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**County of Lee, Florida**  
**Central Services**  
**Cost Allocation Plan**  
**FY 2016**

**ACTUAL COSTS FOR THE YEAR ENDED**  
**SEPTEMBER 30, 2016**

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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 Federal regulation 2 CFR 200. 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 Federal regulation 2 CFR 200), 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. (2 CFR 200)

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, 2016)

Cost Allocation Plan Indirect Costs:

Non-Departmental	\$	809
Clerk - Finance		10,349
County Attorney		3,441
Purchasing		342
Human Resources		1,416
General Fund Tech Svcs		147
Budget Services		<u>983</u>
Total Indirect Costs	\$	17,487
Allowable Salary Base	\$	177,699
Proposed Indirect Rate		<u>9.84%</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	26,089	15,971			475		
EQUIP USE ALLO							
NON-DEPART'L	972	11,450	236	809			273
BUDGET SVCS	718	1,218	540	983		123	7,675
CLK INT AUDIT							
CLERK TECH SVS	27,720						13,974
CLERK HUM RES							
CLERK FINANCE	12,625	15,320	5,983	10,349		1,091	3,522
CTY ATTORNEY	490,255	4,266	1,891	3,441		432	26,881
PROCURE MGMT	22,636	7,651	1,763	342		336	
HUMAN RESOURCE	5,189	8,019	4,717	1,416		1,416	39,143
FACILITIES MGT	101,991	84,137	541		1,757		59,723
GF TECH SVCS	54,987	833	490	147		147	
Total Allocated	743,182	148,865	16,161	17,487	2,232	3,545	151,191

	CLERK ADMIN	CLERK MINUTES	CLK PROBATE	CLK RECORDING	COURTS	CLERK OTHER	FUNDS 80 - 951
Central Service Departments							
BLDG USE ALLO	298,118	3,213		16,165	1,193,531		
EQUIP USE ALLO							
NON-DEPART'L	611	223		6,468		143,159	70,542
BUDGET SVCS	5,024						
CLK INT AUDIT	4,291		84,937			274,696	
CLERK TECH SVS	2,349	72,259		686,221	4,239,521		
CLERK HUM RES	16,330	7,258		52,619		313,900	
CLERK FINANCE	8,991	3,101		57,463		908,706	590,160
CTY ATTORNEY	17,594						
PROCURE MGMT							
HUMAN RESOURCE							
FACILITIES MGT	55,907	11,896		59,843			75,356
GF TECH SVCS							
Total Allocated	409,215	97,950	84,937	878,779	5,433,052	1,640,461	736,058

Allocated Costs by Department  
Consolidated

	PROP APPRAISER	ELECTIONS	JAIL	SHERIFF	CT SVCS-GEN PD	GUAR AD LITEM	PUB DEFENDER
Central Service Departments							
BLDG USE ALLO			467,960	21,404			71,830
EQUIP USE ALLO							
NON-DEPART'L	110	203		1,553	5,010	60	154
BUDGET SVCS	4,657	4,882		83,543	6,839	114	609
CLK INT AUDIT							
CLERK TECH SVS	6,830	2,747		78	67,970		
CLERK HUM RES							
CLERK FINANCE	991	2,400		26,857	2,224	936	1,662
CTY ATTORNEY	16,309	17,096		292,566	23,948	399	2,134
PROCURE MGMT				5,990	7,469	35	1,917
HUMAN RESOURCE	16,073	7,186					
FACILITIES MGT	5,904	27,917	145,829	619,547			4,716
GF TECH SVCS							
Total Allocated	50,874	62,431	613,789	1,051,538	113,460	1,544	83,022

	STATE ATTORNEY	MED EXAMINER	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	EMER MGMT OPS	EMER RESPONSE
Central Service Departments							
BLDG USE ALLO	228,613						
EQUIP USE ALLO							
NON-DEPART'L	220	796	8,893	80	247	1,296	2,769
BUDGET SVCS	1,101	1,728	8,561	1,154	350	67	17,276
CLK INT AUDIT						12,561	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	2,900	12,236	96,082	1,276	4,958	20,014	128,611
CTY ATTORNEY	3,856	6,051	29,979	4,042	1,224	235	60,500
PROCURE MGMT	2,738	7,054	27,528		2,295	23,340	36,474
HUMAN RESOURCE			31,025		4,245	1,243	149,787
FACILITIES MGT	22,289	43,233	50,450	22,859	1,485	71,609	42,097
GF TECH SVCS			2,499		441	122	14,751
Total Allocated	261,717	71,098	255,017	29,411	15,245	130,487	452,265

Allocated Costs by Department  
Consolidated

	EMER DISPATCH	PS LOGISTICS	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	NAT RES MGMT	FAC CONST MGMT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	1,296	1,296	8,859	340	2,125	1,572	850
BUDGET SVCS	1,650	1,248	8,327	604	2,567	2,457	22,501
CLK INT AUDIT					4,015	15,987	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	33,795	21,679	164,696	8,393	49,912	30,086	14,471
CTY ATTORNEY	5,779	4,370	29,160	2,114	8,992	8,602	78,798
PROCURE MGMT	1,500	439	48,734	4,123	74,098	19,720	171
HUMAN RESOURCE	20,105	3,532	47,754	7,020	32,973	14,482	
FACILITIES MGT	42,097	42,097	725,956	2,387	33,022	8,383	
GF TECH SVCS	1,980	348	3,955	564	2,793	1,483	
Total Allocated	108,202	75,009	1,037,441	25,545	210,497	102,772	116,791

	RSW DEVT ENG	FUND 102 MSTU	FD 104 MSBU OP	ADM OFF OF CTS	FD 138 HUM SVS	FD 138 NON-DEP	FD 138 PUB SAF
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	1	8,714	5,330	4,669	244	574	31
BUDGET SVCS	21	1,412	380	1,487	74		
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	23	59,370	33,880	44,649	3,203	3,361	504
CTY ATTORNEY	71	4,942	1,330	5,208	259		
PROCURE MGMT		1,147	1,147				
HUMAN RESOURCE							
FACILITIES MGT							
GF TECH SVCS							
Total Allocated	116	75,585	42,067	56,013	3,780	3,935	535

Allocated Costs by Department  
Consolidated

	FD 138 PLAN	FD 138 NAT RES	FD 138 MAINT	FD 138 OTHER	FUND 139 OTHER	SUR WTR MGMT	LIBRARIES
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	121	255	7	1,370	319	973	13,123
BUDGET SVCS	949	309	10	127	348	771	13,012
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	1,356	5,115	137	7,643	2,146	12,108	264,870
CTY ATTORNEY	3,323	1,081	35	442	1,221	2,702	45,567
PROCURE MGMT					137	2,766	33,109
HUMAN RESOURCE		3,489			472	5,898	158,489
FACILITIES MGT							343,478
GF TECH SVCS		362			49	605	12,447
Total Allocated	5,749	10,611	189	9,582	4,692	25,823	884,095

	E911 IMPLEMENT	HEARING EXAMIN	PKS & REC 155	PRO/AMAT SPORT	COMM DEVT ADM	PLANNING 155	DEVT REVIEW
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	1,194	225	8,604		2,991	297	1,204
BUDGET SVCS	1,530	392	8,327		744	795	712
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	12,661	3,998	167,649	18,654	40,264	6,112	21,263
CTY ATTORNEY	5,357	1,375	29,160		2,607	2,785	2,496
PROCURE MGMT	404	2,092	48,734		19,602	274	445
HUMAN RESOURCE	3,042	2,357	57,918	24,181	7,721	3,981	7,639
FACILITIES MGT		1,157	725,956				881
GF TECH SVCS	316	245	5,010	2,512	711	392	633
Total Allocated	24,504	11,841	1,051,358	45,347	74,640	14,636	35,273

Allocated Costs by Department  
Consolidated

	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC	BUILDING INSP	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	430	333	1,561	3,070	2,164	1,211	84
BUDGET SVCS	583	378	748	1,840	1,215	676	34
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	8,042	6,876	27,566	54,207	38,210	21,377	1,482
CTY ATTORNEY	2,043	1,322	2,621	6,443	4,255	2,368	120
PROCURE MGMT	274	274	582	1,129	787	445	35
HUMAN RESOURCE	5,329	5,324	9,446	17,072	12,493	7,673	426
FACILITIES MGT	881		881	881	881	881	
GF TECH SVCS	392	392	821	1,612	1,137	637	44
Total Allocated	17,974	14,899	44,226	86,254	61,142	35,268	2,225

	ZONING REVIEW	VCB	SPORTS AUTHOR	TRANS ADMIN	LANDSCAPE	CANAL MAINT	ROADWAY/PIPE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	416	3,814	585	2,179	-100	561	2,524
BUDGET SVCS	186	9,089	598	548	2,000	1,007	5,198
CLK INT AUDIT							
CLERK TECH SVS		63,588					
CLERK HUM RES							
CLERK FINANCE	7,336	62,042	10,322	19,199	15,044	15,834	71,242
CTY ATTORNEY	654	31,829	2,094	1,918	7,003	3,527	18,202
PROCURE MGMT	137	22,280	10,707	47,461	4,813	2,246	39,505
HUMAN RESOURCE	4,885	16,791	1,886	3,835	9,717	10,228	46,029
FACILITIES MGT	881	1,346	163				20,648
GF TECH SVCS	218	1,543	196	367	931	980	4,411
Total Allocated	14,713	212,322	26,551	75,507	39,408	34,383	207,759

Allocated Costs by Department  
Consolidated

	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK	TRAF OPS CTR	ENGINEER/PLAN	ENG/CONSTR	ENG/DESIGN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	477	1,533	1,296		234	422	282
BUDGET SVCS	691	2,295	1,393	156	301	534	400
CLK INT AUDIT		14,499	8,859				
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	13,456	35,694	30,213		3,978	7,157	4,773
CTY ATTORNEY	2,418	8,037	4,879	548	1,055	1,870	1,400
PROCURE MGMT	3,289	4,355	4,355		678	1,219	746
HUMAN RESOURCE	8,696	16,013	13,701		2,724	4,612	3,196
FACILITIES MGT	8,973	9,721	9,721		2,368	2,368	2,368
GF TECH SVCS	833	1,563	1,323		245	441	294
Total Allocated	38,833	93,710	75,740	704	11,583	18,623	13,459

	GIS	HAZ MAT PD 182	FIRE IMPACT FE	SCHOOL IMP FEE	COM PRK IMP FE	REG PRK IMP FE	ROADS IMP FEE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	206	1,077	19,649	18,241	19,559	17,567	18,268
BUDGET SVCS	375	883			3		
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	3,782	12,799	17,382	8,789	16,032	4,224	8,481
CTY ATTORNEY	1,315	3,090			10	2	
PROCURE MGMT	6,096	473					
HUMAN RESOURCE	2,783	3,986					
FACILITIES MGT							
GF TECH SVCS	245	414					
Total Allocated	14,802	22,722	37,031	27,030	35,604	21,793	26,749



Allocated Costs by Department  
Consolidated

	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC	FUNDS 301-399	SOLID WASTE	AIRPORT & PORT	TOLLS 42101
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	17,919	544		7,771	9,475	26,074	3,067
BUDGET SVCS	1	33,747		50,985	36,054		1,303
CLK INT AUDIT					21,628		519
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	6,398	3,050	5,749	59,377	173,663	438,189	42,653
CTY ATTORNEY	3	118,183		178,548	126,260		4,563
PROCURE MGMT					37,182		1,607
HUMAN RESOURCE			7,453		50,652	68,075	17,190
FACILITIES MGT							52,526
GF TECH SVCS			775		4,802		1,299
Total Allocated	24,321	155,524	13,977	296,681	459,716	532,338	124,727

	TOLLS 42102	TOLLS 42103	TOLLS 42104	TRANSIT	UTILITIES	ITG	GOVT COMMUNICA
Central Service Departments							
BLDG USE ALLO						273	1,051
EQUIP USE ALLO							
NON-DEPART'L	3,131	3,067	3,067	13,594	31,267	1,203	1,337
BUDGET SVCS	1,303	1,303	1,303	12,461	27,971	6,706	1,247
CLK INT AUDIT				8,893			6,540
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	40,470	42,835	40,652	218,470	463,942	13,521	13,165
CTY ATTORNEY	4,563	4,563	4,563	43,636	97,955	23,483	4,366
PROCURE MGMT	1,607	1,607	1,407	91,992	123,286	60,530	137
HUMAN RESOURCE	14,359	17,424	14,594	134,723	144,104	472	1,935
FACILITIES MGT				60,599	39,679	3,558	3,890
GF TECH SVCS	1,005	1,323	1,029	13,085	13,428	49	201
Total Allocated	66,438	72,122	66,615	597,453	941,632	109,795	33,869

Allocated Costs by Department  
Consolidated

	DENTAL	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FLEET REPLACE	LAW ENF TRUST	FD 190 ANIM TR
Central Service Departments							
BLDG USE ALLO	264	264	264				
EQUIP USE ALLO							
NON-DEPART'L	1,543	1,788	1,296	6,899	1,339	546	928
BUDGET SVCS	1,413	32,981	7,680	4,360	1,837		99
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	8,827	22,402	12,105	109,356	17,920	3,213	12,007
CTY ATTORNEY	4,948	115,500	230,708	15,271	6,434		349
PROCURE MGMT	35	35	336	26,295	10,548		
HUMAN RESOURCE	283	2,854	1,886	16,864			
FACILITIES MGT	976	976	976	19,830			
GF TECH SVCS	29	296	196	1,564			
Total Allocated	18,318	177,096	255,447	200,439	38,078	3,759	13,383

	FD 632 MOSQ CO	FDS 636-638	FUND 661 BONDS	FUND 699 OPEB	FUND 700 GOVT	FD 951 LT DEBT	FIXED ASSETS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	158	135	11	5	486	38	3,142
BUDGET SVCS							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	878	876	173	27	2,715	210	17,527
CTY ATTORNEY							
PROCURE MGMT							
HUMAN RESOURCE							
FACILITIES MGT							
GF TECH SVCS							
Total Allocated	1,036	1,011	184	32	3,201	248	20,669

Allocated Costs by Department  
Consolidated

	CONTRACTS CHG	GENERAL GOVT	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments						
BLDG USE ALLO		1,730	31,589	2,378,804		2,378,804
EQUIP USE ALLO						
NON-DEPART'L		13,149,010	8,550	13,737,751		13,737,751
BUDGET SVCS				471,801		471,801
CLK INT AUDIT	89,031		190,078	736,534	394,374	1,130,908
CLERK TECH SVS		72,258	3,835	5,259,350		5,259,350
CLERK HUM RES				390,107		390,107
CLERK FINANCE			100,822	5,347,187		5,347,187
CTY ATTORNEY	230,708		28,836	2,603,338		2,603,338
PROCURE MGMT			105	914,805		914,805
HUMAN RESOURCE				1,370,225		1,370,225
FACILITIES MGT	9,449,025		40,199	13,169,696		13,169,696
GF TECH SVCS		276,775		443,717		443,717
Total Allocated	9,768,764	13,499,773	404,014	46,823,315	394,374	47,217,689

## Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	2,454,185		
EQUIP USE ALLO	2,114,892		
NON-DEPART'L	13,433,746		
BUDGET SVCS	452,987	-165	
CLK INT AUDIT	1,451,041	-463,161	
CLERK TECH SVS	6,873,051	-2,077,619	
CLERK HUM RES	552,509		
CLERK FINANCE	5,449,184		
CTY ATTORNEY	2,456,249	295,185	
PROCURE MGMT	1,050,956	-1,677	
HUMAN RESOURCE	1,365,103		
FACILITIES MGT	11,507,039	-130,920	
GF TECH SVCS	435,104		
COMMISSIONERS			743,182
COUNTY MANAGER			148,865
COUNTY LANDS			16,161
CDBG			17,487
EQUAL EMP OPP			2,232
VETERAN'S SVCS			3,545
TAX COLLECTOR			151,191
CLERK ADMIN			409,215
CLERK MINUTES			97,950
CLK PROBATE			84,937
CLK RECORDING			878,779
COURTS			5,433,052
CLERK OTHER			1,640,461
FUNDS 80 - 951			736,058
PROP APPRAISER			50,874
ELECTIONS			62,431
JAIL			613,789
SHERIFF			1,051,538
CT SVCS-GEN FD			113,460
GUAR AD LITEM			1,544
PUB DEFENDER			83,022
STATE ATTORNEY			261,717
MED EXAMINER			71,098
HUMAN SERVICES			255,017
STATE HEALTH			29,411
INT SVS FISCAL			15,245
EMER MGMT OPS			130,487
EMER RESPONSE			452,265
EMER DISPATCH			108,202
PS LOGISTICS			75,009
PKS/REC GEN'L			1,037,441
ECONOMIC DEVT			25,545
ANIMAL CONTROL			210,497
NAT RES MGMT			102,772

## Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
FAC CONST MGMT			116,791
RSW DEVT ENG			116
FUND 102 MSTU			75,585
FD 104 MSBU OP			42,067
ADM OFF OF CTS			56,013
FD 138 HUM SVS			3,780
FD 138 NON-DEP			3,935
FD 138 PUB SAF			535
FD 138 PLAN			5,749
FD 138 NAT RES			10,611
FD 138 MAINT			189
FD 138 OTHER			9,582
FUND 139 OTHER			4,692
SUR WTR MGMT			25,823
LIBRARIES			884,095
E911 IMPLEMENT			24,504
HEARING EXAMIN			11,841
PKS & REC 155			1,051,358
PRO/AMAT SPORT			45,347
COMM DEVT ADM			74,640
PLANNING 155			14,636
DEVT REVIEW			35,273
REZONE & DRI'S			17,974
ENV SCIENCES			14,899
PERMIT ISSUANC			44,226
BUILDING INSP			86,254
CODE ENFORCE			61,142
PLANS REVIEW			35,268
ADM FEE COLLEC			2,225
ZONING REVIEW			14,713
VCB			212,322
SPORTS AUTHOR			26,551
TRANS ADMIN			75,507
LANDSCAPE			39,408
CANAL MAINT			34,383
ROADWAY/PIPE			207,759
BRIDGE OPS			38,833
TRAF OPS/SIGNA			93,710
TRAF SIGN/MARK			75,740
TRAF OPS CTR			704
ENGINEER/PLAN			11,583
ENG/CONSTR			18,623
ENG/DESIGN			13,459
GIS			14,802
HAZ MAT FD 182			22,722
FIRE IMPACT FE			37,031
SCHOOL IMP FEE			27,030
COM PRK IMP FE			35,604

LEE COUNTY, 2 CFR 200 COST PLAN - FYE 9/30/16  
 Summary of Allocated Costs

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Departments	Total Expenditures	Cost Adjustments	Total Allocated
REG PRK IMP FE			21,793
ROADS IMP FEE			26,749
EMS IMPACT FEE			24,321
FUNDS 201-299			155,524
CONSER PKS/REC			13,977
FUNDS 301-399			296,681
SOLID WASTE			459,716
AIRPORT & PORT			532,338
TOLLS 42101			124,727
TOLLS 42102			66,438
TOLLS 42103			72,122
TOLLS 42104			66,615
TRANSIT			597,453
UTILITIES			941,632
ITG			109,795
GOVT COMMUNICA			33,869
DENTAL			18,318
GROUP MEDICAL			177,096
GEN LIABILITY			255,447
FLEET MGMT			200,439
FLEET REPLACE			38,078
LAW ENF TRUST			3,759
FD 190 ANIM TR			13,383
FD 632 MOSQ CO			1,036
FDS 636-638			1,011
FUND 661 BONDS			184
FUND 699 OPEB			32
FUND 700 GOVT			3,201
FD 951 LT DEBT			248
FIXED ASSETS			20,669
CONTRACTS CHG			9,768,764
GENERAL GOVT			13,499,773
ALL OTHERS			404,014
Reimbursement			394,374
Total	49,596,046	-2,378,357	47,217,689

## Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	NON-DEPART'L	BUDGET SVCS	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES
BLDG USE ALLO	-2,454,185						
EQUIP USE ALLO		-2,114,892					
NON-DEPART'L			-13,752,216	58,672	680		
BUDGET SVCS	2,515			-541,400		69,549	
CLK INT AUDIT			376		-1,156,572	132,384	26,437
CLERK TECH SVS	16,728	511,562	618			-5,478,315	75,786
CLERK HUM RES			221			17,032	-573,980
CLERK FINANCE	12,420	1,305	656		23,185		81,650
CTY ATTORNEY	18,154	4,198	2,849	1,542			
PROCURE MGMT		2,836	1,111	468			
HUMAN RESOURCE	12,332	4,315	873	1,173	1,799		
FACILITIES MGT		1,590,676	7,588	7,505			
GF TECH SVCS	13,232		173	239			
COMMISSIONERS	26,089		972	718		27,720	
COUNTY MANAGER	15,971		11,450	1,218			
COUNTY LANDS			236	540			
CDBG			809	983			
EQUAL EMP OPP	475						
VETERAN'S SVCS				123			
TAX COLLECTOR			273	7,675		13,974	
CLERK ADMIN	298,118		611	5,024	4,291	2,349	16,330
CLERK MINUTES	3,213		223			72,259	7,258
CLK PROBATE					84,937		
CLK RECORDING	16,165		6,468			686,221	52,619
COURTS	1,193,531					4,239,521	
CLERK OTHER			143,159		274,696		313,900
FUNDS 80 - 951			70,542				
PROP APPRAISER			110	4,657		6,830	
ELECTIONS			203	4,882		2,747	
JAIL	467,960						
SHERIFF	21,404		1,553	83,543		78	
CT SVCS-GEN FD			5,010	6,839		67,970	
GUAR AD LITEM			60	114			
PUB DEFENDER	71,830		154	609			
STATE ATTORNEY	228,613		220	1,101			
MED EXAMINER			796	1,728			
HUMAN SERVICES			8,893	8,561			
STATE HEALTH			80	1,154			
INT SVS FISCAL			247	350			
EMER MGMT OPS			1,296	67	12,561		
EMER RESPONSE			2,769	17,276			
EMER DISPATCH			1,296	1,650			
PS LOGISTICS			1,296	1,248			
PKS/REC GEN'L			8,859	8,327			
ECONOMIC DEVT			340	604			
ANIMAL CONTROL			2,125	2,567	4,015		
NAT RES MGMT			1,572	2,457	15,987		
FAC CONST MGMT			850	22,501			

## Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	NON-DEPART'L	BUDGET SVCS	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES
RSW DEVT ENG			1	21			
FUND 102 MSTU			8,714	1,412			
FD 104 MSBU OP			5,330	380			
ADM OFF OF CTS			4,669	1,487			
FD 138 HUM SVS			244	74			
FD 138 NON-DEP			574				
FD 138 PUB SAF			31				
FD 138 PLAN			121	949			
FD 138 NAT RES			255	309			
FD 138 MAINT			7	10			
FD 138 OTHER			1,370	127			
FUND 139 OTHER			319	348			
SUR WTR MGMT			973	771			
LIBRARIES			13,123	13,012			
E911 IMPLEMENT			1,194	1,530			
HEARING EXAMIN			225	392			
PKS & REC 155			8,604	8,327			
PRO/AMAT SPORT							
COMM DEVT ADM			2,991	744			
PLANNING 155			297	795			
DEVT REVIEW			1,204	712			
REZONE & DRI'S			430	583			
ENV SCIENCES			333	378			
PERMIT ISSUANC			1,561	748			
BUILDING INSP			3,070	1,840			
CODE ENFORCE			2,164	1,215			
PLANS REVIEW			1,211	676			
ADM FEE COLLEC			84	34			
ZONING REVIEW			416	186			
VCB			3,814	9,089			63,588
SPORTS AUTHOR			585	598			
TRANS ADMIN			2,179	548			
LANDSCAPE			-100	2,000			
CANAL MAINT			561	1,007			
ROADWAY/PIPE			2,524	5,198			
BRIDGE OPS			477	691			
TRAF OPS/SIGNA			1,533	2,295	14,499		
TRAF SIGN/MARK			1,296	1,393	8,859		
TRAF OPS CTR				156			
ENGINEER/PLAN			234	301			
ENG/CONSTR			422	534			
ENG/DESIGN			282	400			
GIS			206	375			
HAZ MAT FD 182			1,077	883			
FIRE IMPACT FE			19,649				
SCHOOL IMP FEE			18,241				
COM PRK IMP FE			19,559	3			
REG PRK IMP FE			17,567				



Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	NON-DEPART'L	BUDGET SVCS	CLK INT AUDIT	CLERK TECH SVS	CLERK HUM RES
Departments							
ROADS IMP FEE			18,268				
EMS IMPACT FEE			17,919	1			
FUNDS 201-299			544	33,747			
CONSER PKS/REC							
FUNDS 301-399			7,771	50,985			
SOLID WASTE			9,475	36,054	21,628		
AIRPORT & PORT			26,074				
TOLLS 42101			3,067	1,303	519		
TOLLS 42102			3,131	1,303			
TOLLS 42103			3,067	1,303			
TOLLS 42104			3,067	1,303			
TRANSIT			13,594	12,461	8,893		
UTILITIES			31,267	27,971			
ITG	273		1,203	6,706			
GOVT COMMUNICA	1,051		1,337	1,247	6,540		
DENTAL	264		1,543	1,413			
GROUP MEDICAL	264		1,788	32,981			
GEN LIABILITY	264		1,296	7,680			
FLEET MGMT			6,899	4,360			
FLEET REPLACE			1,339	1,837			
LAW ENF TRUST			546				
FD 190 ANIM TR			928	99			
FD 632 MOSQ CO			158				
FDS 636-638			135				
FUND 661 BONDS			11				
FUND 699 OPEB			5				
FUND 700 GOVT			486				
FD 951 LT DEBT			38				
FIXED ASSETS			3,142				
CONTRACTS CHG					89,031		
GENERAL GOVT	1,730		13,149,010			72,258	
ALL OTHERS	31,589		8,550		190,078	3,835	
Reimbursement					394,374		
Total	0	0	0	0	0	0	0

