

## Marion County, Florida

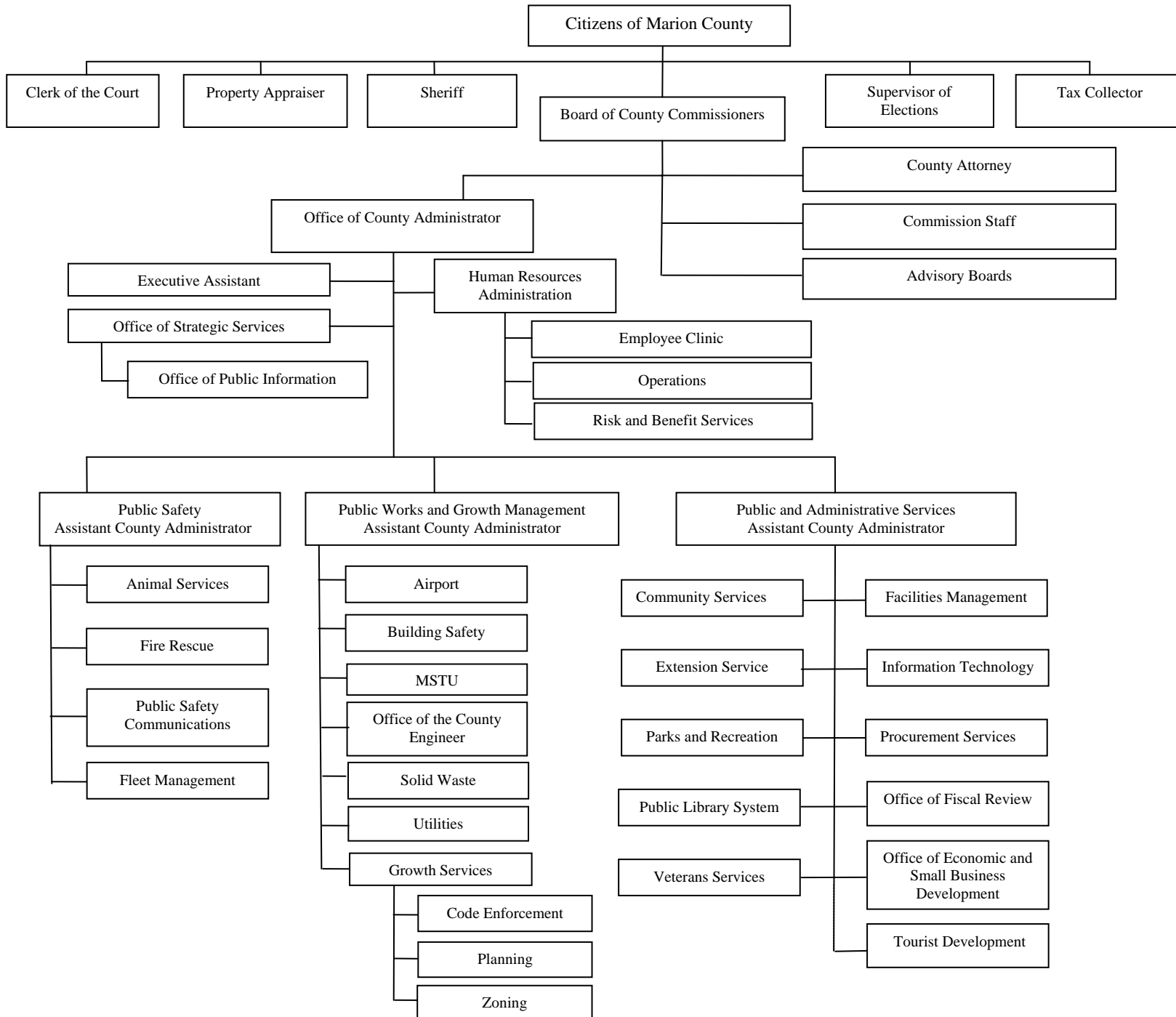
### Full Cost Allocation Plan

Based on Actual Expenditures for the  
Fiscal Year Ended September 30, 2013

A Central Services Cost Allocation Plan



**MAY 2014**



**Marion County, Florida**

Full Cost Allocation Plan

Indirect Cost Pool Analysis

FCAP Schedule	Fund Number & Fund Description	Organization Number & Description	Total Actual Expenditures			
			FYE 2011	FYE 2012	FYE 2013	% Change From 2012 to 2013
2.2	001 - General Fund	1005 CC - Legislative	3,082,586.39	3,375,745.66	2,421,477.00	-28.27%
3.2	001 - General Fund	1010 CC - Finance & Admin	229,540.75	217,054.49	212,083.15	-2.29%
4.2	001 - General Fund	2130 County Attorney	636,892.26	637,679.48	659,705.79	3.45%
5.2	001 - General Fund	2140 County Administrator	610,804.10	646,815.20	669,711.87	3.54%
6.2	001 - General Fund	2510 Information Systems	2,591,252.88	2,914,831.80	2,659,323.44	-8.77%
7.2	001 - General Fund	2520 Human Resources	466,697.42	434,628.59	415,205.25	-4.47%
8.2	001 - General Fund	2530 Procurement Services	626,196.12	733,121.45	744,965.79	1.62%
9.2	001 - General Fund	2540 HR / Employee Health Clinic	224,316.51	223,961.56	225,859.17	0.85%
10.2	001 - General Fund	2610 Facilities Management	7,145,474.81	6,330,294.60	5,828,689.73	-7.92%
11.2	001 - General Fund	2650 Facilities Management - Health Building	138,932.81	139,411.07	137,389.05	-1.45%
12.2	001 - General Fund	4155 MSTU / MSBU Office of Special Assessments	438,615.41	416,721.04	466,157.35	11.86%
13.2	001 - General Fund	5200 Public & Administrative Services	181,344.30	173,783.84	181,352.43	4.36%
14.2	001 - General Fund	2121 Clerk To Cnty Commission	2,526,899.96	2,511,176.04	2,366,561.24	-5.76%
15.2	052 - Clerk to BCC Fund	9144 Administration Noncrt BCC	58,090.06	54,632.75	56,068.00	2.63%
16.2	052 - Clerk to BCC Fund	9203 BCC - Records	158,733.01	156,781.58	146,420.00	-6.61%
17.2	052 - Clerk to BCC Fund	9232 Info Systems - BCC	59,465.04	58,708.50	59,573.00	1.47%
18.2	052 - Clerk to BCC Fund	9242 Accounting & Finance - BCC	1,396,391.41	1,219,686.66	1,247,049.00	2.24%
19.2	052 - Clerk to BCC Fund	9252 Internal Auditor	248,820.66	238,418.62	224,420.00	-5.87%
20.2	052 - Clerk to BCC Fund	9262 Budget	329,508.41	489,270.09	399,193.00	-18.41%
21.2	052 - Clerk to BCC Fund	9552 Records Center	263,216.37	279,113.84	228,032.00	-18.30%
<b>Grand Totals</b>			<b>21,413,778.68</b>	<b>21,251,836.86</b>	<b>19,349,236.26</b>	<b>-8.95%</b>

This schedule identifies the funding source(s) for the overhead (indirect) cost pools and compares the respective total actual expenditures for the fiscal year ended September 30, 2012 to those incurred during fiscal year 2013. The actual expenditures will reconcile in total to the amounts identified on Schedule C of the Indirect Cost Allocation Plans as well as each respective overhead or "Central Service Department" .1 and .3 schedules.

Since a depreciation expense is included, capital outlay expenditures are disallowed from the indirect cost pools. Additionally, any costs associated with services provided directly to constituents are also disallowed from the cost allocation process. These disallowed amounts, in total, are identified as **Cost Adjustments** on Schedule C - Summary of Allocated Costs and the detail amounts can be found in each of the central service departments .3 schedule (i.e. 001-2121 Clerk to County Commission - Transfer 14.3). For fiscal years ended 2011 & 2012, the source documentation for the amounts included in this analysis are the FYE 2011 & 2012 Full Cost Allocation Plan; whereas, for fiscal year ended 2013, the source documentation of the actual expenditures is the cost allocation data provided by the Clerk of the Circuit Courts' Budget Office.

**Marion County, Florida**  
 Cost Allocation Plans  
 Schedule of Expenditures  
 for the Fiscal Year Ended September 30, 2013

Sum of YTD Expenses		Dept. No. & Description	Account Type			Non Operating	Grand Total
Indirect / Direct	Fund No. & Description		Salaries & Wages	Fringe Benefits	Operating		
Indirect	001 General Fund	1005 CC - Legislative	412,597.54	179,138.61	1,372,067.87	457,672.98	2,421,477.00
		1010 CC - Finance & Admin			212,083.15		212,083.15
		2130 County Attorney	506,426.33	120,857.86	32,421.60		659,705.79
		2140 County Administrator	471,213.02	119,183.61	78,196.77	1,118.47	669,711.87
		2510 Information Technology	1,035,605.07	267,578.74	1,097,728.69	258,410.94	2,659,323.44
		2520 Human Resources	285,900.96	78,378.89	49,806.93	1,118.47	415,205.25
		2530 Purchasing	552,567.21	165,253.97	27,144.61		744,965.79
		2540 HR - Clinic	123,143.83	37,147.84	65,567.50		225,859.17
		2610 Facilities Management	1,790,904.54	645,677.33	3,021,845.74	370,262.12	5,828,689.73
		2650 Fac Mgt - Health Building			137,389.05		137,389.05
		4155 MSTU / Assessments	305,674.57	90,732.82	69,749.96		466,157.35
		5200 Public Services Dept	140,234.10	36,677.12	4,441.21		181,352.43
		2121 Clerk To Cnty Commission				2,366,561.24	2,366,561.24
	<b>001 General Fund Total</b>		<b>5,624,267.17</b>	<b>1,740,626.79</b>	<b>6,168,443.08</b>	<b>3,455,144.22</b>	<b>16,988,481.26</b>
	052 Clerk to BCC Fund	9144 Administration - Non Court BCC	44,469.00	10,271.00	1,328.00		56,068.00
		9203 BCC - Records	106,846.00	29,274.00	10,300.00		146,420.00
		9232 Information Systems - BCC	47,179.00	12,388.00	6.00		59,573.00
		9242 Finance Department - BCC	858,391.00	222,892.00	164,704.00	1,062.00	1,247,049.00
		9252 Internal Auditor Division	175,532.00	45,833.00	3,055.00		224,420.00
		9262 Budget Department	258,344.00	54,555.00	86,294.00		399,193.00
		9552 Records Center	162,009.00	55,373.00	10,650.00		228,032.00
	<b>052 Clerk to BCC Fund Total</b>		<b>1,652,770.00</b>	<b>430,586.00</b>	<b>276,337.00</b>	<b>1,062.00</b>	<b>2,360,755.00</b>
<b>Indirect Total</b>			<b>7,277,037.17</b>	<b>2,171,212.79</b>	<b>6,444,780.08</b>	<b>3,456,206.22</b>	<b>19,349,236.26</b>
Direct	001 General Fund	1010 CC - Finance & Admin			110,357.60		110,357.60
		1013 Disaster Relief Services			650.00	10,213.06	10,863.06
		1020 CC - Industry Development			60,141.98	319,000.00	379,141.98
		1025 CC - Health			746,688.02		746,688.02
		1035 CC - Other Human Svc				117,459.76	117,459.76
		1040 CC - Transfers				2,471,883.09	2,471,883.09
		1050 CC - Courthouse Security			640,445.15		640,445.15
		2215 Property Appraiser				2,879,546.95	2,879,546.95
		2225 Tax Collector				6,786,185.23	6,786,185.23
		2300 Guardian Ad Litem Program			7,721.46		7,721.46
		2301 Guard Ad Litem-Technology			8,700.81		8,700.81
		2310 Court Administrator			16,410.50		16,410.50
		2311 Court Admin-Technology	175,744.03	48,047.04	32,613.76		256,404.83
		2355 Cnty Ct - Summ Claims Med			2,809.72		2,809.72
		2360 Circuit Court Judges			12,146.38		12,146.38
		2361 Circuit Crt Jdg-Technology			152,997.00	14,069.27	167,066.27
		2365 Law Library				71,954.44	71,954.44
		2380 County Court Judges			1,087.03		1,087.03
		2381 County Crt Jdg-Technology			22,341.99		22,341.99
		2390 Circ Ct Jdg - Legl Resch			266.68		266.68
		2391 Cir Ct Jdg-Lgl Rsrch-Tech			4,788.99		4,788.99
		2410 Public Defender Admin			41,172.60		41,172.60
		2420 Teen Court	63,546.66	13,409.62	481.52		77,437.80
		2430 Drug Court	82,788.34	21,436.49	26,331.30		130,556.13
		2435 Drug Court Expansion			54,289.48		54,289.48
		2440 Juvenile Drug Court			29,841.55		29,841.55
		2445 Juv Dependency Drug Crt			13,001.49		13,001.49
		2451 Public Defendr-Technology	139,281.45	43,202.71	79,758.98	3,418.83	265,661.97
		2455 Early Intervention Prg	64,939.40	15,577.89	92.89	87,840.00	168,450.18
		2460 Dui Court			30,000.00		30,000.00

**Marion County, Florida**  
 Cost Allocation Plans  
 Schedule of Expenditures  
 for the Fiscal Year Ended September 30, 2013

Sum of YTD Expenses				Account Type				
Indirect / Direct	Fund No. & Description	Dept. No. & Description	Salaries & Wages	Fringe Benefits	Operating	Non Operating	Grand Total	
Direct	001 General Fund	2475 Mental Health Crt Expansn	55,086.09	20,302.90	4,934.99	58,947.51	139,271.49	
		2570 Fleet Management	746,243.48	255,592.38	4,884,579.80	248,972.99	6,135,388.65	
		2710 Planning	481,050.90	123,683.99	37,629.64	1,274.74	643,639.27	
		2711 Office Sustainable Grwth	62,484.36	16,965.24	102,283.65		181,733.25	
		2715 Water Resources Dept	44,693.61	12,736.03	116,337.21	1,552.18	175,319.03	
		2720 Historical Commission			1,504.95		1,504.95	
		2800 With Reg Planning Council				116,111.00	116,111.00	
		2810 Economic Dev Council				144,999.97	144,999.97	
		2811 Small Bus Develop Council				50,000.00	50,000.00	
		2910 Veterans Service Office	277,285.08	76,762.61	32,530.51	29,582.49	416,160.69	
		2925 Supervisor Of Elections				2,233,687.78	2,233,687.78	
		3135 Sheriff - Jail				28,980,831.83	28,980,831.83	
		3185 Sheriff - Emerg Mgmt				698,656.74	698,656.74	
		3220 Div Of Forestry-Fire Ctrl				43,746.37	43,746.37	
		3355 Emergency Medical Serv	8,170,333.98	3,873,611.99	2,377,658.39		14,421,604.36	
		3420 Zoning	281,055.56	80,423.01	49,157.71		410,636.28	
		3440 Code Enforcement	457,755.42	157,385.80	166,680.99	4,038.93	785,861.14	
		3950 Public Sfty Communication	3,016,296.57	762,489.12	1,542,305.87	6,021.88	5,327,113.44	
		4145 Property & Engineer Svc	94,348.60	26,500.20	4,707.88		125,556.68	
		4156 MSTU / Assessments			19,386.13		19,386.13	
		5130 Marion/Citrus Mental Hlth				1,143,758.00	1,143,758.00	
		5170 Animal Center	1,485,770.81	521,012.39	603,880.57	87,880.00	2,698,543.77	
		5220 Community Services	83,235.11	24,999.23	32,018.17		140,252.51	
		5225 Community Services/Cdbg	151,965.78	38,656.17	182,989.48	1,972,858.60	2,346,470.03	
		5226 Home Investmt Ptr Program	5,825.44	1,905.80	1,386.54	395,915.39	405,033.17	
		5228 Nsp1-Nghbr Stabilizatn Prg	15,693.58	5,278.47	4,922.20	44,872.61	70,766.86	
		5229 Nsp3-Nghbr Stabilizatn Prg	56,564.52	14,534.51	2,868.84	1,433,244.04	1,507,211.91	
		5260 Unclaimed Decedent Progrm			52,800.00		52,800.00	
		5270 Medicaid Hosp/Nursing Hm			5,112,303.81		5,112,303.81	
		5300 Childhood Dev Services				100,000.00	100,000.00	
		5320 Mss/Marion Transit Svcs				700,735.00	700,735.00	
		5330 Heart Of Fl Health Ctr				380,000.00	380,000.00	
		6110 Other Recreation Programs	22,708.15	4,886.19	24,622.70	50,409.52	102,626.56	
		6111 Belleview Sportsplex	61,730.10	22,628.52	105,344.68		189,703.30	
		6113 Shocker Park	23,736.93	9,029.85	27,840.09	38,835.34	99,442.21	
		6120 Parks And Recreation	1,448,413.67	492,184.22	961,692.08	5,000.00	2,907,289.97	
		6170 Se Livestock Pavilion	141,177.64	48,443.52	118,417.26	230,408.71	538,447.13	
		6210 Marion Co Public Library	3,143,204.76	1,043,036.09	808,054.60	466,563.98	5,460,859.43	
		6310 Cooperative Ext Services	480,025.18	125,869.42	100,377.51	13,555.41	719,827.52	
		6320 Marion Soil Consvrtn Dcst	31,692.44	10,091.59	5,096.49		46,880.52	
			<b>21,364,677.64</b>	<b>7,910,682.99</b>	<b>19,579,449.62</b>	<b>52,444,031.64</b>	<b>101,298,841.89</b>	
	001 General Fund Total							
	052 Clerk to BCC Fund	9145 Administration - Court BCC			6,371.00		6,371.00	
	052 Clerk to BCC Fund Total				<b>6,371.00</b>		<b>6,371.00</b>	
	102 Fine & Forfeiture Fund	1066 CC - F&F Transfers				468,603.00	468,603.00	
		2335 Clerk - Cnty Criminal				6,371.11	6,371.11	
		2400 State Attorney Admin			59,935.33		59,935.33	
		2409 State Attorney - Lov				23,175.00	23,175.00	
		2452 State Attorney-Technology			68,385.20	300,600.26	368,985.46	
		3115 Sheriff - Bailiff				1,589,035.13	1,589,035.13	
		3125 Sheriff - Regular				7,229,642.85	7,229,642.85	
	102 Fine & Forfeiture Fund Total				<b>128,320.53</b>	<b>9,617,427.35</b>	<b>9,745,747.88</b>	
	103 80 % Gas Tax Construction Fund	4100 Road Constr 80% Gas Tax				5,184,975.22	5,184,975.22	
	103 80 % Gas Tax Construction Fund Total					<b>5,184,975.22</b>	<b>5,184,975.22</b>	

**Marion County, Florida**  
 Cost Allocation Plans  
 Schedule of Expenditures  
 for the Fiscal Year Ended September 30, 2013

Sum of YTD Expenses				Account Type				
Indirect / Direct	Fund No. & Description	Dept. No. & Description	Salaries & Wages	Fringe Benefits	Operating	Non Operating	Grand Total	
Direct	104 20 % Gas Tax Construction Fund	4130 Road Constr 20% Gas Tax			687,709.61		687,709.61	
	<b>104 20 % Gas Tax Construction Fund Total</b>				<b>687,709.61</b>		<b>687,709.61</b>	
	105 County Transportation Maintenance Fund	1165 CC - Road & St Facilities			30.00	6,671,168.19	6,671,198.19	
		4121 Transportation Department	4,821,131.20	2,166,030.27	3,041,956.20	411,115.31	10,440,232.98	
		4160 Ocala/Marion Cnty Transit				136,319.68	136,319.68	
		4600 Assessments				178,159.61	178,159.61	
	<b>105 County Transportation Maintenance Fund Total</b>		<b>4,821,131.20</b>	<b>2,166,030.27</b>	<b>3,041,986.20</b>	<b>7,396,762.79</b>	<b>17,425,910.46</b>	
	106 Dunnellon Airport Authority Fund	7210 Dunnellon Airport	77,262.51	26,980.55	481,599.18	377,699.15	963,541.39	
	<b>106 Dunnellon Airport Authority Fund Total</b>		<b>77,262.51</b>	<b>26,980.55</b>	<b>481,599.18</b>	<b>377,699.15</b>	<b>963,541.39</b>	
	108 Alcohol and Drug Abuse Trust Fund	1059 CC - Community Svc Prog			9,509.30		9,509.30	
	<b>108 Alcohol and Drug Abuse Trust Fund Total</b>				<b>9,509.30</b>		<b>9,509.30</b>	
	109 2nd Local Option Fuel Tax Fund	4190 Local Opt Fuel Tx 5 Cent				812,713.13	812,713.13	
	<b>109 2nd Local Option Fuel Tax Fund Total</b>					<b>812,713.13</b>	<b>812,713.13</b>	
	110 Marion County Health Unit Trust Fund	5110 Marion County Health Unit				1,669,998.00	1,669,998.00	
	<b>110 Marion County Health Unit Trust Fund Total</b>					<b>1,669,998.00</b>	<b>1,669,998.00</b>	
	111 Criminal Justice Court Costs Fund	1172 Legal Aid				81,695.17	81,695.17	
		1173 Law Library				81,695.17	81,695.17	
		1176 Crt Innovations-Drug Crt	28,423.16	4,143.68			32,566.84	
		1177 Juv Alt Prog-Juv Drug Crt	57,298.34	17,870.61			75,168.95	
		1179 Crt Innovations-Stff Atty	72,552.36	20,265.38	17,141.75		109,959.49	
	<b>111 Criminal Justice Court Costs Fund Total</b>		<b>158,273.86</b>	<b>42,279.67</b>	<b>17,141.75</b>	<b>163,390.34</b>	<b>381,085.62</b>	
	112 Law Enforcement Trust Fund	1190 Transfers				183,758.19	183,758.19	
	<b>112 Law Enforcement Trust Fund Total</b>					<b>183,758.19</b>	<b>183,758.19</b>	
	113 Sheriff's Educational Fund	3160 Sheriffs Education			55,249.13		55,249.13	
	<b>113 Sheriff's Educational Fund Total</b>				<b>55,249.13</b>		<b>55,249.13</b>	
	114 9-1-1 Emergency Telephone System Fund	3930 9-1-1 Management	426,632.57	115,313.91	865,738.33	39,513.34	1,447,198.15	
		3931 911 Mgmt-Transfer				300,000.00	300,000.00	
	<b>114 9-1-1 Emergency Telephone System Fund Total</b>		<b>426,632.57</b>	<b>115,313.91</b>	<b>865,738.33</b>	<b>339,513.34</b>	<b>1,747,198.15</b>	
	115 MSTU for Law Enforcement	3140 Sheriff - Ins And Tax			1,093,434.45		1,093,434.45	
		3155 Sheriff - Patrol And Cid				29,736,715.04	29,736,715.04	
		3156 Mstu Law Enf.-Transfer				1,265,959.00	1,265,959.00	
	<b>115 MSTU for Law Enforcement Total</b>				<b>1,093,434.45</b>	<b>31,002,674.04</b>	<b>32,096,108.49</b>	
	116 Building Department Fund	3415 Building Department	967,476.99	279,891.89	475,676.29		1,723,045.17	
	<b>116 Building Department Fund Total</b>		<b>967,476.99</b>	<b>279,891.89</b>	<b>475,676.29</b>		<b>1,723,045.17</b>	
	117 Tourist Development Tax	2870 Tourist Development Tax	157,748.96	43,281.75	716,978.00	84,037.14	1,002,045.85	
	<b>117 Tourist Development Tax Total</b>		<b>157,748.96</b>	<b>43,281.75</b>	<b>716,978.00</b>	<b>84,037.14</b>	<b>1,002,045.85</b>	
	118 Parks and Recreation Fees Fund	6118 Parks & Rec Fees	162,190.74	25,371.39	292,097.09	326,167.99	805,827.21	
	<b>118 Parks and Recreation Fees Fund Total</b>		<b>162,190.74</b>	<b>25,371.39</b>	<b>292,097.09</b>	<b>326,167.99</b>	<b>805,827.21</b>	
	122 Local Housing Assistance Trust Fund	5340 Ship - Housing	136.76	24.98	1,362.62	885,961.92	887,486.28	
	<b>122 Local Housing Assistance Trust Fund Total</b>		<b>136.76</b>	<b>24.98</b>	<b>1,362.62</b>	<b>885,961.92</b>	<b>887,486.28</b>	
	124 Medical Examiner Fund	3924 Medical Examiner			2,909,906.11	6,273.36	2,916,179.47	
	<b>124 Medical Examiner Fund Total</b>				<b>2,909,906.11</b>	<b>6,273.36</b>	<b>2,916,179.47</b>	
	125 Impact Fee Trust Fund - District 1	1195 Impact Fees District 1				4,496.40	4,496.40	
	<b>125 Impact Fee Trust Fund - District 1 Total</b>					<b>4,496.40</b>	<b>4,496.40</b>	
	126 Impact Fee Trust Fund - District 2	1196 Impact Fees District 2				314,777.60	314,777.60	
	<b>126 Impact Fee Trust Fund - District 2 Total</b>					<b>314,777.60</b>	<b>314,777.60</b>	
	127 Impact Fee Trust Fund - District 3	1197 Impact Fees District 3				237,692.11	237,692.11	
	<b>127 Impact Fee Trust Fund - District 3 Total</b>					<b>237,692.11</b>	<b>237,692.11</b>	
	128 Impact Fee Trust Fund - District 4	1198 Impact Fees District 4				1,165,232.44	1,165,232.44	
	<b>128 Impact Fee Trust Fund - District 4 Total</b>					<b>1,165,232.44</b>	<b>1,165,232.44</b>	
	130 Rainbow Lakes Estates MSD	7910 General Government	59,442.19	14,683.52	75,706.98	3,472.88	153,305.57	
		7940 Road And Street	107,017.74	68,403.12	33,231.54	10,197.82	218,850.22	
		7956 Contracted Road Const			33,606.69	587,503.65	621,110.34	

**Marion County, Florida**

Cost Allocation Plans

Schedule of Expenditures

for the Fiscal Year Ended September 30, 2013

Sum of YTD Expenses		Dept. No. & Description	Account Type			Grand Total	
Indirect / Direct	Fund No. & Description		Salaries & Wages	Fringe Benefits	Operating		
Direct	130 Rainbow Lakes Estates MSD Total		166,459.93	83,086.64	142,545.21	601,174.35	993,266.13
	131 Rainbow Lakes Estates - Fire Protection MSBU	7935 Fire Control Services			104,675.41	8,690.00	113,365.41
	131 Rainbow Lakes Estates - Fire Protection MSBU Total				104,675.41	8,690.00	113,365.41
	132 Marion Oaks MSTU	4320 Marion Oaks Comm Res Fac	271,984.64	91,280.39	199,157.74	94,187.07	656,609.84
	132 Marion Oaks MSTU Total		271,984.64	91,280.39	199,157.74	94,187.07	656,609.84
	134 Silver Springs Shores Special Tax District	8100 Sss - Recreation Facility	229,366.90	98,183.43	173,964.76		501,515.09
		8110 Sss - Street Light			41,817.83		41,817.83
	134 Silver Springs Shores Special Tax District Total		229,366.90	98,183.43	215,782.59		543,332.92
	135 Rainbow Lakes Estates - Comm Res Facility MSTU	7965 Recreation			28,369.36		28,369.36
	135 Rainbow Lakes Estates - Comm Res Facility MSTU Total				28,369.36		28,369.36
	136 Hills of Ocala MSTU For Recreation	8200 Hills Of Ocala Recreation			18,993.77		18,993.77
	136 Hills of Ocala MSTU For Recreation Total				18,993.77		18,993.77
	137 Indian Meadow MSTU for Street Lighting	4370 Indian Meadows St Lgt			2,088.21	3,746.00	5,834.21
	137 Indian Meadow MSTU for Street Lighting Total				2,088.21	3,746.00	5,834.21
	138 Ocala Heights MSTU for Street Lighting	4380 Ocala Heights St Lgt			3,292.76		3,292.76
	138 Ocala Heights MSTU for Street Lighting Total				3,292.76		3,292.76
	139 Silver Springs Shores MSBU for Road Improvements	4390 Sss Road Improvements			64,517.00	1,058,715.50	1,123,232.50
	139 Silver Springs Shores MSBU for Road Improvements Total				64,517.00	1,058,715.50	1,123,232.50
	140 Lake Tropicana MSTU for Road Improvements	4400 Lake Tropicana Rd Improv			1,522.00		1,522.00
	140 Lake Tropicana MSTU for Road Improvements Total				1,522.00		1,522.00
	141 Bahia Oaks MSTU for Street Lighting	4410 Bahia Oaks Street Lightng			12,879.83		12,879.83
	141 Bahia Oaks MSTU for Street Lighting Total				12,879.83		12,879.83
	142 Boardman MSTU for Street Lighting	4420 Boardman Street Lightng			4,294.37		4,294.37
	142 Boardman MSTU for Street Lighting Total				4,294.37		4,294.37
	144 Doublegate Subdivision MSTU for General Services	4440 Doublegate General Svcs			2,243.90		2,243.90
	144 Doublegate Subdivision MSTU for General Services Total				2,243.90		2,243.90
	145 Hickory Hill Subdivision MSTU for Street Lighting	4450 Hickory Hill General Svcs			2,314.59		2,314.59
	145 Hickory Hill Subdivision MSTU for Street Lighting Total				2,314.59		2,314.59
	146 Raven Hill Subdivision MSTU for General Services	4460 Raven Hill General Svcs			2,142.38		2,142.38
	146 Raven Hill Subdivision MSTU for General Services Total				2,142.38		2,142.38
	147 Golden Hills Turf & Country Club MSTU for Road Improve	4470 Golden Hills Rd Improv			1,249.00		1,249.00
	147 Golden Hills Turf & Country Club MSTU for Road Improve Total				1,249.00		1,249.00
	148 Kingsland Estates/Ocala Waterway MSBU Road Improve	4480 Kingsland/Ocala Rd Maint			5,818.00	152,885.13	158,703.13
	148 Kingsland Estates/Ocala Waterway MSBU Road Improve Total				5,818.00	152,885.13	158,703.13
	149 Kingsland Whispering Pines/Forest Glenn MSBU for Rd Improv	4490 Kingsland County Rd Maint			5,947.00	54,786.10	60,733.10
	149 Kingsland Whispering Pines/Forest Glenn MSBU for Rd Improv Total				5,947.00	54,786.10	60,733.10
	150 NW 17th Avenue - Northwoods MSBU for Road Maintenance	4503 Nw17-Northwoods Msbu			342.00	6,188.80	6,530.80
	150 NW 17th Avenue - Northwoods MSBU for Road Maintenance Total				342.00	6,188.80	6,530.80
	150 Ocala Waterway Estates MSBU for Road Maintenance	4502 Ocala Wtr Est Msbu			2,438.00	4,275.00	6,713.00
	150 Ocala Waterway Estates MSBU for Road Maintenance Total				2,438.00	4,275.00	6,713.00
	150 Rainbow Park Units 1 & 2 MSBU for Road Maintenance	4504 Rainbow Pk 1,2			12,687.00	90,075.58	102,762.58
	150 Rainbow Park Units 1 & 2 MSBU for Road Maintenance Total				12,687.00	90,075.58	102,762.58
	150 Silver Springs Acres MSBU for Road Maintenance	4500 Ss Acres Road Maint			3,419.50	56,626.02	60,045.52
	150 Silver Springs Acres MSBU for Road Maintenance Total				3,419.50	56,626.02	60,045.52
	153 Pine Run Estates MSTU for Road Improvements	4530 Pine Run Est Rd Improv			26,367.82		26,367.82
	153 Pine Run Estates MSTU for Road Improvements Total				26,367.82		26,367.82
	158 Churchill Subdivision MSTU for Street Lighting	4580 Churchill Street Lighting			2,092.12		2,092.12
	158 Churchill Subdivision MSTU for Street Lighting Total				2,092.12		2,092.12
	159 Woods and Lakes Subdivision MSBU for Road Maintenance	4590 Woods & Lakes Road Maint			22,622.00	12,990.26	35,612.26
	159 Woods and Lakes Subdivision MSBU for Road Maintenance Total				22,622.00	12,990.26	35,612.26
	161 Marion Oaks MSBU for Road Improvements	4610 Mo Road Improvements			90,904.00	699,041.26	789,945.26
	161 Marion Oaks MSBU for Road Improvements Total				90,904.00	699,041.26	789,945.26
	162 Lake Weir/Edgewater MSBU for Street Lighting	4620 Little Lk Weir Msbu St Lt			12,094.00		12,094.00

**Marion County, Florida**

Cost Allocation Plans

Schedule of Expenditures

for the Fiscal Year Ended September 30, 2013

Sum of YTD Expenses				Account Type				
Indirect / Direct	Fund No. & Description	Dept. No. & Description	Salaries & Wages	Fringe Benefits	Operating	Non Operating	Grand Total	
Direct	<b>162 Lake Weir/Edgewater MSBU for Street Lighting Total</b>				<b>12,094.00</b>		<b>12,094.00</b>	
	<b>181 Fire, Rescue and EMS Fund</b>							
		3310 Fire / Rescue Services	17,650,048.66	7,857,780.07	4,773,581.98	2,791,464.57	33,072,875.28	
		3311 Fire Rescue Transfer				853,094.00	853,094.00	
	<b>181 Fire, Rescue and EMS Fund Total</b>		<b>17,650,048.66</b>	<b>7,857,780.07</b>	<b>4,773,581.98</b>	<b>3,644,558.57</b>	<b>33,925,969.28</b>	
	<b>185 MSTU for Emergency Medical Transportation Services</b>	3350 EMSA			696.65	1,073,253.99	1,073,950.64	
	<b>185 MSTU for Emergency Medical Transportation Services Total</b>				<b>696.65</b>	<b>1,073,253.99</b>	<b>1,073,950.64</b>	
	<b>189 Clean Water Program</b>	3390 Clean Water Program Dept	380,606.01	113,628.49	2,106,647.23	1,447,796.41	4,048,678.14	
	<b>189 Clean Water Program Total</b>		<b>380,606.01</b>	<b>113,628.49</b>	<b>2,106,647.23</b>	<b>1,447,796.41</b>	<b>4,048,678.14</b>	
	<b>190 Rainbow's End MSTU for General Municipal Services</b>	4900 Rainbows End - Gen Svc			2,166.96		2,166.96	
	<b>190 Rainbow's End MSTU for General Municipal Services Total</b>				<b>2,166.96</b>		<b>2,166.96</b>	
	<b>191 Tompkins &amp; Georges Addition to Dunnellon MSTU</b>	4910 Tompkins And Georges			9,512.33		9,512.33	
	<b>191 Tompkins &amp; Georges Addition to Dunnellon MSTU Total</b>				<b>9,512.33</b>		<b>9,512.33</b>	
	<b>192 Country Estates Buffington Addition MSTU</b>	4920 Country Est Buffinton			1,701.78		1,701.78	
	<b>192 Country Estates Buffington Addition MSTU Total</b>				<b>1,701.78</b>		<b>1,701.78</b>	
	<b>193 Marion Oaks MSTU for General Services</b>	4930 Marion Oaks Gen Services	256,141.31	140,128.09	502,629.79	32,180.00	931,079.19	
	<b>193 Marion Oaks MSTU for General Services Total</b>		<b>256,141.31</b>	<b>140,128.09</b>	<b>502,629.79</b>	<b>32,180.00</b>	<b>931,079.19</b>	
	<b>194 Citrus Park MSTU</b>	4940 Citrus Park			4,260.40		4,260.40	
	<b>194 Citrus Park MSTU Total</b>				<b>4,260.40</b>		<b>4,260.40</b>	
	<b>195 Wineberry MSTU for General Services</b>	4950 Winberry General Services			2,644.56		2,644.56	
	<b>195 Wineberry MSTU for General Services Total</b>				<b>2,644.56</b>		<b>2,644.56</b>	
	<b>196 Golden Hills Turf &amp; Country Club MSTU for General Services</b>	4960 Golden Hills Gen Services			7,032.00		7,032.00	
	<b>196 Golden Hills Turf &amp; Country Club MSTU for General Services Total</b>				<b>7,032.00</b>		<b>7,032.00</b>	
	<b>197 Delcrest Subdivision MSTU for General Services</b>	4970 Delcrest General Services			1,349.40		1,349.40	
	<b>197 Delcrest Subdivision MSTU for General Services Total</b>				<b>1,349.40</b>		<b>1,349.40</b>	
	<b>198 Bellaire Subdivision MSTU for General Services</b>	4980 Bellaire General Services			1,796.00		1,796.00	
	<b>198 Bellaire Subdivision MSTU for General Services Total</b>				<b>1,796.00</b>		<b>1,796.00</b>	
	<b>199 Boulder Hill Subdivision MSTU for Street Lighting</b>	4990 Boulder Hill St Lgt			1,104.80		1,104.80	
	<b>199 Boulder Hill Subdivision MSTU for Street Lighting Total</b>				<b>1,104.80</b>		<b>1,104.80</b>	
	<b>202 Public Improvement Debt Service Fund</b>	1205 Debt Service				3,288,437.13	3,288,437.13	
	<b>202 Public Improvement Debt Service Fund Total</b>					<b>3,288,437.13</b>	<b>3,288,437.13</b>	
	<b>203 Parks &amp; Land Acquisition Debt Service Fund</b>	1230 Debt Service				778,227.50	778,227.50	
	<b>203 Parks &amp; Land Acquisition Debt Service Fund Total</b>					<b>778,227.50</b>	<b>778,227.50</b>	
	<b>209 Public Improvement Transportation Debt Service</b>	1219 Pub Imp Transp Debt Svc				4,224,498.78	4,224,498.78	
	<b>209 Public Improvement Transportation Debt Service Total</b>					<b>4,224,498.78</b>	<b>4,224,498.78</b>	
	<b>227 Series 2003A Debt Service Fund</b>	4707 Series 2003A				14,620.90	14,620.90	
	<b>227 Series 2003A Debt Service Fund Total</b>					<b>14,620.90</b>	<b>14,620.90</b>	
	<b>229 Series 2004A Debt Service Fund</b>	4709 Series 2004A				26,414.63	26,414.63	
	<b>229 Series 2004A Debt Service Fund Total</b>					<b>26,414.63</b>	<b>26,414.63</b>	
	<b>230 Series 2004B Debt Service Fund</b>	4710 Series 2004B				27,922.08	27,922.08	
	<b>230 Series 2004B Debt Service Fund Total</b>					<b>27,922.08</b>	<b>27,922.08</b>	
	<b>231 Series 2004C Debt Service Fund</b>	4711 Series 2004C				36,882.63	36,882.63	
	<b>231 Series 2004C Debt Service Fund Total</b>					<b>36,882.63</b>	<b>36,882.63</b>	
	<b>232 Series 2005A Debt Service Fund</b>	4712 Series 2005A				209,942.86	209,942.86	
	<b>232 Series 2005A Debt Service Fund Total</b>					<b>209,942.86</b>	<b>209,942.86</b>	
	<b>233 Series 2006A Debt Service Fund</b>	4713 Series 2006A				173,656.43	173,656.43	
	<b>233 Series 2006A Debt Service Fund Total</b>					<b>173,656.43</b>	<b>173,656.43</b>	
	<b>234 Series 2007A Debt Service Fund</b>	4714 Series 2007A				262,785.93	262,785.93	
	<b>234 Series 2007A Debt Service Fund Total</b>					<b>262,785.93</b>	<b>262,785.93</b>	
	<b>235 Series 2007B Debt Service Fund</b>	4715 Series 2007B				201,885.45	201,885.45	
	<b>235 Series 2007B Debt Service Fund Total</b>					<b>201,885.45</b>	<b>201,885.45</b>	
	<b>236 Series 2008A Debt Service Fund</b>	4716 Series 2008A				378,466.15	378,466.15	
	<b>236 Series 2008A Debt Service Fund Total</b>					<b>378,466.15</b>	<b>378,466.15</b>	
	<b>237 Series 2008B Debt Service Fund</b>	4717 Series 2008B				352,518.94	352,518.94	



**Marion County, Florida**

Cost Allocation Plans

Schedule of Expenditures

for the Fiscal Year Ended September 30, 2013

Sum of YTD Expenses				Account Type				
Indirect / Direct	Fund No. & Description	Dept. No. & Description	Salaries & Wages	Fringe Benefits	Operating	Non Operating	Grand Total	
Direct	<b>237 Series 2008B Debt Service Fund Total</b>					<b>352,518.94</b>	<b>352,518.94</b>	
	238 Series 2009A Debt Service Fund	4718 Series 2009A				185,191.41	185,191.41	
	<b>238 Series 2009A Debt Service Fund Total</b>					<b>185,191.41</b>	<b>185,191.41</b>	
	239 Series 2010A Debt Service Fund	4719 Series 2010A				65,951.10	65,951.10	
	<b>239 Series 2010A Debt Service Fund Total</b>					<b>65,951.10</b>	<b>65,951.10</b>	
	240 Series 2011A Debt Service Fund	4720 Series 2011A				307,302.27	307,302.27	
	<b>240 Series 2011A Debt Service Fund Total</b>					<b>307,302.27</b>	<b>307,302.27</b>	
	241 Series 2012A Debt Service Fund	4721 Series 2012A				239,974.48	239,974.48	
	<b>241 Series 2012A Debt Service Fund Total</b>					<b>239,974.48</b>	<b>239,974.48</b>	
	303 Parks & Land Acquisition Capital Project Fund	1260 Cc - Parks & Recreation				130,489.66	130,489.66	
	<b>303 Parks &amp; Land Acquisition Capital Project Fund Total</b>					<b>130,489.66</b>	<b>130,489.66</b>	
	304 CIP Capital Project Fund	1275 Capital Imprvmts Projects				81,106.80	81,106.80	
	<b>304 CIP Capital Project Fund Total</b>					<b>81,106.80</b>	<b>81,106.80</b>	
	305 Surtax Capital Projects	1276 Surtax Cap Projects				77,247.11	77,247.11	
		1278 Surtax Capital Proj-Roads				37,565.40	37,565.40	
	<b>305 Surtax Capital Projects Total</b>					<b>114,812.51</b>	<b>114,812.51</b>	
	309 Public Improvement Transportation Capital Projects Fund	1279 Transportation Cap Proj				4,430,453.63	4,430,453.63	
		1281 Transp Cap Proj Transfer				1,897,376.00	1,897,376.00	
	<b>309 Public Improvement Transportation Capital Projects Fund Total</b>					<b>6,327,829.63</b>	<b>6,327,829.63</b>	
	340 Series 2011A Capital Projects Fund	4820 Improvements - 2011A			51,561.05	1,200.00	52,761.05	
	<b>340 Series 2011A Capital Projects Fund Total</b>				<b>51,561.05</b>	<b>1,200.00</b>	<b>52,761.05</b>	
	341 Series 2012A Capital Projects Fund	4821 Improvements - 2012A			34,601.15	111,879.09	146,480.24	
	<b>341 Series 2012A Capital Projects Fund Total</b>				<b>34,601.15</b>	<b>111,879.09</b>	<b>146,480.24</b>	
	342 Series 2013A Capital Projects Fund	4822 Improvements - 2013A				1,921,685.16	1,921,685.16	
	<b>342 Series 2013A Capital Projects Fund Total</b>					<b>1,921,685.16</b>	<b>1,921,685.16</b>	
	401 Solid Waste Disposal Fund	4230 Solid Waste Disposal	910,422.45	352,086.40	9,739,475.85	1,461,588.95	12,463,573.65	
		4250 Solid Waste Collection	541,912.02	311,786.08	552,582.84		1,406,280.94	
		4270 Solid Waste Recycling	244,575.15	95,765.54	830,600.28		1,170,940.97	
		6130 Litter Control	375,065.66	165,428.48	233,388.51		773,882.65	
	<b>401 Solid Waste Disposal Fund Total</b>		<b>2,071,975.28</b>	<b>925,066.50</b>	<b>11,356,047.48</b>	<b>1,461,588.95</b>	<b>15,814,678.21</b>	
	452 Marion County Utilities Fund	7130 Mcu - Customer Service	590,643.01	162,435.03	1,932,914.91	12,248,473.43	14,934,466.38	
		7140 Mcu - Water	609,086.83	234,288.59	1,299,001.33		2,142,376.75	
		7145 Utilities - Water Maint	957,543.10	389,785.92	446,135.91		1,793,464.93	
		7150 Mcu - Wastewater	539,515.27	182,670.53	1,295,168.38		2,017,354.18	
		7155 Utility -Wastewater Maint	258,069.43	100,105.96	544,086.81		902,262.20	
		7160 Engineering & Constructin	239,326.37	61,343.13	262,346.70		563,016.20	
	<b>452 Marion County Utilities Fund Total</b>		<b>3,194,184.01</b>	<b>1,130,629.16</b>	<b>5,779,654.04</b>	<b>12,248,473.43</b>	<b>22,352,940.64</b>	
	501 Insurance Fund	2550 Insurance		22,390,161.55	2,312,030.09		24,702,191.64	
		2555 Risk & Benefit Services	273,742.80	75,155.72	23,981.23	299.60	373,179.35	
	<b>501 Insurance Fund Total</b>		<b>273,742.80</b>	<b>22,465,317.27</b>	<b>2,336,011.32</b>	<b>299.60</b>	<b>25,075,370.99</b>	
<b>Direct Total</b>			<b>52,630,040.77</b>	<b>43,514,957.44</b>	<b>58,326,327.69</b>	<b>154,432,795.69</b>	<b>308,904,121.59</b>	
<b>Grand Total</b>			<b>59,907,077.94</b>	<b>45,686,170.23</b>	<b>64,771,107.77</b>	<b>157,889,001.91</b>	<b>328,253,357.85</b>	

**MAXIMUS Consulting Services, Inc.**  
**Cost Allocation Methodology**  
**For**  
**Marion County, Florida**

**Part I: The Double Step-Down Methodology**

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***I. Cost Allocation Overview***

MAXIMUS applies a double step-down methodology in its cost allocation procedures for Marion County, Florida. The proprietary software, MAXCars, is the tool with which the step-down methodology is accomplished.

