
County of Lee, Florida
Central Services
Full Cost Allocation Plan
FY 2015

ACTUAL COSTS FOR THE YEAR ENDED
SEPTEMBER 30, 2015

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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		475					
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	56	56	56	147	56	56	56
NON-DEPART'L	568			302	6,892		
BUDGET SVCS	8,414		5,049	1,683			
CLK INT AUDIT							
CLERK TECH SVS				14,607			
CLERK HUM RES					89,553	23,284	30,449
CLERK FINANCE	10,938		373	3,470	54,514	4,847	6,339
CTY ATTORNEY		11,875	691	2,133			
PROCURE MGMT	638		297				
HUMAN RESOURCE	3,123		446	37,839			
MAINT/REP SVCS		1,875		63,742			
COUNTY MANAGER	5,699		815				
COMMISSIONERS	3,124		447	1,862			
CLERK ADMIN					276,096	71,785	93,873
COUNTY LANDS							
Total Allocated	32,560	14,281	8,174	125,785	427,111	99,972	130,717

	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						16,165	
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	56	56	56	56	56	56	56
NON-DEPART'L				1,406	217	8,177	963
BUDGET SVCS							
CLK INT AUDIT				60,800			
CLERK TECH SVS						699,388	
CLERK HUM RES	48,359	12,538	64,478	10,746	7,164	51,941	8,956
CLERK FINANCE	10,068	2,611	13,424	9,055	3,238	65,554	9,935
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS						63,819	
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN	149,092	38,653	198,789	33,131	22,087	160,136	27,609
COUNTY LANDS							
Total Allocated	207,575	53,858	276,747	115,194	32,762	1,065,236	47,519

Allocated Costs by Department
Consolidated

	CLK JURY	CLK SUP DEPOSI	CLK APPEALS	CRIM ADM SVCS	CRIM OPER SUP	COURT DEPT	CLERK OTHER
Central Service Departments							
BLDG USE ALLO						625,022	
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	56	56	56	56	56		
NON-DEPART'L	527	507					142,443
BUDGET SVCS							
CLK INT AUDIT							74,160
CLERK TECH SVS						4,244,710	
CLERK HUM RES	3,582	8,956	3,582	10,746	16,120		
CLERK FINANCE	4,153	5,613	746	2,238	3,356		734,185
CTY ATTORNEY						1,384	
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN	11,044	27,609	11,044	33,131	49,700		
COUNTY LANDS							
Total Allocated	19,362	42,741	15,428	46,171	69,232	4,871,116	950,788

	FUNDS 80 - 951	PROP APPRAISER	ELECTIONS	JAIL	SHERIFF	CT SVCS-GEN FD	GUAR AD LITEM
Central Service Departments							
BLDG USE ALLO				1,041,703	138,894		
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		147	238		1,333		
NON-DEPART'L	86,918	117	231		1,794	267	61
BUDGET SVCS		3,365	3,365		5,049	8,414	
CLK INT AUDIT			-1,799				
CLERK TECH SVS		7,891	2,686		84	4,888	
CLERK HUM RES							
CLERK FINANCE	653,460	971	2,495		27,934	2,279	882
CTY ATTORNEY		10,088	1,326		13,720	1,729	
PROCURE MGMT					5,100	6,400	28
HUMAN RESOURCE		20,107	6,033				
MAINT/REP SVCS	72,511	4,791	155,752	160,750	643,187		
COUNTY MANAGER							
COMMISSIONERS		1,862	3,724		26,068		
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	812,889	49,339	174,051	1,202,453	863,163	23,977	971

Allocated Costs by Department
Consolidated

	PUB DEFENDER	STATE ATTORNEY	MED EXAMINER	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	EMER MGMT OPS
Central Service Departments							
BLDG USE ALLO	46,298						
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	56	56	238	2,428		56	91
NON-DEPART'L	170	233	831	8,416	94		1,551
BUDGET SVCS	3,365	3,365	8,414	30,289	1,683	11,779	3,786
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	1,638	2,723	11,689	102,135	1,362	3,338	21,567
CTY ATTORNEY	116	577	2,248	30,265	173		27,959
PROCURE MGMT	1,691	2,689	3,304	21,591		2,168	22,739
HUMAN RESOURCE				28,501		3,993	1,417
MAINT/REP SVCS	4,868	16,056	26,626	55,393	51,443		55,533
COUNTY MANAGER				37,455		7,287	2,443
COMMISSIONERS			3,724	68,936		3,994	2,065
CLERK ADMIN							
COUNTY LANDS							1,661
Total Allocated	58,202	25,699	57,074	385,409	54,755	32,615	140,812

	EMER RESPONSE	EMER DISPATCH	PS LOGISTICS	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	ENV POLICY MGT
Central Service Departments							
BLDG USE ALLO							1,572
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	3,566	490	141	1,151	969	1,333	56
NON-DEPART'L	2,131	2,918	1,550	7,585	-931	11,375	286
BUDGET SVCS	3,786	3,786	3,786	6,731	5,049	11,779	5,049
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	129,699	33,957	23,088	149,144	10,471	49,893	5,045
CTY ATTORNEY	33,378	3,862	6,284	39,835	26,864	35,281	7,667
PROCURE MGMT	35,484	1,461	408	34,315	1,038	51,338	859
HUMAN RESOURCE	137,916	17,063	3,341	39,094	6,247	26,382	2,700
MAINT/REP SVCS	37,163	37,163	37,163	670,325	1,192	30,224	
COUNTY MANAGER	238,573	29,516	5,781	54,456	11,399	42,341	4,926
COMMISSIONERS	202,368	25,038	4,899	52,186	24,867	49,270	2,700
CLERK ADMIN							
COUNTY LANDS				1,555			
Total Allocated	824,064	155,254	86,441	1,056,377	87,165	309,216	30,860

Allocated Costs by Department
Consolidated

	NAT RES MGMT	FAC CONST MGMT	FUND 102 MSTU	FD 104 MSBU OP	ADM OFF OF CTS	HICKEY CREEK	FD 138 SHIP
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,640	695		56			
NON-DEPART'L	1,824	4,873	9,031	5,163	5,189	2	
BUDGET SVCS	13,462	5,049	3,365	11,779			
CLK INT AUDIT	55,230						
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	30,924	13,423	53,878	29,414	44,614	23	
CTY ATTORNEY	65,835	29,516		11,414			3,344
PROCURE MGMT	24,770	15,855	929	1,999			
HUMAN RESOURCE	15,331	9,689		224			
MAINT/REP SVCS	5,707	7,798					
COUNTY MANAGER	23,735	17,099		407			
COMMISSIONERS	45,330	22,404		223			
CLERK ADMIN							
COUNTY LANDS	10,735	3,080	1,540	1,540			
Total Allocated	294,523	129,481	68,743	62,219	49,803	25	3,344

	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
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES					56		
NON-DEPART'L	344	593	32	77	277	17	1,061
BUDGET SVCS							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	4,148	2,983	477	943	4,933	255	5,009
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE					3,274		
MAINT/REP SVCS							
COUNTY MANAGER					5,977		
COMMISSIONERS					3,275		
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	4,492	3,576	509	1,020	17,792	272	6,070

Allocated Costs by Department
Consolidated

	FUND 139 OTHER	CANAL MAINT	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN	PKS & REC 155
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	56	969	1,027	1,789	133	56	1,151
NON-DEPART'L	893	613	1,158	19,550	1,237	260	10,229
BUDGET SVCS		841		20,193	3,365	3,365	8,414
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	4,961	15,992	11,876	294,348	11,272	4,241	204,530
CTY ATTORNEY		403	2,306	27,152	1,614	57,879	39,835
PROCURE MGMT	194	1,759	1,988	36,723	380	1,664	34,315
HUMAN RESOURCE	891	9,391	6,574	145,101	3,016	2,231	63,959
MAINT/REP SVCS				261,677		120	670,325
COUNTY MANAGER	1,628	16,285	10,178	206,818	5,211	4,071	99,826
COMMISSIONERS	892	27,544	25,388	148,714	4,419	2,231	77,049
CLERK ADMIN							
COUNTY LANDS				7,006			1,555
Total Allocated	9,515	73,797	60,495	1,169,071	30,647	76,118	1,211,188

	PRO/AMAT SPORT	COMM DEVT ADM	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	56	412	412	412	412	412	412
NON-DEPART'L		3,877	329	1,419	501	296	1,520
BUDGET SVCS		5,049	6,731	1,683	3,365	3,365	1,683
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	17,048	46,027	6,129	22,532	8,432	11,869	26,367
CTY ATTORNEY		85,262	85,781	66,065	153,576	14,931	403
PROCURE MGMT		27,696	277	444	305	277	527
HUMAN RESOURCE	20,402	6,591	4,464	6,759	4,799	3,571	7,713
MAINT/REP SVCS				1,067	1,067		1,067
COUNTY MANAGER	37,227	10,992	6,514	10,260	6,685	6,514	12,002
COMMISSIONERS	20,401	13,286	10,831	12,884	10,926	10,831	13,839
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	95,134	199,192	121,468	123,525	190,068	52,066	65,533

Allocated Costs by Department
Consolidated

	BUILDING INSP	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB	SPORTS AUTHOR
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	412	412	412	56	412	695	147
NON-DEPART'L	3,258	2,608	1,130	101	389	4,854	1,902
BUDGET SVCS	3,365	3,365	1,683		3,365	13,462	6,731
CLK INT AUDIT							
CLERK TECH SVS						50,051	
CLERK HUM RES							
CLERK FINANCE	51,753	41,407	17,938	1,608	6,172	70,086	10,469
CTY ATTORNEY	5,765	133,169	3,401	346	36,953	21,157	4,900
PROCURE MGMT	1,026	832	360	28	111	15,366	5,055
HUMAN RESOURCE	14,045	11,466	5,611	401	1,719	18,867	1,785
MAINT/REP SVCS	1,067	1,067	1,069		1,067	1,121	117
COUNTY MANAGER	23,556	18,850	8,167	733	2,809	25,242	3,257
COMMISSIONERS	20,170	17,591	11,738	402	8,801	26,866	3,647
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	124,417	230,767	51,509	3,675	61,798	247,767	38,010

	TRANS ADMIN	LANDSCAPE	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK	TRAFFIC ENGIN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	969	969	969	969	56	56	
NON-DEPART'L	1,902	750	3,292	521	1,719	1,608	
BUDGET SVCS	3,365	841	841	841	1,683	1,683	
CLK INT AUDIT						17,075	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	16,075	15,992	76,775	13,599	36,355	34,011	
CTY ATTORNEY	86,185	3,171	7,552	519	3,690	116	3,516
PROCURE MGMT	33,637	10,319	23,587	1,537	3,600	3,247	
HUMAN RESOURCE	3,520	9,391	45,071	7,980	15,759	14,867	
MAINT/REP SVCS			19,179	4,213	7,188	7,188	
COUNTY MANAGER	6,107	16,285	78,167	13,842	25,242	23,613	
COMMISSIONERS	21,967	27,544	61,455	26,205	13,832	12,940	
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	173,727	85,262	316,888	70,226	109,124	116,404	3,516

Allocated Costs by Department
Consolidated

	ENGINEER/PLAN	ENG/CONSTR	ENG/DESIGN	GIS	HAZ MAT FD 182	FIRE IMPACT FE	SCHOOL IMP FEE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	56	56	56	56	156		
NON-DEPART'L	226	510	339	214	1,194	24,249	22,819
BUDGET SVCS	1,683	1,683	1,683	1,683	3,365		
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	3,265	7,347	4,890	3,167	12,722	16,038	8,485
CTY ATTORNEY	22,194	23,924	2,422			3,978	1,441
PROCURE MGMT	435	955	602	1,541	463		
HUMAN RESOURCE	2,302	4,533	3,194	1,785	3,909		
MAINT/REP SVCS	2,649	2,649	2,649				
COUNTY MANAGER	3,257	7,328	4,886	3,257	6,758	3,369	3,369
COMMISSIONERS	1,785	4,016	2,677	1,785	5,733	4,268	4,268
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	37,852	53,001	23,398	13,488	34,300	51,902	40,382

	COM PRK IMP FE	REG PRK IMP FE	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC	CONSER CTY LAN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES						56	56
NON-DEPART'L	24,019	22,179	22,848	22,389	1,023		
BUDGET SVCS	15,145	3,365	15,145	1,683	62,261	6,731	
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	14,002	4,535	7,945	5,890	5,272	5,146	466
CTY ATTORNEY	1,960	980	7,840	1,326			
PROCURE MGMT							
HUMAN RESOURCE						6,158	557
MAINT/REP SVCS							
COUNTY MANAGER	3,369	3,369	3,369	3,370		11,236	1,018
COMMISSIONERS	4,268	4,268	4,268	4,265		6,158	558
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	62,763	38,696	61,415	38,923	68,556	35,485	2,655

Allocated Costs by Department
Consolidated

	FUNDS 301-399	SOLID WASTE	AIRPORT & PORT	TOLLS 42101	TOLLS 42102	TOLLS 42103	TOLLS 42104
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		1,698	56	56	56	56	56
NON-DEPART'L	8,086	14,606	27,686	2,922	2,735	2,735	2,735
BUDGET SVCS	45,434	8,414		3,365			
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	56,069	193,926	426,724	28,853	27,007	29,599	27,119
CTY ATTORNEY		28,420		2,652			
PROCURE MGMT		27,732		2,452	1,382	1,382	1,224
HUMAN RESOURCE		45,755	65,806	13,552	11,343	14,445	11,476
MAINT/REP SVCS				66,549			
COUNTY MANAGER		76,539		20,886	16,855	22,514	17,099
COMMISSIONERS		75,458	160,633	11,445	9,237	12,337	9,370
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	109,589	472,548	680,905	152,732	68,615	83,068	69,079

	TRANSIT	UTILITIES	ITG	GOVT COMMUNICA	DENTAL	GROUP MEDICAL	GEN LIABILITY
Central Service Departments							
BLDG USE ALLO			273	1,051	264	264	264
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,972	4,344	238	103	56	56	56
NON-DEPART'L	17,415	35,565	1,410	1,394	1,148	2,511	1,639
BUDGET SVCS	13,462	23,558	16,828	3,365	1,683	3,365	10,096
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	223,494	474,908	12,166	12,888	5,823	25,107	14,208
CTY ATTORNEY	14,700	105,382	5,591		1,384	16,430	305,365
PROCURE MGMT	63,376	86,954	32,421	139	28	28	297
HUMAN RESOURCE	127,739	145,231	446	1,762	224	2,164	1,294
MAINT/REP SVCS	45,383	28,168	3,866	4,149	1,041	1,041	1,041
COUNTY MANAGER	214,146	223,143	815	3,216	407	3,949	2,362
COMMISSIONERS	156,452	209,795	4,171	2,725	223	2,164	1,294
CLERK ADMIN							
COUNTY LANDS	27,568	107,889					
Total Allocated	905,707	1,444,937	78,225	30,792	12,281	57,079	337,916

Allocated Costs by Department
Consolidated

	FLEET MGMT	FLEET REPLACE	LAW ENF TRUST	FD 190 ANIM TR	FD 632 MOSQ CO	FDS 636-638	FUND 661 BONDS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	56						
NON-DEPART'L	6,344	1,120	513	1,023	160	17	20
BUDGET SVCS	6,731		1,682				
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	90,887	13,934	2,692	12,353	755	82	293
CTY ATTORNEY	1,441						
PROCURE MGMT	19,197						
HUMAN RESOURCE	14,384						
MAINT/REP SVCS	15,632						
COUNTY MANAGER	26,053						
COMMISSIONERS	14,277						
CLERK ADMIN							
COUNTY LANDS							
Total Allocated	195,002	15,054	4,887	13,376	915	99	313

	FUND 699 OPEB	FUND 700 GOVT	FD 951 LT DEBT	VIDEO/CABLE TV	FIXED ASSETS	CONTRACTS CHG	GENERAL GOVT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES				177,056			508,424
NON-DEPART'L	5	494	23		3,361		12,466,622
BUDGET SVCS							
CLK INT AUDIT						-27,393	
CLERK TECH SVS							56,877
CLERK HUM RES							
CLERK FINANCE	24	2,333	109		15,863		
CTY ATTORNEY						217,508	
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS						7,334,204	
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN							
COUNTY LANDS						2,687	1,057,916
Total Allocated	29	2,827	132	177,056	19,224	7,527,006	14,089,839

Allocated Costs by Department
Consolidated

	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments				
BLDG USE ALLO	75,185	1,947,430		1,947,430
EQUIP USE ALLO				
CLERK MINUTES				
PUB RESOURCES		725,025	49,124	774,149
NON-DEPART'L	9,716	13,136,012		13,136,012
BUDGET SVCS		523,330		523,330
CLK INT AUDIT	397,658	575,731	521,219	1,096,950
CLERK TECH SVS	7,383	5,088,565		5,088,565
CLERK HUM RES		390,454		390,454
CLERK FINANCE	106,488	5,350,189		5,350,189
CTY ATTORNEY	21,681	1,999,830		1,999,830
PROCURE MGMT		680,963		680,963
HUMAN RESOURCE		1,276,723		1,276,723
MAINT/REP SVCS	34,814	10,725,515		10,725,515
COUNTY MANAGER		1,853,929		1,853,929
COMMISSIONERS		1,898,657		1,898,657
CLERK ADMIN		1,203,779		1,203,779
COUNTY LANDS		1,224,732		1,224,732
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Total Allocated	652,925	48,600,864	570,343	49,171,207
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LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/15
 Summary of Allocated Costs

Summary Page: 11

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	2,454,185		
EQUIP USE ALLO	2,223,032		
CLERK MINUTES	273,891		
PUB RESOURCES	798,192	-63,626	
NON-DEPART'L	13,272,147		
BUDGET SVCS	483,165	-253	
CLK INT AUDIT	1,376,185	-461,018	
CLERK TECH SVS	6,376,966	-2,025,067	
CLERK HUM RES	524,869		
CLERK FINANCE	5,309,489		
CTY ATTORNEY	2,355,778	282,540	
PROCURE MGMT	691,784	-1,762	
HUMAN RESOURCE	1,171,265		
MAINT/REP SVCS	9,191,744	-47,423	
COUNTY MANAGER	1,617,226	-14,898	
COMMISSIONERS	1,380,605		
CLERK ADMIN	1,115,482		
COUNTY LANDS	895,820	-636	
CDBG			32,560
EQUAL EMP OPP			14,281
VETERAN'S SVCS			8,174
TAX COLLECTOR			125,785
CLK CIVIL CRT			427,111
CLK CASE PROC			99,972
CLK CASE INTAK			130,717
CLK CT SUPPORT			207,575
CLK CT RECORDS			53,858
CLK CT SVS DIV			276,747
CLK PROBATE			115,194
CLK MICRO			32,762
CLK RECORDING			1,065,236
CLK DEL TAX			47,519
CLK JURY			19,362
CLK SUP DEPOSI			42,741
CLK APPEALS			15,428
CRIM ADM SVCS			46,171
CRIM OPER SUP			69,232
COURT DEPT			4,871,116
CLERK OTHER			950,788
FUNDS 80 - 951			812,889
PROP APPRAISER			49,339
ELECTIONS			174,051
JAIL			1,202,453
SHERIFF			863,163
CT SVCS-GEN FD			23,977
GUAR AD LITEM			971
PUB DEFENDER			58,202

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/15
 Summary of Allocated Costs

Summary Page: 12

Departments	Total Expenditures	Cost Adjustments	Total Allocated
STATE ATTORNEY			25,699
MED EXAMINER			57,074
HUMAN SERVICES			385,409
STATE HEALTH			54,755
INT SVS FISCAL			32,615
EMER MGMT OPS			140,812
EMER RESPONSE			824,064
EMER DISPATCH			155,254
PS LOGISTICS			86,441
PKS/REC GEN'L			1,056,377
ECONOMIC DEVT			87,165
ANIMAL CONTROL			309,216
ENV POLICY MGT			30,860
NAT RES MGMT			294,523
FAC CONST MGMT			129,481
FUND 102 MSTU			68,743
FD 104 MSBU OP			62,219
ADM OFF OF CTS			49,803
HICKEY CREEK			25
FD 138 SHIP			3,344
FD 138 HUM SVS			4,492
FD 138 NON-DEP			3,576
FD 138 PUB SAF			509
FD 138 PLAN			1,020
FD 138 NAT RES			17,792
FD 138 MAINT			272
FD 138 OTHER			6,070
FUND 139 OTHER			9,515
CANAL MAINT			73,797
SUR WTR MGMT			60,495
LIBRARIES			1,169,071
E911 IMPLEMENT			30,647
HEARING EXAMIN			76,118
PKS & REC 155			1,211,188
PRO/AMAT SPORT			95,134
COMM DEVT ADM			199,192
PLANNING 155			121,468
DEVT REVIEW			123,525
REZONE & DRI'S			190,068
ENV SCIENCES			52,066
PERMIT ISSUANC			65,533
BUILDING INSP			124,417
CODE ENFORCE			230,767
PLANS REVIEW			51,509
ADM FEE COLLEC			3,675
ZONING REVIEW			61,798
VCB			247,767
SPORTS AUTHOR			38,010

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/15
 Summary of Allocated Costs

Summary Page: 13

Departments	Total Expenditures	Cost Adjustments	Total Allocated
TRANS ADMIN			173,727
LANDSCAPE			85,262
ROADWAY/PIPE			316,888
BRIDGE OPS			70,226
TRAF OPS/SIGNA			109,124
TRAF SIGN/MARK			116,404
TRAFFIC ENGIN			3,516
ENGINEER/PLAN			37,852
ENG/CONSTR			53,001
ENG/DESIGN			23,398
GIS			13,488
HAZ MAT FD 182			34,300
FIRE IMPACT FE			51,902
SCHOOL IMP FEE			40,382
COM PRK IMP FE			62,763
REG PRK IMP FE			38,696
ROADS IMP FEE			61,415
EMS IMPACT FEE			38,923
FUNDS 201-299			68,556
CONSER PKS/REC			35,485
CONSER CTY LAN			2,655
FUNDS 301-399			109,589
SOLID WASTE			472,548
AIRPORT & PORT			680,905
TOLLS 42101			152,732
TOLLS 42102			68,615
TOLLS 42103			83,068
TOLLS 42104			69,079
TRANSIT			905,707
UTILITIES			1,444,937
ITG			78,225
GOVT COMMUNICA			30,792
DENTAL			12,281
GROUP MEDICAL			57,079
GEN LIABILITY			337,916
FLEET MGMT			195,002
FLEET REPLACE			15,054
LAW ENF TRUST			4,887
FD 190 ANIM TR			13,376
FD 632 MOSQ CO			915
FDS 636-638			99
FUND 661 BONDS			313
FUND 699 OPEB			29
FUND 700 GOVT			2,827
FD 951 LT DEBT			132
VIDEO/CABLE TV			177,056
FIXED ASSETS			19,224
CONTRACTS CHG			7,527,006

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/15
 Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
GENERAL GOVT			14,089,839
ALL OTHERS			652,925
Reimbursement			578,818
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Total	51,511,825	-2,332,143	49,179,682
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Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	CLK INT AUDIT
Departments							
BLDG USE ALLO	-2,454,185						
EQUIP USE ALLO		-2,223,032					
CLERK MINUTES	3,213		-375,326		244		
PUB RESOURCES	6,107			-812,820	404	2,808	2,729
NON-DEPART'L					-13,289,108		
BUDGET SVCS	2,515			512		-581,669	
CLK INT AUDIT				56	470		-1,135,249
CLERK TECH SVS	16,728	642,152		56	814		
CLERK HUM RES				56	255		
CLERK FINANCE	12,420	855		56	754		
CTY ATTORNEY	16,582	2,413		4,344	4,930	10,096	
PROCURE MGMT		2,120		1,333	2,186	6,731	
HUMAN RESOURCE	7,994	3,797		786	943	1,683	35,133
MAINT/REP SVCS		1,563,443		421	14,977	1,683	
COUNTY MANAGER	15,971	5,219		5,074	121,505	13,462	
COMMISSIONERS	26,090	3,033	375,326	3,067	4,507	8,414	
CLERK ADMIN	399,135			5,986	821	6,731	437
COUNTY LANDS				8,449	286	6,731	
CDBG				56	568	8,414	
EQUAL EMP OPP	475			56			
VETERAN'S SVCS				56		5,049	
TAX COLLECTOR				147	302	1,683	
CLK CIVIL CRT				56	6,892		
CLK CASE PROC				56			
CLK CASE INTAK				56			
CLK CT SUPPORT				56			
CLK CT RECORDS				56			
CLK CT SVS DIV				56			
CLK PROBATE				56	1,406		60,800
CLK MICRO				56	217		
CLK RECORDING	16,165			56	8,177		
CLK DEL TAX				56	963		
CLK JURY				56	527		
CLK SUP DEPOSI				56	507		
CLK APPEALS				56			
CRIM ADM SVCS				56			
CRIM OPER SUP				56			
COURT DEPT	625,022						
CLERK OTHER					142,443		74,160
FUNDS 80 - 951					86,918		
PROP APPRAISER				147	117	3,365	
ELECTIONS				238	231	3,365	-1,799
JAIL	1,041,703						
SHERIFF	138,894			1,333	1,794	5,049	
CT SVCS-GEN FD					267	8,414	
GUAR AD LITEM					61		
PUB DEFENDER	46,298			56	170	3,365	
STATE ATTORNEY				56	233	3,365	

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	CLK INT AUDIT
Departments							
MED EXAMINER				238	831	8,414	
HUMAN SERVICES				2,428	8,416	30,289	
STATE HEALTH					94	1,683	
INT SVS FISCAL				56		11,779	
EMER MGMT OPS				91	1,551	3,786	
EMER RESPONSE				3,566	2,131	3,786	
EMER DISPATCH				490	2,918	3,786	
PS LOGISTICS				141	1,550	3,786	
PKS/REC GEN'L				1,151	7,585	6,731	
ECONOMIC DEVT				969	-931	5,049	
ANIMAL CONTROL				1,333	11,375	11,779	
ENV POLICY MGT	1,572			56	286	5,049	
NAT RES MGMT				1,640	1,824	13,462	55,230
FAC CONST MGMT				695	4,873	5,049	
FUND 102 MSTU					9,031	3,365	
FD 104 MSBU OP				56	5,163	11,779	
ADM OFF OF CTS					5,189		
HICKEY CREEK					2		
FD 138 SHIP							
FD 138 HUM SVS					344		
FD 138 NON-DEP					593		
FD 138 PUB SAF					32		
FD 138 PLAN					77		
FD 138 NAT RES				56	277		
FD 138 MAINT					17		
FD 138 OTHER					1,061		
FUND 139 OTHER				56	893		
CANAL MAINT				969	613	841	
SUR WTR MGMT				1,027	1,158		
LIBRARIES				1,789	19,550	20,193	
E911 IMPLEMENT				133	1,237	3,365	
HEARING EXAMIN				56	260	3,365	
PKS & REC 155				1,151	10,229	8,414	
PRO/AMAT SPORT				56			
COMM DEVT ADM				412	3,877	5,049	
PLANNING 155				412	329	6,731	
DEVT REVIEW				412	1,419	1,683	
REZONE & DRI'S				412	501	3,365	
ENV SCIENCES				412	296	3,365	
PERMIT ISSUANC				412	1,520	1,683	
BUILDING INSP				412	3,258	3,365	
CODE ENFORCE				412	2,608	3,365	
PLANS REVIEW				412	1,130	1,683	
ADM FEE COLLEC				56	101		
ZONING REVIEW				412	389	3,365	
VCB				695	4,854	13,462	
SPORTS AUTHOR				147	1,902	6,731	
TRANS ADMIN				969	1,902	3,365	

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	CLK INT AUDIT
Departments							
LANDSCAPE				969	750	841	
ROADWAY/PIPE				969	3,292	841	
BRIDGE OPS				969	521	841	
TRAF OPS/SIGNA				56	1,719	1,683	
TRAF SIGN/MARK				56	1,608	1,683	17,075
TRAFFIC ENGIN							
ENGINEER/PLAN				56	226	1,683	
ENG/CONSTR				56	510	1,683	
ENG/DESIGN				56	339	1,683	
GIS				56	214	1,683	
HAZ MAT FD 182				156	1,194	3,365	
FIRE IMPACT FE					24,249		
SCHOOL IMP FEE					22,819		
COM PRK IMP FE					24,019	15,145	
REG PRK IMP FE					22,179	3,365	
ROADS IMP FEE					22,848	15,145	
EMS IMPACT FEE					22,389	1,683	
FUNDS 201-299					1,023	62,261	
CONSER PKS/REC				56		6,731	
CONSER CTY LAN				56			
FUNDS 301-399					8,086	45,434	
SOLID WASTE				1,698	14,606	8,414	
AIRPORT & PORT				56	27,686		
TOLLS 42101				56	2,922	3,365	
TOLLS 42102				56	2,735		
TOLLS 42103				56	2,735		
TOLLS 42104				56	2,735		
TRANSIT				1,972	17,415	13,462	
UTILITIES				4,344	35,565	23,558	
ITG	273			238	1,410	16,828	
GOVT COMMUNICA	1,051			103	1,394	3,365	
DENTAL	264			56	1,148	1,683	
GROUP MEDICAL	264			56	2,511	3,365	
GEN LIABILITY	264			56	1,639	10,096	
FLEET MGMT				56	6,344	6,731	
FLEET REPLACE					1,120		
LAW ENF TRUST					513	1,682	
FD 190 ANIM TR					1,023		
FD 632 MOSQ CO					160		
FDS 636-638					17		
FUND 661 BONDS					20		
FUND 699 OPEB					5		
FUND 700 GOVT					494		
FD 951 LT DEBT					23		
VIDEO/CABLE TV				177,056			
FIXED ASSETS					3,361		
CONTRACTS CHG							-27,393
GENERAL GOVT				508,424	12,466,622		

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	CLK INT' AUDIT
Departments							
ALL OTHERS	75,185				9,716		397,658
Reimbursement				57,599			521,219
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES	49,758	8,208	3,328				10,449
PUB RESOURCES			8,358	13,660	676	4,816	20,307
NON-DEPART'L			16,961				
BUDGET SVCS	49,758		2,859	12,745	1,054	3,392	8,179
CLK INT AUDIT	106,505	24,624	9,721				
CLERK TECH SVS	-5,358,981	64,021	24,286				54,389
CLERK HUM RES	19,499	-575,069	4,155				
CLERK FINANCE		77,016	-5,666,596				40,382
CTY ATTORNEY			15,119	-2,880,529	14,405	10,368	59,140
PROCURE MGMT			6,573	59,436	-811,037	6,103	473
HUMAN RESOURCE			14,136	67,852	9,095	-1,373,123	27,748
MAINT/REP SVCS			163,654	50,616	58,925	55,833	-11,198,117
COUNTY MANAGER			18,398	42,487	18,178	6,195	69,891
COMMISSIONERS	40,486		14,269	498,487	21,892	4,909	111,352
CLERK ADMIN	4,410	10,746	8,400	23,117			68,922
COUNTY LANDS			6,190	112,299	5,849	4,784	1,370
CDBG			10,938		638	3,123	
EQUAL EMP OPP				11,875			1,875
VETERAN'S SVCS			373	691	297	446	
TAX COLLECTOR	14,607		3,470	2,133		37,839	63,742
CLK CIVIL CRT		89,553	54,514				
CLK CASE PROC		23,284	4,847				
CLK CASE INTAK		30,449	6,339				
CLK CT SUPPORT		48,359	10,068				
CLK CT RECORDS		12,538	2,611				
CLK CT SVS DIV		64,478	13,424				
CLK PROBATE		10,746	9,055				
CLK MICRO		7,164	3,238				
CLK RECORDING	699,388	51,941	65,554				63,819
CLK DEL TAX		8,956	9,935				
CLK JURY		3,582	4,153				
CLK SUP DEPOSIT		8,956	5,613				
CLK APPEALS		3,582	746				
CRIM ADM SVCS		10,746	2,238				
CRIM OPER SUP		16,120	3,356				
COURT DEPT	4,244,710			1,384			
CLERK OTHER			734,185				
FUNDS 80 - 951			653,460				72,511
PROP APPRAISER	7,891		971	10,088		20,107	4,791
ELECTIONS	2,686		2,495	1,326		6,033	155,752
JAIL							160,750
SHERIFF	84		27,934	13,720	5,100		643,187
CT SVCS-GEN FD	4,888		2,279	1,729	6,400		
GUAR AD LITEM			882		28		
PUB DEFENDER			1,638	116	1,691		4,868
STATE ATTORNEY			2,723	577	2,689		16,056

