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

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

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

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

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

Format of the Report

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

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

1. Allocated Costs By Department -

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

2. Summary of Allocated Costs -

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



3. Detail of Allocated Costs -

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

4. Summary of Allocation Bases -

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

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

1. Nature and Extent of Services -

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

2. Costs to be Allocated -

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

3. Costs to be Allocated by Function -

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

4. Detail Allocation -

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

5. Departmental Cost Allocation Summary -

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

CERTIFICATE OF INDIRECT COSTS

I have reviewed the indirect cost proposal dated _____, This is to certify that:

1. All costs included in the proposal(s) submitted on _____ to establish provisional, final, or fixed indirect cost rate(s), for the period _____ through _____ are allowable in accordance with the requirements of grants/contracts to which they apply and with the Federal cost principles; i.e., (please check those applicable cost principles):

_____ OMB Circular A-87, Cost Principles for State, Local and Federally recognized Indian Tribal Governments.

_____ OMB Circular A-122, Cost Principles for Non-Profit Organizations

_____ Federal Acquisition Regulation (FAR), Subpart 31.2, Cost Principles for Commercial Organizations.

2. This proposal does not include any costs which are unallowable under applicable Federal cost principles. For example:

advertising, contributions and donations, bad debts, entertainment costs, fines and penalties, general government expenses, and defense of fraud proceedings;

3. The requirements standards on lobbying costs for non-profit (A-122) and commercial (FAR) organizations have been compiled with for the fiscal year ended _____, and

4. All costs included in this proposal are properly allocable to the U.S. Department of Housing and Urban Development grants/contracts on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable Federal cost principles.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), and the Department of Labor's Implementing regulations, (29 CFR Part 22), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statements Act (18 USC 1001), I declare to the best of my knowledge the foregoing is true and correct.

Grantee/Contractor: _____

Signature: _____

Name of Authorized Official: _____

Title: _____

Date: _____

LEE COUNTY, FLORIDA

Community Development Block Grants

Indirect Cost Rate

(Actual Expenditures for Year Ended September 30, 2015)

Cost Allocation Plan Indirect Costs:

Non-Departmental	\$	568
Clerk - Finance		10,487
Purchasing		606
Human Resources		3,034
Budget Services		<u>8,155</u>
Total Indirect Costs	\$	22,850
Allowable Salary Base	\$	200,552
Proposed Indirect Rate		<u>11.39%</u>

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Allocated Costs by Department
Consolidated

	COMMISSIONERS	COUNTY MANAGER	COUNTY LANDS	CDBG	EQUAL EMP OPP	VETERAN'S SVCS	TAX COLLECTOR
Central Service Departments							
BLDG USE ALLO	26,090	15,971			475		
EQUIP USE ALLO							
PUB RESOURCES	2,942	4,904	8,203				89
NON-DEPART'L	4,507	113,995	286	568			302
BUDGET SVCS	8,155	13,047	6,524	8,155		4,893	1,631
CLK INT AUDIT							
CLERK TECH SVS	38,940						14,049
CLERK HUM RES							
CLERK FINANCE	13,680	17,640	5,932	10,487		357	3,328
CTY ATTORNEY	479,991	40,910	108,132		11,435	666	2,054
PROCURE MGMT	20,825	17,292	5,565	606		282	
HUMAN RESOURCE	4,768	6,016	4,646	3,034		434	36,754
MAINT/REP SVCS	108,241	67,958	1,347		1,821		62,659
Total Allocated	708,139	297,733	140,635	22,850	13,731	6,632	120,866

	CLERK ADMIN	CLERK MINUTES	CLK CIVIL CRT	CLK CASE PROC	CLK CASE INTAK	CLK CT SUPPORT	CLK CT RECORDS
Central Service Departments							
BLDG USE ALLO	399,135	3,213					
EQUIP USE ALLO							
PUB RESOURCES	5,795						
NON-DEPART'L	821	244	6,892				
BUDGET SVCS	6,524						
CLK INT AUDIT	406						
CLERK TECH SVS	4,241	51,667					
CLERK HUM RES	10,133	8,445	84,446	21,956	28,712	45,601	11,823
CLERK FINANCE	8,053	3,367	52,264	4,643	6,073	9,644	2,501
CTY ATTORNEY	22,259						
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS	67,456	12,322					
Total Allocated	524,823	79,258	143,602	26,599	34,785	55,245	14,324

Allocated Costs by Department
Consolidated

Central Service Departments	CLK CT SVS DIV	CLK PROBATE	CLK MICRO	CLK RECORDING	CLK DEL TAX	CLK JURY	CLK SUP DEPOSI
BLDG USE ALLO				16,165			
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L		1,406	217	8,177	963	527	507
BUDGET SVCS							
CLK INT AUDIT		56,572					
CLERK TECH SVS				672,674			
CLERK HUM RES	60,801	10,133	6,755	48,978	8,445	3,378	8,445
CLERK FINANCE	12,860	8,684	3,103	62,862	9,524	3,983	5,382
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS				61,979			
Total Allocated	73,661	76,795	10,075	870,835	18,932	7,888	14,334

Central Service Departments	CLK APPEALS	CRIM ADM SVCS	CRIM OPER SUP	COURT DEPT	CLERK OTHER	FUNDS 80 - 951	PROP APPRAISER
BLDG USE ALLO				625,022			
EQUIP USE ALLO							
PUB RESOURCES							89
NON-DEPART'L					142,443	86,917	117
BUDGET SVCS							3,262
CLK INT AUDIT					69,002		
CLERK TECH SVS				4,082,579			7,589
CLERK HUM RES	3,378	10,133	15,203				
CLERK FINANCE	715	2,144	3,214		704,235	626,725	930
CTY ATTORNEY				1,333			9,714
PROCURE MGMT							
HUMAN RESOURCE							19,531
MAINT/REP SVCS						71,279	4,709
Total Allocated	4,093	12,277	18,417	4,708,934	915,680	784,921	45,941

Allocated Costs by Department
Consolidated

	ELECTIONS	JAIL	SHERIFF	CT SVCS-GEN FD	GUAR AD LITEM	PUB DEFENDER	STATE ATTORNEY
Central Service Departments							
BLDG USE ALLO		1,041,703	138,894			46,298	
EQUIP USE ALLO							
PUB RESOURCES	178		1,248				
NON-DEPART'L	231		1,794	267	61	170	233
BUDGET SVCS	3,262		4,893	8,155		3,262	3,262
CLK INT AUDIT	-2,368						
CLERK TECH SVS	2,584		80	4,701			
CLERK HUM RES							
CLERK FINANCE	2,393		26,788	2,186	846	1,571	2,611
CTY ATTORNEY	1,277		13,211	1,665		111	555
PROCURE MGMT			4,850	6,086	26	1,608	2,557
HUMAN RESOURCE	5,860						
MAINT/REP SVCS	153,106	158,018	632,259			4,785	15,783
Total Allocated	166,523	1,199,721	824,017	23,060	933	57,805	25,001

	MED EXAMINER	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	EMER MGMT OPS	EMER RESPONSE	EMER DISPATCH
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	178	2,318			34	3,430	424
NON-DEPART'L	831	8,416	94		1,551	2,131	2,918
BUDGET SVCS	8,155	29,357	1,631	11,417	3,669	3,669	3,669
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	11,212	97,927	1,306	3,197	20,682	124,263	32,550
CTY ATTORNEY	2,165	29,142	166		26,922	32,140	3,719
PROCURE MGMT	3,143	20,538		2,060	21,632	33,749	1,389
HUMAN RESOURCE		27,680		3,878	1,376	133,947	16,571
MAINT/REP SVCS	26,174	54,451	50,569		54,590	36,531	36,531
Total Allocated	51,858	269,829	53,766	20,552	130,456	369,860	97,771

Allocated Costs by Department
Consolidated

	PS LOGISTICS	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	ENV POLICY MGT	NAT RES MGMT	FAC CONST MGMT
Central Service Departments							
BLDG USE ALLO					1,572		
EQUIP USE ALLO							
PUB RESOURCES	83	1,070	892	1,248		1,548	625
NON-DEPART'L	1,550	7,585	-931	11,375	286	1,824	4,873
BUDGET SVCS	3,669	6,524	4,893	11,417	4,893	13,047	4,893
CLK INT AUDIT						51,389	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	22,137	143,023	10,036	47,834	4,836	29,646	12,865
CTY ATTORNEY	6,051	38,357	25,867	33,972	7,382	63,392	28,421
PROCURE MGMT	387	32,630	986	48,836	817	23,562	15,083
HUMAN RESOURCE	3,244	37,968	6,067	25,622	2,622	14,889	9,411
MAINT/REP SVCS	36,531	658,936	1,172	29,711		5,610	7,665
Total Allocated	73,652	926,093	48,982	210,015	22,408	204,907	83,836

	FUND 102 MSTU	FD 104 MSBU OP	ADM OFF OF CTS	HICKEY CREEK	FD 138 SHIP	FD 138 HUM SVS	FD 138 NON-DEP
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L	9,031	5,163	5,189	2		344	593
BUDGET SVCS	3,262	11,417					
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	51,679	28,214	42,787	21		3,979	2,862
CTY ATTORNEY		10,991			3,219		
PROCURE MGMT	883	1,901					
HUMAN RESOURCE		217					
MAINT/REP SVCS							
Total Allocated	64,855	57,903	47,976	23	3,219	4,323	3,455

Allocated Costs by Department
Consolidated

	FD 138 PUB SAF	FD 138 PLAN	FD 138 NAT RES	FD 138 MAINT	FD 138 OTHER	FUND 139 OTHER	CANAL MAINT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							892
NON-DEPART'L	32	77	277	17	1,061	893	613
BUDGET SVCS							815
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	458	905	4,729	245	4,805	4,758	15,328
CTY ATTORNEY							388
PROCURE MGMT						185	1,672
HUMAN RESOURCE			3,180			866	9,120
MAINT/REP SVCS							
Total Allocated	490	982	8,186	262	5,866	6,702	28,828

	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN	PKS & REC 155	PRO/AMAT SPORT	COMM DEVT ADM
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	949	1,694	75		1,070		348
NON-DEPART'L	1,158	19,550	1,237	260	10,229		3,877
BUDGET SVCS		19,572	3,262	3,262	8,155		4,893
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	11,386	282,193	10,808	4,065	196,122	16,331	44,149
CTY ATTORNEY	2,220	26,145	1,554	55,732	38,357		82,098
PROCURE MGMT	1,890	34,926	361	1,583	32,630		26,348
HUMAN RESOURCE	6,385	140,920	2,928	2,167	62,117	19,815	6,403
MAINT/REP SVCS		257,231		118	658,936		
Total Allocated	23,988	782,231	20,225	67,187	1,007,616	36,146	168,116

Allocated Costs by Department
Consolidated

	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC	BUILDING INSP	CODE ENFORCE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	348	348	348	348	348	348	348
NON-DEPART'L	329	1,419	501	296	1,520	3,258	2,608
BUDGET SVCS	6,524	1,631	3,262	3,262	1,631	3,262	3,262
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	5,874	21,609	8,084	11,382	25,287	49,632	39,711
CTY ATTORNEY	82,598	63,614	147,877	14,377	388	5,551	128,226
PROCURE MGMT	264	422	290	264	501	975	791
HUMAN RESOURCE	4,335	6,564	4,661	3,468	7,491	13,641	11,136
MAINT/REP SVCS		1,049	1,049		1,049	1,049	1,049
Total Allocated	100,272	96,656	166,072	33,397	38,215	77,716	187,131

	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB	SPORTS AUTHOR	TRANS ADMIN	LANDSCAPE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	348		348	625	89	892	892
NON-DEPART'L	1,130	101	389	4,854	1,902	1,902	750
BUDGET SVCS	1,631		3,262	13,047	6,524	3,262	815
CLK INT AUDIT							
CLERK TECH SVS				45,467			
CLERK HUM RES							
CLERK FINANCE	17,203	1,541	5,918	67,201	10,040	15,414	15,328
CTY ATTORNEY	3,275	333	35,582	20,372	4,718	82,987	3,053
PROCURE MGMT	343	26	105	14,610	4,807	32,001	9,815
HUMAN RESOURCE	5,450	389	1,670	18,323	1,734	3,419	9,120
MAINT/REP SVCS	1,050		1,049	1,102	115		
Total Allocated	30,430	2,390	48,323	185,601	29,929	139,877	39,773

Allocated Costs by Department
Consolidated

	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK	TRAFFIC ENGIN	ENGINEER/PLAN	ENG/CONSTR
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	892	892					
NON-DEPART'L	3,292	521	1,719	1,608		226	510
BUDGET SVCS	815	815	1,631	1,631		1,631	1,631
CLK INT AUDIT				15,888			
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	73,589	13,035	34,851	32,602		3,130	7,041
CTY ATTORNEY	7,272	500	3,553	111	3,386	21,371	23,037
PROCURE MGMT	22,437	1,461	3,423	3,087		414	907
HUMAN RESOURCE	43,775	7,751	15,306	14,440		2,236	4,403
MAINT/REP SVCS	18,853	4,141	7,065	7,065		2,604	2,604
Total Allocated	170,925	29,116	67,548	76,432	3,386	31,612	40,133

	ENG/DESIGN	GIS	HAZ MAT	FD 182	FIRE IMPACT FE	SCHOOL IMP FEE	COM PRK IMP FE	REG PRK IMP FE
Central Service Departments								
BLDG USE ALLO								
EQUIP USE ALLO								
PUB RESOURCES				98				
NON-DEPART'L	339	214	1,194	25,499	24,070	25,270	23,430	
BUDGET SVCS	1,631	1,631	3,262			14,679	3,262	
CLK INT AUDIT								
CLERK TECH SVS								
CLERK HUM RES								
CLERK FINANCE	4,688	3,036	12,199	15,385	8,140	13,432	4,350	
CTY ATTORNEY	2,332			3,830	1,387	1,887	943	
PROCURE MGMT	572	1,466	440					
HUMAN RESOURCE	3,103	1,734	3,796					
MAINT/REP SVCS	2,604							
Total Allocated	15,269	8,081	20,989	44,714	33,597	55,268	31,985	

Allocated Costs by Department
Consolidated

	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC	CONSER CTY LAN	FUNDS 301-399	SOLID WASTE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							1,604
NON-DEPART'L	24,099	23,640	1,023			8,086	14,606
BUDGET SVCS	14,679	1,631	60,345	6,524		44,036	8,155
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	7,622	5,650	5,057	4,930	446	53,778	185,963
CTY ATTORNEY	7,550	1,277					27,366
PROCURE MGMT							26,378
HUMAN RESOURCE				5,980	541		44,439
MAINT/REP SVCS							
Total Allocated	53,950	32,198	66,425	17,434	987	105,900	308,511

	AIRPORT & PORT	TOLLS 42101	TOLLS 42102	TOLLS 42103	TOLLS 42104	TRANSIT	UTILITIES
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES						1,873	4,190
NON-DEPART'L	27,686	2,922	2,735	2,735	2,735	17,415	35,565
BUDGET SVCS		3,262				13,047	22,833
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	409,107	27,661	25,893	28,376	26,001	214,251	455,352
CTY ATTORNEY		2,554				14,155	101,472
PROCURE MGMT		2,332	1,314	1,314	1,164	60,281	82,709
HUMAN RESOURCE	63,920	13,162	11,016	14,029	11,146	124,062	141,048
MAINT/REP SVCS		65,419				44,612	27,690
Total Allocated	500,713	117,312	40,958	46,454	41,046	489,696	870,859

Allocated Costs by Department
Consolidated

	ITG	GOVT COMMUNICA	DENTAL	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FLEET REPLACE
Central Service Departments							
BLDG USE ALLO	273	1,051	264	264	264		
EQUIP USE ALLO							
PUB RESOURCES	178	45					
NON-DEPART'L	1,410	1,394	1,148	2,511	1,639	6,344	1,120
BUDGET SVCS	16,310	3,262	1,631	3,262	9,786	6,524	
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	11,667	12,360	5,585	24,084	13,626	87,158	13,363
CTY ATTORNEY	5,384		1,333	15,821	294,033	1,387	
PROCURE MGMT	30,843	132	26	26	282	18,266	
HUMAN RESOURCE	434	1,712	217	2,102	1,257	13,965	
MAINT/REP SVCS	3,787	4,029	1,011	1,011	1,011	15,366	
Total Allocated	70,286	23,985	11,215	49,081	321,898	149,010	14,483

	LAW ENF TRUST	FD 190 ANIM TR	FD 632 MOSQ CO	FDS 636-638	FUND 661 BONDS	FUND 699 OPEB	FUND 700 GOVT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L	513	1,023	160	17	20	5	494
BUDGET SVCS	1,632						
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	2,582	11,851	724	79	281	23	2,238
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
MAINT/REP SVCS							
Total Allocated	4,727	12,874	884	96	301	28	2,732

Allocated Costs by Department
Consolidated

	FD 951 LT DEBT	VIDEO/CABLE TV	FIXED ASSETS	CONTRACTS CHG	GENERAL GOVT	ALL OTHERS	Sub-total
Central Service Departments							
BLDG USE ALLO						75,185	2,391,839
EQUIP USE ALLO							
PUB RESOURCES		173,046			558,704		787,478
NON-DEPART'L	23		3,361		12,466,628	9,716	13,263,375
BUDGET SVCS							541,479
CLK INT AUDIT				-61,042		370,003	499,850
CLERK TECH SVS					51,668	3,035	4,979,274
CLERK HUM RES							386,765
CLERK FINANCE	104		15,216			102,152	5,178,945
CTY ATTORNEY				209,437		20,875	2,576,917
PROCURE MGMT							691,376
HUMAN RESOURCE							1,255,411
MAINT/REP SVCS				7,240,144		33,957	10,830,012
Total Allocated	127	173,046	18,577	7,388,539	13,077,000	614,923	43,382,721

	Reimbursement	Total
Central Service Departments		
BLDG USE ALLO		2,391,839
EQUIP USE ALLO		
PUB RESOURCES		787,478
NON-DEPART'L		13,263,375
BUDGET SVCS		541,479
CLK INT AUDIT	521,219	1,021,069
CLERK TECH SVS		4,979,274
CLERK HUM RES		386,765
CLERK FINANCE		5,178,945
CTY ATTORNEY		2,576,917
PROCURE MGMT		691,376
HUMAN RESOURCE		1,255,411
MAINT/REP SVCS		10,830,012
Total Allocated	521,219	43,903,940

LEE COUNTY, FL - OMB A-87 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	2,214,780		
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	
COMMISSIONERS			708,139
COUNTY MANAGER			297,733
COUNTY LANDS			140,635
CDBG			22,850
EQUAL EMP OPP			13,731
VETERAN'S SVCS			6,632
TAX COLLECTOR			120,866
CLERK ADMIN			524,823
CLERK MINUTES			79,258
CLK CIVIL CRT			143,602
CLK CASE PROC			26,599
CLK CASE INTAK			34,785
CLK CT SUPPORT			55,245
CLK CT RECORDS			14,324
CLK CT SVS DIV			73,661
CLK PROBATE			76,795
CLK MICRO			10,075
CLK RECORDING			870,835
CLK DEL TAX			18,932
CLK JURY			7,888
CLK SUP DEPOSI			14,334
CLK APPEALS			4,093
CRIM ADM SVCS			12,277
CRIM OPER SUP			18,417
COURT DEPT			4,708,934
CLERK OTHER			915,680
FUNDS 80 - 951			784,921
PROP APPRAISER			45,941
ELECTIONS			166,523
JAIL			1,199,721
SHERIFF			824,017
CT SVCS-GEN FD			23,060
GUAR AD LITEM			933
PUB DEFENDER			57,805

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/15
 Summary of Allocated Costs