## Detail of Allocated Costs

Departments	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	FACILITIES MGT	GF TECH SVCS	Tot. Allocated
BLDG USE ALLO							
EQUIP USE ALLO							
NON-DEPART'L	17,954	241,164					
BUDGET SVCS	2,515	1,279	1,119	3,175	8,083	343	
CLK INT AUDIT	9,495						
CLERK TECH SVS	24,432				53,751		
CLERK HUM RES	4,218						
CLERK FINANCE	-5,608,310				39,910		
CTY ATTORNEY	15,185	-2,878,646	10,218	10,432	63,508	1,126	
PROCURE MGMT	7,380	1,638	-1,069,429	5,581	597	539	
HUMAN RESOURCE	15,645	4,108	10,681	-1,458,553	41,528	996	
FACILITIES MGT	162,682	26,282	132,161	67,254	-13,377,073	6,806	
GF TECH SVCS	1,617	837	445	1,886		-453,527	
COMMISSIONERS	12,625	490,255	22,636	5,189	101,991	54,987	743,182
COUNTY MANAGER	15,320	4,266	7,651	8,019	84,137	833	148,865
COUNTY LANDS	5,983	1,891	1,763	4,717	541	490	16,161
CDBG	10,349	3,441	342	1,416		147	17,487
EQUAL EMP OPP					1,757		2,232
VETERAN'S SVCS	1,091	432	336	1,416		147	3,545
TAX COLLECTOR	3,522	26,881		39,143	59,723		151,191
CLERK ADMIN	8,991	17,594			55,907		409,215
CLERK MINUTES	3,101				11,896		97,950
CLK PROBATE							84,937
CLK RECORDING	57,463				59,843		878,779
COURTS							5,433,052
CLERK OTHER	908,706						1,640,461
FUNDS 80 - 951	590,160				75,356		736,058
PROP APPRAISER	991	16,309		16,073	5,904		50,874
ELECTIONS	2,400	17,096		7,186	27,917		62,431
JAIL					145,829		613,789
SHERIFF	26,857	292,566	5,990		619,547		1,051,538
CT SVCS-GEN FD	2,224	23,948	7,469				113,460
GUAR AD LITEM	936	399	35				1,544
PUB DEFENDER	1,662	2,134	1,917		4,716		83,022
STATE ATTORNEY	2,900	3,856	2,738		22,289		261,717
MED EXAMINER	12,236	6,051	7,054		43,233		71,098
HUMAN SERVICES	96,082	29,979	27,528	31,025	50,450	2,499	255,017
STATE HEALTH	1,276	4,042			22,859		29,411
INT SVS FISCAL	4,958	1,224	2,295	4,245	1,485	441	15,245
EMER MGMT OPS	20,014	235	23,340	1,243	71,609	122	130,487
EMER RESPONSE	128,611	60,500	36,474	149,787	42,097	14,751	452,265
EMER DISPATCH	33,795	5,779	1,500	20,105	42,097	1,980	108,202
PS LOGISTICS	21,679	4,370	439	3,532	42,097	348	75,009
PKS/REC GEN'L	164,696	29,160	48,734	47,754	725,956	3,955	1,037,441
ECONOMIC DEVT	8,393	2,114	4,123	7,020	2,387	564	25,545
ANIMAL CONTROL	49,912	8,992	74,098	32,973	33,022	2,793	210,497
NAT RES MGMT	30,086	8,602	19,720	14,482	8,383	1,483	102,772
FAC CONST MGMT	14,471	78,798	171				116,791

## Detail of Allocated Costs

Departments	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	FACILITIES MGT	GF TECH SVCS	Tot. Allocated
RSW DEVT ENG	23	71					116
FUND 102 MSTU	59,370	4,942	1,147				75,585
FD 104 MSBU OP	33,880	1,330	1,147				42,067
ADM OFF OF CTS	44,649	5,208					56,013
FD 138 HUM SVS	3,203	259					3,780
FD 138 NON-DEP	3,361						3,935
FD 138 PUB SAF	504						535
FD 138 PLAN	1,356	3,323					5,749
FD 138 NAT RES	5,115	1,081		3,489		362	10,611
FD 138 MAINT	137	35					189
FD 138 OTHER	7,643	442					9,582
FUND 139 OTHER	2,146	1,221	137	472		49	4,692
SUR WTR MGMT	12,108	2,702	2,766	5,898		605	25,823
LIBRARIES	264,870	45,567	33,109	158,489	343,478	12,447	884,095
E911 IMPLEMENT	12,661	5,357	404	3,042		316	24,504
HEARING EXAMIN	3,998	1,375	2,092	2,357	1,157	245	11,841
PKS & REC 155	167,649	29,160	48,734	57,918	725,956	5,010	1,051,358
PRO/AMAT SPORT	18,654			24,181		2,512	45,347
COMM DEVT ADM	40,264	2,607	19,602	7,721		711	74,640
PLANNING 155	6,112	2,785	274	3,981		392	14,636
DEVT REVIEW	21,263	2,496	445	7,639	881	633	35,273
REZONE & DRI'S	8,042	2,043	274	5,329	881	392	17,974
ENV SCIENCES	6,876	1,322	274	5,324		392	14,899
PERMIT ISSUANC	27,566	2,621	582	9,446	881	821	44,226
BUILDING INSP	54,207	6,443	1,129	17,072	881	1,612	86,254
CODE ENFORCE	38,210	4,255	787	12,493	881	1,137	61,142
PLANS REVIEW	21,377	2,368	445	7,673	881	637	35,268
ADM FEE COLLEC	1,482	120	35	426		44	2,225
ZONING REVIEW	7,336	654	137	4,885	881	218	14,713
VCB	62,042	31,829	22,280	16,791	1,346	1,543	212,322
SPORTS AUTHOR	10,322	2,094	10,707	1,886	163	196	26,551
TRANS ADMIN	19,199	1,918	47,461	3,835		367	75,507
LANDSCAPE	15,044	7,003	4,813	9,717		931	39,408
CANAL MAINT	15,834	3,527	2,246	10,228		980	34,383
ROADWAY/PIPE	71,242	18,202	39,505	46,029	20,648	4,411	207,759
BRIDGE OPS	13,456	2,418	3,289	8,696	8,973	833	38,833
TRAF OPS/SIGNA	35,694	8,037	4,355	16,013	9,721	1,563	93,710
TRAF SIGN/MARK	30,213	4,879	4,355	13,701	9,721	1,323	75,740
TRAF OPS CTR		548					704
ENGINEER/PLAN	3,978	1,055	678	2,724	2,368	245	11,583
ENG/CONSTR	7,157	1,870	1,219	4,612	2,368	441	18,623
ENG/DESIGN	4,773	1,400	746	3,196	2,368	294	13,459
GIS	3,782	1,315	6,096	2,783		245	14,802
HAZ MAT PD 182	12,799	3,090	473	3,986		414	22,722
FIRE IMPACT FE	17,382						37,031
SCHOOL IMP FEE	8,789						27,030
COM PRK IMP FE	16,032	10					35,604
REG PRK IMP FE	4,224	2					21,793

## Detail of Allocated Costs

Departments	CLERK FINANCE	CTY ATTORNEY	PROCURE MGMT	HUMAN RESOURCE	FACILITIES MGT	GF TECH SVCS	Tot. Allocated
ROADS IMP FEE	8,481						26,749
EMS IMPACT FEE	6,398	3					24,321
FUNDS 201-299	3,050	118,183					155,524
CONSER PKS/REC	5,749			7,453		775	13,977
FUNDS 301-399	59,377	178,548					296,681
SOLID WASTE	173,663	126,260	37,182	50,652		4,802	459,716
AIRPORT & PORT	438,189			68,075			532,338
TOLLS 42101	42,653	4,563	1,607	17,190	52,526	1,299	124,727
TOLLS 42102	40,470	4,563	1,607	14,359		1,005	66,438
TOLLS 42103	42,835	4,563	1,607	17,424		1,323	72,122
TOLLS 42104	40,652	4,563	1,407	14,594		1,029	66,615
TRANSIT	218,470	43,636	91,992	134,723	60,599	13,085	597,453
UTILITIES	463,942	97,955	123,286	144,104	39,679	13,428	941,632
ITG	13,521	23,483	60,530	472	3,558	49	109,795
GOVT COMMUNICA	13,165	4,366	137	1,935	3,890	201	33,869
DENTAL	8,827	4,948	35	283	976	29	18,318
GROUP MEDICAL	22,402	115,500	35	2,854	976	296	177,096
GEN LIABILITY	12,105	230,708	336	1,886	976	196	255,447
FLEET MGMT	109,356	15,271	26,295	16,864	19,830	1,564	200,439
FLEET REPLACE	17,920	6,434	10,548				38,078
LAW ENF TRUST	3,213						3,759
FD 190 ANIM TR	12,007	349					13,383
FD 632 MOSQ CO	878						1,036
FDS 636-638	876						1,011
FUND 661 BONDS	173						184
FUND 699 OPEB	27						32
FUND 700 GOVT	2,715						3,201
FD 951 LT DEBT	210						248
FIXED ASSETS	17,527						20,669
CONTRACTS CHG		230,708			9,449,025		9,768,764
GENERAL GOVT						276,775	13,499,773
ALL OTHERS	100,822	28,836	105		40,199		404,014
Reimbursement							394,374
Total	0	0	0	0	0	0	47,217,689

LEE COUNTY, 2 CFR 200 COST PLAN - FYE 9/30/16  
 Summary of Allocation Basis

Department -----	Basis of Allocation -----
BLDG USE ALLO	
ADMIN BLDG/OLD CTHSE	OCCUPIED SQUARE FOOTAGE
JUSTICE CENTER	OCCUPIED SQUARE FOOTAGE
EQUIP USE ALLO	
EQUIPMENT/FURN/FIX	DEPRECIATION EXPENSE BY DEPARTMENT
NON-DEPART'L	
AUDIT SERVICES	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
GENERAL GOVERNMENT	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
BUDGET SVCS	
DEPARTMENTAL ADMIN	ADOPTED BUDGETED EXPENDITURES (\$1,000'S)
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
CTY ATTORNEY	
LEGAL COUNSEL	ADOPTED BUDGETED EXPENDITURES (\$1,000'S)
DIRECT SUPPORT TIME	PERCENTAGE OF SUPPORT TIME BY DEPARTMENT

LEE COUNTY, 2 CFR 200 COST PLAN - FYE 9/30/16  
Summary of Allocation Basis

Summary Page: 20

Department	Basis of Allocation
-----	-----
PROCURE MGMT	
CREDIT CARD PROGRAM	NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT
CENTRAL PROCUREMENT PROJECTS	NUMBER OF CENTRALIZED PO'S PROCESSED 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
FACILITIES MGT	
OTHER BUILDINGS	DIRECT ASSIGNMENT
ADMIN BLDG/OLD CTHSE	MAINTENANCE CHARGES PER DEPARTMENT
COST BY PROECT	MAINTENANCE AND REPAIR SERVICE CHARGES
GF TECH SVCS	
WEBSITE SUPPORT	NUMBER OF EMPLOYEES PER DEPT EXCL AIRPORT
COMMISSIONER MEETING	DIRECT ASSIGNMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT

**FISCAL 2016**  
**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 2 CFR 200, 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
BUDGET SVCS	1,907.00	1.806	2,515		2,515		2,515
CLERK TECH SVS	12,683.00	12.009	16,728		16,728		16,728
CLERK FINANCE	9,417.00	8.917	12,420		12,420		12,420
CTY ATTORNEY	13,764.00	13.033	18,154		18,154		18,154
HUMAN RESOURCE	9,350.00	8.853	12,332		12,332		12,332
COMMISSIONERS	19,781.00	18.730	26,089		26,089		26,089
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	5,589.00	5.292	7,371		7,371		7,371
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
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	4,353.00	4.122	5,740		5,740		5,740
Total:	105,609.00	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
GF TECH SVCS	3,465.00	0.572	13,232		13,232		13,232
CLERK ADMIN	76,137.00	12.560	290,747		290,747		290,747
COURTS	312,546.00	51.559	1,193,531		1,193,531		1,193,531
JAIL	122,543.00	20.215	467,960		467,960		467,960
SHERIFF	5,605.00	0.925	21,404		21,404		21,404
PUB DEFENDER	18,810.00	3.103	71,830		71,830		71,830
STATE ATTORNEY	59,866.00	9.876	228,613		228,613		228,613
GENERAL GOVT	453.00	0.075	1,730		1,730		1,730
ALL OTHERS	6,769.00	1.117	25,849		25,849		25,849
Total:	606,194.00	100.000	2,314,896		2,314,896		2,314,896
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

## BLDG USE ALLO

## Departmental Cost Allocation Summary

Departments	Total	ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
BUDGET SVCS	2,515	2,515	
CLERK TECH SVS	16,728	16,728	
CLERK FINANCE	12,420	12,420	
CTY ATTORNEY	18,154	18,154	
HUMAN RESOURCE	12,332	12,332	
GF TECH SVCS	13,232		13,232
COMMISSIONERS	26,089	26,089	
COUNTY MANAGER	15,971	15,971	
EQUAL EMP OPP	475	475	
CLERK ADMIN	298,118	7,371	290,747
CLERK MINUTES	3,213	3,213	
CLK RECORDING	16,165	16,165	
COURTS	1,193,531		1,193,531
JAIL	467,960		467,960
SHERIFF	21,404		21,404
PUB DEFENDER	71,830		71,830
STATE ATTORNEY	228,613		228,613
ITG	273	273	
GOVT COMMUNICA	1,051	1,051	
DENTAL	264	264	
GROUP MEDICAL	264	264	
GEN LIABILITY	264	264	
GENERAL GOVT	1,730		1,730
ALL OTHERS	31,589	5,740	25,849
Reimbursement:			
Total:	2,454,185	139,289	2,314,896
	=====	=====	=====

**FISCAL 2016**  
**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, 2016.

EQUIP USE ALLO

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	2,114,892			2,114,892
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,114,892	0		2,114,892
	=====	=====		=====

EQUIP USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	2,114,892		2,114,892
Departmental			
Expenditures:	2,114,892		2,114,892
Functional Cost:	2,114,892		2,114,892
1st Allocation:	2,114,892		2,114,892
	-----		-----
2nd Allocation:	0		
	-----		
Total Allocated:	2,114,892		2,114,892
	=====		=====

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	511,562.00	24.189	511,562		511,562		511,562
CLERK FINANCE	1,305.00	0.062	1,305		1,305		1,305
CTY ATTORNEY	4,198.00	0.199	4,198		4,198		4,198
PROCURE MGMT	2,836.00	0.134	2,836		2,836		2,836
HUMAN RESOURCE	4,315.00	0.204	4,315		4,315		4,315
FACILITIES MGT	1,590,676.00	75.213	1,590,676		1,590,676		1,590,676
<b>Total:</b>	<b>2,114,892.00</b>	<b>100.000</b>	<b>2,114,892</b>		<b>2,114,892</b>		<b>2,114,892</b>
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DEPRECIATION EXPENSE BY DEPARTMENT

Source: FIXED ASSET REPORT - PROPERTY CODE 5



## EQUIP USE ALLO

## Departmental Cost Allocation Summary

Departments	Total	EQUIPMENT/PURN/FIX
CLERK TECH SVS	511,562	511,562
CLERK FINANCE	1,305	1,305
CTY ATTORNEY	4,198	4,198
PROCURE MGMT	2,836	2,836
HUMAN RESOURCE	4,315	4,315
FACILITIES MGT	1,590,676	1,590,676
Reimbursement:		
Total:	2,114,892	2,114,892
	=====	=====

**FISCAL 2016**  
**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 \$463,696. 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 \$18,497 and have been allocated departmentally based on quarterly state payment vouchers.

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

(4) Other Charges - Consultants, and costs 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:	13,433,746			13,433,746
Allocated Additions:				
NON-DEPART'L		1,166	1,166	
BUDGET SVCS		58,672	58,672	
CLK INT AUDIT		680	680	
CLERK FINANCE		17,954	17,954	
CTY ATTORNEY		241,164	241,164	
Total Allocated Additions:		319,636	319,636	319,636
Total to be Allocated:	13,433,746	319,636		13,753,382
	=====	=====		=====

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

	Total	G & A	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
<b>Expenses:</b>					
ANNUAL AUDIT	463,696		463,696		
UNEMPLOYMENT COMP	18,497				18,497
GENERAL GOVERNMENT	12,843,420			12,843,420	
PROFESSIONAL SERVICE	90,837				
CREDIT CARD FEES	8,663				
FISCAL SUP - IMP FEE	8,633				
<b>Departmental</b>					
Expenditures:	13,433,746		463,696	12,843,420	18,497
Functional Cost:	13,433,746		463,696	12,843,420	18,497
1st Allocation:	13,433,746		463,696	12,843,420	18,497
-----					
<b>Additions 2nd</b>					
Others:	319,636	319,636	11,030	305,590	438
Reallocate Admin:		-319,636			
2nd Allocation:	319,636		11,030	305,590	438
-----					
Total Allocated:	13,753,382		474,726	13,149,010	18,935
=====					

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

	COST/IMPACT FEE PLAN	CONS/FIN SVS IMP FEE
Expenses:		
ANNUAL AUDIT		
UNEMPLOYMENT COMP		
GENERAL GOVERNMENT		
PROFESSIONAL SERVICE	19,500	71,337
CREDIT CARD FEES		8,663
FISCAL SUP - IMP FEE		8,633
Departmental		
Expenditures:	19,500	88,633
Functional Cost:	19,500	88,633
1st Allocation:	19,500	88,633
	-----	-----
Additions 2nd		
Others:	466	2,112
2nd Allocation:	466	2,112
	-----	-----
Total Allocated:	19,966	90,745
	=====	=====

NON-DEPART'L  
Detail Allocation of  
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NON-DEPART'L	2,639.00	0.251	1,166		1,166		1,166
CLK INT AUDIT	831.00	0.079	367		367	9	376
CLERK TECH SVS	1,367.00	0.130	604		604	14	618
CLERK HUM RES	489.00	0.047	216		216	5	221
CLERK FINANCE	1,451.00	0.138	641		641	15	656
CTY ATTORNEY	1,180.00	0.112	521		521	12	533
PROCURE MGMT	645.00	0.061	285		285	7	292
HUMAN RESOURCE	1,932.00	0.184	853		853	20	873
FACILITIES MGT	15,294.00	1.457	6,756		6,756	161	6,917
GF TECH SVCS	382.00	0.036	169		169	4	173
COMMISSIONERS	2,149.00	0.205	949		949	23	972
COUNTY MANAGER	1,824.00	0.174	806		806	19	825
COUNTY LANDS	522.00	0.050	231		231	5	236
CDBG	1,789.00	0.170	790		790	19	809
TAX COLLECTOR	604.00	0.058	267		267	6	273
CLERK ADMIN	1,351.00	0.129	597		597	14	611
CLERK MINUTES	494.00	0.047	218		218	5	223
CLK RECORDING	14,301.00	1.362	6,317		6,317	151	6,468
CLERK OTHER	316,534.00	30.154	139,824		139,824	3,335	143,159
FUNDS 80 - 951	155,975.00	14.859	68,899		68,899	1,643	70,542
PROP APPRAISER	242.00	0.023	107		107	3	110
ELECTIONS	448.00	0.043	198		198	5	203
SHERIFF	3,435.00	0.327	1,517		1,517	36	1,553
CT SVCS-GEN FD	510.00	0.049	225		225	5	230
GUAR AD LITEM	133.00	0.013	59		59	1	60
PUB DEFENDER	339.00	0.032	150		150	4	154
STATE ATTORNEY	486.00	0.046	215		215	5	220
MED EXAMINER	1,760.00	0.168	777		777	19	796
HUMAN SERVICES	12,709.00	1.211	5,614		5,614	134	5,748
STATE HEALTH	177.00	0.017	78		78	2	80
INT SVS FISCAL	545.00	0.052	241		241	6	247
EMER MGMT OPS	2,866.50	0.273	1,266		1,266	30	1,296
EMER RESPONSE	2,865.50	0.273	1,266		1,266	30	1,296
EMER DISPATCH	2,865.50	0.273	1,266		1,266	30	1,296
PS LOGISTICS	2,865.50	0.273	1,266		1,266	30	1,296
PKS/REC GEN'L	19,589.00	1.866	8,653		8,653	206	8,859
ECONOMIC DEVT	752.00	0.072	332		332	8	340
ANIMAL CONTROL	4,698.00	0.448	2,075		2,075	50	2,125
NAT RES MGMT	3,476.00	0.331	1,535		1,535	37	1,572
FAC CONST MGMT	1,878.00	0.179	830		830	20	850
RSW DEVT ENG	3.00	0.000	1		1		1
FUND 102 MSTU	19,268.00	1.836	8,511		8,511	203	8,714
FD 104 MSBU OP	11,786.00	1.123	5,206		5,206	124	5,330
ADM OFF OF CTS	10,323.00	0.983	4,560		4,560	109	4,669
FD 138 HUM SVS	539.00	0.051	238		238	6	244
FD 138 NON-DEP	1,269.00	0.121	561		561	13	574

NON-DEPART'L  
Detail Allocation of  
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FD 138 PUB SAF	69.00	0.007	30		30	1	31
FD 138 PLAN	267.00	0.025	118		118	3	121
FD 138 NAT RES	564.00	0.054	249		249	6	255
FD 138 MAINT	16.00	0.002	7		7		7
FD 138 OTHER	3,029.00	0.289	1,338		1,338	32	1,370
FUND 139 OTHER	707.00	0.067	312		312	7	319
SUR WTR MGMT	2,151.50	0.205	950		950	23	973
LIBRARIES	28,412.00	2.707	12,551		12,551	299	12,850
E911 IMPLEMENT	2,639.00	0.251	1,166		1,166	28	1,194
HEARING EXAMIN	497.00	0.047	220		220	5	225
PKS & REC 155	19,026.00	1.812	8,404		8,404	200	8,604
COMM DEVT ADM	6,612.00	0.630	2,921		2,921	70	2,991
PLANNING 155	657.00	0.063	290		290	7	297
DEVT REVIEW	2,662.00	0.254	1,176		1,176	28	1,204
REZONE & DRI'S	950.00	0.091	420		420	10	430
ENV SCIENCES	736.00	0.070	325		325	8	333
PERMIT ISSUANC	3,452.00	0.329	1,525		1,525	36	1,561
BUILDING INSP	6,787.00	0.647	2,998		2,998	72	3,070
CODE ENFORCE	4,785.00	0.456	2,114		2,114	50	2,164
PLANS REVIEW	2,677.00	0.255	1,183		1,183	28	1,211
ADM FEE COLLEC	186.00	0.018	82		82	2	84
ZONING REVIEW	918.00	0.087	406		406	10	416
VCB	8,432.00	0.803	3,725		3,725	89	3,814
SPORTS AUTHOR	1,292.00	0.123	571		571	14	585
TRANS ADMIN	4,818.50	0.459	2,128		2,128	51	2,179
LANDSCAPE	1,178.00	0.112	520		520	12	532
CANAL MAINT	1,240.00	0.118	548		548	13	561
ROADWAY/PIPE	5,580.00	0.532	2,465		2,465	59	2,524
BRIDGE OPS	1,054.00	0.100	466		466	11	477
TRAF OPS/SIGNA	3,388.00	0.323	1,497		1,497	36	1,533
TRAF SIGN/MARK	2,867.00	0.273	1,266		1,266	30	1,296
ENGINEER/PLAN	518.00	0.049	229		229	5	234
ENG/CONSTR	933.00	0.089	412		412	10	422
ENG/DESIGN	622.00	0.059	275		275	7	282
GIS	456.00	0.043	201		201	5	206
HAZ MAT FD 182	2,382.00	0.227	1,052		1,052	25	1,077
FIRE IMPACT FE	5,478.00	0.522	2,420		2,420	58	2,478
SCHOOL IMP FEE	2,365.00	0.225	1,045		1,045	25	1,070
COM PRK IMP FE	5,280.00	0.503	2,332		2,332	56	2,388
REG PRK IMP FE	876.00	0.083	387		387	9	396
ROADS IMP FEE	2,424.00	0.231	1,071		1,071	26	1,097
EMS IMPACT FEE	1,640.00	0.156	724		724	17	741
FUNDS 201-299	1,202.00	0.115	531		531	13	544
FUNDS 301-399	17,183.00	1.637	7,590		7,590	181	7,771
SOLID WASTE	26,071.00	2.484	11,516		11,516	275	11,791
AIRPORT & PORT	57,652.00	5.492	25,467		25,467	607	26,074

NON-DEPART'L  
 Detail Allocation of  
 AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TOLLS 42101	6,783.25	0.646	2,996		2,996	71	3,067
TOLLS 42102	6,783.25	0.646	2,996		2,996	71	3,067
TOLLS 42103	6,783.25	0.646	2,996		2,996	71	3,067
TOLLS 42104	6,783.25	0.646	2,996		2,996	71	3,067
TRANSIT	21,357.00	2.035	9,434		9,434	225	9,659
UTILITIES	65,906.00	6.278	29,113		29,113	694	29,807
ITG	2,660.00	0.253	1,175		1,175	28	1,203
GOVT COMMUNICA	2,957.00	0.282	1,306		1,306	31	1,337
DENTAL	3,412.00	0.325	1,507		1,507	36	1,543
GROUP MEDICAL	3,953.00	0.377	1,746		1,746	42	1,788
GEN LIABILITY	2,867.00	0.273	1,266		1,266	30	1,296
FLEET MGMT	15,254.00	1.453	6,738		6,738	161	6,899
FLEET REPLACE	2,962.00	0.282	1,308		1,308	31	1,339
LAW ENF TRUST	1,207.00	0.115	533		533	13	546
FD 190 ANIM TR	2,050.00	0.195	906		906	22	928
FD 632 MOSQ CO	348.00	0.033	154		154	4	158
FDS 636-638	298.00	0.028	132		132	3	135
FUND 661 BONDS	24.00	0.002	11		11		11
FUND 699 OPEB	11.00	0.001	5		5		5
FUND 700 GOVT	1,076.00	0.103	475		475	11	486
FD 951 LT DEBT	83.00	0.008	37		37	1	38
FIXED ASSETS	6,947.00	0.662	3,069		3,069	73	3,142
ALL OTHERS	18,902.00	1.801	8,351		8,351	199	8,550
Total:	1,049,719.00	100.000	463,696		463,696	11,030	474,726
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS LISTING REPORT