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
MED EXAMINER			11,689	2,248	3,304		26,626
HUMAN SERVICES			102,135	30,265	21,591	28,501	55,393
STATE HEALTH			1,362	173			51,443
INT SVS FISCAL			3,338		2,168	3,993	
EMER MGMT OPS			21,567	27,959	22,739	1,417	55,533
EMER RESPONSE			129,699	33,378	35,484	137,916	37,163
EMER DISPATCH			33,957	3,862	1,461	17,063	37,163
PS LOGISTICS			23,088	6,284	408	3,341	37,163
PKS/REC GEN'L			149,144	39,835	34,315	39,094	670,325
ECONOMIC DEVT			10,471	26,864	1,038	6,247	1,192
ANIMAL CONTROL			49,893	35,281	51,338	26,382	30,224
ENV POLICY MGT			5,045	7,667	859	2,700	
NAT RES MGMT			30,924	65,835	24,770	15,331	5,707
FAC CONST MGMT			13,423	29,516	15,855	9,689	7,798
FUND 102 MSTU			53,878		929		
FD 104 MSBU OP			29,414	11,414	1,999	224	
ADM OFF OF CTS			44,614				
HICKEY CREEK			23				
FD 138 SHIP				3,344			
FD 138 HUM SVS			4,148				
FD 138 NON-DEP			2,983				
FD 138 PUB SAF			477				
FD 138 PLAN			943				
FD 138 NAT RES			4,933			3,274	
FD 138 MAINT			255				
FD 138 OTHER			5,009				
FUND 139 OTHER			4,961		194	891	
CANAL MAINT			15,992	403	1,759	9,391	
SUR WTR MGMT			11,876	2,306	1,988	6,574	
LIBRARIES			294,348	27,152	36,723	145,101	261,677
E911 IMPLEMENT			11,272	1,614	380	3,016	
HEARING EXAMIN			4,241	57,879	1,664	2,231	120
PKS & REC 155			204,530	39,835	34,315	63,959	670,325
PRO/AMAT SPORT			17,048			20,402	
COMM DEVT ADM			46,027	85,262	27,696	6,591	
PLANNING 155			6,129	85,781	277	4,464	
DEVT REVIEW			22,532	66,065	444	6,759	1,067
REZONE & DRI'S			8,432	153,576	305	4,799	1,067
ENV SCIENCES			11,869	14,931	277	3,571	
PERMIT ISSUANC			26,367	403	527	7,713	1,067
BUILDING INSP			51,753	5,765	1,026	14,045	1,067
CODE ENFORCE			41,407	133,169	832	11,466	1,067
PLANS REVIEW			17,938	3,401	360	5,611	1,069
ADM FEE COLLEC			1,608	346	28	401	
ZONING REVIEW			6,172	36,953	111	1,719	1,067
VCB	50,051		70,086	21,157	15,366	18,867	1,121
SPORTS AUTHOR			10,469	4,900	5,055	1,785	117
TRANS ADMIN			16,075	86,185	33,637	3,520	

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
LANDSCAPE			15,992	3,171	10,319	9,391	
ROADWAY/PIPE			76,775	7,552	23,587	45,071	19,179
BRIDGE OPS			13,599	519	1,537	7,980	4,213
TRAF OPS/SIGNA			36,355	3,690	3,600	15,759	7,188
TRAF SIGN/MARK			34,011	116	3,247	14,867	7,188
TRAFFIC ENGIN				3,516			
ENGINEER/PLAN			3,265	22,194	435	2,302	2,649
ENG/CONSTR			7,347	23,924	955	4,533	2,649
ENG/DESIGN			4,890	2,422	602	3,194	2,649
GIS			3,167		1,541	1,785	
HAZ MAT FD 182			12,722		463	3,909	
FIRE IMPACT FE			16,038	3,978			
SCHOOL IMP FEE			8,485	1,441			
COM PRK IMP FE			14,002	1,960			
REG PRK IMP FE			4,535	980			
ROADS IMP FEE			7,945	7,840			
EMS IMPACT FEE			5,890	1,326			
FUNDS 201-299			5,272				
CONSER PKS/REC			5,146			6,158	
CONSER CTY LAN			466			557	
FUNDS 301-399			56,069				
SOLID WASTE			193,926	28,420	27,732	45,755	
AIRPORT & PORT			426,724			65,806	
TOLLS 42101			28,853	2,652	2,452	13,552	66,549
TOLLS 42102			27,007		1,382	11,343	
TOLLS 42103			29,599		1,382	14,445	
TOLLS 42104			27,119		1,224	11,476	
TRANSIT			223,494	14,700	63,376	127,739	45,383
UTILITIES			474,908	105,382	86,954	145,231	28,168
ITG			12,166	5,591	32,421	446	3,866
GOVT COMMUNICA			12,888		139	1,762	4,149
DENTAL			5,823	1,384	28	224	1,041
GROUP MEDICAL			25,107	16,430	28	2,164	1,041
GEN LIABILITY			14,208	305,365	297	1,294	1,041
FLEET MGMT			90,887	1,441	19,197	14,384	15,632
FLEET REPLACE			13,934				
LAW ENF TRUST			2,692				
FD 190 ANIM TR			12,353				
FD 632 MOSQ CO			755				
FDS 636-638			82				
FUND 661 BONDS			293				
FUND 699 OPEB			24				
FUND 700 GOVT			2,333				
FD 951 LT DEBT			109				
VIDEO/CABLE TV							
FIXED ASSETS			15,863				
CONTRACTS CHG				217,508			7,334,204
GENERAL GOVT	56,877						

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
ALL OTHERS	7,383		106,488	21,681			34,814
Reimbursement							
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
Departments					
BLDG USE ALLO					
EQUIP USE ALLO					
CLERK MINUTES			26,235		
PUB RESOURCES	8,747	9,642			
NON-DEPART'L					
BUDGET SVCS	6,161	11,582			
CLK INT AUDIT			78,706		
CLERK TECH SVS			204,636		
CLERK HUM RES			26,235		
CLERK FINANCE			225,624		
CTY ATTORNEY	17,494	87,320			
PROCURE MGMT	8,367	27,693			
HUMAN RESOURCE	12,664	20,027			
MAINT/REP SVCS	89,752	54,492			
COUNTY MANAGER	-2,014,010	95,302			
COMMISSIONERS	8,957	-2,501,394			
CLERK ADMIN		121,028	-1,765,215		
COUNTY LANDS	7,939	175,651		-1,224,732	
CDBG	5,699	3,124			32,560
EQUAL EMP OPP					14,281
VETERAN'S SVCS	815	447			8,174
TAX COLLECTOR		1,862			125,785
CLK CIVIL CRT			276,096		427,111
CLK CASE PROC			71,785		99,972
CLK CASE INTAK			93,873		130,717
CLK CT SUPPORT			149,092		207,575
CLK CT RECORDS			38,653		53,858
CLK CT SVS DIV			198,789		276,747
CLK PROBATE			33,131		115,194
CLK MICRO			22,087		32,762
CLK RECORDING			160,136		1,065,236
CLK DEL TAX			27,609		47,519
CLK JURY			11,044		19,362
CLK SUP DEPOSI			27,609		42,741
CLK APPEALS			11,044		15,428
CRIM ADM SVCS			33,131		46,171
CRIM OPER SUP			49,700		69,232
COURT DEPT					4,871,116
CLERK OTHER					950,788
FUNDS 80 - 951					812,889
PROP APPRAISER		1,862			49,339
ELECTIONS		3,724			174,051
JAIL					1,202,453
SHERIFF		26,068			863,163
CT SVCS-GEN FD					23,977
GUAR AD LITEM					971
PUB DEFENDER					58,202
STATE ATTORNEY					25,699

Detail of Allocated Costs

	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
Departments					
MED EXAMINER		3,724			57,074
HUMAN SERVICES	37,455	68,936			385,409
STATE HEALTH					54,755
INT SVS FISCAL	7,287	3,994			32,615
EMER MGMT OPS	2,443	2,065		1,661	140,812
EMER RESPONSE	238,573	202,368			824,064
EMER DISPATCH	29,516	25,038			155,254
PS LOGISTICS	5,781	4,899			86,441
PKS/REC GEN'L	54,456	52,186		1,555	1,056,377
ECONOMIC DEVT	11,399	24,867			87,165
ANIMAL CONTROL	42,341	49,270			309,216
ENV POLICY MGT	4,926	2,700			30,860
NAT RES MGMT	23,735	45,330		10,735	294,523
FAC CONST MGMT	17,099	22,404		3,080	129,481
FUND 102 MSTU				1,540	68,743
FD 104 MSBU OP	407	223		1,540	62,219
ADM OFF OF CTS					49,803
HICKEY CREEK					25
FD 138 SHIP					3,344
FD 138 HUM SVS					4,492
FD 138 NON-DEP					3,576
FD 138 PUB SAF					509
FD 138 PLAN					1,020
FD 138 NAT RES	5,977	3,275			17,792
FD 138 MAINT					272
FD 138 OTHER					6,070
FUND 139 OTHER	1,628	892			9,515
CANAL MAINT	16,285	27,544			73,797
SUR WTR MGMT	10,178	25,388			60,495
LIBRARIES	206,818	148,714		7,006	1,169,071
E911 IMPLEMENT	5,211	4,419			30,647
HEARING EXAMIN	4,071	2,231			76,118
PKS & REC 155	99,826	77,049		1,555	1,211,188
PRO/AMAT SPORT	37,227	20,401			95,134
COMM DEVT ADM	10,992	13,286			199,192
PLANNING 155	6,514	10,831			121,468
DEVT REVIEW	10,260	12,884			123,525
REZONE & DRI'S	6,685	10,926			190,068
ENV SCIENCES	6,514	10,831			52,066
PERMIT ISSUANC	12,002	13,839			65,533
BUILDING INSP	23,556	20,170			124,417
CODE ENFORCE	18,850	17,591			230,767
PLANS REVIEW	8,167	11,738			51,509
ADM FEE COLLEC	733	402			3,675
ZONING REVIEW	2,809	8,801			61,798
VCB	25,242	26,866			247,767
SPORTS AUTHOR	3,257	3,647			38,010
TRANS ADMIN	6,107	21,967			173,727

Detail of Allocated Costs

	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
Departments					
LANDSCAPE	16,285	27,544			85,262
ROADWAY/PIPE	78,167	61,455			316,888
BRIDGE OPS	13,842	26,205			70,226
TRAF OPS/SIGNA	25,242	13,832			109,124
TRAF SIGN/MARK	23,613	12,940			116,404
TRAFFIC ENGIN					3,516
ENGINEER/PLAN	3,257	1,785			37,852
ENG/CONSTR	7,328	4,016			53,001
ENG/DESIGN	4,886	2,677			23,398
GIS	3,257	1,785			13,488
HAZ MAT FD 182	6,758	5,733			34,300
FIRE IMPACT FE	3,369	4,268			51,902
SCHOOL IMP FEE	3,369	4,268			40,382
COM PRK IMP FE	3,369	4,268			62,763
REG PRK IMP FE	3,369	4,268			38,696
ROADS IMP FEE	3,369	4,268			61,415
EMS IMPACT FEE	3,370	4,265			38,923
FUNDS 201-299					68,556
CONSER PKS/REC	11,236	6,158			35,485
CONSER CTY LAN	1,018	558			2,655
FUNDS 301-399					109,589
SOLID WASTE	76,539	75,458			472,548
AIRPORT & PORT		160,633			680,905
TOLLS 42101	20,886	11,445			152,732
TOLLS 42102	16,855	9,237			68,615
TOLLS 42103	22,514	12,337			83,068
TOLLS 42104	17,099	9,370			69,079
TRANSIT	214,146	156,452		27,568	905,707
UTILITIES	223,143	209,795		107,889	1,444,937
ITG	815	4,171			78,225
GOVT COMMUNICA	3,216	2,725			30,792
DENTAL	407	223			12,281
GROUP MEDICAL	3,949	2,164			57,079
GEN LIABILITY	2,362	1,294			337,916
FLEET MGMT	26,053	14,277			195,002
FLEET REPLACE					15,054
LAW ENF TRUST					4,887
FD 190 ANIM TR					13,376
FD 632 MOSQ CO					915
FDS 636-638					99
FUND 661 BONDS					313
FUND 699 OPEB					29
FUND 700 GOVT					2,827
FD 951 LT DEBT					132
VIDEO/CABLE TV					177,056
FIXED ASSETS					19,224
CONTRACTS CHG				2,687	7,527,006
GENERAL GOVT				1,057,916	14,089,839

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/15
 Detail of Allocated Costs

	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	COUNTY LANDS	Tot. Allocated
Departments					
ALL OTHERS					652,925
Reimbursement					578,818
	-----	-----	-----	-----	-----
Total	0	0	0	0	49,179,682
	=====	=====	=====	=====	=====

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/15
 Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
BLDG USE ALLO	
ADMIN BLDG/OLD CTHSE	OCCUPIED SQUARE FOOTAGE
JUSTICE CENTER	PERCENTAGE OF OCCUPANCY
EQUIP USE ALLO	
EQUIPMENT/FURN/FIX	DEPRECIATION EXPENSE BY DEPARTMENT
CLERK MINUTES	
BCC SUPPORT	DIRECT ASSIGNMENT
POB 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
CLK INT AUDIT	
AUDIT SERVICES	NUMBER OF MANPOWER HOURS AUDITED PER AGENCY
CLERK TECH SVS	
COUNTY APPLICATIONS	APPLICATION CHARGES PER DEPARTMENT
OFFICIAL RECORDS	DIRECT ASSIGNMENT
COURT SUPPORT	DIRECT ASSIGNMENT
INTERNAL AUDIT	DIRECT ASSIGNMENT
ONBASE SUPPORT	ONBASE CHARGES PER DEPARTMENT
HUMAN RESOURCES P/R	H/R P/R CHARGES PER DEPARTMENT
CLERK HUM RES	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES PER DEPARTMENT

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/15
 Summary of Allocation Basis

Department -----	Basis of Allocation -----
CLERK FINANCE	
GENERAL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT
REVENUE	REVENUE & RECEIPT TRANSACTIONS BY DEPARTMENT
PAYROLL	FULL TIME EMPLOYEES PER DEPARTMENT
CTY ATTORNEY	
LEGAL COUNSEL	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.
EMPLOYEE SERVICES	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
COUNTY LANDS	
DEPARTMENTAL SUPPORT	SUPPORT HOURS PER DEPARTMENT

FISCAL 2015
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 \$6,964,450 and yields a use charge of \$139,289. 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:	2,454,185			2,454,185
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,454,185	0		2,454,185
	*****	*****		*****

BLDG USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
Expenses:			
DEPRECIATION EXPENSE	2,454,185	139,289	2,314,896
Departmental Expenditures:	2,454,185	139,289	2,314,896
Functional Cost:	2,454,185	139,289	2,314,896
1st Allocation:	2,454,185	139,289	2,314,896
-----		-----	-----
2nd Allocation:	0		

Total Allocated:	2,454,185	139,289	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	3,213		3,213		3,213
PUB RESOURCES	4,630.00	4.384	6,107		6,107		6,107
BUDGET SVCS	1,907.00	1.806	2,515		2,515		2,515
CLERK TECH SVS	12,683.00	12.010	16,728		16,728		16,728
CLERK FINANCE	9,417.00	8.917	12,420		12,420		12,420
CTY ATTORNEY	12,572.00	11.905	16,582		16,582		16,582
HUMAN RESOURCE	6,061.00	5.739	7,994		7,994		7,994
COUNTY MANAGER	12,109.00	11.466	15,971		15,971		15,971
COMMISSIONERS	19,781.00	18.731	26,090		26,090		26,090
CLERK ADMIN	4,248.00	4.022	5,603		5,603		5,603
EQUAL EMP OPP	360.00	0.341	475		475		475
CLK RECORDING	12,256.00	11.605	16,165		16,165		16,165
ENV POLICY MGT	1,192.00	1.129	1,572		1,572		1,572
ITG	207.00	0.196	273		273		273
GOVT COMMUNICA	797.00	0.755	1,051		1,051		1,051
DENTAL	200.00	0.189	264		264		264
GROUP MEDICAL	200.00	0.189	264		264		264
GEN LIABILITY	200.00	0.189	264		264		264
ALL OTHERS	4,351.00	4.120	5,738		5,738		5,738
Total:	105,607.00	100.000	139,289		139,289		139,289
	=====	=====	=====	=====	=====	=====	=====

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	3,213	3,213	
PUB RESOURCES	6,107	6,107	
BUDGET SVCS	2,515	2,515	
CLERK TECH SVS	16,728	16,728	
CLERK FINANCE	12,420	12,420	
CTY ATTORNEY	16,582	16,582	
HUMAN RESOURCE	7,994	7,994	
COUNTY MANAGER	15,971	15,971	
COMMISSIONERS	26,090	26,090	
CLERK ADMIN	399,135	5,603	393,532
EQUAL EMP OPP	475	475	
CLK RECORDING	16,165	16,165	
COURT DEPT	625,022		625,022
JAIL	1,041,703		1,041,703
SHERIFF	138,894		138,894
PUB DEFENDER	46,298		46,298
ENV POLICY MGT	1,572	1,572	
ITG	273	273	
GOVT COMMUNICA	1,051	1,051	
DENTAL	264	264	
GROUP MEDICAL	264	264	
GEN LIABILITY	264	264	
ALL OTHERS	75,185	5,738	69,447
Reimbursement:			
Total:	2,454,185	139,289	2,314,896
	=====	=====	=====

**FISCAL 2015
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, 2015.

EQUIP USE ALLO
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	2,223,032			2,223,032
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,223,032 =====	0 =====		2,223,032 =====

EQUIP USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	2,223,032		2,223,032
Departmental			
Expenditures:	2,223,032		2,223,032
Functional Cost:	2,223,032		2,223,032
1st Allocation:	2,223,032		2,223,032
	-----		-----
2nd Allocation:	0		

Total Allocated:	2,223,032		2,223,032
	=====		=====

EQUIP USE ALLO
 Detail Allocation of
 EQUIPMENT/FURN/FIX

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK TECH SVS	642,152.00	28.886	642,152		642,152		642,152
CLERK FINANCE	855.00	0.038	855		855		855
CTY ATTORNEY	2,413.00	0.109	2,413		2,413		2,413
PROCURE MGMT	2,120.00	0.095	2,120		2,120		2,120
HUMAN RESOURCE	3,797.00	0.171	3,797		3,797		3,797
MAINT/REP SVCS	1,563,443.00	70.329	1,563,443		1,563,443		1,563,443
COUNTY MANAGER	5,219.00	0.235	5,219		5,219		5,219
COMMISSIONERS	3,033.00	0.136	3,033		3,033		3,033
Total:	2,223,032.00	100.000	2,223,032		2,223,032		2,223,032
	=====	=====	=====	=====	=====	=====	=====

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 TECH SVS	642,152	642,152
CLERK FINANCE	855	855
CTY ATTORNEY	2,413	2,413
PROCURE MGMT	2,120	2,120
HUMAN RESOURCE	3,797	3,797
MAINT/REP SVCS	1,563,443	1,563,443
COUNTY MANAGER	5,219	5,219
COMMISSIONERS	3,033	3,033
Reimbursement:		
Total:	2,223,032	2,223,032
	=====	=====

FISCAL 2015
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:	273,891			273,891
Allocated Additions:				
BLDG USE ALLO	3,213		3,213	
PUB RESOURCES				
NON-DEPART'L		244	244	
CLERK TECH SVS		49,758	49,758	
CLERK HUM RES		8,208	8,208	
CLERK FINANCE		3,328	3,328	
MAINT/REP SVCS		10,449	10,449	
CLERK ADMIN		26,235	26,235	
Total Allocated Additions:	3,213	98,222	101,435	101,435
Total to be Allocated:	277,104	98,222		375,326
	=====	=====		=====

CLERK MINUTES
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	BCC SUPPORT
Expenses:			
MIN513000004.501210	310,628		310,628
REVENUES	-36,737		-36,737
Departmental			
Expenditures:	273,891		273,891
Functional Cost:	273,891		273,891
Additions 1st			
Others:	3,213	3,213	3,213
Reallocate Admin:		-3,213	
1st Allocation:	277,104		277,104
	-----		-----
Additions 2nd			
Others:	98,222	98,222	98,222
Reallocate Admin:		-98,222	
2nd Allocation:	98,222		98,222
	-----		-----
Total Allocated:	375,326		375,326
	=====		=====

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	277,104		277,104	98,222	375,326
Total:	100.00	100.000	277,104		277,104	98,222	375,326
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: CLERK'S OFFICE

CLERK MINUTES

Departmental Cost Allocation Summary

Departments	Total	BCC SUPPORT
COMMISSIONERS	375,326	375,326
Reimbursement:		
Total:	375,326	375,326
	=====	=====

FISCAL 2015
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 \$144,874 has been credited against expenses.

PUB RESOURCES
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	798,192			798,192
Deductions:				
ADVERTISING	-32,622			
COUNTY FUNCTION	-31,004			
Total Deductions:	-63,626			-63,626
Allocated Additions:				
BLDG USE ALLO	6,107		6,107	
PUB RESOURCES		249	249	
NON-DEPART'L		404	404	
BUDGET SVCS		2,808	2,808	
CLK INT AUDIT		2,729	2,729	
CLERK FINANCE		8,358	8,358	
CTY ATTORNEY		13,660	13,660	
PROCURE MGMT		676	676	
HUMAN RESOURCE		4,816	4,816	
MAINT/REP SVCS		20,307	20,307	
COUNTY MANAGER		8,747	8,747	
COMMISSIONERS		9,642	9,642	
Total Allocated Additions:	6,107	72,396	78,503	78,503
Total to be Allocated:	740,673	72,396		813,069
	=====	=====		=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BLUE SHEETS	MAIL	VIDEO/TV
Expenses:					
SALARIES & WAGES	398,237		31,859	27,877	87,612
FRINGE BENEFITS	207,803		16,624	14,546	45,717
DATA PROCESS/NETWORK	71,014		5,681	4,971	15,623
TRAVEL	17		1	1	4
MOTOR POOL CHARGE	4,564		366	319	1,004
TELEPHONE	12,371		989	866	2,722
POSTAGE AND FREIGHT	142,792			142,792	
PRINTING SUPPLIES	1,246				
SUPPLIES	2,519		202	176	554
MINOR EQUIPMENT	5,395		431	378	1,187
EQUIP RENTAL/LEASE	11,442		916	801	2,517
EQUIP MAINTENANCE	8,918		714	624	1,962
REFERENCE MATERIALS	435		35	30	96
ADVERTISING	32,622	32,622			
SELF INSURANCE/BONDS	3,427		274	240	754
INTERNAL POSTAGE	-136,563			-136,563	
OTHER REVENUES	-8,311		-665	-582	-1,828
COUNTY FUNCTION	31,004	31,004			
PRINTING	2,545		204	178	560
OTHER CHARGES	4,627		370	324	1,018
INTERNAL REPAIR	2,088		168	146	459
 Departmental					
Expenditures:	798,192	63,626	58,169	57,124	159,961
Deductions:	-63,626	-63,626			
Functional Cost:	734,566		58,169	57,124	159,961
 Additions 1st					
Others:	6,107	6,107	484	475	1,330
Reallocate Admin:		-6,107			
1st Allocation:	740,673		58,653	57,599	161,291
-----			-----	-----	-----
 Additions 2nd					
Others:	72,396	72,396	5,737	5,600	15,765
Reallocate Admin:		-72,396			
2nd Allocation:	72,396		5,737	5,600	15,765
-----			-----	-----	-----
 Total Allocated:	813,069		64,390	63,199	177,056
=====			=====	=====	=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

GENERAL GOVERNMENT

Expenses:

SALARIES & WAGES	250,889
FRINGE BENEFITS	130,916
DATA PROCESS/NETWORK	44,739
TRAVEL	11
MOTOR POOL CHARGE	2,875
TELEPHONE	7,794
POSTAGE AND FREIGHT	
PRINTING SUPPLIES	1,246
SUPPLIES	1,587
MINOR EQUIPMENT	3,399
EQUIP RENTAL/LEASE	7,208
EQUIP MAINTENANCE	5,618
REFERENCE MATERIALS	274
ADVERTISING	
SELF INSURANCE/BONDS	2,159
INTERNAL POSTAGE	
OTHER REVENUES	-5,236
COUNTY FUNCTION	
PRINTING	1,603
OTHER CHARGES	2,915
INTERNAL REPAIR	1,315
Departmental	
Expenditures:	459,312
Functional Cost:	459,312
Additions 1st	
Others:	3,818
1st Allocation:	463,130

Additions 2nd	
Others:	45,294
2nd Allocation:	45,294

Total Allocated:	508,424

PUB RESOURCES
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	3.00	0.425	249		249		249
BUDGET SVCS	5.00	0.708	415		415	41	456
CTY ATTORNEY	47.00	6.657	3,905		3,905	383	4,288
PROCURE MGMT	14.00	1.983	1,163		1,163	114	1,277
HUMAN RESOURCE	8.00	1.133	665		665	65	730
MAINT/REP SVCS	4.00	0.567	332		332	33	365
COUNTY MANAGER	55.00	7.790	4,569		4,569	449	5,018
COMMISSIONERS	33.00	4.674	2,742		2,742	269	3,011
CLERK ADMIN	65.00	9.207	5,400		5,400	530	5,930
COUNTY LANDS	92.00	13.031	7,643		7,643	750	8,393
TAX COLLECTOR	1.00	0.142	83		83	8	91
PROP APPRAISER	1.00	0.142	83		83	8	91
ELECTIONS	2.00	0.283	166		166	16	182
SHERIFF	14.00	1.983	1,163		1,163	114	1,277
MED EXAMINER	2.00	0.283	166		166	16	182
HUMAN SERVICES	26.00	3.683	2,160		2,160	212	2,372
EMER MGMT OPS	0.39	0.055	32		32	3	35
EMER RESPONSE	38.47	5.449	3,196		3,196	314	3,510
EMER DISPATCH	4.76	0.674	395		395	39	434
PS LOGISTICS	0.93	0.132	77		77	8	85
PKS/REC GEN'L	12.00	1.700	997		997	98	1,095
ECONOMIC DEVT	10.00	1.416	831		831	82	913
ANIMAL CONTROL	14.00	1.983	1,163		1,163	114	1,277
NAT RES MGMT	17.36	2.459	1,442		1,442	142	1,584
FAC CONST MGMT	7.00	0.992	582		582	57	639
CANAL MAINT	10.00	1.416	831		831	82	913
SUR WTR MGMT	10.64	1.507	884		884	87	971
LIBRARIES	19.00	2.691	1,578		1,578	155	1,733
E911 IMPLEMENT	0.84	0.119	70		70	7	77
PKS & REC 155	12.00	1.700	997		997	98	1,095
COMM DEVT ADM	3.90	0.552	324		324	32	356
PLANNING 155	3.90	0.552	324		324	32	356
DEVT REVIEW	3.90	0.552	324		324	32	356
REZONE & DRI'S	3.90	0.552	324		324	32	356
ENV SCIENCES	3.90	0.552	324		324	32	356
PERMIT ISSUANC	3.90	0.552	324		324	32	356
BUILDING INSP	3.90	0.552	324		324	32	356
CODE ENFORCE	3.90	0.552	324		324	32	356
PLANS REVIEW	3.90	0.552	324		324	32	356
ZONING REVIEW	3.90	0.552	324		324	32	356
VCB	7.00	0.992	582		582	57	639
SPORTS AUTHOR	1.00	0.142	83		83	8	91
TRANS ADMIN	10.00	1.416	831		831	82	913
LANDSCAPE	10.00	1.416	831		831	82	913
ROADWAY/PIPE	10.00	1.416	831		831	82	913
BRIDGE OPS	10.00	1.416	831		831	82	913

PUB RESOURCES
 Detail Allocation of
 BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
HAZ MAT FD 182	1.09	0.154	91		91	9	100
SOLID WASTE	18.00	2.550	1,495		1,495	147	1,642
TRANSIT	21.00	2.975	1,745		1,745	171	1,916
UTILITIES	47.00	6.657	3,905		3,905	383	4,288
ITG	2.00	0.283	166		166	16	182
GOVT COMMUNICA	0.52	0.074	43		43	4	47
Total:	706.00	100.000	58,653		58,653	5,737	64,390
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PUBLIC RESOURCE BLUE SHEET LISTING

PUB RESOURCES
Detail Allocation of
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	1.00	0.980	565	-565			
PUB RESOURCES	1.00	0.980	565	-565			
BUDGET SVCS	1.00	0.980	565	-565		56	56
CLK INT AUDIT	1.00	0.980	565	-565		56	56
CLERK TECH SVS	1.00	0.980	565	-565		56	56
CLERK HUM RES	1.00	0.980	565	-565		56	56
CLERK FINANCE	1.00	0.980	565	-565		56	56
CTY ATTORNEY	1.00	0.980	565	-565		56	56
PROCURE MGMT	1.00	0.980	565	-565		56	56
HUMAN RESOURCE	1.00	0.980	565	-565		56	56
MAINT/REP SVCS	1.00	0.980	565	-565		56	56
COUNTY MANAGER	1.00	0.980	565	-565		56	56
COMMISSIONERS	1.00	0.980	565	-565		56	56
CLERK ADMIN	1.00	0.980	565	-565		56	56
COUNTY LANDS	1.00	0.980	565	-565		56	56
CDBG	1.00	0.980	565	-565		56	56
EQUAL EMP OPP	1.00	0.980	565	-565		56	56
VETERAN'S SVCS	1.00	0.980	565	-565		56	56
TAX COLLECTOR	1.00	0.980	565	-565		56	56
CLK CIVIL CRT	1.00	0.980	565	-565		56	56
CLK CASE PROC	1.00	0.980	565	-565		56	56
CLK CASE INTAK	1.00	0.980	565	-565		56	56
CLK CT SUPPORT	1.00	0.980	565	-565		56	56
CLK CT RECORDS	1.00	0.980	565	-565		56	56
CLK CT SVS DIV	1.00	0.980	565	-565		56	56
CLK PROBATE	1.00	0.980	565	-565		56	56
CLK MICRO	1.00	0.980	565	-565		56	56
CLK RECORDING	1.00	0.980	565	-565		56	56
CLK DEL TAX	1.00	0.980	565	-565		56	56
CLK JURY	1.00	0.980	565	-565		56	56
CLK SUP DEPOSI	1.00	0.980	565	-565		56	56
CLK APPEALS	1.00	0.980	565	-565		56	56
CRIM ADM SVCS	1.00	0.980	565	-565		56	56
CRIM OPER SUP	1.00	0.980	565	-565		56	56
PROP APPRAISER	1.00	0.980	565	-565		56	56
ELECTIONS	1.00	0.980	565	-565		56	56
SHERIFF	1.00	0.980	565	-565		56	56
PUB DEFENDER	1.00	0.980	565	-565		56	56
STATE ATTORNEY	1.00	0.980	565	-565		56	56
MED EXAMINER	1.00	0.980	565	-565		56	56
HUMAN SERVICES	1.00	0.980	565	-565		56	56
INT SVS FISCAL	1.00	0.980	565	-565		56	56
EMER MGMT OPS	1.00	0.980	565	-565		56	56
EMER RESPONSE	1.00	0.980	565	-565		56	56
EMER DISPATCH	1.00	0.980	565	-565		56	56
PS LOGISTICS	1.00	0.980	565	-565		56	56

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	0.980	565	-565		56	56
ECONOMIC DEVT	1.00	0.980	565	-565		56	56
ANIMAL CONTROL	1.00	0.980	565	-565		56	56
ENV POLICY MGT	1.00	0.980	565	-565		56	56
NAT RES MGMT	1.00	0.980	565	-565		56	56
FAC CONST MGMT	1.00	0.980	565	-565		56	56
PD 104 MSBU OP	1.00	0.980	565	-565		56	56
PD 138 NAT RES	1.00	0.980	565	-565		56	56
FUND 139 OTHER	1.00	0.980	565	-565		56	56
CANAL MAINT	1.00	0.980	565	-565		56	56
SUR WTR MGMT	1.00	0.980	565	-565		56	56
LIBRARIES	1.00	0.980	565	-565		56	56
E911 IMPLEMENT	1.00	0.980	565	-565		56	56
HEARING EXAMIN	1.00	0.980	565	-565		56	56
PKS & REC 155	1.00	0.980	565	-565		56	56
PRO/AMAT SPORT	1.00	0.980	565	-565		56	56
COMM DEVT ADM	1.00	0.980	565	-565		56	56
PLANNING 155	1.00	0.980	565	-565		56	56
DEVT REVIEW	1.00	0.980	565	-565		56	56
REZONE & DRI'S	1.00	0.980	565	-565		56	56
ENV SCIENCES	1.00	0.980	565	-565		56	56
PERMIT ISSUANC	1.00	0.980	565	-565		56	56
BUILDING INSP	1.00	0.980	565	-565		56	56
CODE ENFORCE	1.00	0.980	565	-565		56	56
PLANS REVIEW	1.00	0.980	565	-565		56	56
ADM FEE COLLEC	1.00	0.980	565	-565		56	56
ZONING REVIEW	1.00	0.980	565	-565		56	56
VCB	1.00	0.980	565	-565		56	56
SPORTS AUTHOR	1.00	0.980	565	-565		56	56
TRANS ADMIN	1.00	0.980	565	-565		56	56
LANDSCAPE	1.00	0.980	565	-565		56	56
ROADWAY/PIPE	1.00	0.980	565	-565		56	56
BRIDGE OPS	1.00	0.980	565	-565		56	56
TRAF OPS/SIGNA	1.00	0.980	565	-565		56	56
TRAF SIGN/MARK	1.00	0.980	565	-565		56	56
ENGINEER/PLAN	1.00	0.980	565	-565		56	56
ENG/CONSTR	1.00	0.980	565	-565		56	56
ENG/DESIGN	1.00	0.980	565	-565		56	56
GIS	1.00	0.980	565	-565		56	56
HAZ MAT FD 182	1.00	0.980	565	-565		56	56
CONSER PKS/REC	1.00	0.980	565	-565		56	56
CONSER CTY LAN	1.00	0.980	565	-565		56	56
SOLID WASTE	1.00	0.980	565	-565		56	56
AIRPORT & PORT	1.00	0.980	565	-565		56	56
TOLLS 42101	1.00	0.980	565	-565		56	56
TOLLS 42102	1.00	0.980	565	-565		56	56