Summary Page: 12

Departments	Total Expenditures	Cost Adjustments	Total Allocated
STATE ATTORNEY			25,001
MED EXAMINER			51,858
HUMAN SERVICES			269,829
STATE HEALTH			53,766
INT SVS FISCAL			20,552
EMER MGMT OPS			130,456
EMER RESPONSE			369,860
EMER DISPATCH			97,771
PS LOGISTICS			73,652
PKS/REC GEN'L			926,093
ECONOMIC DEVT			48,982
ANIMAL CONTROL			210,015
ENV POLICY MGT			22,408
NAT RES MGMT			204,907
FAC CONST MGMT			83,836
FUND 102 MSTU			64,855
FD 104 MSBU OP			57,903
ADM OFF OF CTS			47,976
HICKEY CREEK			23
FD 138 SHIP			3,219
FD 138 HUM SVS			4,323
FD 138 NON-DEP			3,455
FD 138 PUB SAF			490
FD 138 PLAN			982
FD 138 NAT RES			8,186
FD 138 MAINT			262
FD 138 OTHER			5,866
FUND 139 OTHER			6,702
CANAL MAINT			28,828
SUR WTR MGMT			23,988
LIBRARIES			782,231
E911 IMPLEMENT			20,225
HEARING EXAMIN			67,187
PKS & REC 155			1,007,616
PRO/AMAT SPORT			36,146
COMM DEVT ADM			168,116
PLANNING 155			100,272
DEVT REVIEW			96,656
REZONE & DRI'S			166,072
ENV SCIENCES			33,397
PERMIT ISSUANC			38,215
BUILDING INSP			77,716
CODE ENFORCE			187,131
PLANS REVIEW			30,430
ADM FEE COLLEC			2,390
ZONING REVIEW			48,323
VCB			185,601
SPORTS AUTHOR			29,929

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/15
 Summary of Allocated Costs

Summary Page: 13

Departments	Total Expenditures	Cost Adjustments	Total Allocated
TRANS ADMIN			139,877
LANDSCAPE			39,773
ROADWAY/PIPE			170,925
BRIDGE OPS			29,116
TRAF OPS/SIGNA			67,548
TRAF SIGN/MARK			76,432
TRAFFIC ENGIN			3,386
ENGINEER/PLAN			31,612
ENG/CONSTR			40,133
ENG/DESIGN			15,269
GIS			8,081
HAZ MAT FD 182			20,989
FIRE IMPACT FE			44,714
SCHOOL IMP FEE			33,597
COM PRK IMP FE			55,268
REG PRK IMP FE			31,985
ROADS IMP FEE			53,950
EMS IMPACT FEE			32,198
FUNDS 201-299			66,425
CONSER PKS/REC			17,434
CONSER CTY LAN			987
FUNDS 301-399			105,900
SOLID WASTE			308,511
AIRPORT & PORT			500,713
TOLLS 42101			117,312
TOLLS 42102			40,958
TOLLS 42103			46,454
TOLLS 42104			41,046
TRANSIT			489,696
UTILITIES			870,859
ITG			70,286
GOVT COMMUNICA			23,985
DENTAL			11,215
GROUP MEDICAL			49,081
GEN LIABILITY			321,898
FLEET MGMT			149,010
FLEET REPLACE			14,483
LAW ENF TRUST			4,727
FD 190 ANIM TR			12,874
FD 632 MOSQ CO			884
FDS 636-638			96
FUND 661 BONDS			301
FUND 699 OPEB			28
FUND 700 GOVT			2,732
FD 951 LT DEBT			127
VIDEO/CABLE TV			173,046
FIXED ASSETS			18,577
CONTRACTS CHG			7,388,539

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/15
 Summary of Allocated Costs

Summary Page: 14

Departments	Total Expenditures	Cost Adjustments	Total Allocated
GENERAL GOVT			13,077,000
ALL OTHERS			614,923
Reimbursement			521,219
Total	46,220,549	-2,316,609	43,903,940

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	CLK INT AUDIT	CLERK TECH SVS
Departments							
BLDG USE ALLO	-2,454,185						
EQUIP USE ALLO		-2,214,780					
PUB RESOURCES	6,107		-794,431	404	2,808	2,729	
NON-DEPART'L				-13,289,108			
BUDGET SVCS	2,515		445		-563,859		49,758
CLK INT AUDIT				470		-1,056,487	106,505
CLERK TECH SVS	16,728	642,152		814			-5,154,291
CLERK HUM RES				255			18,754
CLERK FINANCE	12,420	855		754			
CTY ATTORNEY	16,582	2,413	4,190	4,930	9,786		
PROCURE MGMT		2,120	1,248	2,186	6,524		
HUMAN RESOURCE	7,994	3,797	714	943	1,631	32,689	
MAINT/REP SVCS		1,563,443	356	14,977	1,631		
COMMISSIONERS	26,090		2,942	4,507	8,155		38,940
COUNTY MANAGER	15,971		4,904	113,995	13,047		
COUNTY LANDS			8,203	286	6,524		
CDBG				568	8,155		
EQUAL EMP OPP	475						
VETERAN'S SVCS					4,893		
TAX COLLECTOR			89	302	1,631		14,049
CLERK ADMIN	399,135		5,795	821	6,524	406	4,241
CLERK MINUTES	3,213			244			51,667
CLK CIVIL CRT				6,892			
CLK CASE PROC							
CLK CASE INTAK							
CLK CT SUPPORT							
CLK CT RECORDS							
CLK CT SVS DIV							
CLK PROBATE				1,406		56,572	
CLK MICRO				217			
CLK RECORDING	16,165			8,177			672,674
CLK DEL TAX				963			
CLK JURY				527			
CLK SUP DEPOSI				507			
CLK APPEALS							
CRIM ADM SVCS							
CRIM OPER SUP							
COURT DEPT	625,022						4,082,579
CLERK OTHER				142,443		69,002	
FUNDS 80 - 951				86,917			
PROP APPRAISER			89	117	3,262		7,589
ELECTIONS			178	231	3,262	-2,368	2,584
JAIL	1,041,703						
SHERIFF	138,894		1,248	1,794	4,893		80
CT SVCS-GEN FD				267	8,155		4,701
GUAR AD LITEM				61			
PUB DEFENDER	46,298			170	3,262		
STATE ATTORNEY				233	3,262		

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	CLK INT AUDIT	CLERK TECH SVS
MED EXAMINER			178	831	8,155		
HUMAN SERVICES			2,318	8,416	29,357		
STATE HEALTH				94	1,631		
INT SVS FISCAL					11,417		
EMER MGMT OPS			34	1,551	3,669		
EMER RESPONSE			3,430	2,131	3,669		
EMER DISPATCH			424	2,918	3,669		
PS LOGISTICS			83	1,550	3,669		
PKS/REC GEN'L			1,070	7,585	6,524		
ECONOMIC DEVT			892	-931	4,893		
ANIMAL CONTROL			1,248	11,375	11,417		
ENV POLICY MGT	1,572			286	4,893		
NAT RES MGMT			1,548	1,824	13,047	51,389	
FAC CONST MGMT			625	4,873	4,893		
FUND 102 MSTU				9,031	3,262		
FD 104 MSBU OP				5,163	11,417		
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				277			
FD 138 MAINT				17			
FD 138 OTHER				1,061			
FUND 139 OTHER				893			
CANAL MAINT			892	613	815		
SUR WTR MGMT			949	1,158			
LIBRARIES			1,694	19,550	19,572		
E911 IMPLEMENT			75	1,237	3,262		
HEARING EXAMIN				260	3,262		
PKS & REC 155			1,070	10,229	8,155		
PRO/AMAT SPORT							
COMM DEVT ADM			348	3,877	4,893		
PLANNING 155			348	329	6,524		
DEVT REVIEW			348	1,419	1,631		
REZONE & DRI'S			348	501	3,262		
ENV SCIENCES			348	296	3,262		
PERMIT ISSUANC			348	1,520	1,631		
BUILDING INSP			348	3,258	3,262		
CODE ENFORCE			348	2,608	3,262		
PLANS REVIEW			348	1,130	1,631		
ADM FEE COLLEC				101			
ZONING REVIEW			348	389	3,262		
VCB			625	4,854	13,047		45,467
SPORTS AUTHOR			89	1,902	6,524		
TRANS ADMIN			892	1,902	3,262		

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	CLK INT AUDIT	CLERK TECH SVS
LANDSCAPE			892	750	815		
ROADWAY/PIPE			892	3,292	815		
BRIDGE OPS			892	521	815		
TRAF OPS/SIGNA				1,719	1,631		
TRAF SIGN/MARK				1,608	1,631	15,888	
TRAFFIC ENGIN							
ENGINEER/PLAN				226	1,631		
ENG/CONSTR				510	1,631		
ENG/DESIGN				339	1,631		
GIS				214	1,631		
HAZ MAT FD 182			98	1,194	3,262		
FIRE IMPACT FE				25,499			
SCHOOL IMP FEE				24,070			
COM PRK IMP FE				25,270	14,679		
REG PRK IMP FE				23,430	3,262		
ROADS IMP FEE				24,099	14,679		
EMS IMPACT FEE				23,640	1,631		
FUNDS 201-299				1,023	60,345		
CONSER PKS/REC					6,524		
CONSER CTY LAN							
FUNDS 301-399				8,086	44,036		
SOLID WASTE			1,604	14,606	8,155		
AIRPORT & PORT				27,686			
TOLLS 42101				2,922	3,262		
TOLLS 42102				2,735			
TOLLS 42103				2,735			
TOLLS 42104				2,735			
TRANSIT			1,873	17,415	13,047		
UTILITIES			4,190	35,565	22,833		
ITG	273		178	1,410	16,310		
GOVT COMMUNICA	1,051		45	1,394	3,262		
DENTAL	264			1,148	1,631		
GROUP MEDICAL	264			2,511	3,262		
GEN LIABILITY	264			1,639	9,786		
FLEET MGMT				6,344	6,524		
FLEET REPLACE				1,120			
LAW ENF TRUST				513	1,632		
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			
PD 951 LT DEBT				23			
VIDEO/CABLE TV			173,046				
FIXED ASSETS				3,361			
CONTRACTS CHG						-61,042	
GENERAL GOVT			558,704	12,466,628			51,668

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	CLK INT AUDIT	CLERK TECH SVS
Departments							
ALL OTHERS	75,185			9,716		370,003	3,035
Reimbursement						521,219	
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS	Tot. Allocated
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES		8,358	13,660	676	4,816	20,307	
NON-DEPART'L		16,961					
BUDGET SVCS		2,859	12,745	1,054	3,392	8,179	
CLK INT AUDIT	24,624	9,721					
CLERK TECH SVS	64,021	24,286				54,389	
CLERK HUM RES	-548,033	4,155					
CLERK FINANCE	72,623	-5,436,523				40,382	
CTY ATTORNEY		14,491	-2,774,623	14,405	10,368	59,140	
PROCURE MGMT		6,299	57,230	-772,205	6,103	473	
HUMAN RESOURCE		13,550	65,334	8,651	-1,334,316	27,748	
MAINT/REP SVCS		156,898	48,737	56,043	54,226	-11,040,630	
COMMISSIONERS		13,680	479,991	20,825	4,768	108,241	708,139
COUNTY MANAGER		17,640	40,910	17,292	6,016	67,958	297,733
COUNTY LANDS		5,932	108,132	5,565	4,646	1,347	140,635
CDBG		10,487		606	3,034		22,850
EQUAL EMP OPP			11,435			1,821	13,731
VETERAN'S SVCS		357	666	282	434		6,632
TAX COLLECTOR		3,328	2,054		36,754	62,659	120,866
CLERK ADMIN	10,133	8,053	22,259			67,456	524,823
CLERK MINUTES	8,445	3,367				12,322	79,258
CLK CIVIL CRT	84,446	52,264					143,602
CLK CASE PROC	21,956	4,643					26,599
CLK CASE INTAK	28,712	6,073					34,785
CLK CT SUPPORT	45,601	9,644					55,245
CLK CT RECORDS	11,823	2,501					14,324
CLK CT SVS DIV	60,801	12,860					73,661
CLK PROBATE	10,133	8,684					76,795
CLK MICRO	6,755	3,103					10,075
CLK RECORDING	48,978	62,862				61,979	870,835
CLK DEL TAX	8,445	9,524					18,932
CLK JURY	3,378	3,983					7,888
CLK SUP DEPOSI	8,445	5,382					14,334
CLK APPEALS	3,378	715					4,093
CRIM ADM SVCS	10,133	2,144					12,277
CRIM OPER SUP	15,203	3,214					18,417
COURT DEPT			1,333				4,708,934
CLERK OTHER		704,235					915,680
FUNDS 80 - 951		626,725				71,279	784,921
PROP APPRAISER		930	9,714		19,531	4,709	45,941
ELECTIONS		2,393	1,277		5,860	153,106	166,523
JAIL						158,018	1,199,721
SHERIFF		26,788	13,211	4,850		632,259	824,017
CT SVCS-GEN FD		2,186	1,665	6,086			23,060
GUAR AD LITEM		846		26			933
PUB DEFENDER		1,571	111	1,608		4,785	57,805
STATE ATTORNEY		2,611	555	2,557		15,783	25,001

Detail of Allocated Costs

	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS	Tot. Allocated
Departments							
MED EXAMINER		11,212	2,165	3,143		26,174	51,858
HUMAN SERVICES		97,927	29,142	20,538	27,680	54,451	269,829
STATE HEALTH		1,306	166			50,569	53,766
INT SVS FISCAL		3,197		2,060	3,878		20,552
EMER MGMT OPS		20,682	26,922	21,632	1,376	54,590	130,456
EMER RESPONSE		124,263	32,140	33,749	133,947	36,531	369,860
EMER DISPATCH		32,550	3,719	1,389	16,571	36,531	97,771
PS LOGISTICS		22,137	6,051	387	3,244	36,531	73,652
PKS/REC GEN'L		143,023	38,357	32,630	37,968	658,936	926,093
ECONOMIC DEVT		10,036	25,867	986	6,067	1,172	48,982
ANIMAL CONTROL		47,834	33,972	48,836	25,622	29,711	210,015
ENV POLICY MGT		4,836	7,382	817	2,622		22,408
NAT RES MGMT		29,646	63,392	23,562	14,889	5,610	204,907
FAC CONST MGMT		12,865	28,421	15,083	9,411	7,665	83,836
FUND 102 MSTU		51,679		883			64,855
FD 104 MSBU OP		28,214	10,991	1,901	217		57,903
ADM OFF OF CTS		42,787					47,976
HICKEY CREEK		21					23
FD 138 SHIP			3,219				3,219
FD 138 HUM SVS		3,979					4,323
FD 138 NON-DEP		2,862					3,455
FD 138 PUB SAF		458					490
FD 138 PLAN		905					982
FD 138 NAT RES		4,729			3,180		8,186
FD 138 MAINT		245					262
FD 138 OTHER		4,805					5,866
FUND 139 OTHER		4,758		185	866		6,702
CANAL MAINT		15,328	388	1,672	9,120		28,828
SUR WTR MGMT		11,386	2,220	1,890	6,385		23,988
LIBRARIES		282,193	26,145	34,926	140,920	257,231	782,231
E911 IMPLEMENT		10,808	1,554	361	2,928		20,225
HEARING EXAMIN		4,065	55,732	1,583	2,167	118	67,187
PKS & REC 155		196,122	38,357	32,630	62,117	658,936	1,007,616
PRO/AMAT SPORT		16,331			19,815		36,146
COMM DEVT ADM		44,149	82,098	26,348	6,403		168,116
PLANNING 155		5,874	82,598	264	4,335		100,272
DEVT REVIEW		21,609	63,614	422	6,564	1,049	96,656
REZONE & DRI'S		8,084	147,877	290	4,661	1,049	166,072
ENV SCIENCES		11,382	14,377	264	3,468		33,397
PERMIT ISSUANC		25,287	388	501	7,491	1,049	38,215
BUILDING INSP		49,632	5,551	975	13,641	1,049	77,716
CODE ENFORCE		39,711	128,226	791	11,136	1,049	187,131
PLANS REVIEW		17,203	3,275	343	5,450	1,050	30,430
ADM FEE COLLEC		1,541	333	26	389		2,390
ZONING REVIEW		5,918	35,582	105	1,670	1,049	48,323
VCB		67,201	20,372	14,610	18,323	1,102	185,601
SPORTS AUTHOR		10,040	4,718	4,807	1,734	115	29,929
TRANS ADMIN		15,414	82,987	32,001	3,419		139,877

Detail of Allocated Costs

Departments	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS	Tot. Allocated
LANDSCAPE		15,328	3,053	9,815	9,120		39,773
ROADWAY/PIPE		73,589	7,272	22,437	43,775	18,853	170,925
BRIDGE OPS		13,035	500	1,461	7,751	4,141	29,116
TRAF OPS/SIGNA		34,851	3,553	3,423	15,306	7,065	67,548
TRAF SIGN/MARK		32,602	111	3,087	14,440	7,065	76,432
TRAFFIC ENGIN			3,386				3,386
ENGINEER/PLAN		3,130	21,371	414	2,236	2,604	31,612
ENG/CONSTR		7,041	23,037	907	4,403	2,604	40,133
ENG/DESIGN		4,688	2,332	572	3,103	2,604	15,269
GIS		3,036		1,466	1,734		8,081
HAZ MAT FD 182		12,199		440	3,796		20,989
FIRE IMPACT FE		15,385	3,830				44,714
SCHOOL IMP FEE		8,140	1,387				33,597
COM PRK IMP FE		13,432	1,887				55,268
REG PRK IMP FE		4,350	943				31,985
ROADS IMP FEE		7,622	7,550				53,950
EMS IMPACT FEE		5,650	1,277				32,198
FUNDS 201-299		5,057					66,425
CONSER PKS/REC		4,930			5,980		17,434
CONSER CTY LAN		446			541		987
FUNDS 301-399		53,778					105,900
SOLID WASTE		185,963	27,366	26,378	44,439		308,511
AIRPORT & PORT		409,107			63,920		500,713
TOLLS 42101		27,661	2,554	2,332	13,162	65,419	117,312
TOLLS 42102		25,893		1,314	11,016		40,958
TOLLS 42103		28,376		1,314	14,029		46,454
TOLLS 42104		26,001		1,164	11,146		41,046
TRANSIT		214,251	14,155	60,281	124,062	44,612	489,696
UTILITIES		455,352	101,472	82,709	141,048	27,690	870,859
ITG		11,667	5,384	30,843	434	3,787	70,286
GOVT COMMUNICA		12,360		132	1,712	4,029	23,985
DENTAL		5,585	1,333	26	217	1,011	11,215
GROUP MEDICAL		24,084	15,821	26	2,102	1,011	49,081
GEN LIABILITY		13,626	294,033	282	1,257	1,011	321,898
FLEET MGMT		87,158	1,387	18,266	13,965	15,366	149,010
FLEET REPLACE		13,363					14,483
LAW ENF TRUST		2,582					4,727
FD 190 ANIM TR		11,851					12,874
FD 632 MOSQ CO		724					884
FDS 636-638		79					96
FUND 661 BONDS		281					301
FUND 699 OPEB		23					28
FUND 700 GOVT		2,238					2,732
FD 951 LT DEBT		104					127
VIDEO/CABLE TV							173,046
FIXED ASSETS		15,216					18,577
CONTRACTS CHG			209,437			7,240,144	7,388,539
GENERAL GOVT							13,077,000

Detail of Allocated Costs

Departments	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	MAINT/REP SVCS	Tot. Allocated
ALL OTHERS		102,152	20,875			33,957	614,923
Reimbursement							521,219
Total	0	0	0	0	0	0	43,903,940

Department -----	Basis of Allocation -----
BLDG USE ALLO	
ADMIN BLDG/OLD CTHSE	OCCUPIED SQUARE FOOTAGE
JUSTICE CENTER	PERCENTAGE OF OCCUPANCY
EQUIP USE ALLO	
EQUIPMENT/FURN/FIX	DEPRECIATION EXPENSE BY DEPARTMENT
PUB RESOURCES	
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
VIDEO/TV	DIRECT ASSIGNMENT
NON-DEPART'L	
AUDIT SERVICES	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
OTHER CHARGES	DIRECT ASSIGNMENT
UNEMPLOYMENT CLAIMS	UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT
COST/IMPACT FEE PLAN	DIRECT ASSIGNMENT
CONS/FIN SVS IMP FEE	NUMBER OF IMPACT FEE AREAS
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
BUDGET SVCS	
DEPARTMENTAL ADMIN	PERCENTAGE OF TIME PER DEPARTMENT SERVED
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
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

Summary of Allocation Basis

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

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
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
COMMISSIONERS	19,781.00	18.731	26,090		26,090		26,090
COUNTY MANAGER	12,109.00	11.466	15,971		15,971		15,971
EQUAL EMP OPP	360.00	0.341	475		475		475
CLERK ADMIN	4,248.00	4.022	5,603		5,603		5,603
CLERK MINUTES	2,436.00	2.307	3,213		3,213		3,213
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
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	
COMMISSIONERS	26,090	26,090	
COUNTY MANAGER	15,971	15,971	
EQUAL EMP OPP	475	475	
CLERK ADMIN	399,135	5,603	393,532
CLERK MINUTES	3,213	3,213	
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:	2,214,780			2,214,780
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,214,780	0		2,214,780
	=====	=====		=====