MAXCars provides for the inputting of all allowable costs by cost center identifications consistent with the County's accounting code structure. This capability allows for efficient balancing with the County's financial reporting systems.

Additionally MAXCars provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

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***A. Initiating the Process***

Determination of the data to be included within the cost allocation process is accomplished through:

- 1) Application of OMB Circular A-87 guidelines,
- 2) Interviews,
- 3) Review of financial documents,
- 4) Review of organizational structure, and
- 5) Analysis of statistical data relative to benefit of services provided.

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***B. Establishing the Cost Pools to Be Allocated***

Basically, the organizational structure of the County is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the "Central Service Departments" in the cost allocation plan.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.

<p><b>C. Establishing the Statistical Measurements or Bases for Allocation</b></p>	<p>Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.</p>
<p><b>D. Accommodating Exceptions and Adjustments</b></p>	<p>Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.</p>
<p><b>II. The Double Step-Down Methodology</b></p>	<p>Because Central Service Departments provide services to other Central Service Departments, MAXIMUS employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.</p> <p>To demonstrate the potential inequity of a single step-down for Marion County, consider the costs of the Purchasing function and of the Accounts Payable function. Purchasing processes the purchase orders for the materials and supplies that Accounts Payable uses to serve the departments of the County. This cost is rightfully allocable to all the departments that Accounts Payable serves. If Purchasing allocates its costs after Accounts Payable allocates its costs, and then the costs that are attributable to the services provided to Accounts Payable will be prorated to the other departments served by Purchasing. This method can then send costs to departments disproportionate to the benefit received from those costs.</p> <p>Comparably Accounts Payable provides services to Purchasing. Similarly if Accounts Payable allocates its costs after Purchasing allocates its costs, then the costs that are attributable to the services provided to Purchasing will be prorated to the other departments served by Accounts Payable. Again this method can send costs to departments disproportionate to the benefit received from those costs.</p> <p>The double step-down is supported by the OMB A-87 consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.</p>
<p><b>A. The First Step-Down</b></p>	<p>The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.</p>
<p><b>1. The Process</b></p>	<p>The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:</p>

	<ol style="list-style-type: none"> <li>1) Costs from the audited financials,</li> <li>2) Cost adjustments,</li> <li>3) Credits, and</li> <li>4) Costs received from other Central Service Departments that have completed their first round allocations.</li> </ol>
<p><b>2. The Results</b></p>	<p>At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.</p>
<p><b>B. The Second Step-Down</b></p>	<p>The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.</p>
<p><b>1. The Process</b></p>	<p>The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:</p> <ol style="list-style-type: none"> <li>1) Costs received from other Central Service Departments that have completed their second round allocations, and</li> <li>2) Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.</li> </ol>
<p><b>2. The Results</b></p>	<p>At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.</p>
<p><b>C. Supplemental Comments</b></p>	<p>When the relationships between and among the Central Service Departments are greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs.</p> <p>If more than two step-downs are required the rules for all rounds of allocation except the final round are the same as defined above for the first step-down. The final round always follows the rules as defined above for the second step-down.</p>

## Part II: Tracking Costs in the Cost Allocation Plan

<b>I. Cost Plan Organization</b>	<p>The MAXIMUS Cost Allocation Plan typically is organized as follows:</p> <ol style="list-style-type: none"><li>1) Title page,</li><li>2) Narrative of cost allocation methodology,</li><li>3) Rate schedule(s) when applicable,</li><li>4) Summary schedules, and</li><li>5) Detail schedules.</li></ol>
<b>A. Summary Schedules</b>	<p>The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.</p>
<b>1. Schedule A</b>	<p>Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:</p> <p>Which Central Service Department actually allocated the costs to each Receiving Department?</p> <p>This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.</p>
<b>2. Schedule C</b>	<p>Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.</p> <p>Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.</p> <p>The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.</p>
<b>3. Schedule D</b>	<p>Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.</p>

<b>4. Schedule E</b>	Schedule E – Summary of Allocation Basis demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.
<b>B. Detail Schedules</b>	<p>The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.</p> <p>When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.</p>
<b>1. Schedule _1</b>	Schedule _1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.
<b>2. Schedule _2</b>	<p>Schedule _2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:</p> <ol style="list-style-type: none"> <li>1) Expenditures from the financial reports – balances to Schedule C,</li> <li>2) Adjustments to financial reports – balances to Schedule C, and</li> <li>3) Incoming costs from other Central Service Departments.</li> </ol> <p>The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.</p>
<b>3. Schedule _3</b>	<p>Schedule _3 – Costs to be Allocated by Activity provides the following:</p> <ol style="list-style-type: none"> <li>1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule _2 expenditure amounts.</li> <li>2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.</li> <li>3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _2.</li> </ol>

	<p>It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.</p>
<p><b>4. Schedule _.4</b></p>	<p>Schedules _.4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule _.3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.</p> <p>The information provided includes:</p> <ol style="list-style-type: none"> <li>1) The statistical measurement used as a basis for allocation;</li> <li>2) The identification of statistical measurement;</li> <li>3) The source of the statistical measurement;</li> <li>4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;</li> <li>5) The results of the first step-down – balances to functional total after first additions on Schedule _.3;</li> <li>6) The results of the second step-down – balances to functional total of second additions on Schedule _.3; and</li> <li>7) The totals allocated from both step-downs – balances to functional grand total from Schedule _.3.</li> </ol> <p>Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.</p>
<p><b>5. Schedule _.5</b></p>	<p>Schedules _.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.</p> <p>The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.</p>
<p><b>II. The Tracking Process</b></p>	<p>Typically for tracking costs that are being questioned, one begins with Schedule A. This is where the questioned cost is usually identified.</p> <ol style="list-style-type: none"> <li>1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.</li> <li>2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.</li> <li>3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.</li> <li>4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.</li> </ol>

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|  | 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule __.2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeated the steps provided above in this section. |
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**Allocated Costs By Department**

\* Group

Central Service Departments	001-1012 CC - Jail Facilities	001-1013 Disaster Relief Services	001-1020 CC - Industry Development	001-1025 CC - Health	001-1035 CC - Other Human Services	001-1040 CC - Transfers	001-1050 CC - Courthouse Security
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	0	51	1,789	3,523	554	11,663	3,022
CC - Finance & Admin.	0	7	240	472	75	1,565	406
County Attorney	0	0	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	66	132	0	0	66
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	49,733	162	429	2,342	11	229	419
Internal Auditor	0	10	355	698	110	2,313	599
Budget	541	1,753	2,138	716	1,266	1,407	382
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>50,274</b>	<b>1,983</b>	<b>5,017</b>	<b>7,883</b>	<b>2,016</b>	<b>17,177</b>	<b>4,894</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>50,274</b>	<b>1,983</b>	<b>5,017</b>	<b>7,883</b>	<b>2,016</b>	<b>17,177</b>	<b>4,894</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>50,274</b>	<b>1,983</b>	<b>5,017</b>	<b>7,883</b>	<b>2,016</b>	<b>17,177</b>	<b>4,894</b>



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**Allocated Costs By Department**

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Central Service Departments	001-1055 CC - Courthouse Facilities	001-1056 CC - Circuit Court Family	001-1060 CC - Community Service	001-1270 General Government	001-2215 Property Appraiser - Transfer	001-2225 Tax Collector - Transfer	001-2300 Guardian Ad Litem Program
Depreciation Expense	2,465,391	0	0	613	29,539	35,700	0
CC - Legislative	0	0	0	0	13,586	32,018	36
CC - Finance & Admin.	0	0	0	0	1,824	4,297	5
County Attorney	0	0	0	0	3,591	3,591	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	2,394	0	1,248
Human Resources	0	0	0	0	0	0	0
Procurement Services	66	0	0	0	0	0	0
Employee Health Clinic	0	0	0	0	637	2,558	0
Facilities Management	1,687,640	0	0	0	81,681	102,353	6,421
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	42	6	456	2,535	761	2,410	1,058
Internal Auditor	0	0	0	0	0	0	7
Budget	256	0	165	1,200	265	656	721
Records Center	0	0	0	0	0	3,265	18,766
<b>Total Allocated</b>	<b>4,153,395</b>	<b>6</b>	<b>621</b>	<b>4,348</b>	<b>134,278</b>	<b>186,848</b>	<b>28,262</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>4,153,395</b>	<b>6</b>	<b>621</b>	<b>4,348</b>	<b>134,278</b>	<b>186,848</b>	<b>28,262</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,153,395</b>	<b>6</b>	<b>621</b>	<b>4,348</b>	<b>134,278</b>	<b>186,848</b>	<b>28,262</b>



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**Allocated Costs By Department**

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Central Service Departments	001-2301 Guardian Ad Litem - Technology	001-2310 Court Administrator	001-2311 Court Administration -	001-2355 County Ct-Summ Claims	001-2356 Family Mediation	001-2360 Circuit Court Judges	001-2361 Circuit Court Judges - Technolo
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	41	78	4,690	14	0	57	788
CC - Finance & Admin.	5	10	162	2	0	8	106
County Attorney	0	0	71	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	5,380	0	0	0	0	0
Human Resources	0	0	1,706	0	0	0	0
Procurement Services	0	939	33	0	0	0	263
Employee Health Clinic	0	0	85	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	567	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	365	1,515	1,411	89	0	1,716	1,394
Internal Auditor	8	15	240	3	0	11	156
Budget	450	1,803	2,495	541	1,396	811	531
Records Center	0	5,030	0	0	0	0	0
<b>Total Allocated</b>	<b>869</b>	<b>14,770</b>	<b>11,460</b>	<b>649</b>	<b>1,396</b>	<b>2,603</b>	<b>3,238</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>869</b>	<b>14,770</b>	<b>11,460</b>	<b>649</b>	<b>1,396</b>	<b>2,603</b>	<b>3,238</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>869</b>	<b>14,770</b>	<b>11,460</b>	<b>649</b>	<b>1,396</b>	<b>2,603</b>	<b>3,238</b>





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	001-2365 Law Library	001-2380 County Court Judges	001-2381 County Court Judges - Technolop	001-2390 Circuit Court Judges - Legal Re	001-2391 Circuit Court Legal Research -	001-2410 Public Defender Administration	001-2419 Public Defender - LOV
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	339	5	106	1	23	194	0
CC - Finance & Admin.	45	1	14	0	3	26	0
County Attorney	0	0	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	1,100	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	198	0	33	513	0
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	43,034	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	256	773	161	555	21	1,929	0
Internal Auditor	68	1	21	0	4	38	0
Budget	93	450	617	360	525	1,263	90
Records Center	0	0	0	0	0	37,002	0
<b>Total Allocated</b>	<b>801</b>	<b>1,230</b>	<b>1,117</b>	<b>916</b>	<b>609</b>	<b>85,099</b>	<b>90</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>801</b>	<b>1,230</b>	<b>1,117</b>	<b>916</b>	<b>609</b>	<b>85,099</b>	<b>90</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>801</b>	<b>1,230</b>	<b>1,117</b>	<b>916</b>	<b>609</b>	<b>85,099</b>	<b>90</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	001-2420 Teen Court	001-2430 Drug Court	001-2435 Drug Court Expansion	001-2440 Juvenile Drug Court	001-2445 Juv Dependency Drug Cr	001-2451 Public Defender - Technology	001-2455 Early Intervention Program
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	2,105	1,921	256	140	61	4,733	2,099
CC - Finance & Admin.	49	83	34	19	8	168	107
County Attorney	35	26	0	0	0	71	26
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	1,404	618	0	0	0	1,683	329
Procurement Services	0	33	0	0	0	0	0
Employee Health Clinic	128	0	0	0	0	85	43
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	284	212	0	0	0	567	212
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	453	978	2,043	1,019	457	3,131	480
Internal Auditor	73	122	50	28	12	248	157
Budget	1,855	2,451	903	797	165	1,671	1,137
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>6,386</b>	<b>6,444</b>	<b>3,286</b>	<b>2,003</b>	<b>703</b>	<b>12,357</b>	<b>4,590</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>6,386</b>	<b>6,444</b>	<b>3,286</b>	<b>2,003</b>	<b>703</b>	<b>12,357</b>	<b>4,590</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>6,386</b>	<b>6,444</b>	<b>3,286</b>	<b>2,003</b>	<b>703</b>	<b>12,357</b>	<b>4,590</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	001-2460 DUI Court	001-2470 Mental Health Court	001-2475 Mental Health Court Expansion	001-2570 Fleet Management	001-2580 Safety Training & Emergency	001-2710 Planning	001-2711 Office of Sustainable Growth
Depreciation Expense	0	0	0	0	0	2,913	39
CC - Legislative	142	0	2,397	42,868	0	11,738	1,727
CC - Finance & Admin.	19	0	89	3,885	0	408	115
County Attorney	0	0	35	7,465	0	36,088	18
County Administrator	0	0	0	12,527	0	7,830	783
Information Technology	0	0	0	60,626	0	70,964	3,303
Human Resources	0	0	438	8,613	0	5,584	995
Procurement Services	0	0	33	67,481	0	2,893	98
Employee Health Clinic	0	0	0	3,144	0	679	85
Facilities Management	0	0	0	44,066	0	78,407	1,039
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	2	0	498	0
Public & Administrative	0	0	0	0	0	0	759
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	284	2,270	0	1,419	142
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	1,267	0	1,327	31,202	6	4,282	1,088
Internal Auditor	28	0	130	5,741	0	603	171
Budget	406	1,081	1,826	7,168	1,622	3,436	3,127
Records Center	0	0	0	0	0	55	0
<b>Total Allocated</b>	<b>1,862</b>	<b>1,081</b>	<b>6,559</b>	<b>297,058</b>	<b>1,628</b>	<b>227,797</b>	<b>13,489</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,862</b>	<b>1,081</b>	<b>6,559</b>	<b>297,058</b>	<b>1,628</b>	<b>227,797</b>	<b>13,489</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,862</b>	<b>1,081</b>	<b>6,559</b>	<b>297,058</b>	<b>1,628</b>	<b>227,797</b>	<b>13,489</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	001-2715 Water Resources Department	001-2720 Historical Commission	001-2800 Withlacoochee Regional Planning	001-2810 Economic Development Council	001-2811 Small Business Development	001-2910 Veterans Service Office	001-2925 Supervisor of Elections - Trans
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	1,698	6	548	684	236	8,924	10,539
CC - Finance & Admin.	111	1	74	92	31	264	1,414
County Attorney	18	0	0	0	0	141	3,591
County Administrator	783	0	0	0	0	6,263	0
Information Technology	2,759	0	0	0	0	12,102	0
Human Resources	394	0	0	0	0	2,880	0
Procurement Services	807	0	0	5,686	0	5,522	0
Employee Health Clinic	0	0	0	0	0	255	424
Facilities Management	439	0	0	0	0	20,676	85,329
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	570	0
Public & Administrative	0	0	0	0	0	6,071	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	142	0	0	0	0	1,135	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	1,021	177	94	220	254	5,280	7,381
Internal Auditor	164	1	109	135	46	390	0
Budget	2,613	181	94	95	92	3,369	573
Records Center	0	468	0	245	0	0	0
<b>Total Allocated</b>	<b>10,949</b>	<b>834</b>	<b>919</b>	<b>7,157</b>	<b>659</b>	<b>73,842</b>	<b>109,251</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>10,949</b>	<b>834</b>	<b>919</b>	<b>7,157</b>	<b>659</b>	<b>73,842</b>	<b>109,251</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>10,949</b>	<b>834</b>	<b>919</b>	<b>7,157</b>	<b>659</b>	<b>73,842</b>	<b>109,251</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	001-3135 Sheriff - Jail - Transfer	001-3185 Sheriff - Emergency	001-3220 Division of Forestry - Fire Con	001-3355 Emergency Medical Services	001-3420 Zoning	001-3430 Underground Storage Inspection	001-3440 Code Enforcement
Depreciation Expense	0	0	0	0	1,063	0	763
CC - Legislative	136,737	3,297	206	247,286	8,898	0	14,148
CC - Finance & Admin.	18,351	442	28	9,132	260	0	497
County Attorney	0	0	0	16,926	36,052	0	14,577
County Administrator	0	0	0	161,283	6,263	0	9,395
Information Technology	19,496	0	0	129,127	40,512	0	41,880
Human Resources	0	0	0	63,777	1,754	0	5,908
Procurement Services	0	0	0	24,983	2,612	0	11,564
Employee Health Clinic	5,808	71	0	52,514	255	0	1,020
Facilities Management	1,107,142	3,254	0	332,553	28,585	0	20,649
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	2,603	928	0	2,200
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	29,220	1,135	0	1,702
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	2,682	65	46	74,308	3,734	57	5,103
Internal Auditor	0	654	41	13,495	385	0	736
Budget	2,625	1,953	183	15,145	3,323	0	4,277
Records Center	0	0	0	0	0	0	3,761
<b>Total Allocated</b>	<b>1,292,841</b>	<b>9,736</b>	<b>504</b>	<b>1,172,352</b>	<b>135,759</b>	<b>57</b>	<b>138,180</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,292,841</b>	<b>9,736</b>	<b>504</b>	<b>1,172,352</b>	<b>135,759</b>	<b>57</b>	<b>138,180</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,292,841</b>	<b>9,736</b>	<b>504</b>	<b>1,172,352</b>	<b>135,759</b>	<b>57</b>	<b>138,180</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	001-3910 Medical Examiner	001-3950 Public Safety Communications	001-4145 Property & Engineering Services	001-4156 MSTU / Assessments	001-5130 The Centers, Inc.	001-5170 Animal Services Department	001-5220 Community Services
Depreciation Expense	0	0	0	0	0	0	980
CC - Legislative	0	77,339	2,333	91	5,397	51,017	3,038
CC - Finance & Admin.	0	3,374	80	12	724	1,709	89
County Attorney	0	1,060	35	0	0	36,688	7,231
County Administrator	0	46,975	1,566	0	0	34,449	2,137
Information Technology	0	114,445	17,981	0	0	54,994	21,370
Human Resources	0	43,504	643	0	0	27,904	1,800
Procurement Services	0	18,605	4,005	0	0	27,681	17,615
Employee Health Clinic	0	5,014	298	0	0	6,882	1,997
Facilities Management	0	200	6,533	0	0	33,799	43,933
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	39	1,027	0	0	0	0
Public & Administrative	0	0	0	0	0	0	2,072
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	8,511	284	0	0	6,241	388
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	11	22,600	902	997	106	16,111	2,861
Internal Auditor	0	4,985	117	18	1,070	2,525	131
Budget	0	7,181	2,983	272	221	8,262	4,117
Records Center	0	0	0	0	0	0	1,026
<b>Total Allocated</b>	<b>11</b>	<b>353,832</b>	<b>38,787</b>	<b>1,390</b>	<b>7,518</b>	<b>308,262</b>	<b>110,785</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>11</b>	<b>353,832</b>	<b>38,787</b>	<b>1,390</b>	<b>7,518</b>	<b>308,262</b>	<b>110,785</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>11</b>	<b>353,832</b>	<b>38,787</b>	<b>1,390</b>	<b>7,518</b>	<b>308,262</b>	<b>110,785</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	001-5225 Community Services / CDBG	001-5226 HOME Investment Partnership	001-5228 Neighborhood Stabilization Prog	001-5229 NSP 3 - Nghbr Stablizatn Prg	001-5230 Community Services/CDBG - ARRA	001-5232 Homeless Prevention & Rehousing	001-5260 Unclaimed Decedent Program
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	13,934	2,607	900	8,443	0	0	250
CC - Finance & Admin.	1,485	257	44	955	0	0	33
County Attorney	58	14	12	28	0	0	0
County Administrator	2,576	626	509	1,198	0	0	0
Information Technology	5,348	0	0	0	0	0	0
Human Resources	1,987	176	143	335	0	0	0
Procurement Services	1,481	98	98	132	0	0	66
Employee Health Clinic	212	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	2,496	607	494	1,161	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	467	113	92	217	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	4,543	1,413	3,999	3,664	0	0	1,870
Internal Auditor	2,196	379	67	1,410	0	0	49
Budget	4,464	3,665	3,588	2,963	811	1,172	258
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>41,247</b>	<b>9,955</b>	<b>9,946</b>	<b>20,506</b>	<b>811</b>	<b>1,172</b>	<b>2,526</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>41,247</b>	<b>9,955</b>	<b>9,946</b>	<b>20,506</b>	<b>811</b>	<b>1,172</b>	<b>2,526</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>41,247</b>	<b>9,955</b>	<b>9,946</b>	<b>20,506</b>	<b>811</b>	<b>1,172</b>	<b>2,526</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	001-5270 Medicaid - Hospitals / Nursing	001-5300 Early Learning Coalition of Mar	001-5320 Marion County Senior Services /	001-5330 Heart of Florida Health Center	001-6110 Other Recreation Programs	001-6111 Belleview Sportsplex	001-6113 Shocker Park
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	24,120	472	3,307	1,792	1,138	2,635	469
CC - Finance & Admin.	3,237	63	444	241	65	120	63
County Attorney	0	0	0	0	14	35	0
County Administrator	0	0	0	0	587	1,566	0
Information Technology	0	0	0	0	163	320	0
Human Resources	0	0	0	0	1,099	2,157	144
Procurement Services	66	0	0	0	230	66	230
Employee Health Clinic	0	0	0	0	85	43	128
Facilities Management	0	0	0	345	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	569	1,517	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	106	284	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	722	71	624	35	957	1,050	774
Internal Auditor	4,784	94	656	355	96	178	93
Budget	687	93	114	284	6,558	2,349	3,465
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>33,616</b>	<b>793</b>	<b>5,145</b>	<b>3,052</b>	<b>11,667</b>	<b>12,320</b>	<b>5,366</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>33,616</b>	<b>793</b>	<b>5,145</b>	<b>3,052</b>	<b>11,667</b>	<b>12,320</b>	<b>5,366</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>33,616</b>	<b>793</b>	<b>5,145</b>	<b>3,052</b>	<b>11,667</b>	<b>12,320</b>	<b>5,366</b>





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	001-6120 Parks & Recreation	001-6170 Southeastern Livestock Pavilion	001-6210 Marion County Public Library Sy	001-6310 Cooperative Extension Service	001-6320 Marion Soil Conservation Distri	102-1065 CC - Administrative	102-1066 CC - F&F Transfers
Depreciation Expense	7,034	0	1,239,018	0	0	0	0
CC - Legislative	45,041	6,890	117,031	18,187	1,091	0	1,768
CC - Finance & Admin.	1,841	341	3,458	456	29	0	297
County Attorney	25,773	88	1,852	301	18	0	0
County Administrator	28,185	3,915	82,121	13,310	783	0	0
Information Technology	89,568	5,002	220,959	33,741	825	0	0
Human Resources	21,632	2,151	45,743	6,975	371	0	0
Procurement Services	88,671	263	41,823	12,125	0	0	0
Employee Health Clinic	5,098	340	4,164	977	170	0	0
Facilities Management	129,649	1,950	145,997	45,338	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	299	0	0	0	0	0	0
Public & Administrative	27,317	3,794	79,592	12,900	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	5,106	709	14,878	2,412	142	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	46,536	2,714	56,033	7,006	505	2,405	43
Internal Auditor	2,721	504	5,110	673	43	0	438
Budget	5,952	7,039	9,319	4,191	1,543	435	197
Records Center	1,010	0	0	0	0	0	0
<b>Total Allocated</b>	<b>531,433</b>	<b>35,700</b>	<b>2,067,098</b>	<b>158,592</b>	<b>5,520</b>	<b>2,840</b>	<b>2,743</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>531,433</b>	<b>35,700</b>	<b>2,067,098</b>	<b>158,592</b>	<b>5,520</b>	<b>2,840</b>	<b>2,743</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>531,433</b>	<b>35,700</b>	<b>2,067,098</b>	<b>158,592</b>	<b>5,520</b>	<b>2,840</b>	<b>2,743</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	102-1265 Other Gen. Gov't. Svcs.	102-2335 Clerk - County Criminal - Trans	102-2400 State Attorney	102-2409 State Attorney - LOV	102-2452 State Attorney - Technology	102-3115 Sheriff - Bailiff - Transfer	102-3125 Sheriff - Regular - Transfer
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	0	24	226	87	1,392	5,994	27,271
CC - Finance & Admin.	0	4	38	15	234	1,006	4,578
County Attorney	0	0	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	2,324	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	0	0	0	0	0
Employee Health Clinic	0	0	0	0	0	448	1,978
Facilities Management	0	0	5,766	0	0	23,864	110,642
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	6	1	2,772	23	4,245	147	669
Internal Auditor	0	6	57	21	345	1,487	6,765
Budget	0	330	1,354	91	1,739	460	1,509
Records Center	0	0	65,079	0	0	0	0
<b>Total Allocated</b>	<b>6</b>	<b>365</b>	<b>77,616</b>	<b>237</b>	<b>7,955</b>	<b>33,406</b>	<b>153,412</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>6</b>	<b>365</b>	<b>77,616</b>	<b>237</b>	<b>7,955</b>	<b>33,406</b>	<b>153,412</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>6</b>	<b>365</b>	<b>77,616</b>	<b>237</b>	<b>7,955</b>	<b>33,406</b>	<b>153,412</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	103-4100 County Engineer - 80% Gas Tax	104-4130 Road Construction - 20% Gas	105-1165 CC - Road & Street Facilities	105-4110 County Engineer	105-4120 Road & Bridge	105-4121 Transportation Department	105-4122 Transportation -Transfers
Depreciation Expense	0	0	0	0	0	30,985	0
CC - Legislative	19,558	2,594	25,165	0	0	164,965	0
CC - Finance & Admin.	3,283	435	4,225	0	0	6,611	0
County Attorney	0	0	0	0	0	74,369	0
County Administrator	0	0	0	0	0	113,000	0
Information Technology	0	0	0	0	0	128,166	0
Human Resources	0	0	0	0	61	81,503	0
Procurement Services	9,385	6,366	13,119	0	0	19,287	0
Employee Health Clinic	0	0	0	0	0	24,728	0
Facilities Management	0	0	0	0	0	191,489	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	20,472	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	3,341	5,647	5,885	948	1,673	100,827	0
Internal Auditor	4,852	644	6,243	0	0	9,769	0
Budget	452	205	3,219	0	0	11,296	181
Records Center	0	0	0	0	0	3,913	0
<b>Total Allocated</b>	<b>40,871</b>	<b>15,891</b>	<b>57,856</b>	<b>948</b>	<b>1,734</b>	<b>981,380</b>	<b>181</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>40,871</b>	<b>15,891</b>	<b>57,856</b>	<b>948</b>	<b>1,734</b>	<b>981,380</b>	<b>181</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>40,871</b>	<b>15,891</b>	<b>57,856</b>	<b>948</b>	<b>1,734</b>	<b>981,380</b>	<b>181</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	105-4160 Ocala / Marion County Transit	105-4600 Road Assessments	106-7210 Dunnellon Airport	108-1059 CC - Community Svc Prog	109-4190 Local Option Fuel Tax 2nd 5 Cen	110-5110 Marion County Health Unit	111-1171 Court Innovations - Court
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	515	672	5,375	36	3,066	6,300	0
CC - Finance & Admin.	87	113	610	6	515	1,057	0
County Attorney	0	0	7,217	0	0	0	0
County Administrator	0	0	1,566	0	0	0	0
Information Technology	0	0	3,631	0	0	2,565	0
Human Resources	0	0	658	0	0	0	0
Procurement Services	584	1,349	4,975	0	1,289	0	0
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	946	0	0	88,487	0
Facilities Mgmt. - Health	0	0	0	0	0	120,298	0
MSTU / MSBU Ofc of Special	0	139,580	8	0	0	7	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	284	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	138	1,939	27,385	253	1,892	3,836	867
Internal Auditor	127	167	901	9	761	1,562	0
Budget	95	366	6,007	165	839	418	991
Records Center	0	0	0	0	0	101,792	0
<b>Total Allocated</b>	<b>1,546</b>	<b>144,186</b>	<b>59,563</b>	<b>469</b>	<b>8,362</b>	<b>326,322</b>	<b>1,858</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,546</b>	<b>144,186</b>	<b>59,563</b>	<b>469</b>	<b>8,362</b>	<b>326,322</b>	<b>1,858</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,546</b>	<b>144,186</b>	<b>59,563</b>	<b>469</b>	<b>8,362</b>	<b>326,322</b>	<b>1,858</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	111-1172 Legal Aid Community Legal Servi	111-1173 Law Library	111-1175 CC - Finance & Administrative	111-1176 Court Innovations - Drug Court	111-1177 Juvenile Alternative Program -	111-1179 Court Innovations - Staff Attor	111-1181 Court Innovations - Circuit Cou
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	308	308	0	993	1,588	2,154	0
CC - Finance & Admin.	51	51	0	20	47	69	0
County Attorney	0	0	0	18	26	35	0
County Administrator	0	0	0	783	1,175	1,566	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	219	359	438	2,366
Procurement Services	0	0	0	0	0	0	0
Employee Health Clinic	0	0	0	0	0	128	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	142	212	284	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	257	257	0	193	388	660	52
Internal Auditor	77	77	0	30	71	103	0
Budget	93	93	435	911	1,405	1,285	360
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>786</b>	<b>786</b>	<b>435</b>	<b>3,309</b>	<b>5,271</b>	<b>6,722</b>	<b>2,778</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>786</b>	<b>786</b>	<b>435</b>	<b>3,309</b>	<b>5,271</b>	<b>6,722</b>	<b>2,778</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>786</b>	<b>786</b>	<b>435</b>	<b>3,309</b>	<b>5,271</b>	<b>6,722</b>	<b>2,778</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	112-1185 CC - Finance & Administrative	112-1190 Transfers	113-3160 Sheriff's Educational Fund	114-3930 9-1-1 Management	114-3931 911 Mgmt - Transfer	115-3140 Sheriff - Insurance & Tax Fees	115-3155 Sheriff - Patrol & CID - Transf
Depreciation Expense	0	0	0	4,026	0	0	0
CC - Legislative	0	693	209	15,030	1,131	4,124	112,170
CC - Finance & Admin.	0	117	35	916	190	693	18,830
County Attorney	0	0	0	194	0	0	0
County Administrator	0	0	0	8,612	0	0	0
Information Technology	0	0	0	36,313	0	0	0
Human Resources	0	0	0	4,016	0	0	0
Procurement Services	0	0	0	6,761	0	0	0
Employee Health Clinic	0	0	0	425	0	0	6,526
Facilities Management	0	0	0	9,427	0	0	370,655
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	156	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	1,561	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	389	17	606	6,824	28	122	6,307
Internal Auditor	0	172	51	1,354	281	1,023	27,826
Budget	779	1,024	183	4,001	100	818	6,788
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,168</b>	<b>2,023</b>	<b>1,084</b>	<b>99,616</b>	<b>1,730</b>	<b>6,780</b>	<b>549,102</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,168</b>	<b>2,023</b>	<b>1,084</b>	<b>99,616</b>	<b>1,730</b>	<b>6,780</b>	<b>549,102</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,168</b>	<b>2,023</b>	<b>1,084</b>	<b>99,616</b>	<b>1,730</b>	<b>6,780</b>	<b>549,102</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	115-3156 MSTU for Law Enforcement - Tran	116-3415 Building Department	117-2870 Tourist Development Tax	118-6118 Parks & Recreation Fees	118-6119 Parks & Rec Dept Transfer	119-3940 9-1-1 Wireless	120-1168 CC - Crime Prevention
Depreciation Expense	0	772	0	0	0	0	0
CC - Legislative	4,775	25,642	7,260	6,467	0	0	0
CC - Finance & Admin.	802	1,091	634	511	0	0	0
County Attorney	0	14,754	71	70	0	0	0
County Administrator	0	17,225	3,132	3,085	0	0	0
Information Technology	0	68,842	13,860	396	0	0	0
Human Resources	0	7,581	4,945	10,029	0	0	0
Procurement Services	0	7,349	18,553	1,777	0	0	0
Employee Health Clinic	0	1,317	212	765	0	0	0
Facilities Management	0	20,752	12,014	0	215	9,458	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	2,098	0	0	0	0	0
Public & Administrative	0	0	3,035	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	3,121	567	559	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	117	28,668	9,801	74,432	0	362	230
Internal Auditor	1,185	1,613	938	754	0	0	0
Budget	134	6,921	5,009	7,476	0	0	90
Records Center	0	42,897	0	0	0	0	0
<b>Total Allocated</b>	<b>7,013</b>	<b>250,643</b>	<b>80,031</b>	<b>106,321</b>	<b>215</b>	<b>9,820</b>	<b>320</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>7,013</b>	<b>250,643</b>	<b>80,031</b>	<b>106,321</b>	<b>215</b>	<b>9,820</b>	<b>320</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>7,013</b>	<b>250,643</b>	<b>80,031</b>	<b>106,321</b>	<b>215</b>	<b>9,820</b>	<b>320</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	122-5340 State Housing Initiative Partne	124-3924 Medical Examiner	125-1195 Impact Fees - District 1	126-1196 Impact Fees - District 2	127-1197 Impact Fees - District 3	128-1198 Impact Fees - District 4	130-7910 General Government
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	3,348	11,000	17	1,187	897	4,396	1,883
CC - Finance & Admin.	562	1,847	3	199	150	738	97
County Attorney	3,591	3,591	0	0	0	0	3,617
County Administrator	0	0	0	0	0	0	1,175
Information Technology	0	20,832	0	0	0	0	5,357
Human Resources	30	0	0	0	0	0	329
Procurement Services	1,481	3,215	33	1,027	263	2,647	3,922
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	202	0	0	0	0	455
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	212
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	5,288	5,331	388	960	668	1,899	9,304
Internal Auditor	831	2,729	4	295	222	1,090	143
Budget	3,888	2,683	450	371	458	491	3,893
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>19,019</b>	<b>51,430</b>	<b>895</b>	<b>4,039</b>	<b>2,658</b>	<b>11,261</b>	<b>30,387</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>19,019</b>	<b>51,430</b>	<b>895</b>	<b>4,039</b>	<b>2,658</b>	<b>11,261</b>	<b>30,387</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>19,019</b>	<b>51,430</b>	<b>895</b>	<b>4,039</b>	<b>2,658</b>	<b>11,261</b>	<b>30,387</b>