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	12,843,420		12,843,420	305,590	13,149,010
Total:	100.00	100.000	12,843,420		12,843,420	305,590	13,149,010
	=====	=====	=====	=====	=====	=====	=====

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	3,025.00	12.229	2,262		2,262	54	2,316
PROCURE MGMT	1,070.00	4.326	800		800	19	819
FACILITIES MGT	876.00	3.541	655		655	16	671
COUNTY MANAGER	3,850.00	15.564	2,879		2,879	68	2,947
CT SVCS-GEN FD	6,244.00	25.243	4,669		4,669	111	4,780
HUMAN SERVICES	4,108.00	16.607	3,072		3,072	73	3,145
EMER RESPONSE	1,925.00	7.782	1,439		1,439	34	1,473
LIBRARIES	357.00	1.443	267		267	6	273
LANDSCAPE	-825.00	-3.335	-617		-617	-15	-632
SOLID WASTE	-3,025.00	-12.229	-2,262		-2,262	-54	-2,316
TOLLS 42102	84.00	0.340	63		63	1	64
TRANSIT	5,140.00	20.779	3,844		3,844	91	3,935
UTILITIES	1,907.00	7.709	1,426		1,426	34	1,460
Total:	24,736.00	100.000	18,497		18,497	438	18,935
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Allocation Basis: UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT

Source: QUARTERLY STATE PAYMENT VOUCHERS

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COUNTY MANAGER	7,500.00	38.462	7,500		7,500	178	7,678
FIRE IMPACT FE	2,000.00	10.256	2,000		2,000	48	2,048
SCHOOL IMP FEE	2,000.00	10.256	2,000		2,000	48	2,048
COM PRK IMP FE	2,000.00	10.256	2,000		2,000	48	2,048
REG PRK IMP FE	2,000.00	10.256	2,000		2,000	48	2,048
ROADS IMP FEE	2,000.00	10.256	2,000		2,000	48	2,048
EMS IMPACT FEE	2,000.00	10.256	2,000		2,000	48	2,048
Total:	19,500.00	100.000	19,500		19,500	466	19,966
	=====	=====	=====	=====	=====	=====	=====

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	14,772		14,772	351	15,123
SCHOOL IMP FEE	1.00	16.667	14,772		14,772	351	15,123
COM PRK IMP FE	1.00	16.667	14,772		14,772	351	15,123
REG PRK IMP FE	1.00	16.667	14,772		14,772	351	15,123
ROADS IMP FEE	1.00	16.667	14,772		14,772	351	15,123
EMS IMPACT FEE	1.00	16.667	14,773		14,773	357	15,130
Total:	6.00	100.000	88,633		88,633	2,112	90,745
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF IMPACT FEE AREAS

Source: MANAGER - INTERNAL SERVICES (FISCAL)

## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
NON-DEPART'L	1,166	1,166			
CLK INT AUDIT	376	376			
CLERK TECH SVS	618	618			
CLERK HUM RES	221	221			
CLERK FINANCE	656	656			
CTY ATTORNEY	2,849	533		2,316	
PROCURE MGMT	1,111	292		819	
HUMAN RESOURCE	873	873			
FACILITIES MGT	7,588	6,917		671	
GF TECH SVCS	173	173			
COMMISSIONERS	972	972			
COUNTY MANAGER	11,450	825		2,947	7,678
COUNTY LANDS	236	236			
CDBG	809	809			
TAX COLLECTOR	273	273			
CLERK ADMIN	611	611			
CLERK MINUTES	223	223			
CLK RECORDING	6,468	6,468			
CLERK OTHER	143,159	143,159			
FUNDS 80 - 951	70,542	70,542			
PROP APPRAISER	110	110			
ELECTIONS	203	203			
SHERIFF	1,553	1,553			
CT SVCS-GEN FD	5,010	230		4,780	
GUAR AD LITEM	60	60			
PUB DEFENDER	154	154			
STATE ATTORNEY	220	220			
MED EXAMINER	796	796			
HUMAN SERVICES	8,893	5,748		3,145	
STATE HEALTH	80	80			
INT SVS FISCAL	247	247			
EMER MGMT OPS	1,296	1,296			
EMER RESPONSE	2,769	1,296		1,473	
EMER DISPATCH	1,296	1,296			
PS LOGISTICS	1,296	1,296			
PKS/REC GEN'L	8,859	8,859			
ECONOMIC DEVT	340	340			
ANIMAL CONTROL	2,125	2,125			
NAT RES MGMT	1,572	1,572			
FAC CONST MGMT	850	850			
RSW DEVT ENG	1	1			
FUND 102 MSTU	8,714	8,714			
FD 104 MSBU OP	5,330	5,330			
ADM OFF OF CTS	4,669	4,669			
FD 138 HUM SVS	244	244			
FD 138 NON-DEP	574	574			
FD 138 PUB SAF	31	31			
FD 138 PLAN	121	121			

## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
FD 138 NAT RES	255	255			
FD 138 MAINT	7	7			
FD 138 OTHER	1,370	1,370			
FUND 139 OTHER	319	319			
SUR WTR MGMT	973	973			
LIBRARIES	13,123	12,850		273	
E911 IMPLEMENT	1,194	1,194			
HEARING EXAMIN	225	225			
PKS & REC 155	8,604	8,604			
COMM DEVT ADM	2,991	2,991			
PLANNING 155	297	297			
DEVT REVIEW	1,204	1,204			
REZONE & DRI'S	430	430			
ENV SCIENCES	333	333			
PERMIT ISSUANC	1,561	1,561			
BUILDING INSP	3,070	3,070			
CODE ENFORCE	2,164	2,164			
PLANS REVIEW	1,211	1,211			
ADM FEE COLLEC	84	84			
ZONING REVIEW	416	416			
VCB	3,814	3,814			
SPORTS AUTHOR	585	585			
TRANS ADMIN	2,179	2,179			
LANDSCAPE	-100	532		-632	
CANAL MAINT	561	561			
ROADWAY/PIPE	2,524	2,524			
BRIDGE OPS	477	477			
TRAF OPS/SIGNA	1,533	1,533			
TRAF SIGN/MARK	1,296	1,296			
ENGINEER/PLAN	234	234			
ENG/CONSTR	422	422			
ENG/DESIGN	282	282			
GIS	206	206			
HAZ MAT FD 182	1,077	1,077			
FIRE IMPACT FE	19,649	2,478			2,048
SCHOOL IMP FEE	18,241	1,070			2,048
COM PRK IMP FE	19,559	2,388			2,048
REG PRK IMP FE	17,567	396			2,048
ROADS IMP FEE	18,268	1,097			2,048
EMS IMPACT FEE	17,919	741			2,048
FUNDS 201-299	544	544			
FUNDS 301-399	7,771	7,771			
SOLID WASTE	9,475	11,791		-2,316	
AIRPORT & PORT	26,074	26,074			
TOLLS 42101	3,067	3,067			
TOLLS 42102	3,131	3,067		64	
TOLLS 42103	3,067	3,067			
TOLLS 42104	3,067	3,067			

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
TRANSIT	13,594	9,659		3,935	
UTILITIES	31,267	29,807		1,460	
ITG	1,203	1,203			
GOVT COMMUNICA	1,337	1,337			
DENTAL	1,543	1,543			
GROUP MEDICAL	1,788	1,788			
GEN LIABILITY	1,296	1,296			
FLEET MGMT	6,899	6,899			
FLEET REPLACE	1,339	1,339			
LAW ENF TRUST	546	546			
FD 190 ANIM TR	928	928			
FD 632 MOSQ CO	158	158			
FDS 636-638	135	135			
FUND 661 BONDS	11	11			
FUND 699 OPEB	5	5			
FUND 700 GOVT	486	486			
FD 951 LT DEBT	38	38			
FIXED ASSETS	3,142	3,142			
GENERAL GOVT	13,149,010		13,149,010		
ALL OTHERS	8,550	8,550			
Reimbursement:					
Total:	13,753,382	474,726	13,149,010	18,935	19,966
	=====	=====	=====	=====	=====

## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments           CONS/FIN SVS IMP FEE

NON-DEPART'L  
CLK INT AUDIT  
CLERK TECH SVS  
CLERK HUM RES  
CLERK FINANCE  
CTY ATTORNEY  
PROCURE MGMT  
HUMAN RESOURCE  
FACILITIES MGT  
GF TECH SVCS  
COMMISSIONERS  
COUNTY MANAGER  
COUNTY LANDS  
CDBG  
TAX COLLECTOR  
CLERK ADMIN  
CLERK MINUTES  
CLK RECORDING  
CLERK OTHER  
FUNDS 80 - 951  
PROP APPRAISER  
ELECTIONS  
SHERIFF  
CT SVCS-GEN FD  
GUAR AD LITEM  
PUB DEFENDER  
STATE ATTORNEY  
MED EXAMINER  
HUMAN SERVICES  
STATE HEALTH  
INT SVS FISCAL  
EMER MGMT OPS  
EMER RESPONSE  
EMER DISPATCH  
PS LOGISTICS  
PKS/REC GEN'L  
ECONOMIC DEVT  
ANIMAL CONTROL  
NAT RES MGMT  
FAC CONST MGMT  
RSW DEVT ENG  
FUND 102 MSTU  
FD 104 MSBU OP  
ADM OFF OF CTS  
FD 138 HUM SVS  
FD 138 NON-DEP  
FD 138 PUB SAF  
FD 138 PLAN



## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE
FD 138 NAT RES	
FD 138 MAINT	
FD 138 OTHER	
FUND 139 OTHER	
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	
CANAL MAINT	
ROADWAY/PIPE	
BRIDGE OPS	
TRAF OPS/SIGNA	
TRAF SIGN/MARK	
ENGINEER/PLAN	
ENG/CONSTR	
ENG/DESIGN	
GIS	
HAZ MAT FD 182	
FIRE IMPACT FE	15,123
SCHOOL IMP FEE	15,123
COM PRK IMP FE	15,123
REG PRK IMP FE	15,123
ROADS IMP FEE	15,123
EMS IMPACT FEE	15,130
FUNDS 201-299	
FUNDS 301-399	
SOLID WASTE	
AIRPORT & PORT	
TOLLS 42101	
TOLLS 42102	
TOLLS 42103	
TOLLS 42104	



**FISCAL 2016**  
**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 adopted budgeted expenditures.

BUDGET SVCS  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	452,987			452,987
Deductions:				
ADVERTISING	-165			
Total Deductions:	-165			-165
Allocated Additions:				
BLDG USE ALLO	2,515		2,515	
BUDGET SVCS		311	311	
CLERK TECH SVS		69,549	69,549	
CLERK FINANCE		2,515	2,515	
CTY ATTORNEY		1,279	1,279	
PROCURE MGMT		1,119	1,119	
HUMAN RESOURCE		3,175	3,175	
FACILITIES MGT		8,083	8,083	
GF TECH SVCS		343	343	
Total Allocated Additions:	2,515	86,374	88,889	88,889
Total to be Allocated:	455,337	86,374		541,711
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BUDGET SVCS  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES AND WAGES	300,298		300,298
FRINGE BENEFITS	108,974		108,974
DATA PROCESS/NETWORK	27,506		27,506
TRAVEL	326		326
TELEPHONE	4,626		4,626
EQUIPMENT LEASE	1,491		1,491
SELF INSURANCE	2,129		2,129
REPAIRS AND MAINT	2,279		2,279
SUPPLIES	1,426		1,426
MINOR EQUIPMENT	403		403
MEMBERSHIPS	1,315		1,315
OTHER CHARGES	643		643
ADVERTISING	165	165	
INTERVIEW EXPENSES	1,406		1,406
Departmental Expenditures:	452,987	165	452,822
Deductions:	-165	-165	
Functional Cost:	452,822		452,822
Additions 1st			
Others:	2,515	2,515	2,515
Reallocate Admin:		-2,515	
1st Allocation:	455,337		455,337
	-----		-----
Additions 2nd			
Others:	86,374	86,374	86,374
Reallocate Admin:		-86,374	
2nd Allocation:	86,374		86,374
	-----		-----
Total Allocated:	541,711		541,711
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BUDGET SVCS  
Detail Allocation of  
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NON-DEPART'L	141,614.00	12.885	58,672		58,672		58,672
BUDGET SVCS	751.00	0.068	311		311		311
CTY ATTORNEY	3,055.00	0.278	1,266		1,266	276	1,542
PROCURE MGMT	927.00	0.084	384		384	84	468
HUMAN RESOURCE	2,325.00	0.212	963		963	210	1,173
FACILITIES MGT	14,873.00	1.353	6,162		6,162	1,343	7,505
GF TECH SVCS	474.00	0.043	196		196	43	239
COMMISSIONERS	1,423.00	0.129	590		590	128	718
COUNTY MANAGER	2,414.00	0.220	1,000		1,000	218	1,218
COUNTY LANDS	1,070.00	0.097	443		443	97	540
CDBG	1,947.00	0.177	807		807	176	983
VETERAN'S SVCS	244.00	0.022	101		101	22	123
TAX COLLECTOR	15,212.00	1.384	6,302		6,302	1,373	7,675
CLERK ADMIN	9,957.00	0.906	4,125		4,125	899	5,024
PROP APPRAISER	9,229.00	0.840	3,824		3,824	833	4,657
ELECTIONS	9,675.00	0.880	4,008		4,008	874	4,882
SHERIFF	165,565.00	15.065	68,595		68,595	14,948	83,543
CT SVCS-GEN FD	13,552.00	1.233	5,615		5,615	1,224	6,839
GUAR AD LITEM	226.00	0.021	94		94	20	114
PUB DEFENDER	1,208.00	0.110	500		500	109	609
STATE ATTORNEY	2,182.00	0.199	904		904	197	1,101
MED EXAMINER	3,424.00	0.312	1,419		1,419	309	1,728
HUMAN SERVICES	16,965.00	1.544	7,029		7,029	1,532	8,561
STATE HEALTH	2,287.00	0.208	948		948	206	1,154
INT SVS FISCAL	693.00	0.063	287		287	63	350
EMER MGMT OPS	133.00	0.012	55		55	12	67
EMER RESPONSE	34,237.00	3.115	14,185		14,185	3,091	17,276
EMER DISPATCH	3,270.00	0.298	1,355		1,355	295	1,650
PS LOGISTICS	2,473.00	0.225	1,025		1,025	223	1,248
PKS/REC GEN'L	16,502.00	1.502	6,837		6,837	1,490	8,327
ECONOMIC DEVT	1,196.00	0.109	496		496	108	604
ANIMAL CONTROL	5,089.00	0.463	2,108		2,108	459	2,567
NAT RES MGMT	4,868.00	0.443	2,017		2,017	440	2,457
FAC CONST MGMT	44,592.00	4.057	18,475		18,475	4,026	22,501
RSW DEVT ENG	40.00	0.004	17		17	4	21
FUND 102 MSTU	2,797.00	0.255	1,159		1,159	253	1,412
FD 104 MSBU OP	753.00	0.069	312		312	68	380
ADM OFF OF CTS	2,947.00	0.268	1,221		1,221	266	1,487
FD 138 HUM SVS	147.00	0.013	61		61	13	74
FD 138 PLAN	1,880.00	0.171	779		779	170	949
FD 138 NAT RES	612.00	0.056	254		254	55	309
FD 138 MAINT	20.00	0.002	8		8	2	10
FD 138 OTHER	250.00	0.023	104		104	23	127
FUND 139 OTHER	691.00	0.063	286		286	62	348
SUR WTR MGMT	1,529.00	0.139	633		633	138	771
LIBRARIES	25,787.00	2.346	10,684		10,684	2,328	13,012

BUDGET SVCS  
Detail Allocation of  
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
E911 IMPLEMENT	3,032.00	0.276	1,256		1,256	274	1,530
HEARING EXAMIN	778.00	0.071	322		322	70	392
PKS & REC 155	16,502.00	1.502	6,837		6,837	1,490	8,327
COMM DEVT ADM	1,475.00	0.134	611		611	133	744
PLANNING 155	1,576.00	0.143	653		653	142	795
DEVT REVIEW	1,412.00	0.128	585		585	127	712
REZONE & DRI'S	1,156.00	0.105	479		479	104	583
ENV SCIENCES	748.00	0.068	310		310	68	378
PERMIT ISSUANC	1,483.00	0.135	614		614	134	748
BUILDING INSP	3,646.00	0.332	1,511		1,511	329	1,840
CODE ENFORCE	2,408.00	0.219	998		998	217	1,215
PLANS REVIEW	1,340.00	0.122	555		555	121	676
ADM FEE COLLEC	68.00	0.006	28		28	6	34
ZONING REVIEW	370.00	0.034	153		153	33	186
VCB	18,012.00	1.639	7,463		7,463	1,626	9,089
SPORTS AUTHOR	1,185.00	0.108	491		491	107	598
TRANS ADMIN	1,085.00	0.099	450		450	98	548
LANDSCAPE	3,963.00	0.361	1,642		1,642	358	2,000
CANAL MAINT	1,996.00	0.182	827		827	180	1,007
ROADWAY/PIPE	10,301.00	0.937	4,268		4,268	930	5,198
BRIDGE OPS	1,368.00	0.124	567		567	124	691
TRAF OPS/SIGNA	4,548.00	0.414	1,884		1,884	411	2,295
TRAF SIGN/MARK	2,761.00	0.251	1,144		1,144	249	1,393
TRAF OPS CTR	310.00	0.028	128		128	28	156
ENGINEER/PLAN	597.00	0.054	247		247	54	301
ENG/CONSTR	1,058.00	0.096	438		438	96	534
ENG/DESIGN	792.00	0.072	328		328	72	400
GIS	744.00	0.068	308		308	67	375
HAZ MAT FD 182	1,749.00	0.159	725		725	158	883
COM PRK IMP FE	6.00	0.001	2		2	1	3
REG PRK IMP FE	1.00	0.000					
EMS IMPACT FEE	2.00	0.000	1		1		1
FUNDS 201-299	66,880.00	6.085	27,709		27,709	6,038	33,747
FUNDS 301-399	101,041.00	9.194	41,862		41,862	9,123	50,985
SOLID WASTE	71,451.00	6.501	29,603		29,603	6,451	36,054
TOLLS 42101	2,581.75	0.235	1,070		1,070	233	1,303
TOLLS 42102	2,581.75	0.235	1,070		1,070	233	1,303
TOLLS 42103	2,581.75	0.235	1,070		1,070	233	1,303
TOLLS 42104	2,581.75	0.235	1,070		1,070	233	1,303
TRANSIT	24,694.00	2.247	10,231		10,231	2,230	12,461
UTILITIES	55,433.00	5.044	22,966		22,966	5,005	27,971
ITG	13,289.00	1.209	5,506		5,506	1,200	6,706
GOVT COMMUNICA	2,471.00	0.225	1,024		1,024	223	1,247
DENTAL	2,800.00	0.255	1,160		1,160	253	1,413
GROUP MEDICAL	65,362.00	5.947	27,080		27,080	5,901	32,981
GEN LIABILITY	15,221.00	1.385	6,306		6,306	1,374	7,680

BUDGET SVCS  
 Detail Allocation of  
 DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FLEET MGMT	8,642.00	0.786	3,580		3,580	780	4,360
FLEET REPLACE	3,641.00	0.331	1,508		1,508	329	1,837
FD 190 ANIM TR	200.00	0.018	81		81	18	99
Total:	1,099,029.00	100.000	455,337		455,337	86,374	541,711
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: ADOPTED BUDGETED EXPENDITURES (\$1,000'S)

Source: BUDGET SERVICES



## BUDGET SVCS

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
NON-DEPART'L	58,672	58,672
BUDGET SVCS	311	311
CTY ATTORNEY	1,542	1,542
PROCURE MGMT	468	468
HUMAN RESOURCE	1,173	1,173
FACILITIES MGT	7,505	7,505
GF TECH SVCS	239	239
COMMISSIONERS	718	718
COUNTY MANAGER	1,218	1,218
COUNTY LANDS	540	540
CDBG	983	983
VETERAN'S SVCS	123	123
TAX COLLECTOR	7,675	7,675
CLERK ADMIN	5,024	5,024
PROP APPRAISER	4,657	4,657
ELECTIONS	4,882	4,882
SHERIFF	83,543	83,543
CT SVCS-GEN FD	6,839	6,839
GUAR AD LITEM	114	114
PUB DEFENDER	609	609
STATE ATTORNEY	1,101	1,101
MED EXAMINER	1,728	1,728
HUMAN SERVICES	8,561	8,561
STATE HEALTH	1,154	1,154
INT SVS FISCAL	350	350
EMER MGMT OPS	67	67
EMER RESPONSE	17,276	17,276
EMER DISPATCH	1,650	1,650
PS LOGISTICS	1,248	1,248
PKS/REC GEN'L	8,327	8,327
ECONOMIC DEVT	604	604
ANIMAL CONTROL	2,567	2,567
NAT RES MGMT	2,457	2,457
FAC CONST MGMT	22,501	22,501
RSW DEVT ENG	21	21
FUND 102 MSTU	1,412	1,412
FD 104 MSBU OP	380	380
ADM OFF OF CTS	1,487	1,487
FD 138 HUM SVS	74	74
FD 138 PLAN	949	949
FD 138 NAT RES	309	309
FD 138 MAINT	10	10
FD 138 OTHER	127	127
FUND 139 OTHER	348	348
SUR WTR MGMT	771	771
LIBRARIES	13,012	13,012
E911 IMPLEMENT	1,530	1,530
HEARING EXAMIN	392	392

## BUDGET SVCS

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
PKS & REC 155	8,327	8,327
COMM DEVT ADM	744	744
PLANNING 155	795	795
DEVT REVIEW	712	712
REZONE & DRI'S	583	583
ENV SCIENCES	378	378
PERMIT ISSUANC	748	748
BUILDING INSP	1,840	1,840
CODE ENFORCE	1,215	1,215
PLANS REVIEW	676	676
ADM FEE COLLEC	34	34
ZONING REVIEW	186	186
VCB	9,089	9,089
SPORTS AUTHOR	598	598
TRANS ADMIN	548	548
LANDSCAPE	2,000	2,000
CANAL MAINT	1,007	1,007
ROADWAY/PIPE	5,198	5,198
BRIDGE OPS	691	691
TRAF OPS/SIGNA	2,295	2,295
TRAF SIGN/MARK	1,393	1,393
TRAF OPS CTR	156	156
ENGINEER/PLAN	301	301
ENG/CONSTR	534	534
ENG/DESIGN	400	400
GIS	375	375
HAZ MAT FD 182	883	883
COM PRK IMP FE	3	3
REG PRK IMP FE	0	
EMS IMPACT FEE	1	1
FUNDS 201-299	33,747	33,747
FUNDS 301-399	50,985	50,985
SOLID WASTE	36,054	36,054
TOLLS 42101	1,303	1,303
TOLLS 42102	1,303	1,303
TOLLS 42103	1,303	1,303
TOLLS 42104	1,303	1,303
TRANSIT	12,461	12,461
UTILITIES	27,971	27,971
ITG	6,706	6,706
GOVT COMMUNICA	1,247	1,247
DENTAL	1,413	1,413
GROUP MEDICAL	32,981	32,981
GEN LIABILITY	7,680	7,680
FLEET MGMT	4,360	4,360
FLEET REPLACE	1,837	1,837
FD 190 ANIM TR	99	99
Reimbursement:		
Total:	541,711	541,711
=====		=====

**FISCAL 2016**  
**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 hours audited per agency.

CLK INT AUDIT  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,451,041			1,451,041
Deductions:				
TDA/TDC EXPENSES	-463,161			
Total Deductions:	-463,161			-463,161
Allocated Additions:				
NON-DEPART'L	367	9	376	
CLERK TECH SVS		132,384	132,384	
CLERK HUM RES		26,437	26,437	
CLERK FINANCE		9,495	9,495	
Total Allocated Additions:	367	168,325	168,692	168,692
Total to be Allocated:	988,247	168,325		1,156,572
	=====	=====		=====

CLK INT AUDIT  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	AUDIT SERVICES
Expenses:			
SALARIES & WAGES	718,764		718,764
FRINGE BENEFITS	242,283		242,283
PROFESSIONAL SVCS	321		321
TRAVEL	9,705		9,705
OFFICE SUPPLIES	497		497
MEMBERSHIPS	3,660		3,660
SEMINAR AND TRAINING	7,001		7,001
TDA/TDC EXPENSES	463,161	463,161	
OTHER CHARGES	5,649		5,649
Departmental Expenditures:	1,451,041	463,161	987,880
Deductions:	-463,161	-463,161	
Functional Cost:	987,880		987,880
Additions 1st			
Others:	367	367	367
Reallocate Admin:		-367	
1st Allocation:	988,247		988,247
	-----		-----
Additions 2nd			
Others:	168,325	168,325	168,325
Reallocate Admin:		-168,325	
2nd Allocation:	168,325		168,325
	-----		-----
Total Allocated:	1,156,572		1,156,572
	=====		=====