EQUIP USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	2,214,780		2,214,780
Departmental Expenditures:	2,214,780		2,214,780
Functional Cost:	2,214,780		2,214,780
1st Allocation:	2,214,780		2,214,780
	-----		-----
2nd Allocation:	0		

Total Allocated:	2,214,780		2,214,780
	=====		=====

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	28.994	642,152		642,152		642,152
CLERK FINANCE	855.00	0.039	855		855		855
CTY ATTORNEY	2,413.00	0.109	2,413		2,413		2,413
PROCURE MGMT	2,120.00	0.096	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	70.591	1,563,443		1,563,443		1,563,443
Total:	2,214,780.00	100.000	2,214,780		2,214,780		2,214,780
	=====	=====	=====	=====	=====	=====	=====

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
Reimbursement:		
Total:	2,214,780	2,214,780
	=====	=====

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. 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	
Total Allocated Additions:	6,107	54,007	60,114	60,114
Total to be Allocated:	740,673	54,007		794,680
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PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
Expenses:					
SALARIES & WAGES	398,237		31,859	278,766	87,612
FRINGE BENEFITS	207,803		16,624	145,462	45,717
DATA PROCESS/NETWORK	71,014		5,681	49,710	15,623
TRAVEL	17		1	12	4
MOTOR POOL CHARGE	4,564		365	3,195	1,004
TELEPHONE	12,371		989	8,660	2,722
POSTAGE AND FREIGHT	142,792			142,792	
PRINTING SUPPLIES	1,246			1,246	
SUPPLIES	2,519		202	1,763	554
MINOR EQUIPMENT	5,395		432	3,776	1,187
EQUIP RENTAL/LEASE	11,442		916	8,009	2,517
EQUIP MAINTENANCE	8,918		713	6,243	1,962
REFERENCE MATERIALS	435		34	305	96
ADVERTISING	32,622	32,622			
SELF INSURANCE/BONDS	3,427		274	2,399	754
INTERNAL POSTAGE	-136,563			-136,563	
OTHER REVENUES	-8,311		-665	-5,818	-1,828
COUNTY FUNCTION	31,004	31,004			
PRINTING	2,545		203	1,782	560
OTHER CHARGES	4,627		370	3,239	1,018
INTERNAL REPAIR	2,088		167	1,462	459
Departmental					
Expenditures:	798,192	63,626	58,165	516,440	159,961
Deductions:	-63,626	-63,626			
Functional Cost:	734,566		58,165	516,440	159,961
Additions 1st					
Others:	6,107	6,107	484	4,294	1,329
Reallocate Admin:		-6,107			
1st Allocation:	740,673		58,649	520,734	161,290
	-----		-----	-----	-----
Additions 2nd					
Others:	54,007	54,007	4,281	37,970	11,756
Reallocate Admin:		-54,007			
2nd Allocation:	54,007		4,281	37,970	11,756
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Total Allocated:	794,680		62,930	558,704	173,046
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PUB RESOURCES
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	3.00	0.425	249		249		249
BUDGET SVCS	5.00	0.708	415		415	30	445
CTY ATTORNEY	47.00	6.657	3,904		3,904	286	4,190
PROCURE MGMT	14.00	1.983	1,163		1,163	85	1,248
HUMAN RESOURCE	8.00	1.133	665		665	49	714
MAINT/REP SVCS	4.00	0.567	332		332	24	356
COMMISSIONERS	33.00	4.674	2,741		2,741	201	2,942
COUNTY MANAGER	55.00	7.790	4,569		4,569	335	4,904
COUNTY LANDS	92.00	13.031	7,643		7,643	560	8,203
TAX COLLECTOR	1.00	0.142	83		83	6	89
CLERK ADMIN	65.00	9.207	5,400		5,400	395	5,795
PROP APPRAISER	1.00	0.142	83		83	6	89
ELECTIONS	2.00	0.283	166		166	12	178
SHERIFF	14.00	1.983	1,163		1,163	85	1,248
MED EXAMINER	2.00	0.283	166		166	12	178
HUMAN SERVICES	26.00	3.683	2,160		2,160	158	2,318
EMER MGMT OPS	0.39	0.055	32		32	2	34
EMER RESPONSE	38.47	5.449	3,196		3,196	234	3,430
EMER DISPATCH	4.76	0.674	395		395	29	424
PS LOGISTICS	0.93	0.132	77		77	6	83
PKS/REC GEN'L	12.00	1.700	997		997	73	1,070
ECONOMIC DEVT	10.00	1.416	831		831	61	892
ANIMAL CONTROL	14.00	1.983	1,163		1,163	85	1,248
NAT RES MGMT	17.36	2.459	1,442		1,442	106	1,548
FAC CONST MGMT	7.00	0.992	582		582	43	625
CANAL MAINT	10.00	1.416	831		831	61	892
SUR WTR MGMT	10.64	1.507	884		884	65	949
LIBRARIES	19.00	2.691	1,578		1,578	116	1,694
E911 IMPLEMENT	0.84	0.119	70		70	5	75
PKS & REC 155	12.00	1.700	997		997	73	1,070
COMM DEVT ADM	3.90	0.552	324		324	24	348
PLANNING 155	3.90	0.552	324		324	24	348
DEVT REVIEW	3.90	0.552	324		324	24	348
REZONE & DRI'S	3.90	0.552	324		324	24	348
ENV SCIENCES	3.90	0.552	324		324	24	348
PERMIT ISSUANC	3.90	0.552	324		324	24	348
BUILDING INSP	3.90	0.552	324		324	24	348
CODE ENFORCE	3.90	0.552	324		324	24	348
PLANS REVIEW	3.90	0.552	324		324	24	348
ZONING REVIEW	3.90	0.552	324		324	24	348
VCB	7.00	0.992	582		582	43	625
SPORTS AUTHOR	1.00	0.142	83		83	6	89
TRANS ADMIN	10.00	1.416	831		831	61	892
LANDSCAPE	10.00	1.416	831		831	61	892
ROADWAY/PIPE	10.00	1.416	831		831	61	892
BRIDGE OPS	10.00	1.416	831		831	61	892

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	7	98
SOLID WASTE	18.00	2.550	1,495		1,495	109	1,604
TRANSIT	21.00	2.975	1,745		1,745	128	1,873
UTILITIES	47.00	6.657	3,904		3,904	286	4,190
ITG	2.00	0.283	166		166	12	178
GOVT COMMUNICA	0.52	0.074	42		42	3	45
Total:	706.00	100.000	58,649		58,649	4,281	62,930
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PUBLIC RESOURCE BLUE SHEET LISTING

PUB RESOURCES
 Detail Allocation of
 GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	520,734		520,734	37,970	558,704
Total:	100.00	100.000	520,734		520,734	37,970	558,704
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PUB RESOURCES
 Detail Allocation of
 VIDEO/TV

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VIDEO/CABLE TV	100.00	100.000	161,290		161,290	11,756	173,046
Total:	100.00	100.000	161,290		161,290	11,756	173,046
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
PUB RESOURCES	249	249		
BUDGET SVCS	445	445		
CTY ATTORNEY	4,190	4,190		
PROCURE MGMT	1,248	1,248		
HUMAN RESOURCE	714	714		
MAINT/REP SVCS	356	356		
COMMISSIONERS	2,942	2,942		
COUNTY MANAGER	4,904	4,904		
COUNTY LANDS	8,203	8,203		
TAX COLLECTOR	89	89		
CLERK ADMIN	5,795	5,795		
PROP APPRAISER	89	89		
ELECTIONS	178	178		
SHERIFF	1,248	1,248		
MED EXAMINER	178	178		
HUMAN SERVICES	2,318	2,318		
EMER MGMT OPS	34	34		
EMER RESPONSE	3,430	3,430		
EMER DISPATCH	424	424		
PS LOGISTICS	83	83		
PKS/REC GEN'L	1,070	1,070		
ECONOMIC DEVT	892	892		
ANIMAL CONTROL	1,248	1,248		
NAT RES MGMT	1,548	1,548		
FAC CONST MGMT	625	625		
CANAL MAINT	892	892		
SUR WTR MGMT	949	949		
LIBRARIES	1,694	1,694		
E911 IMPLEMENT	75	75		
PKS & REC 155	1,070	1,070		
COMM DEVT ADM	348	348		
PLANNING 155	348	348		
DEVT REVIEW	348	348		
REZONE & DRI'S	348	348		
ENV SCIENCES	348	348		
PERMIT ISSUANC	348	348		
BUILDING INSP	348	348		
CODE ENFORCE	348	348		
PLANS REVIEW	348	348		
ZONING REVIEW	348	348		
VCB	625	625		
SPORTS AUTHOR	89	89		
TRANS ADMIN	892	892		
LANDSCAPE	892	892		
ROADWAY/PIPE	892	892		
BRIDGE OPS	892	892		
HAZ MAT FD 182	98	98		
SOLID WASTE	1,604	1,604		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
TRANSIT	1,873	1,873		
UTILITIES	4,190	4,190		
ITG	178	178		
GOVT COMMUNICA	45	45		
VIDEO/CABLE TV	173,046			173,046
GENERAL GOVT	558,704		558,704	
Reimbursement:				
Total:	794,680	62,930	558,704	173,046
	=====	=====	=====	=====

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/Impact Fee Cost Plan - Consulting fees to prepare the plans were 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	724	154	57
Reallocate Admin:		-18,211			
2nd Allocation:	18,211		724	154	57

Total Allocated:	13,290,358		531,648	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:	24	162	17,090
2nd Allocation:	24	162	17,090
	-----	-----	-----
Total Allocated:	19,524	118,201	12,466,628
	=====	=====	=====

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
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
COMMISSIONERS	2,312.00	0.223	1,184		1,184	2	1,186
COUNTY MANAGER	3,003.00	0.290	1,537		1,537	2	1,539
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
CLERK ADMIN	1,601.00	0.154	820		820	1	821
CLERK MINUTES	477.00	0.046	244		244		244
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	119	86,917
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	3	2,545
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	724	531,648
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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
FIRE IMPACT FE	2,000.00	16.667	3,250		3,250	4	3,254
SCHOOL IMP FEE	2,000.00	16.667	3,250		3,250	4	3,254
COM PRK IMP FE	2,000.00	16.667	3,250		3,250	4	3,254
REG PRK IMP FE	2,000.00	16.667	3,250		3,250	4	3,254
ROADS IMP FEE	2,000.00	16.667	3,250		3,250	4	3,254
EMS IMPACT FEE	2,000.00	16.667	3,250		3,250	4	3,254
Total:	12,000.00	100.000	19,500		19,500	24	19,524
	=====	=====	=====	=====	=====	=====	=====

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	17,090	12,466,628
Total:	100.00	100.000	12,449,538		12,449,538	17,090	12,466,628
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: FINANCIAL BUDGET STATUS REPORT

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
PUB RESOURCES	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	
COMMISSIONERS	4,507	1,186		3,321	
COUNTY MANAGER	113,995	1,539	112,456		
COUNTY LANDS	286	286			
CDBG	568	568			
TAX COLLECTOR	302	302			
CLERK ADMIN	821	821			
CLERK MINUTES	244	244			
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	86,917	86,917			
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 CRBEK	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 FE	25,499	2,545			3,254
SCHOOL IMP FEE	24,070	1,116			3,254
COM PRK IMP FE	25,270	2,316			3,254
REG PRK IMP FE	23,430	476			3,254
ROADS IMP FEE	24,099	1,145			3,254
EMS IMPACT FEE	23,640	685			3,254
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	12,466,628				
ALL OTHERS	9,716	9,716			
Reimbursement:					
Total:	13,290,358	531,648	112,456	41,901	19,524
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NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
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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		
COMMISSIONERS		
COUNTY MANAGER		
COUNTY LANDS		
CDBG		
TAX COLLECTOR		
CLERK ADMIN		
CLERK MINUTES		
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		12,466,628
ALL OTHERS		
Reimbursement:		
Total:	118,201	12,466,628
	=====	=====

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	30	445	
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	
Total Allocated Additions:	2,930	78,017	80,947	80,947
Total to be Allocated:	485,842	78,017		563,859
	=====	=====		=====

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:	78,017	78,017	78,017
Reallocate Admin:		-78,017	
2nd Allocation:	78,017		78,017
	-----		-----
Total Allocated:	563,859		563,859
	=====		=====

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	1,361	9,786
PROCURE MGMT	4.00	1.156	5,617		5,617	907	6,524
HUMAN RESOURCE	1.00	0.289	1,404		1,404	227	1,631
MAINT/REP SVCS	1.00	0.289	1,404		1,404	227	1,631
COMMISSIONERS	5.00	1.445	7,021		7,021	1,134	8,155
COUNTY MANAGER	8.00	2.312	11,233		11,233	1,814	13,047
COUNTY LANDS	4.00	1.156	5,617		5,617	907	6,524
CDBG	5.00	1.445	7,021		7,021	1,134	8,155
VETERAN'S SVCS	3.00	0.867	4,213		4,213	680	4,893
TAX COLLECTOR	1.00	0.289	1,404		1,404	227	1,631
CLERK ADMIN	4.00	1.156	5,617		5,617	907	6,524
PROP APPRAISER	2.00	0.578	2,808		2,808	454	3,262
ELECTIONS	2.00	0.578	2,808		2,808	454	3,262
SHERIFF	3.00	0.867	4,213		4,213	680	4,893
CT SVCS-GEN FD	5.00	1.445	7,021		7,021	1,134	8,155
PUB DEFENDER	2.00	0.578	2,808		2,808	454	3,262
STATE ATTORNEY	2.00	0.578	2,808		2,808	454	3,262
MED EXAMINER	5.00	1.445	7,021		7,021	1,134	8,155
HUMAN SERVICES	18.00	5.202	25,275		25,275	4,082	29,357
STATE HEALTH	1.00	0.289	1,404		1,404	227	1,631
INT SVS FISCAL	7.00	2.023	9,829		9,829	1,588	11,417
EMER MGMT OPS	2.25	0.650	3,159		3,159	510	3,669
EMER RESPONSE	2.25	0.650	3,159		3,159	510	3,669
EMER DISPATCH	2.25	0.650	3,159		3,159	510	3,669
PS LOGISTICS	2.25	0.650	3,159		3,159	510	3,669
PKS/REC GEN'L	4.00	1.156	5,617		5,617	907	6,524
ECONOMIC DEVT	3.00	0.867	4,213		4,213	680	4,893
ANIMAL CONTROL	7.00	2.023	9,829		9,829	1,588	11,417
ENV POLICY MGT	3.00	0.867	4,213		4,213	680	4,893
NAT RES MGMT	8.00	2.312	11,233		11,233	1,814	13,047
FAC CONST MGMT	3.00	0.867	4,213		4,213	680	4,893
FUND 102 MSTU	2.00	0.578	2,808		2,808	454	3,262
FD 104 MSBU OP	7.00	2.023	9,829		9,829	1,588	11,417
CANAL MAINT	0.50	0.145	702		702	113	815
LIBRARIES	12.00	3.468	16,850		16,850	2,722	19,572
E911 IMPLEMENT	2.00	0.578	2,808		2,808	454	3,262
HEARING EXAMIN	2.00	0.578	2,808		2,808	454	3,262
PKS & REC 155	5.00	1.445	7,021		7,021	1,134	8,155
COMM DEVT ADM	3.00	0.867	4,213		4,213	680	4,893
PLANNING 155	4.00	1.156	5,617		5,617	907	6,524
DEVT REVIEW	1.00	0.289	1,404		1,404	227	1,631
REZONE & DRI'S	2.00	0.578	2,808		2,808	454	3,262
ENV SCIENCES	2.00	0.578	2,808		2,808	454	3,262
PERMIT ISSUANC	1.00	0.289	1,404		1,404	227	1,631
BUILDING INSP	2.00	0.578	2,808		2,808	454	3,262

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	454	3,262
PLANS REVIEW	1.00	0.289	1,404		1,404	227	1,631
ZONING REVIEW	2.00	0.578	2,808		2,808	454	3,262
VCB	8.00	2.312	11,233		11,233	1,814	13,047
SPORTS AUTHOR	4.00	1.156	5,617		5,617	907	6,524
TRANS ADMIN	2.00	0.578	2,808		2,808	454	3,262
LANDSCAPE	0.50	0.145	702		702	113	815
ROADWAY/PIPE	0.50	0.145	702		702	113	815
BRIDGE OPS	0.50	0.145	702		702	113	815
TRAF OPS/SIGNA	1.00	0.289	1,404		1,404	227	1,631
TRAF SIGN/MARK	1.00	0.289	1,404		1,404	227	1,631
ENGINEER/PLAN	1.00	0.289	1,404		1,404	227	1,631
ENG/CONSTR	1.00	0.289	1,404		1,404	227	1,631
ENG/DESIGN	1.00	0.289	1,404		1,404	227	1,631
GIS	1.00	0.289	1,404		1,404	227	1,631
HAZ MAT FD 182	2.00	0.578	2,808		2,808	454	3,262
COM PRK IMP FE	9.00	2.601	12,638		12,638	2,041	14,679
REG PRK IMP FE	2.00	0.578	2,808		2,808	454	3,262
ROADS IMP FEE	9.00	2.601	12,638		12,638	2,041	14,679
EMS IMPACT FEE	1.00	0.289	1,404		1,404	227	1,631
FUNDS 201-299	37.00	10.694	51,954		51,954	8,391	60,345
CONSER PKS/REC	4.00	1.156	5,617		5,617	907	6,524
FUNDS 301-399	27.00	7.803	37,913		37,913	6,123	44,036
SOLID WASTE	5.00	1.445	7,021		7,021	1,134	8,155
TOLLS 42101	2.00	0.578	2,808		2,808	454	3,262
TRANSIT	8.00	2.312	11,233		11,233	1,814	13,047
UTILITIES	14.00	4.046	19,658		19,658	3,175	22,833
ITG	10.00	2.890	14,042		14,042	2,268	16,310
GOVT COMMUNICA	2.00	0.578	2,808		2,808	454	3,262
DENTAL	1.00	0.289	1,404		1,404	227	1,631
GROUP MEDICAL	2.00	0.578	2,808		2,808	454	3,262
GEN LIABILITY	6.00	1.734	8,425		8,425	1,361	9,786
FLEET MGMT	4.00	1.156	5,617		5,617	907	6,524
LAW ENF TRUST	1.00	0.289	1,409		1,409	223	1,632
Total:	346.00	100.000	485,842		485,842	78,017	563,859
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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	9,786	9,786
PROCURE MGMT	6,524	6,524
HUMAN RESOURCE	1,631	1,631
MAINT/REP SVCS	1,631	1,631
COMMISSIONERS	8,155	8,155
COUNTY MANAGER	13,047	13,047
COUNTY LANDS	6,524	6,524
CDBG	8,155	8,155
VETERAN'S SVCS	4,893	4,893
TAX COLLECTOR	1,631	1,631
CLERK ADMIN	6,524	6,524
PROP APPRAISER	3,262	3,262
ELECTIONS	3,262	3,262
SHERIFF	4,893	4,893
CT SVCS-GEN FD	8,155	8,155
PUB DEFENDER	3,262	3,262
STATE ATTORNEY	3,262	3,262
MED EXAMINER	8,155	8,155
HUMAN SERVICES	29,357	29,357
STATE HEALTH	1,631	1,631
INT SVS FISCAL	11,417	11,417
EMER MGMT OPS	3,669	3,669
EMER RESPONSE	3,669	3,669
EMER DISPATCH	3,669	3,669
PS LOGISTICS	3,669	3,669
PKS/REC GEN'L	6,524	6,524
ECONOMIC DEVT	4,893	4,893
ANIMAL CONTROL	11,417	11,417
ENV POLICY MGT	4,893	4,893
NAT RES MGMT	13,047	13,047
FAC CONST MGMT	4,893	4,893
FUND 102 MSTU	3,262	3,262
FD 104 MSBU OP	11,417	11,417
CANAL MAINT	815	815
LIBRARIES	19,572	19,572
E911 IMPLEMENT	3,262	3,262
HEARING EXAMIN	3,262	3,262
PKS & REC 155	8,155	8,155
COMM DEVT ADM	4,893	4,893
PLANNING 155	6,524	6,524
DEVT REVIEW	1,631	1,631
REZONE & DRI'S	3,262	3,262
ENV SCIENCES	3,262	3,262
PERMIT ISSUANC	1,631	1,631
BUILDING INSP	3,262	3,262
CODE ENFORCE	3,262	3,262
PLANS REVIEW	1,631	1,631