PUB RESOURCES
 Detail Allocation of
 MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TOLLS 42103	1.00	0.980	565	-565		56	56
TOLLS 42104	1.00	0.980	565	-565		56	56
TRANSIT	1.00	0.980	565	-565		56	56
UTILITIES	1.00	0.980	565	-565		56	56
ITG	1.00	0.980	565	-565		56	56
GOVT COMMUNICA	1.00	0.980	565	-565		56	56
DENTAL	1.00	0.980	565	-565		56	56
GROUP MEDICAL	1.00	0.980	565	-565		56	56
GEN LIABILITY	1.00	0.980	565	-565		56	56
FLEET MGMT	1.00	0.980	534	-534		56	56
Sub-total:	102.00	100.000	57,599	-57,599		5,600	5,600

Reimbursement:				57,599	57,599		57,599
Total:	102.00	100.000	57,599		57,599	5,600	63,199
=====							

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	161,291		161,291	15,765	177,056
Total:	100.00	100.000	161,291		161,291	15,765	177,056
	=====	=====	=====	=====	=====	=====	=====

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	463,130		463,130	45,294	508,424
Total:	100.00	100.000	463,130		463,130	45,294	508,424
	=====	=====	=====	=====	=====	=====	=====

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	0				
PUB RESOURCES	249	249			
BUDGET SVCS	512	456	56		
CLK INT AUDIT	56		56		
CLERK TECH SVS	56		56		
CLERK HUM RES	56		56		
CLERK FINANCE	56		56		
CTY ATTORNEY	4,344	4,288	56		
PROCURE MGMT	1,333	1,277	56		
HUMAN RESOURCE	786	730	56		
MAINT/REP SVCS	421	365	56		
COUNTY MANAGER	5,074	5,018	56		
COMMISSIONERS	3,067	3,011	56		
CLERK ADMIN	5,986	5,930	56		
COUNTY LANDS	8,449	8,393	56		
CDBG	56		56		
EQUAL EMP OPP	56		56		
VETERAN'S SVCS	56		56		
TAX COLLECTOR	147	91	56		
CLK CIVIL CRT	56		56		
CLK CASE PROC	56		56		
CLK CASE INTAK	56		56		
CLK CT SUPPORT	56		56		
CLK CT RECORDS	56		56		
CLK CT SVS DIV	56		56		
CLK PROBATE	56		56		
CLK MICRO	56		56		
CLK RECORDING	56		56		
CLK DEL TAX	56		56		
CLK JURY	56		56		
CLK SUP DEPOSI	56		56		
CLK APPEALS	56		56		
CRIM ADM SVCS	56		56		
CRIM OPER SUP	56		56		
PROP APPRAISER	147	91	56		
ELECTIONS	238	182	56		
SHERIFF	1,333	1,277	56		
PUB DEFENDER	56		56		
STATE ATTORNEY	56		56		
MED EXAMINER	238	182	56		
HUMAN SERVICES	2,428	2,372	56		
INT SVS FISCAL	56		56		
EMER MGMT OPS	91	35	56		
EMER RESPONSE	3,566	3,510	56		
EMER DISPATCH	490	434	56		
PS LOGISTICS	141	85	56		
PKS/REC GEN'L	1,151	1,095	56		
ECONOMIC DEVT	969	913	56		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	VIDEO/TV	GENERAL GOVERNMENT
ANIMAL CONTROL	1,333	1,277	56		
ENV POLICY MGT	56		56		
NAT RES MGMT	1,640	1,584	56		
FAC CONST MGMT	695	639	56		
FD 104 MSBU OP	56		56		
FD 138 NAT RES	56		56		
FUND 139 OTHER	56		56		
CANAL MAINT	969	913	56		
SUR WTR MGMT	1,027	971	56		
LIBRARIES	1,789	1,733	56		
E911 IMPLEMENT	133	77	56		
HEARING EXAMIN	56		56		
PKS & REC 155	1,151	1,095	56		
PRO/AMAT SPORT	56		56		
COMM DEVT ADM	412	356	56		
PLANNING 155	412	356	56		
DEVT REVIEW	412	356	56		
REZONE & DRI'S	412	356	56		
ENV SCIENCES	412	356	56		
PERMIT ISSUANC	412	356	56		
BUILDING INSP	412	356	56		
CODE ENFORCE	412	356	56		
PLANS REVIEW	412	356	56		
ADM FEE COLLEC	56		56		
ZONING REVIEW	412	356	56		
VCB	695	639	56		
SPORTS AUTHOR	147	91	56		
TRANS ADMIN	969	913	56		
LANDSCAPE	969	913	56		
ROADWAY/PIPE	969	913	56		
BRIDGE OPS	969	913	56		
TRAF OPS/SIGNA	56		56		
TRAF SIGN/MARK	56		56		
ENGINEER/PLAN	56		56		
ENG/CONSTR	56		56		
ENG/DESIGN	56		56		
GIS	56		56		
HAZ MAT FD 182	156	100	56		
CONSER PKS/REC	56		56		
CONSER CTY LAN	56		56		
SOLID WASTE	1,698	1,642	56		
AIRPORT & PORT	56		56		
TOLLS 42101	56		56		
TOLLS 42102	56		56		
TOLLS 42103	56		56		
TOLLS 42104	56		56		
TRANSIT	1,972	1,916	56		
UTILITIES	4,344	4,288	56		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	VIDEO/TV	GENERAL GOVERNMENT
ITG	238	182	56		
GOVT COMMUNICA	103	47	56		
DENTAL	56		56		
GROUP MEDICAL	56		56		
GEN LIABILITY	56		56		
FLEET MGMT	56		56		
VIDEO/CABLE TV	177,056			177,056	
GENERAL GOVT	508,424				508,424
Reimbursement:	57,599		57,599		
Total:	813,069	64,390	63,199	177,056	508,424
	=====	=====	=====	=====	=====

FISCAL 2015
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 \$530,924. 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 \$41,844 and have been allocated departmentally based on quarterly state payment vouchers.

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

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

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

NON-DEPART'L

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	13,272,147			13,272,147
Allocated Additions:				
NON-DEPART'L		1,250	1,250	
CLERK FINANCE		16,961	16,961	
Total Allocated Additions:		18,211	18,211	18,211
Total to be Allocated:	13,272,147	18,211		13,290,358
	=====	=====		=====

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

	Total	G & A	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS
Expenses:					
ANNUAL AUDIT	530,924		530,924		
UNEMPLOYMENT COMP	41,844				41,844
MEMBERSHIPS & DUES	80,768			80,768	
PROFESSIONAL SERVICE	97,000				
CREDIT CARD FEES	33,116				
FISCAL SUP - IMP FEE	7,423				
REFERENCE MATERIALS	31,534			31,534	
GENERAL GOVERNMENT	12,449,538				
Departmental					
Expenditures:	13,272,147		530,924	112,302	41,844
Functional Cost:	13,272,147		530,924	112,302	41,844
1st Allocation:	13,272,147		530,924	112,302	41,844

Additions 2nd					
Others:	18,211	18,211	726	154	57
Reallocate Admin:		-18,211			
2nd Allocation:	18,211		726	154	57

Total Allocated:	13,290,358		531,650	112,456	41,901
=====					

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	77,500	
CREDIT CARD FEES		33,116	
FISCAL SUP - IMP FEE		7,423	
REFERENCE MATERIALS			
GENERAL GOVERNMENT			12,449,538
Departmental			
Expenditures:	19,500	118,039	12,449,538
Functional Cost:	19,500	118,039	12,449,538
1st Allocation:	19,500	118,039	12,449,538
	-----	-----	-----
Additions 2nd			
Others:	28	162	17,084
2nd Allocation:	28	162	17,084
	-----	-----	-----
Total Allocated:	19,528	118,201	12,466,622
	=====	=====	=====

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	477.00	0.046	244		244		244
PUB RESOURCES	790.00	0.076	404		404		404
NON-DEPART'L	2,442.00	0.235	1,250		1,250		1,250
CLK INT AUDIT	916.00	0.088	469		469	1	470
CLERK TECH SVS	1,589.00	0.153	813		813	1	814
CLERK HUM RES	499.00	0.048	255		255		255
CLERK FINANCE	1,470.00	0.142	753		753	1	754
CTY ATTORNEY	1,078.00	0.104	552		552	1	553
PROCURE MGMT	530.00	0.051	271		271		271
HUMAN RESOURCE	1,841.00	0.178	942		942	1	943
MAINT/REP SVCS	16,221.00	1.564	8,304		8,304	11	8,315
COUNTY MANAGER	3,003.00	0.290	1,537		1,537	2	1,539
COMMISSIONERS	2,312.00	0.223	1,184		1,184	2	1,186
CLERK ADMIN	1,601.00	0.154	820		820	1	821
COUNTY LANDS	558.00	0.054	286		286		286
CDBG	1,107.00	0.107	567		567	1	568
TAX COLLECTOR	590.00	0.057	302		302		302
CLK CIVIL CRT	13,446.00	1.296	6,883		6,883	9	6,892
CLK PROBATE	2,743.00	0.264	1,404		1,404	2	1,406
CLK MICRO	423.00	0.041	217		217		217
CLK RECORDING	15,952.00	1.538	8,166		8,166	11	8,177
CLK DEL TAX	1,879.00	0.181	962		962	1	963
CLK JURY	1,027.00	0.099	526		526	1	527
CLK SUP DEPOSI	989.00	0.095	506		506	1	507
CLERK OTHER	277,864.00	26.792	142,247		142,247	196	142,443
FUNDS 80 - 951	169,550.00	16.348	86,798		86,798	120	86,918
PROP APPRAISER	229.00	0.022	117		117		117
ELECTIONS	452.00	0.044	231		231		231
SHERIFF	3,501.00	0.338	1,792		1,792	2	1,794
CT SVCS-GEN FD	521.00	0.050	267		267		267
GUAR AD LITEM	119.00	0.011	61		61		61
PUB DEFENDER	332.00	0.032	170		170		170
STATE ATTORNEY	456.00	0.044	233		233		233
MED EXAMINER	1,621.00	0.156	830		830	1	831
HUMAN SERVICES	13,748.00	1.326	7,038		7,038	10	7,048
STATE HEALTH	184.00	0.018	94		94		94
EMER MGMT OPS	3,025.25	0.292	1,549		1,549	2	1,551
EMER RESPONSE	3,024.25	0.292	1,548		1,548	2	1,550
EMER DISPATCH	3,024.25	0.292	1,548		1,548	2	1,550
PS LOGISTICS	3,024.25	0.292	1,548		1,548	2	1,550
PKS/REC GEN'L	17,448.00	1.682	8,932		8,932	12	8,944
ECONOMIC DEVT	851.00	0.082	436		436	1	437
ANIMAL CONTROL	4,902.00	0.473	2,509		2,509	3	2,512
ENV POLICY MGT	558.00	0.054	286		286		286
NAT RES MGMT	3,557.00	0.343	1,821		1,821	3	1,824
FAC CONST MGMT	966.00	0.093	495		495	1	496

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUND 102 MSTU	17,617.00	1.699	9,019		9,019	12	9,031
FD 104 MSBU OP	10,072.00	0.971	5,156		5,156	7	5,163
ADM OFF OF CTS	10,123.00	0.976	5,182		5,182	7	5,189
HICKEY CREEK	4.00	0.000	2		2		2
FD 138 HUM SVS	671.00	0.065	344		344		344
FD 138 NON-DEP	1,156.00	0.111	592		592	1	593
FD 138 PUB SAF	63.00	0.006	32		32		32
FD 138 PLAN	151.00	0.015	77		77		77
FD 138 NAT RES	542.00	0.052	277		277		277
FD 138 MAINT	33.00	0.003	17		17		17
FD 138 OTHER	2,070.00	0.200	1,060		1,060	1	1,061
FUND 139 OTHER	1,742.00	0.168	892		892	1	893
CANAL MAINT	1,195.00	0.115	612		612	1	613
SUR WTR MGMT	2,259.00	0.218	1,156		1,156	2	1,158
LIBRARIES	31,055.00	2.994	15,898		15,898	22	15,920
E911 IMPLEMENT	2,413.00	0.233	1,235		1,235	2	1,237
HEARING EXAMIN	508.00	0.049	260		260		260
PKS & REC 155	22,604.00	2.180	11,572		11,572	16	11,588
COMM DEVT ADM	7,563.00	0.729	3,872		3,872	5	3,877
PLANNING 155	643.00	0.062	329		329		329
DEVT REVIEW	2,768.00	0.267	1,417		1,417	2	1,419
REZONE & DRI'S	977.00	0.094	500		500	1	501
ENV SCIENCES	1,481.00	0.143	758		758	1	759
PERMIT ISSUANC	3,239.00	0.312	1,658		1,658	2	1,660
BUILDING INSP	6,356.00	0.613	3,254		3,254	4	3,258
CODE ENFORCE	5,086.00	0.490	2,604		2,604	4	2,608
PLANS REVIEW	2,204.00	0.213	1,128		1,128	2	1,130
ADM FEE COLLEC	198.00	0.019	101		101		101
ZONING REVIEW	758.00	0.073	388		388	1	389
VCB	9,468.00	0.913	4,847		4,847	7	4,854
SPORTS AUTHOR	3,710.00	0.358	1,899		1,899	3	1,902
TRANS ADMIN	3,710.00	0.358	1,899		1,899	3	1,902
LANDSCAPE	1,195.00	0.115	612		612	1	613
ROADWAY/PIPE	5,738.00	0.553	2,937		2,937	4	2,941
BRIDGE OPS	1,016.00	0.098	520		520	1	521
TRAF OPS/SIGNA	3,354.00	0.323	1,717		1,717	2	1,719
TRAF SIGN/MARK	3,137.00	0.302	1,606		1,606	2	1,608
ENGINEER/PLAN	442.00	0.043	226		226		226
ENG/CONSTR	994.00	0.096	509		509	1	510
ENG/DESIGN	662.00	0.064	339		339		339
GIS	419.00	0.040	214		214		214
HAZ MAT FD 182	2,328.00	0.224	1,192		1,192	2	1,194
FIRE IMPACT FE	4,965.00	0.479	2,542		2,542	4	2,546
SCHOOL IMP FEE	2,176.00	0.210	1,114		1,114	2	1,116
COM PRK IMP FE	4,519.00	0.436	2,313		2,313	3	2,316
REG PRK IMP FE	928.00	0.089	475		475	1	476

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ROADS IMP FEE	2,233.00	0.215	1,143		1,143	2	1,145
EMS IMPACT FEE	1,336.00	0.129	684		684	1	685
FUNDS 201-299	1,996.00	0.192	1,022		1,022	1	1,023
FUNDS 301-399	15,773.00	1.521	8,075		8,075	11	8,086
SOLID WASTE	28,492.00	2.747	14,586		14,586	20	14,606
AIRPORT & PORT	54,007.00	5.207	27,648		27,648	38	27,686
TOLLS 42101	5,334.50	0.514	2,731		2,731	4	2,735
TOLLS 42102	5,334.50	0.514	2,731		2,731	4	2,735
TOLLS 42103	5,334.50	0.514	2,731		2,731	4	2,735
TOLLS 42104	5,334.50	0.514	2,731		2,731	4	2,735
TRANSIT	20,869.00	2.012	10,683		10,683	15	10,698
UTILITIES	64,041.00	6.175	32,784		32,784	45	32,829
ITG	2,751.00	0.265	1,408		1,408	2	1,410
GOVT COMMUNICA	2,720.00	0.262	1,392		1,392	2	1,394
DENTAL	2,238.00	0.216	1,146		1,146	2	1,148
GROUP MEDICAL	4,900.00	0.472	2,508		2,508	3	2,511
GEN LIABILITY	3,198.00	0.308	1,637		1,637	2	1,639
FLEET MGMT	12,374.00	1.193	6,335		6,335	9	6,344
FLEET REPLACE	2,184.00	0.211	1,118		1,118	2	1,120
LAW ENF TRUST	1,000.00	0.096	512		512	1	513
FD 190 ANIM TR	1,997.00	0.193	1,022		1,022	1	1,023
FD 632 MOSQ CO	312.00	0.030	160		160		160
FDS 636-638	34.00	0.003	17		17		17
FUND 661 BONDS	39.00	0.004	20		20		20
FUND 699 OPEB	10.00	0.001	5		5		5
FUND 700 GOVT	964.00	0.093	493		493	1	494
FD 951 LT DEBT	45.00	0.004	23		23		23
FIXED ASSETS	6,556.00	0.632	3,356		3,356	5	3,361
ALL OTHERS	18,945.00	1.827	9,703		9,703	13	9,716
Total:	1,037,104.00	100.000	530,924		530,924	726	531,650
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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	112,302		112,302	154	112,456
Total:	100.00	100.000	112,302		112,302	154	112,456
	=====	=====	=====	=====	=====	=====	=====

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	4,400.00	10.446	4,371		4,371	6	4,377
PROCURE MGMT	1,925.00	4.570	1,912		1,912	3	1,915
MAINT/REP SVCS	6,697.00	15.900	6,653		6,653	9	6,662
COMMISSIONERS	3,338.00	7.925	3,316		3,316	5	3,321
HUMAN SERVICES	1,375.00	3.264	1,366		1,366	2	1,368
EMER RESPONSE	584.00	1.387	580		580	1	581
EMER DISPATCH	1,375.00	3.264	1,366		1,366	2	1,368
PKS/REC GEN'L	-1,366.00	-3.243	-1,357		-1,357	-2	-1,359
ECONOMIC DEVT	-1,375.00	-3.264	-1,366		-1,366	-2	-1,368
ANIMAL CONTROL	8,909.00	21.151	8,851		8,851	12	8,863
FAC CONST MGMT	4,400.00	10.446	4,371		4,371	6	4,377
LIBRARIES	3,649.00	8.663	3,625		3,625	5	3,630
PKS & REC 155	-1,366.00	-3.243	-1,357		-1,357	-2	-1,359
ENV SCIENCES	-465.00	-1.104	-462		-462	-1	-463
PERMIT ISSUANC	-141.00	-0.335	-140		-140		-140
LANDSCAPE	138.00	0.328	137		137		137
ROADWAY/PIPE	353.00	0.838	351		351		351
TOLLS 42101	188.00	0.446	187		187		187
TRANSIT	6,752.00	16.030	6,708		6,708	9	6,717
UTILITIES	2,750.00	6.529	2,732		2,732	4	2,736
Total:	42,120.00	100.000	41,844		41,844	57	41,901
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Allocation Basis: UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT

Source: QUARTERLY STATE PAYMENT VOUCHERS

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COUNTY MANAGER	7,500.00	38.462	7,500		7,500	10	7,510
FIRE IMPACT FE	2,000.00	10.256	2,000		2,000	3	2,003
SCHOOL IMP FEE	2,000.00	10.256	2,000		2,000	3	2,003
COM PRK IMP FE	2,000.00	10.256	2,000		2,000	3	2,003
REG PRK IMP FE	2,000.00	10.256	2,000		2,000	3	2,003
ROADS IMP FEE	2,000.00	10.256	2,000		2,000	3	2,003
EMS IMPACT FEE	2,000.00	10.256	2,000		2,000	3	2,003
Total:	19,500.00	100.000	19,500		19,500	28	19,528
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: BUDGET SERVICES

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	1.00	16.667	19,673		19,673	27	19,700
SCHOOL IMP FEE	1.00	16.667	19,673		19,673	27	19,700
COM PRK IMP FE	1.00	16.667	19,673		19,673	27	19,700
REG PRK IMP FE	1.00	16.667	19,673		19,673	27	19,700
ROADS IMP FEE	1.00	16.667	19,673		19,673	27	19,700
EMS IMPACT FEE	1.00	16.667	19,674		19,674	27	19,701
Total:	6.00	100.000	118,039		118,039	162	118,201
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF IMPACT FEE AREAS

Source: MANAGER - INTERNAL SERVICES (FISCAL)

NON-DEPART'L
 Detail Allocation of
 GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	12,449,538		12,449,538	17,084	12,466,622
Total:	100.00	100.000	12,449,538		12,449,538	17,084	12,466,622
	=====	=====	=====	=====	=====	=====	=====

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	244	244			
PUB RESOURCES	404	404			
NON-DEPART'L	1,250	1,250			
CLK INT AUDIT	470	470			
CLERK TECH SVS	814	814			
CLERK HUM RES	255	255			
CLERK FINANCE	754	754			
CTY ATTORNEY	4,930	553		4,377	
PROCURE MGMT	2,186	271		1,915	
HUMAN RESOURCE	943	943			
MAINT/REP SVCS	14,977	8,315		6,662	
COUNTY MANAGER	121,505	1,539	112,456		7,510
COMMISSIONERS	4,507	1,186		3,321	
CLERK ADMIN	821	821			
COUNTY LANDS	286	286			
CDBG	568	568			
TAX COLLECTOR	302	302			
CLK CIVIL CRT	6,892	6,892			
CLK PROBATE	1,406	1,406			
CLK MICRO	217	217			
CLK RECORDING	8,177	8,177			
CLK DEL TAX	963	963			
CLK JURY	527	527			
CLK SUP DEPOSI	507	507			
CLERK OTHER	142,443	142,443			
FUNDS 80 - 951	86,918	86,918			
PROP APPRAISER	117	117			
ELECTIONS	231	231			
SHERIFF	1,794	1,794			
CT SVCS-GEN FD	267	267			
GUAR AD LITEM	61	61			
PUB DEFENDER	170	170			
STATE ATTORNEY	233	233			
MED EXAMINER	831	831			
HUMAN SERVICES	8,416	7,048		1,368	
STATE HEALTH	94	94			
EMER MGMT OPS	1,551	1,551			
EMER RESPONSE	2,131	1,550		581	
EMER DISPATCH	2,918	1,550		1,368	
PS LOGISTICS	1,550	1,550			
PKS/REC GEN'L	7,585	8,944		-1,359	
ECONOMIC DEVT	-931	437		-1,368	
ANIMAL CONTROL	11,375	2,512		8,863	
ENV POLICY MGT	286	286			
NAT RES MGMT	1,824	1,824			
FAC CONST MGMT	4,873	496		4,377	
FUND 102 MSTU	9,031	9,031			
FD 104 MSBU OP	5,163	5,163			

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
ADM OFF OF CTS	5,189	5,189			
HICKEY CREEK	2	2			
FD 138 HUM SVS	344	344			
FD 138 NON-DEP	593	593			
FD 138 PUB SAF	32	32			
FD 138 PLAN	77	77			
FD 138 NAT RES	277	277			
FD 138 MAINT	17	17			
FD 138 OTHER	1,061	1,061			
FUND 139 OTHER	893	893			
CANAL MAINT	613	613			
SUR WTR MGMT	1,158	1,158			
LIBRARIES	19,550	15,920		3,630	
E911 IMPLEMENT	1,237	1,237			
HEARING EXAMIN	260	260			
PKS & REC 155	10,229	11,588		-1,359	
COMM DEVT ADM	3,877	3,877			
PLANNING 155	329	329			
DEVT REVIEW	1,419	1,419			
REZONE & DRI'S	501	501			
ENV SCIENCES	296	759		-463	
PERMIT ISSUANC	1,520	1,660		-140	
BUILDING INSP	3,258	3,258			
CODE ENFORCE	2,608	2,608			
PLANS REVIEW	1,130	1,130			
ADM FEE COLLEC	101	101			
ZONING REVIEW	389	389			
VCB	4,854	4,854			
SPORTS AUTHOR	1,902	1,902			
TRANS ADMIN	1,902	1,902			
LANDSCAPE	750	613		137	
ROADWAY/PIPE	3,292	2,941		351	
BRIDGE OPS	521	521			
TRAF OPS/SIGNA	1,719	1,719			
TRAF SIGN/MARK	1,608	1,608			
ENGINEER/PLAN	226	226			
ENG/CONSTR	510	510			
ENG/DESIGN	339	339			
GIS	214	214			
HAZ MAT FD 182	1,194	1,194			
FIRE IMPACT FEE	24,249	2,546			2,003
SCHOOL IMP FEE	22,819	1,116			2,003
COM PRK IMP FEE	24,019	2,316			2,003
REG PRK IMP FEE	22,179	476			2,003
ROADS IMP FEE	22,848	1,145			2,003
EMS IMPACT FEE	22,389	685			2,003
FUNDS 201-299	1,023	1,023			
FUNDS 301-399	8,086	8,086			

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
SOLID WASTE	14,606	14,606			
AIRPORT & PORT	27,686	27,686			
TOLLS 42101	2,922	2,735		187	
TOLLS 42102	2,735	2,735			
TOLLS 42103	2,735	2,735			
TOLLS 42104	2,735	2,735			
TRANSIT	17,415	10,698		6,717	
UTILITIES	35,565	32,829		2,736	
ITG	1,410	1,410			
GOVT COMMUNICA	1,394	1,394			
DENTAL	1,148	1,148			
GROUP MEDICAL	2,511	2,511			
GEN LIABILITY	1,639	1,639			
FLEET MGMT	6,344	6,344			
FLEET REPLACE	1,120	1,120			
LAW ENF TRUST	513	513			
FD 190 ANIM TR	1,023	1,023			
FD 632 MOSQ CO	160	160			
FDS 636-638	17	17			
FUND 661 BONDS	20	20			
FUND 699 OPEB	5	5			
FUND 700 GOVT	494	494			
FD 951 LT DEBT	23	23			
FIXED ASSETS	3,361	3,361			
GENERAL GOVT	12,466,622				
ALL OTHERS	9,716	9,716			
Reimbursement:					
Total:	13,290,358	531,650	112,456	41,901	19,528
	=====	=====	=====	=====	=====

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
CLERK MINUTES		
PUB RESOURCES		
NON-DEPART'L		
CLK INT AUDIT		
CLERK TECH SVS		
CLERK HUM RES		
CLERK FINANCE		
CTY ATTORNEY		
PROCURE MGMT		
HUMAN RESOURCE		
MAINT/REP SVCS		
COUNTY MANAGER		
COMMISSIONERS		
CLERK ADMIN		
COUNTY LANDS		
CDBG		
TAX COLLECTOR		
CLK CIVIL CRT		
CLK PROBATE		
CLK MICRO		
CLK RECORDING		
CLK DEL TAX		
CLK JURY		
CLK SUP DEPOSI		
CLERK OTHER		
FUNDS 80 - 951		
PROP APPRAISER		
ELECTIONS		
SHERIFF		
CT SVCS-GEN FD		
GUAR AD LITEM		
PUB DEFENDER		
STATE ATTORNEY		
MED EXAMINER		
HUMAN SERVICES		
STATE HEALTH		
EMER MGMT OPS		
EMER RESPONSE		
EMER DISPATCH		
PS LOGISTICS		
PKS/REC GEN'L		
ECONOMIC DEVT		
ANIMAL CONTROL		
ENV POLICY MGT		
NAT RES MGMT		
FAC CONST MGMT		
FUND 102 MSTU		
FD 104 MSBU OP		

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
ADM OFF OF CTS		
HICKEY CREEK		
FD 138 HUM SVS		
FD 138 NON-DEP		
FD 138 PUB SAF		
FD 138 PLAN		
FD 138 NAT RES		
FD 138 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	19,700	
SCHOOL IMP FEE	19,700	
COM PRK IMP FE	19,700	
REG PRK IMP FE	19,700	
ROADS IMP FEE	19,700	
EMS IMPACT FEE	19,701	
FUNDS 201-299		
FUNDS 301-399		

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
SOLID WASTE		
AIRPORT & PORT		
TOLLS 42101		
TOLLS 42102		
TOLLS 42103		
TOLLS 42104		
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		
FDS 636-638		
FUND 661 BONDS		
FUND 699 OPEB		
FUND 700 GOVT		
FD 951 LT DEBT		
FIXED ASSETS		
GENERAL GOVT		12,466,622
ALL OTHERS		
Reimbursement:		
Total:	118,201	12,466,622
	=====	=====

FISCAL 2015
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:	483,165			483,165
Deductions:				
ADVERTISING	-253			
Total Deductions:	-253			-253
Allocated Additions:				
BLDG USE ALLO	2,515		2,515	
PUB RESOURCES	415	97	512	
CLERK TECH SVS		49,758	49,758	
CLERK FINANCE		2,859	2,859	
CTY ATTORNEY		12,745	12,745	
PROCURE MGMT		1,054	1,054	
HUMAN RESOURCE		3,392	3,392	
MAINT/REP SVCS		8,179	8,179	
COUNTY MANAGER		6,161	6,161	
COMMISSIONERS		11,582	11,582	
Total Allocated Additions:	2,930	95,827	98,757	98,757
Total to be Allocated:	485,842	95,827		581,669
	=====	=====		=====

BUDGET SVCS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES AND WAGES	324,348		324,348
FRINGE BENEFITS	107,950		107,950
DATA PROCESS/NETWORK	24,700		24,700
TRAVEL	332		332
TELEPHONE	4,758		4,758
EQUIPMENT LEASE	1,122		1,122
SELF INSURANCE	2,227		2,227
REPAIRS AND MAINT	2,262		2,262
SUPPLIES	1,143		1,143
MINOR EQUIPMENT	297		297
MEMBERSHIPS	1,305		1,305
OTHER CHARGES	488		488
ADVERTISING	253	253	
CONTRACTUAL SVCS	11,980		11,980
Departmental Expenditures:	483,165	253	482,912
Deductions:	-253	-253	
Functional Cost:	482,912		482,912
Additions 1st			
Others:	2,930	2,930	2,930
Reallocate Admin:		-2,930	
1st Allocation:	485,842		485,842

Additions 2nd			
Others:	95,827	95,827	95,827
Reallocate Admin:		-95,827	
2nd Allocation:	95,827		95,827

Total Allocated:	581,669		581,669
	=====		=====

BUDGET SVCS
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	2.00	0.578	2,808		2,808		2,808
CTY ATTORNEY	6.00	1.734	8,425		8,425	1,671	10,096
PROCURE MGMT	4.00	1.156	5,617		5,617	1,114	6,731
HUMAN RESOURCE	1.00	0.289	1,404		1,404	279	1,683
MAINT/REP SVCS	1.00	0.289	1,404		1,404	279	1,683
COUNTY MANAGER	8.00	2.312	11,233		11,233	2,229	13,462
COMMISSIONERS	5.00	1.445	7,021		7,021	1,393	8,414
CLERK ADMIN	4.00	1.156	5,617		5,617	1,114	6,731
COUNTY LANDS	4.00	1.156	5,617		5,617	1,114	6,731
CDBG	5.00	1.445	7,021		7,021	1,393	8,414
VETERAN'S SVCS	3.00	0.867	4,213		4,213	836	5,049
TAX COLLECTOR	1.00	0.289	1,404		1,404	279	1,683
PROP APPRAISER	2.00	0.578	2,808		2,808	557	3,365
ELECTIONS	2.00	0.578	2,808		2,808	557	3,365
SHERIFF	3.00	0.867	4,213		4,213	836	5,049
CT SVCS-GEN FD	5.00	1.445	7,021		7,021	1,393	8,414
PUB DEFENDER	2.00	0.578	2,808		2,808	557	3,365
STATE ATTORNEY	2.00	0.578	2,808		2,808	557	3,365
MED EXAMINER	5.00	1.445	7,021		7,021	1,393	8,414
HUMAN SERVICES	18.00	5.202	25,275		25,275	5,014	30,289
STATE HEALTH	1.00	0.289	1,404		1,404	279	1,683
INT SVS FISCAL	7.00	2.023	9,829		9,829	1,950	11,779
EMER MGMT OPS	2.25	0.650	3,159		3,159	627	3,786
EMER RESPONSE	2.25	0.650	3,159		3,159	627	3,786
EMER DISPATCH	2.25	0.650	3,159		3,159	627	3,786
PS LOGISTICS	2.25	0.650	3,159		3,159	627	3,786
PKS/REC GEN'L	4.00	1.156	5,617		5,617	1,114	6,731
ECONOMIC DEVT	3.00	0.867	4,213		4,213	836	5,049
ANIMAL CONTROL	7.00	2.023	9,829		9,829	1,950	11,779
ENV POLICY MGT	3.00	0.867	4,213		4,213	836	5,049
NAT RES MGMT	8.00	2.312	11,233		11,233	2,229	13,462
FAC CONST MGMT	3.00	0.867	4,213		4,213	836	5,049
FUND 102 MSTU	2.00	0.578	2,808		2,808	557	3,365
FD 104 MSBU OP	7.00	2.023	9,829		9,829	1,950	11,779
CANAL MAINT	0.50	0.145	702		702	139	841
LIBRARIES	12.00	3.468	16,850		16,850	3,343	20,193
E911 IMPLEMENT	2.00	0.578	2,808		2,808	557	3,365
HEARING EXAMIN	2.00	0.578	2,808		2,808	557	3,365
PKS & REC 155	5.00	1.445	7,021		7,021	1,393	8,414
COMM DEVT ADM	3.00	0.867	4,213		4,213	836	5,049
PLANNING 155	4.00	1.156	5,617		5,617	1,114	6,731
DEVT REVIEW	1.00	0.289	1,404		1,404	279	1,683
REZONE & DRI'S	2.00	0.578	2,808		2,808	557	3,365
ENV SCIENCES	2.00	0.578	2,808		2,808	557	3,365
PERMIT ISSUANC	1.00	0.289	1,404		1,404	279	1,683
BUILDING INSP	2.00	0.578	2,808		2,808	557	3,365