CLK INT AUDIT  
 Detail Allocation of  
 AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NON-DEPART'L	23.00	0.069	680		680		680
CLERK FINANCE	670.00	2.004	19,809		19,809	3,376	23,185
HUMAN RESOURCE	52.00	0.156	1,537		1,537	262	1,799
CLERK ADMIN	124.00	0.371	3,666		3,666	625	4,291
CLK PROBATE	2,454.50	7.343	72,568		72,568	12,369	84,937
CLERK OTHER	7,938.14	23.748	234,694		234,694	40,002	274,696
EMER MGMT OPS	363.00	1.086	10,732		10,732	1,829	12,561
ANIMAL CONTROL	116.00	0.347	3,430		3,430	585	4,015
NAT RES MGMT	462.00	1.382	13,659		13,659	2,328	15,987
TRAF OPS/SIGNA	419.00	1.254	12,388		12,388	2,111	14,499
TRAF SIGN/MARK	256.00	0.766	7,569		7,569	1,290	8,859
SOLID WASTE	625.00	1.870	18,478		18,478	3,150	21,628
TOLLS 42101	15.00	0.045	443		443	76	519
TRANSIT	257.00	0.769	7,598		7,598	1,295	8,893
GOVT COMMUNICA	189.00	0.565	5,588		5,588	952	6,540
CONTRACTS CHG	13,969.40	41.792	413,010	-394,374	18,636	70,395	89,031
ALL OTHERS	5,492.86	16.433	162,398		162,398	27,680	190,078
Sub-total:	33,425.90	100.000	988,247	-394,374	593,873	168,325	762,198
-----							
Reimbursement:				394,374	394,374		394,374
Total:	33,425.90	100.000	988,247		988,247	168,325	1,156,572
=====							

Allocation Basis: NUMBER OF MANPOWER HOURS AUDITED PER AGENCY

Source: INTERNAL AUDIT PROJECT HOURS 2015-2016

## CLK INT AUDIT

## Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES
NON-DEPART'L	680	680
CLERK FINANCE	23,185	23,185
HUMAN RESOURCE	1,799	1,799
CLERK ADMIN	4,291	4,291
CLK PROBATE	84,937	84,937
CLERK OTHER	274,696	274,696
EMER MGMT OPS	12,561	12,561
ANIMAL CONTROL	4,015	4,015
NAT RES MGMT	15,987	15,987
TRAF OPS/SIGNA	14,499	14,499
TRAF SIGN/MARK	8,859	8,859
SOLID WASTE	21,628	21,628
TOLLS 42101	519	519
TRANSIT	8,893	8,893
GOVT COMMUNICA	6,540	6,540
CONTRACTS CHG	89,031	89,031
ALL OTHERS	190,078	190,078
Reimbursement:	394,374	394,374
Total:	1,156,572	1,156,572
	=====	=====

**FISCAL 2016**  
**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:	6,873,051			6,873,051
Deductions:				
CAPITAL OUTLAY	-57,849			
HUMAN RESOURCES P/R	-666,450			
ONE WORLD PAYBASE	-1,103,557			
ON BASE	-242,002			
OTHER OPERATING	-7,761			
Total Deductions:	-2,077,619			-2,077,619
Allocated Additions:				
BLDG USE ALLO	16,728		16,728	
EQUIP USE ALLO	511,562		511,562	
NON-DEPART'L	604	14	618	
CLERK HUM RES		75,786	75,786	
CLERK FINANCE		24,432	24,432	
FACILITIES MGT		53,751	53,751	
Total Allocated Additions:	528,894	153,983	682,877	682,877
Total to be Allocated:	5,324,326	153,983		5,478,309
	=====	=====		=====

CLERK TECH SVS  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT
Expenses:					
REVENUE	-147,995		-7,897	-19,518	-120,580
CAPITAL OUTLAY	57,849	57,849			
OPERATING EXPENSES	4,943,427		250,940	620,201	3,831,641
HUMAN RESOURCES P/R	666,450	666,450			
ONE WORLD PAYBASE	1,103,557	1,103,557			
ON BASE	242,002	242,002			
OTHER OPERATING	7,761	7,761			
Departmental Expenditures:	6,873,051	2,077,619	243,043	600,683	3,711,061
Deductions:	-2,077,619	-2,077,619			
Functional Cost:	4,795,432		243,043	600,683	3,711,061
Additions 1st					
Others:	528,894	528,894	26,806	66,250	409,297
Reallocate Admin:		-528,894			
1st Allocation:	5,324,326		269,849	666,933	4,120,358
	-----		-----	-----	-----
Additions 2nd					
Others:	153,983	153,983	7,805	19,288	119,163
Reallocate Admin:		-153,983			
2nd Allocation:	153,983		7,805	19,288	119,163
	-----		-----	-----	-----
Total Allocated:	5,478,309		277,654	686,221	4,239,521
	=====		=====	=====	=====

CLEK TECH SVS  
 Schedule of Costs to be  
 Allocated by Function

	INTERNAL AUDIT	ONBASE SUPPORT	HUMAN RESOURCES P/R
Expenses:			
REVENUE			
CAPITAL OUTLAY			
OPERATING EXPENSES	119,234	100,728	20,683
HUMAN RESOURCES P/R			
ONE WORLD PAYBASE			
ON BASE			
OTHER OPERATING			
Departmental			
Expenditures:	119,234	100,728	20,683
Functional Cost:	119,234	100,728	20,683
Additions 1st			
Others:	13,150	11,109	2,282
1st Allocation:	132,384	111,837	22,965
	-----	-----	-----
Additions 2nd			
Others:	3,829	3,234	664
2nd Allocation:	3,829	3,234	664
	-----	-----	-----
Total Allocated:	136,213	115,071	23,629
	=====	=====	=====

CLERK TECH SVS  
 Detail Allocation of  
 COUNTY APPLICATIONS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	64,675.17	25.773	69,549		69,549		69,549
CLERK MINUTES	64,675.17	25.773	69,549		69,549	2,710	72,259
VCB	56,914.15	22.680	61,203		61,203	2,385	63,588
GENERAL GOVT	64,675.17	25.773	69,548		69,548	2,710	72,258
Total:	250,939.66	100.000	269,849		269,849	7,805	277,654
	=====	=====	=====	=====	=====	=====	=====

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	666,933		666,933	19,288	686,221
Total:	100.00	100.000	666,933		666,933	19,288	686,221
	=====	=====	=====	=====	=====	=====	=====

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
COURTS	100.00	100.000	4,120,358		4,120,358	119,163	4,239,521
Total:	100.00	100.000	4,120,358		4,120,358	119,163	4,239,521
	=====	=====	=====	=====	=====	=====	=====

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	132,384		132,384		132,384
ALL OTHERS						3,835	3,835
Total:	100.00	100.000	132,384		132,384	3,835	136,219
	=====	=====	=====	=====	=====	=====	=====

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	14,908.76	14.801	16,553		16,553	479	17,032
COMMISSIONERS	24,265.29	24.090	26,941		26,941	779	27,720
CLERK ADMIN	2,056.38	2.042	2,283		2,283	66	2,349
CT SVCS-GEN FD	59,497.94	59.068	66,060		66,060	1,910	67,970
Total:	100,728.37	100.000	111,837		111,837	3,234	115,071
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: ONBASE CHARGES PER DEPARTMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT



CLEK 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	12,230.97	59.136	13,581		13,581	393	13,974
PROP APPRAISER	5,978.06	28.904	6,638		6,638	192	6,830
ELECTIONS	2,404.97	11.628	2,670		2,670	77	2,747
SHERIFF	68.71	0.332	76		76	2	78
Total:	20,682.71	100.000	22,965		22,965	664	23,629
	=====	=====	=====	=====	=====	=====	=====

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	69,549	69,549			
CLK INT AUDIT	132,384				132,384
CLERK HUM RES	17,032				
COMMISSIONERS	27,720				
TAX COLLECTOR	13,974				
CLERK ADMIN	2,349				
CLERK MINUTES	72,259	72,259			
CLK RECORDING	686,221		686,221		
COURTS	4,239,521			4,239,521	
PROP APPRAISER	6,830				
ELECTIONS	2,747				
SHERIFF	78				
CT SVCS-GEN FD	67,970				
VCB	63,588	63,588			
GENERAL GOVT	72,258	72,258			
ALL OTHERS	3,835				3,835
Reimbursement:					
Total:	5,478,315	277,654	686,221	4,239,521	136,219
	=====	=====	=====	=====	=====

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	ONBASE SUPPORT	HUMAN RESOURCES P/R
BUDGET SVCS		
CLK INT AUDIT		
CLERK HUM RES	17,032	
COMMISSIONERS	27,720	
TAX COLLECTOR		13,974
CLERK ADMIN	2,349	
CLERK MINUTES		
CLK RECORDING		
COURTS		
PROP APPRAISER		6,830
ELECTIONS		2,747
SHERIFF		78
CT SVCS-GEN FD	67,970	
VCB		
GENERAL GOVT		
ALL OTHERS		
Reimbursement:		
Total:	115,071	23,629
	=====	=====

**FISCAL 2016**  
**CLERK - HUMAN RESOURCES**  
**NATURE AND EXTENT OF SERVICES**

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:	552,509			552,509
Allocated Additions:				
NON-DEPART'L	216	5	221	
CLERK TECH SVS	16,553	479	17,032	
CLERK HUM RES		8,812	8,812	
CLERK FINANCE		4,218	4,218	
Total Allocated Additions:	16,769	13,514	30,283	30,283
Total to be Allocated:	569,278	13,514		582,792

CLERK HUM RES  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES & BENEFITS	521,912		521,912
CONTRACTUAL SVCS	16,035		16,035
TRAVEL	2,393		2,393
FREIGHT & POSTAGE	437		437
INTERNAL REPAIR	204		204
SUPPLIES	988		988
MEMBERSHIPS	2,115		2,115
TRAINING & SEMINARS	3,103		3,103
OTHER CHARGES	5,322		5,322
Departmental Expenditures:	552,509		552,509
Functional Cost:	552,509		552,509
Additions 1st			
Others:	16,769	16,769	16,769
Reallocate Admin:		-16,769	
1st Allocation:	569,278		569,278
	-----		-----
Additions 2nd			
Others:	13,514	13,514	13,514
Reallocate Admin:		-13,514	
2nd Allocation:	13,514		13,514
	-----		-----
Total Allocated:	582,792		582,792
	=====		=====

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	4.644	26,437		26,437		26,437
CLERK TECH SVS	43.00	13.313	75,786		75,786		75,786
CLERK HUM RES	5.00	1.548	8,812		8,812		8,812
CLERK FINANCE	45.00	13.932	79,311		79,311	2,339	81,650
CLERK ADMIN	9.00	2.786	15,862		15,862	468	16,330
CLERK MINUTES	4.00	1.238	7,050		7,050	208	7,258
CLK RECORDING	29.00	8.978	51,112		51,112	1,507	52,619
CLERK OTHER	173.00	53.560	304,908		304,908	8,992	313,900
Total:	323.00	100.000	569,278		569,278	13,514	582,792
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

## CLERK HUM RES

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLK INT AUDIT	26,437	26,437
CLERK TECH SVS	75,786	75,786
CLERK HUM RES	8,812	8,812
CLERK FINANCE	81,650	81,650
CLERK ADMIN	16,330	16,330
CLERK MINUTES	7,258	7,258
CLK RECORDING	52,619	52,619
CLERK OTHER	313,900	313,900
Reimbursement:		
Total:	582,792	582,792
	=====	=====



**FISCAL 2016**  
**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:	5,449,184			5,449,184
Allocated Additions:				
BLDG USE ALLO	12,420		12,420	
EQUIP USE ALLO	1,305		1,305	
NON-DEPART'L	641	15	656	
CLK INT AUDIT	19,809	3,376	23,185	
CLERK HUM RES	79,311	2,339	81,650	
CLERK FINANCE		21,467	21,467	
FACILITIES MGT		39,910	39,910	
Total Allocated Additions:	113,486	67,107	180,593	180,593
Total to be Allocated:	5,562,670	67,107		5,629,777
	=====	=====		=====

CLERK FINANCE  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
<b>Expenses:</b>					
OPERATING EXPENSES	2,453,872		930,921	762,673	314,957
FINANCE EXPENSE	509,426		509,426		
FINANCE OPERATIONS	466,116		466,116		
ADJ ISD - HUM RES PR	666,450				
ADJ ISD - OTHER OPER	7,761				7,761
ADJ ISD - ONE WORLD	1,103,557		613,798	342,213	147,546
ADJ ISD - ONBASE	242,002		43,082	125,199	65,050
<b>Departmental</b>					
Expenditures:	5,449,184		2,563,343	1,230,085	535,314
Functional Cost:	5,449,184		2,563,343	1,230,085	535,314
<b>Additions 1st</b>					
Others:	113,486	113,486	53,385	25,618	11,149
Reallocate Admin:		-113,486			
1st Allocation:	5,562,670		2,616,728	1,255,703	546,463
-----					
<b>Additions 2nd</b>					
Others:	67,107	67,107	31,571	15,148	6,591
Reallocate Admin:		-67,107			
2nd Allocation:	67,107		31,571	15,148	6,591
-----					
Total Allocated:	5,629,777		2,648,299	1,270,851	553,054
=====					

CLERK FINANCE  
 Schedule of Costs to be  
 Allocated by Function

	PAYROLL
Expenses:	
OPERATING EXPENSES	445,321
FINANCE EXPENSE	
FINANCE OPERATIONS	
ADJ ISD - HUM RES PR	666,450
ADJ ISD - OTHER OPER	
ADJ ISD - ONE WORLD	
ADJ ISD - ONBASE	8,671
Departmental	
Expenditures:	1,120,442
Functional Cost:	1,120,442
Additions 1st	
Others:	23,334
1st Allocation:	1,143,776
	-----
Additions 2nd	
Others:	13,797
2nd Allocation:	13,797
	-----
Total Allocated:	1,157,573
	=====

CLERK FINANCE  
Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NON-DEPART'L	2,639.00	0.251	6,578		6,578		6,578
CLK INT AUDIT	831.00	0.079	2,072		2,072		2,072
CLERK TECH SVS	1,367.00	0.130	3,408		3,408		3,408
CLERK HUM RES	489.00	0.047	1,219		1,219		1,219
CLERK FINANCE	1,451.00	0.138	3,617		3,617		3,617
CTY ATTORNEY	1,180.00	0.112	2,941		2,941	36	2,977
PROCURE MGMT	645.00	0.061	1,608		1,608	20	1,628
HUMAN RESOURCE	1,932.00	0.184	4,816		4,816	58	4,874
FACILITIES MGT	15,294.00	1.457	38,125		38,125	463	38,588
GF TECH SVCS	382.00	0.036	952		952	12	964
COMMISSIONERS	2,149.00	0.205	5,357		5,357	65	5,422
COUNTY MANAGER	1,824.00	0.174	4,547		4,547	55	4,602
COUNTY LANDS	522.00	0.050	1,301		1,301	16	1,317
CDBG	1,789.00	0.170	4,460		4,460	54	4,514
TAX COLLECTOR	604.00	0.058	1,506		1,506	18	1,524
CLERK ADMIN	1,351.00	0.129	3,368		3,368	41	3,409
CLERK MINUTES	494.00	0.047	1,231		1,231	15	1,246
CLK RECORDING	14,301.00	1.362	35,649		35,649	433	36,082
CLERK OTHER	316,534.00	30.154	789,052		789,052	9,581	798,633
FUNDS 80 - 951	155,975.00	14.859	388,813		388,813	4,721	393,534
PROP APPRAISER	242.00	0.023	603		603	7	610
ELECTIONS	448.00	0.043	1,117		1,117	14	1,131
SHERIFF	3,435.00	0.327	8,563		8,563	104	8,667
CT SVCS-GEN FD	510.00	0.049	1,271		1,271	15	1,286
GUAR AD LITEM	133.00	0.013	332		332	4	336
PUB DEFENDER	339.00	0.032	845		845	10	855
STATE ATTORNEY	486.00	0.046	1,211		1,211	15	1,226
MED EXAMINER	1,760.00	0.168	4,387		4,387	53	4,440
HUMAN SERVICES	12,709.00	1.211	31,681		31,681	385	32,066
STATE HEALTH	177.00	0.017	441		441	5	446
INT SVS FISCAL	545.00	0.052	1,359		1,359	16	1,375
EMER MGMT OPS	2,866.50	0.273	7,146		7,146	87	7,233
EMER RESPONSE	2,865.50	0.273	7,143		7,143	87	7,230
EMER DISPATCH	2,865.50	0.273	7,143		7,143	87	7,230
PS LOGISTICS	2,865.50	0.273	7,143		7,143	87	7,230
PKS/REC GEN'L	19,589.00	1.866	48,831		48,831	593	49,424
ECONOMIC DEVT	752.00	0.072	1,875		1,875	23	1,898
ANIMAL CONTROL	4,698.00	0.448	11,711		11,711	142	11,853
NAT RES MGMT	3,476.00	0.331	8,665		8,665	105	8,770
FAC CONST MGMT	1,878.00	0.179	4,681		4,681	57	4,738
RSW DEVT ENG	3.00	0.000	7		7		7
FUND 102 MSTU	19,268.00	1.836	48,031		48,031	583	48,614
FD 104 MSBU OP	11,786.00	1.123	29,380		29,380	357	29,737
ADM OFF OF CTS	10,323.00	0.983	25,733		25,733	312	26,045
FD 138 HUM SVS	539.00	0.051	1,344		1,344	16	1,360
FD 138 NON-DEP	1,269.00	0.121	3,163		3,163	38	3,201

## CLERK FINANCE

Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FD 138 PUB SAF	69.00	0.007	172		172	2	174
FD 138 PLAN	267.00	0.025	666		666	8	674
FD 138 NAT RES	564.00	0.054	1,406		1,406	17	1,423
FD 138 MAINT	16.00	0.002	40		40		40
FD 138 OTHER	3,029.00	0.289	7,551		7,551	92	7,643
FUND 139 OTHER	707.00	0.067	1,762		1,762	21	1,783
SUR WTR MGMT	2,151.50	0.205	5,363		5,363	65	5,428
LIBRARIES	28,412.00	2.707	70,825		70,825	860	71,685
E911 IMPLEMENT	2,639.00	0.251	6,578		6,578	80	6,658
HEARING EXAMIN	497.00	0.047	1,239		1,239	15	1,254
PKS & REC 155	19,026.00	1.812	47,428		47,428	576	48,004
COMM DEVT ADM	6,612.00	0.630	16,482		16,482	200	16,682
PLANNING 155	657.00	0.063	1,638		1,638	20	1,658
DEVT REVIEW	2,662.00	0.254	6,636		6,636	81	6,717
REZONE & DRI'S	950.00	0.091	2,368		2,368	29	2,397
ENV SCIENCES	736.00	0.070	1,835		1,835	22	1,857
PERMIT ISSUANC	3,452.00	0.329	8,605		8,605	104	8,709
BUILDING INSP	6,787.00	0.647	16,919		16,919	205	17,124
CODE ENFORCE	4,785.00	0.456	11,928		11,928	145	12,073
PLANS REVIEW	2,677.00	0.255	6,673		6,673	81	6,754
ADM FEE COLLEC	186.00	0.018	464		464	6	470
ZONING REVIEW	918.00	0.087	2,288		2,288	28	2,316
VCB	8,432.00	0.803	21,019		21,019	255	21,274
SPORTS AUTHOR	1,292.00	0.123	3,221		3,221	39	3,260
TRANS ADMIN	4,818.50	0.459	12,012		12,012	146	12,158
LANDSCAPE	1,178.00	0.112	2,937		2,937	36	2,973
CANAL MAINT	1,240.00	0.118	3,091		3,091	38	3,129
ROADWAY/PIPE	5,580.00	0.532	13,910		13,910	169	14,079
BRIDGE OPS	1,054.00	0.100	2,627		2,627	32	2,659
TRAF OPS/SIGNA	3,388.00	0.323	8,446		8,446	103	8,549
TRAF SIGN/MARK	2,867.00	0.273	7,147		7,147	87	7,234
ENGINEER/PLAN	518.00	0.049	1,291		1,291	16	1,307
ENG/CONSTR	933.00	0.089	2,326		2,326	28	2,354
ENG/DESIGN	622.00	0.059	1,551		1,551	19	1,570
GIS	456.00	0.043	1,137		1,137	14	1,151
HAZ MAT FD 182	2,382.00	0.227	5,938		5,938	72	6,010
FIRE IMPACT FE	5,478.00	0.522	13,655		13,655	166	13,821
SCHOOL IMP FEE	2,365.00	0.225	5,895		5,895	72	5,967
COM PRK IMP FE	5,280.00	0.503	13,162		13,162	160	13,322
REG PRK IMP FE	876.00	0.083	2,184		2,184	27	2,211
ROADS IMP FEE	2,424.00	0.231	6,043		6,043	73	6,116
EMS IMPACT FEE	1,640.00	0.156	4,088		4,088	50	4,138
FUNDS 201-299	1,202.00	0.115	2,996		2,996	36	3,032
FUNDS 301-399	17,183.00	1.637	42,834		42,834	520	43,354
SOLID WASTE	26,071.00	2.484	64,990		64,990	789	65,779
AIRPORT & PORT	57,652.00	5.492	143,714		143,714	1,745	145,459

CLERK FINANCE  
 Detail Allocation of  
 GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TOLLS 42101	6,783.25	0.646	16,909		16,909	205	17,114
TOLLS 42102	6,783.25	0.646	16,909		16,909	205	17,114
TOLLS 42103	6,783.25	0.646	16,909		16,909	205	17,114
TOLLS 42104	6,783.25	0.646	16,909		16,909	205	17,114
TRANSIT	21,357.00	2.035	53,238		53,238	646	53,884
UTILITIES	65,906.00	6.278	164,290		164,290	1,995	166,285
ITG	2,660.00	0.253	6,631		6,631	81	6,712
GOVT COMMUNICA	2,957.00	0.282	7,371		7,371	90	7,461
DENTAL	3,412.00	0.325	8,505		8,505	103	8,608
GROUP MEDICAL	3,953.00	0.377	9,854		9,854	120	9,974
GEN LIABILITY	2,867.00	0.273	7,147		7,147	87	7,234
FLEET MGMT	15,254.00	1.453	38,025		38,025	462	38,487
FLEET REPLACE	2,962.00	0.282	7,384		7,384	90	7,474
LAW ENF TRUST	1,207.00	0.115	3,009		3,009	37	3,046
FD 190 ANIM TR	2,050.00	0.195	5,110		5,110	62	5,172
FD 632 MOSQ CO	348.00	0.033	867		867	11	878
FDS 636-638	298.00	0.028	743		743	9	752
FUND 661 BONDS	24.00	0.002	60		60	1	61
FUND 699 OPEB	11.00	0.001	27		27		27
FUND 700 GOVT	1,076.00	0.103	2,682		2,682	33	2,715
FD 951 LT DEBT	83.00	0.008	207		207	3	210
FIXED ASSETS	6,947.00	0.662	17,317		17,317	210	17,527
ALL OTHERS	18,902.00	1.801	47,119		47,119	572	47,691
<b>Total:</b>	<b>1,049,719.00</b>	<b>100.000</b>	<b>2,616,728</b>		<b>2,616,728</b>	<b>31,571</b>	<b>2,648,299</b>
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS REPORT

CLERK FINANCE  
Detail Allocation of  
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NON-DEPART'L	1,834.00	0.875	10,985		10,985		10,985
CLK INT AUDIT	300.00	0.143	1,797		1,797		1,797
CLERK TECH SVS	925.00	0.441	5,541		5,541		5,541
CLERK HUM RES	200.00	0.095	1,198		1,198		1,198
CLERK FINANCE	274.00	0.131	1,641		1,641		1,641
CTY ATTORNEY	396.00	0.189	2,372		2,372	29	2,401
PROCURE MGMT	268.00	0.128	1,605		1,605	20	1,625
HUMAN RESOURCE	515.00	0.246	3,085		3,085	38	3,123
FACILITIES MGT	10,550.00	5.032	63,192		63,192	775	63,967
GF TECH SVCS	89.00	0.042	533		533	7	540
COMMISSIONERS	432.00	0.206	2,588		2,588	32	2,620
COUNTY MANAGER	657.00	0.313	3,935		3,935	48	3,983
COUNTY LANDS	141.00	0.067	845		845	10	855
CDBG	679.00	0.324	4,067		4,067	50	4,117
TAX COLLECTOR	308.00	0.147	1,845		1,845	23	1,868
CLERK ADMIN	362.00	0.173	2,168		2,168	27	2,195
CLERK MINUTES	66.00	0.031	395		395	5	400
CLK RECORDING	1,715.00	0.818	10,273		10,273	126	10,399
CLERK OTHER	6,327.00	3.018	37,898		37,898	465	38,363
FUNDS 80 - 951	30,350.00	14.477	181,791		181,791	2,231	184,022
PROP APPRAISER	46.00	0.022	276		276	3	279
ELECTIONS	190.00	0.091	1,138		1,138	14	1,152
SHERIFF	2,861.00	1.365	17,137		17,137	210	17,347
CT SVCS-GEN FD	136.00	0.065	815		815	10	825
GUAR AD LITEM	64.00	0.031	383		383	5	388
PUB DEFENDER	115.00	0.055	689		689	8	697
STATE ATTORNEY	236.00	0.113	1,414		1,414	17	1,431
MED EXAMINER	787.00	0.375	4,714		4,714	58	4,772
HUMAN SERVICES	7,171.00	3.421	42,953		42,953	527	43,480
STATE HEALTH	131.00	0.062	785		785	10	795
INT SVS FISCAL	23.00	0.011	138		138	2	140
EMER MGMT OPS	1,715.75	0.818	10,277		10,277	126	10,403
EMER RESPONSE	1,714.75	0.818	10,271		10,271	126	10,397
EMER DISPATCH	1,714.75	0.818	10,271		10,271	126	10,397
PS LOGISTICS	1,714.75	0.818	10,271		10,271	126	10,397
PKS/REC GEN'L	7,255.00	3.461	43,456		43,456	533	43,989
ECONOMIC DEVT	356.00	0.170	2,132		2,132	26	2,158
ANIMAL CONTROL	1,076.00	0.513	6,445		6,445	79	6,524
NAT RES MGMT	1,231.00	0.587	7,373		7,373	90	7,463
FAC CONST MGMT	1,490.00	0.711	8,925		8,925	110	9,035
RSW DEVT ENG	2.00	0.001	12		12		12
FUND 102 MSTU	1,382.00	0.659	8,278		8,278	102	8,380
FD 104 MSBU OP	389.00	0.186	2,330		2,330	29	2,359
ADM OFF OF CTS	2,741.00	1.307	16,418		16,418	201	16,619
FD 138 HUM SVS	157.00	0.075	940		940	12	952
FD 138 NON-DEP	3.00	0.001	18		18		18