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
ZONING REVIEW	3,262	3,262
VCB	13,047	13,047
SPORTS AUTHOR	6,524	6,524
TRANS ADMIN	3,262	3,262
LANDSCAPE	815	815
ROADWAY/PIPE	815	815
BRIDGE OPS	815	815
TRAF OPS/SIGNA	1,631	1,631
TRAF SIGN/MARK	1,631	1,631
ENGINEER/PLAN	1,631	1,631
ENG/CONSTR	1,631	1,631
ENG/DESIGN	1,631	1,631
GIS	1,631	1,631
HAZ MAT FD 182	3,262	3,262
COM PRK IMP FE	14,679	14,679
REG PRK IMP FE	3,262	3,262
ROADS IMP FEE	14,679	14,679
EMS IMPACT FEE	1,631	1,631
FUNDS 201-299	60,345	60,345
CONSER PKS/REC	6,524	6,524
FUNDS 301-399	44,036	44,036
SOLID WASTE	8,155	8,155
TOLLS 42101	3,262	3,262
TRANSIT	13,047	13,047
UTILITIES	22,833	22,833
ITG	16,310	16,310
GOVT COMMUNICA	3,262	3,262
DENTAL	1,631	1,631
GROUP MEDICAL	3,262	3,262
GEN LIABILITY	9,786	9,786
FLEET MGMT	6,524	6,524
LAW ENF TRUST	1,632	1,632

Reimbursement:

Total:	563,859	563,859
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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:				
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	
Total Allocated Additions:	469	140,851	141,320	141,320
Total to be Allocated:	915,636	140,851		1,056,487
	=====	=====		=====

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:	140,851	140,851	140,851
Reallocate Admin:		-140,851	
2nd Allocation:	140,851		140,851
	-----		-----
Total Allocated:	1,056,487		1,056,487
	=====		=====

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	4,369	32,689
CLERK ADMIN	12.00	0.038	352		352	54	406
CLK PROBATE	1,670.00	5.353	49,010		49,010	7,562	56,572
CLERK OTHER	2,036.95	6.529	59,779		59,779	9,223	69,002
ELECTIONS	225.00	0.721	6,603	-9,990	-3,387	1,019	-2,368
NAT RES MGMT	1,517.00	4.862	44,520		44,520	6,869	51,389
TRAF SIGN/MARK	469.00	1.503	13,764		13,764	2,124	15,888
CONTRACTS CHG	13,289.55	42.595	390,013	-511,229	-121,216	60,174	-61,042
ALL OTHERS	10,922.50	35.008	320,546		320,546	49,457	370,003
Sub-total:	31,200.00	100.000	915,636	-521,219	394,417	140,851	535,268

Reimbursement:				521,219	521,219		521,219
Total:	31,200.00	100.000	915,636		915,636	140,851	1,056,487
=====							

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	32,689	32,689
CLERK ADMIN	406	406
CLK PROBATE	56,572	56,572
CLERK OTHER	69,002	69,002
ELECTIONS	-2,368	-2,368
NAT RES MGMT	51,389	51,389
TRAF SIGN/MARK	15,888	15,888
CONTRACTS CHG	-61,042	-61,042
ALL OTHERS	370,003	370,003
Reimbursement:	521,219	521,219
Total:	1,056,487	1,056,487
	=====	=====

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	
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	
Total Allocated Additions:	659,693	142,697	802,390	802,390
Total to be Allocated:	5,011,592	142,697		5,154,289
	=====	=====		=====

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:	142,697	142,697	5,498	18,623	113,027
Reallocate Admin:		-142,697			
2nd Allocation:	142,697		5,498	18,623	113,027
	-----		-----	-----	-----
Total Allocated:	5,154,289		198,560	672,674	4,082,579
	=====		=====	=====	=====

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:	3,033	1,844	672
2nd Allocation:	3,033	1,844	672
	-----	-----	-----
Total Allocated:	109,538	66,636	24,302
	=====	=====	=====

CLERK TECH SVS
 Detail Allocation of
 COUNTY APPLICATIONS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	48,213.96	25.773	49,758		49,758		49,758
CLERK MINUTES	48,213.96	25.773	49,758		49,758	1,909	51,667
VCB	42,428.28	22.680	43,787		43,787	1,680	45,467
GENERAL GOVT	48,213.96	25.773	49,759		49,759	1,909	51,668
Total:	187,070.16	100.000	193,062		193,062	5,498	198,560
	=====	=====	=====	=====	=====	=====	=====

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	18,623	672,674
Total:	100.00	100.000	654,051		654,051	18,623	672,674
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 COURT SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COURT DEPT	100.00	100.000	3,969,552		3,969,552	113,027	4,082,579
Total:	100.00	100.000	3,969,552		3,969,552	113,027	4,082,579
	=====	=====	=====	=====	=====	=====	=====

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						3,035	3,035
Total:	100.00	100.000	106,505		106,505	3,035	109,540
	=====	=====	=====	=====	=====	=====	=====

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	519	18,754
COMMISSIONERS	32,877.70	58.436	37,862		37,862	1,078	38,940
CLERK ADMIN	3,581.17	6.365	4,124		4,124	117	4,241
CT SVCS-GEN FD	3,969.49	7.055	4,571		4,571	130	4,701
Total:	56,263.16	100.000	64,792		64,792	1,844	66,636
	=====	=====	=====	=====	=====	=====	=====

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	389	14,049
PROP APPRAISER	6,408.47	31.229	7,379		7,379	210	7,589
ELECTIONS	2,181.61	10.631	2,512		2,512	72	2,584
SHERIFF	68.18	0.332	79		79	1	80
Total:	20,520.75	100.000	23,630		23,630	672	24,302
	=====	=====	=====	=====	=====	=====	=====

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
BUDGET SVCS	49,758	49,758			
CLK INT AUDIT	106,505				106,505
CLERK HUM RES	18,754				
COMMISSIONERS	38,940				
TAX COLLECTOR	14,049				
CLERK ADMIN	4,241				
CLERK MINUTES	51,667	51,667			
CLK RECORDING	672,674		672,674		
COURT DEPT	4,082,579			4,082,579	
PROP APPRAISER	7,589				
ELECTIONS	2,584				
SHERIFF	80				
CT SVCS-GEN FD	4,701				
VCE	45,467	45,467			
GENERAL GOVT	51,668	51,668			
ALL OTHERS	3,035				3,035
Reimbursement:					
Total:	5,154,291	198,560	672,674	4,082,579	109,540
	=====	=====	=====	=====	=====

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	ONBASE SUPPORT	HUMAN RESOURCES P/R
BUDGET SVCS		
CLK INT AUDIT		
CLERK HUM RES	18,754	
COMMISSIONERS	38,940	
TAX COLLECTOR		14,049
CLERK ADMIN	4,241	
CLERK MINUTES		
CLK RECORDING		
COURT DEPT		
PROP APPRAISER		7,589
ELECTIONS		2,584
SHERIFF		80
CT SVCS-GEN FD	4,701	
VCB		
GENERAL GOVT		
ALL OTHERS		
Reimbursement:		
Total:	66,636	24,302
	=====	=====

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:				
NON-DEPART'L	255		255	
CLERK TECH SVS	18,235	519	18,754	
CLERK HUM RES		8,208	8,208	
CLERK FINANCE		4,155	4,155	
Total Allocated Additions:	18,490	12,882	31,372	31,372
Total to be Allocated:	543,359	12,882		556,241
	=====	=====		=====

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:	12,882	12,882	12,882
Reallocate Admin:		-12,882	
2nd Allocation:	12,882		12,882
	-----		-----
Total Allocated:	556,241		556,241
	=====		=====

CLERK HUM RES
 Detail Allocation of
 DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK INT AUDIT	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	2,036	72,623
CLERK ADMIN	6.00	1.813	9,849		9,849	284	10,133
CLERK MINUTES	5.00	1.511	8,208		8,208	237	8,445
CLK CIVIL CRT	50.00	15.106	82,078		82,078	2,368	84,446
CLK CASE PROC	13.00	3.927	21,340		21,340	616	21,956
CLK CASE INTAK	17.00	5.136	27,907		27,907	805	28,712
CLK CT SUPPORT	27.00	8.157	44,322		44,322	1,279	45,601
CLK CT RECORDS	7.00	2.115	11,491		11,491	332	11,823
CLK CT SVS DIV	36.00	10.876	59,096		59,096	1,705	60,801
CLK PROBATE	6.00	1.813	9,849		9,849	284	10,133
CLK MICRO	4.00	1.208	6,566		6,566	189	6,755
CLK RECORDING	29.00	8.761	47,605		47,605	1,373	48,978
CLK DEL TAX	5.00	1.511	8,208		8,208	237	8,445
CLK JURY	2.00	0.604	3,283		3,283	95	3,378
CLK SUP DEPOSI	5.00	1.511	8,208		8,208	237	8,445
CLK APPEALS	2.00	0.604	3,283		3,283	95	3,378
CRIM ADM SVCS	6.00	1.813	9,849		9,849	284	10,133
CRIM OPER SUP	9.00	2.719	14,777		14,777	426	15,203
Total:	331.00	100.000	543,359		543,359	12,882	556,241
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

CLERK HUM RES

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLK INT AUDIT	24,624	24,624
CLERK TECH SVS	64,021	64,021
CLERK HUM RES	8,208	8,208
CLERK FINANCE	72,623	72,623
CLERK ADMIN	10,133	10,133
CLERK MINUTES	8,445	8,445
CLK CIVIL CRT	84,446	84,446
CLK CASE PROC	21,956	21,956
CLK CASE INTAK	28,712	28,712
CLK CT SUPPORT	45,601	45,601
CLK CT RECORDS	11,823	11,823
CLK CT SVS DIV	60,801	60,801
CLK PROBATE	10,133	10,133
CLK MICRO	6,755	6,755
CLK RECORDING	48,978	48,978
CLK DEL TAX	8,445	8,445
CLK JURY	3,378	3,378
CLK SUP DEPOSI	8,445	8,445
CLK APPEALS	3,378	3,378
CRIM ADM SVCS	10,133	10,133
CRIM OPER SUP	15,203	15,203
Reimbursement:		
Total:	556,241	556,241
	=====	=====

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	
NON-DEPART'L	753	1	754	
CLERK HUM RES	70,587	2,036	72,623	
CLERK FINANCE		20,284	20,284	
MAINT/REP SVCS		40,382	40,382	
Total Allocated Additions:	84,615	62,703	147,318	147,318
Total to be Allocated:	5,394,104	62,703		5,456,807
	=====	=====		=====

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:	62,703	62,703	27,657	15,419	6,654
Reallocate Admin:		-62,703			
2nd Allocation:	62,703		27,657	15,419	6,654
	-----		-----	-----	-----
Total Allocated:	5,456,807		2,406,912	1,342,224	578,697
	=====		=====	=====	=====

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:	12,973
2nd Allocation:	12,973

Total Allocated:	1,128,974
	=====

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
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	29	2,502
PROCURE MGMT	530.00	0.051	1,216		1,216	14	1,230
HUMAN RESOURCE	1,841.00	0.178	4,223		4,223	49	4,272
MAINT/REP SVCS	16,221.00	1.564	37,213		37,213	436	37,649
COMMISSIONERS	2,312.00	0.223	5,304		5,304	62	5,366
COUNTY MANAGER	3,003.00	0.290	6,889		6,889	81	6,970
COUNTY LANDS	558.00	0.054	1,280		1,280	15	1,295
CDBG	1,107.00	0.107	2,540		2,540	30	2,570
TAX COLLECTOR	590.00	0.057	1,354		1,354	16	1,370
CLERK ADMIN	1,601.00	0.154	3,673		3,673	43	3,716
CLERK MINUTES	477.00	0.046	1,094		1,094	13	1,107
CLK CIVIL CRT	13,446.00	1.296	30,847		30,847	361	31,208
CLK PROBATE	2,743.00	0.264	6,293		6,293	74	6,367
CLK MICRO	423.00	0.041	970		970	11	981
CLK RECORDING	15,952.00	1.538	36,596		36,596	429	37,025
CLK DEL TAX	1,879.00	0.181	4,311		4,311	50	4,361
CLK JURY	1,027.00	0.099	2,356		2,356	28	2,384
CLK SUP DEPOSI	989.00	0.095	2,269		2,269	27	2,296
CLERK OTHER	277,864.00	26.792	637,457		637,457	7,466	644,923
FUNDS 80 - 951	169,550.00	16.348	388,970		388,970	4,555	393,525
PROP APPRAISER	229.00	0.022	525		525	6	531
ELECTIONS	452.00	0.044	1,037		1,037	12	1,049
SHERIFF	3,501.00	0.338	8,032		8,032	94	8,126
CT SVCS-GEN FD	521.00	0.050	1,195		1,195	14	1,209
GUAR AD LITEM	119.00	0.011	273		273	3	276
PUB DEFENDER	332.00	0.032	762		762	9	771
STATE ATTORNEY	456.00	0.044	1,046		1,046	12	1,058
MED EXAMINER	1,621.00	0.156	3,719		3,719	44	3,763
HUMAN SERVICES	13,748.00	1.326	31,540		31,540	369	31,909
STATE HEALTH	184.00	0.018	422		422	5	427
EMER MGMT OPS	3,025.25	0.292	6,940		6,940	81	7,021
EMER RESPONSE	3,024.25	0.292	6,938		6,938	81	7,019
EMER DISPATCH	3,024.25	0.292	6,938		6,938	81	7,019
PS LOGISTICS	3,024.25	0.292	6,938		6,938	81	7,019
PKS/REC GEN'L	17,448.00	1.682	40,028		40,028	469	40,497
ECONOMIC DEVT	851.00	0.082	1,952		1,952	23	1,975
ANIMAL CONTROL	4,902.00	0.473	11,246		11,246	132	11,378
ENV POLICY MGT	558.00	0.054	1,280		1,280	15	1,295
NAT RES MGMT	3,557.00	0.343	8,160		8,160	96	8,256
FAC CONST MGMT	966.00	0.093	2,216		2,216	26	2,242

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	473	40,889
FD 104 MSBU OP	10,072.00	0.971	23,107		23,107	271	23,378
ADM OFF OF CTS	10,123.00	0.976	23,224		23,224	272	23,496
HICKEY CREEK	4.00	0.000	9		9		9
FD 138 HUM SVS	671.00	0.065	1,539		1,539	18	1,557
FD 138 NON-DEP	1,156.00	0.111	2,652		2,652	31	2,683
FD 138 PUB SAF	63.00	0.006	145		145	2	147
FD 138 PLAN	151.00	0.015	346		346	4	350
FD 138 NAT RES	542.00	0.052	1,243		1,243	15	1,258
FD 138 MAINT	33.00	0.003	76		76	1	77
FD 138 OTHER	2,070.00	0.200	4,749		4,749	56	4,805
FUND 139 OTHER	1,742.00	0.168	3,996		3,996	47	4,043
CANAL MAINT	1,195.00	0.115	2,741		2,741	32	2,773
SUR WTR MGMT	2,259.00	0.218	5,182		5,182	61	5,243
LIBRARIES	31,055.00	2.994	71,244		71,244	834	72,078
E911 IMPLEMENT	2,413.00	0.233	5,536		5,536	65	5,601
HEARING EXAMIN	508.00	0.049	1,165		1,165	14	1,179
PKS & REC 155	22,604.00	2.180	51,857		51,857	607	52,464
COMM DEVT ADM	7,563.00	0.729	17,351		17,351	203	17,554
PLANNING 155	643.00	0.062	1,475		1,475	17	1,492
DEVT REVIEW	2,768.00	0.267	6,350		6,350	74	6,424
REZONE & DRI'S	977.00	0.094	2,241		2,241	26	2,267
ENV SCIENCES	1,481.00	0.143	3,398		3,398	40	3,438
PERMIT ISSUANC	3,239.00	0.312	7,431		7,431	87	7,518
BUILDING INSP	6,356.00	0.613	14,582		14,582	171	14,753
CODE ENFORCE	5,086.00	0.490	11,668		11,668	137	11,805
PLANS REVIEW	2,204.00	0.213	5,056		5,056	59	5,115
ADM FEE COLLEC	198.00	0.019	454		454	5	459
ZONING REVIEW	758.00	0.073	1,739		1,739	20	1,759
VCB	9,468.00	0.913	21,721		21,721	254	21,975
SPORTS AUTHOR	3,710.00	0.358	8,511		8,511	100	8,611
TRANS ADMIN	3,710.00	0.358	8,511		8,511	100	8,611
LANDSCAPE	1,195.00	0.115	2,741		2,741	32	2,773
ROADWAY/PIPE	5,738.00	0.553	13,164		13,164	154	13,318
BRIDGE OPS	1,016.00	0.098	2,331		2,331	27	2,358
TRAF OPS/SIGNA	3,354.00	0.323	7,695		7,695	90	7,785
TRAF SIGN/MARK	3,137.00	0.302	7,197		7,197	84	7,281
ENGINEER/PLAN	442.00	0.043	1,014		1,014	12	1,026
ENG/CONSTR	994.00	0.096	2,280		2,280	27	2,307
ENG/DESIGN	662.00	0.064	1,519		1,519	18	1,537
GIS	419.00	0.040	961		961	11	972
HAZ MAT FD 182	2,328.00	0.224	5,341		5,341	63	5,404
FIRE IMPACT FE	4,965.00	0.479	11,390		11,390	133	11,523
SCHOOL IMP FEE	2,176.00	0.210	4,992		4,992	58	5,050
COM PRK IMP FE	4,519.00	0.436	10,367		10,367	121	10,488
REG PRK IMP FE	928.00	0.089	2,129		2,129	25	2,154

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	60	5,183
EMS IMPACT FEE	1,336.00	0.129	3,065		3,065	36	3,101
FUNDS 201-299	1,996.00	0.192	4,579		4,579	54	4,633
FUNDS 301-399	15,773.00	1.521	36,185		36,185	424	36,609
SOLID WASTE	28,492.00	2.747	65,364		65,364	766	66,130
AIRPORT & PORT	54,007.00	5.207	123,899		123,899	1,451	125,350
TOLLS 42101	5,334.50	0.514	12,238		12,238	143	12,381
TOLLS 42102	5,334.50	0.514	12,238		12,238	143	12,381
TOLLS 42103	5,334.50	0.514	12,238		12,238	143	12,381
TOLLS 42104	5,334.50	0.514	12,238		12,238	143	12,381
TRANSIT	20,869.00	2.012	47,876		47,876	561	48,437
UTILITIES	64,041.00	6.175	146,919		146,919	1,721	148,640
ITG	2,751.00	0.265	6,311		6,311	74	6,385
GOVT COMMUNICA	2,720.00	0.262	6,240		6,240	73	6,313
DENTAL	2,238.00	0.216	5,134		5,134	60	5,194
GROUP MEDICAL	4,900.00	0.472	11,241		11,241	132	11,373
GEN LIABILITY	3,198.00	0.308	7,337		7,337	86	7,423
FLEET MGMT	12,374.00	1.193	28,388		28,388	332	28,720
FLEET REPLACE	2,184.00	0.211	5,010		5,010	59	5,069
LAW ENF TRUST	1,000.00	0.096	2,294		2,294	27	2,321
FD 190 ANIM TR	1,997.00	0.193	4,581		4,581	54	4,635
FD 632 MOSQ CO	312.00	0.030	716		716	8	724
FDS 636-638	34.00	0.003	78		78	1	79
FUND 661 BONDS	39.00	0.004	89		89	1	90
FUND 699 OPEB	10.00	0.001	23		23		23
FUND 700 GOVT	964.00	0.093	2,212		2,212	26	2,238
FD 951 LT DEBT	45.00	0.004	103		103	1	104
FIXED ASSETS	6,556.00	0.632	15,040		15,040	176	15,216
ALL OTHERS	18,945.00	1.827	43,468		43,468	509	43,977
Total:	1,037,104.00	100.000	2,379,255		2,379,255	27,657	2,406,912
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS REPORT