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	130-7940 Road & Street	130-7956 Contracted Road Construction	131-7935 Fire Control Service	132-4320 Marion Oaks Recreation	133-7955 Contracted Road Construction	134-8100 Silver Springs Shores Recreation	134-8110 Silver Springs Shores Street Li
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	5,176	2,343	427	11,047	0	10,375	158
CC - Finance & Admin.	139	394	72	416	0	317	26
County Attorney	88	2,954	0	3,765	0	3,764	0
County Administrator	3,915	0	0	7,711	0	7,634	0
Information Technology	170	0	0	7,473	0	6,118	0
Human Resources	2,092	0	0	5,507	0	2,221	0
Procurement Services	230	263	921	2,073	0	1,810	0
Employee Health Clinic	510	0	0	340	0	170	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	19,825	2,265	31,596	0	22,841	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	709	0	0	1,397	0	1,383	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	1,523	679	6,968	18,343	23	11,441	264
Internal Auditor	205	581	106	615	0	469	39
Budget	2,020	382	2,257	5,028	271	6,789	347
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>16,777</b>	<b>27,421</b>	<b>13,016</b>	<b>95,311</b>	<b>294</b>	<b>75,332</b>	<b>834</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>16,777</b>	<b>27,421</b>	<b>13,016</b>	<b>95,311</b>	<b>294</b>	<b>75,332</b>	<b>834</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>16,777</b>	<b>27,421</b>	<b>13,016</b>	<b>95,311</b>	<b>294</b>	<b>75,332</b>	<b>834</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	135-7965 Recreation	136-8200 Hills of Ocala Recreation	137-4370 Indian Meadows Street Lighting	138-4380 Ocala Heights Units 1 & 3 - Str	139-4390 Silver Springs Shores Road Impr	140-4400 Lake Tropicana Road	141-4410 Bahia Oaks Street Lighting
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	107	72	22	12	4,237	5	49
CC - Finance & Admin.	18	12	4	2	711	1	8
County Attorney	0	0	0	0	5,341	7	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	362	198	66	0	132	33	0
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special Public & Administrative	0	1,252	2	6	41,719	6,910	11
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	5,571	1,943	545	764	2,333	749	712
Internal Auditor	26	18	5	3	1,051	1	12
Budget	1,772	1,322	599	360	580	631	360
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>7,856</b>	<b>4,817</b>	<b>1,243</b>	<b>1,147</b>	<b>56,104</b>	<b>8,337</b>	<b>1,152</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>7,856</b>	<b>4,817</b>	<b>1,243</b>	<b>1,147</b>	<b>56,104</b>	<b>8,337</b>	<b>1,152</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>7,856</b>	<b>4,817</b>	<b>1,243</b>	<b>1,147</b>	<b>56,104</b>	<b>8,337</b>	<b>1,152</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	142-4420 Boardman Street Lighting	144-4440 Doublegate Subdivision General	145-4450 Hickory Hill Subdivision Genera	146-4460 Raven Hill Subdivision General	147-4470 Golden Hills Road Improvements	148-4480 Kingsland / Ocala Rd Maint	149-4490 Kingsland County Rd Maint
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	16	8	9	8	5	598	229
CC - Finance & Admin.	3	1	1	1	1	101	38
County Attorney	0	0	0	0	6	755	289
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	0	0	66	66	33
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	5	3	3	3	11	4,123	3,704
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	674	514	691	620	571	924	868
Internal Auditor	4	2	2	2	1	148	57
Budget	360	360	360	360	631	531	452
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,062</b>	<b>888</b>	<b>1,066</b>	<b>994</b>	<b>1,292</b>	<b>7,246</b>	<b>5,670</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,062</b>	<b>888</b>	<b>1,066</b>	<b>994</b>	<b>1,292</b>	<b>7,246</b>	<b>5,670</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,062</b>	<b>888</b>	<b>1,066</b>	<b>994</b>	<b>1,292</b>	<b>7,246</b>	<b>5,670</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	150-4500 SS Acres Road Maint	150-4502 Ocala Wtr Est MSBU	150-4503 NW 17 - Northwoods MSBU	150-4504 Rainbow Pk 1,2	153-4530 Pine Run Estates Road	158-4580 Churchill Subdivision - Street	159-4590 Woods and Lakes Subdivision - R
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	226	25	25	388	99	8	135
CC - Finance & Admin.	38	4	4	65	17	1	22
County Attorney	286	32	31	489	125	0	169
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	132	132	33	66	593	0	132
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special Public & Administrative	2,064	1,618	101	8,814	917	3	5,195
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	776	638	152	898	1,397	570	852
Internal Auditor	57	6	6	96	24	2	33
Budget	452	870	721	1,054	992	360	722
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>4,031</b>	<b>3,325</b>	<b>1,073</b>	<b>11,870</b>	<b>4,164</b>	<b>944</b>	<b>7,260</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>4,031</b>	<b>3,325</b>	<b>1,073</b>	<b>11,870</b>	<b>4,164</b>	<b>944</b>	<b>7,260</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,031</b>	<b>3,325</b>	<b>1,073</b>	<b>11,870</b>	<b>4,164</b>	<b>944</b>	<b>7,260</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	161-4610 Marion Oaks Road Improvements	162-4620 Little Lk Weir MSBU St Lt	181-3310 Fire / Rescue Services	181-3311 Fire / Rescue Services - Transf	182-3240 Silver Springs Shores VFD - Pro	183-3320 Fire Rescue Impact Fee	184-3250 Marion Oaks VFD - Protection
Depreciation Expense	0	0	13,181	0	0	0	0
CC - Legislative	2,980	45	425,814	3,218	0	0	0
CC - Finance & Admin.	501	8	20,946	540	0	0	0
County Attorney	3,757	0	28,430	0	0	0	0
County Administrator	0	0	270,891	0	0	0	0
Information Technology	0	0	439,340	0	0	0	0
Human Resources	0	0	104,883	0	0	0	0
Procurement Services	165	0	71,179	0	0	0	0
Employee Health Clinic	0	0	97,762	0	0	0	0
Facilities Management	0	0	203,882	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special Public & Administrative	78,665	40	10,537	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	49,077	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	1,845	1,465	162,002	79	104	805	115
Internal Auditor	739	11	30,954	798	0	0	0
Budget	478	360	25,168	301	0	631	0
Records Center	0	0	1,008	0	0	0	0
<b>Total Allocated</b>	<b>89,130</b>	<b>1,929</b>	<b>1,955,054</b>	<b>4,936</b>	<b>104</b>	<b>1,436</b>	<b>115</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>89,130</b>	<b>1,929</b>	<b>1,955,054</b>	<b>4,936</b>	<b>104</b>	<b>1,436</b>	<b>115</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>89,130</b>	<b>1,929</b>	<b>1,955,054</b>	<b>4,936</b>	<b>104</b>	<b>1,436</b>	<b>115</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	185-3350 Emergency Medical Services	189-3390 Clean Water Program Department	190-4900 Rainbows End General Municipal	191-4910 Tompkins & Georges Addition to	192-4920 Country Estates Buffington Addi	193-4930 Marion Oaks MSTU for General Se	194-4940 Citrus Park MSTU
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	4,052	22,233	8	36	7	11,343	16
CC - Finance & Admin.	680	2,564	1	6	1	589	3
County Attorney	0	141	0	0	0	3,750	0
County Administrator	0	6,263	0	0	0	7,047	0
Information Technology	1,740	20,728	0	0	0	88	0
Human Resources	0	5,750	0	0	0	3,669	0
Procurement Services	461	18,127	0	0	0	1,053	0
Employee Health Clinic	0	552	0	0	0	1,317	0
Facilities Management	0	1,536	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	10,067	19	10	3	38,280	6
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	1,135	0	0	0	1,277	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	2,685	12,650	1,353	925	567	7,514	617
Internal Auditor	1,005	3,789	2	9	2	871	4
Budget	5,249	4,932	991	360	360	4,351	360
Records Center	4,038	0	0	0	0	0	0
<b>Total Allocated</b>	<b>19,910</b>	<b>110,467</b>	<b>2,374</b>	<b>1,346</b>	<b>940</b>	<b>81,149</b>	<b>1,006</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>19,910</b>	<b>110,467</b>	<b>2,374</b>	<b>1,346</b>	<b>940</b>	<b>81,149</b>	<b>1,006</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>19,910</b>	<b>110,467</b>	<b>2,374</b>	<b>1,346</b>	<b>940</b>	<b>81,149</b>	<b>1,006</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	195-4950 Wineberry MSTU for General Serv	196-4960 Golden Hills General Services	197-4970 Delcrest Subdivision General Se	198-4980 Bellaire Subdivision General Se	199-4990 Boulder Hill Subdivision Street	202-1200 CC - Finance & Administrative	202-1205 Debt Service
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	10	26	5	7	4	0	12,404
CC - Finance & Admin.	2	4	1	1	1	0	2,083
County Attorney	0	0	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	0	0	0	0	0
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special Public & Administrative	474	486	1	4	1	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	620	1,092	391	552	479	230	346
Internal Auditor	2	7	1	2	1	0	3,077
Budget	360	360	360	360	360	181	656
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,468</b>	<b>1,975</b>	<b>759</b>	<b>926</b>	<b>846</b>	<b>411</b>	<b>18,566</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,468</b>	<b>1,975</b>	<b>759</b>	<b>926</b>	<b>846</b>	<b>411</b>	<b>18,566</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,468</b>	<b>1,975</b>	<b>759</b>	<b>926</b>	<b>846</b>	<b>411</b>	<b>18,566</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	202-1225 Transfers	203-1230 Debt Service	203-1235 CC - Parks & Recreation	209-1219 Public Improvement	220-4700 Series 97A	221-4701 Series 97B	223-4703 Series 98B
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	0	2,936	0	15,935	0	0	0
CC - Finance & Admin.	0	492	0	2,675	0	0	0
County Attorney	0	0	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	0	0	0	0	0
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	0	818	0	698	0	0	0
Internal Auditor	0	729	0	3,953	0	0	0
Budget	90	298	181	688	360	360	360
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>90</b>	<b>5,273</b>	<b>181</b>	<b>23,949</b>	<b>360</b>	<b>360</b>	<b>360</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>90</b>	<b>5,273</b>	<b>181</b>	<b>23,949</b>	<b>360</b>	<b>360</b>	<b>360</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>90</b>	<b>5,273</b>	<b>181</b>	<b>23,949</b>	<b>360</b>	<b>360</b>	<b>360</b>





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments    227-4707 Series 2003A    228-4708 Series 2003B    229-4709 Series 2004A    230-4710 Series 2004B    231-4711 Series 2004C    232-4712 Series 2005A    233-4713 Series 2006A

Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	55	0	99	106	139	791	655
CC - Finance & Admin.	9	0	17	18	23	133	110
County Attorney	0	0	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	0	0	0	0	0
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	19	0	2	21	21	143	51
Internal Auditor	14	0	24	26	34	197	162
Budget	272	360	436	436	347	353	352
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>369</b>	<b>360</b>	<b>578</b>	<b>607</b>	<b>564</b>	<b>1,617</b>	<b>1,330</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>369</b>	<b>360</b>	<b>578</b>	<b>607</b>	<b>564</b>	<b>1,617</b>	<b>1,330</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>369</b>	<b>360</b>	<b>578</b>	<b>607</b>	<b>564</b>	<b>1,617</b>	<b>1,330</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments    234-4714 Series 2007A    235-4715 Series 2007B    236-4716 Series 2008A    237-4717 Series 2008B    238-4718 Series 2009A    239-4719 Series 2010A    240-4720 Series 2011A

Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	991	762	1,428	1,330	699	249	1,159
CC - Finance & Admin.	166	128	240	224	117	41	194
County Attorney	0	0	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	0	0	0	0	0
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	112	249	247	86	194	94	99
Internal Auditor	246	189	354	330	174	62	288
Budget	355	353	359	358	352	348	357
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,870</b>	<b>1,681</b>	<b>2,628</b>	<b>2,328</b>	<b>1,536</b>	<b>794</b>	<b>2,097</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,870</b>	<b>1,681</b>	<b>2,628</b>	<b>2,328</b>	<b>1,536</b>	<b>794</b>	<b>2,097</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,870</b>	<b>1,681</b>	<b>2,628</b>	<b>2,328</b>	<b>1,536</b>	<b>794</b>	<b>2,097</b>



**Marion County, Florida**  
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**Allocated Costs By Department**

\* Group

Central Service Departments	241-4271 Series 2012A	242-4722 Series 2013A	303-1260 CC - Parks & Recreation	304-1275 Capital Improvement Projects	304-1277 CIP Transfer	304-1280 Capital Projects Roads	305-1005 CC - Judicial Center
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	905	0	492	306	0	0	0
CC - Finance & Admin.	152	0	83	51	0	0	0
County Attorney	0	0	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	296	250	0	0	0
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	181	88	1,031	1,003	0	0	11
Internal Auditor	225	0	122	76	0	0	0
Budget	503	346	2,208	5,749	90	181	0
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,966</b>	<b>434</b>	<b>4,232</b>	<b>7,435</b>	<b>90</b>	<b>181</b>	<b>11</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,966</b>	<b>434</b>	<b>4,232</b>	<b>7,435</b>	<b>90</b>	<b>181</b>	<b>11</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,966</b>	<b>434</b>	<b>4,232</b>	<b>7,435</b>	<b>90</b>	<b>181</b>	<b>11</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	305-1012 CC - Jail Facilities	305-1276 Surtax Capital Projects	305-1278 Surtax Capital Projects - Roads	306-1236 Public Safety Radio System	309-1279 Transportation Capital Projects	309-1281 Transp Cap Proj Transfer	326-4806 Improvements 2001A
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	0	291	142	0	16,712	7,157	0
CC - Finance & Admin.	0	49	24	0	2,806	1,201	0
County Attorney	0	14,365	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	132	33	0	8,042	0	0
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	6	652	108	18	3,539	176	6
Internal Auditor	0	73	35	0	4,146	1,775	0
Budget	0	7,664	272	0	1,040	231	0
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>6</b>	<b>23,226</b>	<b>614</b>	<b>18</b>	<b>36,285</b>	<b>10,540</b>	<b>6</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>6</b>	<b>23,226</b>	<b>614</b>	<b>18</b>	<b>36,285</b>	<b>10,540</b>	<b>6</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>6</b>	<b>23,226</b>	<b>614</b>	<b>18</b>	<b>36,285</b>	<b>10,540</b>	<b>6</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	327-4807 Improvements	328-4808 Improvements	329-4809 Improvements	330-4810 Improvements	331-4811 Improvements	332-4812 Improvements	333-4813 Improvements
	2003A	2003B	2004A	2004B	2004C	2005A	2006A
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	0	0	0	0	0	0	0
CC - Finance & Admin.	0	0	0	0	0	0	0
County Attorney	0	0	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	0	0	0	0	0
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	18	6	6	18	11	11	11
Internal Auditor	0	0	0	0	0	0	0
Budget	0	0	0	0	0	0	0
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>18</b>	<b>6</b>	<b>6</b>	<b>18</b>	<b>11</b>	<b>11</b>	<b>11</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>18</b>	<b>6</b>	<b>6</b>	<b>18</b>	<b>11</b>	<b>11</b>	<b>11</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>18</b>	<b>6</b>	<b>6</b>	<b>18</b>	<b>11</b>	<b>11</b>	<b>11</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	334-4814 Improvements	335-4815 Improvements	336-4816 Improvements	337-4817 Improvements	338-4818 Improvements	339-4819 Improvements	340-4820 Improvements
	2007A	2007B	2008A	2008B	2009A	2010A	2011A
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	0	0	0	0	0	0	199
CC - Finance & Admin.	0	0	0	0	0	0	33
County Attorney	0	0	0	0	0	0	0
County Administrator	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Procurement Services	0	0	0	0	0	0	66
Employee Health Clinic	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	11	18	11	11	127	6	1,511
Internal Auditor	0	0	0	0	0	0	49
Budget	0	901	0	811	721	0	692
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>11</b>	<b>919</b>	<b>11</b>	<b>822</b>	<b>848</b>	<b>6</b>	<b>2,550</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>11</b>	<b>919</b>	<b>11</b>	<b>822</b>	<b>848</b>	<b>6</b>	<b>2,550</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>11</b>	<b>919</b>	<b>11</b>	<b>822</b>	<b>848</b>	<b>6</b>	<b>2,550</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	341-4821 Improvements - 2012A	342-4822 Improvements - 2013A	401-4210 Hazardous Waste Disposal	401-4230 Solid Waste Disposal	401-4250 Solid Waste Collection	401-4270 Solid Waste Recycling	401-6130 Litter Control
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	553	7,249	0	65,583	20,096	11,378	10,750
CC - Finance & Admin.	93	1,217	0	7,892	890	741	490
County Attorney	0	0	0	29,106	301	141	159
County Administrator	0	0	0	16,707	13,310	6,263	7,047
Information Technology	0	0	0	60,493	2,788	14,250	694
Human Resources	0	0	0	7,252	9,756	2,645	1,973
Procurement Services	724	757	0	58,524	198	493	330
Employee Health Clinic	0	0	0	1,529	1,657	1,189	1,189
Facilities Management	0	0	370	37,964	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	5,745	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	3,027	2,412	1,135	1,277
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	5,671	3,044	211	59,935	5,656	16,618	5,885
Internal Auditor	137	1,798	0	11,663	1,316	1,096	725
Budget	845	1,669	3,154	20,351	3,822	3,471	3,743
Records Center	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>8,023</b>	<b>15,734</b>	<b>3,735</b>	<b>385,771</b>	<b>62,202</b>	<b>59,420</b>	<b>34,262</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>8,023</b>	<b>15,734</b>	<b>3,735</b>	<b>385,771</b>	<b>62,202</b>	<b>59,420</b>	<b>34,262</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>8,023</b>	<b>15,734</b>	<b>3,735</b>	<b>385,771</b>	<b>62,202</b>	<b>59,420</b>	<b>34,262</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	452-7130 Utilities - Customer Service	452-7140 Utilities - Water Operations	452-7145 Utilities - Water Maintenance	452-7150 Utilities - Wastewater Operatio	452-7155 Utilities - Wastewater Maintena	452-7160 Utilities - Engineering and Con	501-2550 Insurance
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	71,413	23,743	32,869	18,921	10,364	7,345	93,179
CC - Finance & Admin.	9,456	1,357	1,136	1,277	571	357	15,642
County Attorney	29,035	318	530	230	141	106	0
County Administrator	13,568	14,093	23,488	10,178	6,263	4,698	0
Information Technology	112,291	9,326	29,359	6,728	6,002	14,749	3,042
Human Resources	12,237	9,280	19,426	9,295	5,228	3,830	0
Procurement Services	124,100	790	691	593	1,086	3,817	988
Employee Health Clinic	1,232	1,827	2,761	977	1,402	212	0
Facilities Management	21,805	0	0	0	0	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	0	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	0	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	2,458	2,554	4,255	1,844	1,135	851	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	55,689	36,593	12,404	21,135	43,590	9,437	8,755
Internal Auditor	13,975	2,004	1,678	1,887	845	527	23,115
Budget	8,511	5,160	5,463	4,336	3,245	27,485	3,638
Records Center	180	0	0	0	0	0	0
<b>Total Allocated</b>	<b>475,950</b>	<b>107,045</b>	<b>134,060</b>	<b>77,401</b>	<b>79,872</b>	<b>73,414</b>	<b>148,359</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>475,950</b>	<b>107,045</b>	<b>134,060</b>	<b>77,401</b>	<b>79,872</b>	<b>73,414</b>	<b>148,359</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>475,950</b>	<b>107,045</b>	<b>134,060</b>	<b>77,401</b>	<b>79,872</b>	<b>73,414</b>	<b>148,359</b>





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	501-2555 Risk and Benefit Services	Clerk Of The Circuit Courts*	Congressman Nugent's Office	Chapel - State Representatives	East Hall Museum	City of Ocala	All Other
Depreciation Expense	0	52,632	1,889	2,846	5,582	0	0
CC - Legislative	6,193	0	0	0	0	0	0
CC - Finance & Admin.	237	0	0	0	0	0	0
County Attorney	57,555	0	0	0	0	0	0
County Administrator	4,306	0	0	0	0	0	0
Information Technology	30,314	170	0	0	0	17,359	0
Human Resources	1,889	0	0	0	0	0	0
Procurement Services	2,070	0	0	0	0	0	0
Employee Health Clinic	467	0	0	0	0	0	0
Facilities Management	1,405	86,248	40,153	8,471	13,302	0	0
Facilities Mgmt. - Health	0	0	0	0	0	0	0
MSTU / MSBU Ofc of Special	211	0	0	0	0	0	0
Public & Administrative	0	0	0	0	0	0	0
Clerk to BCC - Transfer	0	5,532	0	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	780	0	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0	0	0
Accounting & Finance - BCC	21,915	7,838	0	0	0	0	8,760
Internal Auditor	349	0	0	0	0	0	0
Budget	3,027	0	0	0	0	0	0
Records Center	1,202	0	0	0	0	0	0
<b>Total Allocated</b>	<b>131,920</b>	<b>152,420</b>	<b>42,042</b>	<b>11,317</b>	<b>18,884</b>	<b>17,359</b>	<b>8,760</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>131,920</b>	<b>152,420</b>	<b>42,042</b>	<b>11,317</b>	<b>18,884</b>	<b>17,359</b>	<b>8,760</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>131,920</b>	<b>152,420</b>	<b>42,042</b>	<b>11,317</b>	<b>18,884</b>	<b>17,359</b>	<b>8,760</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Allocated Costs By Department**

\* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
Depreciation Expense	3,894,966	0	0	3,894,966
CC - Legislative	2,385,273	0	0	2,385,273
CC - Finance & Admin.	195,531	0	0	195,531
County Attorney	489,248	0	0	489,248
County Administrator	1,000,331	0	0	1,000,331
Information Technology	2,021,115	0	0	2,021,115
Human Resources	572,314	0	0	572,314
Procurement Services	742,964	0	0	742,964
Employee Health Clinic	244,819	3,796	0	248,615
Facilities Management	5,309,863	0	0	5,309,863
Facilities Mgmt. - Health	120,298	146,591	0	266,889
MSTU / MSBU Ofc of Special	448,212	0	0	448,212
Public & Administrative	142,384	0	0	142,384
Clerk to BCC - Transfer	5,532	0	0	5,532
Administration - Non Court	0	0	0	0
BCC - Records	183,361	0	0	183,361
Information Systems - BCC	0	0	0	0
Accounting & Finance - BCC	1,306,551	0	0	1,306,551
Internal Auditor	250,696	0	0	250,696
Budget	450,923	0	0	450,923
Records Center	290,737	0	0	290,737
<b>Total Allocated</b>	<b>20,055,118</b>	<b>150,387</b>	<b>0</b>	<b>20,205,505</b>
Roll Forward	0	0	0	0
<b>Cost With Roll Forward</b>	<b>20,055,118</b>	<b>150,387</b>	<b>0</b>	<b>20,205,505</b>
Adjustments	0	0	0	0
<b>Proposed Costs</b>	<b>20,055,118</b>	<b>150,387</b>	<b>0</b>	<b>20,205,505</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated
Depreciation Expense	0	4,478,314	
CC - Legislative	2,421,477	( 457,673)	
CC - Finance & Admin.	212,083	( 8,398)	
County Attorney	659,706	0	
County Administrator	669,712	( 17,444)	
Information Technology	2,659,323	( 258,411)	
Human Resources	415,205	( 1,119)	
Procurement Services	744,966	0	
Employee Health Clinic	225,859	( 27)	
Facilities Management	5,828,690	( 370,262)	
Facilities Mgmt. - Health Building	137,389	0	
MSTU / MSBU Ofc of Special Assessment	466,157	( 141,088)	
Public & Administrative Services	181,353	0	
Clerk to BCC - Transfer	2,366,561	( 2,366,561)	
Administration - Non Court BCC	56,068	0	
BCC - Records	146,420	0	
Information Systems - BCC	59,573	0	
Accounting & Finance - BCC	1,247,049	( 1,062)	
Internal Auditor	224,420	0	
Budget	399,193	0	
Records Center	228,032	0	
001-1012 CC - Jail Facilities			50,274
001-1013 Disaster Relief Services			1,983
001-1020 CC - Industry Development			5,017
001-1025 CC - Health			7,883
001-1035 CC - Other Human Services			2,016
001-1040 CC - Transfers			17,177
001-1050 CC - Courthouse Security			4,894
001-1055 CC - Courthouse Facilities			4,153,395
001-1056 CC - Circuit Court Family			6
001-1060 CC - Community Service Programs			621
001-1270 General Government			4,348
001-2215 Property Appraiser - Transfer			134,278
001-2225 Tax Collector - Transfer			186,848
001-2300 Guardian Ad Litem Program			28,262

All Monetary Values Are \$ Dollars

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**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated
001-2301 Guardian Ad Litem - Technology			869
001-2310 Court Administrator			14,770
001-2311 Court Administration - Technolo			11,460
001-2355 County Ct-Summ Claims Mediation			649
001-2356 Family Mediation			1,396
001-2360 Circuit Court Judges			2,603
001-2361 Circuit Court Judges - Technolo			3,238
001-2365 Law Library			801
001-2380 County Court Judges			1,230
001-2381 County Court Judges - Technolog			1,117
001-2390 Circuit Court Judges - Legal Re			916
001-2391 Circuit Court Legal Research -			609
001-2410 Public Defender Administration			85,099
001-2419 Public Defender - LOV			90
001-2420 Teen Court			6,386
001-2430 Drug Court			6,444
001-2435 Drug Court Expansion			3,286
001-2440 Juvenile Drug Court			2,003
001-2445 Juv Dependency Drug Crt			703
001-2451 Public Defender - Technology			12,357
001-2455 Early Intervention Program			4,590
001-2460 DUI Court			1,862
001-2470 Mental Health Court			1,081
001-2475 Mental Health Court Expansion			6,559
001-2570 Fleet Management			297,058
001-2580 Safety Training & Emergency Sup			1,628
001-2710 Planning			227,797
001-2711 Office of Sustainable Growth			13,489
001-2715 Water Resources Department			10,949
001-2720 Historical Commission			834
001-2800 Withlacoochee Regional Planning			919
001-2810 Economic Development Council			7,157
001-2811 Small Business Development Coun			659
001-2910 Veterans Service Office			73,842
001-2925 Supervisor of Elections - Trans			109,251



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated
001-3135 Sheriff - Jail - Transfer			1,292,841
001-3185 Sheriff - Emergency Management			9,736
001-3220 Division of Forestry - Fire Con			504
001-3355 Emergency Medical Services			1,172,352
001-3420 Zoning			135,759
001-3430 Underground Storage Inspection			57
001-3440 Code Enforcement			138,180
001-3910 Medical Examiner			11
001-3950 Public Safety Communications			353,832
001-4145 Property & Engineering Services			38,787
001-4156 MSTU / Assessments			1,390
001-5130 The Centers, Inc.			7,518
001-5170 Animal Services Department			308,262
001-5220 Community Services			110,785
001-5225 Community Services / CDBG			41,247
001-5226 HOME Investment Partnership Prg			9,955
001-5228 Neighborhood Stabilization Prog			9,946
001-5229 NSP 3 - Nghbr Stablizatn Prg			20,506
001-5230 Community Services/CDBG - ARRA			811
001-5232 Homeless Prevention & Rehousing			1,172
001-5260 Unclaimed Decedent Program			2,526
001-5270 Medicaid - Hospitals / Nursing			33,616
001-5300 Early Learning Coalition of Mar			793
001-5320 Marion County Senior Services /			5,145
001-5330 Heart of Florida Health Center			3,052
001-6110 Other Recreation Programs			11,667
001-6111 Belleview Sportsplex			12,320
001-6113 Shocker Park			5,366
001-6120 Parks & Recreation			531,433
001-6170 Southeastern Livestock Pavilion			35,700
001-6210 Marion County Public Library Sy			2,067,098
001-6310 Cooperative Extension Service			158,592
001-6320 Marion Soil Conservation Distri			5,520
102-1065 CC - Administrative			2,840
102-1066 CC - F&F Transfers			2,743



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated
102-1265 Other Gen. Gov't. Svcs.			6
102-2335 Clerk - County Criminal - Trans			365
102-2400 State Attorney			77,616
102-2409 State Attorney - LOV			237
102-2452 State Attorney - Technology			7,955
102-3115 Sheriff - Bailiff - Transfer			33,406
102-3125 Sheriff - Regular - Transfer			153,412
103-4100 County Engineer - 80% Gas Tax			40,871
104-4130 Road Construction - 20% Gas			15,891
105-1165 CC - Road & Street Facilities			57,856
105-4110 County Engineer			948
105-4120 Road & Bridge			1,734
105-4121 Transportation Department			981,380
105-4122 Transportation -Transfers			181
105-4160 Ocala / Marion County Transit			1,546
105-4600 Road Assessments			144,186
106-7210 Dunnellon Airport			59,563
108-1059 CC - Community Svc Prog			469
109-4190 Local Option Fuel Tax 2nd 5 Cen			8,362
110-5110 Marion County Health Unit			326,322
111-1171 Court Innovations - Court Admin			1,858
111-1172 Legal Aid Community Legal Servi			786
111-1173 Law Library			786
111-1175 CC - Finance & Administrative			435
111-1176 Court Innovations - Drug Court			3,309
111-1177 Juvenile Alternative Program -			5,271
111-1179 Court Innovations - Staff Attor			6,722
111-1181 Court Innovations - Circuit Cou			2,778
112-1185 CC - Finance & Administrative			1,168
112-1190 Transfers			2,023
113-3160 Sheriff's Educational Fund			1,084
114-3930 9-1-1 Management			99,616
114-3931 911 Mgmt - Transfer			1,730
115-3140 Sheriff - Insurance & Tax Fees			6,780
115-3155 Sheriff - Patrol & CID - Transf			549,102



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated
115-3156 MSTU for Law Enforcement - Tran			7,013
116-3415 Building Department			250,643
117-2870 Tourist Development Tax Departm			80,031
118-6118 Parks & Recreation Fees			106,321
118-6119 Parks & Rec Dept Transfer			215
119-3940 9-1-1 Wireless			9,820
120-1168 CC - Crime Prevention			320
122-5340 State Housing Initiative Partne			19,019
124-3924 Medical Examiner			51,430
125-1195 Impact Fees - District 1			895
126-1196 Impact Fees - District 2			4,039
127-1197 Impact Fees - District 3			2,658
128-1198 Impact Fees - District 4			11,261
130-7910 General Government			30,387
130-7940 Road & Street			16,777
130-7956 Contracted Road Construction			27,421
131-7935 Fire Control Service			13,016
132-4320 Marion Oaks Recreation			95,311
133-7955 Contracted Road Construction			294
134-8100 Silver Springs Shores Recreatio			75,332
134-8110 Silver Springs Shores Street Li			834
135-7965 Recreation			7,856
136-8200 Hills of Ocala Recreation			4,817
137-4370 Indian Meadows Street Lighting			1,243
138-4380 Ocala Heights Units 1 & 3 - Str			1,147
139-4390 Silver Springs Shores Road Impr			56,104
140-4400 Lake Tropicana Road			8,337
141-4410 Bahia Oaks Street Lighting			1,152
142-4420 Boardman Street Lighting			1,062
144-4440 Doublegate Subdivision General			888
145-4450 Hickory Hill Subdivision Genera			1,066
146-4460 Raven Hill Subdivision General			994
147-4470 Golden Hills Road Improvements			1,292
148-4480 Kingsland / Ocala Rd Maint			7,246
149-4490 Kingsland County Rd Maint			5,670

All Monetary Values Are \$ Dollars

MAXCars © 2014 MAXIMUS, INC.

Report Output Prepared By Agency



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated
150-4500 SS Acres Road Maint			4,031
150-4502 Ocala Wtr Est MSBU			3,325
150-4503 NW 17 - Northwoods MSBU			1,073
150-4504 Rainbow Pk 1,2			11,870
153-4530 Pine Run Estates Road			4,164
158-4580 Churchill Subdivision - Street			944
159-4590 Woods and Lakes Subdivision - R			7,260
161-4610 Marion Oaks Road Improvements			89,130
162-4620 Little Lk Weir MSBU St Lt			1,929
181-3310 Fire / Rescue Services			1,955,054
181-3311 Fire / Rescue Services - Transf			4,936
182-3240 Silver Springs Shores VFD - Pro			104
183-3320 Fire Rescue Impact Fee			1,436
184-3250 Marion Oaks VFD - Protection			115
185-3350 Emergency Medical Services			19,910
189-3390 Clean Water Program Department			110,467
190-4900 Rainbows End General Municipal			2,374
191-4910 Tompkins & Georges Addition to			1,346
192-4920 Country Estates Buffington Addi			940
193-4930 Marion Oaks MSTU for General Se			81,149
194-4940 Citrus Park MSTU			1,006
195-4950 Wineberry MSTU for General Serv			1,468
196-4960 Golden Hills General Services			1,975
197-4970 Delcrest Subdivision General Se			759
198-4980 Bellaire Subdivision General Se			926
199-4990 Boulder Hill Subdivision Street			846
202-1200 CC - Finance & Administrative			411
202-1205 Debt Service			18,566
202-1225 Transfers			90
203-1230 Debt Service			5,273
203-1235 CC - Parks & Recreation			181
209-1219 Public Improvement Transportati			23,949
220-4700 Series 97A			360
221-4701 Series 97B			360
223-4703 Series 98B			360





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated
227-4707 Series 2003A			369
228-4708 Series 2003B			360
229-4709 Series 2004A			578
230-4710 Series 2004B			607
231-4711 Series 2004C			564
232-4712 Series 2005A			1,617
233-4713 Series 2006A			1,330
234-4714 Series 2007A			1,870
235-4715 Series 2007B			1,681
236-4716 Series 2008A			2,628
237-4717 Series 2008B			2,328
238-4718 Series 2009A			1,536
239-4719 Series 2010A			794
240-4720 Series 2011A			2,097
241-4271 Series 2012A			1,966
242-4722 Series 2013A			434
303-1260 CC - Parks & Recreation			4,232
304-1275 Capital Improvement Projects			7,435
304-1277 CIP Transfer			90
304-1280 Capital Projects Roads			181
305-1005 CC - Judicial Center			11
305-1012 CC - Jail Facilities			6
305-1276 Surtax Capital Projects			23,226
305-1278 Surtax Capital Projects - Roads			614
306-1236 Public Safety Radio System			18
309-1279 Transportation Capital Projects			36,285
309-1281 Transp Cap Proj Transfer			10,540
326-4806 Improvements 2001A			6
327-4807 Improvements 2003A			18
328-4808 Improvements 2003B			6
329-4809 Improvements 2004A			6
330-4810 Improvements 2004B			18
331-4811 Improvements 2004C			11
332-4812 Improvements 2005A			11
333-4813 Improvements 2006A			11



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
334-4814 Improvements 2007A			11	
335-4815 Improvements 2007B			919	
336-4816 Improvements 2008A			11	
337-4817 Improvements 2008B			822	
338-4818 Improvements 2009A			848	
339-4819 Improvements 2010A			6	
340-4820 Improvements 2011A			2,550	
341-4821 Improvements - 2012A			8,023	
342-4822 Improvements - 2013A			15,734	
401-4210 Hazardous Waste Disposal			3,735	
401-4230 Solid Waste Disposal			385,771	
401-4250 Solid Waste Collection			62,202	
401-4270 Solid Waste Recycling			59,420	
401-6130 Litter Control			34,262	
452-7130 Utilities - Customer Service			475,950	
452-7140 Utilities - Water Operations			107,045	
452-7145 Utilities - Water Maintenance			134,060	
452-7150 Utilities - Wastewater Operatio			77,401	
452-7155 Utilities - Wastewater Maintena			79,872	
452-7160 Utilities - Engineering and Con			73,414	
501-2550 Insurance			148,359	
501-2555 Risk and Benefit Services			131,920	
Clerk Of The Circuit Courts*			152,420	
Congressman Nugent's Office			42,042	
Chapel - State Representatives			11,317	
East Hall Museum			18,884	
City of Ocala			17,359	
All Other			8,760	
Direct Billed Total			150,387	
Unallocated Total			0	
Totals	19,349,236	856,269	20,205,505	Deviation 0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Depreciation Expense 1.5	CC - Legislative 2.5	CC - Finance & Admin. 3.5	Clerk to BCC - Transfer 14.5	County Attorney 4.5	County Administrator 5.5	Information Technology 6.5
Depreciation Expense	( 4,478,314)	0	0	0	0	0	0
CC - Legislative	6,114	( 2,552,848)	1,523	0	80,824	0	446,851
CC - Finance & Admin.	0	1,521	( 206,144)	0	0	0	0
County Attorney	6,104	8,334	418	0	( 712,014)	0	7,495
County Administrator	8,813	10,121	424	0	36,052	( 1,077,841)	70,398
Information Technology	192,196	31,689	1,684	0	7,571	17,225	( 2,758,884)
Human Resources	10,293	7,616	263	0	21,660	5,089	83,696
Procurement Services	13,756	15,696	471	0	36,158	10,961	26,414
Employee Health Clinic	7,042	3,676	143	0	53	2,349	1,806
Facilities Management	35,282	66,220	3,691	0	11,559	34,840	29,721
Facilities Mgmt. - Health	126,816	649	87	0	0	0	0
MSTU / MSBU Ofc of Special	954	8,291	295	0	14,489	5,480	39,072
Public & Administrative	1,870	2,596	115	0	35	1,566	4,337
Clerk to BCC - Transfer	0	11,166	1,499	( 55,865)	0	0	27,979
Administration - Non Court	0	0	0	1,323	0	0	0
BCC - Records	5,848	0	0	3,455	0	0	0
Information Systems - BCC	20,468	0	0	1,406	0	0	0
Accounting & Finance - BCC	77,983	0	0	29,432	14,365	0	0
Internal Auditor	5,848	0	0	5,296	0	0	0
Budget	46,906	0	0	9,421	0	0	0
Records Center	17,055	0	0	0	0	0	0
001-1012 CC - Jail Facilities	0	0	0	0	0	0	0
001-1013 Disaster Relief	0	51	7	0	0	0	0
001-1020 CC - Industry	0	1,789	240	0	0	0	0
001-1025 CC - Health	0	3,523	472	0	0	0	0
001-1035 CC - Other Human	0	554	75	0	0	0	0
001-1040 CC - Transfers	0	11,663	1,565	0	0	0	0
001-1050 CC - Courthouse	0	3,022	406	0	0	0	0
001-1055 CC - Courthouse	2,465,391	0	0	0	0	0	0
001-1056 CC - Circuit Court	0	0	0	0	0	0	0
001-1060 CC - Community	0	0	0	0	0	0	0
001-1270 General	613	0	0	0	0	0	0
001-2215 Property Appraiser -	29,539	13,586	1,824	0	3,591	0	2,394
001-2225 Tax Collector -	35,700	32,018	4,297	0	3,591	0	0
001-2300 Guardian Ad Litem	0	36	5	0	0	0	1,248