BUDGET SVCS
 Detail Allocation of
 DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CODE ENFORCE	2.00	0.578	2,808		2,808	557	3,365
PLANS REVIEW	1.00	0.289	1,404		1,404	279	1,683
ZONING REVIEW	2.00	0.578	2,808		2,808	557	3,365
VCB	8.00	2.312	11,233		11,233	2,229	13,462
SPORTS AUTHOR	4.00	1.156	5,617		5,617	1,114	6,731
TRANS ADMIN	2.00	0.578	2,808		2,808	557	3,365
LANDSCAPE	0.50	0.145	702		702	139	841
ROADWAY/PIPE	0.50	0.145	702		702	139	841
BRIDGE OPS	0.50	0.145	702		702	139	841
TRAF OPS/SIGNA	1.00	0.289	1,404		1,404	279	1,683
TRAF SIGN/MARK	1.00	0.289	1,404		1,404	279	1,683
ENGINEER/PLAN	1.00	0.289	1,404		1,404	279	1,683
ENG/CONSTR	1.00	0.289	1,404		1,404	279	1,683
ENG/DESIGN	1.00	0.289	1,404		1,404	279	1,683
GIS	1.00	0.289	1,404		1,404	279	1,683
HAZ MAT FD 182	2.00	0.578	2,808		2,808	557	3,365
COM PRK IMP FE	9.00	2.601	12,638		12,638	2,507	15,145
REG PRK IMP FE	2.00	0.578	2,808		2,808	557	3,365
ROADS IMP FEE	9.00	2.601	12,638		12,638	2,507	15,145
BMS IMPACT FEE	1.00	0.289	1,404		1,404	279	1,683
FUNDS 201-299	37.00	10.694	51,954		51,954	10,307	62,261
CONSER PKS/REC	4.00	1.156	5,617		5,617	1,114	6,731
FUNDS 301-399	27.00	7.803	37,913		37,913	7,521	45,434
SOLID WASTE	5.00	1.445	7,021		7,021	1,393	8,414
TOLLS 42101	2.00	0.578	2,808		2,808	557	3,365
TRANSIT	8.00	2.312	11,233		11,233	2,229	13,462
UTILITIES	14.00	4.046	19,658		19,658	3,900	23,558
ITG	10.00	2.890	14,042		14,042	2,786	16,828
GOVT COMMUNICA	2.00	0.578	2,808		2,808	557	3,365
DENTAL	1.00	0.289	1,404		1,404	279	1,683
GROUP MEDICAL	2.00	0.578	2,808		2,808	557	3,365
GEN LIABILITY	6.00	1.734	8,425		8,425	1,671	10,096
FLEET MGMT	4.00	1.156	5,617		5,617	1,114	6,731
LAW ENF TRUST	1.00	0.289	1,409		1,409	273	1,682
Total:	346.00	100.000	485,842		485,842	95,827	581,669
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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	2,808	2,808
CTY ATTORNEY	10,096	10,096
PROCURE MGMT	6,731	6,731
HUMAN RESOURCE	1,683	1,683
MAINT/REP SVCS	1,683	1,683
COUNTY MANAGER	13,462	13,462
COMMISSIONERS	8,414	8,414
CLERK ADMIN	6,731	6,731
COUNTY LANDS	6,731	6,731
CDBG	8,414	8,414
VETERAN'S SVCS	5,049	5,049
TAX COLLECTOR	1,683	1,683
PROP APPRAISER	3,365	3,365
ELECTIONS	3,365	3,365
SHERIFF	5,049	5,049
CT SVCS-GEN FD	8,414	8,414
PUB DEFENDER	3,365	3,365
STATE ATTORNEY	3,365	3,365
MED EXAMINER	8,414	8,414
HUMAN SERVICES	30,289	30,289
STATE HEALTH	1,683	1,683
INT SVS FISCAL	11,779	11,779
EMER MGMT OPS	3,786	3,786
EMER RESPONSE	3,786	3,786
EMER DISPATCH	3,786	3,786
PS LOGISTICS	3,786	3,786
PKS/REC GEN'L	6,731	6,731
ECONOMIC DEVT	5,049	5,049
ANIMAL CONTROL	11,779	11,779
ENV POLICY MGT	5,049	5,049
NAT RES MGMT	13,462	13,462
FAC CONST MGMT	5,049	5,049
FUND 102 MSTU	3,365	3,365
FD 104 MSBU OP	11,779	11,779
CANAL MAINT	841	841
LIBRARIES	20,193	20,193
E911 IMPLEMENT	3,365	3,365
HEARING EXAMIN	3,365	3,365
PKS & REC 155	8,414	8,414
COMM DEVT ADM	5,049	5,049
PLANNING 155	6,731	6,731
DEVT REVIEW	1,683	1,683
REZONE & DRI'S	3,365	3,365
ENV SCIENCES	3,365	3,365
PERMIT ISSUANC	1,683	1,683
BUILDING INSP	3,365	3,365
CODE ENFORCE	3,365	3,365
PLANS REVIEW	1,683	1,683

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
ZONING REVIEW	3,365	3,365
VCB	13,462	13,462
SPORTS AUTHOR	6,731	6,731
TRANS ADMIN	3,365	3,365
LANDSCAPE	841	841
ROADWAY/PIPE	841	841
BRIDGE OPS	841	841
TRAF OPS/SIGNA	1,683	1,683
TRAF SIGN/MARK	1,683	1,683
ENGINEER/PLAN	1,683	1,683
ENG/CONSTR	1,683	1,683
ENG/DESIGN	1,683	1,683
GIS	1,683	1,683
HAZ MAT FD 182	3,365	3,365
COM PRK IMP FE	15,145	15,145
REG PRK IMP FE	3,365	3,365
ROADS IMP FEE	15,145	15,145
EMS IMPACT FEE	1,683	1,683
FUNDS 201-299	62,261	62,261
CONSER PKS/REC	6,731	6,731
FUNDS 301-399	45,434	45,434
SOLID WASTE	8,414	8,414
TOLLS 42101	3,365	3,365
TRANSIT	13,462	13,462
UTILITIES	23,558	23,558
ITG	16,828	16,828
GOVT COMMUNICA	3,365	3,365
DENTAL	1,683	1,683
GROUP MEDICAL	3,365	3,365
GEN LIABILITY	10,096	10,096
FLEET MGMT	6,731	6,731
LAW ENF TRUST	1,682	1,682

Reimbursement:

Total:	581,669	581,669
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FISCAL 2015
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:	1,376,185			1,376,185
Deductions:				
TDA/TDC EXPENSES	-461,018			
Total Deductions:	-461,018			-461,018
Allocated Additions:				
PUB RESOURCES		56	56	
NON-DEPART'L	469	1	470	
CLERK TECH SVS		106,505	106,505	
CLERK HUM RES		24,624	24,624	
CLERK FINANCE		9,721	9,721	
CLERK ADMIN		78,706	78,706	
Total Allocated Additions:	469	219,613	220,082	220,082
Total to be Allocated:	915,636	219,613		1,135,249
	=====	=====		=====

CLK INT AUDIT
Schedule of Costs to be
Allocated by Function

	Total	G & A	AUDIT SERVICES
Expenses:			
SALARIES & WAGES	659,285		659,285
FRINGE BENEFITS	226,095		226,095
PROFESSIONAL SVCS	930		930
TRAVEL	11,830		11,830
POSTAGE	7		7
OFFICE SUPPLIES	438		438
MEMBERSHIPS	3,539		3,539
SEMINAR AND TRAINING	11,723		11,723
TDA/TDC EXPENSES	461,018	461,018	
OTHER CHARGES	1,320		1,320
Departmental			
Expenditures:	1,376,185	461,018	915,167
Deductions:	-461,018	-461,018	
Functional Cost:	915,167		915,167
Additions 1st			
Others:	469	469	469
Reallocate Admin:		-469	
1st Allocation:	915,636		915,636
	-----		-----
Additions 2nd			
Others:	219,613	219,613	219,613
Reallocate Admin:		-219,613	
2nd Allocation:	219,613		219,613
	-----		-----
Total Allocated:	1,135,249		1,135,249
	=====		=====

CLK INT AUDIT
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	93.00	0.298	2,729		2,729		2,729
HUMAN RESOURCE	965.00	3.093	28,320		28,320	6,813	35,133
CLERK ADMIN	12.00	0.038	352		352	85	437
CLK PROBATE	1,670.00	5.353	49,010		49,010	11,790	60,800
CLERK OTHER	2,036.95	6.529	59,779		59,779	14,381	74,160
ELECTIONS	225.00	0.721	6,603	-9,990	-3,387	1,588	-1,799
NAT RES MGMT	1,517.00	4.862	44,520		44,520	10,710	55,230
TRAF SIGN/MARK	469.00	1.503	13,764		13,764	3,311	17,075
CONTRACTS CHG	13,289.55	42.595	390,013	-511,229	-121,216	93,823	-27,393
ALL OTHERS	10,922.50	35.008	320,546		320,546	77,112	397,658
Sub-total:	31,200.00	100.000	915,636	-521,219	394,417	219,613	614,030
				Reimbursement:	521,219	521,219	521,219
Total:	31,200.00	100.000	915,636		915,636	219,613	1,135,249

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	2,729	2,729
HUMAN RESOURCE	35,133	35,133
CLERK ADMIN	437	437
CLK PROBATE	60,800	60,800
CLERK OTHER	74,160	74,160
ELECTIONS	-1,799	-1,799
NAT RES MGMT	55,230	55,230
TRAF SIGN/MARK	17,075	17,075
CONTRACTS CHG	-27,393	-27,393
ALL OTHERS	397,658	397,658
Reimbursement:	521,219	521,219
Total:	1,135,249	1,135,249
	=====	=====

FISCAL 2015
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:	6,376,966			6,376,966
Deductions:				
CAPITAL OUTLAY	-58,894			
HUMAN RESOURCES P/R	-661,232			
OTHER OPERATING	-5,786			
ONE WORLD PAYBASE	-923,952			
ON BASE	-375,203			
Total Deductions:	-2,025,067			-2,025,067
Allocated Additions:				
BLDG USE ALLO	16,728		16,728	
EQUIP USE ALLO	642,152		642,152	
PUB RESOURCES		56	56	
NON-DEPART'L	813	1	814	
CLERK HUM RES		64,021	64,021	
CLERK FINANCE		24,286	24,286	
MAINT/REP SVCS		54,389	54,389	
CLERK ADMIN		204,636	204,636	
Total Allocated Additions:	659,693	347,389	1,007,082	1,007,082
Total to be Allocated:	5,011,592	347,389		5,358,981
	=====	=====		=====

CLERK TECH SVS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT
Expenses:					
REVENUE	-194,205		-19,421	-19,421	-155,363
CAPITAL OUTLAY	58,894	58,894			
OPERATING EXPENSES	4,546,104		187,070	587,377	3,602,389
HUMAN RESOURCES P/R	661,232	661,232			
OTHER OPERATING	5,786	5,786			
ONE WORLD PAYBASE	923,952	923,952			
ON BASE	375,203	375,203			
Departmental Expenditures:	6,376,966	2,025,067	167,649	567,956	3,447,026
Deductions:	-2,025,067	-2,025,067			
Functional Cost:	4,351,899		167,649	567,956	3,447,026
Additions 1st					
Others:	659,693	659,693	25,413	86,095	522,526
Reallocate Admin:		-659,693			
1st Allocation:	5,011,592		193,062	654,051	3,969,552

Additions 2nd					
Others:	347,389	347,389	13,382	45,337	275,158
Reallocate Admin:		-347,389			
2nd Allocation:	347,389		13,382	45,337	275,158

Total Allocated:	5,358,981		206,444	699,388	4,244,710
=====					

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	92,485	56,263	20,520
HUMAN RESOURCES P/R			
OTHER OPERATING			
ONE WORLD PAYBASE			
ON BASE			
Departmental			
Expenditures:	92,485	56,263	20,520
Functional Cost:	92,485	56,263	20,520
Additions 1st			
Others:	14,020	8,529	3,110
1st Allocation:	106,505	64,792	23,630
	-----	-----	-----
Additions 2nd			
Others:	7,383	4,491	1,638
2nd Allocation:	7,383	4,491	1,638
	-----	-----	-----
Total Allocated:	113,888	69,283	25,268
	=====	=====	=====

CLERK TECH SVS
 Detail Allocation of
 COUNTY APPLICATIONS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	48,213.96	25.773	49,758		49,758		49,758
BUDGET SVCS	48,213.96	25.773	49,758		49,758		49,758
VCB	42,428.28	22.680	43,787		43,787	6,264	50,051
GENERAL GOVT	48,213.96	25.773	49,759		49,759	7,118	56,877
Total:	187,070.16	100.000	193,062		193,062	13,382	206,444
	=====	=====	=====	=====	=====	=====	=====

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	654,051		654,051	45,337	699,388
Total:	100.00	100.000	654,051		654,051	45,337	699,388
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSICMMENT

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	3,969,552		3,969,552	275,158	4,244,710
Total:	100.00	100.000	3,969,552		3,969,552	275,158	4,244,710
	=====	=====	=====	=====	=====	=====	=====

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	106,505		106,505		106,505
ALL OTHERS						7,383	7,383
Total:	100.00	100.000	106,505		106,505	7,383	113,888
	=====	=====	=====	=====	=====	=====	=====

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	15,834.80	28.144	18,235		18,235	1,264	19,499
COMMISSIONERS	32,877.70	58.436	37,862		37,862	2,624	40,486
CLERK ADMIN	3,581.17	6.365	4,124		4,124	286	4,410
CT SVCS-GEN FD	3,969.49	7.055	4,571		4,571	317	4,888
Total:	56,263.16	100.000	64,792		64,792	4,491	69,283
	=====	=====	=====	=====	=====	=====	=====

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	11,862.49	57.807	13,660		13,660	947	14,607
PROP APPRAISER	6,408.47	31.229	7,379		7,379	512	7,891
ELECTIONS	2,181.61	10.631	2,512		2,512	174	2,686
SHERIFF	68.18	0.332	79		79	5	84
Total:	20,520.75	100.000	23,630		23,630	1,638	25,268
	=====	=====	=====	=====	=====	=====	=====

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	49,758	49,758			
BUDGET SVCS	49,758	49,758			
CLK INT AUDIT	106,505				106,505
CLERK HUM RES	19,499				
COMMISSIONERS	40,486				
CLERK ADMIN	4,410				
TAX COLLECTOR	14,607				
CLK RECORDING	699,388		699,388		
COURT DEPT	4,244,710			4,244,710	
PROP APPRAISER	7,891				
ELECTIONS	2,686				
SHERIFF	84				
CT SVCS-GEN FD	4,888				
VCB	50,051	50,051			
GENERAL GOVT	56,877	56,877			
ALL OTHERS	7,383				7,383
Reimbursement:					
Total:	5,358,981	206,444	699,388	4,244,710	113,888
	=====	=====	=====	=====	=====

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	ONBASE SUPPORT	HUMAN RESOURCES P/R
CLERK MINUTES		
BUDGET SVCS		
CLK INT AUDIT		
CLERK HUM RES	19,499	
COMMISSIONERS	40,486	
CLERK ADMIN	4,410	
TAX COLLECTOR		14,607
CLK RECORDING		
COURT DEPT		
PROP APPRAISER		7,891
ELECTIONS		2,686
SHERIFF		84
CT SVCS-GEN FD	4,888	
VCB		
GENERAL GOVT		
ALL OTHERS		
Reimbursement:		
Total:	69,283	25,268
	=====	=====

FISCAL 2015
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:	524,869			524,869
Allocated Additions:				
PUB RESOURCES		56	56	
NON-DEPART'L	255		255	
CLERK TECH SVS	18,235	1,264	19,499	
CLERK HUM RES		8,208	8,208	
CLERK FINANCE		4,155	4,155	
CLERK ADMIN		26,235	26,235	
Total Allocated Additions:	18,490	39,918	58,408	58,408
Total to be Allocated:	543,359	39,918		583,277
	=====	=====		=====

CLERK HUM RES
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES & BENEFITS	500,957		500,957
CONTRACTUAL SVCS	7,604		7,604
TRAVEL	4,237		4,237
FREIGHT & POSTAGE	671		671
INTERNAL REPAIR	412		412
SUPPLIES	690		690
MEMBERSHIPS	1,720		1,720
TRAINING & SEMINARS	5,361		5,361
OTHER CHARGES	3,217		3,217
Departmental Expenditures:	524,869		524,869
Functional Cost:	524,869		524,869
Additions 1st			
Others:	18,490	18,490	18,490
Reallocate Admin:		-18,490	
1st Allocation:	543,359		543,359
	-----		-----
Additions 2nd			
Others:	39,918	39,918	39,918
Reallocate Admin:		-39,918	
2nd Allocation:	39,918		39,918
	-----		-----
Total Allocated:	583,277		583,277
	=====		=====

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	1.511	8,208		8,208		8,208
CLK INT AUDIT	15.00	4.532	24,624		24,624		24,624
CLERK TECH SVS	39.00	11.782	64,021		64,021		64,021
CLERK HUM RES	5.00	1.511	8,208		8,208		8,208
CLERK FINANCE	43.00	12.991	70,587		70,587	6,429	77,016
CLERK ADMIN	6.00	1.813	9,849		9,849	897	10,746
CLK CIVIL CRT	50.00	15.106	82,078		82,078	7,475	89,553
CLK CASE PROC	13.00	3.927	21,340		21,340	1,944	23,284
CLK CASE INTAK	17.00	5.136	27,907		27,907	2,542	30,449
CLK CT SUPPORT	27.00	8.157	44,322		44,322	4,037	48,359
CLK CT RECORDS	7.00	2.115	11,491		11,491	1,047	12,538
CLK CT SVS DIV	36.00	10.876	59,096		59,096	5,382	64,478
CLK PROBATE	6.00	1.813	9,849		9,849	897	10,746
CLK MICRO	4.00	1.208	6,566		6,566	598	7,164
CLK RECORDING	29.00	8.761	47,605		47,605	4,336	51,941
CLK DEL TAX	5.00	1.511	8,208		8,208	748	8,956
CLK JURY	2.00	0.604	3,283		3,283	299	3,582
CLK SUP DEPOSI	5.00	1.511	8,208		8,208	748	8,956
CLK APPEALS	2.00	0.604	3,283		3,283	299	3,582
CRIM ADM SVCS	6.00	1.813	9,849		9,849	897	10,746
CRIM OPER SUP	9.00	2.719	14,777		14,777	1,343	16,120
Total:	331.00	100.000	543,359		543,359	39,918	583,277
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

CLERK HUM RES

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLERK MINUTES	8,208	8,208
CLK INT AUDIT	24,624	24,624
CLERK TECH SVS	64,021	64,021
CLERK HUM RES	8,208	8,208
CLERK FINANCE	77,016	77,016
CLERK ADMIN	10,746	10,746
CLK CIVIL CRT	89,553	89,553
CLK CASE PROC	23,284	23,284
CLK CASE INTAK	30,449	30,449
CLK CT SUPPORT	48,359	48,359
CLK CT RECORDS	12,538	12,538
CLK CT SVS DIV	64,478	64,478
CLK PROBATE	10,746	10,746
CLK MICRO	7,164	7,164
CLK RECORDING	51,941	51,941
CLK DEL TAX	8,956	8,956
CLK JURY	3,582	3,582
CLK SUP DEPOSI	8,956	8,956
CLK APPEALS	3,582	3,582
CRIM ADM SVCS	10,746	10,746
CRIM OPER SUP	16,120	16,120

Reimbursement:

Total:	583,277	583,277
	=====	=====

FISCAL 2015
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:	5,309,489			5,309,489
Allocated Additions:				
BLDG USE ALLO	12,420		12,420	
EQUIP USE ALLO	855		855	
PUB RESOURCES		56	56	
NON-DEPART'L	753	1	754	
CLERK HUM RES	70,587	6,429	77,016	
CLERK FINANCE		20,284	20,284	
MAINT/REP SVCS		40,382	40,382	
CLERK ADMIN		225,624	225,624	
Total Allocated Additions:	84,615	292,776	377,391	377,391
Total to be Allocated:	5,394,104	292,776		5,686,880
	=====	=====		=====

CLERK FINANCE
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
Expenses:					
OPERATING EXPENSES	2,473,643		889,353	822,757	341,314
FINANCE EXPENSE	495,695		495,695		
FINANCE OPERATIONS	373,978		373,978		
ADJ ISD (HUM RES PR)	661,232				
ADJ ISD (OTHER OPER)	5,786				5,786
ADJ ISD - ONE WORLD	923,952		512,794	286,702	124,456
ADJ ISD - ONBASE	375,203		70,113	196,533	91,514
Departmental					
Expenditures:	5,309,489		2,341,933	1,305,992	563,070
Functional Cost:	5,309,489		2,341,933	1,305,992	563,070
Additions 1st					
Others:	84,615	84,615	37,322	20,813	8,973
Reallocate Admin:		-84,615			
1st Allocation:	5,394,104		2,379,255	1,326,805	572,043
	-----		-----	-----	-----
Additions 2nd					
Others:	292,776	292,776	129,145	72,008	31,051
Reallocate Admin:		-292,776			
2nd Allocation:	292,776		129,145	72,008	31,051
	-----		-----	-----	-----
Total Allocated:	5,686,880		2,508,400	1,398,813	603,094
	=====		=====	=====	=====

CLERK FINANCE
 Schedule of Costs to be
 Allocated by Function

	PAYROLL
Expenses:	
OPERATING EXPENSES	420,219
FINANCE EXPENSE	
FINANCE OPERATIONS	
ADJ ISD (HUM RES PR)	661,232
ADJ ISD (OTHER OPER)	
ADJ ISD - ONE WORLD	
ADJ ISD - ONBASE	17,043
Departmental	
Expenditures:	1,098,494
Functional Cost:	1,098,494
Additions 1st	
Others:	17,507
1st Allocation:	1,116,001

Additions 2nd	
Others:	60,572
2nd Allocation:	60,572

Total Allocated:	1,176,573
	=====

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	477.00	0.046	1,094		1,094		1,094
PUB RESOURCES	790.00	0.076	1,812		1,812		1,812
NON-DEPART'L	2,442.00	0.235	5,602		5,602		5,602
CLK INT AUDIT	916.00	0.088	2,101		2,101		2,101
CLERK TECH SVS	1,589.00	0.153	3,645		3,645		3,645
CLERK HUM RES	499.00	0.048	1,145		1,145		1,145
CLERK FINANCE	1,470.00	0.142	3,372		3,372		3,372
CTY ATTORNEY	1,078.00	0.104	2,473		2,473	135	2,608
PROCURE MGMT	530.00	0.051	1,216		1,216	67	1,283
HUMAN RESOURCE	1,841.00	0.178	4,223		4,223	231	4,454
MAINT/REP SVCS	16,221.00	1.564	37,213		37,213	2,036	39,249
COUNTY MANAGER	3,003.00	0.290	6,889		6,889	377	7,266
COMMISSIONERS	2,312.00	0.223	5,304		5,304	290	5,594
CLERK ADMIN	1,601.00	0.154	3,673		3,673	201	3,874
COUNTY LANDS	558.00	0.054	1,280		1,280	70	1,350
CDBG	1,107.00	0.107	2,540		2,540	139	2,679
TAX COLLECTOR	590.00	0.057	1,354		1,354	74	1,428
CLK CIVIL CRT	13,446.00	1.296	30,847		30,847	1,688	32,535
CLK PROBATE	2,743.00	0.264	6,293		6,293	344	6,637
CLK MICRO	423.00	0.041	970		970	53	1,023
CLK RECORDING	15,952.00	1.538	36,596		36,596	2,002	38,598
CLK DEL TAX	1,879.00	0.181	4,311		4,311	236	4,547
CLK JURY	1,027.00	0.099	2,356		2,356	129	2,485
CLK SUP DEPOSI	989.00	0.095	2,269		2,269	124	2,393
CLERK OTHER	277,864.00	26.792	637,457		637,457	34,874	672,331
FUNDS 80 - 951	169,550.00	16.348	388,970		388,970	21,280	410,250
PROP APPRAISER	229.00	0.022	525		525	29	554
ELECTIONS	452.00	0.044	1,037		1,037	57	1,094
SHERIFF	3,501.00	0.338	8,032		8,032	439	8,471
CT SVCS-GEN FD	521.00	0.050	1,195		1,195	65	1,260
GUAR AD LITEM	119.00	0.011	273		273	15	288
PUB DEFENDER	332.00	0.032	762		762	42	804
STATE ATTORNEY	456.00	0.044	1,046		1,046	57	1,103
MED EXAMINER	1,621.00	0.156	3,719		3,719	203	3,922
HUMAN SERVICES	13,748.00	1.326	31,540		31,540	1,726	33,266
STATE HEALTH	184.00	0.018	422		422	23	445
EMER MGMT OPS	3,025.25	0.292	6,940		6,940	380	7,320
EMER RESPONSE	3,024.25	0.292	6,938		6,938	380	7,318
EMER DISPATCH	3,024.25	0.292	6,938		6,938	380	7,318
PS LOGISTICS	3,024.25	0.292	6,938		6,938	380	7,318
PKS/REC GEN'L	17,448.00	1.682	40,028		40,028	2,190	42,218
ECONOMIC DEVT	851.00	0.082	1,952		1,952	107	2,059
ANIMAL CONTROL	4,902.00	0.473	11,246		11,246	615	11,861
ENV POLICY MGT	558.00	0.054	1,280		1,280	70	1,350
NAT RES MGMT	3,557.00	0.343	8,160		8,160	446	8,606
FAC CONST MGMT	966.00	0.093	2,216		2,216	121	2,337

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUND 102 MSTU	17,617.00	1.699	40,416		40,416	2,211	42,627
FD 104 MSBU OP	10,072.00	0.971	23,107		23,107	1,264	24,371
ADM OFF OF CTS	10,123.00	0.976	23,224		23,224	1,271	24,495
HICKEY CREEK	4.00	0.000	9		9	1	10
FD 138 HUM SVS	671.00	0.065	1,539		1,539	84	1,623
FD 138 NON-DEP	1,156.00	0.111	2,652		2,652	145	2,797
FD 138 PUB SAF	63.00	0.006	145		145	8	153
FD 138 PLAN	151.00	0.015	346		346	19	365
FD 138 NAT RES	542.00	0.052	1,243		1,243	68	1,311
FD 138 MAINT	33.00	0.003	76		76	4	80
FD 138 OTHER	2,070.00	0.200	4,749		4,749	260	5,009
FUND 139 OTHER	1,742.00	0.168	3,996		3,996	219	4,215
CANAL MAINT	1,195.00	0.115	2,741		2,741	150	2,891
SUR WTR MGMT	2,259.00	0.218	5,182		5,182	284	5,466
LIBRARIES	31,055.00	2.994	71,244		71,244	3,898	75,142
E911 IMPLEMENT	2,413.00	0.233	5,536		5,536	303	5,839
HEARING EXAMIN	508.00	0.049	1,165		1,165	64	1,229
PKS & REC 155	22,604.00	2.180	51,857		51,857	2,837	54,694
COMM DEVT ADM	7,563.00	0.729	17,351		17,351	949	18,300
PLANNING 155	643.00	0.062	1,475		1,475	81	1,556
DEVT REVIEW	2,768.00	0.267	6,350		6,350	347	6,697
REZONE & DRI'S	977.00	0.094	2,241		2,241	123	2,364
ENV SCIENCES	1,481.00	0.143	3,398		3,398	186	3,584
PERMIT ISSUANC	3,239.00	0.312	7,431		7,431	407	7,838
BUILDING INSP	6,356.00	0.613	14,582		14,582	798	15,380
CODE ENFORCE	5,086.00	0.490	11,668		11,668	638	12,306
PLANS REVIEW	2,204.00	0.213	5,056		5,056	277	5,333
ADM FEE COLLEC	198.00	0.019	454		454	25	479
ZONING REVIEW	758.00	0.073	1,739		1,739	95	1,834
VCB	9,468.00	0.913	21,721		21,721	1,188	22,909
SPORTS AUTHOR	3,710.00	0.358	8,511		8,511	466	8,977
TRANS ADMIN	3,710.00	0.358	8,511		8,511	466	8,977
LANDSCAPE	1,195.00	0.115	2,741		2,741	150	2,891
ROADWAY/PIPE	5,738.00	0.553	13,164		13,164	720	13,884
BRIDGE OPS	1,016.00	0.098	2,331		2,331	128	2,459
TRAF OPS/SIGNA	3,354.00	0.323	7,695		7,695	421	8,116
TRAF SIGN/MARK	3,137.00	0.302	7,197		7,197	394	7,591
ENGINEER/PLAN	442.00	0.043	1,014		1,014	55	1,069
ENG/CONSTR	994.00	0.096	2,280		2,280	125	2,405
ENG/DESIGN	662.00	0.064	1,519		1,519	83	1,602
GIS	419.00	0.040	961		961	53	1,014
HAZ MAT FD 182	2,328.00	0.224	5,341		5,341	292	5,633
FIRE IMPACT FE	4,965.00	0.479	11,390		11,390	623	12,013
SCHOOL IMP FEE	2,176.00	0.210	4,992		4,992	273	5,265
COM PRK IMP FE	4,519.00	0.436	10,367		10,367	567	10,934
REG PRK IMP FE	928.00	0.089	2,129		2,129	116	2,245