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	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	30	2,585
PROCURE MGMT	160.00	0.074	978		978	12	990
HUMAN RESOURCE	481.00	0.222	2,940		2,940	35	2,975
MAINT/REP SVCS	10,601.00	4.883	64,786		64,786	767	65,553
COMMISSIONERS	585.00	0.269	3,575		3,575	42	3,617
COUNTY MANAGER	992.00	0.457	6,062		6,062	72	6,134
COUNTY LANDS	143.00	0.066	874		874	10	884
CDBG	731.00	0.337	4,467		4,467	53	4,520
TAX COLLECTOR	293.00	0.135	1,791		1,791	21	1,812
CLERK ADMIN	352.00	0.162	2,151		2,151	25	2,176
CLERK MINUTES	74.00	0.034	452		452	5	457
CLK CIVIL CRT	512.00	0.236	3,129		3,129	37	3,166
CLK PROBATE	28.00	0.013	171		171	2	173
CLK MICRO	108.00	0.050	660		660	8	668
CLK RECORDING	2,442.00	1.125	14,924		14,924	177	15,101
CLK DEL TAX	544.00	0.251	3,325		3,325	39	3,364
CLK JURY	143.00	0.066	874		874	10	884
CLK SUP DEPOSI	32.00	0.015	196		196	2	198
CLERK OTHER	8,189.00	3.772	50,045		50,045	593	50,638
FUNDS 80 - 951	35,606.00	16.400	217,598		217,598	2,577	220,175
PROP APPRAISER	46.00	0.021	281		281	3	284
ELECTIONS	195.00	0.090	1,192		1,192	14	1,206
SHERIFF	2,853.00	1.314	17,435		17,435	206	17,641
CT SVCS-GEN FD	135.00	0.062	825		825	10	835
GUAR AD LITEM	63.00	0.029	385		385	5	390
PUB DEFENDER	110.00	0.051	672		672	8	680
STATE ATTORNEY	213.00	0.098	1,302		1,302	15	1,317
MED EXAMINER	706.00	0.325	4,315		4,315	51	4,366
HUMAN SERVICES	7,565.00	3.484	46,232		46,232	547	46,779
STATE HEALTH	136.00	0.063	831		831	10	841
EMER MGMT OPS	1,775.75	0.818	10,852		10,852	129	10,981
EMER RESPONSE	1,774.75	0.817	10,846		10,846	128	10,974
EMER DISPATCH	1,774.75	0.817	10,846		10,846	128	10,974
PS LOGISTICS	1,774.75	0.817	10,846		10,846	128	10,974
PKS/REC GEN'L	5,949.00	2.740	36,356		36,356	431	36,787
ECONOMIC DEVT	461.00	0.212	2,817		2,817	33	2,850
ANIMAL CONTROL	1,073.00	0.494	6,557		6,557	78	6,635
ENV POLICY MGT	190.00	0.088	1,161		1,161	14	1,175
NAT RES MGMT	1,292.00	0.595	7,896		7,896	94	7,990
FAC CONST MGMT	418.00	0.193	2,555		2,555	30	2,585

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	95	8,089
FD 104 MSBU OP	358.00	0.165	2,188		2,188	26	2,214
ADM OFF OF CTS	2,796.00	1.288	17,087		17,087	202	17,289
HICKEY CREEK	2.00	0.001	12		12		12
FD 138 HUM SVS	235.00	0.108	1,436		1,436	17	1,453
FD 138 NON-DEP	4.00	0.002	24		24		24
FD 138 PUB SAF	49.00	0.023	299		299	4	303
FD 138 PLAN	80.00	0.037	489		489	6	495
FD 138 NAT RES	84.00	0.039	513		513	6	519
FD 138 MAINT	25.00	0.012	153		153	2	155
CANAL MAINT	749.00	0.345	4,577		4,577	54	4,631
SUR WTR MGMT	202.00	0.093	1,234		1,234	15	1,249
LIBRARIES	13,935.00	6.418	85,161		85,161	1,008	86,169
E911 IMPLEMENT	412.00	0.190	2,518		2,518	30	2,548
HEARING EXAMIN	155.00	0.071	947		947	11	958
PKS & REC 155	7,353.50	3.387	44,939		44,939	532	45,471
COMM DEVT ADM	228.50	0.105	1,396		1,396	17	1,413
PLANNING 155	204.00	0.094	1,247		1,247	15	1,262
DEVT REVIEW	269.00	0.124	1,644		1,644	19	1,663
REZONE & DRI'S	164.00	0.076	1,002		1,002	12	1,014
ENV SCIENCES	109.00	0.050	666		666	8	674
PERMIT ISSUANC	315.00	0.145	1,925		1,925	23	1,948
BUILDING INSP	619.00	0.285	3,783		3,783	45	3,828
CODE ENFORCE	495.00	0.228	3,025		3,025	36	3,061
PLANS REVIEW	214.00	0.099	1,308		1,308	15	1,323
ADM FEE COLLEC	19.00	0.009	116		116	1	117
ZONING REVIEW	74.00	0.034	452		452	5	457
VCB	4,786.00	2.204	29,249		29,249	346	29,595
TRANS ADMIN	597.00	0.275	3,648		3,648	43	3,691
LANDSCAPE	749.00	0.345	4,577		4,577	54	4,631
ROADWAY/PIPE	3,596.00	1.656	21,976		21,976	260	22,236
BRIDGE OPS	637.00	0.293	3,893		3,893	46	3,939
TRAF OPS/SIGNA	2,415.00	1.112	14,759		14,759	175	14,934
TRAF SIGN/MARK	2,259.00	1.041	13,805		13,805	163	13,968
ENGINEER/PLAN	107.00	0.049	654		654	8	662
ENG/CONSTR	241.00	0.111	1,473		1,473	17	1,490
ENG/DESIGN	160.00	0.074	978		978	12	990
GIS	63.00	0.029	385		385	5	390
HAZ MAT FD 182	528.00	0.243	3,227		3,227	38	3,265
FIRE IMPACT FE	56.00	0.026	342		342	4	346
SCHOOL IMP FEE	42.00	0.019	257		257	3	260
COM PRK IMP FE	4.00	0.002	24		24		24
REG PRK IMP FE	5.00	0.002	31		31		31
ROADS IMP FEE	9.00	0.004	55		55	1	56
EMS IMPACT FEE	4.00	0.002	24		24		24
FUNDS 201-299	36.00	0.017	220		220	3	223

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	174	14,841
SOLID WASTE	7,511.00	3.460	45,902		45,902	544	46,446
AIRPORT & PORT	19,302.00	8.891	117,960		117,960	1,397	119,357
TOLLS 42101	626.25	0.288	3,827		3,827	45	3,872
TOLLS 42102	626.25	0.288	3,827		3,827	45	3,872
TOLLS 42103	626.25	0.288	3,827		3,827	45	3,872
TOLLS 42104	626.25	0.288	3,827		3,827	45	3,872
TRANSIT	4,962.00	2.286	30,324		30,324	359	30,683
UTILITIES	26,307.00	12.117	160,769		160,769	1,904	162,673
ITG	725.00	0.334	4,431		4,431	52	4,483
GOVT COMMUNICA	557.00	0.257	3,404		3,404	40	3,444
DENTAL	26.00	0.012	159		159	2	161
GROUP MEDICAL	107.00	0.049	654		654	8	662
GEN LIABILITY	681.00	0.314	4,162		4,162	49	4,211
FLEET MGMT	7,350.00	3.385	44,918		44,918	532	45,450
FLEET REPLACE	1,297.00	0.597	7,926		7,926	94	8,020
LAW ENF TRUST	2.00	0.001	12		12		12
FD 190 ANIM TR	133.00	0.061	813		813	10	823
FUND 661 BONDS	15.00	0.007	92		92	1	93
ALL OTHERS	1,551.00	0.714	9,477		9,477	112	9,589
Total:	217,108.00	100.000	1,326,805		1,326,805	15,419	1,342,224
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Allocation Basis: ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT

Source: TRANSACTION REPORT

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	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	14	1,188
PROCURE MGMT	35.00	0.026	148		148	2	150
HUMAN RESOURCE	83.00	0.061	352		352	4	356
MAINT/REP SVCS	2,693.00	1.995	11,413		11,413	133	11,546
COMMISSIONERS	179.00	0.133	759		759	9	768
COUNTY MANAGER	229.00	0.170	971		971	11	982
COUNTY LANDS	63.00	0.047	267		267	3	270
CDBG	209.00	0.155	886		886	10	896
TAX COLLECTOR	34.00	0.025	144		144	2	146
CLERK ADMIN	4.00	0.003	17		17		17
CLERK MINUTES	4.00	0.003	17		17		17
CLK CIVIL CRT	7.00	0.005	30		30		30
CLK MICRO	6.00	0.004	25		25		25
CLK RECORDING	88.00	0.065	373		373	4	377
CLK DEL TAX	3.00	0.002	13		13		13
CLK SUP DEPOSI	257.00	0.190	1,089		1,089	13	1,102
CLERK OTHER	2,023.00	1.499	8,574		8,574	100	8,674
FUNDS 80 - 951	3,038.00	2.251	12,875		12,875	150	13,025
PROP APPRAISER	27.00	0.020	114		114	1	115
ELECTIONS	32.00	0.024	136		136	2	138
SHERIFF	238.00	0.176	1,009		1,009	12	1,021
CT SVCS-GEN FD	33.00	0.024	140		140	2	142
GUAR AD LITEM	42.00	0.031	178		178	2	180
PUB DEFENDER	28.00	0.021	119		119	1	120
STATE ATTORNEY	55.00	0.041	233		233	3	236
MED EXAMINER	719.00	0.533	3,047		3,047	36	3,083
HUMAN SERVICES	655.00	0.485	2,776		2,776	32	2,808
STATE HEALTH	9.00	0.007	38		38		38
EMER MGMT OPS	375.00	0.278	1,589		1,589	19	1,608
EMER RESPONSE	375.00	0.278	1,589		1,589	19	1,608
EMER DISPATCH	375.00	0.278	1,589		1,589	19	1,608
PS LOGISTICS	375.00	0.278	1,589		1,589	19	1,608
PKS/REC GEN'L	9,761.00	7.232	41,367		41,367	482	41,849
ECONOMIC DEVT	49.00	0.036	208		208	2	210
ANIMAL CONTROL	2,623.00	1.943	11,116		11,116	130	11,246
ENV POLICY MGT	48.00	0.036	203		203	2	205
NAT RES MGMT	697.00	0.516	2,954		2,954	34	2,988
FAC CONST MGMT	125.00	0.093	530		530	6	536
FUND 102 MSTU	630.00	0.467	2,670		2,670	31	2,701
FD 104 MSBU OP	570.00	0.422	2,416		2,416	28	2,444

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	23	2,002
FD 138 HUM SVS	226.00	0.167	958		958	11	969
FD 138 NON-DEP	36.00	0.027	153		153	2	155
FD 138 PUB SAF	2.00	0.001	8		8		8
FD 138 PLAN	14.00	0.010	59		59	1	60
FD 138 NAT RES	77.00	0.057	326		326	4	330
FD 138 MAINT	3.00	0.002	13		13		13
CANAL MAINT	182.00	0.135	771		771	9	780
SUR WTR MGMT	100.00	0.074	424		424	5	429
LIBRARIES	7,747.00	5.739	32,832		32,832	383	33,215
E911 IMPLEMENT	87.00	0.064	369		369	4	373
HEARING EXAMIN	33.00	0.024	140		140	2	142
PKS & REC 155	12,686.50	9.399	53,766		53,766	627	54,393
COMM DEVT ADM	4,748.50	3.518	20,124		20,124	235	20,359
PLANNING 155	61.00	0.045	259		259	3	262
DEVT REVIEW	2,104.00	1.559	8,917		8,917	104	9,021
REZONE & DRI'S	436.00	0.323	1,848		1,848	22	1,870
ENV SCIENCES	1,029.00	0.762	4,361		4,361	51	4,412
PERMIT ISSUANC	2,462.00	1.824	10,434		10,434	122	10,556
BUILDING INSP	4,832.00	3.580	20,478		20,478	239	20,717
CODE ENFORCE	3,866.00	2.864	16,384		16,384	191	16,575
PLANS REVIEW	1,675.00	1.241	7,099		7,099	83	7,182
ADM FEE COLLEC	150.00	0.111	636		636	7	643
ZONING REVIEW	576.00	0.427	2,441		2,441	28	2,469
VCB	1,063.00	0.788	4,505		4,505	53	4,558
TRANS ADMIN	101.00	0.075	428		428	5	433
LANDSCAPE	182.00	0.135	771		771	9	780
ROADWAY/PIPE	873.00	0.647	3,700		3,700	43	3,743
BRIDGE OPS	155.00	0.115	657		657	8	665
TRAF OPS/SIGNA	247.00	0.183	1,047		1,047	12	1,059
TRAF SIGN/MARK	232.00	0.172	983		983	11	994
ENGINEER/PLAN	3.00	0.002	13		13		13
ENG/CONSTR	7.00	0.005	30		30		30
ENG/DESIGN	4.00	0.003	17		17		17
GIS	57.00	0.042	242		242	3	245
HAZ MAT FD 182	132.00	0.098	559		559	7	566
FIRE IMPACT FE	820.00	0.607	3,475		3,475	41	3,516
SCHOOL IMP FEE	660.00	0.489	2,797		2,797	33	2,830
COM PRK IMP FE	681.00	0.505	2,886		2,886	34	2,920
REG PRK IMP FE	505.00	0.374	2,140		2,140	25	2,165
ROADS IMP FEE	556.00	0.412	2,356		2,356	27	2,383
EMS IMPACT FEE	589.00	0.436	2,496		2,496	29	2,525
FUNDS 201-299	47.00	0.035	199		199	2	201
FUNDS 301-399	543.00	0.402	2,301		2,301	27	2,328
SOLID WASTE	9,285.00	6.879	39,350		39,350	459	39,809
AIRPORT & PORT	8,351.00	6.187	35,392		35,392	413	35,805

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	26	2,246
TOLLS 42102	523.75	0.388	2,220		2,220	26	2,246
TOLLS 42103	523.75	0.388	2,220		2,220	26	2,246
TOLLS 42104	523.75	0.388	2,220		2,220	26	2,246
TRANSIT	9,606.00	7.117	40,710		40,710	475	41,185
UTILITIES	10,763.00	7.974	45,614		45,614	532	46,146
ITG	103.00	0.076	437		437	5	442
GOVT COMMUNICA	278.00	0.206	1,178		1,178	14	1,192
DENTAL	12.00	0.009	51		51	1	52
GROUP MEDICAL	2,406.00	1.783	10,197		10,197	119	10,316
GEN LIABILITY	223.00	0.165	945		945	11	956
FLEET MGMT	364.00	0.270	1,543		1,543	18	1,561
FLEET REPLACE	64.00	0.047	271		271	3	274
LAW ENF TRUST	58.00	0.043	246		246	3	249
FD 190 ANIM TR	1,491.00	1.105	6,319		6,319	74	6,393
FUND 661 BONDS	23.00	0.017	97		97	1	98
ALL OTHERS	11,333.00	8.396	48,026		48,026	560	48,586
Total:	134,979.00	100.000	572,043		572,043	6,654	578,697
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Allocation Basis: REVENUE & RECEIPT TRANSACTIONS BY DEPARTMENT

Source: TRANSACTION REPORT

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	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	98	8,216
PROCURE MGMT	11.00	0.348	3,882		3,882	47	3,929
HUMAN RESOURCE	16.65	0.527	5,876		5,876	71	5,947
MAINT/REP SVCS	118.00	3.732	41,647		41,647	503	42,150
COMMISSIONERS	11.00	0.348	3,882		3,882	47	3,929
COUNTY MANAGER	9.95	0.315	3,512		3,512	42	3,554
COUNTY LANDS	9.75	0.308	3,441		3,441	42	3,483
CDBG	7.00	0.221	2,471		2,471	30	2,501
VETERAN'S SVCS	1.00	0.032	353		353	4	357
CLERK ADMIN	6.00	0.190	2,118		2,118	26	2,144
CLERK MINUTES	5.00	0.158	1,765		1,765	21	1,786
CLK CIVIL CRT	50.00	1.581	17,647		17,647	213	17,860
CLK CASE PROC	13.00	0.411	4,588		4,588	55	4,643
CLK CASE INTAK	17.00	0.538	6,000		6,000	73	6,073
CLK CT SUPPORT	27.00	0.854	9,529		9,529	115	9,644
CLK CT RECORDS	7.00	0.221	2,471		2,471	30	2,501
CLK CT SVS DIV	36.00	1.139	12,706		12,706	154	12,860
CLK PROBATE	6.00	0.190	2,118		2,118	26	2,144
CLK MICRO	4.00	0.127	1,412		1,412	17	1,429
CLK RECORDING	29.00	0.917	10,235		10,235	124	10,359
CLK DEL TAX	5.00	0.158	1,765		1,765	21	1,786
CLK JURY	2.00	0.063	706		706	9	715
CLK SUP DEPOSI	5.00	0.158	1,765		1,765	21	1,786
CLK APPEALS	2.00	0.063	706		706	9	715
CRIM ADM SVCS	6.00	0.190	2,118		2,118	26	2,144
CRIM OPER SUP	9.00	0.285	3,176		3,176	38	3,214
HUMAN SERVICES	46.00	1.455	16,235		16,235	196	16,431
INT SVS FISCAL	8.95	0.283	3,159		3,159	38	3,197
EMER MGMT OPS	3.00	0.095	1,059		1,059	13	1,072
EMER RESPONSE	293.00	9.266	103,412		103,412	1,250	104,662
EMER DISPATCH	36.25	1.146	12,794		12,794	155	12,949
PS LOGISTICS	7.10	0.225	2,506		2,506	30	2,536
PKS/REC GEN'L	66.88	2.115	23,605		23,605	285	23,890
ECONOMIC DEVT	14.00	0.443	4,941		4,941	60	5,001
ANIMAL CONTROL	52.00	1.645	18,353		18,353	222	18,575
ENV POLICY MGT	6.05	0.191	2,135		2,135	26	2,161
NAT RES MGMT	29.15	0.922	10,288		10,288	124	10,412
FAC CONST MGMT	21.00	0.664	7,412		7,412	90	7,502
FD 104 MSBU OP	0.50	0.016	176		176	2	178
FD 138 NAT RES	7.34	0.232	2,591		2,591	31	2,622

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	9	715
CANAL MAINT	20.00	0.633	7,059		7,059	85	7,144
SUR WTR MGMT	12.50	0.395	4,412		4,412	53	4,465
LIBRARIES	254.00	8.033	89,647		89,647	1,084	90,731
E911 IMPLEMENT	6.40	0.202	2,259		2,259	27	2,286
HEARING EXAMIN	5.00	0.158	1,765		1,765	21	1,786
PKS & REC 155	122.60	3.877	43,271		43,271	523	43,794
PRO/AMAT SPORT	45.72	1.446	16,136		16,136	195	16,331
COMM DEVT ADM	13.50	0.427	4,765		4,765	58	4,823
PLANNING 155	8.00	0.253	2,824		2,824	34	2,858
DEVT REVIEW	12.60	0.398	4,447		4,447	54	4,501
REZONE & DRI'S	8.21	0.260	2,898		2,898	35	2,933
ENV SCIENCES	8.00	0.253	2,824		2,824	34	2,858
PERMIT ISSUANC	14.74	0.466	5,202		5,202	63	5,265
BUILDING INSP	28.93	0.915	10,211		10,211	123	10,334
CODE ENFORCE	23.15	0.732	8,171		8,171	99	8,270
PLANS REVIEW	10.03	0.317	3,540		3,540	43	3,583
ADM FEE COLLEC	0.90	0.028	318		318	4	322
ZONING REVIEW	3.45	0.109	1,218		1,218	15	1,233
VCB	31.00	0.980	10,941		10,941	132	11,073
SPORTS AUTHOR	4.00	0.127	1,412		1,412	17	1,429
TRANS ADMIN	7.50	0.237	2,647		2,647	32	2,679
LANDSCAPE	20.00	0.633	7,059		7,059	85	7,144
ROADWAY/PIPE	96.00	3.036	33,882		33,882	410	34,292
BRIDGE OPS	17.00	0.538	6,000		6,000	73	6,073
TRAF OPS/SIGNA	31.00	0.980	10,941		10,941	132	11,073
TRAF SIGN/MARK	29.00	0.917	10,235		10,235	124	10,359
ENGINEER/PLAN	4.00	0.127	1,412		1,412	17	1,429
ENG/CONSTR	9.00	0.285	3,176		3,176	38	3,214
ENG/DESIGN	6.00	0.190	2,118		2,118	26	2,144
GIS	4.00	0.127	1,412		1,412	17	1,429
HAZ MAT FD 182	8.30	0.262	2,929		2,929	35	2,964
CONSER PKS/REC	13.80	0.436	4,871		4,871	59	4,930
CONSER CTY LAN	1.25	0.040	441		441	5	446
SOLID WASTE	94.00	2.973	33,177		33,177	401	33,578
AIRPORT & PORT	360.00	11.385	127,059		127,059	1,536	128,595
TOLLS 42101	25.65	0.811	9,053		9,053	109	9,162
TOLLS 42102	20.70	0.655	7,306		7,306	88	7,394
TOLLS 42103	27.65	0.874	9,759		9,759	118	9,877
TOLLS 42104	21.00	0.664	7,412		7,412	90	7,502
TRANSIT	263.00	8.318	92,824		92,824	1,122	93,946
UTILITIES	274.05	8.667	96,724		96,724	1,169	97,893
ITG	1.00	0.032	353		353	4	357
GOVT COMMUNICA	3.95	0.125	1,394		1,394	17	1,411
DENTAL	0.50	0.016	176		176	2	178
GROUP MEDICAL	4.85	0.153	1,712		1,712	21	1,733