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Depreciation Expense 1.5	CC - Legislative 2.5	CC - Finance & Admin. 3.5	Clerk to BCC - Transfer 14.5	County Attorney 4.5	County Administrator 5.5	Information Technology 6.5
001-2301 Guardian Ad Litem -	0	41	5	0	0	0	0
001-2310 Court Administrator	0	78	10	0	0	0	5,380
001-2311 Court	0	4,690	162	0	71	0	0
001-2355 County Ct-Summ	0	14	2	0	0	0	0
001-2356 Family Mediation	0	0	0	0	0	0	0
001-2360 Circuit Court	0	57	8	0	0	0	0
001-2361 Circuit Court	0	788	106	0	0	0	0
001-2365 Law Library	0	339	45	0	0	0	0
001-2380 County Court	0	5	1	0	0	0	0
001-2381 County Court	0	106	14	0	0	0	0
001-2390 Circuit Court	0	1	0	0	0	0	0
001-2391 Circuit Court Legal	0	23	3	0	0	0	0
001-2410 Public Defender	0	194	26	0	0	0	1,100
001-2419 Public Defender -	0	0	0	0	0	0	0
001-2420 Teen Court	0	2,105	49	0	35	0	0
001-2430 Drug Court	0	1,921	83	0	26	0	0
001-2435 Drug Court	0	256	34	0	0	0	0
001-2440 Juvenile Drug Court	0	140	19	0	0	0	0
001-2445 Juv Dependency	0	61	8	0	0	0	0
001-2451 Public Defender -	0	4,733	168	0	71	0	0
001-2455 Early Intervention	0	2,099	107	0	26	0	0
001-2460 DUI Court	0	142	19	0	0	0	0
001-2470 Mental Health Court	0	0	0	0	0	0	0
001-2475 Mental Health Court	0	2,397	89	0	35	0	0
001-2570 Fleet Management	0	42,868	3,885	0	7,465	12,527	60,626
001-2580 Safety Training &	0	0	0	0	0	0	0
001-2710 Planning	2,913	11,738	408	0	36,088	7,830	70,964
001-2711 Office of	39	1,727	115	0	18	783	3,303
001-2715 Water Resources	0	1,698	111	0	18	783	2,759
001-2720 Historical	0	6	1	0	0	0	0
001-2800 Withlacoochee	0	548	74	0	0	0	0
001-2810 Economic	0	684	92	0	0	0	0
001-2811 Small Business	0	236	31	0	0	0	0
001-2910 Veterans Service	0	8,924	264	0	141	6,263	12,102
001-2925 Supervisor of	0	10,539	1,414	0	3,591	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Depreciation Expense 1.5	CC - Legislative 2.5	CC - Finance & Admin. 3.5	Clerk to BCC - Transfer 14.5	County Attorney 4.5	County Administrator 5.5	Information Technology 6.5
001-3135 Sheriff - Jail -	0	136,737	18,351	0	0	0	19,496
001-3185 Sheriff - Emergency	0	3,297	442	0	0	0	0
001-3220 Division of Forestry	0	206	28	0	0	0	0
001-3355 Emergency Medical	0	247,286	9,132	0	16,926	161,283	129,127
001-3420 Zoning	1,063	8,898	260	0	36,052	6,263	40,512
001-3430 Underground	0	0	0	0	0	0	0
001-3440 Code Enforcement	763	14,148	497	0	14,577	9,395	41,880
001-3910 Medical Examiner	0	0	0	0	0	0	0
001-3950 Public Safety	0	77,339	3,374	0	1,060	46,975	114,445
001-4145 Property &	0	2,333	80	0	35	1,566	17,981
001-4156 MSTU /	0	91	12	0	0	0	0
001-5130 The Centers, Inc.	0	5,397	724	0	0	0	0
001-5170 Animal Services	0	51,017	1,709	0	36,688	34,449	54,994
001-5220 Community	980	3,038	89	0	7,231	2,137	21,370
001-5225 Community	0	13,934	1,485	0	58	2,576	5,348
001-5226 HOME Investment	0	2,607	257	0	14	626	0
001-5228 Neighborhood	0	900	44	0	12	509	0
001-5229 NSP 3 - Nghbr	0	8,443	955	0	28	1,198	0
001-5230 Community	0	0	0	0	0	0	0
001-5232 Homeless	0	0	0	0	0	0	0
001-5260 Unclaimed	0	250	33	0	0	0	0
001-5270 Medicaid - Hospitals	0	24,120	3,237	0	0	0	0
001-5300 Early Learning	0	472	63	0	0	0	0
001-5320 Marion County	0	3,307	444	0	0	0	0
001-5330 Heart of Florida	0	1,792	241	0	0	0	0
001-6110 Other Recreation	0	1,138	65	0	14	587	163
001-6111 Belleview	0	2,635	120	0	35	1,566	320
001-6113 Shocker Park	0	469	63	0	0	0	0
001-6120 Parks & Recreation	7,034	45,041	1,841	0	25,773	28,185	89,568
001-6170 Southeastern	0	6,890	341	0	88	3,915	5,002
001-6210 Marion County	1,239,018	117,031	3,458	0	1,852	82,121	220,959
001-6310 Cooperative	0	18,187	456	0	301	13,310	33,741
001-6320 Marion Soil	0	1,091	29	0	18	783	825
102-1065 CC - Administrative	0	0	0	0	0	0	0
102-1066 CC - F&F Transfers	0	1,768	297	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Depreciation Expense 1.5	CC - Legislative 2.5	CC - Finance & Admin. 3.5	Clerk to BCC - Transfer 14.5	County Attorney 4.5	County Administrator 5.5	Information Technology 6.5
102-1265 Other Gen. Gov't.	0	0	0	0	0	0	0
102-2335 Clerk - County	0	24	4	0	0	0	0
102-2400 State Attorney	0	226	38	0	0	0	2,324
102-2409 State Attorney -	0	87	15	0	0	0	0
102-2452 State Attorney -	0	1,392	234	0	0	0	0
102-3115 Sheriff - Bailiff -	0	5,994	1,006	0	0	0	0
102-3125 Sheriff - Regular -	0	27,271	4,578	0	0	0	0
103-4100 County Engineer -	0	19,558	3,283	0	0	0	0
104-4130 Road Construction -	0	2,594	435	0	0	0	0
105-1165 CC - Road & Street	0	25,165	4,225	0	0	0	0
105-4110 County Engineer	0	0	0	0	0	0	0
105-4120 Road & Bridge	0	0	0	0	0	0	0
105-4121 Transportation	30,985	164,965	6,611	0	74,369	113,000	128,166
105-4122 Transportation	0	0	0	0	0	0	0
105-4160 Ocala / Marion	0	515	87	0	0	0	0
105-4600 Road Assessments	0	672	113	0	0	0	0
106-7210 Dunnellon Airport	0	5,375	610	0	7,217	1,566	3,631
108-1059 CC - Community	0	36	6	0	0	0	0
109-4190 Local Option Fuel	0	3,066	515	0	0	0	0
110-5110 Marion County	0	6,300	1,057	0	0	0	2,565
111-1171 Court Innovations -	0	0	0	0	0	0	0
111-1172 Legal Aid	0	308	51	0	0	0	0
111-1173 Law Library	0	308	51	0	0	0	0
111-1175 CC - Finance &	0	0	0	0	0	0	0
111-1176 Court Innovations -	0	993	20	0	18	783	0
111-1177 Juvenile Alternative	0	1,588	47	0	26	1,175	0
111-1179 Court Innovations -	0	2,154	69	0	35	1,566	0
111-1181 Court Innovations -	0	0	0	0	0	0	0
112-1185 CC - Finance &	0	0	0	0	0	0	0
112-1190 Transfers	0	693	117	0	0	0	0
113-3160 Sheriff's	0	209	35	0	0	0	0
114-3930 9-1-1 Management	4,026	15,030	916	0	194	8,612	36,313
114-3931 911 Mgmt -	0	1,131	190	0	0	0	0
115-3140 Sheriff - Insurance	0	4,124	693	0	0	0	0
115-3155 Sheriff - Patrol &	0	112,170	18,830	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Depreciation Expense 1.5	CC - Legislative 2.5	CC - Finance & Admin. 3.5	Clerk to BCC - Transfer 14.5	County Attorney 4.5	County Administrator 5.5	Information Technology 6.5
115-3156 MSTU for Law	0	4,775	802	0	0	0	0
116-3415 Building	772	25,642	1,091	0	14,754	17,225	68,842
117-2870 Tourist	0	7,260	634	0	71	3,132	13,860
118-6118 Parks & Recreation	0	6,467	511	0	70	3,085	396
118-6119 Parks & Rec Dept	0	0	0	0	0	0	0
119-3940 9-1-1 Wireless	0	0	0	0	0	0	0
120-1168 CC - Crime	0	0	0	0	0	0	0
122-5340 State Housing	0	3,348	562	0	3,591	0	0
124-3924 Medical Examiner	0	11,000	1,847	0	3,591	0	20,832
125-1195 Impact Fees -	0	17	3	0	0	0	0
126-1196 Impact Fees -	0	1,187	199	0	0	0	0
127-1197 Impact Fees -	0	897	150	0	0	0	0
128-1198 Impact Fees -	0	4,396	738	0	0	0	0
130-7910 General	0	1,883	97	0	3,617	1,175	5,357
130-7940 Road & Street	0	5,176	139	0	88	3,915	170
130-7956 Contracted Road	0	2,343	394	0	2,954	0	0
131-7935 Fire Control Service	0	427	72	0	0	0	0
132-4320 Marion Oaks	0	11,047	416	0	3,765	7,711	7,473
133-7955 Contracted Road	0	0	0	0	0	0	0
134-8100 Silver Springs	0	10,375	317	0	3,764	7,634	6,118
134-8110 Silver Springs	0	158	26	0	0	0	0
135-7965 Recreation	0	107	18	0	0	0	0
136-8200 Hills of Ocala	0	72	12	0	0	0	0
137-4370 Indian Meadows	0	22	4	0	0	0	0
138-4380 Ocala Heights Units	0	12	2	0	0	0	0
139-4390 Silver Springs	0	4,237	711	0	5,341	0	0
140-4400 Lake Tropicana	0	5	1	0	7	0	0
141-4410 Bahia Oaks Street	0	49	8	0	0	0	0
142-4420 Boardman Street	0	16	3	0	0	0	0
144-4440 Doublegate	0	8	1	0	0	0	0
145-4450 Hickory Hill	0	9	1	0	0	0	0
146-4460 Raven Hill	0	8	1	0	0	0	0
147-4470 Golden Hills Road	0	5	1	0	6	0	0
148-4480 Kingsland / Ocala	0	598	101	0	755	0	0
149-4490 Kingsland County	0	229	38	0	289	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Depreciation Expense 1.5	CC - Legislative 2.5	CC - Finance & Admin. 3.5	Clerk to BCC - Transfer 14.5	County Attorney 4.5	County Administrator 5.5	Information Technology 6.5
150-4500 SS Acres Road	0	226	38	0	286	0	0
150-4502 Ocala Wtr Est	0	25	4	0	32	0	0
150-4503 NW 17 -	0	25	4	0	31	0	0
150-4504 Rainbow Pk 1,2	0	388	65	0	489	0	0
153-4530 Pine Run Estates	0	99	17	0	125	0	0
158-4580 Churchill	0	8	1	0	0	0	0
159-4590 Woods and Lakes	0	135	22	0	169	0	0
161-4610 Marion Oaks Road	0	2,980	501	0	3,757	0	0
162-4620 Little Lk Weir MSBU	0	45	8	0	0	0	0
181-3310 Fire / Rescue	13,181	425,814	20,946	0	28,430	270,891	439,340
181-3311 Fire / Rescue	0	3,218	540	0	0	0	0
182-3240 Silver Springs	0	0	0	0	0	0	0
183-3320 Fire Rescue Impact	0	0	0	0	0	0	0
184-3250 Marion Oaks VFD -	0	0	0	0	0	0	0
185-3350 Emergency	0	4,052	680	0	0	0	1,740
189-3390 Clean Water	0	22,233	2,564	0	141	6,263	20,728
190-4900 Rainbows End	0	8	1	0	0	0	0
191-4910 Tompkins &	0	36	6	0	0	0	0
192-4920 Country Estates	0	7	1	0	0	0	0
193-4930 Marion Oaks MSTU	0	11,343	589	0	3,750	7,047	88
194-4940 Citrus Park MSTU	0	16	3	0	0	0	0
195-4950 Wineberry MSTU	0	10	2	0	0	0	0
196-4960 Golden Hills	0	26	4	0	0	0	0
197-4970 Delcrest	0	5	1	0	0	0	0
198-4980 Bellaire Subdivision	0	7	1	0	0	0	0
199-4990 Boulder Hill	0	4	1	0	0	0	0
202-1200 CC - Finance &	0	0	0	0	0	0	0
202-1205 Debt Service	0	12,404	2,083	0	0	0	0
202-1225 Transfers	0	0	0	0	0	0	0
203-1230 Debt Service	0	2,936	492	0	0	0	0
203-1235 CC - Parks &	0	0	0	0	0	0	0
209-1219 Public Improvement	0	15,935	2,675	0	0	0	0
220-4700 Series 97A	0	0	0	0	0	0	0
221-4701 Series 97B	0	0	0	0	0	0	0
223-4703 Series 98B	0	0	0	0	0	0	0





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Depreciation Expense 1.5	CC - Legislative 2.5	CC - Finance & Admin. 3.5	Clerk to BCC - Transfer 14.5	County Attorney 4.5	County Administrator 5.5	Information Technology 6.5
227-4707 Series 2003A	0	55	9	0	0	0	0
228-4708 Series 2003B	0	0	0	0	0	0	0
229-4709 Series 2004A	0	99	17	0	0	0	0
230-4710 Series 2004B	0	106	18	0	0	0	0
231-4711 Series 2004C	0	139	23	0	0	0	0
232-4712 Series 2005A	0	791	133	0	0	0	0
233-4713 Series 2006A	0	655	110	0	0	0	0
234-4714 Series 2007A	0	991	166	0	0	0	0
235-4715 Series 2007B	0	762	128	0	0	0	0
236-4716 Series 2008A	0	1,428	240	0	0	0	0
237-4717 Series 2008B	0	1,330	224	0	0	0	0
238-4718 Series 2009A	0	699	117	0	0	0	0
239-4719 Series 2010A	0	249	41	0	0	0	0
240-4720 Series 2011A	0	1,159	194	0	0	0	0
241-4271 Series 2012A	0	905	152	0	0	0	0
242-4722 Series 2013A	0	0	0	0	0	0	0
303-1260 CC - Parks &	0	492	83	0	0	0	0
304-1275 Capital	0	306	51	0	0	0	0
304-1277 CIP Transfer	0	0	0	0	0	0	0
304-1280 Capital Projects	0	0	0	0	0	0	0
305-1005 CC - Judicial Center	0	0	0	0	0	0	0
305-1012 CC - Jail Facilities	0	0	0	0	0	0	0
305-1276 Surtax Capital	0	291	49	0	14,365	0	0
305-1278 Surtax Capital	0	142	24	0	0	0	0
306-1236 Public Safety Radio	0	0	0	0	0	0	0
309-1279 Transportation	0	16,712	2,806	0	0	0	0
309-1281 Transp Cap Proj	0	7,157	1,201	0	0	0	0
326-4806 Improvements	0	0	0	0	0	0	0
327-4807 Improvements	0	0	0	0	0	0	0
328-4808 Improvements	0	0	0	0	0	0	0
329-4809 Improvements	0	0	0	0	0	0	0
330-4810 Improvements	0	0	0	0	0	0	0
331-4811 Improvements	0	0	0	0	0	0	0
332-4812 Improvements	0	0	0	0	0	0	0
333-4813 Improvements	0	0	0	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Depreciation Expense 1.5	CC - Legislative 2.5	CC - Finance & Admin. 3.5	Clerk to BCC - Transfer 14.5	County Attorney 4.5	County Administrator 5.5	Information Technology 6.5
334-4814 Improvements	0	0	0	0	0	0	0
335-4815 Improvements	0	0	0	0	0	0	0
336-4816 Improvements	0	0	0	0	0	0	0
337-4817 Improvements	0	0	0	0	0	0	0
338-4818 Improvements	0	0	0	0	0	0	0
339-4819 Improvements	0	0	0	0	0	0	0
340-4820 Improvements	0	199	33	0	0	0	0
341-4821 Improvements -	0	553	93	0	0	0	0
342-4822 Improvements -	0	7,249	1,217	0	0	0	0
401-4210 Hazardous Waste	0	0	0	0	0	0	0
401-4230 Solid Waste	0	65,583	7,892	0	29,106	16,707	60,493
401-4250 Solid Waste	0	20,096	890	0	301	13,310	2,788
401-4270 Solid Waste	0	11,378	741	0	141	6,263	14,250
401-6130 Litter Control	0	10,750	490	0	159	7,047	694
452-7130 Utilities - Customer	0	71,413	9,456	0	29,035	13,568	112,291
452-7140 Utilities - Water	0	23,743	1,357	0	318	14,093	9,326
452-7145 Utilities - Water	0	32,869	1,136	0	530	23,488	29,359
452-7150 Utilities -	0	18,921	1,277	0	230	10,178	6,728
452-7155 Utilities -	0	10,364	571	0	141	6,263	6,002
452-7160 Utilities -	0	7,345	357	0	106	4,698	14,749
501-2550 Insurance	0	93,179	15,642	0	0	0	3,042
501-2555 Risk and Benefit	0	6,193	237	0	57,555	4,306	30,314
Clerk Of The Circuit Courts*	52,632	0	0	5,532	0	0	170
Congressman Nugent's Office	1,889	0	0	0	0	0	0
Chapel - State	2,846	0	0	0	0	0	0
East Hall Museum	5,582	0	0	0	0	0	0
City of Ocala	0	0	0	0	0	0	17,359
All Other	0	0	0	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Human Resources 7.5	Procurement Services 8.5	Employee Health Clinic 9.5	Facilities Management 10.5	Facilities Mgmt. - Health 11.5	MSTU / MSBU Ofc of 12.5	Public & Administrative 13.5
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	2,447	5,110	272	13,749	0	0	0
CC - Finance & Admin.	0	0	0	0	0	0	0
County Attorney	1,174	1,218	155	20,418	0	142	0
County Administrator	2,218	16,854	194	110,495	0	97	0
Information Technology	6,987	13,674	1,010	47,467	0	1	15,864
Human Resources	( 609,790)	13,814	1,126	34,711	0	223	0
Procurement Services	6,559	( 948,131)	1,087	65,994	0	281	10,095
Employee Health Clinic	816	230	( 260,436)	13,480	0	0	0
Facilities Management	13,858	118,994	3,442	( 5,862,777)	0	14	32,089
Facilities Mgmt. - Health	0	330	0	0	( 266,889)	0	0
MSTU / MSBU Ofc of Special	2,903	24,692	298	18,547	0	( 449,119)	0
Public & Administrative	514	0	43	4,377	0	149	( 200,432)
Clerk to BCC - Transfer	0	10,251	4,194	0	0	0	0
Administration - Non Court	0	0	0	0	0	0	0
BCC - Records	0	0	0	9,583	0	0	0
Information Systems - BCC	0	0	0	33,542	0	0	0
Accounting & Finance - BCC	0	0	0	86,317	0	0	0
Internal Auditor	0	0	0	9,583	0	0	0
Budget	0	0	0	19,166	0	0	0
Records Center	0	0	0	65,485	0	0	0
001-1012 CC - Jail Facilities	0	0	0	0	0	0	0
001-1013 Disaster Relief	0	0	0	0	0	0	0
001-1020 CC - Industry	0	66	0	0	0	0	0
001-1025 CC - Health	0	132	0	0	0	0	0
001-1035 CC - Other Human	0	0	0	0	0	0	0
001-1040 CC - Transfers	0	0	0	0	0	0	0
001-1050 CC - Courthouse	0	66	0	0	0	0	0
001-1055 CC - Courthouse	0	66	0	1,687,640	0	0	0
001-1056 CC - Circuit Court	0	0	0	0	0	0	0
001-1060 CC - Community	0	0	0	0	0	0	0
001-1270 General	0	0	0	0	0	0	0
001-2215 Property Appraiser -	0	0	637	81,681	0	0	0
001-2225 Tax Collector -	0	0	2,558	102,353	0	0	0
001-2300 Guardian Ad Litem	0	0	0	6,421	0	0	0



**Marion County, Florida**  
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**Detail Of Allocated Costs**

* Group Department	Human Resources 7.5	Procurement Services 8.5	Employee Health Clinic 9.5	Facilities Management 10.5	Facilities Mgmt. - Health 11.5	MSTU / MSBU Ofc of 12.5	Public & Administrative 13.5
001-2301 Guardian Ad Litem -	0	0	0	0	0	0	0
001-2310 Court Administrator	0	939	0	0	0	0	0
001-2311 Court	1,706	33	85	0	0	0	0
001-2355 County Ct-Summ	0	0	0	0	0	0	0
001-2356 Family Mediation	0	0	0	0	0	0	0
001-2360 Circuit Court	0	0	0	0	0	0	0
001-2361 Circuit Court	0	263	0	0	0	0	0
001-2365 Law Library	0	0	0	0	0	0	0
001-2380 County Court	0	0	0	0	0	0	0
001-2381 County Court	0	198	0	0	0	0	0
001-2390 Circuit Court	0	0	0	0	0	0	0
001-2391 Circuit Court Legal	0	33	0	0	0	0	0
001-2410 Public Defender	0	513	0	43,034	0	0	0
001-2419 Public Defender -	0	0	0	0	0	0	0
001-2420 Teen Court	1,404	0	128	0	0	0	0
001-2430 Drug Court	618	33	0	0	0	0	0
001-2435 Drug Court	0	0	0	0	0	0	0
001-2440 Juvenile Drug Court	0	0	0	0	0	0	0
001-2445 Juv Dependency	0	0	0	0	0	0	0
001-2451 Public Defender -	1,683	0	85	0	0	0	0
001-2455 Early Intervention	329	0	43	0	0	0	0
001-2460 DUI Court	0	0	0	0	0	0	0
001-2470 Mental Health Court	0	0	0	0	0	0	0
001-2475 Mental Health Court	438	33	0	0	0	0	0
001-2570 Fleet Management	8,613	67,481	3,144	44,066	0	2	0
001-2580 Safety Training &	0	0	0	0	0	0	0
001-2710 Planning	5,584	2,893	679	78,407	0	498	0
001-2711 Office of	995	98	85	1,039	0	0	759
001-2715 Water Resources	394	807	0	439	0	0	0
001-2720 Historical	0	0	0	0	0	0	0
001-2800 Withlacoochee	0	0	0	0	0	0	0
001-2810 Economic	0	5,686	0	0	0	0	0
001-2811 Small Business	0	0	0	0	0	0	0
001-2910 Veterans Service	2,880	5,522	255	20,676	0	570	6,071
001-2925 Supervisor of	0	0	424	85,329	0	0	0



**Marion County, Florida**  
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**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Human Resources 7.5	Procurement Services 8.5	Employee Health Clinic 9.5	Facilities Management 10.5	Facilities Mgmt. - Health 11.5	MSTU / MSBU Ofc of 12.5	Public & Administrative 13.5
001-3135 Sheriff - Jail -	0	0	5,808	1,107,142	0	0	0
001-3185 Sheriff - Emergency	0	0	71	3,254	0	0	0
001-3220 Division of Forestry	0	0	0	0	0	0	0
001-3355 Emergency Medical	63,777	24,983	52,514	332,553	0	2,603	0
001-3420 Zoning	1,754	2,612	255	28,585	0	928	0
001-3430 Underground	0	0	0	0	0	0	0
001-3440 Code Enforcement	5,908	11,564	1,020	20,649	0	2,200	0
001-3910 Medical Examiner	0	0	0	0	0	0	0
001-3950 Public Safety	43,504	18,605	5,014	200	0	39	0
001-4145 Property &	643	4,005	298	6,533	0	1,027	0
001-4156 MSTU /	0	0	0	0	0	0	0
001-5130 The Centers, Inc.	0	0	0	0	0	0	0
001-5170 Animal Services	27,904	27,681	6,882	33,799	0	0	0
001-5220 Community	1,800	17,615	1,997	43,933	0	0	2,072
001-5225 Community	1,987	1,481	212	0	0	0	2,496
001-5226 HOME Investment	176	98	0	0	0	0	607
001-5228 Neighborhood	143	98	0	0	0	0	494
001-5229 NSP 3 - Nghbr	335	132	0	0	0	0	1,161
001-5230 Community	0	0	0	0	0	0	0
001-5232 Homeless	0	0	0	0	0	0	0
001-5260 Unclaimed	0	66	0	0	0	0	0
001-5270 Medicaid - Hospitals	0	66	0	0	0	0	0
001-5300 Early Learning	0	0	0	0	0	0	0
001-5320 Marion County	0	0	0	0	0	0	0
001-5330 Heart of Florida	0	0	0	345	0	0	0
001-6110 Other Recreation	1,099	230	85	0	0	0	569
001-6111 Belleview	2,157	66	43	0	0	0	1,517
001-6113 Shocker Park	144	230	128	0	0	0	0
001-6120 Parks & Recreation	21,632	88,671	5,098	129,649	0	299	27,317
001-6170 Southeastern	2,151	263	340	1,950	0	0	3,794
001-6210 Marion County	45,743	41,823	4,164	145,997	0	0	79,592
001-6310 Cooperative	6,975	12,125	977	45,338	0	0	12,900
001-6320 Marion Soil	371	0	170	0	0	0	0
102-1065 CC - Administrative	0	0	0	0	0	0	0
102-1066 CC - F&F Transfers	0	0	0	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

\* Group  
 Department

	Human Resources 7.5	Procurement Services 8.5	Employee Health Clinic 9.5	Facilities Management 10.5	Facilities Mgmt. - Health 11.5	MSTU / MSBU Ofc of 12.5	Public & Administrative 13.5
102-1265 Other Gen. Gov't.	0	0	0	0	0	0	0
102-2335 Clerk - County	0	0	0	0	0	0	0
102-2400 State Attorney	0	0	0	5,766	0	0	0
102-2409 State Attorney -	0	0	0	0	0	0	0
102-2452 State Attorney -	0	0	0	0	0	0	0
102-3115 Sheriff - Bailiff -	0	0	448	23,864	0	0	0
102-3125 Sheriff - Regular -	0	0	1,978	110,642	0	0	0
103-4100 County Engineer -	0	9,385	0	0	0	0	0
104-4130 Road Construction -	0	6,366	0	0	0	0	0
105-1165 CC - Road & Street	0	13,119	0	0	0	0	0
105-4110 County Engineer	0	0	0	0	0	0	0
105-4120 Road & Bridge	61	0	0	0	0	0	0
105-4121 Transportation	81,503	19,287	24,728	191,489	0	0	0
105-4122 Transportation	0	0	0	0	0	0	0
105-4160 Ocala / Marion	0	584	0	0	0	0	0
105-4600 Road Assessments	0	1,349	0	0	0	139,580	0
106-7210 Dunnellon Airport	658	4,975	0	946	0	8	0
108-1059 CC - Community	0	0	0	0	0	0	0
109-4190 Local Option Fuel	0	1,289	0	0	0	0	0
110-5110 Marion County	0	0	0	88,487	120,298	7	0
111-1171 Court Innovations -	0	0	0	0	0	0	0
111-1172 Legal Aid	0	0	0	0	0	0	0
111-1173 Law Library	0	0	0	0	0	0	0
111-1175 CC - Finance &	0	0	0	0	0	0	0
111-1176 Court Innovations -	219	0	0	0	0	0	0
111-1177 Juvenile Alternative	359	0	0	0	0	0	0
111-1179 Court Innovations -	438	0	128	0	0	0	0
111-1181 Court Innovations -	2,366	0	0	0	0	0	0
112-1185 CC - Finance &	0	0	0	0	0	0	0
112-1190 Transfers	0	0	0	0	0	0	0
113-3160 Sheriff's	0	0	0	0	0	0	0
114-3930 9-1-1 Management	4,016	6,761	425	9,427	0	156	0
114-3931 911 Mgmt -	0	0	0	0	0	0	0
115-3140 Sheriff - Insurance	0	0	0	0	0	0	0
115-3155 Sheriff - Patrol &	0	0	6,526	370,655	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Human Resources 7.5	Procurement Services 8.5	Employee Health Clinic 9.5	Facilities Management 10.5	Facilities Mgmt. - Health 11.5	MSTU / MSBU Ofc of 12.5	Public & Administrative 13.5
115-3156 MSTU for Law	0	0	0	0	0	0	0
116-3415 Building	7,581	7,349	1,317	20,752	0	2,098	0
117-2870 Tourist	4,945	18,553	212	12,014	0	0	3,035
118-6118 Parks & Recreation	10,029	1,777	765	0	0	0	0
118-6119 Parks & Rec Dept	0	0	0	215	0	0	0
119-3940 9-1-1 Wireless	0	0	0	9,458	0	0	0
120-1168 CC - Crime	0	0	0	0	0	0	0
122-5340 State Housing	30	1,481	0	0	0	0	0
124-3924 Medical Examiner	0	3,215	0	0	0	202	0
125-1195 Impact Fees -	0	33	0	0	0	0	0
126-1196 Impact Fees -	0	1,027	0	0	0	0	0
127-1197 Impact Fees -	0	263	0	0	0	0	0
128-1198 Impact Fees -	0	2,647	0	0	0	0	0
130-7910 General	329	3,922	0	0	0	455	0
130-7940 Road & Street	2,092	230	510	0	0	0	0
130-7956 Contracted Road	0	263	0	0	0	19,825	0
131-7935 Fire Control Service	0	921	0	0	0	2,265	0
132-4320 Marion Oaks	5,507	2,073	340	0	0	31,596	0
133-7955 Contracted Road	0	0	0	0	0	0	0
134-8100 Silver Springs	2,221	1,810	170	0	0	22,841	0
134-8110 Silver Springs	0	0	0	0	0	0	0
135-7965 Recreation	0	362	0	0	0	0	0
136-8200 Hills of Ocala	0	198	0	0	0	1,252	0
137-4370 Indian Meadows	0	66	0	0	0	2	0
138-4380 Ocala Heights Units	0	0	0	0	0	6	0
139-4390 Silver Springs	0	132	0	0	0	41,719	0
140-4400 Lake Tropicana	0	33	0	0	0	6,910	0
141-4410 Bahia Oaks Street	0	0	0	0	0	11	0
142-4420 Boardman Street	0	0	0	0	0	5	0
144-4440 Doublegate	0	0	0	0	0	3	0
145-4450 Hickory Hill	0	0	0	0	0	3	0
146-4460 Raven Hill	0	0	0	0	0	3	0
147-4470 Golden Hills Road	0	66	0	0	0	11	0
148-4480 Kingsland / Ocala	0	66	0	0	0	4,123	0
149-4490 Kingsland County	0	33	0	0	0	3,704	0



**Marion County, Florida**  
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**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Human Resources 7.5	Procurement Services 8.5	Employee Health Clinic 9.5	Facilities Management 10.5	Facilities Mgmt. - Health 11.5	MSTU / MSBU Ofc of 12.5	Public & Administrative 13.5
150-4500 SS Acres Road	0	132	0	0	0	2,064	0
150-4502 Ocala Wtr Est	0	132	0	0	0	1,618	0
150-4503 NW 17 -	0	33	0	0	0	101	0
150-4504 Rainbow Pk 1,2	0	66	0	0	0	8,814	0
153-4530 Pine Run Estates	0	593	0	0	0	917	0
158-4580 Churchill	0	0	0	0	0	3	0
159-4590 Woods and Lakes	0	132	0	0	0	5,195	0
161-4610 Marion Oaks Road	0	165	0	0	0	78,665	0
162-4620 Little Lk Weir MSBU	0	0	0	0	0	40	0
181-3310 Fire / Rescue	104,883	71,179	97,762	203,882	0	10,537	0
181-3311 Fire / Rescue	0	0	0	0	0	0	0
182-3240 Silver Springs	0	0	0	0	0	0	0
183-3320 Fire Rescue Impact	0	0	0	0	0	0	0
184-3250 Marion Oaks VFD -	0	0	0	0	0	0	0
185-3350 Emergency	0	461	0	0	0	0	0
189-3390 Clean Water	5,750	18,127	552	1,536	0	10,067	0
190-4900 Rainbows End	0	0	0	0	0	19	0
191-4910 Tompkins &	0	0	0	0	0	10	0
192-4920 Country Estates	0	0	0	0	0	3	0
193-4930 Marion Oaks MSTU	3,669	1,053	1,317	0	0	38,280	0
194-4940 Citrus Park MSTU	0	0	0	0	0	6	0
195-4950 Wineberry MSTU	0	0	0	0	0	474	0
196-4960 Golden Hills	0	0	0	0	0	486	0
197-4970 Delcrest	0	0	0	0	0	1	0
198-4980 Bellaire Subdivision	0	0	0	0	0	4	0
199-4990 Boulder Hill	0	0	0	0	0	1	0
202-1200 CC - Finance &	0	0	0	0	0	0	0
202-1205 Debt Service	0	0	0	0	0	0	0
202-1225 Transfers	0	0	0	0	0	0	0
203-1230 Debt Service	0	0	0	0	0	0	0
203-1235 CC - Parks &	0	0	0	0	0	0	0
209-1219 Public Improvement	0	0	0	0	0	0	0
220-4700 Series 97A	0	0	0	0	0	0	0
221-4701 Series 97B	0	0	0	0	0	0	0
223-4703 Series 98B	0	0	0	0	0	0	0





**Marion County, Florida**  
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**Detail Of Allocated Costs**

\* Group  
 Department

	Human Resources 7.5	Procurement Services 8.5	Employee Health Clinic 9.5	Facilities Management 10.5	Facilities Mgmt. - Health 11.5	MSTU / MSBU Ofc of 12.5	Public & Administrative 13.5
227-4707 Series 2003A	0	0	0	0	0	0	0
228-4708 Series 2003B	0	0	0	0	0	0	0
229-4709 Series 2004A	0	0	0	0	0	0	0
230-4710 Series 2004B	0	0	0	0	0	0	0
231-4711 Series 2004C	0	0	0	0	0	0	0
232-4712 Series 2005A	0	0	0	0	0	0	0
233-4713 Series 2006A	0	0	0	0	0	0	0
234-4714 Series 2007A	0	0	0	0	0	0	0
235-4715 Series 2007B	0	0	0	0	0	0	0
236-4716 Series 2008A	0	0	0	0	0	0	0
237-4717 Series 2008B	0	0	0	0	0	0	0
238-4718 Series 2009A	0	0	0	0	0	0	0
239-4719 Series 2010A	0	0	0	0	0	0	0
240-4720 Series 2011A	0	0	0	0	0	0	0
241-4271 Series 2012A	0	0	0	0	0	0	0
242-4722 Series 2013A	0	0	0	0	0	0	0
303-1260 CC - Parks &	0	296	0	0	0	0	0
304-1275 Capital	0	250	0	0	0	0	0
304-1277 CIP Transfer	0	0	0	0	0	0	0
304-1280 Capital Projects	0	0	0	0	0	0	0
305-1005 CC - Judicial Center	0	0	0	0	0	0	0
305-1012 CC - Jail Facilities	0	0	0	0	0	0	0
305-1276 Surtax Capital	0	132	0	0	0	0	0
305-1278 Surtax Capital	0	33	0	0	0	0	0
306-1236 Public Safety Radio	0	0	0	0	0	0	0
309-1279 Transportation	0	8,042	0	0	0	0	0
309-1281 Transp Cap Proj	0	0	0	0	0	0	0
326-4806 Improvements	0	0	0	0	0	0	0
327-4807 Improvements	0	0	0	0	0	0	0
328-4808 Improvements	0	0	0	0	0	0	0
329-4809 Improvements	0	0	0	0	0	0	0
330-4810 Improvements	0	0	0	0	0	0	0
331-4811 Improvements	0	0	0	0	0	0	0
332-4812 Improvements	0	0	0	0	0	0	0
333-4813 Improvements	0	0	0	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Human Resources 7.5	Procurement Services 8.5	Employee Health Clinic 9.5	Facilities Management 10.5	Facilities Mgmt. - Health 11.5	MSTU / MSBU Ofc of 12.5	Public & Administrative 13.5
334-4814 Improvements	0	0	0	0	0	0	0
335-4815 Improvements	0	0	0	0	0	0	0
336-4816 Improvements	0	0	0	0	0	0	0
337-4817 Improvements	0	0	0	0	0	0	0
338-4818 Improvements	0	0	0	0	0	0	0
339-4819 Improvements	0	0	0	0	0	0	0
340-4820 Improvements	0	66	0	0	0	0	0
341-4821 Improvements -	0	724	0	0	0	0	0
342-4822 Improvements -	0	757	0	0	0	0	0
401-4210 Hazardous Waste	0	0	0	370	0	0	0
401-4230 Solid Waste	7,252	58,524	1,529	37,964	0	5,745	0
401-4250 Solid Waste	9,756	198	1,657	0	0	0	0
401-4270 Solid Waste	2,645	493	1,189	0	0	0	0
401-6130 Litter Control	1,973	330	1,189	0	0	0	0
452-7130 Utilities - Customer	12,237	124,100	1,232	21,805	0	0	0
452-7140 Utilities - Water	9,280	790	1,827	0	0	0	0
452-7145 Utilities - Water	19,426	691	2,761	0	0	0	0
452-7150 Utilities -	9,295	593	977	0	0	0	0
452-7155 Utilities -	5,228	1,086	1,402	0	0	0	0
452-7160 Utilities -	3,830	3,817	212	0	0	0	0
501-2550 Insurance	0	988	0	0	0	0	0
501-2555 Risk and Benefit	1,889	2,070	467	1,405	0	211	0
Clerk Of The Circuit Courts*	0	0	0	86,248	0	0	0
Congressman Nugent's Office	0	0	0	40,153	0	0	0
Chapel - State	0	0	0	8,471	0	0	0
East Hall Museum	0	0	0	13,302	0	0	0
City of Ocala	0	0	0	0	0	0	0
All Other	0	0	0	0	0	0	0
Direct Billings	0	0	3,796	0	146,591	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Administration - Non 15.5	BCC - Records 16.5	Information Systems - 17.5	Accounting & Finance - 18.5	Internal Auditor 19.5	Budget 20.5	Records Center 21.5
Depreciation Expense	0	0	0	0	0	0	0
CC - Legislative	0	713	0	22,162	2,245	7,034	0
CC - Finance & Admin.	0	0	0	449	299	190	0
County Attorney	0	713	0	3,018	612	2,507	0
County Administrator	0	951	0	164,575	621	3,760	0
Information Technology	0	2,615	0	12,910	2,466	4,613	0
Human Resources	0	773	0	3,397	385	3,637	9,021
Procurement Services	0	1,664	0	4,427	691	3,296	5,615
Employee Health Clinic	0	357	0	1,787	209	2,656	0
Facilities Management	0	5,290	0	31,888	5,404	12,057	0
Facilities Mgmt. - Health	0	0	0	861	127	630	0
MSTU / MSBU Ofc of Special	0	832	0	4,456	432	3,309	0
Public & Administrative	0	238	0	1,141	168	1,930	0
Clerk to BCC - Transfer	0	0	0	219	0	557	0
Administration - Non Court	( 59,590)	0	0	1,598	0	199	402
BCC - Records	3,737	( 197,507)	18,736	2,510	0	120	7,098
Information Systems - BCC	1,663	0	( 118,291)	1,360	0	279	0
Accounting & Finance - BCC	33,635	0	58,434	( 1,573,041)	0	757	26,131
Internal Auditor	3,737	0	12,986	2,278	( 264,355)	120	87
Budget	7,475	0	12,986	3,150	0	( 498,775)	478
Records Center	9,343	0	15,149	4,304	0	201	( 339,569)
001-1012 CC - Jail Facilities	0	0	0	49,733	0	541	0
001-1013 Disaster Relief	0	0	0	162	10	1,753	0
001-1020 CC - Industry	0	0	0	429	355	2,138	0
001-1025 CC - Health	0	0	0	2,342	698	716	0
001-1035 CC - Other Human	0	0	0	11	110	1,266	0
001-1040 CC - Transfers	0	0	0	229	2,313	1,407	0
001-1050 CC - Courthouse	0	0	0	419	599	382	0
001-1055 CC - Courthouse	0	0	0	42	0	256	0
001-1056 CC - Circuit Court	0	0	0	6	0	0	0
001-1060 CC - Community	0	0	0	456	0	165	0
001-1270 General	0	0	0	2,535	0	1,200	0
001-2215 Property Appraiser -	0	0	0	761	0	265	0
001-2225 Tax Collector -	0	0	0	2,410	0	656	3,265
001-2300 Guardian Ad Litem	0	0	0	1,058	7	721	18,766



**Marion County, Florida**  
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**Detail Of Allocated Costs**

* Group Department	Administration - Non 15.5	BCC - Records 16.5	Information Systems - 17.5	Accounting & Finance - 18.5	Internal Auditor 19.5	Budget 20.5	Records Center 21.5
001-2301 Guardian Ad Litem -	0	0	0	365	8	450	0
001-2310 Court Administrator	0	0	0	1,515	15	1,803	5,030
001-2311 Court	0	567	0	1,411	240	2,495	0
001-2355 County Ct-Summ	0	0	0	89	3	541	0
001-2356 Family Mediation	0	0	0	0	0	1,396	0
001-2360 Circuit Court	0	0	0	1,716	11	811	0
001-2361 Circuit Court	0	0	0	1,394	156	531	0
001-2365 Law Library	0	0	0	256	68	93	0
001-2380 County Court	0	0	0	773	1	450	0
001-2381 County Court	0	0	0	161	21	617	0
001-2390 Circuit Court	0	0	0	555	0	360	0
001-2391 Circuit Court Legal	0	0	0	21	4	525	0
001-2410 Public Defender	0	0	0	1,929	38	1,263	37,002
001-2419 Public Defender -	0	0	0	0	0	90	0
001-2420 Teen Court	0	284	0	453	73	1,855	0
001-2430 Drug Court	0	212	0	978	122	2,451	0
001-2435 Drug Court	0	0	0	2,043	50	903	0
001-2440 Juvenile Drug Court	0	0	0	1,019	28	797	0
001-2445 Juv Dependency	0	0	0	457	12	165	0
001-2451 Public Defender -	0	567	0	3,131	248	1,671	0
001-2455 Early Intervention	0	212	0	480	157	1,137	0
001-2460 DUI Court	0	0	0	1,267	28	406	0
001-2470 Mental Health Court	0	0	0	0	0	1,081	0
001-2475 Mental Health Court	0	284	0	1,327	130	1,826	0
001-2570 Fleet Management	0	2,270	0	31,202	5,741	7,168	0
001-2580 Safety Training &	0	0	0	6	0	1,622	0
001-2710 Planning	0	1,419	0	4,282	603	3,436	55
001-2711 Office of	0	142	0	1,088	171	3,127	0
001-2715 Water Resources	0	142	0	1,021	164	2,613	0
001-2720 Historical	0	0	0	177	1	181	468
001-2800 Withlacoochee	0	0	0	94	109	94	0
001-2810 Economic	0	0	0	220	135	95	245
001-2811 Small Business	0	0	0	254	46	92	0
001-2910 Veterans Service	0	1,135	0	5,280	390	3,369	0
001-2925 Supervisor of	0	0	0	7,381	0	573	0