CLERK FINANCE  
Detail Allocation of  
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FD 138 PUB SAF	44.00	0.021	264		264	3	267
FD 138 PLAN	99.00	0.047	593		593	7	600
FD 138 NAT RES	126.00	0.060	755		755	9	764
FD 138 MAINT	14.00	0.007	84		84	1	85
SUR WTR MGMT	297.00	0.142	1,779		1,779	22	1,801
LIBRARIES	11,975.00	5.712	71,728		71,728	880	72,608
E911 IMPLEMENT	537.00	0.256	3,217		3,217	39	3,256
HEARING EXAMIN	135.00	0.064	809		809	10	819
PKS & REC 155	6,882.50	3.283	41,225		41,225	506	41,731
COMM DEVT ADM	221.50	0.106	1,327		1,327	16	1,343
PLANNING 155	215.00	0.103	1,288		1,288	16	1,304
DEVT REVIEW	365.00	0.174	2,186		2,186	27	2,213
REZONE & DRI'S	204.00	0.097	1,222		1,222	15	1,237
ENV SCIENCES	10.00	0.005	60		60	1	61
PERMIT ISSUANC	473.00	0.226	2,833		2,833	35	2,868
BUILDING INSP	931.00	0.444	5,577		5,577	68	5,645
CODE ENFORCE	656.00	0.313	3,929		3,929	48	3,977
PLANS REVIEW	367.00	0.175	2,198		2,198	27	2,225
ADM FEE COLLEC	25.00	0.012	150		150	2	152
ZONING REVIEW	127.00	0.061	761		761	9	770
VCE	4,221.00	2.013	25,283		25,283	310	25,593
SPORTS AUTHOR	884.00	0.422	5,295		5,295	65	5,360
TRANS ADMIN	646.00	0.308	3,869		3,869	47	3,916
LANDSCAPE	731.00	0.349	4,379		4,379	54	4,433
CANAL MAINT	769.00	0.367	4,606		4,606	57	4,663
ROADWAY/PIPE	3,461.00	1.651	20,731		20,731	254	20,985
BRIDGE OPS	654.00	0.312	3,917		3,917	48	3,965
TRAF OPS/SIGNA	2,394.00	1.142	14,340		14,340	176	14,516
TRAF SIGN/MARK	2,027.00	0.967	12,141		12,141	149	12,290
ENGINEER/PLAN	112.00	0.053	671		671	8	679
ENG/CONSTR	201.00	0.096	1,204		1,204	15	1,219
ENG/DESIGN	134.00	0.064	803		803	10	813
GIS	68.00	0.032	407		407	5	412
HAZ MAT FD 182	526.00	0.251	3,151		3,151	39	3,190
FIRE IMPACT FE	62.00	0.030	371		371	5	376
SCHOOL IMP FEE	47.00	0.022	282		282	3	285
COM PRK IMP FE	9.00	0.004	54		54	1	55
REG PRK IMP FE	8.00	0.004	48		48	1	49
ROADS IMP FEE	9.00	0.004	54		54	1	55
EMS IMPACT FEE	4.00	0.002	24		24		24
FUNDS 201-299	3.00	0.001	18		18		18
FUNDS 301-399	2,288.00	1.091	13,705		13,705	168	13,873
SOLID WASTE	7,529.00	3.591	45,097		45,097	553	45,650
AIRPORT & PORT	20,400.00	9.731	122,192		122,192	1,499	123,691
TOLLS 42101	586.50	0.280	3,513		3,513	43	3,556
TOLLS 42102	586.50	0.280	3,513		3,513	43	3,556

CLERK FINANCE  
Detail Allocation of  
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TOLLS 42103	586.50	0.280	3,513		3,513	43	3,556
TOLLS 42104	586.50	0.280	3,513		3,513	43	3,556
TRANSIT	4,910.00	2.342	29,410		29,410	361	29,771
UTILITIES	25,771.00	12.293	154,363		154,363	1,894	156,257
ITG	750.00	0.358	4,492		4,492	55	4,547
GOVT COMMUNICA	535.00	0.255	3,205		3,205	39	3,244
GROUP MEDICAL	118.00	0.056	707		707	9	716
GEN LIABILITY	451.00	0.215	2,701		2,701	33	2,734
FLEET MGMT	9,504.00	4.533	56,927		56,927	699	57,626
FLEET REPLACE	1,677.00	0.800	10,045		10,045	123	10,168
LAW ENF TRUST	1.00	0.000	6		6		6
FD 190 ANIM TR	188.00	0.090	1,126		1,126	14	1,140
FDS 636-638	3.00	0.001	18		18		18
FUND 661 BONDS	10.00	0.005	60		60	1	61
ALL OTHERS	1,395.00	0.665	8,351		8,351	103	8,454
Total:	209,640.00	100.000	1,255,703		1,255,703	15,148	1,270,851
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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
NON-DEPART'L	101.00	0.072	391		391		391
CLK INT AUDIT	61.00	0.043	236		236		236
CLERK TECH SVS	8.00	0.006	31		31		31
CLERK HUM RES	1.00	0.001	4		4		4
CLERK FINANCE	10.00	0.007	39		39		39
CTY ATTORNEY	367.00	0.260	1,422		1,422	17	1,439
PROCURE MGMT	32.00	0.023	124		124	1	125
HUMAN RESOURCE	62.00	0.044	240		240	3	243
FACILITIES MGT	2,436.00	1.727	9,440		9,440	114	9,554
GF TECH SVCS	29.00	0.021	112		112	1	113
COMMISSIONERS	148.00	0.105	574		574	7	581
COUNTY MANAGER	140.00	0.099	543		543	7	550
COUNTY LANDS	44.00	0.031	171		171	2	173
CDBG	160.00	0.113	620		620	7	627
TAX COLLECTOR	33.00	0.023	128		128	2	130
CLERK ADMIN	29.00	0.021	112		112	1	113
CLK RECORDING	110.00	0.078	426		426	5	431
CLERK OTHER	2,235.00	1.585	8,661		8,661	105	8,766
FUNDS 80 - 951	3,214.00	2.279	12,454		12,454	150	12,604
PROP APPRAISER	26.00	0.018	101		101	1	102
ELECTIONS	30.00	0.021	116		116	1	117
SHERIFF	215.00	0.152	833		833	10	843
CT SVCS-GEN FD	29.00	0.021	112		112	1	113
GUAR AD LITEM	54.00	0.038	209		209	3	212
PUB DEFENDER	28.00	0.020	109		109	1	110
STATE ATTORNEY	62.00	0.044	240		240	3	243
MED EXAMINER	771.00	0.547	2,988		2,988	36	3,024
HUMAN SERVICES	505.00	0.358	1,957		1,957	24	1,981
STATE HEALTH	9.00	0.006	35		35		35
INT SVS FISCAL	43.00	0.030	167		167	2	169
EMER MGMT OPS	374.50	0.266	1,451		1,451	18	1,469
EMER RESPONSE	374.50	0.266	1,451		1,451	18	1,469
EMER DISPATCH	374.50	0.266	1,451		1,451	18	1,469
PS LOGISTICS	374.50	0.266	1,451		1,451	18	1,469
PKS/REC GEN'L	10,690.00	7.580	41,425		41,425	500	41,925
ECONOMIC DEVT	39.00	0.028	151		151	2	153
ANIMAL CONTROL	2,753.00	1.952	10,668		10,668	129	10,797
NAT RES MGMT	724.00	0.513	2,806		2,806	34	2,840
FAC CONST MGMT	178.00	0.126	690		690	8	698
RSW DEVT ENG	1.00	0.001	4		4		4
FUND 102 MSTU	606.00	0.430	2,348		2,348	28	2,376
FD 104 MSBU OP	455.00	0.323	1,763		1,763	21	1,784
ADM OFF OF CTS	506.00	0.359	1,961		1,961	24	1,985
FD 138 HUM SVS	227.00	0.161	880		880	11	891
FD 138 NON-DEP	36.00	0.026	140		140	2	142
FD 138 PUB SAF	16.00	0.011	62		62	1	63

CLERK FINANCE  
Detail Allocation of  
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FD 138 PLAN	21.00	0.015	81		81	1	82
FD 138 NAT RES	60.00	0.043	233		233	3	236
FD 138 MAINT	3.00	0.002	12		12		12
SUR WTR MGMT	100.00	0.071	388		388	5	393
LIBRARIES	7,181.00	5.092	27,827		27,827	336	28,163
E911 IMPLEMENT	102.00	0.072	395		395	5	400
HEARING EXAMIN	27.00	0.019	105		105	1	106
PKS & REC 155	10,381.50	7.362	40,229		40,229	486	40,715
COMM DEVT ADM	4,325.50	3.067	16,762		16,762	202	16,964
PLANNING 155	61.00	0.043	236		236	3	239
DEVT REVIEW	1,947.00	1.381	7,545		7,545	91	7,636
REZONE & DRI'S	381.00	0.270	1,476		1,476	18	1,494
ENV SCIENCES	522.00	0.370	2,023		2,023	24	2,047
PERMIT ISSUANC	2,524.00	1.790	9,781		9,781	118	9,899
BUILDING INSP	4,963.00	3.519	19,232		19,232	232	19,464
CODE ENFORCE	3,498.00	2.481	13,555		13,555	164	13,719
PLANS REVIEW	1,957.00	1.388	7,584		7,584	92	7,676
ADM FEE COLLEC	136.00	0.096	527		527	6	533
ZONING REVIEW	671.00	0.476	2,600		2,600	31	2,631
VCB	947.00	0.672	3,670		3,670	44	3,714
SPORTS AUTHOR	63.00	0.045	244		244	3	247
TRANS ADMIN	101.00	0.072	391		391	5	396
LANDSCAPE	185.00	0.131	717		717	9	726
CANAL MAINT	195.00	0.138	756		756	9	765
ROADWAY/PIPE	875.00	0.620	3,391		3,391	41	3,432
BRIDGE OPS	165.00	0.117	639		639	8	647
TRAF OPS/SIGNA	261.00	0.185	1,011		1,011	12	1,023
TRAF SIGN/MARK	221.00	0.157	856		856	10	866
ENGINEER/PLAN	44.00	0.031	171		171	2	173
ENG/CONSTR	79.00	0.056	306		306	4	310
ENG/DESIGN	53.00	0.038	205		205	2	207
GIS	102.00	0.072	395		395	5	400
HAZ MAT FD 182	134.00	0.095	519		519	6	525
FIRE IMPACT FE	812.00	0.576	3,147		3,147	38	3,185
SCHOOL IMP FEE	647.00	0.459	2,507		2,507	30	2,537
COM PRK IMP FE	677.00	0.480	2,623		2,623	32	2,655
REG PRK IMP FE	501.00	0.355	1,941		1,941	23	1,964
ROADS IMP FEE	589.00	0.418	2,282		2,282	28	2,310
EMS IMPACT FEE	570.00	0.404	2,209		2,209	27	2,236
FUNDS 301-399	548.00	0.389	2,124		2,124	26	2,150
SOLID WASTE	6,777.00	4.806	26,261		26,261	317	26,578
AIRPORT & PORT	9,704.00	6.881	37,604		37,604	454	38,058
TOLLS 42101	3,147.00	2.232	12,195		12,195	147	12,342
TOLLS 42102	3,147.00	2.232	12,195		12,195	147	12,342
TOLLS 42103	3,147.00	2.232	12,195		12,195	147	12,342
TOLLS 42104	3,147.00	2.232	12,195		12,195	147	12,342

CLERK FINANCE  
 Detail Allocation of  
 REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRANSTT	9,605.00	6.811	37,220		37,220	450	37,670
UTILITIES	10,635.00	7.541	41,211		41,211	498	41,709
ITG	113.00	0.080	438		438	5	443
GOVT COMMUNICA	247.00	0.175	957		957	12	969
GROUP MEDICAL	2,425.00	1.720	9,397		9,397	114	9,511
GEN LIABILITY	174.00	0.123	674		674	8	682
FLEET MGMT	405.00	0.287	1,569		1,569	19	1,588
FLEET REPLACE	71.00	0.050	275		275	3	278
LAW ENF TRUST	41.00	0.029	159		159	2	161
FD 190 ANIM TR	1,452.00	1.030	5,627		5,627	68	5,695
FDS 636-638	27.00	0.019	105		105	1	106
FUND 661 BONDS	13.00	0.009	50		50	1	51
ALL OTHERS	11,392.00	8.078	44,144		44,144	533	44,677
Total:	141,020.00	100.000	546,463		546,463	6,591	553,054
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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
BUDGET SVCS	7.00	0.220	2,515		2,515		2,515
CLK INT AUDIT	15.00	0.471	5,390		5,390		5,390
CLERK TECH SVS	43.00	1.351	15,452		15,452		15,452
CLERK HUM RES	5.00	0.157	1,797		1,797		1,797
CLERK FINANCE	45.00	1.414	16,170		16,170		16,170
CTY ATTORNEY	23.00	0.723	8,265		8,265	103	8,368
PROCURE MGMT	11.00	0.346	3,953		3,953	49	4,002
HUMAN RESOURCE	20.35	0.639	7,313		7,313	92	7,405
FACILITIES MGT	139.00	4.367	49,948		49,948	625	50,573
COMMISSIONERS	11.00	0.346	3,953		3,953	49	4,002
COUNTY MANAGER	17.00	0.534	6,109		6,109	76	6,185
COUNTY LANDS	10.00	0.314	3,593		3,593	45	3,638
CDBG	3.00	0.094	1,078		1,078	13	1,091
VETERAN'S SVCS	3.00	0.094	1,078		1,078	13	1,091
CLERK ADMIN	9.00	0.283	3,234		3,234	40	3,274
CLERK MINUTES	4.00	0.126	1,437		1,437	18	1,455
CLK RECORDING	29.00	0.911	10,421		10,421	130	10,551
CLERK OTHER	173.00	5.435	62,166		62,166	778	62,944
HUMAN SERVICES	51.00	1.602	18,326		18,326	229	18,555
INT SVS FISCAL	9.00	0.283	3,234		3,234	40	3,274
EMER MGMT OPS	2.50	0.079	898		898	11	909
EMER RESPONSE	301.00	9.456	108,161		108,161	1,354	109,515
EMER DISPATCH	40.40	1.269	14,517		14,517	182	14,699
PS LOGISTICS	7.10	0.223	2,551		2,551	32	2,583
PKS/REC GEN'L	80.69	2.535	28,995		28,995	363	29,358
ECONOMIC DEVT	11.50	0.361	4,132		4,132	52	4,184
ANIMAL CONTROL	57.00	1.791	20,482		20,482	256	20,738
NAT RES MGMT	30.27	0.951	10,877		10,877	136	11,013
FD 138 NAT RES	7.40	0.232	2,659		2,659	33	2,692
FUND 139 OTHER	1.00	0.031	359		359	4	363
SUR WTR MGMT	12.33	0.387	4,431		4,431	55	4,486
LIBRARIES	254.00	7.980	91,272		91,272	1,142	92,414
E911 IMPLEMENT	6.45	0.203	2,318		2,318	29	2,347
HEARING EXAMIN	5.00	0.157	1,797		1,797	22	1,819
PKS & REC 155	102.24	3.212	36,739		36,739	460	37,199
PRO/AMAT SPORT	51.27	1.611	18,423		18,423	231	18,654
COMM DEVT ADM	14.50	0.456	5,210		5,210	65	5,275
PLANNING 155	8.00	0.251	2,875		2,875	36	2,911
DEVT REVIEW	12.91	0.406	4,639		4,639	58	4,697
REZONE & DRI'S	8.01	0.252	2,878		2,878	36	2,914
ENV SCIENCES	8.00	0.251	2,875		2,875	36	2,911
PERMIT ISSUANC	16.74	0.526	6,015		6,015	75	6,090
BUILDING INSP	32.91	1.034	11,826		11,826	148	11,974
CODE ENFORCE	23.20	0.729	8,337		8,337	104	8,441
PLANS REVIEW	12.98	0.408	4,664		4,664	58	4,722
ADM FEE COLLEC	0.90	0.028	323		323	4	327

CLERK FINANCE  
Detail Allocation of  
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ZONING REVIEW	4.45	0.140	1,599		1,599	20	1,619
VCB	31.50	0.990	11,319		11,319	142	11,461
SPORTS AUTHOR	4.00	0.126	1,437		1,437	18	1,455
TRANS ADMIN	7.50	0.236	2,695		2,695	34	2,729
LANDSCAPE	19.00	0.597	6,827		6,827	85	6,912
CANAL MAINT	20.00	0.628	7,187		7,187	90	7,277
ROADWAY/PIPE	90.00	2.828	32,341		32,341	405	32,746
BRIDGE OPS	17.00	0.534	6,109		6,109	76	6,185
TRAF OPS/SIGNA	31.90	1.002	11,463		11,463	143	11,606
TRAF SIGN/MARK	27.00	0.848	9,702		9,702	121	9,823
ENGINEER/PLAN	5.00	0.157	1,797		1,797	22	1,819
ENG/CONSTR	9.00	0.283	3,234		3,234	40	3,274
ENG/DESIGN	6.00	0.189	2,156		2,156	27	2,183
GIS	5.00	0.157	1,797		1,797	22	1,819
HAZ MAT FD 182	8.45	0.265	3,036		3,036	38	3,074
CONSER PKS/REC	15.80	0.496	5,678		5,678	71	5,749
SOLID WASTE	98.00	3.079	35,215		35,215	441	35,656
AIRPORT & PORT	360.00	11.310	129,362		129,362	1,619	130,981
TOLLS 42101	26.50	0.833	9,522		9,522	119	9,641
TOLLS 42102	20.50	0.644	7,366		7,366	92	7,458
TOLLS 42103	27.00	0.848	9,702		9,702	121	9,823
TOLLS 42104	21.00	0.660	7,546		7,546	94	7,640
TRANSIT	267.00	8.388	95,944		95,944	1,201	97,145
UTILITIES	274.00	8.608	98,459		98,459	1,232	99,691
ITG	5.00	0.157	1,797		1,797	22	1,819
GOVT COMMUNICA	4.10	0.129	1,473		1,473	18	1,491
DENTAL	0.60	0.019	216		216	3	219
GROUP MEDICAL	6.05	0.190	2,174		2,174	27	2,201
GEN LIABILITY	4.00	0.126	1,437		1,437	18	1,455
FLEET MGMT	32.00	1.005	11,501		11,501	154	11,655
<b>Total:</b>	<b>3,183.00</b>	<b>100.000</b>	<b>1,143,776</b>		<b>1,143,776</b>	<b>13,797</b>	<b>1,157,573</b>
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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
NON-DEPART'L	17,954	6,578	10,985	391	
BUDGET SVCS	2,515				2,515
CLK INT AUDIT	9,495	2,072	1,797	236	5,390
CLERK TECH SVS	24,432	3,408	5,541	31	15,452
CLERK HUM RES	4,218	1,219	1,198	4	1,797
CLERK FINANCE	21,467	3,617	1,641	39	16,170
CTY ATTORNEY	15,185	2,977	2,401	1,439	8,368
PROCURE MGMT	7,380	1,628	1,625	125	4,002
HUMAN RESOURCE	15,645	4,874	3,123	243	7,405
FACILITIES MGT	162,682	38,588	63,967	9,554	50,573
GF TECH SVCS	1,617	964	540	113	
COMMISSIONERS	12,625	5,422	2,620	581	4,002
COUNTY MANAGER	15,320	4,602	3,983	550	6,185
COUNTY LANDS	5,983	1,317	855	173	3,638
CDBG	10,349	4,514	4,117	627	1,091
VETERAN'S SVCS	1,091				1,091
TAX COLLECTOR	3,522	1,524	1,868	130	
CLERK ADMIN	8,991	3,409	2,195	113	3,274
CLERK MINUTES	3,101	1,246	400		1,455
CLK RECORDING	57,463	36,082	10,399	431	10,551
CLERK OTHER	908,706	798,633	38,363	8,766	62,944
FUNDS 80 - 951	590,160	393,534	184,022	12,604	
PROP APPRAISER	991	610	279	102	
ELECTIONS	2,400	1,131	1,152	117	
SHERIFF	26,857	8,667	17,347	843	
CT SVCS-GEN FD	2,224	1,286	825	113	
GUAR AD LITEM	936	336	388	212	
PUB DEFENDER	1,662	855	697	110	
STATE ATTORNEY	2,900	1,226	1,431	243	
MED EXAMINER	12,236	4,440	4,772	3,024	
HUMAN SERVICES	96,082	32,066	43,480	1,981	18,555
STATE HEALTH	1,276	446	795	35	
INT SVS FISCAL	4,958	1,375	140	169	3,274
EMER MGMT OPS	20,014	7,233	10,403	1,469	909
EMER RESPONSE	128,611	7,230	10,397	1,469	109,515
EMER DISPATCH	33,795	7,230	10,397	1,469	14,699
PS LOGISTICS	21,679	7,230	10,397	1,469	2,583
PKS/REC GEN'L	164,696	49,424	43,989	41,925	29,358
ECONOMIC DEVT	8,393	1,898	2,158	153	4,184
ANIMAL CONTROL	49,912	11,853	6,524	10,797	20,738
NAT RES MGMT	30,086	8,770	7,463	2,840	11,013
FAC CONST MGMT	14,471	4,738	9,035	698	
RSW DEVT ENG	23	7	12	4	
FUND 102 MSTU	59,370	48,614	8,380	2,376	
FD 104 MSBU OP	33,880	29,737	2,359	1,784	
ADM OFF OF CTS	44,649	26,045	16,619	1,985	
FD 138 HUM SVS	3,203	1,360	952	891	
FD 138 NON-DEP	3,361	3,201	18	142	



## CLERK FINANCE

## Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
FD 138 PUB SAF	504	174	267	63	
FD 138 PLAN	1,356	674	600	82	
FD 138 NAT RES	5,115	1,423	764	236	2,692
FD 138 MAINT	137	40	85	12	
FD 138 OTHER	7,643	7,643			
FUND 139 OTHER	2,146	1,783			363
SUR WTR MGMT	12,108	5,428	1,801	393	4,486
LIBRARIES	264,870	71,685	72,608	28,163	92,414
E911 IMPLEMENT	12,661	6,658	3,256	400	2,347
HEARING EXAMIN	3,998	1,254	819	106	1,819
PKS & REC 155	167,649	48,004	41,731	40,715	37,199
PRO/AMAT SPORT	18,654				18,654
COMM DEVT ADM	40,264	16,682	1,343	16,964	5,275
PLANNING 155	6,112	1,658	1,304	239	2,911
DEVT REVIEW	21,263	6,717	2,213	7,636	4,697
REZONE & DRI'S	8,042	2,397	1,237	1,494	2,914
ENV SCIENCES	6,876	1,857	61	2,047	2,911
PERMIT ISSUANC	27,566	8,709	2,868	9,899	6,090
BUILDING INSP	54,207	17,124	5,645	19,464	11,974
CODE ENFORCE	38,210	12,073	3,977	13,719	8,441
PLANS REVIEW	21,377	6,754	2,225	7,676	4,722
ADM FEE COLLEC	1,482	470	152	533	327
ZONING REVIEW	7,336	2,316	770	2,631	1,619
VCB	62,042	21,274	25,593	3,714	11,461
SPORTS AUTHOR	10,322	3,260	5,360	247	1,455
TRANS ADMIN	19,199	12,158	3,916	396	2,729
LANDSCAPE	15,044	2,973	4,433	726	6,912
CANAL MAINT	15,834	3,129	4,663	765	7,277
ROADWAY/PIPE	71,242	14,079	20,985	3,432	32,746
BRIDGE OPS	13,456	2,659	3,965	647	6,185
TRAF OPS/SIGNA	35,694	8,549	14,516	1,023	11,606
TRAF SIGN/MARK	30,213	7,234	12,290	866	9,823
ENGINEER/PLAN	3,978	1,307	679	173	1,819
ENG/CONSTR	7,157	2,354	1,219	310	3,274
ENG/DESIGN	4,773	1,570	813	207	2,183
GIS	3,782	1,151	412	400	1,819
HAZ MAT FD 182	12,799	6,010	3,190	525	3,074
FIRE IMPACT FE	17,382	13,821	376	3,185	
SCHOOL IMP FEE	8,789	5,967	285	2,537	
COM PRK IMP FE	16,032	13,322	55	2,655	
REG PRK IMP FE	4,224	2,211	49	1,964	
ROADS IMP FEE	8,481	6,116	55	2,310	
EMS IMPACT FEE	6,398	4,138	24	2,236	
FUNDS 201-299	3,050	3,032	18		
CONSER PKS/REC	5,749				5,749
FUNDS 301-399	59,377	43,354	13,873	2,150	
SOLID WASTE	173,663	65,779	45,650	26,578	35,656
AIRPORT & PORT	438,189	145,459	123,691	38,058	130,981

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
TOLLS 42101	42,653	17,114	3,556	12,342	9,641
TOLLS 42102	40,470	17,114	3,556	12,342	7,458
TOLLS 42103	42,835	17,114	3,556	12,342	9,823
TOLLS 42104	40,652	17,114	3,556	12,342	7,640
TRANSIT	218,470	53,884	29,771	37,670	97,145
UTILITIES	463,942	166,285	156,257	41,709	99,691
ITG	13,521	6,712	4,547	443	1,819
GOVT COMMUNICA	13,165	7,461	3,244	969	1,491
DENTAL	8,827	8,608			219
GROUP MEDICAL	22,402	9,974	716	9,511	2,201
GEN LIABILITY	12,105	7,234	2,734	682	1,455
FLEET MGMT	109,356	38,487	57,626	1,588	11,655
FLEET REPLACE	17,920	7,474	10,168	278	
LAW ENF TRUST	3,213	3,046	6	161	
FD 190 ANIM TR	12,007	5,172	1,140	5,695	
FD 632 MOSQ CO	878	878			
FDS 636-638	876	752	18	106	
FUND 661 BONDS	173	61	61	51	
FUND 699 OPEB	27	27			
FUND 700 GOVT	2,715	2,715			
FD 951 LT DEBT	210	210			
FIXED ASSETS	17,527	17,527			
ALL OTHERS	100,822	47,691	8,454	44,677	
Reimbursement:					
Total:	5,629,777	2,648,299	1,270,851	553,054	1,157,573
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**FISCAL 2016**  
**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 function one have been allocated based on adopted budgeted expenditures. Function two has been allocated based on the percentage of support time.