CLERK FINANCE
 Detail Allocation of
 GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ROADS IMP FEE	2,233.00	0.215	5,123		5,123	280	5,403
EMS IMPACT FEE	1,336.00	0.129	3,065		3,065	168	3,233
FUNDS 201-299	1,996.00	0.192	4,579		4,579	251	4,830
FUNDS 301-399	15,773.00	1.521	36,185		36,185	1,980	38,165
SOLID WASTE	28,492.00	2.747	65,364		65,364	3,576	68,940
AIRPORT & PORT	54,007.00	5.207	123,899		123,899	6,778	130,677
TOLLS 42101	5,334.50	0.514	12,238		12,238	670	12,908
TOLLS 42102	5,334.50	0.514	12,238		12,238	670	12,908
TOLLS 42103	5,334.50	0.514	12,238		12,238	670	12,908
TOLLS 42104	5,334.50	0.514	12,238		12,238	670	12,908
TRANSIT	20,869.00	2.012	47,876		47,876	2,619	50,495
UTILITIES	64,041.00	6.175	146,919		146,919	8,038	154,957
ITG	2,751.00	0.265	6,311		6,311	345	6,656
GOVT COMMUNICA	2,720.00	0.262	6,240		6,240	341	6,581
DENTAL	2,238.00	0.216	5,134		5,134	281	5,415
GROUP MEDICAL	4,900.00	0.472	11,241		11,241	615	11,856
GEN LIABILITY	3,198.00	0.308	7,337		7,337	401	7,738
FLEET MGMT	12,374.00	1.193	28,388		28,388	1,553	29,941
FLEET REPLACE	2,184.00	0.211	5,010		5,010	274	5,284
LAW ENF TRUST	1,000.00	0.096	2,294		2,294	126	2,420
FD 190 ANIM TR	1,997.00	0.193	4,581		4,581	251	4,832
FD 632 MOSQ CO	312.00	0.030	716		716	39	755
FDS 636-638	34.00	0.003	78		78	4	82
FUND 661 BONDS	39.00	0.004	89		89	5	94
FUND 699 OPEB	10.00	0.001	23		23	1	24
FUND 700 GOVT	964.00	0.093	2,212		2,212	121	2,333
FD 951 LT DEBT	45.00	0.004	103		103	6	109
FIXED ASSETS	6,556.00	0.632	15,040		15,040	823	15,863
ALL OTHERS	18,945.00	1.827	43,468		43,468	2,378	45,846
Total:	1,037,104.00	100.000	2,379,255		2,379,255	129,145	2,508,400
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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	74.00	0.034	452		452		452
PUB RESOURCES	301.00	0.139	1,839		1,839		1,839
NON-DEPART'L	1,779.00	0.819	10,872		10,872		10,872
CLK INT AUDIT	314.00	0.145	1,919		1,919		1,919
CLERK TECH SVS	1,114.00	0.513	6,808		6,808		6,808
CLERK HUM RES	203.00	0.094	1,241		1,241		1,241
CLERK FINANCE	275.00	0.127	1,681		1,681		1,681
CTY ATTORNEY	418.00	0.193	2,555		2,555	141	2,696
PROCURE MGMT	160.00	0.074	978		978	54	1,032
HUMAN RESOURCE	481.00	0.222	2,940		2,940	163	3,103
MAINT/REP SVCS	10,601.00	4.883	64,786		64,786	3,583	68,369
COUNTY MANAGER	992.00	0.457	6,062		6,062	335	6,397
COMMISSIONERS	585.00	0.269	3,575		3,575	198	3,773
CLERK ADMIN	352.00	0.162	2,151		2,151	119	2,270
COUNTY LANDS	143.00	0.066	874		874	48	922
CDBG	731.00	0.337	4,467		4,467	247	4,714
TAX COLLECTOR	293.00	0.135	1,791		1,791	99	1,890
CLK CIVIL CRT	512.00	0.236	3,129		3,129	173	3,302
CLK PROBATE	28.00	0.013	171		171	9	180
CLK MICRO	108.00	0.050	660		660	37	697
CLK RECORDING	2,442.00	1.125	14,924		14,924	825	15,749
CLK DEL TAX	544.00	0.251	3,325		3,325	184	3,509
CLK JURY	143.00	0.066	874		874	48	922
CLK SUP DEPOSI	32.00	0.015	196		196	11	207
CLERK OTHER	8,189.00	3.772	50,045		50,045	2,768	52,813
FUNDS 80 - 951	35,606.00	16.400	217,598		217,598	12,036	229,634
PROP APPRAISER	46.00	0.021	281		281	16	297
ELECTIONS	195.00	0.090	1,192		1,192	66	1,258
SHERIFF	2,853.00	1.314	17,435		17,435	964	18,399
CT SVCS-GEN FD	135.00	0.062	825		825	46	871
GUAR AD LITEM	63.00	0.029	385		385	21	406
PUB DEFENDER	110.00	0.051	672		672	37	709
STATE ATTORNEY	213.00	0.098	1,302		1,302	72	1,374
MED EXAMINER	706.00	0.325	4,315		4,315	239	4,554
HUMAN SERVICES	7,565.00	3.484	46,232		46,232	2,557	48,789
STATE HEALTH	136.00	0.063	831		831	46	877
EMER MGMT OPS	1,775.75	0.818	10,852		10,852	600	11,452
EMER RESPONSE	1,774.75	0.817	10,846		10,846	600	11,446
EMER DISPATCH	1,774.75	0.817	10,846		10,846	600	11,446
PS LOGISTICS	1,774.75	0.817	10,846		10,846	600	11,446
PKS/REC GEN'L	5,949.00	2.740	36,356		36,356	2,011	38,367
ECONOMIC DEVT	461.00	0.212	2,817		2,817	156	2,973
ANIMAL CONTROL	1,073.00	0.494	6,557		6,557	363	6,920
ENV POLICY MGT	190.00	0.088	1,161		1,161	64	1,225
NAT RES MGMT	1,292.00	0.595	7,896		7,896	437	8,333
FAC CONST MGMT	418.00	0.193	2,555		2,555	141	2,696

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUND 102 MSTU	1,308.00	0.602	7,994		7,994	442	8,436
FD 104 MSBU OP	358.00	0.165	2,188		2,188	121	2,309
ADM OFF OF CTS	2,796.00	1.288	17,087		17,087	945	18,032
HICKEY CREEK	2.00	0.001	12		12	1	13
FD 138 HUM SVS	235.00	0.108	1,436		1,436	79	1,515
FD 138 NON-DEP	4.00	0.002	24		24	1	25
FD 138 PUB SAF	49.00	0.023	299		299	17	316
FD 138 PLAN	80.00	0.037	489		489	27	516
FD 138 NAT RES	84.00	0.039	513		513	28	541
FD 138 MAINT	25.00	0.012	153		153	8	161
CANAL MAINT	749.00	0.345	4,577		4,577	253	4,830
SUR WTR MGMT	202.00	0.093	1,234		1,234	68	1,302
LIBRARIES	13,935.00	6.418	85,161		85,161	4,710	89,871
E911 IMPLEMENT	412.00	0.190	2,518		2,518	139	2,657
HEARING EXAMIN	155.00	0.071	947		947	52	999
PKS & REC 155	7,353.50	3.387	44,939		44,939	2,486	47,425
COMM DEVT ADM	228.50	0.105	1,396		1,396	77	1,473
PLANNING 155	204.00	0.094	1,247		1,247	69	1,316
DEVT REVIEW	269.00	0.124	1,644		1,644	91	1,735
REZONE & DRI'S	164.00	0.076	1,002		1,002	55	1,057
ENV SCIENCES	109.00	0.050	666		666	37	703
PERMIT ISSUANC	315.00	0.145	1,925		1,925	106	2,031
BUILDING INSP	619.00	0.285	3,783		3,783	209	3,992
CODE ENFORCE	495.00	0.228	3,025		3,025	167	3,192
PLANS REVIEW	214.00	0.099	1,308		1,308	72	1,380
ADM FEE COLLEC	19.00	0.009	116		116	6	122
ZONING REVIEW	74.00	0.034	452		452	25	477
VCB	4,786.00	2.204	29,249		29,249	1,618	30,867
TRANS ADMIN	597.00	0.275	3,648		3,648	202	3,850
LANDSCAPE	749.00	0.345	4,577		4,577	253	4,830
ROADWAY/PIPE	3,596.00	1.656	21,976		21,976	1,216	23,192
BRIDGE OPS	637.00	0.293	3,893		3,893	215	4,108
TRAF OPS/SIGNA	2,415.00	1.112	14,759		14,759	816	15,575
TRAF SIGN/MARK	2,259.00	1.041	13,805		13,805	764	14,569
ENGINEER/PLAN	107.00	0.049	654		654	36	690
ENG/CONSTR	241.00	0.111	1,473		1,473	81	1,554
ENG/DESIGN	160.00	0.074	978		978	54	1,032
GIS	63.00	0.029	385		385	21	406
HAZ MAT FD 182	528.00	0.243	3,227		3,227	178	3,405
FIRE IMPACT FE	56.00	0.026	342		342	19	361
SCHOOL IMP FEE	42.00	0.019	257		257	14	271
COM PRK IMP FE	4.00	0.002	24		24	1	25
REG PRK IMP FE	5.00	0.002	31		31	2	33
ROADS IMP FEE	9.00	0.004	55		55	3	58
EMS IMPACT FEE	4.00	0.002	24		24	1	25
FUNDS 201-299	36.00	0.017	220		220	12	232

CLERK FINANCE
 Detail Allocation of
 ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUNDS 301-399	2,400.00	1.105	14,667		14,667	811	15,478
SOLID WASTE	7,511.00	3.460	45,902		45,902	2,539	48,441
AIRPORT & PORT	19,302.00	8.891	117,960		117,960	6,525	124,485
TOLLS 42101	626.25	0.288	3,827		3,827	212	4,039
TOLLS 42102	626.25	0.288	3,827		3,827	212	4,039
TOLLS 42103	626.25	0.288	3,827		3,827	212	4,039
TOLLS 42104	626.25	0.288	3,827		3,827	212	4,039
TRANSIT	4,962.00	2.286	30,324		30,324	1,677	32,001
UTILITIES	26,307.00	12.117	160,769		160,769	8,892	169,661
ITG	725.00	0.334	4,431		4,431	245	4,676
GOVT COMMUNICA	557.00	0.257	3,404		3,404	188	3,592
DENTAL	26.00	0.012	159		159	9	168
GROUP MEDICAL	107.00	0.049	654		654	36	690
GEN LIABILITY	681.00	0.314	4,162		4,162	230	4,392
FLEET MGMT	7,350.00	3.385	44,918		44,918	2,484	47,402
FLEET REPLACE	1,297.00	0.597	7,926		7,926	438	8,364
LAW ENF TRUST	2.00	0.001	12		12	1	13
FD 190 ANIM TR	133.00	0.061	813		813	45	858
FUND 661 BONDS	15.00	0.007	92		92	5	97
ALL OTHERS	1,551.00	0.714	9,477		9,477	524	10,001
Total:	217,108.00	100.000	1,326,805		1,326,805	72,008	1,398,813
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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	4.00	0.003	17		17		17
PUB RESOURCES	153.00	0.113	648		648		648
NON-DEPART'L	115.00	0.085	487		487		487
CLK INT AUDIT	96.00	0.071	407		407		407
CLERK TECH SVS	16.00	0.012	68		68		68
CLERK HUM RES	1.00	0.001	4		4		4
CLERK FINANCE	13.00	0.010	55		55		55
CTY ATTORNEY	277.00	0.205	1,174		1,174	64	1,238
PROCURE MGMT	35.00	0.026	148		148	8	156
HUMAN RESOURCE	83.00	0.061	352		352	19	371
MAINT/REP SVCS	2,693.00	1.995	11,413		11,413	621	12,034
COUNTY MANAGER	229.00	0.170	971		971	53	1,024
COMMISSIONERS	179.00	0.133	759		759	41	800
CLERK ADMIN	4.00	0.003	17		17	1	18
COUNTY LANDS	63.00	0.047	267		267	15	282
CDBG	209.00	0.155	886		886	48	934
TAX COLLECTOR	34.00	0.025	144		144	8	152
CLK CIVIL CRT	7.00	0.005	30		30	2	32
CLK MICRO	6.00	0.004	25		25	1	26
CLK RECORDING	88.00	0.065	373		373	20	393
CLK DEL TAX	3.00	0.002	13		13	1	14
CLK SUP DEPOSI	257.00	0.190	1,089		1,089	59	1,148
CLERK OTHER	2,023.00	1.499	8,574		8,574	467	9,041
FUNDS 80 - 951	3,038.00	2.251	12,875		12,875	701	13,576
PROP APPRAISER	27.00	0.020	114		114	6	120
ELECTIONS	32.00	0.024	136		136	7	143
SHERIFF	238.00	0.176	1,009		1,009	55	1,064
CT SVCS-GEN FD	33.00	0.024	140		140	8	148
GUAR AD LITEM	42.00	0.031	178		178	10	188
PUB DEFENDER	28.00	0.021	119		119	6	125
STATE ATTORNEY	55.00	0.041	233		233	13	246
MED EXAMINER	719.00	0.533	3,047		3,047	166	3,213
HUMAN SERVICES	655.00	0.485	2,776		2,776	151	2,927
STATE HEALTH	9.00	0.007	38		38	2	40
EMER MGMT OPS	375.00	0.278	1,589		1,589	87	1,676
EMER RESPONSE	375.00	0.278	1,589		1,589	87	1,676
EMER DISPATCH	375.00	0.278	1,589		1,589	87	1,676
PS LOGISTICS	375.00	0.278	1,589		1,589	87	1,676
PKS/REC GEN'L	9,761.00	7.232	41,367		41,367	2,252	43,619
ECONOMIC DEVT	49.00	0.036	208		208	11	219
ANIMAL CONTROL	2,623.00	1.943	11,116		11,116	605	11,721
ENV POLICY MGT	48.00	0.036	203		203	11	214
NAT RES MGMT	697.00	0.516	2,954		2,954	161	3,115
FAC CONST MGMT	125.00	0.093	530		530	29	559
FUND 102 MSTU	630.00	0.467	2,670		2,670	145	2,815
FD 104 MSBU OP	570.00	0.422	2,416		2,416	132	2,548

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ADM OFF OF CTS	467.00	0.346	1,979		1,979	108	2,087
FD 138 HUM SVS	226.00	0.167	958		958	52	1,010
FD 138 NON-DEP	36.00	0.027	153		153	8	161
FD 138 PUB SAF	2.00	0.001	8		8		8
FD 138 PLAN	14.00	0.010	59		59	3	62
FD 138 NAT RES	77.00	0.057	326		326	18	344
FD 138 MAINT	3.00	0.002	13		13	1	14
CANAL MAINT	182.00	0.135	771		771	42	813
SUR WTR MGMT	100.00	0.074	424		424	23	447
LIBRARIES	7,747.00	5.739	32,832		32,832	1,787	34,619
E911 IMPLEMENT	87.00	0.064	369		369	20	389
HEARING EXAMIN	33.00	0.024	140		140	8	148
PKS & REC 155	12,686.50	9.399	53,766		53,766	2,927	56,693
COMM DEVT ADM	4,748.50	3.518	20,124		20,124	1,096	21,220
PLANNING 155	61.00	0.045	259		259	14	273
DEVT REVIEW	2,104.00	1.559	8,917		8,917	485	9,402
REZONE & DRI'S	436.00	0.323	1,848		1,848	101	1,949
ENV SCIENCES	1,029.00	0.762	4,361		4,361	237	4,598
PERMIT ISSUANC	2,462.00	1.824	10,434		10,434	568	11,002
BUILDING INSP	4,832.00	3.580	20,478		20,478	1,115	21,593
CODE ENFORCE	3,866.00	2.864	16,384		16,384	892	17,276
PLANS REVIEW	1,675.00	1.241	7,099		7,099	386	7,485
ADM FEE COLLEC	150.00	0.111	636		636	35	671
ZONING REVIEW	576.00	0.427	2,441		2,441	133	2,574
VCB	1,063.00	0.788	4,505		4,505	245	4,750
TRANS ADMIN	101.00	0.075	428		428	23	451
LANDSCAPE	182.00	0.135	771		771	42	813
ROADWAY/PIPE	873.00	0.647	3,700		3,700	201	3,901
BRIDGE OPS	155.00	0.115	657		657	36	693
TRAF OPS/SIGNA	247.00	0.183	1,047		1,047	57	1,104
TRAF SIGN/MARK	232.00	0.172	983		983	54	1,037
ENGINEER/PLAN	3.00	0.002	13		13	1	14
ENG/CONSTR	7.00	0.005	30		30	2	32
ENG/DESIGN	4.00	0.003	17		17	1	18
GIS	57.00	0.042	242		242	13	255
HAZ MAT FD 182	132.00	0.098	559		559	30	589
FIRE IMPACT FE	820.00	0.607	3,475		3,475	189	3,664
SCHOOL IMP FEE	660.00	0.489	2,797		2,797	152	2,949
COM PRK IMP FE	681.00	0.505	2,886		2,886	157	3,043
REG PRK IMP FE	505.00	0.374	2,140		2,140	117	2,257
ROADS IMP FEE	556.00	0.412	2,356		2,356	128	2,484
EMS IMPACT FEE	589.00	0.436	2,496		2,496	136	2,632
FUNDS 201-299	47.00	0.035	199		199	11	210
FUNDS 301-399	543.00	0.402	2,301		2,301	125	2,426
SOLID WASTE	9,285.00	6.879	39,350		39,350	2,142	41,492
AIRPORT & PORT	8,351.00	6.187	35,392		35,392	1,927	37,319

CLERK FINANCE
 Detail Allocation of
 REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TOLLS 42101	523.75	0.388	2,220		2,220	121	2,341
TOLLS 42102	523.75	0.388	2,220		2,220	121	2,341
TOLLS 42103	523.75	0.388	2,220		2,220	121	2,341
TOLLS 42104	523.75	0.388	2,220		2,220	121	2,341
TRANSIT	9,606.00	7.117	40,710		40,710	2,216	42,926
UTILITIES	10,763.00	7.974	45,614		45,614	2,483	48,097
ITG	103.00	0.076	437		437	24	461
GOVT COMMUNICA	278.00	0.206	1,178		1,178	64	1,242
DENTAL	12.00	0.009	51		51	3	54
GROUP MEDICAL	2,406.00	1.783	10,197		10,197	555	10,752
GEN LIABILITY	223.00	0.165	945		945	51	996
FLEET MGMT	364.00	0.270	1,543		1,543	84	1,627
FLEET REPLACE	64.00	0.047	271		271	15	286
LAW ENF TRUST	58.00	0.043	246		246	13	259
FD 190 ANIM TR	1,491.00	1.105	6,319		6,319	344	6,663
FUND 661 BONDS	23.00	0.017	97		97	5	102
ALL OTHERS	11,333.00	8.396	48,026		48,026	2,615	50,641
Total:	134,979.00	100.000	572,043		572,043	31,051	603,094
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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	0.158	1,765		1,765		1,765
PUB RESOURCES	11.50	0.364	4,059		4,059		4,059
BUDGET SVCS	8.10	0.256	2,859		2,859		2,859
CLK INT AUDIT	15.00	0.474	5,294		5,294		5,294
CLERK TECH SVS	39.00	1.233	13,765		13,765		13,765
CLERK HUM RES	5.00	0.158	1,765		1,765		1,765
CLERK FINANCE	43.00	1.360	15,176		15,176		15,176
CTY ATTORNEY	23.00	0.727	8,118		8,118	459	8,577
PROCURE MGMT	11.00	0.348	3,882		3,882	220	4,102
HUMAN RESOURCE	16.65	0.527	5,876		5,876	332	6,208
MAINT/REP SVCS	118.00	3.732	41,647		41,647	2,355	44,002
COUNTY MANAGER	9.95	0.315	3,512		3,512	199	3,711
COMMISSIONERS	11.00	0.348	3,882		3,882	220	4,102
CLERK ADMIN	6.00	0.190	2,118		2,118	120	2,238
COUNTY LANDS	9.75	0.308	3,441		3,441	195	3,636
CDBG	7.00	0.221	2,471		2,471	140	2,611
VETERAN'S SVCS	1.00	0.032	353		353	20	373
CLK CIVIL CRT	50.00	1.581	17,647		17,647	998	18,645
CLK CASE PROC	13.00	0.411	4,588		4,588	259	4,847
CLK CASE INTAK	17.00	0.538	6,000		6,000	339	6,339
CLK CT SUPPORT	27.00	0.854	9,529		9,529	539	10,068
CLK CT RECORDS	7.00	0.221	2,471		2,471	140	2,611
CLK CT SVS DIV	36.00	1.139	12,706		12,706	718	13,424
CLK PROBATE	6.00	0.190	2,118		2,118	120	2,238
CLK MICRO	4.00	0.127	1,412		1,412	80	1,492
CLK RECORDING	29.00	0.917	10,235		10,235	579	10,814
CLK DEL TAX	5.00	0.158	1,765		1,765	100	1,865
CLK JURY	2.00	0.063	706		706	40	746
CLK SUP DEPOSI	5.00	0.158	1,765		1,765	100	1,865
CLK APPEALS	2.00	0.063	706		706	40	746
CRIM ADM SVCS	6.00	0.190	2,118		2,118	120	2,238
CRIM OPER SUP	9.00	0.285	3,176		3,176	180	3,356
HUMAN SERVICES	46.00	1.455	16,235		16,235	918	17,153
INT SVS FISCAL	8.95	0.283	3,159		3,159	179	3,338
EMER MGMT OPS	3.00	0.095	1,059		1,059	60	1,119
EMER RESPONSE	293.00	9.266	103,412		103,412	5,847	109,259
EMER DISPATCH	36.25	1.146	12,794		12,794	723	13,517
PS LOGISTICS	7.10	0.225	2,506		2,506	142	2,648
PKS/REC GEN'L	66.88	2.115	23,605		23,605	1,335	24,940
ECONOMIC DEVT	14.00	0.443	4,941		4,941	279	5,220
ANIMAL CONTROL	52.00	1.645	18,353		18,353	1,038	19,391
ENV POLICY MGT	6.05	0.191	2,135		2,135	121	2,256
NAT RES MGMT	29.15	0.922	10,288		10,288	582	10,870
FAC CONST MGMT	21.00	0.664	7,412		7,412	419	7,831
FD 104 MSBU OP	0.50	0.016	176		176	10	186
FD 138 NAT RES	7.34	0.232	2,591		2,591	146	2,737

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	0.063	706		706	40	746
CANAL MAINT	20.00	0.633	7,059		7,059	399	7,458
SUR WTR MGMT	12.50	0.395	4,412		4,412	249	4,661
LIBRARIES	254.00	8.033	89,647		89,647	5,069	94,716
E911 IMPLEMENT	6.40	0.202	2,259		2,259	128	2,387
HEARING EXAMIN	5.00	0.158	1,765		1,765	100	1,865
PKS & REC 155	122.60	3.877	43,271		43,271	2,447	45,718
PRO/AMAT SPORT	45.72	1.446	16,136		16,136	912	17,048
COMM DEVT ADM	13.50	0.427	4,765		4,765	269	5,034
PLANNING 155	8.00	0.253	2,824		2,824	160	2,984
DEVT REVIEW	12.60	0.398	4,447		4,447	251	4,698
REZONE & DRI'S	8.21	0.260	2,898		2,898	164	3,062
ENV SCIENCES	8.00	0.253	2,824		2,824	160	2,984
PERMIT ISSUANC	14.74	0.466	5,202		5,202	294	5,496
BUILDING INSP	28.93	0.915	10,211		10,211	577	10,788
CODE ENFORCE	23.15	0.732	8,171		8,171	462	8,633
PLANS REVIEW	10.03	0.317	3,540		3,540	200	3,740
ADM FEE COLLEC	0.90	0.028	318		318	18	336
ZONING REVIEW	3.45	0.109	1,218		1,218	69	1,287
VCB	31.00	0.980	10,941		10,941	619	11,560
SPORTS AUTHOR	4.00	0.127	1,412		1,412	80	1,492
TRANS ADMIN	7.50	0.237	2,647		2,647	150	2,797
LANDSCAPE	20.00	0.633	7,059		7,059	399	7,458
ROADWAY/PIPE	96.00	3.036	33,882		33,882	1,916	35,798
BRIDGE OPS	17.00	0.538	6,000		6,000	339	6,339
TRAF OPS/SIGNA	31.00	0.980	10,941		10,941	619	11,560
TRAF SIGN/MARK	29.00	0.917	10,235		10,235	579	10,814
ENGINEER/PLAN	4.00	0.127	1,412		1,412	80	1,492
ENG/CONSTR	9.00	0.285	3,176		3,176	180	3,356
ENG/DESIGN	6.00	0.190	2,118		2,118	120	2,238
GIS	4.00	0.127	1,412		1,412	80	1,492
HAZ MAT FD 182	8.30	0.262	2,929		2,929	166	3,095
CONSER PKS/REC	13.80	0.436	4,871		4,871	275	5,146
CONSER CTY LAN	1.25	0.040	441		441	25	466
SOLID WASTE	94.00	2.973	33,177		33,177	1,876	35,053
AIRPORT & PORT	360.00	11.385	127,059		127,059	7,184	134,243
TOLLS 42101	25.65	0.811	9,053		9,053	512	9,565
TOLLS 42102	20.70	0.655	7,306		7,306	413	7,719
TOLLS 42103	27.65	0.874	9,759		9,759	552	10,311
TOLLS 42104	21.00	0.664	7,412		7,412	419	7,831
TRANSIT	263.00	8.318	92,824		92,824	5,248	98,072
UTILITIES	274.05	8.667	96,724		96,724	5,469	102,193
ITG	1.00	0.032	353		353	20	373
GOVT COMMUNICA	3.95	0.125	1,394		1,394	79	1,473
DENTAL	0.50	0.016	176		176	10	186
GROUP MEDICAL	4.85	0.153	1,712		1,712	97	1,809

CLERK FINANCE
 Detail Allocation of
 PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GEN LIABILITY	2.90	0.092	1,024		1,024	58	1,082
FLEET MGMT	32.00	1.012	11,288		11,288	629	11,917
Total:	3,162.00	100.000	1,116,001		1,116,001	60,572	1,176,573
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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	3,328	1,094	452	17	1,765
PUB RESOURCES	8,358	1,812	1,839	648	4,059
NON-DEPART'L	16,961	5,602	10,872	487	
BUDGET SVCS	2,859				2,859
CLK INT AUDIT	9,721	2,101	1,919	407	5,294
CLERK TECH SVS	24,286	3,645	6,808	68	13,765
CLERK HUM RES	4,155	1,145	1,241	4	1,765
CLERK FINANCE	20,284	3,372	1,681	55	15,176
CTY ATTORNEY	15,119	2,608	2,696	1,238	8,577
PROCURE MGMT	6,573	1,283	1,032	156	4,102
HUMAN RESOURCE	14,136	4,454	3,103	371	6,208
MAINT/REP SVCS	163,654	39,249	68,369	12,034	44,002
COUNTY MANAGER	18,398	7,266	6,397	1,024	3,711
COMMISSIONERS	14,269	5,594	3,773	800	4,102
CLERK ADMIN	8,400	3,874	2,270	18	2,238
COUNTY LANDS	6,190	1,350	922	282	3,636
CDBG	10,938	2,679	4,714	934	2,611
VETERAN'S SVCS	373				373
TAX COLLECTOR	3,470	1,428	1,890	152	
CLK CIVIL CRT	54,514	32,535	3,302	32	18,645
CLK CASE PROC	4,847				4,847
CLK CASE INTAK	6,339				6,339
CLK CT SUPPORT	10,068				10,068
CLK CT RECORDS	2,611				2,611
CLK CT SVS DIV	13,424				13,424
CLK PROBATE	9,055	6,637	180		2,238
CLK MICRO	3,238	1,023	697	26	1,492
CLK RECORDING	65,554	38,598	15,749	393	10,814
CLK DEL TAX	9,935	4,547	3,509	14	1,865
CLK JURY	4,153	2,485	922		746
CLK SUP DEPOSI	5,613	2,393	207	1,148	1,865
CLK APPEALS	746				746
CRIM ADM SVCS	2,238				2,238
CRIM OPER SUP	3,356				3,356
CLERK OTHER	734,185	672,331	52,813	9,041	
FUNDS 80 - 951	653,460	410,250	229,634	13,576	
PROP APPRAISER	971	554	297	120	
ELECTIONS	2,495	1,094	1,258	143	
SHERIFF	27,934	8,471	18,399	1,064	
CT SVCS-GEN FD	2,279	1,260	871	148	
GUAR AD LITEM	882	288	406	188	
PUB DEFENDER	1,638	804	709	125	
STATE ATTORNEY	2,723	1,103	1,374	246	
MED EXAMINER	11,689	3,922	4,554	3,213	
HUMAN SERVICES	102,135	33,266	48,789	2,927	17,153
STATE HEALTH	1,362	445	877	40	
INT SVS FISCAL	3,338				3,338
EMER MGMT OPS	21,567	7,320	11,452	1,676	1,119

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
EMER RESPONSE	129,699	7,318	11,446	1,676	109,259
EMER DISPATCH	33,957	7,318	11,446	1,676	13,517
PS LOGISTICS	23,088	7,318	11,446	1,676	2,648
PKS/REC GEN'L	149,144	42,218	38,367	43,619	24,940
ECONOMIC DEVT	10,471	2,059	2,973	219	5,220
ANIMAL CONTROL	49,893	11,861	6,920	11,721	19,391
ENV POLICY MGT	5,045	1,350	1,225	214	2,256
NAT RES MGMT	30,924	8,606	8,333	3,115	10,870
FAC CONST MGMT	13,423	2,337	2,696	559	7,831
FUND 102 MSTU	53,878	42,627	8,436	2,815	
FD 104 MSBU OP	29,414	24,371	2,309	2,548	186
ADM OFF OF CTS	44,614	24,495	18,032	2,087	
HICKEY CREEK	23	10	13		
FD 138 HUM SVS	4,148	1,623	1,515	1,010	
FD 138 NON-DEP	2,983	2,797	25	161	
FD 138 PUB SAF	477	153	316	8	
FD 138 PLAN	943	365	516	62	
FD 138 NAT RES	4,933	1,311	541	344	2,737
FD 138 MAINT	255	80	161	14	
FD 138 OTHER	5,009	5,009			
FUND 139 OTHER	4,961	4,215			746
CANAL MAINT	15,992	2,891	4,830	813	7,458
SUR WTR MGMT	11,876	5,466	1,302	447	4,661
LIBRARIES	294,348	75,142	89,871	34,619	94,716
E911 IMPLEMENT	11,272	5,839	2,657	389	2,387
HEARING EXAMIN	4,241	1,229	999	148	1,865
PKS & REC 155	204,530	54,694	47,425	56,693	45,718
PRO/AMAT SPORT	17,048				17,048
COMM DEVT ADM	46,027	18,300	1,473	21,220	5,034
PLANNING 155	6,129	1,556	1,316	273	2,984
DEVT REVIEW	22,532	6,697	1,735	9,402	4,698
REZONE & DRI'S	8,432	2,364	1,057	1,949	3,062
ENV SCIENCES	11,869	3,584	703	4,598	2,984
PERMIT ISSUANC	26,367	7,838	2,031	11,002	5,496
BUILDING INSP	51,753	15,380	3,992	21,593	10,788
CODE ENFORCE	41,407	12,306	3,192	17,276	8,633
PLANS REVIEW	17,938	5,333	1,380	7,485	3,740
ADM FEE COLLEC	1,608	479	122	671	336
ZONING REVIEW	6,172	1,834	477	2,574	1,287
VCB	70,086	22,909	30,867	4,750	11,560
SPORTS AUTHOR	10,469	8,977			1,492
TRANS ADMIN	16,075	8,977	3,850	451	2,797
LANDSCAPE	15,992	2,891	4,830	813	7,458
ROADWAY/PIPE	76,775	13,884	23,192	3,901	35,798
BRIDGE OPS	13,599	2,459	4,108	693	6,339
TRAF OPS/SIGNA	36,355	8,116	15,575	1,104	11,560
TRAF SIGN/MARK	34,011	7,591	14,569	1,037	10,814
ENGINEER/PLAN	3,265	1,069	690	14	1,492

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
ENG/CONSTR	7,347	2,405	1,554	32	3,356
ENG/DESIGN	4,890	1,602	1,032	18	2,238
GIS	3,167	1,014	406	255	1,492
HAZ MAT FD 182	12,722	5,633	3,405	589	3,095
FIRE IMPACT FE	16,038	12,013	361	3,664	
SCHOOL IMP FEE	8,485	5,265	271	2,949	
COM PRK IMP FE	14,002	10,934	25	3,043	
REG PRK IMP FE	4,535	2,245	33	2,257	
ROADS IMP FEE	7,945	5,403	58	2,484	
EMS IMPACT FEE	5,890	3,233	25	2,632	
FUNDS 201-299	5,272	4,830	232	210	
CONSER PKS/REC	5,146				5,146
CONSER CTY LAN	466				466
FUNDS 301-399	56,069	38,165	15,478	2,426	
SOLID WASTE	193,926	68,940	48,441	41,492	35,053
AIRPORT & PORT	426,724	130,677	124,485	37,319	134,243
TOLLS 42101	28,853	12,908	4,039	2,341	9,565
TOLLS 42102	27,007	12,908	4,039	2,341	7,719
TOLLS 42103	29,599	12,908	4,039	2,341	10,311
TOLLS 42104	27,119	12,908	4,039	2,341	7,831
TRANSIT	223,494	50,495	32,001	42,926	98,072
UTILITIES	474,908	154,957	169,661	48,097	102,193
ITG	12,166	6,656	4,676	461	373
GOVT COMMUNICA	12,888	6,581	3,592	1,242	1,473
DENTAL	5,823	5,415	168	54	186
GROUP MEDICAL	25,107	11,856	690	10,752	1,809
GEN LIABILITY	14,208	7,738	4,392	996	1,082
FLEET MGMT	90,887	29,941	47,402	1,627	11,917
FLEET REPLACE	13,934	5,284	8,364	286	
LAW ENF TRUST	2,692	2,420	13	259	
FD 190 ANIM TR	12,353	4,832	858	6,663	
FD 632 MOSQ CO	755	755			
FDS 636-638	82	82			
FUND 661 BONDS	293	94	97	102	
FUND 699 OPEB	24	24			
FUND 700 GOVT	2,333	2,333			
FD 951 LT DEBT	109	109			
FIXED ASSETS	15,863	15,863			
ALL OTHERS	106,488	45,846	10,001	50,641	

Reimbursement:

Total:	5,686,880	2,508,400	1,398,813	603,094	1,176,573
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FISCAL 2015
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:	2,355,778			2,355,778
Allocated Additions:				
BLDG USE ALLO	16,582		16,582	
EQUIP USE ALLO	2,413		2,413	
PUB RESOURCES	3,905	439	4,344	
NON-DEPART'L	4,923	7	4,930	
BUDGET SVCS	8,425	1,671	10,096	
CLERK FINANCE	14,320	799	15,119	
PROCURE MGMT		14,405	14,405	
HUMAN RESOURCE		10,368	10,368	
MAINT/REP SVCS		59,140	59,140	
COUNTY MANAGER		17,494	17,494	
COMMISSIONERS		87,320	87,320	
Total Allocated Additions:	50,568	191,643	242,211	242,211
Total to be Allocated:	2,688,886	191,643		2,880,529
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CTY ATTORNEY
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	LEGAL COUNSEL
Expenses:			
SALARIES & WAGES	1,881,485		1,881,485
FRINGE BENEFITS	636,938		636,938
DATA PROCESS/NETWORK	81,385		81,385
LEGAL SERVICES	59,556		59,556
TRAVEL	7,948		7,948
TELEPHONE	15,960		15,960
FREIGHT & POSTAGE	1,188		1,188
EQUIP RENTAL/LEASE	7,792		7,792
SELF INSURANCE	7,790		7,790
INT REP/EQUIP MAINT	3,308		3,308
PROFESSIONAL SVCS	4,400		4,400
REFERENCE MATERIALS	40,108		40,108
MEMBERSHIPS	5,168		5,168
REVENUES	-176,425		-176,425
MINOR EQUIPMENT/FURN	18,009		18,009
SERVICE PROCESS FEES	3,898		3,898
OTHER CHARGES	739		739
TRAINING & SEMINARS	11,014		11,014
WITNESS FEE	5,235		5,235
SUPPLIES	10,090		10,090
PRINTING	105		105
COURT REPORTER	12,627		12,627
SALARY & BENEFITS	-282,540	-282,540	
Departmental			
Expenditures:	2,355,778	-282,540	2,638,318
Deductions:	282,540	282,540	
Functional Cost:	2,638,318		2,638,318
Additions 1st			
Others:	50,568	50,568	50,568
Reallocate Admin:		-50,568	
1st Allocation:	2,688,886		2,688,886
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Additions 2nd			
Others:	191,643	191,643	191,643
Reallocate Admin:		-191,643	
2nd Allocation:	191,643		191,643
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Total Allocated:	2,880,529		2,880,529
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CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	2.54	0.508	13,660		13,660		13,660
BUDGET SVCS	2.37	0.474	12,745		12,745		12,745
PROCURE MGMT	10.31	2.062	55,445		55,445	3,991	59,436
HUMAN RESOURCE	11.77	2.354	63,296		63,296	4,556	67,852
MAINT/REP SVCS	8.78	1.756	47,217		47,217	3,399	50,616
COUNTY MANAGER	7.37	1.474	39,634		39,634	2,853	42,487
COMMISSIONERS	86.47	17.294	465,016		465,016	33,471	498,487
CLERK ADMIN	4.01	0.802	21,565		21,565	1,552	23,117
COUNTY LANDS	19.48	3.896	104,759		104,759	7,540	112,299
EQUAL EMP OPP	2.06	0.412	11,078		11,078	797	11,875
VETERAN'S SVCS	0.12	0.024	645		645	46	691
TAX COLLECTOR	0.37	0.074	1,990		1,990	143	2,133
COURT DEPT	0.24	0.048	1,291		1,291	93	1,384
PROP APPRAISER	1.75	0.350	9,411		9,411	677	10,088
ELECTIONS	0.23	0.046	1,237		1,237	89	1,326
SHERIFF	2.38	0.476	12,799		12,799	921	13,720
CT SVCS-GEN FD	0.30	0.060	1,613		1,613	116	1,729
PUB DEFENDER	0.02	0.004	108		108	8	116
STATE ATTORNEY	0.10	0.020	538		538	39	577
MED EXAMINER	0.39	0.078	2,097		2,097	151	2,248
HUMAN SERVICES	5.25	1.050	28,233		28,233	2,032	30,265
STATE HEALTH	0.03	0.006	161		161	12	173
EMER MGMT OPS	4.85	0.970	26,082		26,082	1,877	27,959
EMER RESPONSE	5.79	1.158	31,137		31,137	2,241	33,378
EMER DISPATCH	0.67	0.134	3,603		3,603	259	3,862
PS LOGISTICS	1.09	0.218	5,862		5,862	422	6,284
PKS/REC GEN'L	6.91	1.382	37,160		37,160	2,675	39,835
ECONOMIC DEVT	4.66	0.932	25,060		25,060	1,804	26,864
ANIMAL CONTROL	6.12	1.224	32,912		32,912	2,369	35,281
ENV POLICY MGT	1.33	0.266	7,152		7,152	515	7,667
NAT RES MGMT	11.42	2.284	61,414		61,414	4,421	65,835
FAC CONST MGMT	5.12	1.024	27,534		27,534	1,982	29,516
FD 104 MSBU OP	1.98	0.396	10,648		10,648	766	11,414
FD 138 SHIP	0.58	0.116	3,119		3,119	225	3,344
CANAL MAINT	0.07	0.014	376		376	27	403
SUR WTR MGMT	0.40	0.080	2,151		2,151	155	2,306
LIBRARIES	4.71	0.942	25,329		25,329	1,823	27,152
E911 IMPLEMENT	0.28	0.056	1,506		1,506	108	1,614
HEARING EXAMIN	10.04	2.008	53,993		53,993	3,886	57,879
PKS & REC 155	6.91	1.382	37,160		37,160	2,675	39,835
COMM DEVT ADM	14.79	2.958	79,537		79,537	5,725	85,262
PLANNING 155	14.88	2.976	80,021		80,021	5,760	85,781
DEVT REVIEW	11.46	2.292	61,629		61,629	4,436	66,065
REZONE & DRI'S	26.64	5.328	143,264		143,264	10,312	153,576
ENV SCIENCES	2.59	0.518	13,928		13,928	1,003	14,931
PERMIT ISSUANC	0.07	0.014	376		376	27	403

CTY ATTORNEY
 Detail Allocation of
 LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUILDING INSP	1.00	0.200	5,378		5,378	387	5,765
CODE ENFORCE	23.10	4.620	124,227		124,227	8,942	133,169
PLANS REVIEW	0.59	0.118	3,173		3,173	228	3,401
ADM FEE COLLEC	0.06	0.012	323		323	23	346
ZONING REVIEW	6.41	1.282	34,472		34,472	2,481	36,953
VCB	3.67	0.734	19,736		19,736	1,421	21,157
SPORTS AUTHOR	0.85	0.170	4,571		4,571	329	4,900
TRANS ADMIN	14.95	2.990	80,398		80,398	5,787	86,185
LANDSCAPE	0.55	0.110	2,958		2,958	213	3,171
ROADWAY/PIPE	1.31	0.262	7,045		7,045	507	7,552
BRIDGE OPS	0.09	0.018	484		484	35	519
TRAF OPS/SIGNA	0.64	0.128	3,442		3,442	248	3,690
TRAF SIGN/MARK	0.02	0.004	108		108	8	116
TRAFFIC ENGIN	0.61	0.122	3,280		3,280	236	3,516
ENGINEER/PLAN	3.85	0.770	20,704		20,704	1,490	22,194
ENG/CONSTR	4.15	0.830	22,318		22,318	1,606	23,924
ENG/DESIGN	0.42	0.084	2,259		2,259	163	2,422
FIRE IMPACT FE	0.69	0.138	3,711		3,711	267	3,978
SCHOOL IMP FEE	0.25	0.050	1,344		1,344	97	1,441
COM PRK IMP FE	0.34	0.068	1,828		1,828	132	1,960
REG PRK IMP FE	0.17	0.034	914		914	66	980
ROADS IMP FEE	1.36	0.272	7,314		7,314	526	7,840
EMS IMPACT FEE	0.23	0.046	1,237		1,237	89	1,326
SOLID WASTE	4.93	0.986	26,512		26,512	1,908	28,420
TOLLS 42101	0.46	0.092	2,474		2,474	178	2,652
TRANSIT	2.55	0.510	13,713		13,713	987	14,700
UTILITIES	18.28	3.656	98,306		98,306	7,076	105,382
ITG	0.97	0.194	5,216		5,216	375	5,591
DENTAL	0.24	0.048	1,291		1,291	93	1,384
GROUP MEDICAL	2.85	0.570	15,327		15,327	1,103	16,430
GEN LIABILITY	52.97	10.594	284,861		284,861	20,504	305,365
FLEET MGMT	0.25	0.050	1,344		1,344	97	1,441
CONTRACTS CHG	37.73	7.546	202,903		202,903	14,605	217,508
ALL OTHERS	3.76	0.752	20,224		20,224	1,457	21,681
Total:	500.00	100.000	2,688,886		2,688,886	191,643	2,880,529
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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	13,660	13,660
BUDGET SVCS	12,745	12,745
PROCURE MGMT	59,436	59,436
HUMAN RESOURCE	67,852	67,852
MAINT/REP SVCS	50,616	50,616
COUNTY MANAGER	42,487	42,487
COMMISSIONERS	498,487	498,487
CLERK ADMIN	23,117	23,117
COUNTY LANDS	112,299	112,299
EQUAL EMP OPP	11,875	11,875
VETERAN'S SVCS	691	691
TAX COLLECTOR	2,133	2,133
COURT DEPT	1,384	1,384
PROP APPRAISER	10,088	10,088
ELECTIONS	1,326	1,326
SHERIFF	13,720	13,720
CT SVCS-GEN FD	1,729	1,729
PUB DEFENDER	116	116
STATE ATTORNEY	577	577
MED EXAMINER	2,248	2,248
HUMAN SERVICES	30,265	30,265
STATE HEALTH	173	173
EMER MGMT OPS	27,959	27,959
EMER RESPONSE	33,378	33,378
EMER DISPATCH	3,862	3,862
PS LOGISTICS	6,284	6,284
PKS/REC GEN'L	39,835	39,835
ECONOMIC DEVT	26,864	26,864
ANIMAL CONTROL	35,281	35,281
ENV POLICY MGT	7,667	7,667
NAT RES MGMT	65,835	65,835
FAC CONST MGMT	29,516	29,516
FD 104 MSBU OP	11,414	11,414
FD 138 SHIP	3,344	3,344
CANAL MAINT	403	403
SUR WTR MGMT	2,306	2,306
LIBRARIES	27,152	27,152
E911 IMPLEMENT	1,614	1,614
HEARING EXAMIN	57,879	57,879
PKS & REC 155	39,835	39,835
COMM DEVT ADM	85,262	85,262
PLANNING 155	85,781	85,781
DEVT REVIEW	66,065	66,065
REZONE & DRI'S	153,576	153,576
ENV SCIENCES	14,931	14,931
PERMIT ISSUANC	403	403
BUILDING INSP	5,765	5,765
CODE ENFORCE	133,169	133,169

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
PLANS REVIEW	3,401	3,401
ADM FEE COLLEC	346	346
ZONING REVIEW	36,953	36,953
VCB	21,157	21,157
SPORTS AUTHOR	4,900	4,900
TRANS ADMIN	86,185	86,185
LANDSCAPE	3,171	3,171
ROADWAY/PIPE	7,552	7,552
BRIDGE OPS	519	519
TRAF OPS/SIGNA	3,690	3,690
TRAF SIGN/MARK	116	116
TRAFFIC ENGIN	3,516	3,516
ENGINEER/PLAN	22,194	22,194
ENG/CONSTR	23,924	23,924
ENG/DESIGN	2,422	2,422
FIRE IMPACT FE	3,978	3,978
SCHOOL IMP FEE	1,441	1,441
COM PRK IMP FE	1,960	1,960
REG PRK IMP FE	980	980
ROADS IMP FEE	7,840	7,840
EMS IMPACT FEE	1,326	1,326
SOLID WASTE	28,420	28,420
TOLLS 42101	2,652	2,652
TRANSIT	14,700	14,700
UTILITIES	105,382	105,382
ITG	5,591	5,591
DENTAL	1,384	1,384
GROUP MEDICAL	16,430	16,430
GEN LIABILITY	305,365	305,365
FLEET MGMT	1,441	1,441
CONTRACTS CHG	217,508	217,508
ALL OTHERS	21,681	21,681

Reimbursement:

Total:	2,880,529	2,880,529
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FISCAL 2015
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 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:	691,784			691,784
Deductions:				
ADVERTISING	-1,762			
Total Deductions:	-1,762			-1,762
Allocated Additions:				
EQUIP USE ALLO	2,120		2,120	
PUB RESOURCES	1,163	170	1,333	
NON-DEPART'L	2,183	3	2,186	
BUDGET SVCS	5,617	1,114	6,731	
CLERK FINANCE	6,224	349	6,573	
CTY ATTORNEY	55,445	3,991	59,436	
PROCURE MGMT		958	958	
HUMAN RESOURCE		6,103	6,103	
MAINT/REP SVCS		473	473	
COUNTY MANAGER		8,367	8,367	
COMMISSIONERS		27,693	27,693	
Total Allocated Additions:	72,752	49,221	121,973	121,973
Total to be Allocated:	762,774	49,221		811,995
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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	442,973		31,008	132,892	279,073
FRINGE BENEFITS	188,216		13,175	56,465	118,576
DATA PROCESS/NETWORK	45,084		3,156	13,525	28,403
CONTRACTED SERVICES	19,283		1,350	5,785	12,148
TRAVEL	447		31	134	282
TELEPHONE	10,812		756	3,244	6,812
POSTAGE AND FREIGHT	2,208		155	662	1,391
RENTALS AND LEASES	4,632		324	1,390	2,918
SELF INSURANCE	2,238		157	671	1,410
SUPPLIES	1,526		107	458	961
MINOR EQUIPMENT	1,551		109	465	977
INTERNAL REPAIR	435		30	131	274
MEMBERSHIPS	380		27	114	239
OTHER CHARGES	2,740		192	822	1,726
EQUIPMENT MAINT	719		50	216	453
ADVERTISING	1,762	1,762			
PO CREDIT ADJUSTMENT	-52,470			-52,470	
BUILDING CHARGE	19,248		1,348	5,774	12,126
Departmental Expenditures:	691,784	1,762	51,975	170,278	467,769
Deductions:	-1,762	-1,762			
Functional Cost:	690,022		51,975	170,278	467,769
Additions 1st					
Others:	72,752	72,752	5,480	17,953	49,319
Reallocate Admin:		-72,752			
1st Allocation:	762,774		57,455	188,231	517,088

Additions 2nd					
Others:	49,221	49,221	3,702	12,150	33,369
Reallocate Admin:		-49,221			
2nd Allocation:	49,221		3,702	12,150	33,369

Total Allocated:	811,995		61,157	200,381	550,457
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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
BUDGET SVCS	5.00	1.292	742		742		742
CTY ATTORNEY	12.00	3.101	1,782		1,782		1,782
PROCURE MGMT	4.00	1.034	594		594		594
HUMAN RESOURCE	4.00	1.034	594		594	41	635
MAINT/REP SVCS	31.00	8.010	4,602		4,602	314	4,916
COUNTY MANAGER	8.00	2.067	1,188		1,188	81	1,269
COMMISSIONERS	6.00	1.550	891		891	61	952
VETERAN'S SVCS	1.00	0.258	148		148	10	158
CT SVCS-GEN FD	4.00	1.034	594		594	41	635
HUMAN SERVICES	4.00	1.034	594		594	41	635
INT SVS FISCAL	10.00	2.584	1,485		1,485	101	1,586
EMER MGMT OPS	1.00	0.258	148		148	10	158
EMER RESPONSE	16.00	4.134	2,375		2,375	162	2,537
EMER DISPATCH	1.00	0.258	148		148	10	158
PS LOGISTICS	1.00	0.258	148		148	10	158
PKS/REC GEN'L	47.50	12.274	7,052		7,052	481	7,533
ECONOMIC DEVT	2.00	0.517	297		297	20	317
ANIMAL CONTROL	10.00	2.584	1,485		1,485	101	1,586
NAT RES MGMT	8.00	2.067	1,188		1,188	81	1,269
CANAL MAINT	2.00	0.517	297		297	20	317
SUR WTR MGMT	1.00	0.258	148		148	10	158
LIBRARIES	23.00	5.943	3,415		3,415	233	3,648
E911 IMPLEMENT	1.00	0.258	148		148	10	158
HEARING EXAMIN	2.00	0.517	297		297	20	317
PKS & REC 155	47.50	12.274	7,052		7,052	481	7,533
COMM DEVT ADM	3.00	0.775	445		445	30	475
VCB	26.00	6.718	3,860		3,860	263	4,123
SPORTS AUTHOR	3.00	0.775	445		445	30	475
TRANS ADMIN	3.00	0.775	445		445	30	475
LANDSCAPE	2.00	0.517	297		297	20	317
ROADWAY/PIPE	4.00	1.034	594		594	41	635
BRIDGE OPS	2.00	0.517	297		297	20	317
TRAF OPS/SIGNA	4.00	1.034	594		594	41	635
TRAF SIGN/MARK	3.00	0.775	445		445	30	475
ENGINEER/PLAN	1.00	0.258	148		148	10	158
ENG/CONSTR	2.00	0.517	297		297	20	317
ENG/DESIGN	1.00	0.258	148		148	10	158
HAZ MAT FD 182	1.00	0.258	148		148	10	158
SOLID WASTE	9.00	2.326	1,336		1,336	91	1,427
TOLLS 42101	3.00	0.775	445		445	30	475
TOLLS 42102	3.00	0.775	445		445	30	475
TOLLS 42103	3.00	0.775	445		445	30	475
TOLLS 42104	2.00	0.517	297		297	20	317
TRANSIT	31.00	8.010	4,602		4,602	314	4,916
UTILITIES	24.00	6.202	3,563		3,563	243	3,806
ITG	2.00	0.517	297		297	20	317

PROCURE MGMT
 Detail Allocation of
 CREDIT CARD PROGRAM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GEN LIABILITY	1.00	0.258	148		148	10	158
FLEET MGMT	2.00	0.517	302		302	20	322
Total:	387.00	100.000	57,455		57,455	3,702	61,157
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Allocation Basis: NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT

Source: CREDIT CARD LOG LISTING

PROCURE MGMT
Detail Allocation of
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	26.00	0.359	676		676		676
BUDGET SVCS	12.00	0.166	312		312		312
CTY ATTORNEY	138.00	1.906	3,587		3,587		3,587
PROCURE MGMT	14.00	0.193	364		364		364
HUMAN RESOURCE	35.00	0.483	910		910	60	970
MAINT/REP SVCS	636.00	8.783	16,533		16,533	1,096	17,629
COUNTY MANAGER	31.00	0.428	806		806	53	859
COMMISSIONERS	22.00	0.304	572		572	38	610
COUNTY LANDS	18.00	0.249	468		468	31	499
CDBG	23.00	0.318	598		598	40	638
VETERAN'S SVCS	5.00	0.069	130		130	9	139
SHERIFF	184.00	2.541	4,783		4,783	317	5,100
CT SVCS-GEN FD	208.00	2.873	5,407		5,407	358	5,765
GUAR AD LITEM	1.00	0.014	26		26	2	28
PUB DEFENDER	61.00	0.842	1,586		1,586	105	1,691
STATE ATTORNEY	97.00	1.340	2,522		2,522	167	2,689
MED EXAMINER	42.00	0.580	1,092		1,092	72	1,164
HUMAN SERVICES	177.00	2.444	4,601		4,601	305	4,906
INT SVS FISCAL	21.00	0.290	546		546	36	582
EMER MGMT OPS	4.00	0.055	104		104	7	111
EMER RESPONSE	378.00	5.220	9,826		9,826	651	10,477
EMER DISPATCH	47.00	0.649	1,222		1,222	81	1,303
PS LOGISTICS	9.00	0.124	234		234	16	250
PKS/REC GEN'L	406.50	5.614	10,567		10,567	700	11,267
ECONOMIC DEVT	26.00	0.359	676		676	45	721
ANIMAL CONTROL	135.00	1.864	3,509		3,509	233	3,742
ENV POLICY MGT	31.00	0.428	806		806	53	859
NAT RES MGMT	153.00	2.113	3,977		3,977	264	4,241
FAC CONST MGMT	186.00	2.569	4,835		4,835	320	5,155
FUND 102 MSTU	33.50	0.463	871		871	58	929
FD 104 MSBU OP	33.50	0.463	871		871	58	929
FUND 139 OTHER	7.00	0.097	182		182	12	194
CANAL MAINT	52.00	0.718	1,352		1,352	90	1,442
SUR WTR MGMT	66.00	0.911	1,716		1,716	114	1,830
LIBRARIES	344.00	4.751	8,942		8,942	593	9,535
E911 IMPLEMENT	8.00	0.110	208		208	14	222
HEARING EXAMIN	10.00	0.138	260		260	17	277
PKS & REC 155	406.50	5.614	10,567		10,567	700	11,267
COMM DEVT ADM	17.00	0.235	442		442	29	471
PLANNING 155	10.00	0.138	260		260	17	277
DEVT REVIEW	16.00	0.221	416		416	28	444
REZONE & DRI'S	11.00	0.152	286		286	19	305
ENV SCIENCES	10.00	0.138	260		260	17	277
PERMIT ISSUANC	19.00	0.262	494		494	33	527
BUILDING INSP	37.00	0.511	962		962	64	1,026
CODE ENFORCE	30.00	0.414	780		780	52	832

PROCURE MGMT
Detail Allocation of
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PLANS REVIEW	13.00	0.180	338		338	22	360
ADM FEE COLLEC	1.00	0.014	26		26	2	28
ZONING REVIEW	4.00	0.055	104		104	7	111
VCB	174.00	2.403	4,523		4,523	300	4,823
SPORTS AUTHOR	88.00	1.215	2,288		2,288	152	2,440
TRANS ADMIN	19.00	0.262	494		494	33	527
LANDSCAPE	52.00	0.718	1,352		1,352	90	1,442
ROADWAY/PIPE	249.00	3.439	6,473		6,473	429	6,902
BRIDGE OPS	44.00	0.608	1,144		1,144	76	1,220
TRAF OPS/SIGNA	107.00	1.478	2,781		2,781	184	2,965
TRAF SIGN/MARK	100.00	1.381	2,600		2,600	172	2,772
ENGINEER/PLAN	10.00	0.138	260		260	17	277
ENG/CONSTR	23.00	0.318	598		598	40	638
ENG/DESIGN	16.00	0.221	416		416	28	444
GIS	17.00	0.235	442		442	29	471
HAZ MAT FD 182	11.00	0.152	286		286	19	305
SOLID WASTE	370.00	5.110	9,618		9,618	637	10,255
TOLLS 42101	32.75	0.452	851		851	56	907
TOLLS 42102	32.75	0.452	851		851	56	907
TOLLS 42103	32.75	0.452	851		851	56	907
TOLLS 42104	32.75	0.452	851		851	56	907
TRANSIT	372.00	5.137	9,670		9,670	641	10,311
UTILITIES	838.00	11.573	21,784		21,784	1,444	23,228
ITG	116.00	1.602	3,015		3,015	200	3,215
GOVT COMMUNICA	5.00	0.069	130		130	9	139
DENTAL	1.00	0.014	26		26	2	28
GROUP MEDICAL	1.00	0.014	26		26	2	28
GEN LIABILITY	5.00	0.069	130		130	9	139
FLEET MGMT	237.00	3.273	6,159		6,159	408	6,567
Total:	7,241.00	100.000	188,231		188,231	12,150	200,381
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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
CTY ATTORNEY	9.00	1.748	9,036		9,036		9,036
HUMAN RESOURCE	7.00	1.359	7,028		7,028	462	7,490
MAINT/REP SVCS	34.00	6.602	34,138		34,138	2,242	36,380
COUNTY MANAGER	15.00	2.913	15,061		15,061	989	16,050
COMMISSIONERS	19.00	3.689	19,077		19,077	1,253	20,330
COUNTY LANDS	5.00	0.971	5,020		5,020	330	5,350
MED EXAMINER	2.00	0.388	2,008		2,008	132	2,140
HUMAN SERVICES	15.00	2.913	15,061		15,061	989	16,050
EMER MGMT OPS	21.00	4.078	21,085		21,085	1,385	22,470
EMER RESPONSE	21.00	4.078	21,085		21,085	1,385	22,470
PKS/REC GEN'L	14.50	2.816	14,559		14,559	956	15,515
ANIMAL CONTROL	43.00	8.350	43,174		43,174	2,836	46,010
NAT RES MGMT	18.00	3.495	18,073		18,073	1,187	19,260
FAC CONST MGMT	10.00	1.942	10,041		10,041	659	10,700
FD 104 MSBU OP	1.00	0.194	1,004		1,004	66	1,070
LIBRARIES	22.00	4.272	22,089		22,089	1,451	23,540
HEARING EXAMIN	1.00	0.194	1,004		1,004	66	1,070
PKS & REC 155	14.50	2.816	14,559		14,559	956	15,515
COMM DEVT ADM	25.00	4.854	25,101		25,101	1,649	26,750
VCB	6.00	1.165	6,024		6,024	396	6,420
SPORTS AUTHOR	2.00	0.388	2,008		2,008	132	2,140
TRANS ADMIN	30.50	5.922	30,624		30,624	2,011	32,635
LANDSCAPE	8.00	1.553	8,032		8,032	528	8,560
ROADWAY/PIPE	15.00	2.913	15,061		15,061	989	16,050
GIS	1.00	0.194	1,004		1,004	66	1,070
SOLID WASTE	15.00	2.913	15,061		15,061	989	16,050
TOLLS 42101	1.00	0.194	1,004		1,004	66	1,070
TRANSIT	45.00	8.738	45,182		45,182	2,967	48,149
UTILITIES	56.00	10.874	56,227		56,227	3,693	59,920
ITG	27.00	5.243	27,109		27,109	1,780	28,889
FLEET MGMT	11.50	2.233	11,549		11,549	759	12,308
Total:	515.00	100.000	517,088		517,088	33,369	550,457
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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	676		676	
BUDGET SVCS	1,054	742	312	
CTY ATTORNEY	14,405	1,782	3,587	9,036
PROCURE MGMT	958	594	364	
HUMAN RESOURCE	9,095	635	970	7,490
MAINT/REP SVCS	58,925	4,916	17,629	36,380
COUNTY MANAGER	18,178	1,269	859	16,050
COMMISSIONERS	21,892	952	610	20,330
COUNTY LANDS	5,849		499	5,350
CDBG	638		638	
VETERAN'S SVCS	297	158	139	
SHERIFF	5,100		5,100	
CT SVCS-GEN PD	6,400	635	5,765	
GUAR AD LITEM	28		28	
PUB DEFENDER	1,691		1,691	
STATE ATTORNEY	2,689		2,689	
MED EXAMINER	3,304		1,164	2,140
HUMAN SERVICES	21,591	635	4,906	16,050
INT SVS FISCAL	2,168	1,586	582	
EMER MGMT OPS	22,739	158	111	22,470
EMER RESPONSE	35,484	2,537	10,477	22,470
EMER DISPATCH	1,461	158	1,303	
PS LOGISTICS	408	158	250	
PKS/REC GEN'L	34,315	7,533	11,267	15,515
ECONOMIC DEVT	1,038	317	721	
ANIMAL CONTROL	51,338	1,586	3,742	46,010
ENV POLICY MGT	859		859	
NAT RES MGMT	24,770	1,269	4,241	19,260
FAC CONST MGMT	15,855		5,155	10,700
FUND 102 MSTU	929		929	
PD 104 MSBU OP	1,999		929	1,070
FUND 139 OTHER	194		194	
CANAL MAINT	1,759	317	1,442	
SUR WTR MGMT	1,988	158	1,830	
LIBRARIES	36,723	3,648	9,535	23,540
E911 IMPLEMENT	380	158	222	
HEARING EXAMIN	1,664	317	277	1,070
PKS & REC 155	34,315	7,533	11,267	15,515
COMM DEVT ADM	27,696	475	471	26,750
PLANNING 155	277		277	
DEVT REVIEW	444		444	
REZONE & DRI'S	305		305	
ENV SCIENCES	277		277	
PERMIT ISSUANC	527		527	
BUILDING INSP	1,026		1,026	
CODE ENFORCE	832		832	
PLANS REVIEW	360		360	
ADM FEE COLLEC	28		28	

PROCURE MGMT

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
ZONING REVIEW	111		111	
VCB	15,366	4,123	4,823	6,420
SPORTS AUTHOR	5,055	475	2,440	2,140
TRANS ADMIN	33,637	475	527	32,635
LANDSCAPE	10,319	317	1,442	8,560
ROADWAY/PIPE	23,587	635	6,902	16,050
BRIDGE OPS	1,537	317	1,220	
TRAF OPS/SIGNA	3,600	635	2,965	
TRAF SIGN/MARK	3,247	475	2,772	
ENGINEER/PLAN	435	158	277	
ENG/CONSTR	955	317	638	
ENG/DESIGN	602	158	444	
GIS	1,541		471	1,070
HAZ MAT FD 182	463	158	305	
SOLID WASTE	27,732	1,427	10,255	16,050
TOLLS 42101	2,452	475	907	1,070
TOLLS 42102	1,382	475	907	
TOLLS 42103	1,382	475	907	
TOLLS 42104	1,224	317	907	
TRANSIT	63,376	4,916	10,311	48,149
UTILITIES	86,954	3,806	23,228	59,920
ITG	32,421	317	3,215	28,889
GOVT COMMUNICA	139		139	
DENTAL	28		28	
GROUP MEDICAL	28		28	
GEN LIABILITY	297	158	139	
FLEET MGMT	19,197	322	6,567	12,308
Reimbursement:				
Total:	811,995	61,157	200,381	550,457
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FISCAL 2015
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, 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:	1,171,265			1,171,265
Allocated Additions:				
BLDG USE ALLO	7,994		7,994	
EQUIP USE ALLO	3,797		3,797	
PUB RESOURCES	665	121	786	
NON-DEPART'L	942	1	943	
BUDGET SVCS	1,404	279	1,683	
CLK INT AUDIT	28,320	6,813	35,133	
CLERK FINANCE	13,391	745	14,136	
CTY ATTORNEY	63,296	4,556	67,852	
PROCURE MGMT	8,532	563	9,095	
HUMAN RESOURCE		9,457	9,457	
MAINT/REP SVCS		27,748	27,748	
COUNTY MANAGER		12,664	12,664	
COMMISSIONERS		20,027	20,027	
Total Allocated Additions:	128,341	82,974	211,315	211,315
Total to be Allocated:	1,299,606	82,974		1,382,580
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HUMAN RESOURCE
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	RECRUITMENT	EMPLOYEE SERVICES	BENEFITS
Expenses:					
PERSONNEL SERVICES	916,186		100,781	430,607	384,798
OPERATING EXPENSES	260,622		28,669	122,492	109,461
REVENUE	-5,543		-610	-2,605	-2,328
Departmental Expenditures:	1,171,265		128,840	550,494	491,931
Functional Cost:	1,171,265		128,840	550,494	491,931
Additions 1st					
Others:	128,341	128,341	14,118	60,320	53,903
Reallocate Admin:		-128,341			
1st Allocation:	1,299,606		142,958	610,814	545,834

Additions 2nd					
Others:	82,974	82,974	9,125	38,996	34,853
Reallocate Admin:		-82,974			
2nd Allocation:	82,974		9,125	38,996	34,853