**Marion County, Florida**  
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**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Administration - Non 15.5	BCC - Records 16.5	Information Systems - 17.5	Accounting & Finance - 18.5	Internal Auditor 19.5	Budget 20.5	Records Center 21.5
001-3135 Sheriff - Jail -	0	0	0	2,682	0	2,625	0
001-3185 Sheriff - Emergency	0	0	0	65	654	1,953	0
001-3220 Division of Forestry	0	0	0	46	41	183	0
001-3355 Emergency Medical	0	29,220	0	74,308	13,495	15,145	0
001-3420 Zoning	0	1,135	0	3,734	385	3,323	0
001-3430 Underground	0	0	0	57	0	0	0
001-3440 Code Enforcement	0	1,702	0	5,103	736	4,277	3,761
001-3910 Medical Examiner	0	0	0	11	0	0	0
001-3950 Public Safety	0	8,511	0	22,600	4,985	7,181	0
001-4145 Property &	0	284	0	902	117	2,983	0
001-4156 MSTU /	0	0	0	997	18	272	0
001-5130 The Centers, Inc.	0	0	0	106	1,070	221	0
001-5170 Animal Services	0	6,241	0	16,111	2,525	8,262	0
001-5220 Community	0	388	0	2,861	131	4,117	1,026
001-5225 Community	0	467	0	4,543	2,196	4,464	0
001-5226 HOME Investment	0	113	0	1,413	379	3,665	0
001-5228 Neighborhood	0	92	0	3,999	67	3,588	0
001-5229 NSP 3 - Nghbr	0	217	0	3,664	1,410	2,963	0
001-5230 Community	0	0	0	0	0	811	0
001-5232 Homeless	0	0	0	0	0	1,172	0
001-5260 Unclaimed	0	0	0	1,870	49	258	0
001-5270 Medicaid - Hospitals	0	0	0	722	4,784	687	0
001-5300 Early Learning	0	0	0	71	94	93	0
001-5320 Marion County	0	0	0	624	656	114	0
001-5330 Heart of Florida	0	0	0	35	355	284	0
001-6110 Other Recreation	0	106	0	957	96	6,558	0
001-6111 Belleview	0	284	0	1,050	178	2,349	0
001-6113 Shocker Park	0	0	0	774	93	3,465	0
001-6120 Parks & Recreation	0	5,106	0	46,536	2,721	5,952	1,010
001-6170 Southeastern	0	709	0	2,714	504	7,039	0
001-6210 Marion County	0	14,878	0	56,033	5,110	9,319	0
001-6310 Cooperative	0	2,412	0	7,006	673	4,191	0
001-6320 Marion Soil	0	142	0	505	43	1,543	0
102-1065 CC - Administrative	0	0	0	2,405	0	435	0
102-1066 CC - F&F Transfers	0	0	0	43	438	197	0



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**Detail Of Allocated Costs**

* Group Department	Administration - Non 15.5	BCC - Records 16.5	Information Systems - 17.5	Accounting & Finance - 18.5	Internal Auditor 19.5	Budget 20.5	Records Center 21.5
102-1265 Other Gen. Gov't.	0	0	0	6	0	0	0
102-2335 Clerk - County	0	0	0	1	6	330	0
102-2400 State Attorney	0	0	0	2,772	57	1,354	65,079
102-2409 State Attorney -	0	0	0	23	21	91	0
102-2452 State Attorney -	0	0	0	4,245	345	1,739	0
102-3115 Sheriff - Bailiff -	0	0	0	147	1,487	460	0
102-3125 Sheriff - Regular -	0	0	0	669	6,765	1,509	0
103-4100 County Engineer -	0	0	0	3,341	4,852	452	0
104-4130 Road Construction -	0	0	0	5,647	644	205	0
105-1165 CC - Road & Street	0	0	0	5,885	6,243	3,219	0
105-4110 County Engineer	0	0	0	948	0	0	0
105-4120 Road & Bridge	0	0	0	1,673	0	0	0
105-4121 Transportation	0	20,472	0	100,827	9,769	11,296	3,913
105-4122 Transportation	0	0	0	0	0	181	0
105-4160 Ocala / Marion	0	0	0	138	127	95	0
105-4600 Road Assessments	0	0	0	1,939	167	366	0
106-7210 Dunnellon Airport	0	284	0	27,385	901	6,007	0
108-1059 CC - Community	0	0	0	253	9	165	0
109-4190 Local Option Fuel	0	0	0	1,892	761	839	0
110-5110 Marion County	0	0	0	3,836	1,562	418	101,792
111-1171 Court Innovations -	0	0	0	867	0	991	0
111-1172 Legal Aid	0	0	0	257	77	93	0
111-1173 Law Library	0	0	0	257	77	93	0
111-1175 CC - Finance &	0	0	0	0	0	435	0
111-1176 Court Innovations -	0	142	0	193	30	911	0
111-1177 Juvenile Alternative	0	212	0	388	71	1,405	0
111-1179 Court Innovations -	0	284	0	660	103	1,285	0
111-1181 Court Innovations -	0	0	0	52	0	360	0
112-1185 CC - Finance &	0	0	0	389	0	779	0
112-1190 Transfers	0	0	0	17	172	1,024	0
113-3160 Sheriff's	0	0	0	606	51	183	0
114-3930 9-1-1 Management	0	1,561	0	6,824	1,354	4,001	0
114-3931 911 Mgmt -	0	0	0	28	281	100	0
115-3140 Sheriff - Insurance	0	0	0	122	1,023	818	0
115-3155 Sheriff - Patrol &	0	0	0	6,307	27,826	6,788	0



**Marion County, Florida**  
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**Detail Of Allocated Costs**

* Group Department	Administration - Non 15.5	BCC - Records 16.5	Information Systems - 17.5	Accounting & Finance - 18.5	Internal Auditor 19.5	Budget 20.5	Records Center 21.5
115-3156 MSTU for Law	0	0	0	117	1,185	134	0
116-3415 Building	0	3,121	0	28,668	1,613	6,921	42,897
117-2870 Tourist	0	567	0	9,801	938	5,009	0
118-6118 Parks & Recreation	0	559	0	74,432	754	7,476	0
118-6119 Parks & Rec Dept	0	0	0	0	0	0	0
119-3940 9-1-1 Wireless	0	0	0	362	0	0	0
120-1168 CC - Crime	0	0	0	230	0	90	0
122-5340 State Housing	0	0	0	5,288	831	3,888	0
124-3924 Medical Examiner	0	0	0	5,331	2,729	2,683	0
125-1195 Impact Fees -	0	0	0	388	4	450	0
126-1196 Impact Fees -	0	0	0	960	295	371	0
127-1197 Impact Fees -	0	0	0	668	222	458	0
128-1198 Impact Fees -	0	0	0	1,899	1,090	491	0
130-7910 General	0	212	0	9,304	143	3,893	0
130-7940 Road & Street	0	709	0	1,523	205	2,020	0
130-7956 Contracted Road	0	0	0	679	581	382	0
131-7935 Fire Control Service	0	0	0	6,968	106	2,257	0
132-4320 Marion Oaks	0	1,397	0	18,343	615	5,028	0
133-7955 Contracted Road	0	0	0	23	0	271	0
134-8100 Silver Springs	0	1,383	0	11,441	469	6,789	0
134-8110 Silver Springs	0	0	0	264	39	347	0
135-7965 Recreation	0	0	0	5,571	26	1,772	0
136-8200 Hills of Ocala	0	0	0	1,943	18	1,322	0
137-4370 Indian Meadows	0	0	0	545	5	599	0
138-4380 Ocala Heights Units	0	0	0	764	3	360	0
139-4390 Silver Springs	0	0	0	2,333	1,051	580	0
140-4400 Lake Tropicana	0	0	0	749	1	631	0
141-4410 Bahia Oaks Street	0	0	0	712	12	360	0
142-4420 Boardman Street	0	0	0	674	4	360	0
144-4440 Doublegate	0	0	0	514	2	360	0
145-4450 Hickory Hill	0	0	0	691	2	360	0
146-4460 Raven Hill	0	0	0	620	2	360	0
147-4470 Golden Hills Road	0	0	0	571	1	631	0
148-4480 Kingsland / Ocala	0	0	0	924	148	531	0
149-4490 Kingsland County	0	0	0	868	57	452	0



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**Detail Of Allocated Costs**

* Group Department	Administration - Non 15.5	BCC - Records 16.5	Information Systems - 17.5	Accounting & Finance - 18.5	Internal Auditor 19.5	Budget 20.5	Records Center 21.5
150-4500 SS Acres Road	0	0	0	776	57	452	0
150-4502 Ocala Wtr Est	0	0	0	638	6	870	0
150-4503 NW 17 -	0	0	0	152	6	721	0
150-4504 Rainbow Pk 1,2	0	0	0	898	96	1,054	0
153-4530 Pine Run Estates	0	0	0	1,397	24	992	0
158-4580 Churchill	0	0	0	570	2	360	0
159-4590 Woods and Lakes	0	0	0	852	33	722	0
161-4610 Marion Oaks Road	0	0	0	1,845	739	478	0
162-4620 Little Lk Weir MSBU	0	0	0	1,465	11	360	0
181-3310 Fire / Rescue	0	49,077	0	162,002	30,954	25,168	1,008
181-3311 Fire / Rescue	0	0	0	79	798	301	0
182-3240 Silver Springs	0	0	0	104	0	0	0
183-3320 Fire Rescue Impact	0	0	0	805	0	631	0
184-3250 Marion Oaks VFD -	0	0	0	115	0	0	0
185-3350 Emergency	0	0	0	2,685	1,005	5,249	4,038
189-3390 Clean Water	0	1,135	0	12,650	3,789	4,932	0
190-4900 Rainbows End	0	0	0	1,353	2	991	0
191-4910 Tompkins &	0	0	0	925	9	360	0
192-4920 Country Estates	0	0	0	567	2	360	0
193-4930 Marion Oaks MSTU	0	1,277	0	7,514	871	4,351	0
194-4940 Citrus Park MSTU	0	0	0	617	4	360	0
195-4950 Wineberry MSTU	0	0	0	620	2	360	0
196-4960 Golden Hills	0	0	0	1,092	7	360	0
197-4970 Delcrest	0	0	0	391	1	360	0
198-4980 Bellaire Subdivision	0	0	0	552	2	360	0
199-4990 Boulder Hill	0	0	0	479	1	360	0
202-1200 CC - Finance &	0	0	0	230	0	181	0
202-1205 Debt Service	0	0	0	346	3,077	656	0
202-1225 Transfers	0	0	0	0	0	90	0
203-1230 Debt Service	0	0	0	818	729	298	0
203-1235 CC - Parks &	0	0	0	0	0	181	0
209-1219 Public Improvement	0	0	0	698	3,953	688	0
220-4700 Series 97A	0	0	0	0	0	360	0
221-4701 Series 97B	0	0	0	0	0	360	0
223-4703 Series 98B	0	0	0	0	0	360	0





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* Group Department	Administration - Non 15.5	BCC - Records 16.5	Information Systems - 17.5	Accounting & Finance - 18.5	Internal Auditor 19.5	Budget 20.5	Records Center 21.5
227-4707 Series 2003A	0	0	0	19	14	272	0
228-4708 Series 2003B	0	0	0	0	0	360	0
229-4709 Series 2004A	0	0	0	2	24	436	0
230-4710 Series 2004B	0	0	0	21	26	436	0
231-4711 Series 2004C	0	0	0	21	34	347	0
232-4712 Series 2005A	0	0	0	143	197	353	0
233-4713 Series 2006A	0	0	0	51	162	352	0
234-4714 Series 2007A	0	0	0	112	246	355	0
235-4715 Series 2007B	0	0	0	249	189	353	0
236-4716 Series 2008A	0	0	0	247	354	359	0
237-4717 Series 2008B	0	0	0	86	330	358	0
238-4718 Series 2009A	0	0	0	194	174	352	0
239-4719 Series 2010A	0	0	0	94	62	348	0
240-4720 Series 2011A	0	0	0	99	288	357	0
241-4271 Series 2012A	0	0	0	181	225	503	0
242-4722 Series 2013A	0	0	0	88	0	346	0
303-1260 CC - Parks &	0	0	0	1,031	122	2,208	0
304-1275 Capital	0	0	0	1,003	76	5,749	0
304-1277 CIP Transfer	0	0	0	0	0	90	0
304-1280 Capital Projects	0	0	0	0	0	181	0
305-1005 CC - Judicial Center	0	0	0	11	0	0	0
305-1012 CC - Jail Facilities	0	0	0	6	0	0	0
305-1276 Surtax Capital	0	0	0	652	73	7,664	0
305-1278 Surtax Capital	0	0	0	108	35	272	0
306-1236 Public Safety Radio	0	0	0	18	0	0	0
309-1279 Transportation	0	0	0	3,539	4,146	1,040	0
309-1281 Transp Cap Proj	0	0	0	176	1,775	231	0
326-4806 Improvements	0	0	0	6	0	0	0
327-4807 Improvements	0	0	0	18	0	0	0
328-4808 Improvements	0	0	0	6	0	0	0
329-4809 Improvements	0	0	0	6	0	0	0
330-4810 Improvements	0	0	0	18	0	0	0
331-4811 Improvements	0	0	0	11	0	0	0
332-4812 Improvements	0	0	0	11	0	0	0
333-4813 Improvements	0	0	0	11	0	0	0



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**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Administration - Non 15.5	BCC - Records 16.5	Information Systems - 17.5	Accounting & Finance - 18.5	Internal Auditor 19.5	Budget 20.5	Records Center 21.5
334-4814 Improvements	0	0	0	11	0	0	0
335-4815 Improvements	0	0	0	18	0	901	0
336-4816 Improvements	0	0	0	11	0	0	0
337-4817 Improvements	0	0	0	11	0	811	0
338-4818 Improvements	0	0	0	127	0	721	0
339-4819 Improvements	0	0	0	6	0	0	0
340-4820 Improvements	0	0	0	1,511	49	692	0
341-4821 Improvements -	0	0	0	5,671	137	845	0
342-4822 Improvements -	0	0	0	3,044	1,798	1,669	0
401-4210 Hazardous Waste	0	0	0	211	0	3,154	0
401-4230 Solid Waste	0	3,027	0	59,935	11,663	20,351	0
401-4250 Solid Waste	0	2,412	0	5,656	1,316	3,822	0
401-4270 Solid Waste	0	1,135	0	16,618	1,096	3,471	0
401-6130 Litter Control	0	1,277	0	5,885	725	3,743	0
452-7130 Utilities - Customer	0	2,458	0	55,689	13,975	8,511	180
452-7140 Utilities - Water	0	2,554	0	36,593	2,004	5,160	0
452-7145 Utilities - Water	0	4,255	0	12,404	1,678	5,463	0
452-7150 Utilities -	0	1,844	0	21,135	1,887	4,336	0
452-7155 Utilities -	0	1,135	0	43,590	845	3,245	0
452-7160 Utilities -	0	851	0	9,437	527	27,485	0
501-2550 Insurance	0	0	0	8,755	23,115	3,638	0
501-2555 Risk and Benefit	0	780	0	21,915	349	3,027	1,202
Clerk Of The Circuit Courts*	0	0	0	7,838	0	0	0
Congressman Nugent's Office	0	0	0	0	0	0	0
Chapel - State	0	0	0	0	0	0	0
East Hall Museum	0	0	0	0	0	0	0
City of Ocala	0	0	0	0	0	0	0
All Other	0	0	0	8,760	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

\* Group  
 Department

Total Plan Allocated

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Depreciation Expense	0
CC - Legislative	0
CC - Finance & Admin.	0
County Attorney	0
County Administrator	0
Information Technology	0
Human Resources	0
Procurement Services	0
Employee Health Clinic	0
Facilities Management	0
Facilities Mgmt. - Health	0
MSTU / MSBU Ofc of Special	0
Public & Administrative	0
Clerk to BCC - Transfer	0
Administration - Non Court	0
BCC - Records	0
Information Systems - BCC	0
Accounting & Finance - BCC	0
Internal Auditor	0
Budget	0
Records Center	0
001-1012 CC - Jail Facilities	50,274
001-1013 Disaster Relief	1,983
001-1020 CC - Industry	5,017
001-1025 CC - Health	7,883
001-1035 CC - Other Human	2,016
001-1040 CC - Transfers	17,177
001-1050 CC - Courthouse	4,894
001-1055 CC - Courthouse	4,153,395
001-1056 CC - Circuit Court	6
001-1060 CC - Community	621
001-1270 General	4,348
001-2215 Property Appraiser -	134,278
001-2225 Tax Collector -	186,848
001-2300 Guardian Ad Litem	28,262

All Monetary Values Are \$ Dollars

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**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

\* Group  
 Department  
 Total Plan Allocated

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001-2301 Guardian Ad Litem -	869
001-2310 Court Administrator	14,770
001-2311 Court	11,460
001-2355 County Ct-Summ	649
001-2356 Family Mediation	1,396
001-2360 Circuit Court	2,603
001-2361 Circuit Court	3,238
001-2365 Law Library	801
001-2380 County Court	1,230
001-2381 County Court	1,117
001-2390 Circuit Court	916
001-2391 Circuit Court Legal	609
001-2410 Public Defender	85,099
001-2419 Public Defender -	90
001-2420 Teen Court	6,386
001-2430 Drug Court	6,444
001-2435 Drug Court	3,286
001-2440 Juvenile Drug Court	2,003
001-2445 Juv Dependency	703
001-2451 Public Defender -	12,357
001-2455 Early Intervention	4,590
001-2460 DUI Court	1,862
001-2470 Mental Health Court	1,081
001-2475 Mental Health Court	6,559
001-2570 Fleet Management	297,058
001-2580 Safety Training &	1,628
001-2710 Planning	227,797
001-2711 Office of	13,489
001-2715 Water Resources	10,949
001-2720 Historical	834
001-2800 Withlacoochee	919
001-2810 Economic	7,157
001-2811 Small Business	659
001-2910 Veterans Service	73,842
001-2925 Supervisor of	109,251



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

\* Group  
 Department

Total Plan Allocated

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001-3135 Sheriff - Jail -	1,292,841
001-3185 Sheriff - Emergency	9,736
001-3220 Division of Forestry	504
001-3355 Emergency Medical	1,172,352
001-3420 Zoning	135,759
001-3430 Underground	57
001-3440 Code Enforcement	138,180
001-3910 Medical Examiner	11
001-3950 Public Safety	353,832
001-4145 Property &	38,787
001-4156 MSTU /	1,390
001-5130 The Centers, Inc.	7,518
001-5170 Animal Services	308,262
001-5220 Community	110,785
001-5225 Community	41,247
001-5226 HOME Investment	9,955
001-5228 Neighborhood	9,946
001-5229 NSP 3 - Nghbr	20,506
001-5230 Community	811
001-5232 Homeless	1,172
001-5260 Unclaimed	2,526
001-5270 Medicaid - Hospitals	33,616
001-5300 Early Learning	793
001-5320 Marion County	5,145
001-5330 Heart of Florida	3,052
001-6110 Other Recreation	11,667
001-6111 Belleview	12,320
001-6113 Shocker Park	5,366
001-6120 Parks & Recreation	531,433
001-6170 Southeastern	35,700
001-6210 Marion County	2,067,098
001-6310 Cooperative	158,592
001-6320 Marion Soil	5,520
102-1065 CC - Administrative	2,840
102-1066 CC - F&F Transfers	2,743



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

\* Group  
 Department  
 Total Plan Allocated

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102-1265 Other Gen. Gov't.	6
102-2335 Clerk - County	365
102-2400 State Attorney	77,616
102-2409 State Attorney -	237
102-2452 State Attorney -	7,955
102-3115 Sheriff - Bailiff -	33,406
102-3125 Sheriff - Regular -	153,412
103-4100 County Engineer -	40,871
104-4130 Road Construction -	15,891
105-1165 CC - Road & Street	57,856
105-4110 County Engineer	948
105-4120 Road & Bridge	1,734
105-4121 Transportation	981,380
105-4122 Transportation	181
105-4160 Ocala / Marion	1,546
105-4600 Road Assessments	144,186
106-7210 Dunnellon Airport	59,563
108-1059 CC - Community	469
109-4190 Local Option Fuel	8,362
110-5110 Marion County	326,322
111-1171 Court Innovations -	1,858
111-1172 Legal Aid	786
111-1173 Law Library	786
111-1175 CC - Finance &	435
111-1176 Court Innovations -	3,309
111-1177 Juvenile Alternative	5,271
111-1179 Court Innovations -	6,722
111-1181 Court Innovations -	2,778
112-1185 CC - Finance &	1,168
112-1190 Transfers	2,023
113-3160 Sheriff's	1,084
114-3930 9-1-1 Management	99,616
114-3931 911 Mgmt -	1,730
115-3140 Sheriff - Insurance	6,780
115-3155 Sheriff - Patrol &	549,102

All Monetary Values Are \$ Dollars

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**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

\* Group  
 Department

Total Plan Allocated

---

115-3156 MSTU for Law	7,013
116-3415 Building	250,643
117-2870 Tourist	80,031
118-6118 Parks & Recreation	106,321
118-6119 Parks & Rec Dept	215
119-3940 9-1-1 Wireless	9,820
120-1168 CC - Crime	320
122-5340 State Housing	19,019
124-3924 Medical Examiner	51,430
125-1195 Impact Fees -	895
126-1196 Impact Fees -	4,039
127-1197 Impact Fees -	2,658
128-1198 Impact Fees -	11,261
130-7910 General	30,387
130-7940 Road & Street	16,777
130-7956 Contracted Road	27,421
131-7935 Fire Control Service	13,016
132-4320 Marion Oaks	95,311
133-7955 Contracted Road	294
134-8100 Silver Springs	75,332
134-8110 Silver Springs	834
135-7965 Recreation	7,856
136-8200 Hills of Ocala	4,817
137-4370 Indian Meadows	1,243
138-4380 Ocala Heights Units	1,147
139-4390 Silver Springs	56,104
140-4400 Lake Tropicana	8,337
141-4410 Bahia Oaks Street	1,152
142-4420 Boardman Street	1,062
144-4440 Doublegate	888
145-4450 Hickory Hill	1,066
146-4460 Raven Hill	994
147-4470 Golden Hills Road	1,292
148-4480 Kingsland / Ocala	7,246
149-4490 Kingsland County	5,670

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**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

\* Group  
 Department  
 Total Plan Allocated

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150-4500 SS Acres Road	4,031
150-4502 Ocala Wtr Est	3,325
150-4503 NW 17 -	1,073
150-4504 Rainbow Pk 1,2	11,870
153-4530 Pine Run Estates	4,164
158-4580 Churchill	944
159-4590 Woods and Lakes	7,260
161-4610 Marion Oaks Road	89,130
162-4620 Little Lk Weir MSBU	1,929
181-3310 Fire / Rescue	1,955,054
181-3311 Fire / Rescue	4,936
182-3240 Silver Springs	104
183-3320 Fire Rescue Impact	1,436
184-3250 Marion Oaks VFD -	115
185-3350 Emergency	19,910
189-3390 Clean Water	110,467
190-4900 Rainbows End	2,374
191-4910 Tompkins &	1,346
192-4920 Country Estates	940
193-4930 Marion Oaks MSTU	81,149
194-4940 Citrus Park MSTU	1,006
195-4950 Wineberry MSTU	1,468
196-4960 Golden Hills	1,975
197-4970 Delcrest	759
198-4980 Bellaire Subdivision	926
199-4990 Boulder Hill	846
202-1200 CC - Finance &	411
202-1205 Debt Service	18,566
202-1225 Transfers	90
203-1230 Debt Service	5,273
203-1235 CC - Parks &	181
209-1219 Public Improvement	23,949
220-4700 Series 97A	360
221-4701 Series 97B	360
223-4703 Series 98B	360

All Monetary Values Are \$ Dollars

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**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

\* Group  
 Department

Total Plan Allocated

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227-4707 Series 2003A	369
228-4708 Series 2003B	360
229-4709 Series 2004A	578
230-4710 Series 2004B	607
231-4711 Series 2004C	564
232-4712 Series 2005A	1,617
233-4713 Series 2006A	1,330
234-4714 Series 2007A	1,870
235-4715 Series 2007B	1,681
236-4716 Series 2008A	2,628
237-4717 Series 2008B	2,328
238-4718 Series 2009A	1,536
239-4719 Series 2010A	794
240-4720 Series 2011A	2,097
241-4271 Series 2012A	1,966
242-4722 Series 2013A	434
303-1260 CC - Parks &	4,232
304-1275 Capital	7,435
304-1277 CIP Transfer	90
304-1280 Capital Projects	181
305-1005 CC - Judicial Center	11
305-1012 CC - Jail Facilities	6
305-1276 Surtax Capital	23,226
305-1278 Surtax Capital	614
306-1236 Public Safety Radio	18
309-1279 Transportation	36,285
309-1281 Transp Cap Proj	10,540
326-4806 Improvements	6
327-4807 Improvements	18
328-4808 Improvements	6
329-4809 Improvements	6
330-4810 Improvements	18
331-4811 Improvements	11
332-4812 Improvements	11
333-4813 Improvements	11

All Monetary Values Are \$ Dollars

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**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Detail Of Allocated Costs**

* Group Department	Total Plan Allocated
334-4814 Improvements	11
335-4815 Improvements	919
336-4816 Improvements	11
337-4817 Improvements	822
338-4818 Improvements	848
339-4819 Improvements	6
340-4820 Improvements	2,550
341-4821 Improvements -	8,023
342-4822 Improvements -	15,734
401-4210 Hazardous Waste	3,735
401-4230 Solid Waste	385,771
401-4250 Solid Waste	62,202
401-4270 Solid Waste	59,420
401-6130 Litter Control	34,262
452-7130 Utilities - Customer	475,950
452-7140 Utilities - Water	107,045
452-7145 Utilities - Water	134,060
452-7150 Utilities -	77,401
452-7155 Utilities -	79,872
452-7160 Utilities -	73,414
501-2550 Insurance	148,359
501-2555 Risk and Benefit	131,920
Clerk Of The Circuit Courts*	152,420
Congressman Nugent's Office	42,042
Chapel - State	11,317
East Hall Museum	18,884
City of Ocala	17,359
All Other	8,760
Direct Billings	150,387
Unallocated	0
<b>Total</b>	<b>20,205,505</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Depreciation Expense</b>		
1.4.1 Equipment & Software	Total Year-To-Date (YTD) Expense Depreciation Per Organization	Assets Inventory Summary Report (13 Depreciation GG - Posted.xlsx)
1.4.2 Governemnt Complex (MCGC)	Total Square Footage Occupied Per Organization	Facilities Management Summary Report
1.4.3 Growth Management	Total Square Footage Occupied Per Organization	Facilities Management Summary Report
1.4.4 Clerk Annex Building	Total Number of Clerk Employees Per Organization	Personnel Summary Report
1.4.5 Single Occupant Facs	Total Year-To-Date (YTD) Expense Depreciation Per Organization	Assets Inventory Summary Report (13 Depreciation GG - Posted.xlsx)
<b>CC - Legislative</b>		
2.4.1 Employee Support	Total Number of Full-Time Equivalent (FTE) Employees Per Organization	Personnel Summary Report
2.4.2 Fiscal Administration	Total Actual Expenditures Per Organization	Actual Expenditure Summary Report
2.4.3 Property Tax Notices	Total Actual Expenditures Per Organization	Actual Expenditure Summary Report
<b>CC - Finance &amp; Admin.</b>		
3.4.1 Audit Services	Total Actual Expenditures Per Organization	Actual Expenditure Summary Report
<b>County Attorney</b>		
4.4.1 Legal Services	Percentage of Staff Effort Per Organization	County Attorney Staff Effort Distribution Summary Report
4.4.2 Road Construction	Total Actual Expenditures Per Organization	Actual Expenditure Summary Report
4.4.3 Fire / Rescue Services	Total Number of Full-Time Equivalent (FTE) Employees Per Organization	Personnel Summary Report
4.4.4 County Attorney	Total Number of Full-Time Equivalent (FTE) Employees Per Organization	Personnel Summary Report
<b>County Administrator</b>		
5.4.1 County Administration	Total Number of Full-Time Equivalent (FTE) Employees Per Organization	Personnel Summary Report
<b>Information Technology</b>		
6.4.1 Information Technology	Total Number of Computers Per Organization	Information Technology Summary Report
6.4.2 Server Support	Total Number of Work Order Hours Per Organization	Information Technology Summary Report
6.4.3 Applications Support	Total Number of Work Orders Hours Per Organization	Information Technology Summary Report
6.4.4 GIS Support	Total Number of Work Order Hours Per Organization	Information Technology Summary Report
6.4.5 Telecom Support	Total Number of Work Order Hours Per Organization	Information Technology Summary Report
6.4.6 Client Services	Total Number of Work Order Hours Per Organization	Information Technology Summary Report
6.4.7 T1 Communication Services	Total Annual T1 Communications Expenditures Per Organization	Information Technology T1 Breakdown Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Human Resources</b>		
7.4.1 Human Resources	Total Number of Full-Time Equivalent (FTE) Employees Per Organization	Personnel Summary Report
7.4.2 Employment & Recruitment	Total Number of New Employee Hires Per Organization	Human Resources Summary Report
7.4.3 Employee Training	Total Number of Employee Training Hours Per Organization	Human Resources Summary Report
<b>Procurement Services</b>		
8.4.1 Purchase Orders	Total Number of Encumbrance Transactions Per Organization	Transactions Summary Report
8.4.2 Solicitations	Total Number of Solicitations Per Organization	Procurement Services Summary Report
8.4.3 P-Card Administration	Total Number of Purchasing Cards Per Organization	Procurement Services Summary Report
8.4.4 P-Card Program	Total Number of Purchase Card Transactions Per Organization	Procurement Services Summary Report
8.4.5 Contracts	Total Number of Contracts Per Organization	Procurement Services Summary Report
8.4.6 Invoices	Total Number Invoices Per Organization	Procurement Services Summary Report
<b>Employee Health Clinic</b>		
9.4.1 Employee Health Clinic	Total Occupational & Non-Occupational Encounters Per Organization	Employee Health Clinic Summary Report
9.4.2 Elected Officials	Total Occupational & Non-Occupational Encounters Per Organization	Employee Health Clinic Summary Report
<b>Facilities Management</b>		
10.4.1 Fac Mgmt - Work Orders	Total Amount of Work Order Costs (Time & Materials) Per Organization	Facilities Management Summary Report
10.4.2 Maintenance - Staff Costs	Total Maintenance Staffing Cost Per Organization	Facilities Management Staffing Effort Summary Report
10.4.3 Maintenance & Supplies	Total Actual Expenditures Per Organization	Actual Expenditure Summary Report
10.4.4 McPherson Complex	Total Square Footage Occupied Per Organization	Facilities Management Summary Report
10.4.5 Growth Management Bldg	Total Square Footage Occupied Per Organization	Facilities Management Summary Report
10.4.6 Clerk Annex Building	Total Number of Clerk Employees Per Organization	Personnel Summary Report
10.4.7 Utility Services	Total Utility Costs Per Organization Per Organization	Facilities Management Summary Report
10.4.8 Custodial Services	Total Annual Cleaning Costs Per Organization	Facilities Management Summary Report
10.4.9 Pest Control	Total Annual Pest Control Costs Per Organization	Facilities Management Summary Report
10.4.10 Lawn & Landscape Svcs	Total Annual Lawn Maintenance Costs Per Organization	Facilities Management Summary Report
10.4.11 Courier Services	Total Number of Certified Mail Pieces Per Organization	Facilities Management Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Facilities Mgmt. - Health Building</b>		
11.4.1 Marion County Health Dept	Direct Allocation to 110-5110 Marion County Health Unit	Primary Beneficiary of Services Rendered
<b>MSTU / MSBU Ofc of Special Assessment</b>		
12.4.1 Mail Services	Total Amount of Annual Postage Costs Per Organization	Ofc of Special Assessments Annual Postage Summary Report
12.4.2 Road Assessments	Direct Allocation to 105-4600 Road Assessments	Primary Beneficiary of Services Rendered
12.4.3 MSTU / MSBU Supervision	Total Number of Full-Time Equivalent (FTE) Employees Per Organization	Personnel Summary Report
12.4.4 Assmnt Maint & Development	Total Number of Parcels Per Organization	Ofc of Special Assessments Summary Report
12.4.5 Rd Assmnt Develop & Modif	Total Number of Parcels / Lots Per Organization	Ofc of Special Assessments Summary Report
12.4.6 MSTU / MSBU Project Mgmt.	Total Bid Amount Per Organization	Ofc of Special Assessments Summary Report
<b>Public &amp; Administrative Services</b>		
13.4.1 Public & Admin Services	Total Number of Full-Time Equivalent (FTE) Employees Per Organization	Personnel Summary Report
<b>Clerk to BCC - Transfer</b>		
14.4.1 BCC Funded Services	Total Actual Expenditures Per Organization	Actual Expenditure Summary Report
<b>Administration - Non Court BCC</b>		
15.4.1 Administration	Total Number of Full-Time Equivalent (FTE) Employees Per Organization	Personnel Summary Report
<b>BCC - Records</b>		
16.4.1 BCC Records	Total Number of Full-Time Equivalent (FTE) Employees Per Organization	Personnel Summary Report
<b>Information Systems - BCC</b>		
17.4.1 BCC Information Systems	Total Number of Computers Per Organization	Clerk Computers Summary Report
<b>Accounting &amp; Finance - BCC</b>		
18.4.1 Cash Management	Total Number of Cash Receipts Per Organization	Accounting Transactions Summary Report
18.4.2 Accounts Payable	Total Number of Accounts Payable Transactions Per Organization	Fund Deposit Items Summary Report
18.4.3 Payroll	Total Number of Employees Per Organization	Personnel Summary Report
18.4.4 Asset Management	Total Number of Assets Per Organization	Assets Inventory Summary Report
18.4.5 CAFR	Total Actual Expenditures Per Organization	Actual Expenditure Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
Internal Auditor		
19.4.1 Internal Audit	Total Actual Expenditures Per Organization	Actual Expenditure Summary Report
Budget		
20.4.1 Budget Preparation	Total Number of Budget Line Items Per Organization	Budget Summary Report
20.4.2 Position Budgeting	Total Number of Positions Per Organization	Personnel Summary Report
20.4.3 Budget Amendment	Total Number of Budget Amendments Per Organization	Budget Summary Report
20.4.4 Capital Budget	Total Number of Active Capital Improvement Projects Per Organization	Capital Improvement Projects Summary Report
20.4.5 OMB A-87 & Full CAP	Total Actual Expenditures Per Organization	Actual Expenditure Summary Report
Records Center		
21.4.1 Records Management	Total Number of Records Managed Per Organization	Records Center Summary Report
21.4.2 Records Storage	Total Cubic Feet of Records Stored Per Organization	Records Center Summary Report
21.4.3 Delivery & Retrieval	Total Number of Record Deliveries & Retrievals Per Organization	Records Center Summary Report



# Marion County, Florida Full Cost Allocation Plan

## Depreciation Expense

### Nature and Extent of Services

Marion County maintains an Asset Register, which identifies the acquisition cost, useful life, year-to-date depreciation expense, and other pertinent information for assets. Depreciation expense is the acquisition cost of the asset (plus and repairs, renovations...) expended over the useful life of the asset. Per cost allocation principles, year-to-date depreciation expense is an allowable cost for cost allocation purposes. Accordingly, the annual depreciation expense for city owned equipment, buildings and improvements is included in the cost pool for each respective administrative (central service) department.

For cost allocation plan purposes, the Depreciation Expense cost pool is functionalized as follows (the apportioning of costs to functional areas is based on the total year-to-date depreciation expense identified to each activity):

#### **Equipment & Software**

The costs identified to this function are representative of the annual depreciation expense for generally funded assets in use by administrative / overhead (central service) departments. These costs are allocated based on the total year-to-date (ytd) depreciation expense per organization.

#### **Government Complex (MCGC)**

Costs identified to this facility represent the year-to-date depreciation expense for the Marion County Government Complex (McPherson Complex). These costs are allocated based on the total square footage occupied per organization.

#### **Growth Management**

Costs identified to this facility represent the year-to-date depreciation expense for the Marion County Growth Management Building. These costs are allocated based on the total square footage occupied per organization.

#### **Clerk Annex Building**

Costs identified to this facility represent the year-to-date depreciation expense for the Marion County Clerk Annex Building. These costs are allocated based on the total number of Clerk employees per organization.

**Marion County, Florida  
Full Cost Allocation Plan**

**Depreciation Expense (*cont'd.*)**

**Nature and Extent of Services**

**Single Occupant Facilities**

Costs identified to this facility represent the year-to-date depreciation expense for the Marion County Judicial Center and Courthouse. These costs are directly allocated to 001-1055 CC – Courthouse Facilities as the primary beneficiary of services rendered.