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	12	1,036
FLEET MGMT	32.00	1.012	11,288		11,288	139	11,427
Total:	3,162.00	100.000	1,116,001		1,116,001	12,973	1,128,974
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Allocation Basis: FULL TIME EMPLOYEES PER DEPARTMENT

Source: POSITION CONTROL MASTER LIST - BUDGET OFFICE

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
PUB RESOURCES	8,358	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	14,491	2,502	2,585	1,188	8,216
PROCURE MGMT	6,299	1,230	990	150	3,929
HUMAN RESOURCE	13,550	4,272	2,975	356	5,947
MAINT/REP SVCS	156,898	37,649	65,553	11,546	42,150
COMMISSIONERS	13,680	5,366	3,617	768	3,929
COUNTY MANAGER	17,640	6,970	6,134	982	3,554
COUNTY LANDS	5,932	1,295	884	270	3,483
CDBG	10,487	2,570	4,520	896	2,501
VETERAN'S SVCS	357				357
TAX COLLECTOR	3,328	1,370	1,812	146	
CLERK ADMIN	8,053	3,716	2,176	17	2,144
CLERK MINUTES	3,367	1,107	457	17	1,786
CLK CIVIL CRT	52,264	31,208	3,166	30	17,860
CLK CASE PROC	4,643				4,643
CLK CASE INTAK	6,073				6,073
CLK CT SUPPORT	9,644				9,644
CLK CT RECORDS	2,501				2,501
CLK CT SVS DIV	12,860				12,860
CLK PROBATE	8,684	6,367	173		2,144
CLK MICRO	3,103	981	668	25	1,429
CLK RECORDING	62,862	37,025	15,101	377	10,359
CLK DEL TAX	9,524	4,361	3,364	13	1,786
CLK JURY	3,983	2,384	884		715
CLK SUP DEPOSI	5,382	2,296	198	1,102	1,786
CLK APPEALS	715				715
CRIM ADM SVCS	2,144				2,144
CRIM OPER SUP	3,214				3,214
CLERK OTHER	704,235	644,923	50,638	8,674	
FUNDS 80 - 951	626,725	393,525	220,175	13,025	
PROP APPRAISER	930	531	284	115	
ELECTIONS	2,393	1,049	1,206	138	
SHERIFF	26,788	8,126	17,641	1,021	
CT SVCS-GEN FD	2,186	1,209	835	142	
GUAR AD LITEM	846	276	390	180	
PUB DEFENDER	1,571	771	680	120	
STATE ATTORNEY	2,611	1,058	1,317	236	
MED EXAMINER	11,212	3,763	4,366	3,083	
HUMAN SERVICES	97,927	31,909	46,779	2,808	16,431
STATE HEALTH	1,306	427	841	38	
INT SVS FISCAL	3,197				3,197
EMER MGMT OPS	20,682	7,021	10,981	1,608	1,072

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
EMER RESPONSE	124,263	7,019	10,974	1,608	104,662
EMER DISPATCH	32,550	7,019	10,974	1,608	12,949
PS LOGISTICS	22,137	7,019	10,974	1,608	2,536
PKS/REC GEN'L	143,023	40,497	36,787	41,849	23,890
ECONOMIC DEVT	10,036	1,975	2,850	210	5,001
ANIMAL CONTROL	47,834	11,378	6,635	11,246	18,575
ENV POLICY MGT	4,836	1,295	1,175	205	2,161
NAT RES MGMT	29,646	8,256	7,990	2,988	10,412
FAC CONST MGMT	12,865	2,242	2,585	536	7,502
FUND 102 MSTU	51,679	40,889	8,089	2,701	
FD 104 MSBU OP	28,214	23,378	2,214	2,444	178
ADM OFF OF CTS	42,787	23,496	17,289	2,002	
HICKEY CREEK	21	9	12		
FD 138 HUM SVS	3,979	1,557	1,453	969	
FD 138 NON-DEP	2,862	2,683	24	155	
FD 138 PUB SAF	458	147	303	8	
FD 138 PLAN	905	350	495	60	
FD 138 NAT RES	4,729	1,258	519	330	2,622
FD 138 MAINT	245	77	155	13	
FD 138 OTHER	4,805	4,805			
FUND 139 OTHER	4,758	4,043			715
CANAL MAINT	15,328	2,773	4,631	780	7,144
SUR WTR MGMT	11,386	5,243	1,249	429	4,465
LIBRARIES	282,193	72,078	86,169	33,215	90,731
E911 IMPLEMENT	10,808	5,601	2,548	373	2,286
HEARING EXAMIN	4,065	1,179	958	142	1,786
PKS & REC 155	196,122	52,464	45,471	54,393	43,794
PRO/AMAT SPORT	16,331				16,331
COMM DEVT ADM	44,149	17,554	1,413	20,359	4,823
PLANNING 155	5,874	1,492	1,262	262	2,858
DEVT REVIEW	21,609	6,424	1,663	9,021	4,501
REZONE & DRI'S	8,084	2,267	1,014	1,870	2,933
ENV SCIENCES	11,382	3,438	674	4,412	2,858
PERMIT ISSUANC	25,287	7,518	1,948	10,556	5,265
BUILDING INSP	49,632	14,753	3,828	20,717	10,334
CODE ENFORCE	39,711	11,805	3,061	16,575	8,270
PLANS REVIEW	17,203	5,115	1,323	7,182	3,583
ADM FEE COLLEC	1,541	459	117	643	322
ZONING REVIEW	5,918	1,759	457	2,469	1,233
VCB	67,201	21,975	29,595	4,558	11,073
SPORTS AUTHOR	10,040	8,611			1,429
TRANS ADMIN	15,414	8,611	3,691	433	2,679
LANDSCAPE	15,328	2,773	4,631	780	7,144
ROADWAY/PIPE	73,589	13,318	22,236	3,743	34,292
BRIDGE OPS	13,035	2,358	3,939	665	6,073
TRAF OPS/SIGNA	34,851	7,785	14,934	1,059	11,073
TRAF SIGN/MARK	32,602	7,281	13,968	994	10,359
ENGINEER/PLAN	3,130	1,026	662	13	1,429

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
ENG/CONSTR	7,041	2,307	1,490	30	3,214
ENG/DESIGN	4,688	1,537	990	17	2,144
GIS	3,036	972	390	245	1,429
HAZ MAT FD 182	12,199	5,404	3,265	566	2,964
FIRE IMPACT FEE	15,385	11,523	346	3,516	
SCHOOL IMP FEE	8,140	5,050	260	2,830	
COM PRK IMP FEE	13,432	10,488	24	2,920	
REG PRK IMP FEE	4,350	2,154	31	2,165	
ROADS IMP FEE	7,622	5,183	56	2,383	
EMS IMPACT FEE	5,650	3,101	24	2,525	
FUNDS 201-299	5,057	4,633	223	201	
CONSER PKS/REC	4,930				4,930
CONSER CTY LAN	446				446
FUNDS 301-399	53,778	36,609	14,841	2,328	
SOLID WASTE	185,963	66,130	46,446	39,809	33,578
AIRPORT & PORT	409,107	125,350	119,357	35,805	128,595
TOLLS 42101	27,661	12,381	3,872	2,246	9,162
TOLLS 42102	25,893	12,381	3,872	2,246	7,394
TOLLS 42103	28,376	12,381	3,872	2,246	9,877
TOLLS 42104	26,001	12,381	3,872	2,246	7,502
TRANSIT	214,251	48,437	30,683	41,185	93,946
UTILITIES	455,352	148,640	162,673	46,146	97,893
ITG	11,667	6,385	4,483	442	357
GOVT COMMUNICA	12,360	6,313	3,444	1,192	1,411
DENTAL	5,585	5,194	161	52	178
GROUP MEDICAL	24,084	11,373	662	10,316	1,733
GEN LIABILITY	13,626	7,423	4,211	956	1,036
FLEET MGMT	87,158	28,720	45,450	1,561	11,427
FLEET REPLACE	13,363	5,069	8,020	274	
LAW ENF TRUST	2,582	2,321	12	249	
FD 190 ANIM TR	11,851	4,635	823	6,393	
FD 632 MOSQ CO	724	724			
FDS 636-638	79	79			
FUND 661 BONDS	281	90	93	98	
FUND 699 OFEB	23	23			
FUND 700 GOVT	2,238	2,238			
FD 951 LT DEBT	104	104			
FIXED ASSETS	15,216	15,216			
ALL OTHERS	102,152	43,977	9,589	48,586	

Reimbursement:

Total:	5,456,807	2,406,912	1,342,224	578,697	1,128,974
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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	3,904	286	4,190	
NON-DEPART'L	4,923	7	4,930	
BUDGET SVCS	8,425	1,361	9,786	
CLERK FINANCE	14,320	171	14,491	
PROCURE MGMT		14,405	14,405	
HUMAN RESOURCE		10,368	10,368	
MAINT/REP SVCS		59,140	59,140	
Total Allocated Additions:	50,567	85,738	136,305	136,305
Total to be Allocated:	2,688,885	85,738		2,774,623
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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:	50,567	50,567	50,567
Reallocate Admin:		-50,567	
1st Allocation:	2,688,885		2,688,885
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Additions 2nd			
Others:	85,738	85,738	85,738
Reallocate Admin:		-85,738	
2nd Allocation:	85,738		85,738
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Total Allocated:	2,774,623		2,774,623
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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	1,785	57,230
HUMAN RESOURCE	11.77	2.354	63,296		63,296	2,038	65,334
MAINT/REP SVCS	8.78	1.756	47,217		47,217	1,520	48,737
COMMISSIONERS	86.47	17.294	465,016		465,016	14,975	479,991
COUNTY MANAGER	7.37	1.474	39,634		39,634	1,276	40,910
COUNTY LANDS	19.48	3.896	104,759		104,759	3,373	108,132
EQUAL EMP OPP	2.06	0.412	11,078		11,078	357	11,435
VETERAN'S SVCS	0.12	0.024	645		645	21	666
TAX COLLECTOR	0.37	0.074	1,990		1,990	64	2,054
CLERK ADMIN	4.01	0.802	21,565		21,565	694	22,259
COURT DEPT	0.24	0.048	1,291		1,291	42	1,333
PROP APPRAISER	1.75	0.350	9,411		9,411	303	9,714
ELECTIONS	0.23	0.046	1,237		1,237	40	1,277
SHERIFF	2.38	0.476	12,799		12,799	412	13,211
CT SVCS-GEN FD	0.30	0.060	1,613		1,613	52	1,665
PUB DEFENDER	0.02	0.004	108		108	3	111
STATE ATTORNEY	0.10	0.020	538		538	17	555
MED EXAMINER	0.39	0.078	2,097		2,097	68	2,165
HUMAN SERVICES	5.25	1.050	28,233		28,233	909	29,142
STATE HEALTH	0.03	0.006	161		161	5	166
EMER MGMT OPS	4.85	0.970	26,082		26,082	840	26,922
EMER RESPONSE	5.79	1.158	31,137		31,137	1,003	32,140
EMER DISPATCH	0.67	0.134	3,603		3,603	116	3,719
PS LOGISTICS	1.09	0.218	5,862		5,862	189	6,051
PKS/REC GEN'L	6.91	1.382	37,160		37,160	1,197	38,357
ECONOMIC DEVT	4.66	0.932	25,060		25,060	807	25,867
ANIMAL CONTROL	6.12	1.224	32,912		32,912	1,060	33,972
ENV POLICY MGT	1.33	0.266	7,152		7,152	230	7,382
NAT RES MGMT	11.42	2.284	61,414		61,414	1,978	63,392
FAC CONST MGMT	5.12	1.024	27,534		27,534	887	28,421
FD 104 MSBU OP	1.98	0.396	10,648		10,648	343	10,991
FD 138 SHIP	0.58	0.116	3,119		3,119	100	3,219
CANAL MAINT	0.07	0.014	376		376	12	388
SUR WTR MGMT	0.40	0.080	2,151		2,151	69	2,220
LIBRARIES	4.71	0.942	25,329		25,329	816	26,145
E911 IMPLEMENT	0.28	0.056	1,506		1,506	48	1,554
HEARING EXAMIN	10.04	2.008	53,993		53,993	1,739	55,732
PKS & REC 155	6.91	1.382	37,160		37,160	1,197	38,357
COMM DEVT ADM	14.79	2.958	79,537		79,537	2,561	82,098
PLANNING 155	14.88	2.976	80,021		80,021	2,577	82,598
DEVT REVIEW	11.46	2.292	61,629		61,629	1,985	63,614
REZONE & DRI'S	26.64	5.328	143,264		143,264	4,613	147,877
ENV SCIENCES	2.59	0.518	13,928		13,928	449	14,377
PERMIT ISSUANC	0.07	0.014	376		376	12	388

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	173	5,551
CODE ENFORCE	23.10	4.620	124,226		124,226	4,000	128,226
PLANS REVIEW	0.59	0.118	3,173		3,173	102	3,275
ADM FEE COLLEC	0.06	0.012	323		323	10	333
ZONING REVIEW	6.41	1.282	34,472		34,472	1,110	35,582
VCB	3.67	0.734	19,736		19,736	636	20,372
SPORTS AUTHOR	0.85	0.170	4,571		4,571	147	4,718
TRANS ADMIN	14.95	2.990	80,398		80,398	2,589	82,987
LANDSCAPE	0.55	0.110	2,958		2,958	95	3,053
ROADWAY/PIPE	1.31	0.262	7,045		7,045	227	7,272
BRIDGE OPS	0.09	0.018	484		484	16	500
TRAF OPS/SIGNA	0.64	0.128	3,442		3,442	111	3,553
TRAF SIGN/MARK	0.02	0.004	108		108	3	111
TRAFFIC ENGIN	0.61	0.122	3,280		3,280	106	3,386
ENGINEER/PLAN	3.85	0.770	20,704		20,704	667	21,371
ENG/CONSTR	4.15	0.830	22,318		22,318	719	23,037
ENG/DESIGN	0.42	0.084	2,259		2,259	73	2,332
FIRE IMPACT FE	0.69	0.138	3,711		3,711	119	3,830
SCHOOL IMP FEE	0.25	0.050	1,344		1,344	43	1,387
COM PRK IMP FE	0.34	0.068	1,828		1,828	59	1,887
REG PRK IMP FE	0.17	0.034	914		914	29	943
ROADS IMP FEE	1.36	0.272	7,314		7,314	236	7,550
EMS IMPACT FEE	0.23	0.046	1,237		1,237	40	1,277
SOLID WASTE	4.93	0.986	26,512		26,512	854	27,366
TOLLS 42101	0.46	0.092	2,474		2,474	80	2,554
TRANSIT	2.55	0.510	13,713		13,713	442	14,155
UTILITIES	18.28	3.656	98,306		98,306	3,166	101,472
ITG	0.97	0.194	5,216		5,216	168	5,384
DENTAL	0.24	0.048	1,291		1,291	42	1,333
GROUP MEDICAL	2.85	0.570	15,327		15,327	494	15,821
GEN LIABILITY	52.97	10.594	284,860		284,860	9,173	294,033
FLEET MGMT	0.25	0.050	1,344		1,344	43	1,387
CONTRACTS CHG	37.73	7.546	202,903		202,903	6,534	209,437
ALL OTHERS	3.76	0.752	20,225		20,225	650	20,875
Total:	500.00	100.000	2,688,885		2,688,885	85,738	2,774,623
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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	57,230	57,230
HUMAN RESOURCE	65,334	65,334
MAINT/REP SVCS	48,737	48,737
COMMISSIONERS	479,991	479,991
COUNTY MANAGER	40,910	40,910
COUNTY LANDS	108,132	108,132
EQUAL EMP OPP	11,435	11,435
VETERAN'S SVCS	666	666
TAX COLLECTOR	2,054	2,054
CLERK ADMIN	22,259	22,259
COURT DEPT	1,333	1,333
PROP APPRAISER	9,714	9,714
ELECTIONS	1,277	1,277
SHERIFF	13,211	13,211
CT SVCS-GEN FD	1,665	1,665
PUB DEFENDER	111	111
STATE ATTORNEY	555	555
MED EXAMINER	2,165	2,165
HUMAN SERVICES	29,142	29,142
STATE HEALTH	166	166
EMER MGMT OPS	26,922	26,922
EMER RESPONSE	32,140	32,140
EMER DISPATCH	3,719	3,719
PS LOGISTICS	6,051	6,051
PKS/REC GEN'L	38,357	38,357
ECONOMIC DEVT	25,867	25,867
ANIMAL CONTROL	33,972	33,972
ENV POLICY MGT	7,382	7,382
NAT RES MGMT	63,392	63,392
FAC CONST MGMT	28,421	28,421
FD 104 MSBU OP	10,991	10,991
FD 138 SHIP	3,219	3,219
CANAL MAINT	388	388
SUR WTR MGMT	2,220	2,220
LIBRARIES	26,145	26,145
E911 IMPLEMENT	1,554	1,554
HEARING EXAMIN	55,732	55,732
PKS & REC 155	38,357	38,357
COMM DEVT ADM	82,098	82,098
PLANNING 155	82,598	82,598
DEVT REVIEW	63,614	63,614
REZONE & DRI'S	147,877	147,877
ENV SCIENCES	14,377	14,377
PERMIT ISSUANC	388	388
BUILDING INSP	5,551	5,551
CODE ENFORCE	128,226	128,226

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
PLANS REVIEW	3,275	3,275
ADM FEE COLLEC	333	333
ZONING REVIEW	35,582	35,582
VCB	20,372	20,372
SPORTS AUTHOR	4,718	4,718
TRANS ADMIN	82,987	82,987
LANDSCAPE	3,053	3,053
ROADWAY/PIPE	7,272	7,272
BRIDGE OPS	500	500
TRAF OPS/SIGNA	3,553	3,553
TRAF SIGN/MARK	111	111
TRAFFIC ENGIN	3,386	3,386
ENGINEER/PLAN	21,371	21,371
ENG/CONSTR	23,037	23,037
ENG/DESIGN	2,332	2,332
FIRE IMPACT FE	3,830	3,830
SCHOOL IMP FEE	1,387	1,387
COM PRK IMP FE	1,887	1,887
REG PRK IMP FE	943	943
ROADS IMP FEE	7,550	7,550
EMS IMPACT FEE	1,277	1,277
SOLID WASTE	27,366	27,366
TOLLS 42101	2,554	2,554
TRANSIT	14,155	14,155
UTILITIES	101,472	101,472
ITG	5,384	5,384
DENTAL	1,333	1,333
GROUP MEDICAL	15,821	15,821
GEN LIABILITY	294,033	294,033
FLEET MGMT	1,387	1,387
CONTRACTS CHG	209,437	209,437
ALL OTHERS	20,875	20,875

Reimbursement:

Total:	2,774,623	2,774,623
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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	85	1,248	
NON-DEPART'L	2,183	3	2,186	
BUDGET SVCS	5,617	907	6,524	
CLERK FINANCE	6,224	75	6,299	
CTY ATTORNEY	55,445	1,785	57,230	
PROCURE MGMT		958	958	
HUMAN RESOURCE		6,103	6,103	
MAINT/REP SVCS		473	473	
Total Allocated Additions:	72,752	10,389	83,141	83,141
Total to be Allocated:	762,774	10,389		773,163
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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:	10,389	10,389	777	2,563	7,049
Reallocate Admin:		-10,389			
2nd Allocation:	10,389		777	2,563	7,049