Total Allocated:	1,382,580		152,083	649,810	580,687
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HUMAN RESOURCE
Detail Allocation of
RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CTY ATTORNEY	123.00	0.515	736		736		736
PROCURE MGMT	250.00	1.047	1,496		1,496		1,496
HUMAN RESOURCE	415.00	1.737	2,484		2,484		2,484
MAINT/REP SVCS	498.00	2.085	2,980		2,980	197	3,177
COUNTY MANAGER	275.00	1.151	1,646		1,646	109	1,755
COUNTY LANDS	68.00	0.285	407		407	27	434
HUMAN SERVICES	1,250.00	5.233	7,481		7,481	494	7,975
EMER MGMT OPS	12.00	0.050	72		72	5	77
EMER RESPONSE	1,124.00	4.705	6,727		6,727	444	7,171
EMER DISPATCH	139.00	0.582	832		832	55	887
PS LOGISTICS	27.00	0.113	162		162	11	173
PKS/REC GEN'L	1,450.00	6.070	8,678		8,678	573	9,251
ANIMAL CONTROL	498.00	2.085	2,980		2,980	197	3,177
NAT RES MGMT	364.00	1.524	2,178		2,178	144	2,322
FAC CONST MGMT	50.00	0.209	299		299	20	319
CANAL MAINT	73.00	0.306	437		437	29	466
SUR WTR MGMT	156.00	0.653	934		934	62	996
LIBRARIES	4,978.00	20.839	29,791		29,791	1,967	31,758
E911 IMPLEMENT	25.00	0.105	150		150	10	160
PKS & REC 155	1,450.00	6.070	8,678		8,678	573	9,251
COMM DEVT ADM	89.00	0.373	533		533	35	568
PLANNING 155	140.00	0.586	838		838	55	893
DEVT REVIEW	178.16	0.746	1,066		1,066	70	1,136
REZONE & DRI'S	178.16	0.746	1,066		1,066	70	1,136
PERMIT ISSUANC	178.17	0.746	1,066		1,066	70	1,136
BUILDING INSP	178.17	0.746	1,066		1,066	70	1,136
CODE ENFORCE	178.17	0.746	1,066		1,066	70	1,136
PLANS REVIEW	178.17	0.746	1,066		1,066	70	1,136
ZONING REVIEW	28.00	0.117	168		168	11	179
VCB	789.00	3.303	4,722		4,722	312	5,034
TRANS ADMIN	27.00	0.113	162		162	11	173
LANDSCAPE	73.00	0.306	437		437	29	466
ROADWAY/PIPE	350.00	1.465	2,095		2,095	138	2,233
BRIDGE OPS	62.00	0.260	371		371	24	395
TRAF OPS/SIGNA	302.00	1.264	1,807		1,807	119	1,926
TRAF SIGN/MARK	302.00	1.264	1,807		1,807	119	1,926
ENGINEER/PLAN	81.00	0.339	485		485	32	517
ENG/CONSTR	81.00	0.339	485		485	32	517
ENG/DESIGN	81.00	0.339	485		485	32	517
HAZ MAT FD 182	32.00	0.134	192		192	13	205
SOLID WASTE	597.00	2.499	3,573		3,573	236	3,809
TOLLS 42101	330.25	1.382	1,976		1,976	130	2,106
TOLLS 42102	330.25	1.382	1,976		1,976	130	2,106
TOLLS 42103	330.25	1.382	1,976		1,976	130	2,106
TOLLS 42104	330.25	1.382	1,976		1,976	130	2,106
TRANSIT	1,627.00	6.811	9,737		9,737	643	10,380

HUMAN RESOURCE
Detail Allocation of
RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
UTILITIES	3,596.00	15.054	21,520		21,520	1,421	22,941
FLEET MGMT	16.00	0.067	93		93	6	99
Total:	23,888.00	100.000	142,958		142,958	9,125	152,083
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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
EMPLOYEE SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	11.50	0.465	2,843		2,843		2,843
BUDGET SVCS	8.10	0.328	2,002		2,002		2,002
CTY ATTORNEY	23.00	0.931	5,685		5,685		5,685
PROCURE MGMT	11.00	0.445	2,719		2,719		2,719
HUMAN RESOURCE	16.65	0.674	4,116		4,116		4,116
MAINT/REP SVCS	118.00	4.775	29,169		29,169	1,917	31,086
COUNTY MANAGER	9.95	0.403	2,460		2,460	162	2,622
COMMISSIONERS	11.00	0.445	2,719		2,719	179	2,898
COUNTY LANDS	9.75	0.395	2,410		2,410	158	2,568
CDBG	7.00	0.283	1,730		1,730	114	1,844
VETERAN'S SVCS	1.00	0.040	247		247	16	263
HUMAN SERVICES	46.00	1.862	11,371		11,371	747	12,118
INT SVS FISCAL	8.95	0.362	2,212		2,212	145	2,357
EMER MGMT OPS	3.00	0.121	742		742	49	791
EMER RESPONSE	293.00	11.858	72,428		72,428	4,759	77,187
EMER DISPATCH	36.25	1.467	8,961		8,961	589	9,550
PS LOGISTICS	7.10	0.287	1,755		1,755	115	1,870
PKS/REC GEN'L	66.88	2.707	16,532		16,532	1,086	17,618
ECONOMIC DEVT	14.00	0.567	3,461		3,461	227	3,688
ANIMAL CONTROL	52.00	2.104	12,854		12,854	845	13,699
ENV POLICY MGT	6.05	0.245	1,496		1,496	98	1,594
NAT RES MGMT	29.15	1.180	7,206		7,206	474	7,680
FAC CONST MGMT	21.00	0.850	5,191		5,191	341	5,532
FD 104 MSBU OP	0.50	0.020	124		124	8	132
FD 138 NAT RES	7.34	0.297	1,814		1,814	119	1,933
FUND 139 OTHER	2.00	0.081	494		494	32	526
CANAL MAINT	20.00	0.809	4,944		4,944	325	5,269
SUR WTR MGMT	12.50	0.506	3,090		3,090	203	3,293
LIBRARIES	254.00	10.279	62,787		62,787	4,126	66,913
E911 IMPLEMENT	6.40	0.259	1,582		1,582	104	1,686
HEARING EXAMIN	5.00	0.202	1,236		1,236	81	1,317
PKS & REC 155	122.60	4.962	30,306		30,306	1,992	32,298
PRO/AMAT SPORT	45.72	1.850	11,302		11,302	743	12,045
COMM DEVT ADM	13.50	0.546	3,337		3,337	219	3,556
PLANNING 155	8.00	0.324	1,978		1,978	130	2,108
DEVT REVIEW	12.60	0.510	3,115		3,115	205	3,320
REZONE & DRI'S	8.21	0.332	2,029		2,029	133	2,162
ENV SCIENCES	8.00	0.324	1,978		1,978	130	2,108
PERMIT ISSUANC	14.74	0.597	3,644		3,644	239	3,883
BUILDING INSP	28.93	1.171	7,151		7,151	470	7,621
CODE ENFORCE	23.15	0.937	5,723		5,723	376	6,099
PLANS REVIEW	10.03	0.406	2,479		2,479	163	2,642
ADM FEE COLLEC	0.90	0.036	222		222	15	237
ZONING REVIEW	3.45	0.140	853		853	56	909
VCB	31.00	1.255	7,663		7,663	504	8,167
SPORTS AUTHOR	4.00	0.162	989		989	65	1,054

HUMAN RESOURCE
Detail Allocation of
EMPLOYEE SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRANS ADMIN	7.50	0.304	1,854		1,854	122	1,976
LANDSCAPE	20.00	0.809	4,944		4,944	325	5,269
ROADWAY/PIPE	96.00	3.885	23,731		23,731	1,559	25,290
BRIDGE OPS	17.00	0.688	4,202		4,202	276	4,478
TRAF OPS/SIGNA	31.00	1.255	7,663		7,663	504	8,167
TRAF SIGN/MARK	29.00	1.174	7,169		7,169	471	7,640
ENGINEER/PLAN	4.00	0.162	989		989	65	1,054
ENG/CONSTR	9.00	0.364	2,225		2,225	146	2,371
ENG/DESIGN	6.00	0.243	1,483		1,483	97	1,580
GIS	4.00	0.162	989		989	65	1,054
HAZ MAT FD 182	8.30	0.336	2,052		2,052	135	2,187
CONSER PKS/REC	13.80	0.558	3,411		3,411	224	3,635
CONSER CTY LAN	1.25	0.051	309		309	20	329
SOLID WASTE	94.00	3.804	23,236		23,236	1,527	24,763
TOLLS 42101	25.65	1.038	6,341		6,341	417	6,758
TOLLS 42102	20.70	0.838	5,117		5,117	336	5,453
TOLLS 42103	27.65	1.119	6,835		6,835	449	7,284
TOLLS 42104	21.00	0.850	5,191		5,191	341	5,532
TRANSIT	263.00	10.643	65,012		65,012	4,272	69,284
UTILITIES	274.05	11.091	67,743		67,743	4,452	72,195
ITG	1.00	0.040	247		247	16	263
GOVT COMMUNICA	3.95	0.160	976		976	64	1,040
DENTAL	0.50	0.020	124		124	8	132
GROUP MEDICAL	4.85	0.196	1,199		1,199	79	1,278
GEN LIABILITY	2.90	0.117	717		717	47	764
FLEET MGMT	32.00	1.295	7,906		7,906	520	8,426
Total:	2,471.00	100.000	610,814		610,814	38,996	649,810
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Allocation Basis: NUMBER OF B.O.C.C. EMPLOYEES BY DEPARTMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	11.50	0.362	1,973		1,973		1,973
BUDGET SVCS	8.10	0.255	1,390		1,390		1,390
CTY ATTORNEY	23.00	0.723	3,947		3,947		3,947
PROCURE MGMT	11.00	0.346	1,888		1,888		1,888
HUMAN RESOURCE	16.65	0.523	2,857		2,857		2,857
MAINT/REP SVCS	118.00	3.710	20,248		20,248	1,322	21,570
COUNTY MANAGER	9.95	0.313	1,707		1,707	111	1,818
COMMISSIONERS	11.00	0.346	1,888		1,888	123	2,011
COUNTY LANDS	9.75	0.307	1,673		1,673	109	1,782
CDBG	7.00	0.220	1,201		1,201	78	1,279
VETERAN'S SVCS	1.00	0.031	172		172	11	183
TAX COLLECTOR	207.00	6.507	35,520		35,520	2,319	37,839
PROP APPRAISER	110.00	3.458	18,875		18,875	1,232	20,107
ELECTIONS	33.00	1.037	5,663		5,663	370	6,033
HUMAN SERVICES	46.00	1.446	7,893		7,893	515	8,408
INT SVS FISCAL	8.95	0.281	1,536		1,536	100	1,636
EMER MGMT OPS	3.00	0.094	515		515	34	549
EMER RESPONSE	293.00	9.211	50,276		50,276	3,282	53,558
EMER DISPATCH	36.25	1.140	6,220		6,220	406	6,626
PS LOGISTICS	7.10	0.223	1,218		1,218	80	1,298
PKS/REC GEN'L	66.88	2.102	11,476		11,476	749	12,225
ECONOMIC DEVT	14.00	0.440	2,402		2,402	157	2,559
ANIMAL CONTROL	52.00	1.635	8,923		8,923	583	9,506
ENV POLICY MGT	6.05	0.190	1,038		1,038	68	1,106
NAT RES MGMT	29.15	0.916	5,002		5,002	327	5,329
FAC CONST MGMT	21.00	0.660	3,603		3,603	235	3,838
FD 104 MSBU OP	0.50	0.016	86		86	6	92
FD 138 NAT RES	7.34	0.231	1,259		1,259	82	1,341
FUND 139 OTHER	2.00	0.063	343		343	22	365
CANAL MAINT	20.00	0.629	3,432		3,432	224	3,656
SUR WTR MGMT	12.50	0.393	2,145		2,145	140	2,285
LIBRARIES	254.00	7.985	43,584		43,584	2,846	46,430
E911 IMPLEMENT	6.40	0.201	1,098		1,098	72	1,170
HEARING EXAMIN	5.00	0.157	858		858	56	914
PKS & REC 155	122.60	3.854	21,037		21,037	1,373	22,410
PRO/AMAT SPORT	45.72	1.437	7,845		7,845	512	8,357
COMM DEVT ADM	13.50	0.424	2,316		2,316	151	2,467
PLANNING 155	8.00	0.251	1,373		1,373	90	1,463
DEVT REVIEW	12.60	0.396	2,162		2,162	141	2,303
REZONE & DRI'S	8.21	0.258	1,409		1,409	92	1,501
ENV SCIENCES	8.00	0.251	1,373		1,373	90	1,463
PERMIT ISSUANC	14.74	0.463	2,529		2,529	165	2,694
BUILDING INSP	28.93	0.909	4,964		4,964	324	5,288
CODE ENFORCE	23.15	0.728	3,972		3,972	259	4,231
PLANS REVIEW	10.03	0.315	1,721		1,721	112	1,833
ADM FEE COLLEC	0.90	0.028	154		154	10	164

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ZONING REVIEW	3.45	0.108	592		592	39	631
VCB	31.00	0.975	5,319		5,319	347	5,666
SPORTS AUTHOR	4.00	0.126	686		686	45	731
TRANS ADMIN	7.50	0.236	1,287		1,287	84	1,371
LANDSCAPE	20.00	0.629	3,432		3,432	224	3,656
ROADWAY/PIPE	96.00	3.018	16,473		16,473	1,075	17,548
BRIDGE OPS	17.00	0.534	2,917		2,917	190	3,107
TRAF OPS/SIGNA	31.00	0.975	5,319		5,319	347	5,666
TRAF SIGN/MARK	29.00	0.912	4,976		4,976	325	5,301
ENGINEER/PLAN	4.00	0.126	686		686	45	731
ENG/CONSTR	9.00	0.283	1,544		1,544	101	1,645
ENG/DESIGN	6.00	0.189	1,030		1,030	67	1,097
GIS	4.00	0.126	686		686	45	731
HAZ MAT FD 182	8.30	0.261	1,424		1,424	93	1,517
CONSER PKS/REC	13.80	0.434	2,368		2,368	155	2,523
CONSER CTY LAN	1.25	0.039	214		214	14	228
SOLID WASTE	94.00	2.955	16,130		16,130	1,053	17,183
AIRPORT & PORT	360.00	11.317	61,773		61,773	4,033	65,806
TOLLS 42101	25.65	0.806	4,401		4,401	287	4,688
TOLLS 42102	20.70	0.651	3,552		3,552	232	3,784
TOLLS 42103	27.65	0.869	4,745		4,745	310	5,055
TOLLS 42104	21.00	0.660	3,603		3,603	235	3,838
TRANSIT	263.00	8.268	45,129		45,129	2,946	48,075
UTILITIES	274.05	8.615	47,025		47,025	3,070	50,095
ITG	1.00	0.031	172		172	11	183
GOVT COMMUNICA	3.95	0.124	678		678	44	722
DENTAL	0.50	0.016	86		86	6	92
GROUP MEDICAL	4.85	0.152	832		832	54	886
GEN LIABILITY	2.90	0.091	498		498	32	530
FLEET MGMT	32.00	1.006	5,493		5,493	366	5,859
Total:	3,181.00	100.000	545,834		545,834	34,853	580,687
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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	EMPLOYEE SERVICES	BENEFITS
PUB RESOURCES	4,816		2,843	1,973
BUDGET SVCS	3,392		2,002	1,390
CTY ATTORNEY	10,368	736	5,685	3,947
PROCURE MGMT	6,103	1,496	2,719	1,888
HUMAN RESOURCE	9,457	2,484	4,116	2,857
MAINT/REP SVCS	55,833	3,177	31,086	21,570
COUNTY MANAGER	6,195	1,755	2,622	1,818
COMMISSIONERS	4,909		2,898	2,011
COUNTY LANDS	4,784	434	2,568	1,782
CDBG	3,123		1,844	1,279
VETERAN'S SVCS	446		263	183
TAX COLLECTOR	37,839			37,839
PROP APPRAISER	20,107			20,107
ELECTIONS	6,033			6,033
HUMAN SERVICES	28,501	7,975	12,118	8,408
INT SVS FISCAL	3,993		2,357	1,636
EMER MGMT OPS	1,417	77	791	549
EMER RESPONSE	137,916	7,171	77,187	53,558
EMER DISPATCH	17,063	887	9,550	6,626
PS LOGISTICS	3,341	173	1,870	1,298
PKS/REC GEN'L	39,094	9,251	17,618	12,225
ECONOMIC DEVT	6,247		3,688	2,559
ANIMAL CONTROL	26,382	3,177	13,699	9,506
ENV POLICY MGT	2,700		1,594	1,106
NAT RES MGMT	15,331	2,322	7,680	5,329
FAC CONST MGMT	9,689	319	5,532	3,838
FD 104 MSBU OP	224		132	92
FD 138 NAT RES	3,274		1,933	1,341
FUND 139 OTHER	891		526	365
CANAL MAINT	9,391	466	5,269	3,656
SUR WTR MGMT	6,574	996	3,293	2,285
LIBRARIES	145,101	31,758	66,913	46,430
E911 IMPLEMENT	3,016	160	1,686	1,170
HEARING EXAMIN	2,231		1,317	914
PKS & REC 155	63,959	9,251	32,298	22,410
PRO/AMAT SPORT	20,402		12,045	8,357
COMM DEVT ADM	6,591	568	3,556	2,467
PLANNING 155	4,464	893	2,108	1,463
DEVT REVIEW	6,759	1,136	3,320	2,303
REZONE & DRI'S	4,799	1,136	2,162	1,501
ENV SCIENCES	3,571		2,108	1,463
PERMIT ISSUANC	7,713	1,136	3,883	2,694
BUILDING INSP	14,045	1,136	7,621	5,288
CODE ENFORCE	11,466	1,136	6,099	4,231
PLANS REVIEW	5,611	1,136	2,642	1,833
ADM FEE COLLEC	401		237	164
ZONING REVIEW	1,719	179	909	631
VCB	18,867	5,034	8,167	5,666

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	EMPLOYEE SERVICES	BENEFITS
SPORTS AUTHOR	1,785		1,054	731
TRANS ADMIN	3,520	173	1,976	1,371
LANDSCAPE	9,391	466	5,269	3,656
ROADWAY/PIPE	45,071	2,233	25,290	17,548
BRIDGE OPS	7,980	395	4,478	3,107
TRAF OPS/SIGNA	15,759	1,926	8,167	5,666
TRAF SIGN/MARK	14,867	1,926	7,640	5,301
ENGINEER/PLAN	2,302	517	1,054	731
ENG/CONSTR	4,533	517	2,371	1,645
ENG/DESIGN	3,194	517	1,580	1,097
GIS	1,785		1,054	731
HAZ MAT FD 182	3,909	205	2,187	1,517
CONSER PKS/REC	6,158		3,635	2,523
CONSER CTY LAN	557		329	228
SOLID WASTE	45,755	3,809	24,763	17,183
AIRPORT & PORT	65,806			65,806
TOLLS 42101	13,552	2,106	6,758	4,688
TOLLS 42102	11,343	2,106	5,453	3,784
TOLLS 42103	14,445	2,106	7,284	5,055
TOLLS 42104	11,476	2,106	5,532	3,838
TRANSIT	127,739	10,380	69,284	48,075
UTILITIES	145,231	22,941	72,195	50,095
ITG	446		263	183
GOVT COMMUNICA	1,762		1,040	722
DENTAL	224		132	92
GROUP MEDICAL	2,164		1,278	886
GEN LIABILITY	1,294		764	530
FLEET MGMT	14,384	99	8,426	5,859
Reimbursement:				
Total:	1,382,580	152,083	649,810	580,687
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FISCAL 2015
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:	9,191,744			9,191,744
Deductions:				
CAPITAL OUTLAY	-47,423			
Total Deductions:	-47,423			-47,423
Allocated Additions:				
EQUIP USE ALLO	1,563,443		1,563,443	
PUB RESOURCES	332	89	421	
NON-DEPART'L	14,957	20	14,977	
BUDGET SVCS	1,404	279	1,683	
CLERK FINANCE	155,059	8,595	163,654	
CTY ATTORNEY	47,217	3,399	50,616	
PROCURE MGMT	55,273	3,652	58,925	
HUMAN RESOURCE	52,397	3,436	55,833	
MAINT/REP SVCS		1,081,516	1,081,516	
COUNTY MANAGER		89,752	89,752	
COMMISSIONERS		54,492	54,492	
Total Allocated Additions:	1,890,082	1,245,230	3,135,312	3,135,312
Total to be Allocated:	11,034,403	1,245,230		12,279,633
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MAINT/REP SVCS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	OTHER BUILDINGS	ADMIN BLDG/OLD CTRSE	COST BY PROJECT
Expenses:					
OPERATING EXPENSES	11,821,825		7,853,621	395,792	3,572,412
OTHER REVENUE	-690,152		-404,679	-23,106	-262,367
CAPITAL OUTLAY	47,423	47,423			
INTERDEPT'L REIMBURS	-1,271,431		-1,271,431		
RENTS	-223,849		-223,849		
RECORDS WAREHOUSE	-173,862		-173,862		
INT PEST CONTROL	-129,508		-129,508		
JUSTICE CENTER ANNEX	-188,702		-188,702		
Departmental Expenditures:	9,191,744	47,423	5,461,590	372,686	3,310,045
Deductions:	-47,423	-47,423			
Functional Cost:	9,144,321		5,461,590	372,686	3,310,045
Additions 1st					
Others:	1,890,082	1,890,082	1,128,881	77,032	684,169
Reallocate Admin:		-1,890,082			
1st Allocation:	11,034,403		6,590,471	449,718	3,994,214

Additions 2nd					
Others:	1,245,230	1,245,230	743,733	50,752	450,745
Reallocate Admin:		-1,245,230			
2nd Allocation:	1,245,230		743,733	50,752	450,745

Total Allocated:	12,279,633		7,334,204	500,470	4,444,959
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MAINT/REP SVCS
 Detail Allocation of
 OTHER BUILDINGS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONTRACTS CHG	100.00	100.000	6,590,471		6,590,471	743,733	7,334,204
Total:	100.00	100.000	6,590,471		6,590,471	743,733	7,334,204
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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	9,196.00	2.323	10,449		10,449		10,449
PUB RESOURCES	17,473.00	4.415	19,854		19,854		19,854
BUDGET SVCS	7,198.00	1.819	8,179		8,179		8,179
CLERK TECH SVS	47,867.00	12.094	54,389		54,389		54,389
CLERK FINANCE	35,540.00	8.979	40,382		40,382		40,382
CTY ATTORNEY	47,149.00	11.913	53,573		53,573		53,573
HUMAN RESOURCE	22,876.00	5.780	25,993		25,993		25,993
COUNTY MANAGER	45,704.00	11.547	51,931		51,931	11,125	63,056
COMMISSIONERS	74,658.00	18.863	84,830		84,830	18,173	103,003
CLERK ADMIN	18,034.00	4.556	20,491		20,491	4,390	24,881
EQUAL EMP OPP	1,359.00	0.343	1,544		1,544	331	1,875
CLK RECORDING	46,257.00	11.687	52,559		52,559	11,260	63,819
ITG	781.00	0.197	887		887	190	1,077
GOVT COMMUNICA	3,007.00	0.760	3,417		3,417	732	4,149
DENTAL	754.33	0.191	857		857	184	1,041
GROUP MEDICAL	754.33	0.191	857		857	184	1,041
GEN LIABILITY	754.34	0.191	857		857	184	1,041
ALL OTHERS	16,430.00	4.151	18,669		18,669	3,999	22,668
Total:	395,792.00	100.000	449,718		449,718	50,752	500,470
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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	405.00	0.011	453		453		453
CTY ATTORNEY	4,979.00	0.139	5,567		5,567		5,567
PROCURE MGMT	423.00	0.012	473		473		473
HUMAN RESOURCE	1,570.00	0.044	1,755		1,755		1,755
MAINT/REP SVCS	967,304.00	27.077	1,081,516		1,081,516		1,081,516
COUNTY MANAGER	5,292.00	0.148	5,917		5,917	918	6,835
COMMISSIONERS	6,464.00	0.181	7,227		7,227	1,122	8,349
CLERK ADMIN	34,098.00	0.954	38,124		38,124	5,917	44,041
COUNTY LANDS	1,061.00	0.030	1,186		1,186	184	1,370
TAX COLLECTOR	49,352.00	1.381	55,179		55,179	8,563	63,742
FUNDS 80 - 951	56,141.00	1.572	62,770		62,770	9,741	72,511
PROP APPRAISER	3,709.00	0.104	4,147		4,147	644	4,791
ELECTIONS	120,590.00	3.376	134,828		134,828	20,924	155,752
JAIL	124,459.00	3.484	139,154		139,154	21,596	160,750
SHERIFF	497,982.00	13.940	556,780		556,780	86,407	643,187
PUB DEFENDER	3,769.00	0.106	4,214		4,214	654	4,868
STATE ATTORNEY	12,431.00	0.348	13,899		13,899	2,157	16,056
MED EXAMINER	20,615.00	0.577	23,049		23,049	3,577	26,626
HUMAN SERVICES	42,887.00	1.201	47,951		47,951	7,442	55,393
STATE HEALTH	39,829.00	1.115	44,532		44,532	6,911	51,443
EMER MGMT OPS	42,996.00	1.204	48,073		48,073	7,460	55,533
EMER RESPONSE	28,773.00	0.805	32,170		32,170	4,993	37,163
EMER DISPATCH	28,773.00	0.805	32,170		32,170	4,993	37,163
PS LOGISTICS	28,773.00	0.805	32,170		32,170	4,993	37,163
PKS/REC GEN'L	518,993.00	14.528	580,272		580,272	90,053	670,325
ECONOMIC DEVT	923.00	0.026	1,032		1,032	160	1,192
ANIMAL CONTROL	23,401.00	0.655	26,164		26,164	4,060	30,224
NAT RES MGMT	4,418.00	0.124	4,940		4,940	767	5,707
FAC CONST MGMT	6,037.00	0.169	6,750		6,750	1,048	7,798
LIBRARIES	202,601.00	5.671	226,523		226,523	35,154	261,677
HEARING EXAMIN	93.00	0.003	104		104	16	120
PKS & REC 155	518,993.00	14.528	580,272		580,272	90,053	670,325
DEVT REVIEW	826.00	0.023	924		924	143	1,067
REZONE & DRI'S	826.00	0.023	924		924	143	1,067
PERMIT ISSUANC	826.00	0.023	924		924	143	1,067
BUILDING INSP	826.00	0.023	924		924	143	1,067
CODE ENFORCE	826.00	0.023	924		924	143	1,067
PLANS REVIEW	827.00	0.023	925		925	144	1,069
ZONING REVIEW	826.00	0.023	924		924	143	1,067
VCB	868.00	0.024	970		970	151	1,121
SPORTS AUTHOR	90.00	0.003	101		101	16	117
ROADWAY/PIPE	14,849.00	0.416	16,602		16,602	2,577	19,179
BRIDGE OPS	3,262.00	0.091	3,647		3,647	566	4,213
TRAF OPS/SIGNA	5,564.50	0.156	6,222		6,222	966	7,188
TRAF SIGN/MARK	5,564.50	0.156	6,222		6,222	966	7,188
ENGINEER/PLAN	2,051.00	0.057	2,293		2,293	356	2,649

MAINT/REP SVCS
 Detail Allocation of
 COST BY PROECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ENG/CONSTR	2,051.00	0.057	2,293		2,293	356	2,649
ENG/DESIGN	2,051.00	0.057	2,293		2,293	356	2,649
TOLLS 42101	51,525.00	1.442	57,609		57,609	8,940	66,549
TRANSIT	35,137.00	0.984	39,286		39,286	6,097	45,383
UTILITIES	21,809.00	0.610	24,384		24,384	3,784	28,168
ITG	2,159.00	0.060	2,414		2,414	375	2,789
FLEET MGMT	12,103.00	0.339	13,532		13,532	2,100	15,632
ALL OTHERS	9,411.00	0.263	10,516		10,516	1,630	12,146
Total:	3,572,412.00	100.000	3,994,214		3,994,214	450,745	4,444,959
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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	10,449		10,449	
PUB RESOURCES	20,307		19,854	453
BUDGET SVCS	8,179		8,179	
CLERK TECH SVS	54,389		54,389	
CLERK FINANCE	40,382		40,382	
CTY ATTORNEY	59,140		53,573	5,567
PROCURE MGMT	473			473
HUMAN RESOURCE	27,748		25,993	1,755
MAINT/REP SVCS	1,081,516			1,081,516
COUNTY MANAGER	69,891		63,056	6,835
COMMISSIONERS	111,352		103,003	8,349
CLERK ADMIN	68,922		24,881	44,041
COUNTY LANDS	1,370			1,370
EQUAL EMP OPP	1,875		1,875	
TAX COLLECTOR	63,742			63,742
CLK RECORDING	63,819		63,819	
FUNDS 80 - 951	72,511			72,511
PROP APPRAISER	4,791			4,791
ELECTIONS	155,752			155,752
JAIL	160,750			160,750
SHERIFF	643,187			643,187
PUB DEFENDER	4,868			4,868
STATE ATTORNEY	16,056			16,056
MED EXAMINER	26,626			26,626
HUMAN SERVICES	55,393			55,393
STATE HEALTH	51,443			51,443
EMER MGMT OPS	55,533			55,533
EMER RESPONSE	37,163			37,163
EMER DISPATCH	37,163			37,163
PS LOGISTICS	37,163			37,163
PKS/REC GEN'L	670,325			670,325
ECONOMIC DEVT	1,192			1,192
ANIMAL CONTROL	30,224			30,224
NAT RES MGMT	5,707			5,707
FAC CONST MGMT	7,798			7,798
LIBRARIES	261,677			261,677
HEARING EXAMIN	120			120
PKS & REC 155	670,325			670,325
DEVT REVIEW	1,067			1,067
REZONE & DRI'S	1,067			1,067
PERMIT ISSUANC	1,067			1,067
BUILDING INSP	1,067			1,067
CODE ENFORCE	1,067			1,067
PLANS REVIEW	1,069			1,069
ZONING REVIEW	1,067			1,067
VCH	1,121			1,121
SPORTS AUTHOR	117			117
ROADWAY/PIPE	19,179			19,179

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD	CIHSE	COST BY PROECT
BRIDGE OPS	4,213				4,213
TRAF OPS/SIGNA	7,188				7,188
TRAF SIGN/MARK	7,188				7,188
ENGINEER/PLAN	2,649				2,649
ENG/CONSTR	2,649				2,649
ENG/DESIGN	2,649				2,649
TOLLS 42101	66,549				66,549
TRANSIT	45,383				45,383
UTILITIES	28,168				28,168
ITG	3,866			1,077	2,789
GOVT COMMUNICA	4,149			4,149	
DENTAL	1,041			1,041	
GROUP MEDICAL	1,041			1,041	
GEN LIABILITY	1,041			1,041	
FLEET MGMT	15,632				15,632
CONTRACTS CHG	7,334,204	7,334,204			
ALL OTHERS	34,814			22,668	12,146
Reimbursement:					
Total:	12,279,633	7,334,204		500,470	4,444,959
	=====	=====		=====	=====

**FISCAL 2015
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:	1,617,226			1,617,226
Deductions:				
CAPITAL OUTLAY	14,898			
Total Deductions:	-14,898			-14,898
Allocated Additions:				
BLDG USE ALLO	15,971		15,971	
EQUIP USE ALLO	5,219		5,219	
PUB RESOURCES	4,569	505	5,074	
NON-DEPART'L	121,339	166	121,505	
BUDGET SVCS	11,233	2,229	13,462	
CLERK FINANCE	17,434	964	18,398	
CTY ATTORNEY	39,634	2,853	42,487	
PROCURE MGMT	17,055	1,123	18,178	
HUMAN RESOURCE	5,813	382	6,195	
MAINT/REP SVCS	57,848	12,043	69,891	
COUNTY MANAGER		7,568	7,568	
COMMISSIONERS		95,302	95,302	
Total Allocated Additions:	296,115	123,135	419,250	419,250
Total to be Allocated:	1,898,443	123,135		2,021,578
	=====	=====		=====

COUNTY MANAGER
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
Expenses:				
PERSONAL SERVICES	1,452,339		1,437,816	14,523
OPERATING EXPENSES	150,010		148,510	1,500
REVENUE	-21		-21	
CAPITAL OUTLAY	14,898	14,898		
Departmental Expenditures:	1,617,226	14,898	1,586,305	16,023
Deductions:	-14,898	-14,898		
Functional Cost:	1,602,328		1,586,305	16,023
Additions 1st				
Others:	296,115	296,115	293,154	2,961
Reallocate Admin:		-296,115		
1st Allocation:	1,898,443		1,879,459	18,984
	-----		-----	-----
Additions 2nd				
Others:	123,135	123,135	121,904	1,231
Reallocate Admin:		-123,135		
2nd Allocation:	123,135		121,904	1,231
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Total Allocated:	2,021,578		2,001,363	20,215
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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	11.50	0.465	8,747		8,747		8,747
BUDGET SVCS	8.10	0.328	6,161		6,161		6,161
CTY ATTORNEY	23.00	0.931	17,494		17,494		17,494
PROCURE MGMT	11.00	0.445	8,367		8,367		8,367
HUMAN RESOURCE	16.65	0.674	12,664		12,664		12,664
MAINT/REP SVCS	118.00	4.775	89,752		89,752		89,752
COUNTY MANAGER	9.95	0.403	7,568		7,568		7,568
COMMISSIONERS	11.00	0.445	8,367		8,367	590	8,957
COUNTY LANDS	9.75	0.395	7,416		7,416	523	7,939
CDBG	7.00	0.283	5,324		5,324	375	5,699
VETERAN'S SVCS	1.00	0.040	761		761	54	815
HUMAN SERVICES	46.00	1.862	34,988		34,988	2,467	37,455
INT SVS FISCAL	8.95	0.362	6,807		6,807	480	7,287
EMER MGMT OPS	3.00	0.121	2,282		2,282	161	2,443
EMER RESPONSE	293.00	11.858	222,858		222,858	15,715	238,573
EMER DISPATCH	36.25	1.467	27,572		27,572	1,944	29,516
PS LOGISTICS	7.10	0.287	5,400		5,400	381	5,781
PKS/REC GEN'L	66.88	2.707	50,869		50,869	3,587	54,456
ECONOMIC DEVT	14.00	0.567	10,648		10,648	751	11,399
ANIMAL CONTROL	52.00	2.104	39,552		39,552	2,789	42,341
ENV POLICY MGT	6.05	0.245	4,602		4,602	324	4,926
NAT RES MGMT	29.15	1.180	22,172		22,172	1,563	23,735
FAC CONST MGMT	21.00	0.850	15,973		15,973	1,126	17,099
FD 104 MSBU OP	0.50	0.020	380		380	27	407
FD 138 NAT RES	7.34	0.297	5,583		5,583	394	5,977
FUND 139 OTHER	2.00	0.081	1,521		1,521	107	1,628
CANAL MAINT	20.00	0.809	15,212		15,212	1,073	16,285
SUR WTR MGMT	12.50	0.506	9,508		9,508	670	10,178
LIBRARIES	254.00	10.279	193,194		193,194	13,624	206,818
E911 IMPLEMENT	6.40	0.259	4,868		4,868	343	5,211
HEARING EXAMIN	5.00	0.202	3,803		3,803	268	4,071
PKS & REC 155	122.60	4.962	93,250		93,250	6,576	99,826
PRO/AMAT SPORT	45.72	1.850	34,775		34,775	2,452	37,227
COMM DEVT ADM	13.50	0.546	10,268		10,268	724	10,992
PLANNING 155	8.00	0.324	6,085		6,085	429	6,514
DEVT REVIEW	12.60	0.510	9,584		9,584	676	10,260
REZONE & DRI'S	8.21	0.332	6,245		6,245	440	6,685
ENV SCIENCES	8.00	0.324	6,085		6,085	429	6,514
PERMIT ISSUANC	14.74	0.597	11,211		11,211	791	12,002
BUILDING INSP	28.93	1.171	22,004		22,004	1,552	23,556
CODE ENFORCE	23.15	0.937	17,608		17,608	1,242	18,850
PLANS REVIEW	10.03	0.406	7,629		7,629	538	8,167
ADM FEE COLLEC	0.90	0.036	685		685	48	733
ZONING REVIEW	3.45	0.140	2,624		2,624	185	2,809
VCB	31.00	1.255	23,579		23,579	1,663	25,242
SPORTS AUTHOR	4.00	0.162	3,042		3,042	215	3,257