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Depreciation Expense**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
YTD Depreciation Expense	4,478,314			
Total Departmental Cost Adjustments:	<u>4,478,314</u>			<u>4,478,314</u>
Total To Be Allocated:	<u>4,478,314</u>	<u>0</u>	<u>4,478,314</u>	<u>4,478,314</u>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation Expense**

	Total	General & Admin	Equipment & Software	Governemnt Complex	Growth Management
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
YTD Depreciation Expense	4,478,314	0	1,008,633	206,230	7,292
Functional Cost	4,478,314	0	1,008,633	206,230	7,292
<b>Allocation Step 1</b>					
1st Allocation	4,478,314	0	1,008,633	206,230	7,292
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 001-0001 Depreciation Expense</b>					
Total Allocated	4,478,314	0	1,008,633	206,230	7,292



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation Expense**

	Clerk Annex Building	Single Occupant Facs
<b>Departmental Totals</b>		
Total Expenditures	0	0
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
YTD Depreciation Expense	163,745	3,092,414
Functional Cost	163,745	3,092,414
<b>Allocation Step 1</b>		
1st Allocation	163,745	3,092,414
<b>Allocation Step 2</b>		
2nd Allocation	0	0
<b>Total For 001-0001 Depreciation Expense</b>		
Total Allocated	163,745	3,092,414



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Equipment & Software

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	504.40	0.0500	504		504		504
County Attorney	493.62	0.0489	494		494		494
County Administrator	1,333.06	0.1322	1,333		1,333		1,333
Information Technology	186,890.51	18.5291	186,891		186,891		186,891
Human Resources	1,143.07	0.1133	1,143		1,143		1,143
Procurement Services	1,509.47	0.1497	1,509		1,509		1,509
Employee Health Clinic	767.47	0.0761	767		767		767
Facilities Management	13,303.65	1.3190	13,304		13,304		13,304
MSTU / MSBU Ofc of Special Assessment	269.44	0.0267	269		269		269
BCC - Records	0.01						
Accounting & Finance - BCC	25,349.83	2.5133	25,350		25,350		25,350
Budget	35,210.34	3.4909	35,210		35,210		35,210
001-1270 General Government	613.08	0.0608	613		613		613
001-6210 Marion County Public Library Sy	741,244.78	73.4900	741,246		741,246		741,246
SubTotal	1,008,632.73	100.0000	1,008,633		1,008,633		1,008,633
Total	1,008,632.73	100.0000	1,008,633		1,008,633		1,008,633

Allocation Basis: Total Year-To-Date (YTD) Expense Depreciation Per Organization

Allocation Source: Assets Inventory Summary Report (13 Depreciation GG - Posted.xlsx)

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Governemnt Complex (MCGC)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	4,615	2.7203	5,610		5,610		5,610
County Attorney	4,615	2.7203	5,610		5,610		5,610
County Administrator	6,153	3.6269	7,480		7,480		7,480
Information Technology	4,301	2.5352	5,228		5,228		5,228
Human Resources	7,527	4.4368	9,150		9,150		9,150
Procurement Services	10,075	5.9387	12,247		12,247		12,247
Employee Health Clinic	5,162	3.0427	6,275		6,275		6,275
Facilities Management	18,080	10.6572	21,978		21,978		21,978
Public & Administrative Services	1,538	0.9066	1,870		1,870		1,870
001-2215 Property Appraiser - Transfer	24,300	14.3235	29,539		29,539		29,539
001-2225 Tax Collector - Transfer	29,368	17.3107	35,700		35,700		35,700
001-6120 Parks & Recreation	5,786	3.4105	7,034		7,034		7,034
105-4121 Transportation Department	25,489	15.0244	30,985		30,985		30,985
114-3930 9-1-1 Management	3,312	1.9522	4,026		4,026		4,026
181-3310 Fire / Rescue Services	10,843	6.3914	13,181		13,181		13,181
Congressman Nugent's Office	1,554	0.9160	1,889		1,889		1,889
Chapel - State Representatives	2,341	1.3799	2,846		2,846		2,846
East Hall Museum	4,592	2.7067	5,582		5,582		5,582
<b>SubTotal</b>	<b>169,651</b>	<b>100.0000</b>	<b>206,230</b>		<b>206,230</b>		<b>206,230</b>
<b>Total</b>	<b>169,651</b>	<b>100.0000</b>	<b>206,230</b>		<b>206,230</b>		<b>206,230</b>

Allocation Basis: Total Square Footage Occupied Per Organization  
Allocation Source: Facilities Management Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Growth Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Information Technology	444	1.0505	77		77		77
MSTU / MSBU Ofc of Special Assessment	3,968	9.3882	685		685		685
001-2710 Planning	16,897	39.9777	2,913		2,913		2,913
001-2711 Office of Sustainable Growth	224	0.5300	39		39		39
001-3420 Zoning	6,160	14.5744	1,063		1,063		1,063
001-3440 Code Enforcement	4,421	10.4599	763		763		763
001-5220 Community Services	5,680	13.4387	980		980		980
116-3415 Building Department	4,472	10.5806	772		772		772
SubTotal	42,266	100.0000	7,292		7,292		7,292
Total	42,266	100.0000	7,292		7,292		7,292

Allocation Basis: Total Square Footage Occupied Per Organization

Allocation Source: Facilities Management Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Clerk Annex Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BCC - Records	2	3.5714	5,848		5,848		5,848
Information Systems - BCC	7	12.5000	20,468		20,468		20,468
Accounting & Finance - BCC	18	32.1428	52,633		52,633		52,633
Internal Auditor	2	3.5714	5,848		5,848		5,848
Budget	4	7.1429	11,696		11,696		11,696
Records Center	5	8.9286	14,620		14,620		14,620
Clerk Of The Circuit Courts	18	32.1429	52,632		52,632		52,632
SubTotal	<u>56</u>	<u>100.0000</u>	<u>163,745</u>		<u>163,745</u>		<u>163,745</u>
Total	<u><u>56</u></u>	<u><u>100.0000</u></u>	<u><u>163,745</u></u>		<u><u>163,745</u></u>		<u><u>163,745</u></u>

Allocation Basis: Total Number of Clerk Employees Per Organization

Allocation Source: Personnel Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Single Occupant Facs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Mgmt. - Health Building	126,815.58	4.1009	126,816		126,816		126,816
Records Center	2,434.57	0.0787	2,435		2,435		2,435
001-1055 CC - Courthouse Facilities	2,465,390.59	79.7238	2,465,391		2,465,391		2,465,391
001-6210 Marion County Public Library Sy	497,772.22	16.0966	497,772		497,772		497,772
<b>SubTotal</b>	<b>3,092,412.96</b>	<b>100.0000</b>	<b>3,092,414</b>		<b>3,092,414</b>		<b>3,092,414</b>
<b>Total</b>	<b>3,092,412.96</b>	<b>100.0000</b>	<b>3,092,414</b>		<b>3,092,414</b>		<b>3,092,414</b>

Allocation Basis: Total Year-To-Date (YTD) Expense Depreciation Per Organization

Allocation Source: Assets Inventory Summary Report (13 Depreciation GG - Posted.xlsx)



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation Expense**

Receiving Department	Total	Equipment & Software	Governemnt Complex	Growth Management	Clerk Annex Building	Single Occupant Facs
CC - Legislative	6,114	504	5,610	0	0	0
County Attorney	6,104	494	5,610	0	0	0
County Administrator	8,813	1,333	7,480	0	0	0
Information Technology	192,196	186,891	5,228	77	0	0
Human Resources	10,293	1,143	9,150	0	0	0
Procurement Services	13,756	1,509	12,247	0	0	0
Employee Health Clinic	7,042	767	6,275	0	0	0
Facilities Management	35,282	13,304	21,978	0	0	0
Facilities Mgmt. - Health	126,816	0	0	0	0	126,816
MSTU / MSBU Ofc of Special	954	269	0	685	0	0
Public & Administrative	1,870	0	1,870	0	0	0
BCC - Records	5,848	0	0	0	5,848	0
Information Systems - BCC	20,468	0	0	0	20,468	0
Accounting & Finance - BCC	77,983	25,350	0	0	52,633	0
Internal Auditor	5,848	0	0	0	5,848	0
Budget	46,906	35,210	0	0	11,696	0
Records Center	17,055	0	0	0	14,620	2,435
001-1055 CC - Courthouse	2,465,391	0	0	0	0	2,465,391
001-1270 General	613	613	0	0	0	0
001-2215 Property Appraiser -	29,539	0	29,539	0	0	0
001-2225 Tax Collector -	35,700	0	35,700	0	0	0
001-2710 Planning	2,913	0	0	2,913	0	0
001-2711 Office of	39	0	0	39	0	0
001-3420 Zoning	1,063	0	0	1,063	0	0
001-3440 Code Enforcement	763	0	0	763	0	0
001-5220 Community	980	0	0	980	0	0
001-6120 Parks & Recreation	7,034	0	7,034	0	0	0
001-6210 Marion County	1,239,018	741,246	0	0	0	497,772
105-4121 Transportation	30,985	0	30,985	0	0	0
114-3930 9-1-1 Management	4,026	0	4,026	0	0	0
116-3415 Building	772	0	0	772	0	0
181-3310 Fire / Rescue	13,181	0	13,181	0	0	0
Clerk Of The Circuit Courts	52,632	0	0	0	52,632	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation Expense**

Receiving Department	Total	Equipment & Software	Governemnt Complex	Growth Management	Clerk Annex Building	Single Occupant Facs
Congressman Nugent's Office	1,889	0	1,889	0	0	0
Chapel - State	2,846	0	2,846	0	0	0
East Hall Museum	5,582	0	5,582	0	0	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>4,478,314</b>	<b>1,008,633</b>	<b>206,230</b>	<b>7,292</b>	<b>163,745</b>	<b>3,092,414</b>



# Marion County, Florida Full Cost Allocation Plan

## CC - Legislative

### Nature and Extent of Services

The Board of County Commission establishes policies and appoints a County Administrator to implement those policies and manage the operations of the county. The Commission annually adopts the millage rate and approves the budget, which determines the expenditures and revenue necessary to operate all county organizations. Florida Statutes, Chapter 125, establish the powers and duties of the County Commission. Actual expenditures are accounted for in fund 001, General Fund, and organization 1005 CC – Legislative.

For cost allocation plan purposes, costs identified to the CC - Legislative cost pool are functionalized as follows (the apportioning of costs to functional areas is based on the effort distribution of staff assigned to each activity as a weighted proportion of their respective compensation):

#### **General & Administrative**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the administrative, non-specific and routine workload. These costs are redistributed to the remaining functions based on the total amount of expenditures identified to each activity.

#### **Employee Support**

The costs identified to this function are representative of staff compensation and operational expenditures of the Board of County Commissioners serving as the legislative and governing body of Marion County and setting policy and adopting ordinances. These costs are allocated based on the total number of BCC Full-Time Equivalent (FTE) Employees per organization.

#### **Fiscal Administration**

The costs identified to this function are representative of staff compensation and operational expenditures of the Board of County Commissioners efforts to levy taxes in an effort to finance the operations of the municipality. These costs are allocated based on the total amount of actual expenditures per organization.

#### **Property Tax Notices**

The costs identified to this function are representative of operational expenditures of the Board of County Commissioners to mail Truth In Millage (TRIM) notices. These costs are allocated based on the total amount of actual expenditures per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CC - Legislative**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,421,477			2,421,477
581101 Aids To Govt Agencies	( 234,423)			
581115 Aid To Dist School Board	( 223,250)			
Total Deductions:	( 457,673)			( 457,673)
Depreciation Expense	6,114		6,114	
CC - Legislative		13,143	13,143	
CC - Finance & Admin.		1,523	1,523	
County Attorney		80,824	80,824	
Information Technology		446,851	446,851	
Human Resources		2,447	2,447	
Procurement Services		5,110	5,110	
Employee Health Clinic		272	272	
Facilities Management		13,749	13,749	
BCC - Records		713	713	
Accounting & Finance - BCC		22,162	22,162	
Internal Auditor		2,245	2,245	
Budget		7,034	7,034	
Total Allocated Additions:	6,114	596,073	602,187	602,187
Total To Be Allocated:	1,969,918	596,073		2,565,991



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - Legislative**

	Total	General & Admin	Employee Support	Fiscal Administration	Property Tax Notices
<b>Other Expense &amp; Cost</b>					
511101 Executive Salaries	375,264	31,672	171,796	171,796	0
512101 Regular Salaries & Wages	37,334	3,151	17,091	17,092	0
521101 FICA Taxes	30,236	2,552	13,842	13,842	0
522101 Retirement Contributions	61,997	5,233	28,382	28,382	0
523101 Health Insurance	37,549	3,169	17,190	17,190	0
523401 Life, Ad&D, Ltd Insurance	2,927	247	1,340	1,340	0
524101 Workers' Compensation	2,840	240	1,300	1,300	0
525101 Unemployment Compensation	43,475	3,669	19,903	19,903	0
529101 Bcc Funded Benefits	114	10	52	52	0
531105 Prof Serv - Legisl Consul	75,995	6,414	34,790	34,791	0
531109 Professional Services	203,041	17,137	92,952	92,952	0
534101 Other Contractual Service	36,243	3,059	16,592	16,592	0
540101 Travel & Per Diem	8,855	747	4,054	4,054	0
541101 Communication Services	3,848	325	1,761	1,762	0
542202 Postage - Prop Tax Notice	111,900	0	0	0	111,900
544101 Rent & Leases - Equipment	2,936	248	1,344	1,344	0
544401 Rent & Leases - Buildings	236,900	19,994	108,453	108,453	0
545101 Insurance - Premiums	584,042	49,293	267,375	267,374	0
547101 Printing & Binding	942	80	431	431	0
547105 Print & Bind-Code Books	95	8	44	43	0
549111 Other Curr Chgs & Oblig	3,000	253	1,374	1,373	0
549114 Other Curr Chgs-Tax Deeds	( 3,654)	( 308)	( 1,673)	( 1,673)	0
549201 Advertising - Legal	50,210	4,238	22,986	22,986	0
549990 Other Curr Chgs-Misc Exp	10,483	885	4,799	4,799	0
551101 Office Supplies	1,887	159	864	864	0
552101 Gasoline Oil & Lubricants	662	56	303	303	0
552116 Computer Hardware-Operati	1,155	97	529	529	0
554201 Dues & Memberships	37,663	3,179	17,242	17,242	0
555501 Training & Education	5,865	495	2,685	2,685	0
*581101 Aids To Govt Agencies	234,423	234,423	0	0	0
*581115 Aid To Dist School Board	223,250	223,250	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - Legislative**

	Total	General & Admin	Employee Support	Fiscal Administration	Property Tax Notices
<b>Departmental Totals</b>					
Total Expenditures	2,421,477	613,975	847,801	847,801	111,900
<b>Deductions</b>					
Total Deductions	( 457,673)	( 457,673)	0	0	0
Functional Cost	1,963,804	156,302	847,801	847,801	111,900
<b>Allocation Step 1</b>					
Inbound- All Others	6,114	516	2,799	2,799	0
Reallocate Admin Costs		( 156,818)	78,409	78,409	0
1st Allocation	1,969,918	0	929,009	929,009	111,900
<b>Allocation Step 2</b>					
Inbound- All Others	596,073	50,309	272,882	272,882	0
Reallocate Admin Costs		( 50,309)	25,154	25,155	0
2nd Allocation	596,073	0	298,036	298,037	0
<b>Total For 001-1005 CC - Legislative</b>					
Total Allocated	2,565,991	0	1,227,045	1,227,046	111,900



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Legislative**

Activity - Employee Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	6.00	0.4250	3,949		3,949		3,949
County Attorney	6.00	0.4250	3,949		3,949	1,272	5,221
County Administrator	8.00	0.5667	5,265		5,265	1,696	6,961
Information Technology	22.00	1.5584	14,478		14,478	4,664	19,142
Human Resources	6.50	0.4604	4,278		4,278	1,378	5,656
Procurement Services	14.00	0.9917	9,213		9,213	2,968	12,181
Employee Health Clinic	3.00	0.2125	1,974		1,974	636	2,610
Facilities Management	44.50	3.1523	29,285		29,285	9,435	38,720
MSTU / MSBU Ofc of Special Assessment	7.00	0.4959	4,607		4,607	1,484	6,091
Public & Administrative Services	2.00	0.1417	1,316		1,316	424	1,740
001-2311 Court Administration - Technolo	4.00	0.2834	2,632		2,632	848	3,480
001-2420 Teen Court	2.00	0.1417	1,316		1,316	424	1,740
001-2430 Drug Court	1.50	0.1063	987		987	318	1,305
001-2451 Public Defender - Technology	4.00	0.2834	2,632		2,632	848	3,480
001-2455 Early Intervention Program	1.50	0.1063	987		987	318	1,305
001-2475 Mental Health Court Expansion	2.00	0.1417	1,316		1,316	424	1,740
001-2570 Fleet Management	16.00	1.1334	10,529		10,529	3,392	13,921
001-2710 Planning	10.00	0.7084	6,581		6,581	2,120	8,701
001-2711 Office of Sustainable Growth	1.00	0.0708	658		658	212	870
001-2715 Water Resources Department	1.00	0.0708	658		658	212	870
001-2910 Veterans Service Office	8.00	0.5667	5,265		5,265	1,696	6,961
001-3355 Emergency Medical Services	206.00	14.5925	135,566		135,566	43,677	179,243
001-3420 Zoning	8.00	0.5667	5,265		5,265	1,696	6,961
001-3440 Code Enforcement	12.00	0.8501	7,897		7,897	2,544	10,441
001-3950 Public Safety Communications	60.00	4.2503	39,485		39,485	12,721	52,206



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Legislative**

Activity - Employee Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-4145 Property & Engineering Services	2.00	0.1417	1,316		1,316	424	1,740
001-5170 Animal Services Department	44.00	3.1169	28,956		28,956	9,329	38,285
001-5220 Community Services	2.73	0.1934	1,797		1,797	579	2,376
001-5225 Community Services / CDBG	3.29	0.2331	2,165		2,165	698	2,863
001-5226 HOME Investment Partnership	0.80	0.0567	526		526	170	696
001-5228 Neighborhood Stabilization Prog	0.65	0.0460	428		428	138	566
001-5229 NSP 3 - Nghbr Stabilizatn Prg	1.53	0.1084	1,007		1,007	324	1,331
001-6110 Other Recreation Programs	0.75	0.0531	494		494	159	653
001-6111 Belleview Sportsplex	2.00	0.1417	1,316		1,316	424	1,740
001-6120 Parks & Recreation	36.00	2.5502	23,691		23,691	7,633	31,324
001-6170 Southeastern Livestock Pavilion	5.00	0.3542	3,290		3,290	1,060	4,350
001-6210 Marion County Public Library Sy	104.89	7.4302	69,027		69,027	22,239	91,266
001-6310 Cooperative Extension Service	17.00	1.2042	11,187		11,187	3,604	14,791
001-6320 Marion Soil Conservation Distri	1.00	0.0708	658		658	212	870
105-4121 Transportation Department	144.33	10.2240	94,982		94,982	30,601	125,583
106-7210 Dunnellon Airport	2.00	0.1417	1,316		1,316	424	1,740
111-1176 Court Innovations - Drug Court	1.00	0.0708	658		658	212	870
111-1177 Juvenile Alternative Program -	1.50	0.1063	987		987	318	1,305
111-1179 Court Innovations - Staff Attor	2.00	0.1417	1,316		1,316	424	1,740
114-3930 9-1-1 Management	11.00	0.7792	7,239		7,239	2,332	9,571
116-3415 Building Department	22.00	1.5584	14,478		14,478	4,664	19,142
117-2870 Tourist Development Tax	4.00	0.2834	2,632		2,632	848	3,480
118-6118 Parks & Recreation Fees	3.94	0.2791	2,593		2,593	835	3,428
130-7910 General Government	1.50	0.1063	987		987	318	1,305
130-7940 Road & Street	5.00	0.3542	3,290		3,290	1,060	4,350
132-4320 Marion Oaks Recreation	9.85	0.6978	6,482		6,482	2,088	8,570





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Legislative**

Activity - Employee Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
134-8100 Silver Springs Shores Recreatio	9.75	0.6907	6,416		6,416	2,067	8,483
181-3310 Fire / Rescue Services	346.00	24.5094	227,698		227,698	73,367	301,065
189-3390 Clean Water Program Department	8.00	0.5667	5,265		5,265	1,696	6,961
193-4930 Marion Oaks MSTU for General	9.00	0.6375	5,923		5,923	1,908	7,831
401-4230 Solid Waste Disposal	21.34	1.5117	14,044		14,044	4,525	18,569
401-4250 Solid Waste Collection	17.00	1.2042	11,187		11,187	3,604	14,791
401-4270 Solid Waste Recycling	8.00	0.5667	5,265		5,265	1,696	6,961
401-6130 Litter Control	9.00	0.6375	5,923		5,923	1,908	7,831
452-7130 Utilities - Customer Service	17.33	1.2276	11,405		11,405	3,674	15,079
452-7140 Utilities - Water Operations	18.00	1.2751	11,846		11,846	3,816	15,662
452-7145 Utilities - Water Maintenance	30.00	2.1251	19,743		19,743	6,361	26,104
452-7150 Utilities - Wastewater Operatio	13.00	0.9209	8,555		8,555	2,756	11,311
452-7155 Utilities - Wastewater Maintena	8.00	0.5667	5,265		5,265	1,696	6,961
452-7160 Utilities - Engineering and Con	6.00	0.4250	3,949		3,949	1,272	5,221
501-2555 Risk and Benefit Services	5.50	0.3896	3,619		3,619	1,166	4,785
<b>SubTotal</b>	<b>1,411.68</b>	<b>100.0000</b>	<b>929,009</b>		<b>929,009</b>	<b>298,036</b>	<b>1,227,045</b>
<b>Total</b>	<b>1,411.68</b>	<b>100.0000</b>	<b>929,009</b>		<b>929,009</b>	<b>298,036</b>	<b>1,227,045</b>

Allocation Basis: Total Number of Full-Time Equivalent (FTE) Employees Per Organization

Allocation Source: Personnel Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
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Activity - Fiscal Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	2,421,477.00	0.7430	6,903		6,903		6,903
CC - Finance & Admin.	322,440.75	0.0989	919		919	297	1,216
County Attorney	659,705.79	0.2024	1,881		1,881	608	2,489
County Administrator	669,711.87	0.2055	1,909		1,909	617	2,526
Information Technology	2,659,323.44	0.8160	7,581		7,581	2,450	10,031
Human Resources	415,205.25	0.1274	1,184		1,184	383	1,567
Procurement Services	744,965.79	0.2286	2,124		2,124	686	2,810
Employee Health Clinic	225,859.17	0.0693	644		644	208	852
Facilities Management	5,828,689.73	1.7886	16,616		16,616	5,370	21,986
Facilities Mgmt. - Health Building	137,389.05	0.0422	392		392	127	519
MSTU / MSBU Ofc of Special Assessment	466,157.35	0.1430	1,329		1,329	430	1,759
Public & Administrative Services	181,352.43	0.0556	517		517	167	684
Clerk to BCC - Transfer	2,366,561.24	0.7262	6,746		6,746	2,181	8,927
001-1013 Disaster Relief Services	10,863.06	0.0033	31		31	10	41
001-1020 CC - Industry Development	379,141.98	0.1163	1,081		1,081	349	1,430
001-1025 CC - Health	746,688.02	0.2291	2,129		2,129	688	2,817
001-1035 CC - Other Human Services	117,459.76	0.0360	335		335	108	443
001-1040 CC - Transfers	2,471,883.09	0.7585	7,047		7,047	2,278	9,325
001-1050 CC - Courthouse Security	640,445.15	0.1965	1,826		1,826	590	2,416
001-2215 Property Appraiser - Transfer	2,879,546.95	0.8836	8,209		8,209	2,653	10,862
001-2225 Tax Collector - Transfer	6,786,185.23	2.0824	19,345		19,345	6,253	25,598
001-2300 Guardian Ad Litem Program	7,721.46	0.0024	22		22	7	29
001-2301 Guardian Ad Litem - Technology	8,700.81	0.0027	25		25	8	33
001-2310 Court Administrator	16,410.50	0.0050	47		47	15	62
001-2311 Court Administration - Technolo	256,404.83	0.0787	731		731	236	967

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Legislative**

Activity - Fiscal Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2355 County Ct-Summ Claims	2,809.72	0.0009	8		8	3	11
001-2360 Circuit Court Judges	12,146.38	0.0037	35		35	11	46
001-2361 Circuit Court Judges - Technolo	167,066.27	0.0513	476		476	154	630
001-2365 Law Library	71,954.44	0.0221	205		205	66	271
001-2380 County Court Judges	1,087.03	0.0003	3		3	1	4
001-2381 County Court Judges - Technolog	22,341.99	0.0069	64		64	21	85
001-2390 Circuit Court Judges - Legal Re	266.68	0.0001	1		1		1
001-2391 Circuit Court Legal Research -	4,788.99	0.0015	14		14	4	18
001-2410 Public Defender Administration	41,172.60	0.0126	117		117	38	155
001-2420 Teen Court	77,437.80	0.0238	221		221	71	292
001-2430 Drug Court	130,556.13	0.0401	372		372	120	492
001-2435 Drug Court Expansion	54,289.48	0.0167	155		155	50	205
001-2440 Juvenile Drug Court	29,841.55	0.0092	85		85	27	112
001-2445 Juv Dependency Drug Crt	13,001.49	0.0040	37		37	12	49
001-2451 Public Defender - Technology	265,661.97	0.0815	757		757	245	1,002
001-2455 Early Intervention Program	168,450.18	0.0517	480		480	155	635
001-2460 DUI Court	30,000.00	0.0092	86		86	28	114
001-2475 Mental Health Court Expansion	139,271.49	0.0427	397		397	128	525
001-2570 Fleet Management	6,135,388.65	1.8827	17,490		17,490	5,653	23,143
001-2710 Planning	643,639.27	0.1975	1,835		1,835	593	2,428
001-2711 Office of Sustainable Growth	181,733.25	0.0558	518		518	167	685
001-2715 Water Resources Department	175,319.03	0.0538	500		500	162	662
001-2720 Historical Commission	1,504.95	0.0005	4		4	1	5
001-2800 Withlacoochee Regional Planning	116,111.00	0.0356	331		331	107	438
001-2810 Economic Development Council	144,999.97	0.0445	413		413	134	547
001-2811 Small Business Development	50,000.00	0.0153	143		143	46	189



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Activity - Fiscal Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2910 Veterans Service Office	416,160.69	0.1277	1,186		1,186	383	1,569
001-2925 Supervisor of Elections - Trans	2,233,687.78	0.6854	6,368		6,368	2,058	8,426
001-3135 Sheriff - Jail - Transfer	28,980,831.83	8.8929	82,616		82,616	26,703	109,319
001-3185 Sheriff - Emergency Management	698,656.74	0.2144	1,992		1,992	644	2,636
001-3220 Division of Forestry - Fire Con	43,746.37	0.0134	125		125	40	165
001-3355 Emergency Medical Services	14,421,604.36	4.4253	41,112		41,112	13,288	54,400
001-3420 Zoning	410,636.28	0.1260	1,171		1,171	378	1,549
001-3440 Code Enforcement	785,861.14	0.2411	2,240		2,240	724	2,964
001-3950 Public Safety Communications	5,327,113.44	1.6347	15,186		15,186	4,908	20,094
001-4145 Property & Engineering Services	125,556.68	0.0385	358		358	116	474
001-4156 MSTU / Assessments	19,386.13	0.0059	55		55	18	73
001-5130 The Centers, Inc.	1,143,758.00	0.3510	3,261		3,261	1,054	4,315
001-5170 Animal Services Department	2,698,543.77	0.8281	7,693		7,693	2,486	10,179
001-5220 Community Services	140,252.51	0.0430	400		400	129	529
001-5225 Community Services / CDBG	2,346,470.03	0.7200	6,689		6,689	2,162	8,851
001-5226 HOME Investment Partnership	405,033.17	0.1243	1,155		1,155	373	1,528
001-5228 Neighborhood Stabilization Prog	70,766.86	0.0217	202		202	65	267
001-5229 NSP 3 - Nghbr Stablizatn Prg	1,507,211.91	0.4625	4,297		4,297	1,389	5,686
001-5260 Unclaimed Decedent Program	52,800.00	0.0162	151		151	49	200
001-5270 Medicaid - Hospitals / Nursing	5,112,303.81	1.5687	14,574		14,574	4,710	19,284
001-5300 Early Learning Coalition of Mar	100,000.00	0.0307	285		285	92	377
001-5320 Marion County Senior Services /	700,735.00	0.2150	1,998		1,998	646	2,644
001-5330 Heart of Florida Health Center	380,000.00	0.1166	1,083		1,083	350	1,433
001-6110 Other Recreation Programs	102,626.56	0.0315	293		293	95	388
001-6111 Belleview Sportsplex	189,703.30	0.0582	541		541	175	716
001-6113 Shocker Park	99,442.21	0.0305	283		283	92	375

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Activity - Fiscal Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-6120 Parks & Recreation	2,907,289.97	0.8921	8,288		8,288	2,679	10,967
001-6170 Southeastern Livestock Pavilion	538,447.13	0.1652	1,535		1,535	496	2,031
001-6210 Marion County Public Library Sy	5,460,859.43	1.6757	15,567		15,567	5,032	20,599
001-6310 Cooperative Extension Service	719,827.52	0.2209	2,052		2,052	663	2,715
001-6320 Marion Soil Conservation Distri	46,880.52	0.0144	134		134	43	177
102-1066 CC - F&F Transfers	468,603.00	0.1438	1,336		1,336	432	1,768
102-2335 Clerk - County Criminal - Trans	6,371.11	0.0020	18		18	6	24
102-2400 State Attorney	59,935.33	0.0184	171		171	55	226
102-2409 State Attorney - LOV	23,175.00	0.0071	66		66	21	87
102-2452 State Attorney - Technology	368,985.46	0.1132	1,052		1,052	340	1,392
102-3115 Sheriff - Bailiff - Transfer	1,589,035.13	0.4876	4,530		4,530	1,464	5,994
102-3125 Sheriff - Regular - Transfer	7,229,642.85	2.2185	20,610		20,610	6,661	27,271
103-4100 County Engineer - 80% Gas Tax	5,184,975.22	1.5910	14,781		14,781	4,777	19,558
104-4130 Road Construction - 20% Gas	687,709.61	0.2110	1,960		1,960	634	2,594
105-1165 CC - Road & Street Facilities	6,671,198.19	2.0471	19,018		19,018	6,147	25,165
105-4121 Transportation Department	10,440,232.98	3.2036	29,762		29,762	9,620	39,382
105-4160 Ocala / Marion County Transit	136,319.68	0.0418	389		389	126	515
105-4600 Road Assessments	178,159.61	0.0547	508		508	164	672
106-7210 Dunnellon Airport	963,541.39	0.2957	2,747		2,747	888	3,635
108-1059 CC - Community Svc Prog	9,509.30	0.0029	27		27	9	36
109-4190 Local Option Fuel Tax 2nd 5 Cen	812,713.13	0.2494	2,317		2,317	749	3,066
110-5110 Marion County Health Unit	1,669,998.00	0.5124	4,761		4,761	1,539	6,300
111-1172 Legal Aid Community Legal Servi	81,695.17	0.0251	233		233	75	308
111-1173 Law Library	81,695.17	0.0251	233		233	75	308
111-1176 Court Innovations - Drug Court	32,566.84	0.0100	93		93	30	123
111-1177 Juvenile Alternative Program -	75,168.95	0.0231	214		214	69	283

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Activity - Fiscal Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
111-1179 Court Innovations - Staff Attor	109,959.49	0.0337	313		313	101	414
112-1190 Transfers	183,758.19	0.0564	524		524	169	693
113-3160 Sheriff's Educational Fund	55,249.13	0.0170	158		158	51	209
114-3930 9-1-1 Management	1,447,198.15	0.4441	4,126		4,126	1,333	5,459
114-3931 911 Mgmt - Transfer	300,000.00	0.0921	855		855	276	1,131
115-3140 Sheriff - Insurance & Tax Fees	1,093,434.45	0.3355	3,117		3,117	1,007	4,124
115-3155 Sheriff - Patrol & CID - Transf	29,736,715.04	9.1249	84,771		84,771	27,399	112,170
115-3156 MSTU for Law Enforcement -	1,265,959.00	0.3885	3,609		3,609	1,166	4,775
116-3415 Building Department	1,723,045.17	0.5287	4,912		4,912	1,588	6,500
117-2870 Tourist Development Tax	1,002,045.85	0.3075	2,857		2,857	923	3,780
118-6118 Parks & Recreation Fees	805,827.21	0.2473	2,297		2,297	742	3,039
122-5340 State Housing Initiative Partne	887,486.28	0.2723	2,530		2,530	818	3,348
124-3924 Medical Examiner	2,916,179.47	0.8948	8,313		8,313	2,687	11,000
125-1195 Impact Fees - District 1	4,496.40	0.0014	13		13	4	17
126-1196 Impact Fees - District 2	314,777.60	0.0966	897		897	290	1,187
127-1197 Impact Fees - District 3	237,692.11	0.0729	678		678	219	897
128-1198 Impact Fees - District 4	1,165,232.44	0.3576	3,322		3,322	1,074	4,396
130-7910 General Government	153,305.57	0.0470	437		437	141	578
130-7940 Road & Street	218,850.22	0.0672	624		624	202	826
130-7956 Contracted Road Construction	621,110.34	0.1906	1,771		1,771	572	2,343
131-7935 Fire Control Service	113,365.41	0.0348	323		323	104	427
132-4320 Marion Oaks Recreation	656,609.84	0.2015	1,872		1,872	605	2,477
134-8100 Silver Springs Shores Recreatio	501,515.09	0.1539	1,430		1,430	462	1,892
134-8110 Silver Springs Shores Street Li	41,817.83	0.0128	119		119	39	158
135-7965 Recreation	28,369.36	0.0087	81		81	26	107
136-8200 Hills of Ocala Recreation	18,993.77	0.0058	54		54	18	72



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Activity - Fiscal Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
137-4370 Indian Meadows Street Lighting	5,834.21	0.0018	17		17	5	22
138-4380 Ocala Heights Units 1 & 3 - Str	3,292.76	0.0010	9		9	3	12
139-4390 Silver Springs Shores Road Impr	1,123,232.50	0.3447	3,202		3,202	1,035	4,237
140-4400 Lake Tropicana Road	1,522.00	0.0005	4		4	1	5
141-4410 Bahia Oaks Street Lighting	12,879.83	0.0040	37		37	12	49
142-4420 Boardman Street Lighting	4,294.37	0.0013	12		12	4	16
144-4440 Doublegate Subdivision General	2,243.90	0.0007	6		6	2	8
145-4450 Hickory Hill Subdivision Genera	2,314.59	0.0007	7		7	2	9
146-4460 Raven Hill Subdivision General	2,142.38	0.0007	6		6	2	8
147-4470 Golden Hills Road Improvements	1,249.00	0.0004	4		4	1	5
148-4480 Kingsland / Ocala Rd Maint	158,703.13	0.0487	452		452	146	598
149-4490 Kingsland County Rd Maint	60,733.10	0.0186	173		173	56	229
150-4500 SS Acres Road Maint	60,045.52	0.0184	171		171	55	226
150-4502 Ocala Wtr Est MSBU	6,713.00	0.0021	19		19	6	25
150-4503 NW 17 - Northwoods MSBU	6,530.80	0.0020	19		19	6	25
150-4504 Rainbow Pk 1,2	102,762.58	0.0315	293		293	95	388
153-4530 Pine Run Estates Road	26,367.82	0.0081	75		75	24	99
158-4580 Churchill Subdivision - Street	2,092.12	0.0006	6		6	2	8
159-4590 Woods and Lakes Subdivision - R	35,612.26	0.0109	102		102	33	135
161-4610 Marion Oaks Road Improvements	789,945.26	0.2424	2,252		2,252	728	2,980
162-4620 Little Lk Weir MSBU St Lt	12,094.00	0.0037	34		34	11	45
181-3310 Fire / Rescue Services	33,072,875.28	10.1490	94,271		94,271	30,478	124,749
181-3311 Fire / Rescue Services - Transf	853,094.00	0.2618	2,432		2,432	786	3,218
185-3350 Emergency Medical Services	1,073,950.64	0.3295	3,062		3,062	990	4,052
189-3390 Clean Water Program Department	4,048,678.14	1.2424	11,542		11,542	3,730	15,272
190-4900 Rainbows End General Municipal	2,166.96	0.0007	6		6	2	8

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Activity - Fiscal Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
191-4910 Tompkins & Georges Addition to	9,512.33	0.0029	27		27	9	36
192-4920 Country Estates Buffington Addi	1,701.78	0.0005	5		5	2	7
193-4930 Marion Oaks MSTU for General	931,079.19	0.2857	2,654		2,654	858	3,512
194-4940 Citrus Park MSTU	4,260.40	0.0013	12		12	4	16
195-4950 Wineberry MSTU for General	2,644.56	0.0008	8		8	2	10
196-4960 Golden Hills General Services	7,032.00	0.0022	20		20	6	26
197-4970 Delcrest Subdivision General Se	1,349.40	0.0004	4		4	1	5
198-4980 Bellaire Subdivision General Se	1,796.00	0.0006	5		5	2	7
199-4990 Boulder Hill Subdivision Street	1,104.80	0.0003	3		3	1	4
202-1205 Debt Service	3,288,437.13	1.0091	9,374		9,374	3,030	12,404
203-1230 Debt Service	778,227.50	0.2388	2,219		2,219	717	2,936
209-1219 Public Improvement Transportati	4,224,498.78	1.2963	12,043		12,043	3,892	15,935
227-4707 Series 2003A	14,620.90	0.0045	42		42	13	55
229-4709 Series 2004A	26,414.63	0.0081	75		75	24	99
230-4710 Series 2004B	27,922.08	0.0086	80		80	26	106
231-4711 Series 2004C	36,882.63	0.0113	105		105	34	139
232-4712 Series 2005A	209,942.86	0.0644	598		598	193	791
233-4713 Series 2006A	173,656.43	0.0533	495		495	160	655
234-4714 Series 2007A	262,785.93	0.0806	749		749	242	991
235-4715 Series 2007B	201,885.45	0.0620	576		576	186	762
236-4716 Series 2008A	378,466.15	0.1161	1,079		1,079	349	1,428
237-4717 Series 2008B	352,518.94	0.1082	1,005		1,005	325	1,330
238-4718 Series 2009A	185,191.41	0.0568	528		528	171	699
239-4719 Series 2010A	65,951.10	0.0202	188		188	61	249
240-4720 Series 2011A	307,302.27	0.0943	876		876	283	1,159
241-4271 Series 2012A	239,974.48	0.0736	684		684	221	905





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Activity - Fiscal Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
303-1260 CC - Parks & Recreation	130,489.66	0.0400	372		372	120	492
304-1275 Capital Improvement Projects	81,106.80	0.0249	231		231	75	306
305-1276 Surtax Capital Projects	77,247.11	0.0237	220		220	71	291
305-1278 Surtax Capital Projects - Roads	37,565.40	0.0115	107		107	35	142
309-1279 Transportation Capital Projects	4,430,453.63	1.3595	12,630		12,630	4,082	16,712
309-1281 Transp Cap Proj Transfer	1,897,376.00	0.5822	5,409		5,409	1,748	7,157
340-4820 Improvements 2011A	52,761.05	0.0162	150		150	49	199
341-4821 Improvements - 2012A	146,480.24	0.0449	418		418	135	553
342-4822 Improvements - 2013A	1,921,685.16	0.5897	5,478		5,478	1,771	7,249
401-4230 Solid Waste Disposal	12,463,573.65	3.8245	35,530		35,530	11,484	47,014
401-4250 Solid Waste Collection	1,406,280.94	0.4315	4,009		4,009	1,296	5,305
401-4270 Solid Waste Recycling	1,170,940.97	0.3593	3,338		3,338	1,079	4,417
401-6130 Litter Control	773,882.65	0.2375	2,206		2,206	713	2,919
452-7130 Utilities - Customer Service	14,934,466.38	4.5827	42,574		42,574	13,760	56,334
452-7140 Utilities - Water Operations	2,142,376.75	0.6574	6,107		6,107	1,974	8,081
452-7145 Utilities - Water Maintenance	1,793,464.93	0.5503	5,113		5,113	1,652	6,765
452-7150 Utilities - Wastewater Operatio	2,017,354.18	0.6190	5,751		5,751	1,859	7,610
452-7155 Utilities - Wastewater Maintena	902,262.20	0.2769	2,572		2,572	831	3,403
452-7160 Utilities - Engineering and Con	563,016.20	0.1728	1,605		1,605	519	2,124
501-2550 Insurance	24,702,191.64	7.5800	70,419		70,419	22,760	93,179
501-2555 Risk and Benefit Services	373,179.35	0.1145	1,064		1,064	344	1,408
<b>SubTotal</b>	<b>325,886,231.85</b>	<b>100.0000</b>	<b>929,009</b>		<b>929,009</b>	<b>298,037</b>	<b>1,227,046</b>
<b>Total</b>	<b>325,886,231.85</b>	<b>100.0000</b>	<b>929,009</b>		<b>929,009</b>	<b>298,037</b>	<b>1,227,046</b>



**Marion County, Florida  
Full Cost Allocation Plan  
for the Fiscal Year Ended September 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department CC - Legislative**

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Actual Expenditure Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Legislative**

Activity - Property Tax Notices

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	2,421,477.00	2.0471	2,291		2,291		2,291
CC - Finance & Admin.	322,440.75	0.2726	305		305		305
County Attorney	659,705.79	0.5577	624		624		624
County Administrator	669,711.87	0.5662	634		634		634
Information Technology	2,659,323.44	2.2482	2,516		2,516		2,516
Human Resources	415,205.25	0.3510	393		393		393
Procurement Services	744,965.79	0.6298	705		705		705
Employee Health Clinic	225,859.17	0.1909	214		214		214
Facilities Management	5,828,689.73	4.9276	5,514		5,514		5,514
Facilities Mgmt. - Health Building	137,389.05	0.1161	130		130		130
MSTU / MSBU Ofc of Special Assessment	466,157.35	0.3941	441		441		441
Public & Administrative Services	181,352.43	0.1533	172		172		172
Clerk to BCC - Transfer	2,366,561.24	2.0007	2,239		2,239		2,239
001-1013 Disaster Relief Services	10,863.06	0.0092	10		10		10
001-1020 CC - Industry Development	379,141.98	0.3205	359		359		359
001-1025 CC - Health	746,688.02	0.6312	706		706		706
001-1035 CC - Other Human Services	117,459.76	0.0993	111		111		111
001-1040 CC - Transfers	2,471,883.09	2.0897	2,338		2,338		2,338
001-1050 CC - Courthouse Security	640,445.15	0.5414	606		606		606
001-2215 Property Appraiser - Transfer	2,879,546.95	2.4344	2,724		2,724		2,724
001-2225 Tax Collector - Transfer	6,786,185.23	5.7370	6,420		6,420		6,420
001-2300 Guardian Ad Litem Program	7,721.46	0.0065	7		7		7
001-2301 Guardian Ad Litem - Technology	8,700.81	0.0074	8		8		8
001-2310 Court Administrator	16,410.50	0.0139	16		16		16
001-2311 Court Administration - Technolo	256,404.83	0.2168	243		243		243