Total Allocated:	773,163		58,232	190,794	524,137
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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	9	603
MAINT/REP SVCS	31.00	8.010	4,602		4,602	66	4,668
COMMISSIONERS	6.00	1.550	891		891	13	904
COUNTY MANAGER	8.00	2.067	1,188		1,188	17	1,205
VETERAN'S SVCS	1.00	0.258	148		148	2	150
CT SVCS-GEN FD	4.00	1.034	594		594	9	603
HUMAN SERVICES	4.00	1.034	594		594	9	603
INT SVS FISCAL	10.00	2.584	1,485		1,485	21	1,506
EMER MGMT OPS	1.00	0.258	148		148	2	150
EMER RESPONSE	16.00	4.134	2,375		2,375	34	2,409
EMER DISPATCH	1.00	0.258	148		148	2	150
PS LOGISTICS	1.00	0.258	148		148	2	150
PKS/REC GEN'L	47.50	12.274	7,052		7,052	102	7,154
ECONOMIC DEVT	2.00	0.517	297		297	4	301
ANIMAL CONTROL	10.00	2.584	1,485		1,485	21	1,506
NAT RES MGMT	8.00	2.067	1,188		1,188	17	1,205
CANAL MAINT	2.00	0.517	297		297	4	301
SUR WTR MGMT	1.00	0.258	148		148	2	150
LIBRARIES	23.00	5.943	3,415		3,415	49	3,464
E911 IMPLEMENT	1.00	0.258	148		148	2	150
HEARING EXAMIN	2.00	0.517	297		297	4	301
PKS & REC 155	47.50	12.274	7,052		7,052	102	7,154
COMM DEVT ADM	3.00	0.775	445		445	6	451
VCB	26.00	6.718	3,860		3,860	56	3,916
SPORTS AUTHOR	3.00	0.775	445		445	6	451
TRANS ADMIN	3.00	0.775	445		445	6	451
LANDSCAPE	2.00	0.517	297		297	4	301
ROADWAY/PIPE	4.00	1.034	594		594	9	603
BRIDGE OPS	2.00	0.517	297		297	4	301
TRAF OPS/SIGNA	4.00	1.034	594		594	9	603
TRAF SIGN/MARK	3.00	0.775	445		445	6	451
ENGINEER/PLAN	1.00	0.258	148		148	2	150
ENG/CONSTR	2.00	0.517	297		297	4	301
ENG/DESIGN	1.00	0.258	148		148	2	150
HAZ MAT FD 182	1.00	0.258	148		148	2	150
SOLID WASTE	9.00	2.326	1,336		1,336	19	1,355
TOLLS 42101	3.00	0.775	445		445	6	451
TOLLS 42102	3.00	0.775	445		445	6	451
TOLLS 42103	3.00	0.775	445		445	6	451
TOLLS 42104	2.00	0.517	297		297	4	301
TRANSIT	31.00	8.010	4,602		4,602	66	4,668
UTILITIES	24.00	6.202	3,563		3,563	51	3,614
ITG	2.00	0.517	297		297	4	301

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	2	150
FLEET MGMT	2.00	0.517	302		302	4	306
Total:	387.00	100.000	57,455		57,455	777	58,232
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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	13	923
MAINT/REP SVCS	636.00	8.783	16,533		16,533	231	16,764
COMMISSIONERS	22.00	0.304	572		572	8	580
COUNTY MANAGER	31.00	0.428	806		806	11	817
COUNTY LANDS	18.00	0.249	468		468	7	475
CDBG	23.00	0.318	598		598	8	606
VETERAN'S SVCS	5.00	0.069	130		130	2	132
SHERIFF	184.00	2.541	4,783		4,783	67	4,850
CT SVCS-GEN PD	208.00	2.873	5,407		5,407	76	5,483
GUAR AD LITEM	1.00	0.014	26		26		26
PUB DEFENDER	61.00	0.842	1,586		1,586	22	1,608
STATE ATTORNEY	97.00	1.340	2,522		2,522	35	2,557
MED EXAMINER	42.00	0.580	1,092		1,092	15	1,107
HUMAN SERVICES	177.00	2.444	4,601		4,601	64	4,665
INT SVS FISCAL	21.00	0.290	546		546	8	554
EMER MGMT OPS	4.00	0.055	104		104	1	105
EMER RESPONSE	378.00	5.220	9,826		9,826	137	9,963
EMER DISPATCH	47.00	0.649	1,222		1,222	17	1,239
PS LOGISTICS	9.00	0.124	234		234	3	237
PKS/REC GEN'L	406.50	5.614	10,567		10,567	148	10,715
ECONOMIC DEVT	26.00	0.359	676		676	9	685
ANIMAL CONTROL	135.00	1.864	3,509		3,509	49	3,558
ENV POLICY MGT	31.00	0.428	806		806	11	817
NAT RES MGMT	153.00	2.113	3,977		3,977	56	4,033
PAC CONST MGMT	186.00	2.569	4,835		4,835	68	4,903
FUND 102 MSTU	33.50	0.463	871		871	12	883
FD 104 MSBU OP	33.50	0.463	871		871	12	883
FUND 139 OTHER	7.00	0.097	182		182	3	185
CANAL MAINT	52.00	0.718	1,352		1,352	19	1,371
SUR WTR MGMT	66.00	0.911	1,716		1,716	24	1,740
LIBRARIES	344.00	4.751	8,942		8,942	125	9,067
E911 IMPLEMENT	8.00	0.110	208		208	3	211
HEARING EXAMIN	10.00	0.138	260		260	4	264
PKS & REC 155	406.50	5.614	10,567		10,567	148	10,715
COMM DEVT ADM	17.00	0.235	442		442	6	448
PLANNING 155	10.00	0.138	260		260	4	264
DEVT REVIEW	16.00	0.221	416		416	6	422
REZONE & DRI'S	11.00	0.152	286		286	4	290
ENV SCIENCES	10.00	0.138	260		260	4	264
PERMIT ISSUANC	19.00	0.262	494		494	7	501
BUILDING INSP	37.00	0.511	962		962	13	975
CODE ENFORCE	30.00	0.414	780		780	11	791

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	5	343
ADM FEE COLLEC	1.00	0.014	26		26		26
ZONING REVIEW	4.00	0.055	104		104	1	105
VCB	174.00	2.403	4,523		4,523	63	4,586
SPORTS AUTHOR	88.00	1.215	2,288		2,288	32	2,320
TRANS ADMIN	19.00	0.262	494		494	7	501
LANDSCAPE	52.00	0.718	1,352		1,352	19	1,371
ROADWAY/PIPE	249.00	3.439	6,473		6,473	91	6,564
BRIDGE OPS	44.00	0.608	1,144		1,144	16	1,160
TRAF OPS/SIGNA	107.00	1.478	2,781		2,781	39	2,820
TRAF SIGN/MARK	100.00	1.381	2,600		2,600	36	2,636
ENGINEER/PLAN	10.00	0.138	260		260	4	264
ENG/CONSTR	23.00	0.318	598		598	8	606
ENG/DESIGN	16.00	0.221	416		416	6	422
GIS	17.00	0.235	442		442	6	448
HAZ MAT PD 182	11.00	0.152	286		286	4	290
SOLID WASTE	370.00	5.110	9,618		9,618	135	9,753
TOLLS 42101	32.75	0.452	851		851	12	863
TOLLS 42102	32.75	0.452	851		851	12	863
TOLLS 42103	32.75	0.452	851		851	12	863
TOLLS 42104	32.75	0.452	851		851	12	863
TRANSIT	372.00	5.137	9,670		9,670	135	9,805
UTILITIES	838.00	11.573	21,784		21,784	305	22,089
ITG	116.00	1.602	3,015		3,015	42	3,057
GOVT COMMUNICA	5.00	0.069	130		130	2	132
DENTAL	1.00	0.014	26		26		26
GROUP MEDICAL	1.00	0.014	26		26		26
GEN LIABILITY	5.00	0.069	130		130	2	132
FLEET MGMT	237.00	3.273	6,159		6,159	86	6,245
Total:	7,241.00	100.000	188,231		188,231	2,563	190,794
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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	97	7,125
MAINT/REP SVCS	34.00	6.602	34,138		34,138	473	34,611
COMMISSIONERS	19.00	3.689	19,077		19,077	264	19,341
COUNTY MANAGER	15.00	2.913	15,061		15,061	209	15,270
COUNTY LANDS	5.00	0.971	5,020		5,020	70	5,090
MED EXAMINER	2.00	0.388	2,008		2,008	28	2,036
HUMAN SERVICES	15.00	2.913	15,061		15,061	209	15,270
EMER MGMT OPS	21.00	4.078	21,085		21,085	292	21,377
EMER RESPONSE	21.00	4.078	21,085		21,085	292	21,377
PKS/REC GEN'L	14.50	2.816	14,559		14,559	202	14,761
ANIMAL CONTROL	43.00	8.350	43,174		43,174	598	43,772
NAT RES MGMT	18.00	3.495	18,073		18,073	251	18,324
FAC CONST MGMT	10.00	1.942	10,041		10,041	139	10,180
FD 104 MSBU OP	1.00	0.194	1,004		1,004	14	1,018
LIBRARIES	22.00	4.272	22,089		22,089	306	22,395
HEARING EXAMIN	1.00	0.194	1,004		1,004	14	1,018
PKS & REC 155	14.50	2.816	14,559		14,559	202	14,761
COMM DEVT ADM	25.00	4.854	25,101		25,101	348	25,449
VCB	6.00	1.165	6,024		6,024	84	6,108
SPORTS AUTHOR	2.00	0.388	2,008		2,008	28	2,036
TRANS ADMIN	30.50	5.922	30,624		30,624	425	31,049
LANDSCAPE	8.00	1.553	8,032		8,032	111	8,143
ROADWAY/PIPE	15.00	2.913	15,061		15,061	209	15,270
GIS	1.00	0.194	1,004		1,004	14	1,018
SOLID WASTE	15.00	2.913	15,061		15,061	209	15,270
TOLLS 42101	1.00	0.194	1,004		1,004	14	1,018
TRANSIT	45.00	8.738	45,182		45,182	626	45,808
UTILITIES	56.00	10.874	56,227		56,227	779	57,006
ITG	27.00	5.243	27,109		27,109	376	27,485
FLEET MGMT	11.50	2.233	11,549		11,549	166	11,715
Total:	515.00	100.000	517,088		517,088	7,049	524,137
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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	8,651	603	923	7,125
MAINT/REP SVCS	56,043	4,668	16,764	34,611
COMMISSIONERS	20,825	904	580	19,341
COUNTY MANAGER	17,292	1,205	817	15,270
COUNTY LANDS	5,565		475	5,090
CDBG	606		606	
VETERAN'S SVCS	282	150	132	
SHERIFF	4,850		4,850	
CT SVCS-GEN FD	6,086	603	5,483	
GUAR AD LITEM	26		26	
PUB DEFENDER	1,608		1,608	
STATE ATTORNEY	2,557		2,557	
MED EXAMINER	3,143		1,107	2,036
HUMAN SERVICES	20,538	603	4,665	15,270
INT SVS FISCAL	2,060	1,506	554	
EMER MGMT OPS	21,632	150	105	21,377
EMER RESPONSE	33,749	2,409	9,963	21,377
EMER DISPATCH	1,389	150	1,239	
PS LOGISTICS	387	150	237	
PKS/REC GEN'L	32,630	7,154	10,715	14,761
ECONOMIC DEVT	986	301	685	
ANIMAL CONTROL	48,836	1,506	3,558	43,772
ENV POLICY MGT	817		817	
NAT RES MGMT	23,562	1,205	4,033	18,324
FAC CONST MGMT	15,083		4,903	10,180
FUND 102 MSTU	883		883	
FD 104 MSBU OP	1,901		883	1,018
FUND 139 OTHER	185		185	
CANAL MAINT	1,672	301	1,371	
SUR WTR MGMT	1,890	150	1,740	
LIBRARIES	34,926	3,464	9,067	22,395
E911 IMPLEMENT	361	150	211	
HEARING EXAMIN	1,583	301	264	1,018
PKS & REC 155	32,630	7,154	10,715	14,761
COMM DEVT ADM	26,348	451	448	25,449
PLANNING 155	264		264	
DEVT REVIEW	422		422	
REZONE & DRI'S	290		290	
ENV SCIENCES	264		264	
PERMIT ISSUANC	501		501	
BUILDING INSP	975		975	
CODE ENFORCE	791		791	
PLANS REVIEW	343		343	
ADM FBE COLLEC	26		26	

PROCURE MGMT

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
ZONING REVIEW	105		105	
VCE	14,610	3,916	4,586	6,108
SPORTS AUTHOR	4,807	451	2,320	2,036
TRANS ADMIN	32,001	451	501	31,049
LANDSCAPE	9,815	301	1,371	8,143
ROADWAY/PIPE	22,437	603	6,564	15,270
BRIDGE OPS	1,461	301	1,160	
TRAF OPS/SIGNA	3,423	603	2,820	
TRAF SIGN/MARK	3,087	451	2,636	
ENGINEER/PLAN	414	150	264	
ENG/CONSTR	907	301	606	
ENG/DESIGN	572	150	422	
GIS	1,466		448	1,018
HAZ MAT PD 182	440	150	290	
SOLID WASTE	26,378	1,355	9,753	15,270
TOLLS 42101	2,332	451	863	1,018
TOLLS 42102	1,314	451	863	
TOLLS 42103	1,314	451	863	
TOLLS 42104	1,164	301	863	
TRANSIT	60,281	4,668	9,805	45,808
UTILITIES	82,709	3,614	22,089	57,006
ITG	30,843	301	3,057	27,485
GOVT COMMUNICA	132		132	
DENTAL	26		26	
GROUP MEDICAL	26		26	
GEN LIABILITY	282	150	132	
FLEET MGMT	18,266	306	6,245	11,715
Reimbursement:				
Total:	773,163	58,232	190,794	524,137
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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	49	714	
NON-DEPART'L	942	1	943	
BUDGET SVCS	1,404	227	1,631	
CLK INT AUDIT	28,320	4,369	32,689	
CLERK FINANCE	13,391	159	13,550	
CTY ATTORNEY	63,296	2,038	65,334	
PROCURE MGMT	8,532	119	8,651	
HUMAN RESOURCE		9,457	9,457	
MAINT/REP SVCS		27,748	27,748	
Total Allocated Additions:	128,341	44,167	172,508	172,508
Total to be Allocated:	1,299,606	44,167		1,343,773
	=====	=====		=====

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
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Additions 2nd					
Others:	44,167	44,167	4,856	20,758	18,553
Reallocate Admin:		-44,167			
2nd Allocation:	44,167		4,856	20,758	18,553
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Total Allocated:	1,343,773		147,814	631,572	564,387
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HUMAN RESOURCE
Detail Allocation of
RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CITY 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	105	3,085
COUNTY MANAGER	275.00	1.151	1,646		1,646	58	1,704
COUNTY LANDS	68.00	0.285	407		407	14	421
HUMAN SERVICES	1,250.00	5.233	7,481		7,481	263	7,744
EMER MGMT OPS	12.00	0.050	72		72	3	75
EMER RESPONSE	1,124.00	4.705	6,727		6,727	236	6,963
EMER DISPATCH	139.00	0.582	832		832	29	861
PS LOGISTICS	27.00	0.113	162		162	6	168
PKS/REC GEN'L	1,450.00	6.070	8,678		8,678	305	8,983
ANIMAL CONTROL	498.00	2.085	2,980		2,980	105	3,085
NAT RES MGMT	364.00	1.524	2,178		2,178	77	2,255
FAC CONST MGMT	50.00	0.209	299		299	11	310
CANAL MAINT	73.00	0.306	437		437	15	452
SUR WTR MGMT	156.00	0.653	934		934	33	967
LIBRARIES	4,978.00	20.839	29,791		29,791	1,047	30,838
E911 IMPLEMENT	25.00	0.105	150		150	5	155
PKS & REC 155	1,450.00	6.070	8,678		8,678	305	8,983
COMM DEVT ADM	89.00	0.373	533		533	19	552
PLANNING 155	140.00	0.586	838		838	29	867
DEVT REVIEW	178.16	0.746	1,066		1,066	37	1,103
REZONE & DRI'S	178.16	0.746	1,066		1,066	37	1,103
PERMIT ISSUANC	178.17	0.746	1,066		1,066	37	1,103
BUILDING INSP	178.17	0.746	1,066		1,066	37	1,103
CODE ENFORCE	178.17	0.746	1,066		1,066	37	1,103
PLANS REVIEW	178.17	0.746	1,066		1,066	37	1,103
ZONING REVIEW	28.00	0.117	168		168	6	174
VCB	789.00	3.303	4,722		4,722	166	4,888
TRANS ADMIN	27.00	0.113	162		162	6	168
LANDSCAPE	73.00	0.306	437		437	15	452
ROADWAY/PIPE	350.00	1.465	2,095		2,095	74	2,169
BRIDGE OPS	62.00	0.260	371		371	13	384
TRAF OPS/SIGNA	302.00	1.264	1,807		1,807	64	1,871
TRAF SIGN/MARK	302.00	1.264	1,807		1,807	64	1,871
ENGINEER/PLAN	81.00	0.339	485		485	17	502
ENG/CONSTR	81.00	0.339	485		485	17	502
ENG/DESIGN	81.00	0.339	485		485	17	502
HAZ MAT FD 182	32.00	0.134	192		192	7	199
SOLID WASTE	597.00	2.499	3,573		3,573	126	3,699
TOLLS 42101	330.25	1.382	1,976		1,976	69	2,045
TOLLS 42102	330.25	1.382	1,976		1,976	69	2,045
TOLLS 42103	330.25	1.382	1,976		1,976	69	2,045
TOLLS 42104	330.25	1.382	1,976		1,976	69	2,045
TRANSIT	1,627.00	6.811	9,737		9,737	342	10,079

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	756	22,276
FLEET MGMT	16.00	0.067	93		93	3	96
Total:	23,888.00	100.000	142,958		142,958	4,856	147,814
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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	1,020	30,189
COMMISSIONERS	11.00	0.445	2,719		2,719	95	2,814
COUNTY MANAGER	9.95	0.403	2,460		2,460	86	2,546
COUNTY LANDS	9.75	0.395	2,410		2,410	84	2,494
CDBG	7.00	0.283	1,730		1,730	61	1,791
VETERAN'S SVCS	1.00	0.040	247		247	9	256
HUMAN SERVICES	46.00	1.862	11,371		11,371	398	11,769
INT SVS FISCAL	8.95	0.362	2,212		2,212	77	2,289
EMER MGMT OPS	3.00	0.121	742		742	26	768
EMER RESPONSE	293.00	11.858	72,428		72,428	2,533	74,961
EMER DISPATCH	36.25	1.467	8,961		8,961	313	9,274
PS LOGISTICS	7.10	0.287	1,755		1,755	61	1,816
PKS/REC GEN'L	66.88	2.707	16,532		16,532	578	17,110
ECONOMIC DEVT	14.00	0.567	3,461		3,461	121	3,582
ANIMAL CONTROL	52.00	2.104	12,854		12,854	450	13,304
ENV POLICY MGT	6.05	0.245	1,496		1,496	52	1,548
NAT RES MGMT	29.15	1.180	7,206		7,206	252	7,458
FAC CONST MGMT	21.00	0.850	5,191		5,191	182	5,373
FD 104 MSBU OP	0.50	0.020	124		124	4	128
FD 138 NAT RES	7.34	0.297	1,814		1,814	63	1,877
FUND 139 OTHER	2.00	0.081	494		494	17	511
CANAL MAINT	20.00	0.809	4,944		4,944	173	5,117
SUR WTR MGMT	12.50	0.506	3,090		3,090	108	3,198
LIBRARIES	254.00	10.279	62,787		62,787	2,196	64,983
E911 IMPLEMENT	6.40	0.259	1,582		1,582	55	1,637
HEARING EXAMIN	5.00	0.202	1,236		1,236	43	1,279
PKS & REC 155	122.60	4.962	30,306		30,306	1,060	31,366
PRO/AMAT SPORT	45.72	1.850	11,302		11,302	395	11,697
COMM DEVT ADM	13.50	0.546	3,337		3,337	117	3,454
PLANNING 155	8.00	0.324	1,978		1,978	69	2,047
DEVT REVIEW	12.60	0.510	3,115		3,115	109	3,224
REZONE & DRI'S	8.21	0.332	2,029		2,029	71	2,100
ENV SCIENCES	8.00	0.324	1,978		1,978	69	2,047
PERMIT ISSUANC	14.74	0.597	3,644		3,644	127	3,771
BUILDING INSP	28.93	1.171	7,151		7,151	250	7,401
CODE ENFORCE	23.15	0.937	5,723		5,723	200	5,923
PLANS REVIEW	10.03	0.406	2,479		2,479	87	2,566
ADM FEE COLLEC	0.90	0.036	222		222	8	230
ZONING REVIEW	3.45	0.140	853		853	30	883
VCE	31.00	1.255	7,663		7,663	268	7,931
SPORTS AUTHOR	4.00	0.162	989		989	35	1,024