CTY ATTORNEY  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	2,456,249			2,456,249
Allocated Additions:				
BLDG USE ALLO	18,154		18,154	
EQUIP USE ALLO	4,198		4,198	
NON-DEPART'L	2,783	66	2,849	
BUDGET SVCS	1,266	276	1,542	
CLERK FINANCE	15,000	185	15,185	
CTY ATTORNEY		5,203	5,203	
PROCURE MGMT		10,218	10,218	
HUMAN RESOURCE		10,432	10,432	
FACILITIES MGT		63,508	63,508	
GF TECH SVCS		1,126	1,126	
Total Allocated Additions:	41,401	91,014	132,415	132,415
Total to be Allocated:	2,792,835	91,014		2,883,849
	=====	=====		=====

CTY ATTORNEY  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	LEGAL COUNSEL	DIRECT SUPPORT TIME
Expenses:				
SALARIES & WAGES	1,923,078		1,269,231	653,847
FRINGE BENEFITS	672,879		444,100	228,779
DATA PROCESS/NETWORK	87,643		57,844	29,799
LEGAL SERVICES	78,405		51,747	26,658
TRAVEL	10,181		6,719	3,462
TELEPHONE	16,065		10,603	5,462
FREIGHT & POSTAGE	1,191		786	405
EQUIP RENTAL/LEASE	6,884		4,543	2,341
SELF INSURANCE	6,402		4,225	2,177
INT REP/EQUIP MAINT	5,230		3,452	1,778
PROFESSIONAL SVCS	2,503		1,652	851
REFERENCE MATERIALS	41,862		27,629	14,233
MEMBERSHIPS	4,731		3,122	1,609
REVENUES	-188,840		-124,634	-64,206
MINOR EQUIPMENT/FURN	12,230		8,072	4,158
SERVICE PROCESS FEES	1,603		1,058	545
OTHER CHARGES	978		645	333
TRAINING & SEMINARS	11,908		7,859	4,049
SUPPLIES	6,074		4,009	2,065
COURT REPORTER	13,959		9,213	4,746
SALARY & BENEFITS	-295,185	-295,185		
INSURANCE AND BONDS	12,650		8,349	4,301
PRINTING	18,303		12,080	6,223
CONTRACTED SERVICES	5,515		3,640	1,875
Departmental				
Expenditures:	2,456,249	-295,185	1,815,944	935,490
Deductions:	295,185	295,185		
Functional Cost:	2,751,434		1,815,944	935,490
Additions 1st				
Others:	41,401	41,401	27,325	14,076
Reallocate Admin:		-41,401		
1st Allocation:	2,792,835		1,843,269	949,566
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Additions 2nd				
Others:	91,014	91,014	60,073	30,941
Reallocate Admin:		-91,014		
2nd Allocation:	91,014		60,073	30,941
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Total Allocated:	2,883,849		1,903,342	980,507
	=====		=====	=====

CTY ATTORNEY  
Detail Allocation of  
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NON-DEPART'L	141,614.00	13.084	241,164		241,164		241,164
BUDGET SVCS	751.00	0.069	1,279		1,279		1,279
CTY ATTORNEY	3,055.00	0.282	5,203		5,203		5,203
PROCURE MGMT	927.00	0.086	1,579		1,579	59	1,638
HUMAN RESOURCE	2,325.00	0.215	3,959		3,959	149	4,108
FACILITIES MGT	14,873.00	1.374	25,328		25,328	954	26,282
GF TECH SVCS	474.00	0.044	807		807	30	837
COUNTY MANAGER	2,414.00	0.223	4,111		4,111	155	4,266
COUNTY LANDS	1,070.00	0.099	1,822		1,822	69	1,891
CDBG	1,947.00	0.180	3,316		3,316	125	3,441
VETERAN'S SVCS	244.00	0.023	416		416	16	432
TAX COLLECTOR	15,212.00	1.405	25,906		25,906	975	26,881
CLERK ADMIN	9,957.00	0.920	16,956		16,956	638	17,594
PROP APPRAISER	9,229.00	0.853	15,717		15,717	592	16,309
ELECTIONS	9,675.00	0.894	16,476		16,476	620	17,096
SHERIFF	165,565.00	15.296	281,952		281,952	10,614	292,566
CT SVCS-GEN FD	13,552.00	1.252	23,079		23,079	869	23,948
GUAR AD LITEM	226.00	0.021	385		385	14	399
PUB DEFENDER	1,208.00	0.112	2,057		2,057	77	2,134
STATE ATTORNEY	2,182.00	0.202	3,716		3,716	140	3,856
MED EXAMINER	3,424.00	0.316	5,831		5,831	220	6,051
HUMAN SERVICES	16,965.00	1.567	28,891		28,891	1,088	29,979
STATE HEALTH	2,287.00	0.211	3,895		3,895	147	4,042
INT SVS FISCAL	693.00	0.064	1,180		1,180	44	1,224
EMER MGMT OPS	133.00	0.012	226		226	9	235
EMER RESPONSE	34,237.00	3.163	58,305		58,305	2,195	60,500
EMER DISPATCH	3,270.00	0.302	5,569		5,569	210	5,779
PS LOGISTICS	2,473.00	0.228	4,211		4,211	159	4,370
PKS/REC GEN'L	16,502.00	1.525	28,102		28,102	1,058	29,160
ECONOMIC DEVT	1,196.00	0.111	2,037		2,037	77	2,114
ANIMAL CONTROL	5,089.00	0.470	8,666		8,666	326	8,992
NAT RES MGMT	4,868.00	0.450	8,290		8,290	312	8,602
FAC CONST MGMT	44,592.00	4.120	75,939		75,939	2,859	78,798
RSW DEVT ENG	40.00	0.004	68		68	3	71
FUND 102 MSTU	2,797.00	0.258	4,763		4,763	179	4,942
FD 104 MSBU OP	753.00	0.070	1,282		1,282	48	1,330
ADM OFF OF CTS	2,947.00	0.272	5,019		5,019	189	5,208
FD 138 HUM SVS	147.00	0.014	250		250	9	259
FD 138 PLAN	1,880.00	0.174	3,202		3,202	121	3,323
FD 138 NAT RES	612.00	0.057	1,042		1,042	39	1,081
FD 138 MAINT	20.00	0.002	34		34	1	35
FD 138 OTHER	250.00	0.023	426		426	16	442
FUND 139 OTHER	691.00	0.064	1,177		1,177	44	1,221
SUR WTR MGMT	1,529.00	0.141	2,604		2,604	98	2,702
LIBRARIES	25,787.00	2.382	43,914		43,914	1,653	45,567
E911 IMPLEMENT	3,032.00	0.280	5,163		5,163	194	5,357

CTY ATTORNEY  
Detail Allocation of  
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
HEARING EXAMIN	778.00	0.072	1,325		1,325	50	1,375
PKS & REC 155	16,502.00	1.525	28,102		28,102	1,058	29,160
COMM DEVT ADM	1,475.00	0.136	2,512		2,512	95	2,607
PLANNING 155	1,576.00	0.146	2,684		2,684	101	2,785
DEVT REVIEW	1,412.00	0.130	2,405		2,405	91	2,496
REZONE & DRI'S	1,156.00	0.107	1,969		1,969	74	2,043
ENV SCIENCES	748.00	0.069	1,274		1,274	48	1,322
PERMIT ISSUANC	1,483.00	0.137	2,526		2,526	95	2,621
BUILDING INSP	3,646.00	0.337	6,209		6,209	234	6,443
CODE ENFORCE	2,408.00	0.222	4,101		4,101	154	4,255
PLANS REVIEW	1,340.00	0.124	2,282		2,282	86	2,368
ADM FEE COLLEC	68.00	0.006	116		116	4	120
ZONING REVIEW	370.00	0.034	630		630	24	654
VCB	18,012.00	1.664	30,674		30,674	1,155	31,829
SPORTS AUTHOR	1,185.00	0.109	2,018		2,018	76	2,094
TRANS ADMIN	1,085.00	0.100	1,848		1,848	70	1,918
LANDSCAPE	3,963.00	0.366	6,749		6,749	254	7,003
CANAL MAINT	1,996.00	0.184	3,399		3,399	128	3,527
ROADWAY/PIPE	10,301.00	0.952	17,542		17,542	660	18,202
BRIDGE OPS	1,368.00	0.126	2,330		2,330	88	2,418
TRAF OPS/SIGNA	4,548.00	0.420	7,745		7,745	292	8,037
TRAF SIGN/MARK	2,761.00	0.255	4,702		4,702	177	4,879
TRAF OPS CTR	310.00	0.029	528		528	20	548
ENGINEER/PLAN	597.00	0.055	1,017		1,017	38	1,055
ENG/CONSTR	1,058.00	0.098	1,802		1,802	68	1,870
ENG/DESIGN	792.00	0.073	1,349		1,349	51	1,400
GIS	744.00	0.069	1,267		1,267	48	1,315
HAZ MAT FD 182	1,749.00	0.162	2,978		2,978	112	3,090
COM PRK IMP FE	6.00	0.001	10		10		10
REG PRK IMP FE	1.00	0.000	2		2		2
EMS IMPACT FEE	2.00	0.000	3		3		3
FUNDS 201-299	66,880.00	6.179	113,895		113,895	4,288	118,183
FUNDS 301-399	101,041.00	9.335	172,070		172,070	6,478	178,548
SOLID WASTE	71,451.00	6.601	121,679		121,679	4,581	126,260
TOLLS 42101	2,581.75	0.239	4,397		4,397	166	4,563
TOLLS 42102	2,581.75	0.239	4,397		4,397	166	4,563
TOLLS 42103	2,581.75	0.239	4,397		4,397	166	4,563
TOLLS 42104	2,581.75	0.239	4,397		4,397	166	4,563
TRANSIT	24,694.00	2.281	42,053		42,053	1,583	43,636
UTILITIES	55,433.00	5.121	94,401		94,401	3,554	97,955
ITG	13,289.00	1.228	22,631		22,631	852	23,483
GOVT COMMUNICA	2,471.00	0.228	4,208		4,208	158	4,366
DENTAL	2,800.00	0.259	4,768		4,768	180	4,948
GROUP MEDICAL	65,362.00	6.039	111,310		111,310	4,190	115,500
FLEET MGMT	8,642.00	0.798	14,717		14,717	554	15,271
FLEET REPLACE	3,641.00	0.336	6,201		6,201	233	6,434

CTY ATTORNEY  
 Detail Allocation of  
 LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FD 190 ANIM TR	200.00	0.018	336		336	13	349
Total:	1,082,385.00	100.000	1,843,269		1,843,269	60,073	1,903,342
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Allocation Basis: ADOPTED BUDGETED EXPENDITURES (\$1,000'S)

Source: BUDGET SERVICES



CTY ATTORNEY  
 Detail Allocation of  
 DIRECT SUPPORT TIME

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COMMISSIONERS	17.00	50.000	474,783		474,783	15,472	490,255
GEN LIABILITY	8.00	23.529	223,427		223,427	7,281	230,708
CONTRACTS CHG	8.00	23.529	223,427		223,427	7,281	230,708
ALL OTHERS	1.00	2.941	27,929		27,929	907	28,836
Total:	34.00	100.000	949,566		949,566	30,941	980,507
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Allocation Basis: PERCENTAGE OF SUPPORT TIME BY DEPARTMENT

Source: HISTORICAL RECORDS

## CTY ATTORNEY

## Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL	DIRECT SUPPORT TIME
NON-DEPART'L	241,164	241,164	
BUDGET SVCS	1,279	1,279	
CTY ATTORNEY	5,203	5,203	
PROCURE MGMT	1,638	1,638	
HUMAN RESOURCE	4,108	4,108	
FACILITIES MGT	26,282	26,282	
GF TECH SVCS	837	837	
COMMISSIONERS	490,255		490,255
COUNTY MANAGER	4,266	4,266	
COUNTY LANDS	1,891	1,891	
CDBG	3,441	3,441	
VETERAN'S SVCS	432	432	
TAX COLLECTOR	26,881	26,881	
CLERK ADMIN	17,594	17,594	
PROP APPRAISER	16,309	16,309	
ELECTIONS	17,096	17,096	
SHERIFF	292,566	292,566	
CT SVCS-GEN FD	23,948	23,948	
GUAR AD LITEM	399	399	
PUB DEFENDER	2,134	2,134	
STATE ATTORNEY	3,856	3,856	
MED EXAMINER	6,051	6,051	
HUMAN SERVICES	29,979	29,979	
STATE HEALTH	4,042	4,042	
INT SVS FISCAL	1,224	1,224	
EMER MGMT OPS	235	235	
EMER RESPONSE	60,500	60,500	
EMER DISPATCH	5,779	5,779	
PS LOGISTICS	4,370	4,370	
PKS/REC GEN'L	29,160	29,160	
ECONOMIC DEVT	2,114	2,114	
ANIMAL CONTROL	8,992	8,992	
NAT RES MGMT	8,602	8,602	
FAC CONST MGMT	78,798	78,798	
RSW DEVT ENG	71	71	
FUND 102 MSTU	4,942	4,942	
FD 104 MSBU OP	1,330	1,330	
ADM OFF OF CTS	5,208	5,208	
FD 138 HUM SVS	259	259	
FD 138 PLAN	3,323	3,323	
FD 138 NAT RES	1,081	1,081	
FD 138 MAINT	35	35	
FD 138 OTHER	442	442	
FUND 139 OTHER	1,221	1,221	
SUR WTR MGMT	2,702	2,702	
LIBRARIES	45,567	45,567	
E911 IMPLEMENT	5,357	5,357	
HEARING EXAMIN	1,375	1,375	

## CTY ATTORNEY

## Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL	DIRECT SUPPORT TIME
PKS & REC 155	29,160	29,160	
COMM DEVT ADM	2,607	2,607	
PLANNING 155	2,785	2,785	
DEVT REVIEW	2,496	2,496	
REZONE & DRI'S	2,043	2,043	
ENV SCIENCES	1,322	1,322	
PERMIT ISSUANC	2,621	2,621	
BUILDING INSP	6,443	6,443	
CODE ENFORCE	4,255	4,255	
PLANS REVIEW	2,368	2,368	
ADM FEE COLLEC	120	120	
ZONING REVIEW	654	654	
VCB	31,829	31,829	
SPORTS AUTHOR	2,094	2,094	
TRANS ADMIN	1,918	1,918	
LANDSCAPE	7,003	7,003	
CANAL MAINT	3,527	3,527	
ROADWAY/PIPE	18,202	18,202	
BRIDGE OPS	2,418	2,418	
TRAF OPS/SIGNA	8,037	8,037	
TRAF SIGN/MARK	4,879	4,879	
TRAF OPS CTR	548	548	
ENGINEER/PLAN	1,055	1,055	
ENG/CONSTR	1,870	1,870	
ENG/DESIGN	1,400	1,400	
GIS	1,315	1,315	
HAZ MAT FD 182	3,090	3,090	
COM PRK IMP FE	10	10	
REG PRK IMP FE	2	2	
EMS IMPACT FEE	3	3	
FUNDS 201-299	118,183	118,183	
FUNDS 301-399	178,548	178,548	
SOLID WASTE	126,260	126,260	
TOLLS 42101	4,563	4,563	
TOLLS 42102	4,563	4,563	
TOLLS 42103	4,563	4,563	
TOLLS 42104	4,563	4,563	
TRANSIT	43,636	43,636	
UTILITIES	97,955	97,955	
ITG	23,483	23,483	
GOVT COMMUNICA	4,366	4,366	
DENTAL	4,948	4,948	
GROUP MEDICAL	115,500	115,500	
GEN LIABILITY	230,708		230,708
FLEET MGMT	15,271	15,271	
FLEET REPLACE	6,434	6,434	
FD 190 ANIM TR	349	349	
CONTRACTS CHG	230,708		230,708

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL	DIRECT SUPPORT TIME
ALL OTHERS	28,836		28,836
Reimbursement:			
Total:	2,883,849	1,903,342	980,507
	=====	=====	=====

**FISCAL 2016**  
**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:	1,050,956			1,050,956
Deductions:				
ADVERTISING	-1,677			
Total Deductions:	-1,677			-1,677
Allocated Additions:				
EQUIP USE ALLO	2,836		2,836	
NON-DEPART'L	1,085	26	1,111	
BUDGET SVCS	384	84	468	
CLERK FINANCE	7,290	90	7,380	
CTY ATTORNEY	1,579	59	1,638	
PROCURE MGMT		9,356	9,356	
HUMAN RESOURCE		5,581	5,581	
FACILITIES MGT		597	597	
GF TECH SVCS		539	539	
Total Allocated Additions:	13,174	16,332	29,506	29,506
Total to be Allocated:	1,062,453	16,332		1,078,785
	=====	=====		=====

PROCURE MGMT  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
Expenses:					
SALARIES & WAGES	700,092		49,006	196,026	455,060
FRINGE BENEFITS	258,121		18,068	72,274	167,779
DATA PROCESS/NETWORK	66,969		4,688	18,751	43,530
CONTRACTED SERVICES	5,694		399	1,594	3,701
TRAVEL	8,245		577	2,309	5,359
TELEPHONE	15,378		1,076	4,306	9,996
POSTAGE AND FREIGHT	992		69	278	645
RENTALS AND LEASES	4,748		333	1,329	3,086
SELF INSURANCE	2,103		147	589	1,367
SUPPLIES	3,105		218	869	2,018
MINOR EQUIPMENT	7,707		539	2,158	5,010
INTERNAL REPAIR	1,819		128	509	1,182
MEMBERSHIPS	4,325		303	1,211	2,811
OTHER CHARGES	3,002		210	841	1,951
EQUIPMENT MAINT	2,212		155	619	1,438
ADVERTISING	1,677	1,677			
PO CREDIT ADJUSTMENT	-78,978			-78,978	
BUILDING CHARGE	19,364		1,355	5,422	12,587
TRAINING/SEMINARS	15,400		1,078	4,312	10,010
EDUCATIONAL EXPENSE	4,718		330	1,321	3,067
FURNITURE	4,263		298	1,194	2,771
Departmental Expenditures:	1,050,956	1,677	78,977	236,934	733,368
Deductions:	-1,677	-1,677			
Functional Cost:	1,049,279		78,977	236,934	733,368
Additions 1st					
Others:	13,174	13,174	992	2,975	9,207
Reallocate Admin:		-13,174			
1st Allocation:	1,062,453		79,969	239,909	742,575
-----					
Additions 2nd					
Others:	16,332	16,332	1,229	3,691	11,412
Reallocate Admin:		-16,332			
2nd Allocation:	16,332		1,229	3,691	11,412
-----					
Total Allocated:	1,078,785		81,198	243,600	753,987
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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	4.00	0.978	782		782		782
CTY ATTORNEY	12.00	2.934	2,346		2,346		2,346
PROCURE MGMT	10.00	2.445	1,955		1,955		1,955
HUMAN RESOURCE	3.00	0.734	587		587	10	597
FACILITIES MGT	35.00	8.557	6,843		6,843	112	6,955
COMMISSIONERS	5.00	1.222	978		978	16	994
COUNTY MANAGER	8.00	1.956	1,564		1,564	26	1,590
VETERAN'S SVCS	1.00	0.245	196		196	3	199
CT SVCS-GEN FD	4.00	0.978	782		782	13	795
HUMAN SERVICES	8.00	1.956	1,564		1,564	26	1,590
INT SVS FISCAL	10.00	2.445	1,955		1,955	32	1,987
EMER MGMT OPS	1.00	0.245	196		196	3	199
EMER RESPONSE	18.00	4.401	3,519		3,519	58	3,577
EMER DISPATCH	1.00	0.245	196		196	3	199
PS LOGISTICS	1.00	0.245	196		196	3	199
PKS/REC GEN'L	48.00	11.736	9,385		9,385	154	9,539
ECONOMIC DEVT	3.00	0.734	587		587	10	597
ANIMAL CONTROL	11.00	2.689	2,151		2,151	35	2,186
NAT RES MGMT	8.00	1.956	1,564		1,564	26	1,590
SUR WTR MGMT	1.00	0.245	196		196	3	199
LIBRARIES	23.00	5.623	4,497		4,497	74	4,571
E911 IMPLEMENT	1.00	0.245	196		196	3	199
HEARING EXAMIN	2.00	0.489	391		391	6	397
PKS & REC 155	48.00	11.736	9,385		9,385	154	9,539
COMM DEVT ADM	3.00	0.734	587		587	10	597
VCB	27.00	6.601	5,279		5,279	87	5,366
SPORTS AUTHOR	4.00	0.978	782		782	13	795
TRANS ADMIN	3.00	0.734	587		587	10	597
LANDSCAPE	2.00	0.489	391		391	6	397
CANAL MAINT	2.00	0.489	391		391	6	397
ROADWAY/PIPE	4.00	0.978	782		782	13	795
BRIDGE OPS	2.00	0.489	391		391	6	397
TRAF OPS/SIGNA	4.00	0.978	782		782	13	795
TRAF SIGN/MARK	4.00	0.978	782		782	13	795
ENGINEER/PLAN	1.00	0.245	196		196	3	199
ENG/CONSTR	2.00	0.489	391		391	6	397
ENG/DESIGN	1.00	0.245	196		196	3	199
HAZ MAT FD 182	1.00	0.245	196		196	3	199
SOLID WASTE	8.00	1.956	1,564		1,564	26	1,590
TOLLS 42101	3.00	0.734	587		587	10	597
TOLLS 42102	3.00	0.734	587		587	10	597
TOLLS 42103	3.00	0.734	587		587	10	597
TOLLS 42104	2.00	0.489	391		391	6	397
TRANSIT	36.00	8.802	7,039		7,039	116	7,155
UTILITIES	23.00	5.623	4,497		4,497	74	4,571
ITG	2.00	0.489	391		391	6	397



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	0.245	196		196	3	199
FLEET MGMT	2.00	0.489	386		386	6	392
Total:	409.00	100.000	79,969		79,969	1,229	81,198
	=====	=====	=====	=====	=====	=====	=====

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
BUDGET SVCS	10.00	0.140	337		337		337
CTY ATTORNEY	118.00	1.658	3,977		3,977		3,977
PROCURE MGMT	27.00	0.379	910		910		910
HUMAN RESOURCE	25.00	0.351	842		842	13	855
FACILITIES MGT	769.00	10.802	25,915		25,915	407	26,322
GF TECH SVCS	13.00	0.183	438		438	7	445
COMMISSIONERS	16.00	0.225	539		539	8	547
COUNTY MANAGER	23.00	0.323	775		775	12	787
COUNTY LANDS	13.00	0.183	438		438	7	445
CDBG	10.00	0.140	337		337	5	342
VETERAN'S SVCS	4.00	0.056	135		135	2	137
SHERIFF	175.00	2.458	5,897		5,897	93	5,990
CT SVCS-GEN FD	195.00	2.739	6,571		6,571	103	6,674
GUAR AD LITEM	1.00	0.014	34		34	1	35
PUB DEFENDER	56.00	0.787	1,887		1,887	30	1,917
STATE ATTORNEY	80.00	1.124	2,696		2,696	42	2,738
MED EXAMINER	52.00	0.730	1,752		1,752	28	1,780
HUMAN SERVICES	180.00	2.528	6,066		6,066	95	6,161
INT SVS FISCAL	9.00	0.126	303		303	5	308
EMER MGMT OPS	2.00	0.028	67		67	1	68
EMER RESPONSE	287.00	4.031	9,672		9,672	152	9,824
EMER DISPATCH	38.00	0.534	1,281		1,281	20	1,301
PS LOGISTICS	7.00	0.098	236		236	4	240
PKS/REC GEN'L	432.50	6.075	14,575		14,575	229	14,804
ECONOMIC DEVT	26.00	0.365	876		876	14	890
ANIMAL CONTROL	175.00	2.458	5,897		5,897	93	5,990
NAT RES MGMT	183.00	2.571	6,167		6,167	97	6,264
FAC CONST MGMT	5.00	0.070	168		168	3	171
FUND 102 MSTU	33.50	0.471	1,129		1,129	18	1,147
FD 104 MSBU OP	33.50	0.471	1,129		1,129	18	1,147
FUND 139 OTHER	4.00	0.056	135		135	2	137
SUR WTR MGMT	75.00	1.054	2,527		2,527	40	2,567
LIBRARIES	333.00	4.678	11,222		11,222	176	11,398
E911 IMPLEMENT	6.00	0.084	202		202	3	205
HEARING EXAMIN	11.00	0.155	371		371	6	377
PKS & REC 155	432.50	6.075	14,575		14,575	229	14,804
COMM DEVT ADM	16.00	0.225	539		539	8	547
PLANNING 155	8.00	0.112	270		270	4	274
DEVT REVIEW	13.00	0.183	438		438	7	445
REZONE & DRI'S	8.00	0.112	270		270	4	274
ENV SCIENCES	8.00	0.112	270		270	4	274
PERMIT ISSUANC	17.00	0.239	573		573	9	582
BUILDING INSP	33.00	0.464	1,112		1,112	17	1,129
CODE ENFORCE	23.00	0.323	775		775	12	787
PLANS REVIEW	13.00	0.183	438		438	7	445
ADM FEE COLLEC	1.00	0.014	34		34	1	35