COUNTY MANAGER
 Detail Allocation of
 DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRANS ADMIN	7.50	0.304	5,705		5,705	402	6,107
LANDSCAPE	20.00	0.809	15,212		15,212	1,073	16,285
ROADWAY/PIPE	96.00	3.885	73,018		73,018	5,149	78,167
BRIDGE OPS	17.00	0.688	12,930		12,930	912	13,842
TRAF OPS/SIGNA	31.00	1.255	23,579		23,579	1,663	25,242
TRAF SIGN/MARK	29.00	1.174	22,058		22,058	1,555	23,613
ENGINEER/PLAN	4.00	0.162	3,042		3,042	215	3,257
ENG/CONSTR	9.00	0.364	6,845		6,845	483	7,328
ENG/DESIGN	6.00	0.243	4,564		4,564	322	4,886
GIS	4.00	0.162	3,042		3,042	215	3,257
HAZ MAT FD 182	8.30	0.336	6,313		6,313	445	6,758
CONSER PKS/REC	13.80	0.558	10,496		10,496	740	11,236
CONSER CTY LAN	1.25	0.051	951		951	67	1,018
SOLID WASTE	94.00	3.804	71,497		71,497	5,042	76,539
TOLLS 42101	25.65	1.038	19,510		19,510	1,376	20,886
TOLLS 42102	20.70	0.838	15,745		15,745	1,110	16,855
TOLLS 42103	27.65	1.119	21,031		21,031	1,483	22,514
TOLLS 42104	21.00	0.850	15,973		15,973	1,126	17,099
TRANSIT	263.00	10.643	200,040		200,040	14,106	214,146
UTILITIES	274.05	11.091	208,444		208,444	14,699	223,143
ITG	1.00	0.040	761		761	54	815
GOVT COMMUNICA	3.95	0.160	3,004		3,004	212	3,216
DENTAL	0.50	0.020	380		380	27	407
GROUP MEDICAL	4.85	0.196	3,689		3,689	260	3,949
GEN LIABILITY	2.90	0.117	2,206		2,206	156	2,362
FLEET MGMT	32.00	1.295	24,337		24,337	1,716	26,053
Total:	2,471.00	100.000	1,879,459		1,879,459	121,904	2,001,363
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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	3,164		3,164	205	3,369
SCHOOL IMP FEE	1.00	16.667	3,164		3,164	205	3,369
COM PRK IMP FE	1.00	16.667	3,164		3,164	205	3,369
REG PRK IMP FE	1.00	16.667	3,164		3,164	205	3,369
ROADS IMP FEE	1.00	16.667	3,164		3,164	205	3,369
EMS IMPACT FEE	1.00	16.667	3,164		3,164	206	3,370
Total:	6.00	100.000	18,984		18,984	1,231	20,215
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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	8,747	8,747	
BUDGET SVCS	6,161	6,161	
CTY ATTORNEY	17,494	17,494	
PROCURE MGMT	8,367	8,367	
HUMAN RESOURCE	12,664	12,664	
MAINT/REP SVCS	89,752	89,752	
COUNTY MANAGER	7,568	7,568	
COMMISSIONERS	8,957	8,957	
COUNTY LANDS	7,939	7,939	
CDBG	5,699	5,699	
VETERAN'S SVCS	815	815	
HUMAN SERVICES	37,455	37,455	
INT SVS FISCAL	7,287	7,287	
EMER MGMT OPS	2,443	2,443	
EMER RESPONSE	238,573	238,573	
EMER DISPATCH	29,516	29,516	
PS LOGISTICS	5,781	5,781	
PKS/REC GEN'L	54,456	54,456	
ECONOMIC DEVT	11,399	11,399	
ANIMAL CONTROL	42,341	42,341	
ENV POLICY MGT	4,926	4,926	
NAT RES MGMT	23,735	23,735	
FAC CONST MGMT	17,099	17,099	
FD 104 MSBU OP	407	407	
FD 138 NAT RES	5,977	5,977	
FUND 139 OTHER	1,628	1,628	
CANAL MAINT	16,285	16,285	
SUR WTR MGMT	10,178	10,178	
LIBRARIES	206,818	206,818	
E911 IMPLEMENT	5,211	5,211	
HEARING EXAMIN	4,071	4,071	
PKS & REC 155	99,826	99,826	
PRO/AMAT SPORT	37,227	37,227	
COMM DEVT ADM	10,992	10,992	
PLANNING 155	6,514	6,514	
DEVT REVIEW	10,260	10,260	
REZONE & DRI'S	6,685	6,685	
ENV SCIENCES	6,514	6,514	
PERMIT ISSUANC	12,002	12,002	
BUILDING INSP	23,556	23,556	
CODE ENFORCE	18,850	18,850	
PLANS REVIEW	8,167	8,167	
ADM FEE COLLEC	733	733	
ZONING REVIEW	2,809	2,809	
VCB	25,242	25,242	
SPORTS AUTHOR	3,257	3,257	
TRANS ADMIN	6,107	6,107	
LANDSCAPE	16,285	16,285	

COUNTY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
ROADWAY/PIPE	78,167	78,167	
BRIDGE OPS	13,842	13,842	
TRAF OPS/SIGNA	25,242	25,242	
TRAF SIGN/MARK	23,613	23,613	
ENGINEER/PLAN	3,257	3,257	
ENG/CONSTR	7,328	7,328	
ENG/DESIGN	4,886	4,886	
GIS	3,257	3,257	
HAZ MAT FD 182	6,758	6,758	
FIRE IMPACT FE	3,369		3,369
SCHOOL IMP FEE	3,369		3,369
COM PRK IMP FE	3,369		3,369
REG PRK IMP FE	3,369		3,369
ROADS IMP FEE	3,369		3,369
EMS IMPACT FEE	3,370		3,370
CONSER PKS/REC	11,236	11,236	
CONSER CTY LAN	1,018	1,018	
SOLID WASTE	76,539	76,539	
TOLLS 42101	20,886	20,886	
TOLLS 42102	16,855	16,855	
TOLLS 42103	22,514	22,514	
TOLLS 42104	17,099	17,099	
TRANSIT	214,146	214,146	
UTILITIES	223,143	223,143	
ITG	815	815	
GOVT COMMUNICA	3,216	3,216	
DENTAL	407	407	
GROUP MEDICAL	3,949	3,949	
GEN LIABILITY	2,362	2,362	
FLEET MGMT	26,053	26,053	
Reimbursement:			
Total:	2,021,578	2,001,363	20,215
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FISCAL 2015
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:	1,380,605			1,380,605
Allocated Additions:				
BLDG USE ALLO	26,090		26,090	
EQUIP USE ALLO	3,033		3,033	
CLERK MINUTES	277,104	98,222	375,326	
PUB RESOURCES	2,742	325	3,067	
NON-DEPART'L	4,500	7	4,507	
BUDGET SVCS	7,021	1,393	8,414	
CLERK TECH SVS	37,862	2,624	40,486	
CLERK FINANCE	13,520	749	14,269	
CTY ATTORNEY	465,016	33,471	498,487	
PROCURE MGMT	20,540	1,352	21,892	
HUMAN RESOURCE	4,607	302	4,909	
MAINT/REP SVCS	92,057	19,295	111,352	
COUNTY MANAGER	8,367	590	8,957	
COMMISSIONERS		59,221	59,221	
Total Allocated Additions:	962,459	217,551	1,180,010	1,180,010
Total to be Allocated:	2,343,064	217,551		2,560,615
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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	1,252,382		613,667	626,191	12,524
OPERATING EXPENSES	128,226		62,831	64,113	1,282
REVENUE	-3		-3		
Departmental Expenditures:	1,380,605		676,495	690,304	13,806
Functional Cost:	1,380,605		676,495	690,304	13,806
Additions 1st					
Others:	962,459	962,459	471,604	481,231	9,624
Reallocate Admin:		-962,459			
1st Allocation:	2,343,064		1,148,099	1,171,535	23,430
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Additions 2nd					
Others:	217,551	217,551	106,596	108,780	2,175
Reallocate Admin:		-217,551			
2nd Allocation:	217,551		106,596	108,780	2,175
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Total Allocated:	2,560,615		1,254,695	1,280,315	25,605
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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	11.50	0.406	4,664		4,664		4,664
BUDGET SVCS	8.10	0.286	3,285		3,285		3,285
CTY ATTORNEY	23.00	0.812	9,328		9,328		9,328
PROCURE MGMT	11.00	0.389	4,461		4,461		4,461
HUMAN RESOURCE	16.65	0.588	6,752		6,752		6,752
MAINT/REP SVCS	118.00	4.168	47,854		47,854		47,854
COUNTY MANAGER	9.95	0.351	4,035		4,035		4,035
COMMISSIONERS	11.00	0.389	4,461		4,461		4,461
COUNTY LANDS	9.75	0.344	3,954		3,954	396	4,350
CDBG	7.00	0.247	2,839		2,839	285	3,124
VETERAN'S SVCS	1.00	0.035	406		406	41	447
HUMAN SERVICES	46.00	1.625	18,655		18,655	1,870	20,525
INT SVS FISCAL	8.95	0.316	3,630		3,630	364	3,994
EMER MGMT OPS	3.00	0.106	1,217		1,217	122	1,339
EMER RESPONSE	293.00	10.350	118,825		118,825	11,913	130,738
EMER DISPATCH	36.25	1.280	14,701		14,701	1,474	16,175
PS LOGISTICS	7.10	0.251	2,879		2,879	289	3,168
PKS/REC GEN'L	66.88	2.362	27,123		27,123	2,719	29,842
ECONOMIC DEVT	14.00	0.495	5,678		5,678	569	6,247
ANIMAL CONTROL	52.00	1.837	21,088		21,088	2,114	23,202
ENV POLICY MGT	6.05	0.214	2,454		2,454	246	2,700
NAT RES MGMT	29.15	1.030	11,822		11,822	1,185	13,007
FAC CONST MGMT	21.00	0.742	8,516		8,516	854	9,370
FD 104 MSBU OP	0.50	0.018	203		203	20	223
FD 138 NAT RES	7.34	0.259	2,977		2,977	298	3,275
FUND 139 OTHER	2.00	0.071	811		811	81	892
CANAL MAINT	20.00	0.706	8,111		8,111	813	8,924
SUR WTR MGMT	12.50	0.442	5,069		5,069	508	5,577
LIBRARIES	254.00	8.972	103,009		103,009	10,327	113,336
E911 IMPLEMENT	6.40	0.226	2,595		2,595	260	2,855
HEARING EXAMIN	5.00	0.177	2,028		2,028	203	2,231
PKS & REC 155	122.60	4.331	49,720		49,720	4,985	54,705
PRO/AMAT SPORT	45.72	1.615	18,542		18,542	1,859	20,401
COMM DEVT ADM	13.50	0.477	5,475		5,475	549	6,024
PLANNING 155	8.00	0.283	3,244		3,244	325	3,569
DEVT REVIEW	12.60	0.445	5,110		5,110	512	5,622
REZONE & DRI'S	8.21	0.290	3,330		3,330	334	3,664
ENV SCIENCES	8.00	0.283	3,244		3,244	325	3,569
PERMIT ISSUANC	14.74	0.521	5,978		5,978	599	6,577
BUILDING INSP	28.93	1.022	11,732		11,732	1,176	12,908
CODE ENFORCE	23.15	0.818	9,388		9,388	941	10,329
PLANS REVIEW	10.03	0.354	4,068		4,068	408	4,476
ADM FEE COLLEC	0.90	0.032	365		365	37	402
ZONING REVIEW	3.45	0.122	1,399		1,399	140	1,539
VCB	31.00	1.095	12,572		12,572	1,260	13,832
SPORTS AUTHOR	4.00	0.141	1,622		1,622	163	1,785

COMMISSIONERS
Detail Allocation of
COUNTY COORDINATION

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRANS ADMIN	7.50	0.265	3,042		3,042	305	3,347
LANDSCAPE	20.00	0.706	8,111		8,111	813	8,924
ROADWAY/PIPE	96.00	3.391	38,932		38,932	3,903	42,835
BRIDGE OPS	17.00	0.600	6,894		6,894	691	7,585
TRAF OPS/SIGNA	31.00	1.095	12,572		12,572	1,260	13,832
TRAF SIGN/MARK	29.00	1.024	11,761		11,761	1,179	12,940
ENGINEER/PLAN	4.00	0.141	1,622		1,622	163	1,785
ENG/CONSTR	9.00	0.318	3,650		3,650	366	4,016
ENG/DESIGN	6.00	0.212	2,433		2,433	244	2,677
GIS	4.00	0.141	1,622		1,622	163	1,785
HAZ MAT FD 182	8.30	0.293	3,366		3,366	337	3,703
CONSER PKS/REC	13.80	0.487	5,597		5,597	561	6,158
CONSER CTY LAN	1.25	0.044	507		507	51	558
SOLID WASTE	94.00	3.320	38,121		38,121	3,822	41,943
AIRPORT & PORT	360.00	12.716	145,996		145,996	14,637	160,633
TOLLS 42101	25.65	0.906	10,402		10,402	1,043	11,445
TOLLS 42102	20.70	0.731	8,395		8,395	842	9,237
TOLLS 42103	27.65	0.977	11,213		11,213	1,124	12,337
TOLLS 42104	21.00	0.742	8,516		8,516	854	9,370
TRANSIT	263.00	9.290	106,658		106,658	10,693	117,351
UTILITIES	274.05	9.680	111,140		111,140	11,143	122,283
ITG	1.00	0.035	406		406	41	447
GOVT COMMUNICA	3.95	0.140	1,602		1,602	161	1,763
DENTAL	0.50	0.018	203		203	20	223
GROUP MEDICAL	4.85	0.171	1,967		1,967	197	2,164
GEN LIABILITY	2.90	0.102	1,176		1,176	118	1,294
FLEET MGMT	32.00	1.130	12,976		12,976	1,301	14,277
Total:	2,831.00	100.000	1,148,099		1,148,099	106,596	1,254,695
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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
PUB RESOURCES	3.00	0.425	4,978		4,978		4,978
BUDGET SVCS	5.00	0.708	8,297		8,297		8,297
CTY ATTORNEY	47.00	6.657	77,992		77,992		77,992
PROCURE MGMT	14.00	1.983	23,232		23,232		23,232
HUMAN RESOURCE	8.00	1.133	13,275		13,275		13,275
MAINT/REP SVCS	4.00	0.567	6,638		6,638		6,638
COUNTY MANAGER	55.00	7.790	91,267		91,267		91,267
COMMISSIONERS	33.00	4.674	54,760		54,760		54,760
CLERK ADMIN	65.00	9.207	107,861		107,861	13,167	121,028
COUNTY LANDS	92.00	13.031	152,665		152,665	18,636	171,301
TAX COLLECTOR	1.00	0.142	1,659		1,659	203	1,862
PROP APPRAISER	1.00	0.142	1,659		1,659	203	1,862
ELECTIONS	2.00	0.283	3,319		3,319	405	3,724
SHERIFF	14.00	1.983	23,232		23,232	2,836	26,068
MBD EXAMINER	2.00	0.283	3,319		3,319	405	3,724
HUMAN SERVICES	26.00	3.683	43,144		43,144	5,267	48,411
EMER MGMT OPS	0.39	0.055	647		647	79	726
EMER RESPONSE	38.47	5.449	63,837		63,837	7,793	71,630
EMER DISPATCH	4.76	0.674	7,899		7,899	964	8,863
PS LOGISTICS	0.93	0.132	1,543		1,543	188	1,731
PKS/REC GEN'L	12.00	1.700	19,913		19,913	2,431	22,344
ECONOMIC DEVT	10.00	1.416	16,594		16,594	2,026	18,620
ANIMAL CONTROL	14.00	1.983	23,232		23,232	2,836	26,068
NAT RES MGMT	17.36	2.459	28,807		28,807	3,516	32,323
FAC CONST MGMT	7.00	0.992	11,616		11,616	1,418	13,034
CANAL MAINT	10.00	1.416	16,594		16,594	2,026	18,620
SUR WTR MGMT	10.64	1.507	17,656		17,656	2,155	19,811
LIBRARIES	19.00	2.691	31,529		31,529	3,849	35,378
E911 IMPLEMENT	0.84	0.119	1,394		1,394	170	1,564
PKS & REC 155	12.00	1.700	19,913		19,913	2,431	22,344
COMM DEVT ADM	3.90	0.552	6,472		6,472	790	7,262
PLANNING 155	3.90	0.552	6,472		6,472	790	7,262
DEVT REVIEW	3.90	0.552	6,472		6,472	790	7,262
REZONE & DRI'S	3.90	0.552	6,472		6,472	790	7,262
ENV SCIENCES	3.90	0.552	6,472		6,472	790	7,262
PERMIT ISSUANC	3.90	0.552	6,472		6,472	790	7,262
BUILDING INSP	3.90	0.552	6,472		6,472	790	7,262
CODE ENFORCE	3.90	0.552	6,472		6,472	790	7,262
PLANS REVIEW	3.90	0.552	6,472		6,472	790	7,262
ZONING REVIEW	3.90	0.552	6,472		6,472	790	7,262
VCB	7.00	0.992	11,616		11,616	1,418	13,034
SPORTS AUTHOR	1.00	0.142	1,659		1,659	203	1,862
TRANS ADMIN	10.00	1.416	16,594		16,594	2,026	18,620
LANDSCAPE	10.00	1.416	16,594		16,594	2,026	18,620
ROADWAY/PIPE	10.00	1.416	16,594		16,594	2,026	18,620
BRIDGE OPS	10.00	1.416	16,594		16,594	2,026	18,620

COMMISSIONERS
 Detail Allocation of
 BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
HAZ MAT FD 182	1.09	0.154	1,809		1,809	221	2,030
SOLID WASTE	18.00	2.550	29,869		29,869	3,646	33,515
TRANSIT	21.00	2.975	34,847		34,847	4,254	39,101
UTILITIES	47.00	6.657	77,992		77,992	9,520	87,512
ITG	2.00	0.283	3,319		3,319	405	3,724
GOVT COMMUNICA	0.52	0.074	857		857	105	962
Total:	706.00	100.000	1,171,535		1,171,535	108,780	1,280,315
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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	3,905		3,905	363	4,268
SCHOOL IMP FEE	1.00	16.667	3,905		3,905	363	4,268
COM PRK IMP FE	1.00	16.667	3,905		3,905	363	4,268
REG PRK IMP FE	1.00	16.667	3,905		3,905	363	4,268
ROADS IMP FEE	1.00	16.667	3,905		3,905	363	4,268
EMS IMPACT FEE	1.00	16.667	3,905		3,905	360	4,265
Total:	6.00	100.000	23,430		23,430	2,175	25,605
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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
PUB RESOURCES	9,642	4,664	4,978	
BUDGET SVCS	11,582	3,285	8,297	
CTY ATTORNEY	87,320	9,328	77,992	
PROCURE MGMT	27,693	4,461	23,232	
HUMAN RESOURCE	20,027	6,752	13,275	
MAINT/REP SVCS	54,492	47,854	6,638	
COUNTY MANAGER	95,302	4,035	91,267	
COMMISSIONERS	59,221	4,461	54,760	
CLERK ADMIN	121,028		121,028	
COUNTY LANDS	175,651	4,350	171,301	
CDBG	3,124	3,124		
VETERAN'S SVCS	447	447		
TAX COLLECTOR	1,862		1,862	
PROP APPRAISER	1,862		1,862	
ELECTIONS	3,724		3,724	
SHERIFF	26,068		26,068	
MED EXAMINER	3,724		3,724	
HUMAN SERVICES	68,936	20,525	48,411	
INT SVS FISCAL	3,994	3,994		
EMER MGMT OPS	2,065	1,339	726	
EMER RESPONSE	202,368	130,738	71,630	
EMER DISPATCH	25,038	16,175	8,863	
PS LOGISTICS	4,899	3,168	1,731	
PKS/REC GEN'L	52,186	29,842	22,344	
ECONOMIC DEVT	24,867	6,247	18,620	
ANIMAL CONTROL	49,270	23,202	26,068	
ENV POLICY MGT	2,700	2,700		
NAT RES MGMT	45,330	13,007	32,323	
FAC CONST MGMT	22,404	9,370	13,034	
FD 104 MSBU OP	223	223		
FD 138 NAT RES	3,275	3,275		
FUND 139 OTHER	892	892		
CANAL MAINT	27,544	8,924	18,620	
SUR WTR MGMT	25,388	5,577	19,811	
LIBRARIES	148,714	113,336	35,378	
E911 IMPLEMENT	4,419	2,855	1,564	
HEARING EXAMIN	2,231	2,231		
PKS & REC 155	77,049	54,705	22,344	
PRO/AMAT SPORT	20,401	20,401		
COMM DEVT ADM	13,286	6,024	7,262	
PLANNING 155	10,831	3,569	7,262	
DEVT REVIEW	12,884	5,622	7,262	
REZONE & DRI'S	10,926	3,664	7,262	
ENV SCIENCES	10,831	3,569	7,262	
PERMIT ISSUANC	13,839	6,577	7,262	
BUILDING INSP	20,170	12,908	7,262	
CODE ENFORCE	17,591	10,329	7,262	
PLANS REVIEW	11,738	4,476	7,262	

COMMISSIONERS

Departmental Cost Allocation Summary

Departments	Total	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
ADM FEE COLLEC	402	402		
ZONING REVIEW	8,801	1,539	7,262	
VCB	26,866	13,832	13,034	
SPORTS AUTHOR	3,647	1,785	1,862	
TRANS ADMIN	21,967	3,347	18,620	
LANDSCAPE	27,544	8,924	18,620	
ROADWAY/PIPE	61,455	42,835	18,620	
BRIDGE OPS	26,205	7,585	18,620	
TRAF OPS/SIGNA	13,832	13,832		
TRAF SIGN/MARK	12,940	12,940		
ENGINEER/PLAN	1,785	1,785		
ENG/CONSTR	4,016	4,016		
ENG/DESIGN	2,677	2,677		
GIS	1,785	1,785		
HAZ MAT FD 182	5,733	3,703	2,030	
FIRE IMPACT FE	4,268			4,268
SCHOOL IMP FEE	4,268			4,268
COM PRK IMP FE	4,268			4,268
REG PRK IMP FE	4,268			4,268
ROADS IMP FEE	4,268			4,268
EMS IMPACT FEE	4,265			4,265
CONSER PKS/REC	6,158	6,158		
CONSER CTY LAN	558	558		
SOLID WASTE	75,458	41,943	33,515	
AIRPORT & PORT	160,633	160,633		
TOLLS 42101	11,445	11,445		
TOLLS 42102	9,237	9,237		
TOLLS 42103	12,337	12,337		
TOLLS 42104	9,370	9,370		
TRANSIT	156,452	117,351	39,101	
UTILITIES	209,795	122,283	87,512	
ITG	4,171	447	3,724	
GOVT COMMUNICA	2,725	1,763	962	
DENTAL	223	223		
GROUP MEDICAL	2,164	2,164		
GEN LIABILITY	1,294	1,294		
FLEET MGMT	14,277	14,277		
Reimbursement:				
Total:	2,560,615	1,254,695	1,280,315	25,605
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FISCAL 2015
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 2015. 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:	1,115,482			1,115,482
Allocated Additions:				
BLDG USE ALLO	399,135		399,135	
PUB RESOURCES	5,400	586	5,986	
NON-DEPART'L	820	1	821	
BUDGET SVCS	5,617	1,114	6,731	
CLK INT AUDIT	352	85	437	
CLERK TECH SVS	4,124	286	4,410	
CLERK HUM RES	9,849	897	10,746	
CLERK FINANCE	7,959	441	8,400	
CTY ATTORNEY	21,565	1,552	23,117	
MAINT/REP SVCS	58,615	10,307	68,922	
COMMISSIONERS	107,861	13,167	121,028	
CLERK ADMIN		31,482	31,482	
Total Allocated Additions:	621,297	59,918	681,215	681,215
Total to be Allocated:	1,736,779	59,918		1,796,697
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CLERK ADMIN
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENTAL COORD
Expenses:			
ADM 512000004	423,895		423,895
ADM 512000001	276,770		276,770
ADM 513000122	414,817		414,817
Departmental Expenditures:	1,115,482		1,115,482
Functional Cost:	1,115,482		1,115,482
Additions 1st			
Others:	621,297	621,297	621,297
Reallocate Admin:		-621,297	
1st Allocation:	1,736,779		1,736,779
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Additions 2nd			
Others:	59,918	59,918	59,918
Reallocate Admin:		-59,918	
2nd Allocation:	59,918		59,918
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Total Allocated:	1,796,697		1,796,697
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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	1.511	26,235		26,235		26,235
CLK INT AUDIT	15.00	4.532	78,706		78,706		78,706
CLERK TECH SVS	39.00	11.782	204,636		204,636		204,636
CLERK HUM RES	5.00	1.511	26,235		26,235		26,235
CLERK FINANCE	43.00	12.991	225,624		225,624		225,624
CLERK ADMIN	6.00	1.813	31,482		31,482		31,482
CLK CIVIL CRT	50.00	15.106	262,353		262,353	13,743	276,096
CLK CASE PROC	13.00	3.927	68,212		68,212	3,573	71,785
CLK CASE INTAK	17.00	5.136	89,200		89,200	4,673	93,873
CLK CT SUPPORT	27.00	8.157	141,671		141,671	7,421	149,092
CLK CT RECORDS	7.00	2.115	36,729		36,729	1,924	38,653
CLK CT SVS DIV	36.00	10.876	188,894		188,894	9,895	198,789
CLK PROBATE	6.00	1.813	31,482		31,482	1,649	33,131
CLK MICRO	4.00	1.208	20,988		20,988	1,099	22,087
CLK RECORDING	29.00	8.761	152,165		152,165	7,971	160,136
CLK DEL TAX	5.00	1.511	26,235		26,235	1,374	27,609
CLK JURY	2.00	0.604	10,494		10,494	550	11,044
CLK SUP DEPOSI	5.00	1.511	26,235		26,235	1,374	27,609
CLK APPEALS	2.00	0.604	10,494		10,494	550	11,044
CRIM ADM SVCS	6.00	1.813	31,482		31,482	1,649	33,131
CRIM OPER SUP	9.00	2.719	47,227		47,227	2,473	49,700
Total:	331.00	100.000	1,736,779		1,736,779	59,918	1,796,697
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Allocation Basis: NUMBER OF CLERK'S EMPLOYEES PER DEPARTMENT

Source: CLERK'S POSITION LISTING

CLERK ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD
CLERK MINUTES	26,235	26,235
CLK INT AUDIT	78,706	78,706
CLERK TECH SVS	204,636	204,636
CLERK HUM RES	26,235	26,235
CLERK FINANCE	225,624	225,624
CLERK ADMIN	31,482	31,482
CLK CIVIL CRT	276,096	276,096
CLK CASE PROC	71,785	71,785
CLK CASE INTAK	93,873	93,873
CLK CT SUPPORT	149,092	149,092
CLK CT RECORDS	38,653	38,653
CLK CT SVS DIV	198,789	198,789
CLK PROBATE	33,131	33,131
CLK MICRO	22,087	22,087
CLK RECORDING	160,136	160,136
CLK DEL TAX	27,609	27,609
CLK JURY	11,044	11,044
CLK SUP DEPOSI	27,609	27,609
CLK APPEALS	11,044	11,044
CRIM ADM SVCS	33,131	33,131
CRIM OPER SUP	49,700	49,700
Reimbursement:		
Total:	1,796,697	1,796,697
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FISCAL 2015
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:	895,820			895,820
Deductions:				
ADVERTISING	-636			
Total Deductions:	-636			-636
Allocated Additions:				
PUB RESOURCES	7,643	806	8,449	
NON-DEPART'L	286		286	
BUDGET SVCS	5,617	1,114	6,731	
CLERK FINANCE	5,862	328	6,190	
CTY ATTORNEY	104,759	7,540	112,299	
PROCURE MGMT	5,488	361	5,849	
HUMAN RESOURCE	4,490	294	4,784	
MAINT/REP SVCS	1,186	184	1,370	
COUNTY MANAGER	7,416	523	7,939	
COMMISSIONERS	156,619	19,032	175,651	
Total Allocated Additions:	299,366	30,182	329,548	329,548
Total to be Allocated:	1,194,550	30,182		1,224,732
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COUNTY LANDS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A DEPARTMENTAL SUPPORT	
Expenses:			
PERSONAL SERVICES	836,396		836,396
OPERATING EXPENSES	89,005		89,005
REVENUES	-30,217		-30,217
ADVERTISING	636	636	
Departmental Expenditures:	895,820	636	895,184
Deductions:	-636	-636	
Functional Cost:	895,184		895,184
Additions 1st			
Others:	299,366	299,366	299,366
Reallocate Admin:		-299,366	
1st Allocation:	1,194,550		1,194,550
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Additions 2nd			
Others:	30,182	30,182	30,182
Reallocate Admin:		-30,182	
2nd Allocation:	30,182		30,182
	-----		-----
Total Allocated:	1,224,732		1,224,732
	=====		=====

COUNTY LANDS
Detail Allocation of
DEPARTMENTAL SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
EMER MGMT OPS	27.50	0.136	1,620		1,620	41	1,661
PKS/REC GEN'L	25.75	0.127	1,517		1,517	38	1,555
NAT RES MGMT	177.75	0.876	10,470		10,470	265	10,735
FAC CONST MGMT	51.00	0.251	3,004		3,004	76	3,080
FUND 102 MSTU	25.50	0.126	1,502		1,502	38	1,540
FD 104 MSBU OP	25.50	0.126	1,502		1,502	38	1,540
LIBRARIES	116.00	0.572	6,833		6,833	173	7,006
PKS & REC 155	25.75	0.127	1,517		1,517	38	1,555
TRANSIT	456.50	2.251	26,889		26,889	679	27,568
UTILITIES	1,786.50	8.809	105,230		105,230	2,659	107,889
CONTRACTS CHG	44.50	0.219	2,621		2,621	66	2,687
GENERAL GOVT	17,517.75	86.379	1,031,845		1,031,845	26,071	1,057,916
Total:	20,280.00	100.000	1,194,550		1,194,550	30,182	1,224,732
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: SUPPORT HOURS PER DEPARTMENT

Source: PROJECT COST BY PROJECT REPORT

COUNTY LANDS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL SUPPORT
EMER MGMT OPS	1,661	1,661
PKS/REC GEN'L	1,555	1,555
NAT RES MGMT	10,735	10,735
FAC CONST MGMT	3,080	3,080
FUND 102 MSTU	1,540	1,540
FD 104 MSBU OP	1,540	1,540
LIBRARIES	7,006	7,006
PKS & REC 155	1,555	1,555
TRANSIT	27,568	27,568
UTILITIES	107,889	107,889
CONTRACTS CHG	2,687	2,687
GENERAL GOVT	1,057,916	1,057,916
Reimbursement:		
Total:	1,224,732	1,224,732
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