD 182	0.74	0.107	1,206		1,206	254	1,460
SOLID WASTE	14.00	2.020	22,818		22,818	4,809	27,627
TRANSIT	13.00	1.876	21,188		21,188	4,466	25,654
UTILITIES	59.00	8.514	96,163		96,163	20,268	116,431
ITG	1.00	0.144	1,630		1,630	344	1,974
GOVT COMMUNICA	0.35	0.051	570		570	120	690
FLEET MGMT	1.00	0.144	1,628		1,628	344	1,972
Total:	693.00	100.000	1,129,506		1,129,506	148,749	1,278,255
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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	3,765		3,765	496	4,261
SCHOOL IMP FEE	1.00	16.667	3,765		3,765	496	4,261
COM PRK IMP FE	1.00	16.667	3,765		3,765	496	4,261
REG PRK IMP FE	1.00	16.667	3,765		3,765	496	4,261
ROADS IMP FEE	1.00	16.667	3,765		3,765	496	4,261
EMS IMPACT FEE	1.00	16.667	3,765		3,765	491	4,256
Total:	6.00	100.000	22,590		22,590	2,971	25,561
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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	29,338		29,338	
PUB RESOURCES	35,951	4,983	30,968	
BUDGET SVCS	3,191	3,191		
PUB WKS ADMIN	4,387	2,757	1,630	
CLERK FINANCE	30,968		30,968	
CTY ATTORNEY	138,608	9,848	128,760	
PROCURE MGMT	25,521	4,333	21,188	
HUMAN RESOURCE	25,803	6,244	19,559	
MAINT/REP SVCS	66,489	45,301	21,188	
COUNTY MANAGER	78,106	3,132	74,974	
COMMISSIONERS	69,528	4,333	65,195	
CLERK ADMIN	671		671	
COUNTY LANDS	110,501	3,938	106,563	
CDBG	2,701	2,701		
VETERAN'S SVCS	450	450		
CLK DEL TAX	37,495		37,495	
PROP APPRAISER	651		651	
ELECTIONS	651		651	
SHERIFF	25,654		25,654	
MED EXAMINER	1,974		1,974	
HUMAN SERVICES	81,878	20,703	61,175	
INT SVS FISCAL	5,401	5,401		
EMER MGMT OPS	1,883	1,350	533	
EMER RESPONSE	183,571	131,868	51,703	
EMER DISPATCH	22,709	16,315	6,394	
PS LOGISTICS	4,439	3,196	1,243	
PKS/REC GEN'L	58,056	30,429	27,627	
ECONOMIC DEVT	18,141	6,301	11,840	
ANIMAL CONTROL	53,004	23,403	29,601	
ENV POLICY MGT	1,372	1,372		
NAT RES MGMT	48,602	13,120	35,482	
CONST & DESIGN	26,935	7,201	19,734	
FD 104 MSBU OP	1,058	1,058		
FD 138 NAT RES	3,303	3,303		
FUND 139 OTHER	900	900		
CANAL MAINT	29,975	9,451	20,524	
SUR WTR MGMT	27,373	5,626	21,747	
LIBRARIES	139,969	114,315	25,654	
E911 IMPLEMENT	4,005	2,880	1,125	
HEARING EXAMIN	6,198	2,251	3,947	
PKS & REC 155	83,889	56,262	27,627	
PRO/AMAT SPORT	20,514	20,514		
COMM DEVT ADM	11,113	4,995	6,118	
PLANNING 155	9,718	3,600	6,118	
DEVT REVIEW	11,338	5,220	6,118	
REZONE & DRI'S	9,993	3,875	6,118	
ENV SCIENCES	9,718	3,600	6,118	
PERMIT ISSUANC	11,739	5,621	6,118	