PROCURE MGMT  
Detail Allocation of  
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ZONING REVIEW	4.00	0.056	135		135	2	137
VCB	186.00	2.613	6,268		6,268	98	6,366
SPORTS AUTHOR	97.00	1.363	3,269		3,269	51	3,320
TRANS ADMIN	21.00	0.295	708		708	11	719
LANDSCAPE	52.00	0.730	1,752		1,752	28	1,780
CANAL MAINT	54.00	0.759	1,820		1,820	29	1,849
ROADWAY/PIPE	245.00	3.441	8,256		8,256	130	8,386
BRIDGE OPS	46.00	0.646	1,550		1,550	24	1,574
TRAF OPS/SIGNA	104.00	1.461	3,505		3,505	55	3,560
TRAF SIGN/MARK	104.00	1.461	3,505		3,505	55	3,560
ENGINEER/PLAN	14.00	0.197	472		472	7	479
ENG/CONSTR	24.00	0.337	809		809	13	822
ENG/DESIGN	16.00	0.225	539		539	8	547
GIS	24.00	0.337	809		809	13	822
HAZ MAT FD 182	8.00	0.112	270		270	4	274
SOLID WASTE	385.00	5.408	12,974		12,974	204	13,178
TOLLS 42101	29.50	0.414	994		994	16	1,010
TOLLS 42102	29.50	0.414	994		994	16	1,010
TOLLS 42103	29.50	0.414	994		994	16	1,010
TOLLS 42104	29.50	0.414	994		994	16	1,010
TRANSIT	360.00	5.057	12,132		12,132	191	12,323
UTILITIES	849.00	11.926	28,611		28,611	450	29,061
ITG	139.00	1.953	4,684		4,684	74	4,758
GOVT COMMUNICA	4.00	0.056	135		135	2	137
DENTAL	1.00	0.014	34		34	1	35
GROUP MEDICAL	1.00	0.014	34		34	1	35
GEN LIABILITY	4.00	0.056	135		135	2	137
FLEET MGMT	256.00	3.596	8,627		8,627	136	8,763
ALL OTHERS	3.00	0.042	103		103	2	105
Total:	7,119.00	100.000	239,909		239,909	3,691	243,600
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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	3.00	0.524	3,895		3,895		3,895
PROCURE MGMT	5.00	0.874	6,491		6,491		6,491
HUMAN RESOURCE	7.00	1.224	9,087		9,087	142	9,229
FACILITIES MGT	75.00	13.112	97,366		97,366	1,518	98,884
COMMISSIONERS	16.00	2.797	20,771		20,771	324	21,095
COUNTY MANAGER	4.00	0.699	5,193		5,193	81	5,274
COUNTY LANDS	1.00	0.175	1,298		1,298	20	1,318
MED EXAMINER	4.00	0.699	5,193		5,193	81	5,274
HUMAN SERVICES	15.00	2.622	19,473		19,473	304	19,777
EMER MGMT OPS	17.50	3.059	22,719		22,719	354	23,073
EMER RESPONSE	17.50	3.059	22,719		22,719	354	23,073
PKS/REC GEN'L	18.50	3.234	24,017		24,017	374	24,391
ECONOMIC DEVT	2.00	0.350	2,596		2,596	40	2,636
ANIMAL CONTROL	50.00	8.741	64,910		64,910	1,012	65,922
NAT RES MGMT	9.00	1.573	11,684		11,684	182	11,866
LIBRARIES	13.00	2.273	16,877		16,877	263	17,140
HEARING EXAMIN	1.00	0.175	1,298		1,298	20	1,318
PKS & REC 155	18.50	3.234	24,017		24,017	374	24,391
COMM DEVT ADM	14.00	2.448	18,175		18,175	283	18,458
VCB	8.00	1.399	10,386		10,386	162	10,548
SPORTS AUTHOR	5.00	0.874	6,491		6,491	101	6,592
TRANS ADMIN	35.00	6.119	45,437		45,437	708	46,145
LANDSCAPE	2.00	0.350	2,596		2,596	40	2,636
ROADWAY/PIPE	23.00	4.021	29,859		29,859	465	30,324
BRIDGE OPS	1.00	0.175	1,298		1,298	20	1,318
GIS	4.00	0.699	5,193		5,193	81	5,274
SOLID WASTE	17.00	2.972	22,070		22,070	344	22,414
TRANSIT	55.00	9.615	71,401		71,401	1,113	72,514
UTILITIES	68.00	11.888	88,278		88,278	1,376	89,654
ITG	42.00	7.343	54,525		54,525	850	55,375
FLEET MGMT	13.00	2.273	16,877		16,877	263	17,140
FLEET REPLACE	8.00	1.399	10,385		10,385	163	10,548
Total:	572.00	100.000	742,575		742,575	11,412	753,987
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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
BUDGET SVCS	1,119	782	337	
CTY ATTORNEY	10,218	2,346	3,977	3,895
PROCURE MGMT	9,356	1,955	910	6,491
HUMAN RESOURCE	10,681	597	855	9,229
FACILITIES MGT	132,161	6,955	26,322	98,884
GF TECH SVCS	445		445	
COMMISSIONERS	22,636	994	547	21,095
COUNTY MANAGER	7,651	1,590	787	5,274
COUNTY LANDS	1,763		445	1,318
CDBG	342		342	
VETERAN'S SVCS	336	199	137	
SHERIFF	5,990		5,990	
CT SVCS-GEN FD	7,469	795	6,674	
GUAR AD LITEM	35		35	
PUB DEFENDER	1,917		1,917	
STATE ATTORNEY	2,738		2,738	
MED EXAMINER	7,054		1,780	5,274
HUMAN SERVICES	27,528	1,590	6,161	19,777
INT SVS FISCAL	2,295	1,987	308	
EMER MGMT OPS	23,340	199	68	23,073
EMER RESPONSE	36,474	3,577	9,824	23,073
EMER DISPATCH	1,500	199	1,301	
PS LOGISTICS	439	199	240	
PKS/REC GEN'L	48,734	9,539	14,804	24,391
ECONOMIC DEVT	4,123	597	890	2,636
ANIMAL CONTROL	74,098	2,186	5,990	65,922
NAT RES MGMT	19,720	1,590	6,264	11,866
FAC CONST MGMT	171		171	
FUND 102 MSTU	1,147		1,147	
FD 104 MSBU OP	1,147		1,147	
FUND 139 OTHER	137		137	
SUR WTR MGMT	2,766	199	2,567	
LIBRARIES	33,109	4,571	11,398	17,140
E911 IMPLEMENT	404	199	205	
HEARING EXAMIN	2,092	397	377	1,318
PKS & REC 155	48,734	9,539	14,804	24,391
COMM DEVT ADM	19,602	597	547	18,458
PLANNING 155	274		274	
DEVT REVIEW	445		445	
REZONE & DRI'S	274		274	
ENV SCIENCES	274		274	
PERMIT ISSUANC	582		582	
BUILDING INSP	1,129		1,129	
CODE ENFORCE	787		787	
PLANS REVIEW	445		445	
ADM FEE COLLEC	35		35	
ZONING REVIEW	137		137	
VCB	22,280	5,366	6,366	10,548

## PROCURE MGMT

## Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	PROJECTS
SPORTS AUTHOR	10,707	795	3,320	6,592
TRANS ADMIN	47,461	597	719	46,145
LANDSCAPE	4,813	397	1,780	2,636
CANAL MAINT	2,246	397	1,849	
ROADWAY/PIPE	39,505	795	8,386	30,324
BRIDGE OPS	3,289	397	1,574	1,318
TRAF OPS/SIGNA	4,355	795	3,560	
TRAF SIGN/MARK	4,355	795	3,560	
ENGINEER/PLAN	678	199	479	
ENG/CONSTR	1,219	397	822	
ENG/DESIGN	746	199	547	
GIS	6,096		822	5,274
HAZ MAT FD 182	473	199	274	
SOLID WASTE	37,182	1,590	13,178	22,414
TOLLS 42101	1,607	597	1,010	
TOLLS 42102	1,607	597	1,010	
TOLLS 42103	1,607	597	1,010	
TOLLS 42104	1,407	397	1,010	
TRANSIT	91,992	7,155	12,323	72,514
UTILITIES	123,286	4,571	29,061	89,654
ITG	60,530	397	4,758	55,375
GOVT COMMUNICA	137		137	
DENTAL	35		35	
GROUP MEDICAL	35		35	
GEN LIABILITY	336	199	137	
FLEET MGMT	26,295	392	8,763	17,140
FLEET REPLACE	10,548			10,548
ALL OTHERS	105		105	
Reimbursement:				
Total:	1,078,785	81,198	243,600	753,987
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**FISCAL 2016**  
**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:	1,365,103			1,365,103
Allocated Additions:				
BLDG USE ALLO	12,332		12,332	
EQUIP USE ALLO	4,315		4,315	
NON-DEPART'L	853	20	873	
BUDGET SVCS	963	210	1,173	
CLK INT AUDIT	1,537	262	1,799	
CLERK FINANCE	15,454	191	15,645	
CTY ATTORNEY	3,959	149	4,108	
PROCURE MGMT	10,516	165	10,681	
HUMAN RESOURCE		11,643	11,643	
FACILITIES MGT		41,528	41,528	
GF TECH SVCS		996	996	
Total Allocated Additions:	49,929	55,164	105,093	105,093
Total to be Allocated:	1,415,032	55,164		1,470,196
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HUMAN RESOURCE  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	RECRUITMENT	EMPLOYEE SERVICES	BENEFITS
Expenses:					
PERSONNEL SERVICES	1,106,266		121,689	531,008	453,569
OPERATING EXPENSES	264,326		29,076	126,876	108,374
REVENUE	-5,489		-604	-2,635	-2,250
Departmental Expenditures:	1,365,103		150,161	655,249	559,693
Functional Cost:	1,365,103		150,161	655,249	559,693
Additions 1st					
Others:	49,929	49,929	5,492	23,966	20,471
Reallocate Admin:		-49,929			
1st Allocation:	1,415,032		155,653	679,215	580,164
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Additions 2nd					
Others:	55,164	55,164	6,064	26,479	22,621
Reallocate Admin:		-55,164			
2nd Allocation:	55,164		6,064	26,479	22,621
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Total Allocated:	1,470,196		161,717	705,694	602,785
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HUMAN RESOURCE  
Detail Allocation of  
RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PROCURE MGMT	62.00	0.380	591		591		591
HUMAN RESOURCE	253.00	1.550	2,413		2,413		2,413
FACILITIES MGT	171.00	1.048	1,631		1,631	65	1,696
HUMAN SERVICES	703.00	4.307	6,704		6,704	267	6,971
EMER MGMT OPS	6.55	0.040	62		62	2	64
EMER RESPONSE	788.95	4.834	7,524		7,524	299	7,823
EMER DISPATCH	105.89	0.649	1,010		1,010	40	1,050
PS LOGISTICS	18.61	0.114	177		177	7	184
PKS/REC GEN'L	978.00	5.992	9,327		9,327	371	9,698
ECONOMIC DEVT	161.00	0.986	1,535		1,535	61	1,596
ANIMAL CONTROL	614.00	3.762	5,856		5,856	233	6,089
NAT RES MGMT	20.61	0.126	197		197	8	205
SUR WTR MGMT	8.39	0.051	80		80	3	83
LIBRARIES	3,902.00	23.908	37,213		37,213	1,479	38,692
PKS & REC 155	978.00	5.992	9,327		9,327	371	9,698
COMM DEVT ADM	89.00	0.545	849		849	34	883
PLANNING 155	21.00	0.129	200		200	8	208
DEVT REVIEW	156.43	0.958	1,492		1,492	59	1,551
REZONE & DRI'S	156.43	0.958	1,492		1,492	59	1,551
ENV SCIENCES	156.43	0.958	1,492		1,492	59	1,551
PERMIT ISSUANC	156.43	0.958	1,492		1,492	59	1,551
BUILDING INSP	156.43	0.958	1,492		1,492	59	1,551
CODE ENFORCE	156.43	0.958	1,492		1,492	59	1,551
PLANS REVIEW	156.42	0.958	1,492		1,492	59	1,551
ZONING REVIEW	281.00	1.722	2,680		2,680	107	2,787
VCB	195.00	1.195	1,860		1,860	74	1,934
TRANS ADMIN	30.10	0.184	287		287	11	298
LANDSCAPE	76.25	0.467	727		727	29	756
CANAL MAINT	80.26	0.492	765		765	30	795
ROADWAY/PIPE	361.17	2.213	3,444		3,444	137	3,581
BRIDGE OPS	68.22	0.418	651		651	26	677
TRAF OPS/SIGNA	97.50	0.597	930		930	37	967
TRAF SIGN/MARK	97.50	0.597	930		930	37	967
ENGINEER/PLAN	37.00	0.227	353		353	14	367
ENG/CONSTR	37.00	0.227	353		353	14	367
ENG/DESIGN	37.00	0.227	353		353	14	367
GIS	43.00	0.263	410		410	16	426
SOLID WASTE	447.00	2.739	4,263		4,263	169	4,432
TOLLS 42101	473.00	2.898	4,511		4,511	179	4,690
TOLLS 42102	473.00	2.898	4,511		4,511	179	4,690
TOLLS 42103	473.00	2.898	4,511		4,511	179	4,690
TOLLS 42104	473.00	2.898	4,511		4,511	179	4,690
TRANSIT	887.00	5.435	8,459		8,459	336	8,795
UTILITIES	1,500.00	9.191	14,305		14,305	569	14,874
FLEET MGMT	178.00	1.091	1,699		1,699	67	1,766
Total:	16,321.00	100.000	155,653		155,653	6,064	161,717
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Allocation Basis: NUMBER OF APPLICATIONS PROCESSED BY DEPT.

HUMAN RESOURCE  
Detail Allocation of  
EMPLOYEE SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	7.00	0.280	1,902		1,902		1,902
CTY ATTORNEY	23.00	0.920	6,249		6,249		6,249
PROCURE MGMT	11.00	0.440	2,989		2,989		2,989
HUMAN RESOURCE	20.35	0.814	5,529		5,529		5,529
FACILITIES MGT	139.00	5.560	37,764		37,764	1,509	39,273
GF TECH SVCS	4.00	0.160	1,087		1,087	43	1,130
COMMISSIONERS	11.00	0.440	2,989		2,989	119	3,108
COUNTY MANAGER	17.00	0.680	4,619		4,619	185	4,804
COUNTY LANDS	10.00	0.400	2,717		2,717	109	2,826
CDBG	3.00	0.120	815		815	33	848
VETERAN'S SVCS	3.00	0.120	815		815	33	848
HUMAN SERVICES	51.00	2.040	13,856		13,856	554	14,410
INT SVS FISCAL	9.00	0.360	2,445		2,445	98	2,543
EMER MGMT OPS	2.50	0.100	679		679	27	706
EMER RESPONSE	301.00	12.040	81,777		81,777	3,268	85,045
EMER DISPATCH	40.40	1.616	10,976		10,976	439	11,415
PS LOGISTICS	7.10	0.284	1,929		1,929	77	2,006
PKS/REC GEN'L	80.69	3.228	21,922		21,922	876	22,798
ECONOMIC DEVT	11.50	0.460	3,124		3,124	125	3,249
ANIMAL CONTROL	57.00	2.280	15,486		15,486	619	16,105
NAT RES MGMT	30.27	1.211	8,224		8,224	329	8,553
FD 138 NAT RES	7.40	0.296	2,010		2,010	80	2,090
FUND 139 OTHER	1.00	0.040	272		272	11	283
SUR WTR MGMT	12.33	0.493	3,350		3,350	134	3,484
LIBRARIES	254.00	10.160	69,008		69,008	2,758	71,766
E911 IMPLEMENT	6.45	0.258	1,752		1,752	70	1,822
HEARING EXAMIN	5.00	0.200	1,358		1,358	54	1,412
PKS & REC 155	102.24	4.090	27,777		27,777	1,110	28,887
PRO/AMAT SPORT	51.27	2.051	13,929		13,929	557	14,486
COMM DEVT ADM	14.50	0.580	3,939		3,939	157	4,096
PLANNING 155	8.00	0.320	2,173		2,173	87	2,260
DEVT REVIEW	12.91	0.516	3,507		3,507	140	3,647
REZONE & DRI'S	8.01	0.320	2,176		2,176	87	2,263
ENV SCIENCES	8.00	0.320	2,173		2,173	87	2,260
PERMIT ISSUANC	16.74	0.670	4,548		4,548	182	4,730
BUILDING INSP	32.91	1.316	8,941		8,941	357	9,298
CODE ENFORCE	23.20	0.928	6,303		6,303	252	6,555
PLANS REVIEW	12.98	0.519	3,526		3,526	141	3,667
ADM FEE COLLEC	0.90	0.036	245		245	10	255
ZONING REVIEW	4.45	0.178	1,209		1,209	48	1,257
VCB	31.50	1.260	8,558		8,558	342	8,900
SPORTS AUTHOR	4.00	0.160	1,087		1,087	43	1,130
TRANS ADMIN	7.50	0.300	2,038		2,038	81	2,119
LANDSCAPE	19.00	0.760	5,162		5,162	206	5,368
CANAL MAINT	20.00	0.800	5,434		5,434	217	5,651
ROADWAY/PIPE	90.00	3.600	24,452		24,452	977	25,429

HUMAN RESOURCE  
Detail Allocation of  
EMPLOYEE SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BRIDGE OPS	17.00	0.680	4,619		4,619	185	4,804
TRAF OPS/SIGNA	31.90	1.276	8,667		8,667	346	9,013
TRAF SIGN/MARK	27.00	1.080	7,336		7,336	293	7,629
ENGINEER/PLAN	5.00	0.200	1,358		1,358	54	1,412
ENG/CONSTR	9.00	0.360	2,445		2,445	98	2,543
ENG/DESIGN	6.00	0.240	1,630		1,630	65	1,695
GIS	5.00	0.200	1,358		1,358	54	1,412
HAZ MAT FD 182	8.45	0.338	2,296		2,296	92	2,388
CONSER PKS/REC	15.80	0.632	4,293		4,293	172	4,465
SOLID WASTE	98.00	3.920	26,625		26,625	1,064	27,689
TOLLS 42101	26.50	1.060	7,200		7,200	288	7,488
TOLLS 42102	20.50	0.820	5,570		5,570	223	5,793
TOLLS 42103	27.00	1.080	7,336		7,336	293	7,629
TOLLS 42104	21.00	0.840	5,705		5,705	228	5,933
TRANSIT	267.00	10.680	72,540		72,540	2,899	75,439
UTILITIES	274.00	10.960	74,442		74,442	2,975	77,417
ITG	1.00	0.040	272		272	11	283
GOVT COMMUNICA	4.10	0.164	1,114		1,114	45	1,159
DENTAL	0.60	0.024	163		163	7	170
GROUP MEDICAL	6.05	0.242	1,644		1,644	66	1,710
GEN LIABILITY	4.00	0.160	1,087		1,087	43	1,130
FLEET MGMT	32.00	1.280	8,695		8,695	347	9,042
Total:	2,500.00	100.000	679,215		679,215	26,479	705,694
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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
BUDGET SVCS	7.00	0.219	1,273		1,273		1,273
CTY ATTORNEY	23.00	0.721	4,183		4,183		4,183
PROCURE MGMT	11.00	0.345	2,001		2,001		2,001
HUMAN RESOURCE	20.35	0.638	3,701		3,701		3,701
FACILITIES MGT	139.00	4.357	25,280		25,280	1,005	26,285
GF TECH SVCS	4.00	0.125	727		727	29	756
COMMISSIONERS	11.00	0.345	2,001		2,001	80	2,081
COUNTY MANAGER	17.00	0.533	3,092		3,092	123	3,215
COUNTY LANDS	10.00	0.313	1,819		1,819	72	1,891
CDBG	3.00	0.094	546		546	22	568
VETERAN'S SVCS	3.00	0.094	546		546	22	568
TAX COLLECTOR	207.00	6.489	37,647		37,647	1,496	39,143
PROP APPRAISER	85.00	2.665	15,459		15,459	614	16,073
ELECTIONS	38.00	1.191	6,911		6,911	275	7,186
HUMAN SERVICES	51.00	1.599	9,275		9,275	369	9,644
INT SVS FISCAL	9.00	0.282	1,637		1,637	65	1,702
EMER MGMT OPS	2.50	0.078	455		455	18	473
EMER RESPONSE	301.00	9.436	54,743		54,743	2,176	56,919
EMER DISPATCH	40.40	1.266	7,348		7,348	292	7,640
PS LOGISTICS	7.10	0.223	1,291		1,291	51	1,342
PKS/REC GEN'L	80.69	2.529	14,675		14,675	583	15,258
ECONOMIC DEVT	11.50	0.361	2,092		2,092	83	2,175
ANIMAL CONTROL	57.00	1.787	10,367		10,367	412	10,779
NAT RES MGMT	30.27	0.949	5,505		5,505	219	5,724
FD 138 NAT RES	7.40	0.232	1,346		1,346	53	1,399
FUND 139 OTHER	1.00	0.031	182		182	7	189
SUR WTR MGMT	12.33	0.387	2,242		2,242	89	2,331
LIBRARIES	254.00	7.962	46,195		46,195	1,836	48,031
E911 IMPLEMENT	6.45	0.202	1,173		1,173	47	1,220
HEARING EXAMIN	5.00	0.157	909		909	36	945
PKS & REC 155	102.24	3.205	18,594		18,594	739	19,333
PRO/AMAT SPORT	51.27	1.607	9,324		9,324	371	9,695
COMM DEVT ADM	14.50	0.455	2,637		2,637	105	2,742
PLANNING 155	8.00	0.251	1,455		1,455	58	1,513
DEVT REVIEW	12.91	0.405	2,348		2,348	93	2,441
REZONE & DRI'S	8.01	0.251	1,457		1,457	58	1,515
ENV SCIENCES	8.00	0.251	1,455		1,455	58	1,513
PERMIT ISSUANC	16.74	0.525	3,044		3,044	121	3,165
BUILDING INSP	32.91	1.032	5,985		5,985	238	6,223
CODE ENFORCE	23.20	0.727	4,219		4,219	168	4,387
PLANS REVIEW	12.98	0.407	2,361		2,361	94	2,455
ADM FEE COLLEC	0.90	0.028	164		164	7	171
ZONING REVIEW	4.45	0.140	809		809	32	841
VCB	31.50	0.987	5,729		5,729	228	5,957
SPORTS AUTHOR	4.00	0.125	727		727	29	756
TRANS ADMIN	7.50	0.235	1,364		1,364	54	1,418

HUMAN RESOURCE  
Detail Allocation of  
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
LANDSCAPE	19.00	0.596	3,456		3,456	137	3,593
CANAL MAINT	20.00	0.627	3,637		3,637	145	3,782
ROADWAY/PIPE	90.00	2.821	16,368		16,368	651	17,019
BRIDGE OPS	17.00	0.533	3,092		3,092	123	3,215
TRAF OPS/SIGNA	31.90	1.000	5,802		5,802	231	6,033
TRAF SIGN/MARK	27.00	0.846	4,910		4,910	195	5,105
ENGINEER/PLAN	5.00	0.157	909		909	36	945
ENG/CONSTR	9.00	0.282	1,637		1,637	65	1,702
ENG/DESIGN	6.00	0.188	1,091		1,091	43	1,134
GIS	5.00	0.157	909		909	36	945
HAZ MAT FD 182	8.45	0.265	1,537		1,537	61	1,598
CONSER PKS/REC	15.80	0.495	2,874		2,874	114	2,988
SOLID WASTE	98.00	3.072	17,823		17,823	708	18,531
AIRPORT & PORT	360.00	11.285	65,473		65,473	2,602	68,075
TOLLS 42101	26.50	0.831	4,820		4,820	192	5,012
TOLLS 42102	20.50	0.643	3,728		3,728	148	3,876
TOLLS 42103	27.00	0.846	4,910		4,910	195	5,105
TOLLS 42104	21.00	0.658	3,819		3,819	152	3,971
TRANSIT	267.00	8.370	48,559		48,559	1,930	50,489
UTILITIES	274.00	8.589	49,832		49,832	1,981	51,813
ITG	1.00	0.031	182		182	7	189
GOVT COMMUNICA	4.10	0.129	746		746	30	776
DENTAL	0.60	0.019	109		109	4	113
GROUP MEDICAL	6.05	0.190	1,100		1,100	44	1,144
GEN LIABILITY	4.00	0.125	727		727	29	756
FLEET MGMT	32.00	1.003	5,821		5,821	235	6,056
Total:	3,190.00	100.000	580,164		580,164	22,621	602,785
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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
BUDGET SVCS	3,175		1,902	1,273
CTY ATTORNEY	10,432		6,249	4,183
PROCURE MGMT	5,581	591	2,989	2,001
HUMAN RESOURCE	11,643	2,413	5,529	3,701
FACILITIES MGT	67,254	1,696	39,273	26,285
GF TECH SVCS	1,886		1,130	756
COMMISSIONERS	5,189		3,108	2,081
COUNTY MANAGER	8,019		4,804	3,215
COUNTY LANDS	4,717		2,826	1,891
CDBG	1,416		848	568
VETERAN'S SVCS	1,416		848	568
TAX COLLECTOR	39,143			39,143
PROP APPRAISER	16,073			16,073
ELECTIONS	7,186			7,186
HUMAN SERVICES	31,025	6,971	14,410	9,644
INT SVS FISCAL	4,245		2,543	1,702
EMER MGMT OPS	1,243	64	706	473
EMER RESPONSE	149,787	7,823	85,045	56,919
EMER DISPATCH	20,105	1,050	11,415	7,640
PS LOGISTICS	3,532	184	2,006	1,342
PKS/REC GEN'L	47,754	9,698	22,798	15,258
ECONOMIC DEVT	7,020	1,596	3,249	2,175
ANIMAL CONTROL	32,973	6,089	16,105	10,779
NAT RES MGMT	14,482	205	8,553	5,724
FD 138 NAT RES	3,489		2,090	1,399
FUND 139 OTHER	472		283	189
SUR WTR MGMT	5,898	83	3,484	2,331
LIBRARIES	158,489	38,692	71,766	48,031
E911 IMPLEMENT	3,042		1,822	1,220
HEARING EXAMIN	2,357		1,412	945
PKS & REC 155	57,918	9,698	28,887	19,333
PRO/AMAT SPORT	24,181		14,486	9,695
COMM DEVT ADM	7,721	883	4,096	2,742
PLANNING 155	3,981	208	2,260	1,513
DEVT REVIEW	7,639	1,551	3,647	2,441
REZONE & DRI'S	5,329	1,551	2,263	1,515
ENV SCIENCES	5,324	1,551	2,260	1,513
PERMIT ISSUANC	9,446	1,551	4,730	3,165
BUILDING INSP	17,072	1,551	9,298	6,223
CODE ENFORCE	12,493	1,551	6,555	4,387
PLANS REVIEW	7,673	1,551	3,667	2,455
ADM FEE COLLEC	426		255	171
ZONING REVIEW	4,885	2,787	1,257	841
VCB	16,791	1,934	8,900	5,957
SPORTS AUTHOR	1,886		1,130	756
TRANS ADMIN	3,835	298	2,119	1,418
LANDSCAPE	9,717	756	5,368	3,593
CANAL MAINT	10,228	795	5,651	3,782

HUMAN RESOURCE  
Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	EMPLOYEE SERVICES	BENEFITS
ROADWAY/PIPE	46,029	3,581	25,429	17,019
BRIDGE OPS	8,696	677	4,804	3,215
TRAF OPS/SIGNA	16,013	967	9,013	6,033
TRAF SIGN/MARK	13,701	967	7,629	5,105
ENGINEER/PLAN	2,724	367	1,412	945
ENG/CONSTR	4,612	367	2,543	1,702
ENG/DESIGN	3,196	367	1,695	1,134
GIS	2,783	426	1,412	945
HAZ MAT FD 182	3,986		2,388	1,598
CONSER PKS/REC	7,453		4,465	2,988
SOLID WASTE	50,652	4,432	27,689	18,531
AIRPORT & PORT	68,075			68,075
TOLLS 42101	17,190	4,690	7,488	5,012
TOLLS 42102	14,359	4,690	5,793	3,876
TOLLS 42103	17,424	4,690	7,629	5,105
TOLLS 42104	14,594	4,690	5,933	3,971
TRANSIT	134,723	8,795	75,439	50,489
UTILITIES	144,104	14,874	77,417	51,813
ITG	472		283	189
GOVT COMMUNICA	1,935		1,159	776
DENTAL	283		170	113
GROUP MEDICAL	2,854		1,710	1,144
GEN LIABILITY	1,886		1,130	756
FLEET MGMT	16,864	1,766	9,042	6,056
Reimbursement:				
Total:	1,470,196	161,717	705,694	602,785
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**FISCAL 2016**  
**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.