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	65	1,919
LANDSCAPE	20.00	0.809	4,944		4,944	173	5,117
ROADWAY/PIPE	96.00	3.885	23,731		23,731	830	24,561
BRIDGE OPS	17.00	0.688	4,202		4,202	147	4,349
TRAF OPS/SIGNA	31.00	1.255	7,663		7,663	268	7,931
TRAF SIGN/MARK	29.00	1.174	7,169		7,169	251	7,420
ENGINEER/PLAN	4.00	0.162	989		989	35	1,024
ENG/CONSTR	9.00	0.364	2,225		2,225	78	2,303
ENG/DESIGN	6.00	0.243	1,483		1,483	52	1,535
GIS	4.00	0.162	989		989	35	1,024
HAZ MAT FD 182	8.30	0.336	2,052		2,052	72	2,124
CONSER PKS/REC	13.80	0.558	3,411		3,411	119	3,530
CONSER CTY LAN	1.25	0.051	309		309	11	320
SOLID WASTE	94.00	3.804	23,236		23,236	813	24,049
TOLLS 42101	25.65	1.038	6,341		6,341	222	6,563
TOLLS 42102	20.70	0.838	5,117		5,117	179	5,296
TOLLS 42103	27.65	1.119	6,835		6,835	239	7,074
TOLLS 42104	21.00	0.850	5,191		5,191	182	5,373
TRANSIT	263.00	10.643	65,012		65,012	2,274	67,286
UTILITIES	274.05	11.091	67,743		67,743	2,370	70,113
ITG	1.00	0.040	247		247	9	256
GOVT COMMUNICA	3.95	0.160	976		976	34	1,010
DENTAL	0.50	0.020	124		124	4	128
GROUP MEDICAL	4.85	0.196	1,199		1,199	42	1,241
GEN LIABILITY	2.90	0.117	717		717	25	742
FLEET MGMT	32.00	1.295	7,906		7,906	277	8,183
Total:	2,471.00	100.000	610,814		610,814	20,758	631,572
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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	704	20,952
COMMISSIONERS	11.00	0.346	1,888		1,888	66	1,954
COUNTY MANAGER	9.95	0.313	1,707		1,707	59	1,766
COUNTY LANDS	9.75	0.307	1,673		1,673	58	1,731
CDBG	7.00	0.220	1,201		1,201	42	1,243
VETERAN'S SVCS	1.00	0.031	172		172	6	178
TAX COLLECTOR	207.00	6.507	35,520		35,520	1,234	36,754
PROP APPRAISER	110.00	3.458	18,875		18,875	656	19,531
ELECTIONS	33.00	1.037	5,663		5,663	197	5,860
HUMAN SERVICES	46.00	1.446	7,893		7,893	274	8,167
INT SVS FISCAL	8.95	0.281	1,536		1,536	53	1,589
EMER MGMT OPS	3.00	0.094	515		515	18	533
EMER RESPONSE	293.00	9.211	50,276		50,276	1,747	52,023
EMER DISPATCH	36.25	1.140	6,220		6,220	216	6,436
PS LOGISTICS	7.10	0.223	1,218		1,218	42	1,260
PKS/REC GEN'L	66.88	2.102	11,476		11,476	399	11,875
ECONOMIC DEVT	14.00	0.440	2,402		2,402	83	2,485
ANIMAL CONTROL	52.00	1.635	8,923		8,923	310	9,233
ENV POLICY MGT	6.05	0.190	1,038		1,038	36	1,074
NAT RES MGMT	29.15	0.916	5,002		5,002	174	5,176
FAC CONST MGMT	21.00	0.660	3,603		3,603	125	3,728
FD 104 MSEU OP	0.50	0.016	86		86	3	89
FD 138 NAT RES	7.34	0.231	1,259		1,259	44	1,303
FUND 139 OTHER	2.00	0.063	343		343	12	355
CANAL MAINT	20.00	0.629	3,432		3,432	119	3,551
SUR WTR MGMT	12.50	0.393	2,145		2,145	75	2,220
LIBRARIES	254.00	7.985	43,584		43,584	1,515	45,099
E911 IMPLEMENT	6.40	0.201	1,098		1,098	38	1,136
HEARING EXAMIN	5.00	0.157	858		858	30	888
PKS & REC 155	122.60	3.854	21,037		21,037	731	21,768
PRO/AMAT SPORT	45.72	1.437	7,845		7,845	273	8,118
COMM DEVT ADM	13.50	0.424	2,316		2,316	81	2,397
PLANNING 155	8.00	0.251	1,373		1,373	48	1,421
DEVT REVIEW	12.60	0.396	2,162		2,162	75	2,237
REZONE & DRI'S	8.21	0.258	1,409		1,409	49	1,458
ENV SCIENCES	8.00	0.251	1,373		1,373	48	1,421
PERMIT ISSUANC	14.74	0.463	2,529		2,529	88	2,617
BUILDING INSP	28.93	0.909	4,964		4,964	173	5,137
CODE ENFORCE	23.15	0.728	3,972		3,972	138	4,110
PLANS REVIEW	10.03	0.315	1,721		1,721	60	1,781
ADM FEE COLLEC	0.90	0.028	154		154	5	159

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	21	613
VCB	31.00	0.975	5,319		5,319	185	5,504
SPORTS AUTHOR	4.00	0.126	686		686	24	710
TRANS ADMIN	7.50	0.236	1,287		1,287	45	1,332
LANDSCAPE	20.00	0.629	3,432		3,432	119	3,551
ROADWAY/PIPE	96.00	3.018	16,473		16,473	572	17,045
BRIDGE OPS	17.00	0.534	2,917		2,917	101	3,018
TRAF OPS/SIGNA	31.00	0.975	5,319		5,319	185	5,504
TRAF SIGN/MARK	29.00	0.912	4,976		4,976	173	5,149
ENGINEER/PLAN	4.00	0.126	686		686	24	710
ENG/CONSTR	9.00	0.283	1,544		1,544	54	1,598
ENG/DESIGN	6.00	0.189	1,030		1,030	36	1,066
GIS	4.00	0.126	686		686	24	710
HAZ MAT FD 182	8.30	0.261	1,424		1,424	49	1,473
CONSER PKS/REC	13.80	0.434	2,368		2,368	82	2,450
CONSER CTY LAN	1.25	0.039	214		214	7	221
SOLID WASTE	94.00	2.955	16,130		16,130	561	16,691
AIRPORT & PORT	360.00	11.317	61,773		61,773	2,147	63,920
TOLLS 42101	25.65	0.806	4,401		4,401	153	4,554
TOLLS 42102	20.70	0.651	3,552		3,552	123	3,675
TOLLS 42103	27.65	0.869	4,745		4,745	165	4,910
TOLLS 42104	21.00	0.660	3,603		3,603	125	3,728
TRANSIT	263.00	8.268	45,129		45,129	1,568	46,697
UTILITIES	274.05	8.615	47,025		47,025	1,634	48,659
ITG	1.00	0.031	172		172	6	178
GOVT COMMUNICA	3.95	0.124	678		678	24	702
DENTAL	0.50	0.016	86		86	3	89
GROUP MEDICAL	4.85	0.152	832		832	29	861
GEN LIABILITY	2.90	0.091	498		498	17	515
FLEET MGMT	32.00	1.006	5,493		5,493	193	5,686
Total:	3,181.00	100.000	545,834		545,834	18,553	564,387
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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	54,226	3,085	30,189	20,952
COMMISSIONERS	4,768		2,814	1,954
COUNTY MANAGER	6,016	1,704	2,546	1,766
COUNTY LANDS	4,646	421	2,494	1,731
CDBG	3,034		1,791	1,243
VETERAN'S SVCS	434		256	178
TAX COLLECTOR	36,754			36,754
PROP APPRAISER	19,531			19,531
ELECTIONS	5,860			5,860
HUMAN SERVICES	27,680	7,744	11,769	8,167
INT SVS FISCAL	3,878		2,289	1,589
EMER MGMT OPS	1,376	75	768	533
EMER RESPONSE	133,947	6,963	74,961	52,023
EMER DISPATCH	16,571	861	9,274	6,436
PS LOGISTICS	3,244	168	1,816	1,260
PKS/REC GEN'L	37,968	8,983	17,110	11,875
ECONOMIC DEVT	6,067		3,582	2,485
ANIMAL CONTROL	25,622	3,085	13,304	9,233
ENV POLICY MGT	2,622		1,548	1,074
NAT RES MGMT	14,889	2,255	7,458	5,176
FAC CONST MGMT	9,411	310	5,373	3,728
FD 104 MSBU OP	217		128	89
FD 138 NAT RES	3,180		1,877	1,303
FUND 139 OTHER	866		511	355
CANAL MAINT	9,120	452	5,117	3,551
SUR WTR MGMT	6,385	967	3,198	2,220
LIBRARIES	140,920	30,838	64,983	45,099
E911 IMPLEMENT	2,928	155	1,637	1,136
HEARING EXAMIN	2,167		1,279	888
PKS & REC 155	62,117	8,983	31,366	21,768
PRO/AMAT SPORT	19,815		11,697	8,118
COMM DEVT ADM	6,403	552	3,454	2,397
PLANNING 155	4,335	867	2,047	1,421
DEVT REVIEW	6,564	1,103	3,224	2,237
REZONE & DRI'S	4,661	1,103	2,100	1,458
ENV SCIENCES	3,468		2,047	1,421
PERMIT ISSUANC	7,491	1,103	3,771	2,617
BUILDING INSP	13,641	1,103	7,401	5,137
CODE ENFORCE	11,136	1,103	5,923	4,110
PLANS REVIEW	5,450	1,103	2,566	1,781
ADM FEE COLLEC	389		230	159
ZONING REVIEW	1,670	174	883	613
VCB	18,323	4,888	7,931	5,504

HUMAN RESOURCE
Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	EMPLOYEE SERVICES	BENEFITS
SPORTS AUTHOR	1,734		1,024	710
TRANS ADMIN	3,419	168	1,919	1,332
LANDSCAPE	9,120	452	5,117	3,551
ROADWAY/PIPE	43,775	2,169	24,561	17,045
BRIDGE OPS	7,751	384	4,349	3,018
TRAF OPS/SIGNA	15,306	1,871	7,931	5,504
TRAF SIGN/MARK	14,440	1,871	7,420	5,149
ENGINEER/PLAN	2,236	502	1,024	710
ENG/CONSTR	4,403	502	2,303	1,598
ENG/DESIGN	3,103	502	1,535	1,066
GIS	1,734		1,024	710
HAZ MAT FD 182	3,796	199	2,124	1,473
CONSER PKS/REC	5,980		3,530	2,450
CONSER CTY LAN	541		320	221
SOLID WASTE	44,439	3,699	24,049	16,691
AIRPORT & PORT	63,920			63,920
TOLLS 42101	13,162	2,045	6,563	4,554
TOLLS 42102	11,016	2,045	5,296	3,675
TOLLS 42103	14,029	2,045	7,074	4,910
TOLLS 42104	11,146	2,045	5,373	3,728
TRANSIT	124,062	10,079	67,286	46,697
UTILITIES	141,048	22,276	70,113	48,659
ITG	434		256	178
GOVT COMMUNICA	1,712		1,010	702
DENTAL	217		128	89
GROUP MEDICAL	2,102		1,241	861
GEN LIABILITY	1,257		742	515
FLEET MGMT	13,965	96	8,183	5,686
Reimbursement:				
Total:	1,343,773	147,814	631,572	564,387
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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	24	356	
NON-DEPART'L	14,957	20	14,977	
BUDGET SVCS	1,404	227	1,631	
CLERK FINANCE	155,059	1,839	156,898	
CTY ATTORNEY	47,217	1,520	48,737	
PROCURE MGMT	55,273	770	56,043	
HUMAN RESOURCE	52,397	1,829	54,226	
MAINT/REP SVCS		1,081,516	1,081,516	
Total Allocated Additions:	1,890,082	1,087,745	2,977,827	2,977,827
Total to be Allocated:	11,034,403	1,087,745		12,122,148
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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 PROECT
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:	1,087,745	1,087,745	649,673	44,334	393,738
Reallocate Admin:		-1,087,745			
2nd Allocation:	1,087,745		649,673	44,334	393,738

Total Allocated:	12,122,148		7,240,144	494,052	4,387,952
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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	649,673	7,240,144
Total:	100.00	100.000	6,590,471		6,590,471	649,673	7,240,144
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Allocation Basis: DIRECT ASSIGNMENT

Source: MAINTENANCE & REPAIR SERVICES DETAIL

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	17,473.00	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
COMMISSIONERS	74,658.00	18.863	84,830		84,830	15,204	100,034
COUNTY MANAGER	45,704.00	11.547	51,931		51,931	9,308	61,239
EQUAL EMP OPP	1,359.00	0.343	1,544		1,544	277	1,821
CLERK ADMIN	18,034.00	4.556	20,491		20,491	3,673	24,164
CLERK MINUTES	9,196.00	2.323	10,449		10,449	1,873	12,322
CLK RECORDING	46,257.00	11.687	52,559		52,559	9,420	61,979
ITG	781.00	0.197	887		887	159	1,046
GOVT COMMUNICA	3,007.00	0.760	3,417		3,417	612	4,029
DENTAL	754.33	0.191	857		857	154	1,011
GROUP MEDICAL	754.33	0.191	857		857	154	1,011
GEN LIABILITY	754.34	0.191	857		857	154	1,011
ALL OTHERS	16,430.00	4.151	18,669		18,669	3,346	22,015
Total:	395,792.00	100.000	449,718		449,718	44,334	494,052
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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
COMMISSIONERS	6,464.00	0.181	7,227		7,227	980	8,207
COUNTY MANAGER	5,292.00	0.148	5,917		5,917	802	6,719
COUNTY LANDS	1,061.00	0.030	1,186		1,186	161	1,347
TAX COLLECTOR	49,352.00	1.381	55,179		55,179	7,480	62,659
CLERK ADMIN	34,098.00	0.954	38,124		38,124	5,168	43,292
FUNDS 80 - 951	56,141.00	1.572	62,770		62,770	8,509	71,279
PROP APPRAISER	3,709.00	0.104	4,147		4,147	562	4,709
ELECTIONS	120,590.00	3.376	134,828		134,828	18,278	153,106
JAIL	124,459.00	3.484	139,154		139,154	18,864	158,018
SHERIFF	497,982.00	13.940	556,780		556,780	75,479	632,259
PUB DEFENDER	3,769.00	0.106	4,214		4,214	571	4,785
STATE ATTORNEY	12,431.00	0.348	13,899		13,899	1,884	15,783
MED EXAMINER	20,615.00	0.577	23,049		23,049	3,125	26,174
HUMAN SERVICES	42,887.00	1.201	47,951		47,951	6,500	54,451
STATE HEALTH	39,829.00	1.115	44,532		44,532	6,037	50,569
EMER MGMT OPS	42,996.00	1.204	48,073		48,073	6,517	54,590
EMER RESPONSE	28,773.00	0.805	32,170		32,170	4,361	36,531
EMER DISPATCH	28,773.00	0.805	32,170		32,170	4,361	36,531
PS LOGISTICS	28,773.00	0.805	32,170		32,170	4,361	36,531
PKS/REC GEN'L	518,993.00	14.528	580,272		580,272	78,664	658,936
ECONOMIC DEVT	923.00	0.026	1,032		1,032	140	1,172
ANIMAL CONTROL	23,401.00	0.655	26,164		26,164	3,547	29,711
NAT RES MGMT	4,418.00	0.124	4,940		4,940	670	5,610
FAC CONST MGMT	6,037.00	0.169	6,750		6,750	915	7,665
LIBRARIES	202,601.00	5.671	226,523		226,523	30,708	257,231
HEARING EXAMIN	93.00	0.003	104		104	14	118
PKS & REC 155	518,993.00	14.528	580,272		580,272	78,664	658,936
DEVT REVIEW	826.00	0.023	924		924	125	1,049
REZONE & DRI'S	826.00	0.023	924		924	125	1,049
PERMIT ISSUANC	826.00	0.023	924		924	125	1,049
BUILDING INSP	826.00	0.023	924		924	125	1,049
CODE ENFORCE	826.00	0.023	924		924	125	1,049
PLANS REVIEW	827.00	0.023	925		925	125	1,050
ZONING REVIEW	826.00	0.023	924		924	125	1,049
VCB	868.00	0.024	970		970	132	1,102
SPORTS AUTHOR	90.00	0.003	101		101	14	115
ROADWAY/PIPE	14,849.00	0.416	16,602		16,602	2,251	18,853
BRIDGE OPS	3,262.00	0.091	3,647		3,647	494	4,141
TRAF OPS/SIGNA	5,564.50	0.156	6,222		6,222	843	7,065
TRAF SIGN/MARK	5,564.50	0.156	6,222		6,222	843	7,065
ENGINEER/PLAN	2,051.00	0.057	2,293		2,293	311	2,604

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	311	2,604
ENG/DESIGN	2,051.00	0.057	2,293		2,293	311	2,604
TOLLS 42101	51,525.00	1.442	57,609		57,609	7,810	65,419
TRANSIT	35,137.00	0.984	39,286		39,286	5,326	44,612
UTILITIES	21,809.00	0.610	24,384		24,384	3,306	27,690
ITG	2,159.00	0.060	2,414		2,414	327	2,741
FLEET MGMT	12,103.00	0.339	13,532		13,532	1,834	15,366
ALL OTHERS	9,411.00	0.263	10,516		10,516	1,426	11,942
Total:	3,572,412.00	100.000	3,994,214		3,994,214	393,736	4,387,950
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Allocation Basis: MAINTENANCE AND REPAIR SERVICE CHARGES

Source: COST SUMMARY REPORT BY DEPARTMENT & FACILITY

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
PUB RESOURCES	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
COMMISSIONERS	108,241		100,034	8,207
COUNTY MANAGER	67,958		61,239	6,719
COUNTY LANDS	1,347			1,347
EQUAL EMP OPP	1,821		1,821	
TAX COLLECTOR	62,659			62,659
CLERK ADMIN	67,456		24,164	43,292
CLERK MINUTES	12,322		12,322	
CLK RECORDING	61,979		61,979	
FUNDS 80 - 951	71,279			71,279
PROF APPRAISER	4,709			4,709
ELECTIONS	153,106			153,106
JAIL	158,018			158,018
SHERIFF	632,259			632,259
PUB DEFENDER	4,785			4,785
STATE ATTORNEY	15,783			15,783
MED EXAMINER	26,174			26,174
HUMAN SERVICES	54,451			54,451
STATE HEALTH	50,569			50,569
EMER MGMT OPS	54,590			54,590
EMER RESPONSE	36,531			36,531
EMER DISPATCH	36,531			36,531
PS LOGISTICS	36,531			36,531
PKS/REC GEN'L	658,936			658,936
ECONOMIC DEVT	1,172			1,172
ANIMAL CONTROL	29,711			29,711
NAT RES MGMT	5,610			5,610
FAC CONST MGMT	7,665			7,665
LIBRARIES	257,231			257,231
HEARING EXAMIN	118			118
PKS & REC 155	658,936			658,936
DEVT REVIEW	1,049			1,049
REZONE & DRI'S	1,049			1,049
PERMIT ISSUANC	1,049			1,049
BUILDING INSP	1,049			1,049
CODE ENFORCE	1,049			1,049
PLANS REVIEW	1,050			1,050
ZONING REVIEW	1,049			1,049
VCB	1,102			1,102
SPORTS AUTHOR	115			115
ROADWAY/PIPE	18,853			18,853

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD	CTHSE	COST BY PROECT
BRIDGE OPS	4,141				4,141
TRAF OPS/SIGNA	7,065				7,065
TRAF SIGN/MARK	7,065				7,065
ENGINEER/PLAN	2,604				2,604
ENG/CONSTR	2,604				2,604
ENG/DESIGN	2,604				2,604
TOLLS 42101	65,419				65,419
TRANSIT	44,612				44,612
UTILITIES	27,690				27,690
ITG	3,787			1,046	2,741
GOVT COMMUNICA	4,029			4,029	
DENTAL	1,011			1,011	
GROUP MEDICAL	1,011			1,011	
GEN LIABILITY	1,011			1,011	
FLEET MGMT	15,366				15,366
CONTRACTS CHG	7,240,144	7,240,144			
ALL OTHERS	33,957			22,015	11,942
Reimbursement:					
Total:	12,122,146	7,240,144		494,052	4,387,950
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