COMMISSIONERS

Departmental Cost Allocation Summary

Departments	Total	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
BUILDING INSP	17,676	11,558	6,118	
CODE ENFORCE	16,537	10,419	6,118	
PLANS REVIEW	10,070	3,952	6,118	
ADM FEE COLLEC	406	406		
ZONING REVIEW	7,559	1,441	6,118	
VCB	27,316	13,502	13,814	
SPORTS AUTHOR	3,775	1,801	1,974	
TRANS ADMIN	24,349	3,825	20,524	
LANDSCAPE	29,525	9,001	20,524	
ROADWAY/PIPE	66,881	46,357	20,524	
BRIDGE OPS	28,175	7,651	20,524	
TRAF OPS/SIGNA	13,502	13,502		
TRAF SIGN/MARK	13,502	13,502		
ENGINEER/PLAN	2,251	2,251		
ENG/CONSTR	3,600	3,600		
ENG/DESIGN	3,150	3,150		
GIS	1,801	1,801		
HAZ MAT FD 182	5,196	3,736	1,460	
FIRE IMPACT FE	4,261			4,261
SCHOOL IMP FEE	4,261			4,261
COM PRK IMP FE	4,261			4,261
REG PRK IMP FE	4,261			4,261
ROADS IMP FEE	4,261			4,261
EMS IMPACT FEE	4,256			4,256
CONSER PKS/REC	5,761	5,761		
CONSER CTY LAN	562	562		
SOLID WASTE	69,033	41,406	27,627	
AIRPORT & PORT	157,972	157,972		
TOLL FACILITY	42,756	42,756		
TRANSIT	138,620	112,966	25,654	
UTILITIES	240,198	123,767	116,431	
ITG	2,424	450	1,974	
GOVT COMMUNICA	2,468	1,778	690	
DENTAL	270	270		
GROUP MEDICAL	2,498	2,498		
GEN LIABILITY	1,305	1,305		
FLEET MGMT	16,370	14,398	1,972	

Reimbursement:

Total:	2,556,501	1,252,685	1,278,255	25,561
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FISCAL 2014
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 2014. 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:	675,095			675,095
Allocated Additions:				
BLDG USE ALLO	399,236		399,236	
PUB RESOURCES	34	63	97	
NON-DEPART'L	366	1	367	
BUDGET SVCS	2,610	708	3,318	
CLK INT AUDIT	3,516	1,012	4,528	
CLERK TECH SVS	3,455	167	3,622	
CLERK HUM RES	9,179	635	9,814	
CLERK FINANCE	7,302	334	7,636	
CTY ATTORNEY	20,517	1,984	22,501	
MAINT/REP SVCS	35,844	5,601	41,445	
COMMISSIONERS	554	117	671	
CLERK ADMIN		20,490	20,490	
Total Allocated Additions:	482,613	31,112	513,725	513,725
Total to be Allocated:	1,157,708	31,112		1,188,820
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CLERK ADMIN

Schedule of Costs to be

Allocated by Function

	Total	G & A	DEPARTMENTAL COORD
Expenses:			
ADM 512000004	247,349		247,349
ADM 512000001	424,178		424,178
ADM 513000122	3,568		3,568
Departmental			
Expenditures:	675,095		675,095
Functional Cost:	675,095		675,095
Additions 1st			
Others:	482,613	482,613	482,613
Reallocate Admin:		-482,613	
1st Allocation:	1,157,708		1,157,708
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Additions 2nd			
Others:	31,112	31,112	31,112
Reallocate Admin:		-31,112	
2nd Allocation:	31,112		31,112
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Total Allocated:	1,188,820		1,188,820
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CLERK ADMIN
Detail Allocation of
DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	5.00	1.475	17,075		17,075		17,075
CLK INT AUDIT	14.00	4.130	47,811		47,811		47,811
CLERK TECH SVS	40.00	11.799	136,603		136,603		136,603
CLERK HUM RES	5.00	1.475	17,075		17,075		17,075
CLERK FINANCE	44.00	12.979	150,263		150,263		150,263
CLERK ADMIN	6.00	1.770	20,490		20,490		20,490
CLK CIVIL CRT	52.00	15.339	177,584		177,584	7,190	184,774
CLK CASE PROC	22.00	6.490	75,131		75,131	3,042	78,173
CLK CASE INTAK	11.00	3.245	37,566		37,566	1,521	39,087
CLK CT SUPPORT	29.00	8.555	99,037		99,037	4,010	103,047
CLK CT RECORDS	11.00	3.245	37,566		37,566	1,521	39,087
CLK CT SVS DIV	34.00	10.030	116,112		116,112	4,701	120,813
CLK PROBATE	5.00	1.475	17,075		17,075	691	17,766
CLK MICRO	4.00	1.180	13,660		13,660	553	14,213
CLK RECORDING	31.00	9.145	105,867		105,867	4,287	110,154
CLK DEL TAX	6.00	1.770	20,490		20,490	830	21,320
CLK JURY	2.00	0.590	6,830		6,830	277	7,107
CLK SUP DEPOSI	5.00	1.475	17,075		17,075	691	17,766
CLK APPEALS	2.00	0.590	6,830		6,830	277	7,107
CRIM ADM SVCS	11.00	3.245	37,568		37,568	1,521	39,089
Total:	339.00	100.000	1,157,708		1,157,708	31,112	1,188,820
	=====	=====	=====	=====	=====	=====	=====