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Legislative**

Activity - Property Tax Notices

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2355 County Ct-Summ Claims	2,809.72	0.0024	3		3		3
001-2360 Circuit Court Judges	12,146.38	0.0103	11		11		11
001-2361 Circuit Court Judges - Technolo	167,066.27	0.1412	158		158		158
001-2365 Law Library	71,954.44	0.0608	68		68		68
001-2380 County Court Judges	1,087.03	0.0009	1		1		1
001-2381 County Court Judges - Technolog	22,341.99	0.0189	21		21		21
001-2390 Circuit Court Judges - Legal Re	266.68	0.0002					
001-2391 Circuit Court Legal Research -	4,788.99	0.0040	5		5		5
001-2410 Public Defender Administration	41,172.60	0.0348	39		39		39
001-2420 Teen Court	77,437.80	0.0655	73		73		73
001-2430 Drug Court	130,556.13	0.1104	124		124		124
001-2435 Drug Court Expansion	54,289.48	0.0459	51		51		51
001-2440 Juvenile Drug Court	29,841.55	0.0252	28		28		28
001-2445 Juv Dependency Drug Crt	13,001.49	0.0110	12		12		12
001-2451 Public Defender - Technology	265,661.97	0.2246	251		251		251
001-2455 Early Intervention Program	168,450.18	0.1424	159		159		159
001-2460 DUI Court	30,000.00	0.0254	28		28		28
001-2475 Mental Health Court Expansion	139,271.49	0.1177	132		132		132
001-2570 Fleet Management	6,135,388.65	5.1869	5,804		5,804		5,804
001-2710 Planning	643,639.27	0.5441	609		609		609
001-2711 Office of Sustainable Growth	181,733.25	0.1536	172		172		172
001-2715 Water Resources Department	175,319.03	0.1482	166		166		166
001-2720 Historical Commission	1,504.95	0.0013	1		1		1
001-2800 Withlacoochee Regional Planning	116,111.00	0.0982	110		110		110
001-2810 Economic Development Council	144,999.97	0.1226	137		137		137
001-2811 Small Business Development	50,000.00	0.0423	47		47		47



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Legislative**

Activity - Property Tax Notices

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2910 Veterans Service Office	416,160.69	0.3518	394		394		394
001-2925 Supervisor of Elections - Trans	2,233,687.78	1.8884	2,113		2,113		2,113
001-3135 Sheriff - Jail - Transfer	28,980,831.83	24.5006	27,418		27,418		27,418
001-3185 Sheriff - Emergency Management	698,656.74	0.5906	661		661		661
001-3220 Division of Forestry - Fire Con	43,746.37	0.0370	41		41		41
001-3355 Emergency Medical Services	14,421,604.36	12.1920	13,643		13,643		13,643
001-3420 Zoning	410,636.28	0.3472	388		388		388
001-3440 Code Enforcement	785,861.14	0.6644	743		743		743
001-3950 Public Safety Communications	5,327,113.44	4.5035	5,039		5,039		5,039
001-4145 Property & Engineering Services	125,556.68	0.1061	119		119		119
001-4156 MSTU / Assessments	19,386.13	0.0164	18		18		18
001-5130 The Centers, Inc.	1,143,758.00	0.9669	1,082		1,082		1,082
001-5170 Animal Services Department	2,698,543.77	2.2813	2,553		2,553		2,553
001-5220 Community Services	140,252.51	0.1186	133		133		133
001-5225 Community Services / CDBG	2,346,470.03	1.9837	2,220		2,220		2,220
001-5226 HOME Investment Partnership	405,033.17	0.3424	383		383		383
001-5228 Neighborhood Stabilization Prog	70,766.86	0.0598	67		67		67
001-5229 NSP 3 - Nghbr Stabilizatn Prg	1,507,211.91	1.2742	1,426		1,426		1,426
001-5260 Unclaimed Decedent Program	52,800.00	0.0446	50		50		50
001-5270 Medicaid - Hospitals / Nursing	5,112,303.81	4.3219	4,836		4,836		4,836
001-5300 Early Learning Coalition of Mar	100,000.00	0.0845	95		95		95
001-5320 Marion County Senior Services /	700,735.00	0.5924	663		663		663
001-5330 Heart of Florida Health Center	380,000.00	0.3213	359		359		359
001-6110 Other Recreation Programs	102,626.56	0.0868	97		97		97
001-6111 Belleview Sportsplex	189,703.30	0.1604	179		179		179
001-6113 Shocker Park	99,442.21	0.0841	94		94		94



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Legislative**

Activity - Property Tax Notices

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-6120 Parks & Recreation	2,907,289.97	2.4578	2,750		2,750		2,750
001-6170 Southeastern Livestock Pavilion	538,447.13	0.4552	509		509		509
001-6210 Marion County Public Library Sy	5,460,859.43	4.6166	5,166		5,166		5,166
001-6310 Cooperative Extension Service	719,827.52	0.6085	681		681		681
001-6320 Marion Soil Conservation Distri	46,880.52	0.0396	44		44		44
SubTotal	118,287,323.15	100.0000	111,900		111,900		111,900
Total	118,287,323.15	100.0000	111,900		111,900		111,900

Allocation Basis: Total Actual Expenditures Per Organization  
 Allocation Source: Actual Expenditure Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Legislative**

Receiving Department	Total	Employee Support	Fiscal Administration	Property Tax Notices
CC - Legislative	13,143	3,949	6,903	2,291
CC - Finance & Admin.	1,521	0	1,216	305
County Attorney	8,334	5,221	2,489	624
County Administrator	10,121	6,961	2,526	634
Information Technology	31,689	19,142	10,031	2,516
Human Resources	7,616	5,656	1,567	393
Procurement Services	15,696	12,181	2,810	705
Employee Health Clinic	3,676	2,610	852	214
Facilities Management	66,220	38,720	21,986	5,514
Facilities Mgmt. - Health	649	0	519	130
MSTU / MSBU Ofc of Special	8,291	6,091	1,759	441
Public & Administrative	2,596	1,740	684	172
Clerk to BCC - Transfer	11,166	0	8,927	2,239
001-1013 Disaster Relief	51	0	41	10
001-1020 CC - Industry	1,789	0	1,430	359
001-1025 CC - Health	3,523	0	2,817	706
001-1035 CC - Other Human	554	0	443	111
001-1040 CC - Transfers	11,663	0	9,325	2,338
001-1050 CC - Courthouse	3,022	0	2,416	606
001-2215 Property Appraiser -	13,586	0	10,862	2,724
001-2225 Tax Collector -	32,018	0	25,598	6,420
001-2300 Guardian Ad Litem	36	0	29	7
001-2301 Guardian Ad Litem -	41	0	33	8
001-2310 Court Administrator	78	0	62	16
001-2311 Court	4,690	3,480	967	243
001-2355 County Ct-Summ	14	0	11	3
001-2360 Circuit Court	57	0	46	11
001-2361 Circuit Court	788	0	630	158
001-2365 Law Library	339	0	271	68
001-2380 County Court	5	0	4	1
001-2381 County Court	106	0	85	21
001-2390 Circuit Court	1	0	1	0
001-2391 Circuit Court Legal	23	0	18	5



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Legislative**

Receiving Department	Total	Employee Support	Fiscal Administration	Property Tax Notices
001-2410 Public Defender	194	0	155	39
001-2420 Teen Court	2,105	1,740	292	73
001-2430 Drug Court	1,921	1,305	492	124
001-2435 Drug Court	256	0	205	51
001-2440 Juvenile Drug Court	140	0	112	28
001-2445 Juv Dependency	61	0	49	12
001-2451 Public Defender -	4,733	3,480	1,002	251
001-2455 Early Intervention	2,099	1,305	635	159
001-2460 DUI Court	142	0	114	28
001-2475 Mental Health Court	2,397	1,740	525	132
001-2570 Fleet Management	42,868	13,921	23,143	5,804
001-2710 Planning	11,738	8,701	2,428	609
001-2711 Office of	1,727	870	685	172
001-2715 Water Resources	1,698	870	662	166
001-2720 Historical	6	0	5	1
001-2800 Withlacoochee	548	0	438	110
001-2810 Economic	684	0	547	137
001-2811 Small Business	236	0	189	47
001-2910 Veterans Service	8,924	6,961	1,569	394
001-2925 Supervisor of	10,539	0	8,426	2,113
001-3135 Sheriff - Jail -	136,737	0	109,319	27,418
001-3185 Sheriff - Emergency	3,297	0	2,636	661
001-3220 Division of Forestry	206	0	165	41
001-3355 Emergency Medical	247,286	179,243	54,400	13,643
001-3420 Zoning	8,898	6,961	1,549	388
001-3440 Code Enforcement	14,148	10,441	2,964	743
001-3950 Public Safety	77,339	52,206	20,094	5,039
001-4145 Property &	2,333	1,740	474	119
001-4156 MSTU /	91	0	73	18
001-5130 The Centers, Inc.	5,397	0	4,315	1,082
001-5170 Animal Services	51,017	38,285	10,179	2,553
001-5220 Community	3,038	2,376	529	133
001-5225 Community	13,934	2,863	8,851	2,220





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Legislative**

Receiving Department	Total	Employee Support	Fiscal Administration	Property Tax Notices
001-5226 HOME Investment	2,607	696	1,528	383
001-5228 Neighborhood	900	566	267	67
001-5229 NSP 3 - Nghbr	8,443	1,331	5,686	1,426
001-5260 Unclaimed	250	0	200	50
001-5270 Medicaid - Hospitals	24,120	0	19,284	4,836
001-5300 Early Learning	472	0	377	95
001-5320 Marion County	3,307	0	2,644	663
001-5330 Heart of Florida	1,792	0	1,433	359
001-6110 Other Recreation	1,138	653	388	97
001-6111 Belleview	2,635	1,740	716	179
001-6113 Shocker Park	469	0	375	94
001-6120 Parks & Recreation	45,041	31,324	10,967	2,750
001-6170 Southeastern	6,890	4,350	2,031	509
001-6210 Marion County	117,031	91,266	20,599	5,166
001-6310 Cooperative	18,187	14,791	2,715	681
001-6320 Marion Soil	1,091	870	177	44
102-1066 CC - F&F Transfers	1,768	0	1,768	0
102-2335 Clerk - County	24	0	24	0
102-2400 State Attorney	226	0	226	0
102-2409 State Attorney -	87	0	87	0
102-2452 State Attorney -	1,392	0	1,392	0
102-3115 Sheriff - Bailiff -	5,994	0	5,994	0
102-3125 Sheriff - Regular -	27,271	0	27,271	0
103-4100 County Engineer -	19,558	0	19,558	0
104-4130 Road Construction -	2,594	0	2,594	0
105-1165 CC - Road & Street	25,165	0	25,165	0
105-4121 Transportation	164,965	125,583	39,382	0
105-4160 Ocala / Marion	515	0	515	0
105-4600 Road Assessments	672	0	672	0
106-7210 Dunnellon Airport	5,375	1,740	3,635	0
108-1059 CC - Community	36	0	36	0
109-4190 Local Option Fuel	3,066	0	3,066	0
110-5110 Marion County	6,300	0	6,300	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Legislative**

Receiving Department	Total	Employee Support	Fiscal Administration	Property Tax Notices
111-1172 Legal Aid	308	0	308	0
111-1173 Law Library	308	0	308	0
111-1176 Court Innovations -	993	870	123	0
111-1177 Juvenile Alternative	1,588	1,305	283	0
111-1179 Court Innovations -	2,154	1,740	414	0
112-1190 Transfers	693	0	693	0
113-3160 Sheriff's	209	0	209	0
114-3930 9-1-1 Management	15,030	9,571	5,459	0
114-3931 911 Mgmt -	1,131	0	1,131	0
115-3140 Sheriff - Insurance	4,124	0	4,124	0
115-3155 Sheriff - Patrol &	112,170	0	112,170	0
115-3156 MSTU for Law	4,775	0	4,775	0
116-3415 Building	25,642	19,142	6,500	0
117-2870 Tourist	7,260	3,480	3,780	0
118-6118 Parks & Recreation	6,467	3,428	3,039	0
122-5340 State Housing	3,348	0	3,348	0
124-3924 Medical Examiner	11,000	0	11,000	0
125-1195 Impact Fees -	17	0	17	0
126-1196 Impact Fees -	1,187	0	1,187	0
127-1197 Impact Fees -	897	0	897	0
128-1198 Impact Fees -	4,396	0	4,396	0
130-7910 General	1,883	1,305	578	0
130-7940 Road & Street	5,176	4,350	826	0
130-7956 Contracted Road	2,343	0	2,343	0
131-7935 Fire Control Service	427	0	427	0
132-4320 Marion Oaks	11,047	8,570	2,477	0
134-8100 Silver Springs	10,375	8,483	1,892	0
134-8110 Silver Springs	158	0	158	0
135-7965 Recreation	107	0	107	0
136-8200 Hills of Ocala	72	0	72	0
137-4370 Indian Meadows	22	0	22	0
138-4380 Ocala Heights Units	12	0	12	0
139-4390 Silver Springs	4,237	0	4,237	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Legislative**

Receiving Department	Total	Employee Support	Fiscal Administration	Property Tax Notices
140-4400 Lake Tropicana	5	0	5	0
141-4410 Bahia Oaks Street	49	0	49	0
142-4420 Boardman Street	16	0	16	0
144-4440 Doublegate	8	0	8	0
145-4450 Hickory Hill	9	0	9	0
146-4460 Raven Hill	8	0	8	0
147-4470 Golden Hills Road	5	0	5	0
148-4480 Kingsland / Ocala	598	0	598	0
149-4490 Kingsland County	229	0	229	0
150-4500 SS Acres Road	226	0	226	0
150-4502 Ocala Wtr Est	25	0	25	0
150-4503 NW 17 -	25	0	25	0
150-4504 Rainbow Pk 1,2	388	0	388	0
153-4530 Pine Run Estates	99	0	99	0
158-4580 Churchill	8	0	8	0
159-4590 Woods and Lakes	135	0	135	0
161-4610 Marion Oaks Road	2,980	0	2,980	0
162-4620 Little Lk Weir MSBU	45	0	45	0
181-3310 Fire / Rescue	425,814	301,065	124,749	0
181-3311 Fire / Rescue	3,218	0	3,218	0
185-3350 Emergency	4,052	0	4,052	0
189-3390 Clean Water	22,233	6,961	15,272	0
190-4900 Rainbows End	8	0	8	0
191-4910 Tompkins &	36	0	36	0
192-4920 Country Estates	7	0	7	0
193-4930 Marion Oaks MSTU	11,343	7,831	3,512	0
194-4940 Citrus Park MSTU	16	0	16	0
195-4950 Wineberry MSTU	10	0	10	0
196-4960 Golden Hills	26	0	26	0
197-4970 Delcrest	5	0	5	0
198-4980 Bellaire Subdivision	7	0	7	0
199-4990 Boulder Hill	4	0	4	0
202-1205 Debt Service	12,404	0	12,404	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Legislative**

Receiving Department	Total	Employee Support	Fiscal Administration	Property Tax Notices
203-1230 Debt Service	2,936	0	2,936	0
209-1219 Public Improvement	15,935	0	15,935	0
227-4707 Series 2003A	55	0	55	0
229-4709 Series 2004A	99	0	99	0
230-4710 Series 2004B	106	0	106	0
231-4711 Series 2004C	139	0	139	0
232-4712 Series 2005A	791	0	791	0
233-4713 Series 2006A	655	0	655	0
234-4714 Series 2007A	991	0	991	0
235-4715 Series 2007B	762	0	762	0
236-4716 Series 2008A	1,428	0	1,428	0
237-4717 Series 2008B	1,330	0	1,330	0
238-4718 Series 2009A	699	0	699	0
239-4719 Series 2010A	249	0	249	0
240-4720 Series 2011A	1,159	0	1,159	0
241-4271 Series 2012A	905	0	905	0
303-1260 CC - Parks &	492	0	492	0
304-1275 Capital	306	0	306	0
305-1276 Surtax Capital	291	0	291	0
305-1278 Surtax Capital	142	0	142	0
309-1279 Transportation	16,712	0	16,712	0
309-1281 Transp Cap Proj	7,157	0	7,157	0
340-4820 Improvements	199	0	199	0
341-4821 Improvements -	553	0	553	0
342-4822 Improvements -	7,249	0	7,249	0
401-4230 Solid Waste	65,583	18,569	47,014	0
401-4250 Solid Waste	20,096	14,791	5,305	0
401-4270 Solid Waste	11,378	6,961	4,417	0
401-6130 Litter Control	10,750	7,831	2,919	0
452-7130 Utilities - Customer	71,413	15,079	56,334	0
452-7140 Utilities - Water	23,743	15,662	8,081	0
452-7145 Utilities - Water	32,869	26,104	6,765	0
452-7150 Utilities -	18,921	11,311	7,610	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Legislative**

Receiving Department	Total	Employee Support	Fiscal Administration	Property Tax Notices
452-7155 Utilities -	10,364	6,961	3,403	0
452-7160 Utilities -	7,345	5,221	2,124	0
501-2550 Insurance	93,179	0	93,179	0
501-2555 Risk and Benefit	6,193	4,785	1,408	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>2,565,991</b>	<b>1,227,045</b>	<b>1,227,046</b>	<b>111,900</b>



**Marion County, Florida  
Full Cost Allocation Plan**

**CC – Finance & Administration**

**Nature and Extent of Services**

Marion County contracted with an external independent accounting firm to perform the annual audit of the Comprehensive Annual Financial Statements (CAFR). Actual expenditures are accounted for in fund 001, General Fund, and organization 1010 CC - Finance & Administration.

For cost allocation plan purposes, costs identified to the CC – Finance & Administration cost pool are functionalized as follows:

**Audit Services**

Costs identified to this function are representative of operational expenditures associated with the audit of the county's Comprehensive Annual Financial Report (CAFR). These costs are allocated based on the total amount of actual expenditures per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CC - Finance & Admin.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	212,083			212,083
531108 Prof Serv - VAB - Special Master	( 8,398)			
Total Deductions:	( 8,398)			( 8,398)
CC - Legislative	1,224	297	1,521	
CC - Finance & Admin.		203	203	
Accounting & Finance - BCC		449	449	
Internal Auditor		299	299	
Budget		190	190	
Total Allocated Additions:	1,224	1,438	2,662	2,662
Total To Be Allocated:	204,909	1,438		206,347



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - Finance & Admin.**

	Total	General & Admin	Audit Services
<b>Other Expense &amp; Cost</b>			
*531108 Prof Serv - VAB - Special Master	8,398	8,398	0
532101 Audit - State Requirement - CPA	203,685	0	203,685
<b>Departmental Totals</b>			
Total Expenditures	212,083	8,398	203,685
<b>Deductions</b>			
Total Deductions	( 8,398)	( 8,398)	0
<b>Functional Cost</b>			
Functional Cost	203,685	0	203,685
<b>Allocation Step 1</b>			
Inbound- All Others	1,224	1,224	0
Reallocate Admin Costs		( 1,224)	1,224
1st Allocation	204,909	0	204,909
<b>Allocation Step 2</b>			
Inbound- All Others	1,438	1,438	0
Reallocate Admin Costs		( 1,438)	1,438
2nd Allocation	1,438	0	1,438
<b>Total For 001-1010 CC - Finance &amp; Admin.</b>			
Total Allocated	206,347	0	206,347





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Finance & Admin.**

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	2,421,477.00	0.7430	1,523		1,523		1,523
CC - Finance & Admin.	322,440.75	0.0989	203		203		203
County Attorney	659,705.79	0.2024	415		415	3	418
County Administrator	669,711.87	0.2055	421		421	3	424
Information Technology	2,659,323.44	0.8160	1,672		1,672	12	1,684
Human Resources	415,205.25	0.1274	261		261	2	263
Procurement Services	744,965.79	0.2286	468		468	3	471
Employee Health Clinic	225,859.17	0.0693	142		142	1	143
Facilities Management	5,828,689.73	1.7886	3,665		3,665	26	3,691
Facilities Mgmt. - Health Building	137,389.05	0.0422	86		86	1	87
MSTU / MSBU Ofc of Special Assessment	466,157.35	0.1430	293		293	2	295
Public & Administrative Services	181,352.43	0.0556	114		114	1	115
Clerk to BCC - Transfer	2,366,561.24	0.7262	1,488		1,488	11	1,499
001-1013 Disaster Relief Services	10,863.06	0.0033	7		7		7
001-1020 CC - Industry Development	379,141.98	0.1163	238		238	2	240
001-1025 CC - Health	746,688.02	0.2291	469		469	3	472
001-1035 CC - Other Human Services	117,459.76	0.0360	74		74	1	75
001-1040 CC - Transfers	2,471,883.09	0.7585	1,554		1,554	11	1,565
001-1050 CC - Courthouse Security	640,445.15	0.1965	403		403	3	406
001-2215 Property Appraiser - Transfer	2,879,546.95	0.8836	1,811		1,811	13	1,824
001-2225 Tax Collector - Transfer	6,786,185.23	2.0824	4,267		4,267	30	4,297
001-2300 Guardian Ad Litem Program	7,721.46	0.0024	5		5		5
001-2301 Guardian Ad Litem - Technology	8,700.81	0.0027	5		5		5
001-2310 Court Administrator	16,410.50	0.0050	10		10		10
001-2311 Court Administration - Technolo	256,404.83	0.0787	161		161	1	162



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Finance & Admin.**

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2355 County Ct-Summ Claims	2,809.72	0.0009	2		2		2
001-2360 Circuit Court Judges	12,146.38	0.0037	8		8		8
001-2361 Circuit Court Judges - Technolo	167,066.27	0.0513	105		105	1	106
001-2365 Law Library	71,954.44	0.0221	45		45		45
001-2380 County Court Judges	1,087.03	0.0003	1		1		1
001-2381 County Court Judges - Technolog	22,341.99	0.0069	14		14		14
001-2390 Circuit Court Judges - Legal Re	266.68	0.0001					
001-2391 Circuit Court Legal Research -	4,788.99	0.0015	3		3		3
001-2410 Public Defender Administration	41,172.60	0.0126	26		26		26
001-2420 Teen Court	77,437.80	0.0238	49		49		49
001-2430 Drug Court	130,556.13	0.0401	82		82	1	83
001-2435 Drug Court Expansion	54,289.48	0.0167	34		34		34
001-2440 Juvenile Drug Court	29,841.55	0.0092	19		19		19
001-2445 Juv Dependency Drug Crt	13,001.49	0.0040	8		8		8
001-2451 Public Defender - Technology	265,661.97	0.0815	167		167	1	168
001-2455 Early Intervention Program	168,450.18	0.0517	106		106	1	107
001-2460 DUI Court	30,000.00	0.0092	19		19		19
001-2475 Mental Health Court Expansion	139,271.49	0.0427	88		88	1	89
001-2570 Fleet Management	6,135,388.65	1.8827	3,858		3,858	27	3,885
001-2710 Planning	643,639.27	0.1975	405		405	3	408
001-2711 Office of Sustainable Growth	181,733.25	0.0558	114		114	1	115
001-2715 Water Resources Department	175,319.03	0.0538	110		110	1	111
001-2720 Historical Commission	1,504.95	0.0005	1		1		1
001-2800 Withlacoochee Regional Planning	116,111.00	0.0356	73		73	1	74
001-2810 Economic Development Council	144,999.97	0.0445	91		91	1	92
001-2811 Small Business Development	50,000.00	0.0153	31		31		31

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Finance & Admin.**

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2910 Veterans Service Office	416,160.69	0.1277	262		262	2	264
001-2925 Supervisor of Elections - Trans	2,233,687.78	0.6854	1,404		1,404	10	1,414
001-3135 Sheriff - Jail - Transfer	28,980,831.83	8.8929	18,222		18,222	129	18,351
001-3185 Sheriff - Emergency Management	698,656.74	0.2144	439		439	3	442
001-3220 Division of Forestry - Fire Con	43,746.37	0.0134	28		28		28
001-3355 Emergency Medical Services	14,421,604.36	4.4253	9,068		9,068	64	9,132
001-3420 Zoning	410,636.28	0.1260	258		258	2	260
001-3440 Code Enforcement	785,861.14	0.2411	494		494	3	497
001-3950 Public Safety Communications	5,327,113.44	1.6347	3,350		3,350	24	3,374
001-4145 Property & Engineering Services	125,556.68	0.0385	79		79	1	80
001-4156 MSTU / Assessments	19,386.13	0.0059	12		12		12
001-5130 The Centers, Inc.	1,143,758.00	0.3510	719		719	5	724
001-5170 Animal Services Department	2,698,543.77	0.8281	1,697		1,697	12	1,709
001-5220 Community Services	140,252.51	0.0430	88		88	1	89
001-5225 Community Services / CDBG	2,346,470.03	0.7200	1,475		1,475	10	1,485
001-5226 HOME Investment Partnership	405,033.17	0.1243	255		255	2	257
001-5228 Neighborhood Stabilization Prog	70,766.86	0.0217	44		44		44
001-5229 NSP 3 - Nghbr Stabilizatn Prg	1,507,211.91	0.4625	948		948	7	955
001-5260 Unclaimed Decedent Program	52,800.00	0.0162	33		33		33
001-5270 Medicaid - Hospitals / Nursing	5,112,303.81	1.5687	3,214		3,214	23	3,237
001-5300 Early Learning Coalition of Mar	100,000.00	0.0307	63		63		63
001-5320 Marion County Senior Services /	700,735.00	0.2150	441		441	3	444
001-5330 Heart of Florida Health Center	380,000.00	0.1166	239		239	2	241
001-6110 Other Recreation Programs	102,626.56	0.0315	65		65		65
001-6111 Belleview Sportsplex	189,703.30	0.0582	119		119	1	120
001-6113 Shocker Park	99,442.21	0.0305	63		63		63



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Finance & Admin.**

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-6120 Parks & Recreation	2,907,289.97	0.8921	1,828		1,828	13	1,841
001-6170 Southeastern Livestock Pavilion	538,447.13	0.1652	339		339	2	341
001-6210 Marion County Public Library Sy	5,460,859.43	1.6757	3,434		3,434	24	3,458
001-6310 Cooperative Extension Service	719,827.52	0.2209	453		453	3	456
001-6320 Marion Soil Conservation Distri	46,880.52	0.0144	29		29		29
102-1066 CC - F&F Transfers	468,603.00	0.1438	295		295	2	297
102-2335 Clerk - County Criminal - Trans	6,371.11	0.0020	4		4		4
102-2400 State Attorney	59,935.33	0.0184	38		38		38
102-2409 State Attorney - LOV	23,175.00	0.0071	15		15		15
102-2452 State Attorney - Technology	368,985.46	0.1132	232		232	2	234
102-3115 Sheriff - Bailiff - Transfer	1,589,035.13	0.4876	999		999	7	1,006
102-3125 Sheriff - Regular - Transfer	7,229,642.85	2.2185	4,546		4,546	32	4,578
103-4100 County Engineer - 80% Gas Tax	5,184,975.22	1.5910	3,260		3,260	23	3,283
104-4130 Road Construction - 20% Gas	687,709.61	0.2110	432		432	3	435
105-1165 CC - Road & Street Facilities	6,671,198.19	2.0471	4,195		4,195	30	4,225
105-4121 Transportation Department	10,440,232.98	3.2036	6,565		6,565	46	6,611
105-4160 Ocala / Marion County Transit	136,319.68	0.0418	86		86	1	87
105-4600 Road Assessments	178,159.61	0.0547	112		112	1	113
106-7210 Dunnellon Airport	963,541.39	0.2957	606		606	4	610
108-1059 CC - Community Svc Prog	9,509.30	0.0029	6		6		6
109-4190 Local Option Fuel Tax 2nd 5 Cen	812,713.13	0.2494	511		511	4	515
110-5110 Marion County Health Unit	1,669,998.00	0.5124	1,050		1,050	7	1,057
111-1172 Legal Aid Community Legal Servi	81,695.17	0.0251	51		51		51
111-1173 Law Library	81,695.17	0.0251	51		51		51
111-1176 Court Innovations - Drug Court	32,566.84	0.0100	20		20		20
111-1177 Juvenile Alternative Program -	75,168.95	0.0231	47		47		47

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Finance & Admin.**

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
111-1179 Court Innovations - Staff Attor	109,959.49	0.0337	69		69		69
112-1190 Transfers	183,758.19	0.0564	116		116	1	117
113-3160 Sheriff's Educational Fund	55,249.13	0.0170	35		35		35
114-3930 9-1-1 Management	1,447,198.15	0.4441	910		910	6	916
114-3931 911 Mgmt - Transfer	300,000.00	0.0921	189		189	1	190
115-3140 Sheriff - Insurance & Tax Fees	1,093,434.45	0.3355	688		688	5	693
115-3155 Sheriff - Patrol & CID - Transf	29,736,715.04	9.1249	18,698		18,698	132	18,830
115-3156 MSTU for Law Enforcement -	1,265,959.00	0.3885	796		796	6	802
116-3415 Building Department	1,723,045.17	0.5287	1,083		1,083	8	1,091
117-2870 Tourist Development Tax	1,002,045.85	0.3075	630		630	4	634
118-6118 Parks & Recreation Fees	805,827.21	0.2473	507		507	4	511
122-5340 State Housing Initiative Partne	887,486.28	0.2723	558		558	4	562
124-3924 Medical Examiner	2,916,179.47	0.8948	1,834		1,834	13	1,847
125-1195 Impact Fees - District 1	4,496.40	0.0014	3		3		3
126-1196 Impact Fees - District 2	314,777.60	0.0966	198		198	1	199
127-1197 Impact Fees - District 3	237,692.11	0.0729	149		149	1	150
128-1198 Impact Fees - District 4	1,165,232.44	0.3576	733		733	5	738
130-7910 General Government	153,305.57	0.0470	96		96	1	97
130-7940 Road & Street	218,850.22	0.0672	138		138	1	139
130-7956 Contracted Road Construction	621,110.34	0.1906	391		391	3	394
131-7935 Fire Control Service	113,365.41	0.0348	71		71	1	72
132-4320 Marion Oaks Recreation	656,609.84	0.2015	413		413	3	416
134-8100 Silver Springs Shores Recreatio	501,515.09	0.1539	315		315	2	317
134-8110 Silver Springs Shores Street Li	41,817.83	0.0128	26		26		26
135-7965 Recreation	28,369.36	0.0087	18		18		18
136-8200 Hills of Ocala Recreation	18,993.77	0.0058	12		12		12

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Finance & Admin.**

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
137-4370 Indian Meadows Street Lighting	5,834.21	0.0018	4		4		4
138-4380 Ocala Heights Units 1 & 3 - Str	3,292.76	0.0010	2		2		2
139-4390 Silver Springs Shores Road Impr	1,123,232.50	0.3447	706		706	5	711
140-4400 Lake Tropicana Road	1,522.00	0.0005	1		1		1
141-4410 Bahia Oaks Street Lighting	12,879.83	0.0040	8		8		8
142-4420 Boardman Street Lighting	4,294.37	0.0013	3		3		3
144-4440 Doublegate Subdivision General	2,243.90	0.0007	1		1		1
145-4450 Hickory Hill Subdivision Genera	2,314.59	0.0007	1		1		1
146-4460 Raven Hill Subdivision General	2,142.38	0.0007	1		1		1
147-4470 Golden Hills Road Improvements	1,249.00	0.0004	1		1		1
148-4480 Kingsland / Ocala Rd Maint	158,703.13	0.0487	100		100	1	101
149-4490 Kingsland County Rd Maint	60,733.10	0.0186	38		38		38
150-4500 SS Acres Road Maint	60,045.52	0.0184	38		38		38
150-4502 Ocala Wtr Est MSBU	6,713.00	0.0021	4		4		4
150-4503 NW 17 - Northwoods MSBU	6,530.80	0.0020	4		4		4
150-4504 Rainbow Pk 1,2	102,762.58	0.0315	65		65		65
153-4530 Pine Run Estates Road	26,367.82	0.0081	17		17		17
158-4580 Churchill Subdivision - Street	2,092.12	0.0006	1		1		1
159-4590 Woods and Lakes Subdivision - R	35,612.26	0.0109	22		22		22
161-4610 Marion Oaks Road Improvements	789,945.26	0.2424	497		497	4	501
162-4620 Little Lk Weir MSBU St Lt	12,094.00	0.0037	8		8		8
181-3310 Fire / Rescue Services	33,072,875.28	10.1490	20,795		20,795	151	20,946
181-3311 Fire / Rescue Services - Transf	853,094.00	0.2618	536		536	4	540
185-3350 Emergency Medical Services	1,073,950.64	0.3295	675		675	5	680
189-3390 Clean Water Program Department	4,048,678.14	1.2424	2,546		2,546	18	2,564
190-4900 Rainbows End General Municipal	2,166.96	0.0007	1		1		1

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Finance & Admin.**

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
191-4910 Tompkins & Georges Addition to	9,512.33	0.0029	6		6		6
192-4920 Country Estates Buffington Addi	1,701.78	0.0005	1		1		1
193-4930 Marion Oaks MSTU for General	931,079.19	0.2857	585		585	4	589
194-4940 Citrus Park MSTU	4,260.40	0.0013	3		3		3
195-4950 Wineberry MSTU for General	2,644.56	0.0008	2		2		2
196-4960 Golden Hills General Services	7,032.00	0.0022	4		4		4
197-4970 Delcrest Subdivision General Se	1,349.40	0.0004	1		1		1
198-4980 Bellaire Subdivision General Se	1,796.00	0.0006	1		1		1
199-4990 Boulder Hill Subdivision Street	1,104.80	0.0003	1		1		1
202-1205 Debt Service	3,288,437.13	1.0091	2,068		2,068	15	2,083
203-1230 Debt Service	778,227.50	0.2388	489		489	3	492
209-1219 Public Improvement Transportati	4,224,498.78	1.2963	2,656		2,656	19	2,675
227-4707 Series 2003A	14,620.90	0.0045	9		9		9
229-4709 Series 2004A	26,414.63	0.0081	17		17		17
230-4710 Series 2004B	27,922.08	0.0086	18		18		18
231-4711 Series 2004C	36,882.63	0.0113	23		23		23
232-4712 Series 2005A	209,942.86	0.0644	132		132	1	133
233-4713 Series 2006A	173,656.43	0.0533	109		109	1	110
234-4714 Series 2007A	262,785.93	0.0806	165		165	1	166
235-4715 Series 2007B	201,885.45	0.0620	127		127	1	128
236-4716 Series 2008A	378,466.15	0.1161	238		238	2	240
237-4717 Series 2008B	352,518.94	0.1082	222		222	2	224
238-4718 Series 2009A	185,191.41	0.0568	116		116	1	117
239-4719 Series 2010A	65,951.10	0.0202	41		41		41
240-4720 Series 2011A	307,302.27	0.0943	193		193	1	194
241-4271 Series 2012A	239,974.48	0.0736	151		151	1	152

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Finance & Admin.**

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
303-1260 CC - Parks & Recreation	130,489.66	0.0400	82		82	1	83
304-1275 Capital Improvement Projects	81,106.80	0.0249	51		51		51
305-1276 Surtax Capital Projects	77,247.11	0.0237	49		49		49
305-1278 Surtax Capital Projects - Roads	37,565.40	0.0115	24		24		24
309-1279 Transportation Capital Projects	4,430,453.63	1.3595	2,786		2,786	20	2,806
309-1281 Transp Cap Proj Transfer	1,897,376.00	0.5822	1,193		1,193	8	1,201
340-4820 Improvements 2011A	52,761.05	0.0162	33		33		33
341-4821 Improvements - 2012A	146,480.24	0.0449	92		92	1	93
342-4822 Improvements - 2013A	1,921,685.16	0.5897	1,208		1,208	9	1,217
401-4230 Solid Waste Disposal	12,463,573.65	3.8245	7,837		7,837	55	7,892
401-4250 Solid Waste Collection	1,406,280.94	0.4315	884		884	6	890
401-4270 Solid Waste Recycling	1,170,940.97	0.3593	736		736	5	741
401-6130 Litter Control	773,882.65	0.2375	487		487	3	490
452-7130 Utilities - Customer Service	14,934,466.38	4.5827	9,390		9,390	66	9,456
452-7140 Utilities - Water Operations	2,142,376.75	0.6574	1,347		1,347	10	1,357
452-7145 Utilities - Water Maintenance	1,793,464.93	0.5503	1,128		1,128	8	1,136
452-7150 Utilities - Wastewater Operatio	2,017,354.18	0.6190	1,268		1,268	9	1,277
452-7155 Utilities - Wastewater Maintena	902,262.20	0.2769	567		567	4	571
452-7160 Utilities - Engineering and Con	563,016.20	0.1728	354		354	3	357
501-2550 Insurance	24,702,191.64	7.5800	15,532		15,532	110	15,642
501-2555 Risk and Benefit Services	373,179.35	0.1145	235		235	2	237
<b>SubTotal</b>	<b>325,886,231.85</b>	<b>100.0000</b>	<b>204,909</b>		<b>204,909</b>	<b>1,438</b>	<b>206,347</b>
<b>Total</b>	<b>325,886,231.85</b>	<b>100.0000</b>	<b>204,909</b>		<b>204,909</b>	<b>1,438</b>	<b>206,347</b>





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - Finance & Admin.**

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Actual Expenditure Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Finance & Admin.**

Receiving Department	Total	Audit Services
CC - Legislative	1,523	1,523
CC - Finance & Admin.	203	203
County Attorney	418	418
County Administrator	424	424
Information Technology	1,684	1,684
Human Resources	263	263
Procurement Services	471	471
Employee Health Clinic	143	143
Facilities Management	3,691	3,691
Facilities Mgmt. - Health	87	87
MSTU / MSBU Ofc of Special	295	295
Public & Administrative	115	115
Clerk to BCC - Transfer	1,499	1,499
001-1013 Disaster Relief	7	7
001-1020 CC - Industry	240	240
001-1025 CC - Health	472	472
001-1035 CC - Other Human	75	75
001-1040 CC - Transfers	1,565	1,565
001-1050 CC - Courthouse	406	406
001-2215 Property Appraiser -	1,824	1,824
001-2225 Tax Collector -	4,297	4,297
001-2300 Guardian Ad Litem	5	5
001-2301 Guardian Ad Litem -	5	5
001-2310 Court Administrator	10	10
001-2311 Court	162	162
001-2355 County Ct-Summ	2	2
001-2360 Circuit Court	8	8
001-2361 Circuit Court	106	106
001-2365 Law Library	45	45
001-2380 County Court	1	1
001-2381 County Court	14	14
001-2391 Circuit Court Legal	3	3
001-2410 Public Defender	26	26



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Finance & Admin.**

Receiving Department	Total	Audit Services
001-2420 Teen Court	49	49
001-2430 Drug Court	83	83
001-2435 Drug Court	34	34
001-2440 Juvenile Drug Court	19	19
001-2445 Juv Dependency	8	8
001-2451 Public Defender -	168	168
001-2455 Early Intervention	107	107
001-2460 DUI Court	19	19
001-2475 Mental Health Court	89	89
001-2570 Fleet Management	3,885	3,885
001-2710 Planning	408	408
001-2711 Office of	115	115
001-2715 Water Resources	111	111
001-2720 Historical	1	1
001-2800 Withlacoochee	74	74
001-2810 Economic	92	92
001-2811 Small Business	31	31
001-2910 Veterans Service	264	264
001-2925 Supervisor of	1,414	1,414
001-3135 Sheriff - Jail -	18,351	18,351
001-3185 Sheriff - Emergency	442	442
001-3220 Division of Forestry	28	28
001-3355 Emergency Medical	9,132	9,132
001-3420 Zoning	260	260
001-3440 Code Enforcement	497	497
001-3950 Public Safety	3,374	3,374
001-4145 Property &	80	80
001-4156 MSTU /	12	12
001-5130 The Centers, Inc.	724	724
001-5170 Animal Services	1,709	1,709
001-5220 Community	89	89
001-5225 Community	1,485	1,485
001-5226 HOME Investment	257	257



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Finance & Admin.**

Receiving Department	Total	Audit Services
001-5228 Neighborhood	44	44
001-5229 NSP 3 - Nghbr	955	955
001-5260 Unclaimed	33	33
001-5270 Medicaid - Hospitals	3,237	3,237
001-5300 Early Learning	63	63
001-5320 Marion County	444	444
001-5330 Heart of Florida	241	241
001-6110 Other Recreation	65	65
001-6111 Belleview	120	120
001-6113 Shocker Park	63	63
001-6120 Parks & Recreation	1,841	1,841
001-6170 Southeastern	341	341
001-6210 Marion County	3,458	3,458
001-6310 Cooperative	456	456
001-6320 Marion Soil	29	29
102-1066 CC - F&F Transfers	297	297
102-2335 Clerk - County	4	4
102-2400 State Attorney	38	38
102-2409 State Attorney -	15	15
102-2452 State Attorney -	234	234
102-3115 Sheriff - Bailiff -	1,006	1,006
102-3125 Sheriff - Regular -	4,578	4,578
103-4100 County Engineer -	3,283	3,283
104-4130 Road Construction -	435	435
105-1165 CC - Road & Street	4,225	4,225
105-4121 Transportation	6,611	6,611
105-4160 Ocala / Marion	87	87
105-4600 Road Assessments	113	113
106-7210 Dunnellon Airport	610	610
108-1059 CC - Community	6	6
109-4190 Local Option Fuel	515	515
110-5110 Marion County	1,057	1,057
111-1172 Legal Aid	51	51



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Finance & Admin.**

Receiving Department	Total	Audit Services
111-1173 Law Library	51	51
111-1176 Court Innovations -	20	20
111-1177 Juvenile Alternative	47	47
111-1179 Court Innovations -	69	69
112-1190 Transfers	117	117
113-3160 Sheriff's	35	35
114-3930 9-1-1 Management	916	916
114-3931 911 Mgmt -	190	190
115-3140 Sheriff - Insurance	693	693
115-3155 Sheriff - Patrol &	18,830	18,830
115-3156 MSTU for Law	802	802
116-3415 Building	1,091	1,091
117-2870 Tourist	634	634
118-6118 Parks & Recreation	511	511
122-5340 State Housing	562	562
124-3924 Medical Examiner	1,847	1,847
125-1195 Impact Fees -	3	3
126-1196 Impact Fees -	199	199
127-1197 Impact Fees -	150	150
128-1198 Impact Fees -	738	738
130-7910 General	97	97
130-7940 Road & Street	139	139
130-7956 Contracted Road	394	394
131-7935 Fire Control Service	72	72
132-4320 Marion Oaks	416	416
134-8100 Silver Springs	317	317
134-8110 Silver Springs	26	26
135-7965 Recreation	18	18
136-8200 Hills of Ocala	12	12
137-4370 Indian Meadows	4	4
138-4380 Ocala Heights Units	2	2
139-4390 Silver Springs	711	711
140-4400 Lake Tropicana	1	1



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Finance & Admin.**

Receiving Department	Total	Audit Services
141-4410 Bahia Oaks Street	8	8
142-4420 Boardman Street	3	3
144-4440 Doublegate	1	1
145-4450 Hickory Hill	1	1
146-4460 Raven Hill	1	1
147-4470 Golden Hills Road	1	1
148-4480 Kingsland / Ocala	101	101
149-4490 Kingsland County	38	38
150-4500 SS Acres Road	38	38
150-4502 Ocala Wtr Est	4	4
150-4503 NW 17 -	4	4
150-4504 Rainbow Pk 1,2	65	65
153-4530 Pine Run Estates	17	17
158-4580 Churchill	1	1
159-4590 Woods and Lakes	22	22
161-4610 Marion Oaks Road	501	501
162-4620 Little Lk Weir MSBU	8	8
181-3310 Fire / Rescue	20,946	20,946
181-3311 Fire / Rescue	540	540
185-3350 Emergency	680	680
189-3390 Clean Water	2,564	2,564
190-4900 Rainbows End	1	1
191-4910 Tompkins &	6	6
192-4920 Country Estates	1	1
193-4930 Marion Oaks MSTU	589	589
194-4940 Citrus Park MSTU	3	3
195-4950 Wineberry MSTU	2	2
196-4960 Golden Hills	4	4
197-4970 Delcrest	1	1
198-4980 Bellaire Subdivision	1	1
199-4990 Boulder Hill	1	1
202-1205 Debt Service	2,083	2,083
203-1230 Debt Service	492	492



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Finance & Admin.**

Receiving Department	Total	Audit Services
209-1219 Public Improvement	2,675	2,675
227-4707 Series 2003A	9	9
229-4709 Series 2004A	17	17
230-4710 Series 2004B	18	18
231-4711 Series 2004C	23	23
232-4712 Series 2005A	133	133
233-4713 Series 2006A	110	110
234-4714 Series 2007A	166	166
235-4715 Series 2007B	128	128
236-4716 Series 2008A	240	240
237-4717 Series 2008B	224	224
238-4718 Series 2009A	117	117
239-4719 Series 2010A	41	41
240-4720 Series 2011A	194	194
241-4271 Series 2012A	152	152
303-1260 CC - Parks &	83	83
304-1275 Capital	51	51
305-1276 Surtax Capital	49	49
305-1278 Surtax Capital	24	24
309-1279 Transportation	2,806	2,806
309-1281 Transp Cap Proj	1,201	1,201
340-4820 Improvements	33	33
341-4821 Improvements -	93	93
342-4822 Improvements -	1,217	1,217
401-4230 Solid Waste	7,892	7,892
401-4250 Solid Waste	890	890
401-4270 Solid Waste	741	741
401-6130 Litter Control	490	490
452-7130 Utilities - Customer	9,456	9,456
452-7140 Utilities - Water	1,357	1,357
452-7145 Utilities - Water	1,136	1,136
452-7150 Utilities -	1,277	1,277
452-7155 Utilities -	571	571



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department CC - Finance & Admin.**

Receiving Department	Total	Audit Services
452-7160 Utilities -	357	357
501-2550 Insurance	15,642	15,642
501-2555 Risk and Benefit	237	237
Direct Billed	0	0
<b>Total</b>	<b>206,347</b>	<b>206,347</b>





# Marion County, Florida Full Cost Allocation Plan

## County Attorney

### Nature and Extent of Services

The County Attorney is the chief legal advisor and is responsible for providing legal counsel to all departments. The County Attorney is vested with exclusive authority and jurisdiction in all matters of law relating to the executive branch of the government and every department, bureau, office, institution, commission, committee, board and other agency thereof. Actual expenditures are accounted for in fund 001, General Fund, and organization 2130 County Attorney.