FACILITIES MGT  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	11,507,039			11,507,039
Deductions:				
CAPITAL OUTLAY	-130,920			
Total Deductions:	-130,920			-130,920
Allocated Additions:				
EQUIP USE ALLO	1,590,676		1,590,676	
NON-DEPART'L	7,411	177	7,588	
BUDGET SVCS	6,162	1,343	7,505	
CLERK FINANCE	160,705	1,977	162,682	
CTY ATTORNEY	25,328	954	26,282	
PROCURE MGMT	130,124	2,037	132,161	
HUMAN RESOURCE	64,675	2,579	67,254	
FACILITIES MGT		1,109,726	1,109,726	
GF TECH SVCS		6,806	6,806	
Total Allocated Additions:	1,985,081	1,125,599	3,110,680	3,110,680
Total to be Allocated:	13,361,200	1,125,599		14,486,799
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FACILITIES MGT  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
Expenses:					
OPERATING EXPENSES	14,311,790		10,138,560	402,007	3,771,223
OTHER REVENUE	-744,849		-527,656	-20,922	-196,271
CAPITAL OUTLAY	130,920	130,920			
INTERDEPT'L REIMBURS	-1,560,486		-1,560,486		
RENTS	-212,006		-212,006		
RECORDS WAREHOUSE	-155,289		-155,289		
INT PEST CONTROL	-124,271		-124,271		
JUSTICE CENTER ANNEX	-138,770		-138,770		
Departmental Expenditures:	11,507,039	130,920	7,420,082	381,085	3,574,952
Deductions:	-130,920	-130,920			
Functional Cost:	11,376,119		7,420,082	381,085	3,574,952
Additions 1st					
Others:	1,985,081	1,985,081	1,294,770	66,498	623,813
Reallocate Admin:		-1,985,081			
1st Allocation:	13,361,200		8,714,852	447,583	4,198,765
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Additions 2nd					
Others:	1,125,599	1,125,599	734,173	37,706	353,720
Reallocate Admin:		-1,125,599			
2nd Allocation:	1,125,599		734,173	37,706	353,720
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Total Allocated:	14,486,799		9,449,025	485,289	4,552,485
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FACILITIES MGT  
 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	8,714,852		8,714,852	734,173	9,449,025
Total:	100.00	100.000	8,714,852		8,714,852	734,173	9,449,025
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Allocation Basis: DIRECT ASSIGNMENT

Source: MAINTENANCE & REPAIR SERVICES DETAIL

FACILITIES MGT  
Detail Allocation of  
ADMIN BLDG/OLD CTHSE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	7,260.00	1.806	8,083		8,083		8,083
CLERK TECH SVS	48,278.00	12.009	53,751		53,751		53,751
CLERK FINANCE	35,846.00	8.917	39,910		39,910		39,910
CTY ATTORNEY	52,393.00	13.033	58,333		58,333		58,333
HUMAN RESOURCE	35,591.00	8.853	39,626		39,626		39,626
COMMISSIONERS	75,298.00	18.731	83,835		83,835	12,752	96,587
COUNTY MANAGER	46,095.00	11.466	51,321		51,321	7,807	59,128
EQUAL EMP OPP	1,370.00	0.341	1,525		1,525	232	1,757
CLERK ADMIN	21,276.00	5.292	23,688		23,688	3,603	27,291
CLERK MINUTES	9,274.00	2.307	10,325		10,325	1,571	11,896
CLK RECORDING	46,653.00	11.605	51,942		51,942	7,901	59,843
ITG	788.00	0.196	877		877	133	1,010
GOVT COMMUNICA	3,032.00	0.754	3,376		3,376	514	3,890
DENTAL	760.67	0.189	847		847	129	976
GROUP MEDICAL	760.67	0.189	847		847	129	976
GEN LIABILITY	760.66	0.189	847		847	129	976
ALL OTHERS	16,571.00	4.122	18,450		18,450	2,806	21,256
Total:	402,007.00	100.000	447,583		447,583	37,706	485,289
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Allocation Basis: MAINTENANCE CHARGES PER DEPARTMENT

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

FACILITIES MGT  
Detail Allocation of  
COST BY PROECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CTY ATTORNEY	4,648.00	0.123	5,175		5,175		5,175
PROCURE MGMT	536.00	0.014	597		597		597
HUMAN RESOURCE	1,708.00	0.045	1,902		1,902		1,902
FACILITIES MGT	996,728.00	26.430	1,109,726		1,109,726		1,109,726
COMMISSIONERS	4,354.00	0.115	4,848		4,848	556	5,404
COUNTY MANAGER	20,150.00	0.534	22,434		22,434	2,575	25,009
COUNTY LANDS	436.00	0.012	485		485	56	541
TAX COLLECTOR	48,118.00	1.276	53,573		53,573	6,150	59,723
CLERK ADMIN	23,055.00	0.611	25,669		25,669	2,947	28,616
FUNDS 80 - 951	60,713.00	1.610	67,596		67,596	7,760	75,356
PROP APPRAISER	4,757.00	0.126	5,296		5,296	608	5,904
ELECTIONS	22,492.00	0.596	25,042		25,042	2,875	27,917
JAIL	117,493.00	3.116	130,813		130,813	15,016	145,829
SHERIFF	499,161.00	13.236	555,751		555,751	63,796	619,547
PUB DEFENDER	3,799.00	0.101	4,230		4,230	486	4,716
STATE ATTORNEY	17,958.00	0.476	19,994		19,994	2,295	22,289
MED EXAMINER	34,832.00	0.924	38,781		38,781	4,452	43,233
HUMAN SERVICES	40,647.00	1.078	45,255		45,255	5,195	50,450
STATE HEALTH	18,417.00	0.488	20,505		20,505	2,354	22,859
INT SVS FISCAL	1,196.00	0.032	1,332		1,332	153	1,485
EMER MGMT OPS	57,694.00	1.530	64,235		64,235	7,374	71,609
EMER RESPONSE	33,917.00	0.899	37,762		37,762	4,335	42,097
EMER DISPATCH	33,917.00	0.899	37,762		37,762	4,335	42,097
PS LOGISTICS	33,917.00	0.899	37,762		37,762	4,335	42,097
PKS/REC GEN'L	584,893.00	15.509	651,202		651,202	74,754	725,956
ECONOMIC DEVT	1,923.00	0.051	2,141		2,141	246	2,387
ANIMAL CONTROL	26,606.00	0.706	29,622		29,622	3,400	33,022
NAT RES MGMT	6,754.00	0.179	7,520		7,520	863	8,383
LIBRARIES	276,736.00	7.338	308,109		308,109	35,369	343,478
HEARING EXAMIN	932.00	0.025	1,038		1,038	119	1,157
PKS & REC 155	584,893.00	15.509	651,202		651,202	74,754	725,956
DEVT REVIEW	709.59	0.019	790		790	91	881
REZONE & DRI'S	709.59	0.019	790		790	91	881
PERMIT ISSUANC	709.59	0.019	790		790	91	881
BUILDING INSP	709.59	0.019	790		790	91	881
CODE ENFORCE	709.59	0.019	790		790	91	881
PLANS REVIEW	709.59	0.019	790		790	91	881
ZONING REVIEW	709.59	0.019	790		790	91	881
VCB	1,084.00	0.029	1,207		1,207	139	1,346
SPORTS AUTHOR	131.00	0.003	146		146	17	163
ROADWAY/PIPE	16,636.00	0.441	18,522		18,522	2,126	20,648
BRIDGE OPS	7,229.00	0.192	8,049		8,049	924	8,973
TRAF OPS/SIGNA	7,832.00	0.208	8,720		8,720	1,001	9,721
TRAF SIGN/MARK	7,832.00	0.208	8,720		8,720	1,001	9,721
ENGINEER/PLAN	1,908.00	0.051	2,124		2,124	244	2,368
ENG/CONSTR	1,908.00	0.051	2,124		2,124	244	2,368

FACILITIES MGT  
 Detail Allocation of  
 COST BY PROJECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ENG/DESIGN	1,908.00	0.051	2,124		2,124	244	2,368
TOLLS 42101	42,319.00	1.122	47,117		47,117	5,409	52,526
TRANSIT	48,824.00	1.295	54,359		54,359	6,240	60,599
UTILITIES	31,969.00	0.848	35,593		35,593	4,086	39,679
ITG	2,053.00	0.054	2,286		2,286	262	2,548
FLEET MGMT	15,977.00	0.424	17,788		17,788	2,042	19,830
ALL OTHERS	15,267.00	0.405	16,997		16,997	1,946	18,943
Total:	3,771,224.13	100.000	4,198,765		4,198,765	353,720	4,552,485
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Allocation Basis: MAINTENANCE AND REPAIR SERVICE CHARGES

Source: COST SUMMARY REPORT BY DEPARTMENT & FACILITY

## FACILITIES MGT

## Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD	CTHSE	COST BY PROECT
BUDGET SVCS	8,083			8,083	
CLERK TECH SVS	53,751			53,751	
CLERK FINANCE	39,910			39,910	
CTY ATTORNEY	63,508			58,333	5,175
PROCURE MGMT	597				597
HUMAN RESOURCE	41,528			39,626	1,902
FACILITIES MGT	1,109,726				1,109,726
COMMISSIONERS	101,991			96,587	5,404
COUNTY MANAGER	84,137			59,128	25,009
COUNTY LANDS	541				541
EQUAL EMP OPP	1,757			1,757	
TAX COLLECTOR	59,723				59,723
CLERK ADMIN	55,907			27,291	28,616
CLERK MINUTES	11,896			11,896	
CLK RECORDING	59,843			59,843	
FUNDS 80 - 951	75,356				75,356
PROP APPRAISER	5,904				5,904
ELECTIONS	27,917				27,917
JAIL	145,829				145,829
SHERIFF	619,547				619,547
PUB DEFENDER	4,716				4,716
STATE ATTORNEY	22,289				22,289
MED EXAMINER	43,233				43,233
HUMAN SERVICES	50,450				50,450
STATE HEALTH	22,859				22,859
INT SVS FISCAL	1,485				1,485
EMER MGMT OPS	71,609				71,609
EMER RESPONSE	42,097				42,097
EMER DISPATCH	42,097				42,097
PS LOGISTICS	42,097				42,097
PKS/REC GEN'L	725,956				725,956
ECONOMIC DEVT	2,387				2,387
ANIMAL CONTROL	33,022				33,022
NAT RES MGMT	8,383				8,383
LIBRARIES	343,478				343,478
HEARING EXAMIN	1,157				1,157
PKS & REC 155	725,956				725,956
DEVT REVIEW	881				881
REZONE & DRI'S	881				881
PERMIT ISSUANC	881				881
BUILDING INSP	881				881
CODE ENFORCE	881				881
PLANS REVIEW	881				881
ZONING REVIEW	881				881
VCB	1,346				1,346
SPORTS AUTHOR	163				163
ROADWAY/PIPE	20,648				20,648
BRIDGE OPS	8,973				8,973



FACILITIES MGT  
 Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD	CTHSE	COST BY PROECT
TRAF OPS/SIGNA	9,721				9,721
TRAF SIGN/MARK	9,721				9,721
ENGINEER/PLAN	2,368				2,368
ENG/CONSTR	2,368				2,368
ENG/DESIGN	2,368				2,368
TOLLS 42101	52,526				52,526
TRANSIT	60,599				60,599
UTILITIES	39,679				39,679
ITG	3,558			1,010	2,548
GOVT COMMUNICA	3,890			3,890	
DENTAL	976			976	
GROUP MEDICAL	976			976	
GEN LIABILITY	976			976	
FLEET MGMT	19,830				19,830
CONTRACTS CHG	9,449,025	9,449,025			
ALL OTHERS	40,199			21,256	18,943
Reimbursement:					
Total:	14,486,799	9,449,025		485,289	4,552,485
	=====	=====		=====	=====

**FISCAL 2016**  
**GENERAL FUND TECHNOLOGY SERVICES**  
**NATURE AND EXTENT OF SERVICES**

Technology Services oversees management of the Lee County website (leegov.com) and social media presence. The department provides technical support for the broadcast of the Board of County Commissioners official meetings, provides video production services for promotional videos and manages the Public Records Request Center.

Costs associated with the County's website have been allocated based on the number of employees per department. Costs associated with the Commissioners has been directly assigned. Other costs considered to be general government in nature have been disallowed for plan purposes.

GF TECH SVCS

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	435,104			435,104
Allocated Additions:				
BLDG USE ALLO	13,232		13,232	
NON-DEPART'L	169	4	173	
BUDGET SVCS	196	43	239	
CLERK FINANCE	1,597	20	1,617	
CTY ATTORNEY	807	30	837	
PROCURE MGMT	438	7	445	
HUMAN RESOURCE	1,814	72	1,886	
GF TECH SVCS		196	196	
Total Allocated Additions:	18,253	372	18,625	18,625
Total to be Allocated:	453,357	372		453,729
	=====	=====		=====

GF TECH SVCS  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	WEBSITE SUPPORT	COMMISSIONER MEETING	GENERAL GOVERNMENT
Expenses:					
SALARY AND WAGES	235,217		63,509	28,226	143,482
FRINGE BENEFITS	98,231		26,522	11,788	59,921
WORKERS' COMP IGS	8,471		2,287	1,017	5,167
DATA PROCESS/NETWORK	68,766		18,567	8,252	41,947
CONTRACT SERVICES	3,983		1,075	478	2,430
TELEPHONE	7,245		1,957	869	4,419
EQUIPMENT RENTAL	2,670		721	320	1,629
INSURANCE	2,943		795	353	1,795
SMALL EQUIPMENT	1,847		498	222	1,127
EDUCATION/TRAINING	2,721		734	327	1,660
OTHER CHARGES	3,010		813	361	1,836
Departmental Expenditures:	435,104		117,478	52,213	265,413
Functional Cost:	435,104		117,478	52,213	265,413
Additions 1st					
Others:	18,253	18,253	4,928	2,190	11,135
Reallocate Admin:		-18,253			
1st Allocation:	453,357		122,406	54,403	276,548
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Additions 2nd					
Others:	372	372	94	45	233
Reallocate Admin:		-372			
2nd Allocation:	372		94	45	233
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Total Allocated:	453,729		122,500	54,448	276,781
	=====		=====	=====	=====

GF TECH SVCS  
Detail Allocation of  
WEBSITE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	7.00	0.280	343		343		343
CTY ATTORNEY	23.00	0.920	1,126		1,126		1,126
PROCURE MGMT	11.00	0.440	539		539		539
HUMAN RESOURCE	20.35	0.814	996		996		996
FACILITIES MGT	139.00	5.560	6,806		6,806		6,806
GF TECH SVCS	4.00	0.160	196		196		196
COMMISSIONERS	11.00	0.440	539		539		539
COUNTY MANAGER	17.00	0.680	832		832	1	833
COUNTY LANDS	10.00	0.400	490		490		490
CDBG	3.00	0.120	147		147		147
VETERAN'S SVCS	3.00	0.120	147		147		147
HUMAN SERVICES	51.00	2.040	2,497		2,497	2	2,499
INT SVS FISCAL	9.00	0.360	441		441		441
EMER MGMT OPS	2.50	0.100	122		122		122
EMER RESPONSE	301.00	12.040	14,738		14,738	13	14,751
EMER DISPATCH	40.40	1.616	1,978		1,978	2	1,980
PS LOGISTICS	7.10	0.284	348		348		348
PKS/REC GEN'L	80.69	3.228	3,951		3,951	4	3,955
ECONOMIC DEVT	11.50	0.460	563		563	1	564
ANIMAL CONTROL	57.00	2.280	2,791		2,791	2	2,793
NAT RES MGMT	30.27	1.211	1,482		1,482	1	1,483
FD 138 NAT RES	7.40	0.296	362		362		362
FUND 139 OTHER	1.00	0.040	49		49		49
SUR WTR MGMT	12.33	0.493	604		604	1	605
LIBRARIES	254.00	10.160	12,436		12,436	11	12,447
E911 IMPLEMENT	6.45	0.258	316		316		316
HEARING EXAMIN	5.00	0.200	245		245		245
PKS & REC 155	102.24	4.090	5,006		5,006	4	5,010
PRO/AMAT SPORT	51.27	2.051	2,510		2,510	2	2,512
COMM DEVT ADM	14.50	0.580	710		710	1	711
PLANNING 155	8.00	0.320	392		392		392
DEVT REVIEW	12.91	0.516	632		632	1	633
REZONE & DRI'S	8.01	0.320	392		392		392
ENV SCIENCES	8.00	0.320	392		392		392
PERMIT ISSUANC	16.74	0.670	820		820	1	821
BUILDING INSP	32.91	1.316	1,611		1,611	1	1,612
CODE ENFORCE	23.20	0.928	1,136		1,136	1	1,137
PLANS REVIEW	12.98	0.519	636		636	1	637
ADM FEE COLLEC	0.90	0.036	44		44		44
ZONING REVIEW	4.45	0.178	218		218		218
VCB	31.50	1.260	1,542		1,542	1	1,543
SPORTS AUTHOR	4.00	0.160	196		196		196
TRANS ADMIN	7.50	0.300	367		367		367
LANDSCAPE	19.00	0.760	930		930	1	931
CANAL MAINT	20.00	0.800	979		979	1	980
ROADWAY/PIPE	90.00	3.600	4,407		4,407	4	4,411

GF TECH SVCS  
Detail Allocation of  
WEBSITE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BRIDGE OPS	17.00	0.680	832		832	1	833
TRAF OPS/SIGNA	31.90	1.276	1,562		1,562	1	1,563
TRAF SIGN/MARK	27.00	1.080	1,322		1,322	1	1,323
ENGINEER/PLAN	5.00	0.200	245		245		245
ENG/CONSTR	9.00	0.360	441		441		441
ENG/DESIGN	6.00	0.240	294		294		294
GIS	5.00	0.200	245		245		245
HAZ MAT PD 182	8.45	0.338	414		414		414
CONSER PKS/REC	15.80	0.632	774		774	1	775
SOLID WASTE	98.00	3.920	4,798		4,798	4	4,802
TOLLS 42101	26.50	1.060	1,298		1,298	1	1,299
TOLLS 42102	20.50	0.820	1,004		1,004	1	1,005
TOLLS 42103	27.00	1.080	1,322		1,322	1	1,323
TOLLS 42104	21.00	0.840	1,028		1,028	1	1,029
TRANSIT	267.00	10.680	13,073		13,073	12	13,085
UTILITIES	274.00	10.960	13,416		13,416	12	13,428
ITG	1.00	0.040	49		49		49
GOVT COMMUNICA	4.10	0.164	201		201		201
DENTAL	0.60	0.024	29		29		29
GROUP MEDICAL	6.05	0.242	296		296		296
GEN LIABILITY	4.00	0.160	196		196		196
FLEET MGMT	32.00	1.280	1,563		1,563	1	1,564
<b>Total:</b>	<b>2,500.00</b>	<b>100.000</b>	<b>122,406</b>		<b>122,406</b>	<b>94</b>	<b>122,500</b>
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Allocation Basis: NUMBER OF EMPLOYEES PER DEPT EXCL AIRPORT

Source: EMPLOYEE LISTING

GF TECH SVCS  
 Detail Allocation of  
 COMMISSIONER MEETING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COMMISSIONERS	100.00	100.000	54,403		54,403	45	54,448
Total:	100.00	100.000	54,403		54,403	45	54,448
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

GF TECH SVCS  
 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	276,548		276,548	227	276,775
Total:	100.00	100.000	276,548		276,548	227	276,775
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT



## GF TECH SVCS

## Departmental Cost Allocation Summary

Departments	Total	WEBSITE SUPPORT	COMMISSIONER MEETING	GENERAL GOVERNMENT
BUDGET SVCS	343	343		
CTY ATTORNEY	1,126	1,126		
PROCURE MGMT	539	539		
HUMAN RESOURCE	996	996		
FACILITIES MGT	6,806	6,806		
GF TECH SVCS	196	196		
COMMISSIONERS	54,987	539	54,448	
COUNTY MANAGER	833	833		
COUNTY LANDS	490	490		
CDBG	147	147		
VETERAN'S SVCS	147	147		
HUMAN SERVICES	2,499	2,499		
INT SVS FISCAL	441	441		
EMER MGMT OPS	122	122		
EMER RESPONSE	14,751	14,751		
EMER DISPATCH	1,980	1,980		
PS LOGISTICS	348	348		
PKS/REC GEN'L	3,955	3,955		
ECONOMIC DEVT	564	564		
ANIMAL CONTROL	2,793	2,793		
NAT RES MGMT	1,483	1,483		
FD 138 NAT RES	362	362		
FUND 139 OTHER	49	49		
SUR WTR MGMT	605	605		
LIBRARIES	12,447	12,447		
E911 IMPLEMENT	316	316		
HEARING EXAMIN	245	245		
PKS & REC 155	5,010	5,010		
PRO/AMAT SPORT	2,512	2,512		
COMM DEVT ADM	711	711		
PLANNING 155	392	392		
DEVT REVIEW	633	633		
REZONE & DRI'S	392	392		
ENV SCIENCES	392	392		
PERMIT ISSUANC	821	821		
BUILDING INSP	1,612	1,612		
CODE ENFORCE	1,137	1,137		
PLANS REVIEW	637	637		
ADM FEE COLLEC	44	44		
ZONING REVIEW	218	218		
VCB	1,543	1,543		
SPORTS AUTHOR	196	196		
TRANS ADMIN	367	367		
LANDSCAPE	931	931		
CANAL MAINT	980	980		
ROADWAY/PIPE	4,411	4,411		
BRIDGE OPS	833	833		
TRAF OPS/SIGNA	1,563	1,563		

GF TECH SVCS

Departmental Cost Allocation Summary

Departments	Total	WEBSITE SUPPORT	COMMISSIONER MEETING	GENERAL GOVERNMENT
TRAF SIGN/MARK	1,323	1,323		
ENGINEER/PLAN	245	245		
ENG/CONSTR	441	441		
ENG/DESIGN	294	294		
GIS	245	245		
HAZ MAT FD 182	414	414		
CONSER PKS/REC	775	775		
SOLID WASTE	4,802	4,802		
TOLLS 42101	1,299	1,299		
TOLLS 42102	1,005	1,005		
TOLLS 42103	1,323	1,323		
TOLLS 42104	1,029	1,029		
TRANSIT	13,085	13,085		
UTILITIES	13,428	13,428		
ITG	49	49		
GOVT COMMUNICA	201	201		
DENTAL	29	29		
GROUP MEDICAL	296	296		
GEN LIABILITY	196	196		
FLEET MGMT	1,564	1,564		
GENERAL GOVT	276,775			276,775
Reimbursement:				
Total:	453,723	122,500	54,448	276,775
	=====	=====	=====	=====