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	17,075	17,075
CLK INT AUDIT	47,811	47,811
CLERK TECH SVS	136,603	136,603
CLERK HUM RES	17,075	17,075
CLERK FINANCE	150,263	150,263
CLERK ADMIN	20,490	20,490
CLK CIVIL CRT	184,774	184,774
CLK CASE PROC	78,173	78,173
CLK CASE INTAK	39,087	39,087
CLK CT SUPPORT	103,047	103,047
CLK CT RECORDS	39,087	39,087
CLK CT SVS DIV	120,813	120,813
CLK PROBATE	17,766	17,766
CLK MICRO	14,213	14,213
CLK RECORDING	110,154	110,154
CLK DEL TAX	21,320	21,320
CLK JURY	7,107	7,107
CLK SUP DEPOSI	17,766	17,766
CLK APPEALS	7,107	7,107
CRIM ADM SVCS	39,089	39,089

Reimbursement:

Total:	1,188,820	1,188,820
	=====	=====

FISCAL 2014
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:	789,842			789,842
Deductions:				
ADVERTISING	-199			
Total Deductions:	-199			-199
Allocated Additions:				
PUB RESOURCES	5,420	904	6,324	
NON-DEPART'L	148		148	
BUDGET SVCS	5,219	1,416	6,635	
PUB WKS ADMIN	78,384	6,690	85,074	
CLERK FINANCE	5,219	241	5,460	
CTY ATTORNEY	99,667	9,636	109,303	
PROCURE MGMT	294	19	313	
HUMAN RESOURCE	3,674	268	3,942	
MAINT/REP SVCS	517	66	583	
COUNTY MANAGER	6,102	389	6,491	
COMMISSIONERS	91,460	19,041	110,501	
Total Allocated Additions:	296,104	38,670	334,774	334,774
Total to be Allocated:	1,085,747	38,670		1,124,417
	=====	=====		=====

COUNTY LANDS

Schedule of Costs to be

Allocated by Function

	Total	G & A	DEPARTMENTAL SUPPORT
Expenses:			
PERSONAL SERVICES	749,199		749,199
OPERATING EXPENSES	81,107		81,107
REVENUES	-40,663		-40,663
ADVERTISING	199	199	
Departmental			
Expenditures:	789,842	199	789,643
Deductions:	-199	-199	
Functional Cost:	789,643		789,643
Additions 1st			
Others:	296,104	296,104	296,104
Reallocate Admin:		-296,104	
1st Allocation:	1,085,747		1,085,747
	-----		-----
Additions 2nd			
Others:	38,670	38,670	38,670
Reallocate Admin:		-38,670	
2nd Allocation:	38,670		38,670
	-----		-----
Total Allocated:	1,124,417		1,124,417
	=====		=====

COUNTY LANDS
Detail Allocation of
DEPARTMENTAL SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NAT RES MGMT	4.00	0.021	232		232	8	240
CONST & DESIGN	5.75	0.031	333		333	12	345
SOLID WASTE	22.50	0.120	1,305		1,305	46	1,351
TRANSIT	58.00	0.310	3,364		3,364	120	3,484
UTILITIES	39.50	0.211	2,291		2,291	82	2,373
GENERAL GOVT	18,590.25	99.307	1,078,222		1,078,222	38,402	1,116,624
Total:	18,720.00	100.000	1,085,747		1,085,747	38,670	1,124,417
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: SUPPORT HOURS PER DEPARTMENT

Source: PROJECT COST BY PROJECT REPORT

COUNTY LANDS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL SUPPORT
NAT RES MGMT	240	240
CONST & DESIGN	345	345
SOLID WASTE	1,351	1,351
TRANSIT	3,484	3,484
UTILITIES	2,373	2,373
GENERAL GOVT	1,116,624	1,116,624
Reimbursement:		
Total:	1,124,417	1,124,417
	=====	=====