For cost allocation plan purposes, costs identified to the County Attorney cost pool are functionalized as follows (the apportioning of costs to functional areas is based on the percentage of time assigned to each activity):

#### **Legal Services**

Costs identified to this function are representative of staff compensation and operational expenditures to provide legal representation at council, board and commission meetings as well as prepare and review ordinances, contracts and serve as legal counsel in litigation, administrative proceedings and appellate matters. These costs are allocated based on the percentage of staff effort per organization.

#### **Road Construction**

Costs identified to this function are representative of staff compensation and operational expenditures to provide legal services on behalf of contracted road construction. These costs are allocated based on the total actual expenditures per organization.

#### **Fire / Rescue Services**

Costs identified to this function are representative of staff compensation and operational expenditures to provide legal to Fire and Emergency Management Services. These costs are allocated based on the total number of BCC Full-Time Equivalent (FTE) Employees per organization.

#### **County Attorney**

Costs identified to this function are representative of staff compensation and operational expenditures to provide legal representation as well as prepare and review ordinances, contracts and serve as legal counsel in litigation, administrative proceedings and appellate matters. These costs are allocated based on the total number of BCC Full-Time Equivalent (FTE) Employees per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department County Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	659,706			659,706
Depreciation Expense	6,104		6,104	
CC - Legislative	6,454	1,880	8,334	
CC - Finance & Admin.	415	3	418	
County Attorney		100	100	
Information Technology		7,495	7,495	
Human Resources		1,174	1,174	
Procurement Services		1,218	1,218	
Employee Health Clinic		155	155	
Facilities Management		20,418	20,418	
MSTU / MSBU Ofc of Special Assessment		142	142	
BCC - Records		713	713	
Accounting & Finance - BCC		3,018	3,018	
Internal Auditor		612	612	
Budget		2,507	2,507	
Total Allocated Additions:	12,973	39,435	52,408	52,408
Total To Be Allocated:	672,679	39,435		712,114



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Attorney**

	Total	General & Admin	Legal Services	Road Construction	Fire / Rescue Services
<b>Other Expense &amp; Cost</b>					
512101 Regular Salaries & Wages	505,226	0	452,177	10,105	25,261
512102 Salary - Car Allowance	1,200	0	1,074	24	60
521101 FICA Taxes	32,824	0	29,378	656	1,641
522101 Retirement Contributions	37,046	0	33,156	741	1,852
523101 Health Insurance	43,189	0	38,654	864	2,159
523401 Life, Ad&D, Ltd Insurance	5,776	0	5,169	116	289
524101 Workers' Compensation	2,023	0	1,811	40	101
540101 Travel & Per Diem	381	0	341	8	19
541101 Communication Services	1,117	0	1,000	22	56
542201 Postage & Freight	792	0	708	16	40
544101 Rent & Leases - Equipment	3,868	0	3,463	77	193
545101 Insurance - Premiums	2,767	0	2,477	55	138
551101 Office Supplies	2,012	0	1,801	40	101
554101 Books/Pubs/Subscrip/Membs	19,824	0	17,743	396	991
554201 Dues & Memberships	1,661	0	1,487	33	83
<b>Departmental Totals</b>					
Total Expenditures	659,706	0	590,439	13,193	32,984
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	659,706	0	590,439	13,193	32,984
<b>Allocation Step 1</b>					
Inbound- All Others	12,973	12,973	0	0	0
Reallocate Admin Costs		( 12,973)	11,611	259	649
1st Allocation	672,679	0	602,050	13,452	33,633
<b>Allocation Step 2</b>					
Inbound- All Others	39,435	39,435	0	0	0
Reallocate Admin Costs		( 39,435)	35,294	789	1,972
2nd Allocation	39,435	0	35,294	789	1,972



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Attorney**

	Total	General & Admin	Legal Services	Road Construction	Fire / Rescue Services
Total For 001-2130 County Attorney					
Total Allocated	712,114	0	637,344	14,241	35,605



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Attorney**

County Attorney

<u>Other Expense &amp; Cost</u>	
512101 Regular Salaries & Wages	17,683
512102 Salary - Car Allowance	42
521101 FICA Taxes	1,149
522101 Retirement Contributions	1,297
523101 Health Insurance	1,512
523401 Life, Ad&D, Ltd Insurance	202
524101 Workers' Compensation	71
540101 Travel & Per Diem	13
541101 Communication Services	39
542201 Postage & Freight	28
544101 Rent & Leases - Equipment	135
545101 Insurance - Premiums	97
551101 Office Supplies	70
554101 Books/Pubs/Subscrip/Membs	694
554201 Dues & Memberships	58
<u>Departmental Totals</u>	
Total Expenditures	23,090
<u>Deductions</u>	
Total Deductions	0
Functional Cost	23,090
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	454
1st Allocation	23,544
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	1,380
2nd Allocation	1,380



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Attorney**

County Attorney

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Total For 001-2130 County Attorney

Total Allocated

24,924



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	12.00	13.4076	80,724		80,724		80,724
County Administrator	5.00	5.5866	33,634		33,634	2,277	35,911
Information Technology	1.00	1.1173	6,727		6,727	455	7,182
Human Resources	3.00	3.3520	20,180		20,180	1,366	21,546
Procurement Services	5.00	5.5866	33,634		33,634	2,277	35,911
Facilities Management	1.50	1.6760	10,090		10,090	683	10,773
MSTU / MSBU Ofc of Special Assessment	2.00	2.2346	13,454		13,454	911	14,365
Accounting & Finance - BCC	2.00	2.2346	13,454		13,454	911	14,365
001-2215 Property Appraiser - Transfer	0.50	0.5587	3,363		3,363	228	3,591
001-2225 Tax Collector - Transfer	0.50	0.5587	3,363		3,363	228	3,591
001-2570 Fleet Management	1.00	1.1173	6,727		6,727	455	7,182
001-2710 Planning	5.00	5.5866	33,634		33,634	2,277	35,911
001-2925 Supervisor of Elections - Trans	0.50	0.5587	3,363		3,363	228	3,591
001-3420 Zoning	5.00	5.5866	33,634		33,634	2,277	35,911
001-3440 Code Enforcement	2.00	2.2346	13,454		13,454	911	14,365
001-5170 Animal Services Department	5.00	5.5866	33,634		33,634	2,277	35,911
001-5220 Community Services	1.00	1.1173	6,727		6,727	455	7,182
001-6120 Parks & Recreation	3.50	3.9106	23,544		23,544	1,594	25,138
105-4121 Transportation Department	10.00	11.1732	67,268		67,268	4,552	71,820
106-7210 Dunnellon Airport	1.00	1.1173	6,727		6,727	455	7,182
116-3415 Building Department	2.00	2.2346	13,454		13,454	911	14,365
122-5340 State Housing Initiative Partne	0.50	0.5587	3,363		3,363	228	3,591
124-3924 Medical Examiner	0.50	0.5587	3,363		3,363	228	3,591
130-7910 General Government	0.50	0.5587	3,363		3,363	228	3,591
132-4320 Marion Oaks Recreation	0.50	0.5587	3,363		3,363	228	3,591



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
134-8100 Silver Springs Shores Recreatio	0.50	0.5587	3,363		3,363	228	3,591
193-4930 Marion Oaks MSTU for General	0.50	0.5587	3,363		3,363	228	3,591
305-1276 Surtax Capital Projects	2.00	2.2346	13,454		13,454	911	14,365
401-4230 Solid Waste Disposal	4.00	4.4693	26,907		26,907	1,822	28,729
452-7130 Utilities - Customer Service	4.00	4.4693	26,907		26,907	1,822	28,729
501-2555 Risk and Benefit Services	8.00	8.9385	53,815		53,815	3,643	57,458
<b>SubTotal</b>	<b>89.50</b>	<b>100.0000</b>	<b>602,050</b>		<b>602,050</b>	<b>35,294</b>	<b>637,344</b>
<b>Total</b>	<b>89.50</b>	<b>100.0000</b>	<b>602,050</b>		<b>602,050</b>	<b>35,294</b>	<b>637,344</b>

Allocation Basis: Percentage of Staff Effort Per Organization  
 Allocation Source: County Attorney Staff Effort Distribution Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Road Construction

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
130-7956 Contracted Road Construction	621,110.34	20.7415	2,790		2,790	164	2,954
139-4390 Silver Springs Shores Road Impr	1,123,232.50	37.5096	5,045		5,045	296	5,341
140-4400 Lake Tropicana Road	1,522.00	0.0508	7		7		7
147-4470 Golden Hills Road Improvements	1,249.00	0.0417	6		6		6
148-4480 Kingsland / Ocala Rd Maint	158,703.13	5.2998	713		713	42	755
149-4490 Kingsland County Rd Maint	60,733.10	2.0281	273		273	16	289
150-4500 SS Acres Road Maint	60,045.52	2.0052	270		270	16	286
150-4502 Ocala Wtr Est MSBU	6,713.00	0.2242	30		30	2	32
150-4503 NW 17 - Northwoods MSBU	6,530.80	0.2181	29		29	2	31
150-4504 Rainbow Pk 1,2	102,762.58	3.4317	462		462	27	489
153-4530 Pine Run Estates Road	26,367.82	0.8805	118		118	7	125
159-4590 Woods and Lakes Subdivision - R	35,612.26	1.1892	160		160	9	169
161-4610 Marion Oaks Road Improvements	789,945.26	26.3796	3,549		3,549	208	3,757
<b>SubTotal</b>	<b>2,994,527.31</b>	<b>100.0000</b>	<b>13,452</b>		<b>13,452</b>	<b>789</b>	<b>14,241</b>
<b>Total</b>	<b>2,994,527.31</b>	<b>100.0000</b>	<b>13,452</b>		<b>13,452</b>	<b>789</b>	<b>14,241</b>

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Actual Expenditure Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Fire / Rescue Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-3355 Emergency Medical Services	206.00	37.3188	12,551		12,551	736	13,287
181-3310 Fire / Rescue Services	346.00	62.6812	21,082		21,082	1,236	22,318
SubTotal	552.00	100.0000	33,633		33,633	1,972	35,605
Total	552.00	100.0000	33,633		33,633	1,972	35,605

Allocation Basis: Total Number of Full-Time Equivalent (FTE) Employees Per Organization

Allocation Source: Personnel Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	6.00	0.4250	100		100		100
County Attorney	6.00	0.4250	100		100		100
County Administrator	8.00	0.5667	133		133	8	141
Information Technology	22.00	1.5584	367		367	22	389
Human Resources	6.50	0.4604	108		108	6	114
Procurement Services	14.00	0.9917	233		233	14	247
Employee Health Clinic	3.00	0.2125	50		50	3	53
Facilities Management	44.50	3.1523	742		742	44	786
MSTU / MSBU Ofc of Special Assessment	7.00	0.4959	117		117	7	124
Public & Administrative Services	2.00	0.1417	33		33	2	35
001-2311 Court Administration - Technolo	4.00	0.2834	67		67	4	71
001-2420 Teen Court	2.00	0.1417	33		33	2	35
001-2430 Drug Court	1.50	0.1063	25		25	1	26
001-2451 Public Defender - Technology	4.00	0.2834	67		67	4	71
001-2455 Early Intervention Program	1.50	0.1063	25		25	1	26
001-2475 Mental Health Court Expansion	2.00	0.1417	33		33	2	35
001-2570 Fleet Management	16.00	1.1334	267		267	16	283
001-2710 Planning	10.00	0.7084	167		167	10	177
001-2711 Office of Sustainable Growth	1.00	0.0708	17		17	1	18
001-2715 Water Resources Department	1.00	0.0708	17		17	1	18
001-2910 Veterans Service Office	8.00	0.5667	133		133	8	141
001-3355 Emergency Medical Services	206.00	14.5925	3,436		3,436	203	3,639
001-3420 Zoning	8.00	0.5667	133		133	8	141
001-3440 Code Enforcement	12.00	0.8501	200		200	12	212
001-3950 Public Safety Communications	60.00	4.2503	1,001		1,001	59	1,060



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-4145 Property & Engineering Services	2.00	0.1417	33		33	2	35
001-5170 Animal Services Department	44.00	3.1169	734		734	43	777
001-5220 Community Services	2.73	0.1934	46		46	3	49
001-5225 Community Services / CDBG	3.29	0.2331	55		55	3	58
001-5226 HOME Investment Partnership	0.80	0.0567	13		13	1	14
001-5228 Neighborhood Stabilization Prog	0.65	0.0460	11		11	1	12
001-5229 NSP 3 - Nghbr Stabilizatn Prg	1.53	0.1084	26		26	2	28
001-6110 Other Recreation Programs	0.75	0.0531	13		13	1	14
001-6111 Belleview Sportsplex	2.00	0.1417	33		33	2	35
001-6120 Parks & Recreation	36.00	2.5502	600		600	35	635
001-6170 Southeastern Livestock Pavilion	5.00	0.3542	83		83	5	88
001-6210 Marion County Public Library Sy	104.89	7.4302	1,749		1,749	103	1,852
001-6310 Cooperative Extension Service	17.00	1.2042	284		284	17	301
001-6320 Marion Soil Conservation Distri	1.00	0.0708	17		17	1	18
105-4121 Transportation Department	144.33	10.2240	2,407		2,407	142	2,549
106-7210 Dunnellon Airport	2.00	0.1417	33		33	2	35
111-1176 Court Innovations - Drug Court	1.00	0.0708	17		17	1	18
111-1177 Juvenile Alternative Program -	1.50	0.1063	25		25	1	26
111-1179 Court Innovations - Staff Attor	2.00	0.1417	33		33	2	35
114-3930 9-1-1 Management	11.00	0.7792	183		183	11	194
116-3415 Building Department	22.00	1.5584	367		367	22	389
117-2870 Tourist Development Tax	4.00	0.2834	67		67	4	71
118-6118 Parks & Recreation Fees	3.94	0.2791	66		66	4	70
130-7910 General Government	1.50	0.1063	25		25	1	26
130-7940 Road & Street	5.00	0.3542	83		83	5	88
132-4320 Marion Oaks Recreation	9.85	0.6978	164		164	10	174



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
134-8100 Silver Springs Shores Recreatio	9.75	0.6907	163		163	10	173
181-3310 Fire / Rescue Services	346.00	24.5094	5,773		5,773	339	6,112
189-3390 Clean Water Program Department	8.00	0.5667	133		133	8	141
193-4930 Marion Oaks MSTU for General	9.00	0.6375	150		150	9	159
401-4230 Solid Waste Disposal	21.34	1.5117	356		356	21	377
401-4250 Solid Waste Collection	17.00	1.2042	284		284	17	301
401-4270 Solid Waste Recycling	8.00	0.5667	133		133	8	141
401-6130 Litter Control	9.00	0.6375	150		150	9	159
452-7130 Utilities - Customer Service	17.33	1.2276	289		289	17	306
452-7140 Utilities - Water Operations	18.00	1.2751	300		300	18	318
452-7145 Utilities - Water Maintenance	30.00	2.1251	500		500	30	530
452-7150 Utilities - Wastewater Operatio	13.00	0.9209	217		217	13	230
452-7155 Utilities - Wastewater Maintena	8.00	0.5667	133		133	8	141
452-7160 Utilities - Engineering and Con	6.00	0.4250	100		100	6	106
501-2555 Risk and Benefit Services	5.50	0.3896	92		92	5	97
<b>SubTotal</b>	<b>1,411.68</b>	<b>100.0000</b>	<b>23,544</b>		<b>23,544</b>	<b>1,380</b>	<b>24,924</b>
<b>Total</b>	<b>1,411.68</b>	<b>100.0000</b>	<b>23,544</b>		<b>23,544</b>	<b>1,380</b>	<b>24,924</b>

Allocation Basis: Total Number of Full-Time Equivalent (FTE) Employees Per Organization

Allocation Source: Personnel Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Attorney**

Receiving Department	Total	Legal Services	Road Construction	Fire / Rescue Services	County Attorney
CC - Legislative	80,824	80,724	0	0	100
County Attorney	100	0	0	0	100
County Administrator	36,052	35,911	0	0	141
Information Technology	7,571	7,182	0	0	389
Human Resources	21,660	21,546	0	0	114
Procurement Services	36,158	35,911	0	0	247
Employee Health Clinic	53	0	0	0	53
Facilities Management	11,559	10,773	0	0	786
MSTU / MSBU Ofc of Special	14,489	14,365	0	0	124
Public & Administrative	35	0	0	0	35
Accounting & Finance - BCC	14,365	14,365	0	0	0
001-2215 Property Appraiser -	3,591	3,591	0	0	0
001-2225 Tax Collector -	3,591	3,591	0	0	0
001-2311 Court	71	0	0	0	71
001-2420 Teen Court	35	0	0	0	35
001-2430 Drug Court	26	0	0	0	26
001-2451 Public Defender -	71	0	0	0	71
001-2455 Early Intervention	26	0	0	0	26
001-2475 Mental Health Court	35	0	0	0	35
001-2570 Fleet Management	7,465	7,182	0	0	283
001-2710 Planning	36,088	35,911	0	0	177
001-2711 Office of	18	0	0	0	18
001-2715 Water Resources	18	0	0	0	18
001-2910 Veterans Service	141	0	0	0	141
001-2925 Supervisor of	3,591	3,591	0	0	0
001-3355 Emergency Medical	16,926	0	0	13,287	3,639
001-3420 Zoning	36,052	35,911	0	0	141
001-3440 Code Enforcement	14,577	14,365	0	0	212
001-3950 Public Safety	1,060	0	0	0	1,060
001-4145 Property &	35	0	0	0	35
001-5170 Animal Services	36,688	35,911	0	0	777
001-5220 Community	7,231	7,182	0	0	49
001-5225 Community	58	0	0	0	58



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Attorney**

Receiving Department	Total	Legal Services	Road Construction	Fire / Rescue Services	County Attorney
001-5226 HOME Investment	14	0	0	0	14
001-5228 Neighborhood	12	0	0	0	12
001-5229 NSP 3 - Nghbr	28	0	0	0	28
001-6110 Other Recreation	14	0	0	0	14
001-6111 Belleview	35	0	0	0	35
001-6120 Parks & Recreation	25,773	25,138	0	0	635
001-6170 Southeastern	88	0	0	0	88
001-6210 Marion County	1,852	0	0	0	1,852
001-6310 Cooperative	301	0	0	0	301
001-6320 Marion Soil	18	0	0	0	18
105-4121 Transportation	74,369	71,820	0	0	2,549
106-7210 Dunnellon Airport	7,217	7,182	0	0	35
111-1176 Court Innovations -	18	0	0	0	18
111-1177 Juvenile Alternative	26	0	0	0	26
111-1179 Court Innovations -	35	0	0	0	35
114-3930 9-1-1 Management	194	0	0	0	194
116-3415 Building	14,754	14,365	0	0	389
117-2870 Tourist	71	0	0	0	71
118-6118 Parks & Recreation	70	0	0	0	70
122-5340 State Housing	3,591	3,591	0	0	0
124-3924 Medical Examiner	3,591	3,591	0	0	0
130-7910 General	3,617	3,591	0	0	26
130-7940 Road & Street	88	0	0	0	88
130-7956 Contracted Road	2,954	0	2,954	0	0
132-4320 Marion Oaks	3,765	3,591	0	0	174
134-8100 Silver Springs	3,764	3,591	0	0	173
139-4390 Silver Springs	5,341	0	5,341	0	0
140-4400 Lake Tropicana	7	0	7	0	0
147-4470 Golden Hills Road	6	0	6	0	0
148-4480 Kingsland / Ocala	755	0	755	0	0
149-4490 Kingsland County	289	0	289	0	0
150-4500 SS Acres Road	286	0	286	0	0
150-4502 Ocala Wtr Est	32	0	32	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Attorney**

Receiving Department	Total	Legal Services	Road Construction	Fire / Rescue Services	County Attorney
150-4503 NW 17 -	31	0	31	0	0
150-4504 Rainbow Pk 1,2	489	0	489	0	0
153-4530 Pine Run Estates	125	0	125	0	0
159-4590 Woods and Lakes	169	0	169	0	0
161-4610 Marion Oaks Road	3,757	0	3,757	0	0
181-3310 Fire / Rescue	28,430	0	0	22,318	6,112
189-3390 Clean Water	141	0	0	0	141
193-4930 Marion Oaks MSTU	3,750	3,591	0	0	159
305-1276 Surtax Capital	14,365	14,365	0	0	0
401-4230 Solid Waste	29,106	28,729	0	0	377
401-4250 Solid Waste	301	0	0	0	301
401-4270 Solid Waste	141	0	0	0	141
401-6130 Litter Control	159	0	0	0	159
452-7130 Utilities - Customer	29,035	28,729	0	0	306
452-7140 Utilities - Water	318	0	0	0	318
452-7145 Utilities - Water	530	0	0	0	530
452-7150 Utilities -	230	0	0	0	230
452-7155 Utilities -	141	0	0	0	141
452-7160 Utilities -	106	0	0	0	106
501-2555 Risk and Benefit	57,555	57,458	0	0	97
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>712,114</b>	<b>637,344</b>	<b>14,241</b>	<b>35,605</b>	<b>24,924</b>





**Marion County, Florida  
Full Cost Allocation Plan**

**County Administrator**

**Nature and Extent of Services**

The County Administrator is appointed by the Board of County Commissioners and serves as the chief executive officer responsible for operations. The County Administrator executes all policies established by the Board of County Commissioners, as well as offer recommendations regarding the annual budget, delivery of services, community relations and strategic planning. Actual expenditures are accounted for in fund 001, General Fund, and organization 2140 County Administrator.

For cost allocation plan purposes, costs identified to the County Administrator cost pool are functionalized as follows:

**County Administration**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the executive leadership of county operations. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department County Administrator**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	669,712			669,712
564101 Machinery And Equipment	( 1,119)			
Total Deductions:	( 1,119)			( 1,119)
Depreciation Expense	8,813		8,813	
CC - Legislative	7,808	2,313	10,121	
CC - Finance & Admin.	421	3	424	
County Attorney	33,767	2,285	36,052	
County Administrator		4,062	4,062	
Information Technology		70,398	70,398	
Human Resources		2,218	2,218	
Procurement Services		16,854	16,854	
Employee Health Clinic		194	194	
Facilities Management		110,495	110,495	
MSTU / MSBU Ofc of Special Assessment		97	97	
BCC - Records		951	951	
Accounting & Finance - BCC		164,575	164,575	
Internal Auditor		621	621	
Budget		3,760	3,760	
Total Allocated Additions:	50,809	378,826	429,635	429,635
36900100 Vending Machine Proceeds	( 16,325)			
Total Departmental Cost Adjustments:	( 16,325)			( 16,325)
Total To Be Allocated:	703,077	378,826		1,081,903



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Administrator**

	Total	General & Admin	County Administration
<b>Other Expense &amp; Cost</b>			
512101 Regular Salaries & Wages	468,213	0	468,213
512102 Salary - Car Allowance	3,000	0	3,000
521101 FICA Taxes	31,841	0	31,841
522101 Retirement Contributions	31,958	0	31,958
523101 Health Insurance	47,125	0	47,125
523401 Life, Ad&D, Ltd Insurance	5,062	0	5,062
524101 Workers' Compensation	3,197	0	3,197
531109 Professional Services	6,000	0	6,000
540101 Travel & Per Diem	6,081	0	6,081
541101 Communication Services	5,524	0	5,524
542201 Postage & Freight	702	0	702
544101 Rent & Leases - Equipment	5,003	0	5,003
545101 Insurance - Premiums	3,633	0	3,633
547101 Printing & Binding	265	0	265
548101 Promotional Activities	1,479	0	1,479
551101 Office Supplies	3,882	0	3,882
552101 Gasoline Oil & Lubricants	1,734	0	1,734
552106 Operating - Computer Sftw	1,610	0	1,610
552108 Operating Supplies	9,014	0	9,014
552115 Oper Supp - Incentives	23,683	0	23,683
552116 Computer Hardware-Operati	615	0	615
554101 Books/Pubs/Subscrip/Membs	513	0	513
554201 Dues & Memberships	4,749	0	4,749
555501 Training & Education	3,710	0	3,710
*564101 Machinery And Equipment	1,119	1,119	0
<b>Departmental Totals</b>			
Total Expenditures	669,712	1,119	668,593
<b>Deductions</b>			
Total Deductions	( 1,119)	( 1,119)	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Administrator**

	Total	General & Admin	County Administration
<b>Cost Adjustments</b>			
36900100 Vending Machine Proceeds	( 16,325)	0	( 16,325)
Functional Cost	652,268	0	652,268
<b>Allocation Step 1</b>			
Inbound- All Others	50,809	50,809	0
Reallocate Admin Costs		( 50,809)	50,809
1st Allocation	703,077	0	703,077
<b>Allocation Step 2</b>			
Inbound- All Others	378,826	378,826	0
Reallocate Admin Costs		( 378,826)	378,826
2nd Allocation	378,826	0	378,826
<b>Total For 001-2140 County Administrator</b>			
Total Allocated	1,081,903	0	1,081,903



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Administrator**

Activity - County Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Administrator	8.00	0.5778	4,062		4,062		4,062
Information Technology	22.00	1.5888	11,171		11,171	6,054	17,225
Human Resources	6.50	0.4694	3,300		3,300	1,789	5,089
Procurement Services	14.00	1.0111	7,109		7,109	3,852	10,961
Employee Health Clinic	3.00	0.2167	1,523		1,523	826	2,349
Facilities Management	44.50	3.2137	22,595		22,595	12,245	34,840
MSTU / MSBU Ofc of Special Assessment	7.00	0.5055	3,554		3,554	1,926	5,480
Public & Administrative Services	2.00	0.1444	1,016		1,016	550	1,566
001-2570 Fleet Management	16.00	1.1555	8,124		8,124	4,403	12,527
001-2710 Planning	10.00	0.7222	5,078		5,078	2,752	7,830
001-2711 Office of Sustainable Growth	1.00	0.0722	508		508	275	783
001-2715 Water Resources Department	1.00	0.0722	508		508	275	783
001-2910 Veterans Service Office	8.00	0.5778	4,062		4,062	2,201	6,263
001-3355 Emergency Medical Services	206.00	14.8771	104,597		104,597	56,686	161,283
001-3420 Zoning	8.00	0.5778	4,062		4,062	2,201	6,263
001-3440 Code Enforcement	12.00	0.8666	6,093		6,093	3,302	9,395
001-3950 Public Safety Communications	60.00	4.3331	30,465		30,465	16,510	46,975
001-4145 Property & Engineering Services	2.00	0.1444	1,016		1,016	550	1,566
001-5170 Animal Services Department	44.00	3.1776	22,341		22,341	12,108	34,449
001-5220 Community Services	2.73	0.1972	1,386		1,386	751	2,137
001-5225 Community Services / CDBG	3.29	0.2376	1,671		1,671	905	2,576
001-5226 HOME Investment Partnership	0.80	0.0578	406		406	220	626
001-5228 Neighborhood Stabilization Prog	0.65	0.0469	330		330	179	509
001-5229 NSP 3 - Nghbr Stablizatn Prg	1.53	0.1105	777		777	421	1,198
001-6110 Other Recreation Programs	0.75	0.0542	381		381	206	587



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Administrator**

Activity - County Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-6111 Belleview Sportsplex	2.00	0.1444	1,016		1,016	550	1,566
001-6120 Parks & Recreation	36.00	2.5999	18,279		18,279	9,906	28,185
001-6170 Southeastern Livestock Pavilion	5.00	0.3611	2,539		2,539	1,376	3,915
001-6210 Marion County Public Library Sy	104.89	7.5750	53,258		53,258	28,863	82,121
001-6310 Cooperative Extension Service	17.00	1.2277	8,632		8,632	4,678	13,310
001-6320 Marion Soil Conservation Distri	1.00	0.0722	508		508	275	783
105-4121 Transportation Department	144.33	10.4233	73,284		73,284	39,716	113,000
106-7210 Dunnellon Airport	2.00	0.1444	1,016		1,016	550	1,566
111-1176 Court Innovations - Drug Court	1.00	0.0722	508		508	275	783
111-1177 Juvenile Alternative Program -	1.50	0.1083	762		762	413	1,175
111-1179 Court Innovations - Staff Attor	2.00	0.1444	1,016		1,016	550	1,566
114-3930 9-1-1 Management	11.00	0.7944	5,585		5,585	3,027	8,612
116-3415 Building Department	22.00	1.5888	11,171		11,171	6,054	17,225
117-2870 Tourist Development Tax	4.00	0.2889	2,031		2,031	1,101	3,132
118-6118 Parks & Recreation Fees	3.94	0.2845	2,001		2,001	1,084	3,085
130-7910 General Government	1.50	0.1083	762		762	413	1,175
130-7940 Road & Street	5.00	0.3611	2,539		2,539	1,376	3,915
132-4320 Marion Oaks Recreation	9.85	0.7114	5,001		5,001	2,710	7,711
134-8100 Silver Springs Shores ReCreatio	9.75	0.7041	4,951		4,951	2,683	7,634
181-3310 Fire / Rescue Services	346.00	24.9878	175,677		175,677	95,214	270,891
189-3390 Clean Water Program Department	8.00	0.5778	4,062		4,062	2,201	6,263
193-4930 Marion Oaks MSTU for General	9.00	0.6500	4,570		4,570	2,477	7,047
401-4230 Solid Waste Disposal	21.34	1.5412	10,835		10,835	5,872	16,707
401-4250 Solid Waste Collection	17.00	1.2277	8,632		8,632	4,678	13,310
401-4270 Solid Waste Recycling	8.00	0.5778	4,062		4,062	2,201	6,263
401-6130 Litter Control	9.00	0.6500	4,570		4,570	2,477	7,047



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Administrator**

Activity - County Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
452-7130 Utilities - Customer Service	17.33	1.2516	8,799		8,799	4,769	13,568
452-7140 Utilities - Water Operations	18.00	1.2999	9,140		9,140	4,953	14,093
452-7145 Utilities - Water Maintenance	30.00	2.1666	15,233		15,233	8,255	23,488
452-7150 Utilities - Wastewater Operatio	13.00	0.9388	6,601		6,601	3,577	10,178
452-7155 Utilities - Wastewater Maintena	8.00	0.5778	4,062		4,062	2,201	6,263
452-7160 Utilities - Engineering and Con	6.00	0.4333	3,047		3,047	1,651	4,698
501-2555 Risk and Benefit Services	5.50	0.3972	2,793		2,793	1,513	4,306
<b>SubTotal</b>	<b>1,384.68</b>	<b>100.0000</b>	<b>703,077</b>		<b>703,077</b>	<b>378,826</b>	<b>1,081,903</b>
<b>Total</b>	<b>1,384.68</b>	<b>100.0000</b>	<b>703,077</b>		<b>703,077</b>	<b>378,826</b>	<b>1,081,903</b>

Allocation Basis: Total Number of Full-Time Equivalent (FTE) Employees Per Organization

Allocation Source: Personnel Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Administrator**

Receiving Department	Total	County Administration
County Administrator	4,062	4,062
Information Technology	17,225	17,225
Human Resources	5,089	5,089
Procurement Services	10,961	10,961
Employee Health Clinic	2,349	2,349
Facilities Management	34,840	34,840
MSTU / MSBU Ofc of Special	5,480	5,480
Public & Administrative	1,566	1,566
001-2570 Fleet Management	12,527	12,527
001-2710 Planning	7,830	7,830
001-2711 Office of	783	783
001-2715 Water Resources	783	783
001-2910 Veterans Service	6,263	6,263
001-3355 Emergency Medical	161,283	161,283
001-3420 Zoning	6,263	6,263
001-3440 Code Enforcement	9,395	9,395
001-3950 Public Safety	46,975	46,975
001-4145 Property &	1,566	1,566
001-5170 Animal Services	34,449	34,449
001-5220 Community	2,137	2,137
001-5225 Community	2,576	2,576
001-5226 HOME Investment	626	626
001-5228 Neighborhood	509	509
001-5229 NSP 3 - Nghbr	1,198	1,198
001-6110 Other Recreation	587	587
001-6111 Belleview	1,566	1,566
001-6120 Parks & Recreation	28,185	28,185
001-6170 Southeastern	3,915	3,915
001-6210 Marion County	82,121	82,121
001-6310 Cooperative	13,310	13,310
001-6320 Marion Soil	783	783
105-4121 Transportation	113,000	113,000
106-7210 Dunnellon Airport	1,566	1,566



All Monetary Values Are \$ Dollars  
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**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Administrator**

Receiving Department	Total	County Administration
111-1176 Court Innovations -	783	783
111-1177 Juvenile Alternative	1,175	1,175
111-1179 Court Innovations -	1,566	1,566
114-3930 9-1-1 Management	8,612	8,612
116-3415 Building	17,225	17,225
117-2870 Tourist	3,132	3,132
118-6118 Parks & Recreation	3,085	3,085
130-7910 General	1,175	1,175
130-7940 Road & Street	3,915	3,915
132-4320 Marion Oaks	7,711	7,711
134-8100 Silver Springs	7,634	7,634
181-3310 Fire / Rescue	270,891	270,891
189-3390 Clean Water	6,263	6,263
193-4930 Marion Oaks MSTU	7,047	7,047
401-4230 Solid Waste	16,707	16,707
401-4250 Solid Waste	13,310	13,310
401-4270 Solid Waste	6,263	6,263
401-6130 Litter Control	7,047	7,047
452-7130 Utilities - Customer	13,568	13,568
452-7140 Utilities - Water	14,093	14,093
452-7145 Utilities - Water	23,488	23,488
452-7150 Utilities -	10,178	10,178
452-7155 Utilities -	6,263	6,263
452-7160 Utilities -	4,698	4,698
501-2555 Risk and Benefit	4,306	4,306
Direct Billed	0	0
<b>Total</b>	<b>1,081,903</b>	<b>1,081,903</b>



**Marion County, Florida  
Full Cost Allocation Plan**

**Information Technology**

**Nature and Extent of Services**

Information Technology provides information resource management programs in the areas of systems applications, networking and Geographical Information Systems. Additionally, Information Technology provides server support, data backup, system administration, communication systems management, inventory, security and anti-viral updates and disaster recovery. Actual expenditures are accounted for in fund 001, General Fund, and organization 2510 Information Systems.

For cost allocation plan purposes, costs identified to the Information Technology cost pool are functionalized as follows (the apportioning of costs to functional areas is based on the effort distribution of staff assigned to each activity as a weighted proportion of their respective compensation):

**General & Administrative**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the administrative, non-specific and routine workload. These costs are redistributed to the remaining functions based on the total amount of expenditures identified to each activity.

**Information Technology**

Costs identified to this function are representative of staff compensation and operational expenditures to maintain the county's computers, peripheral devices and infrastructure. These costs are allocated based on the total number of computers per organization.

**Server Support**

Costs identified to this function are representative of staff compensation and operational expenditures to maintain and support the Marion County technology network. These costs are allocated based on the total number of server work order hours per organization.

**Marion County, Florida  
Full Cost Allocation Plan**

**Information Technology (*cont'd.*)**

**Nature and Extent of Services**

**Applications Support**

Costs identified to this function are representative of staff compensation and operational costs to provide software, web and application development services. These costs are allocated based on the total number of applications support work order hours per organization.

**Geographic Information Systems**

Costs identified to this function are representative of staff compensation and operational costs to maintain the Geographic Information System (G.I.S.). These costs are allocated based on the total number of G.I.S work order hours per organization.

**Telecommunications Support**

Costs identified to this function are representative of staff compensation and operational costs to provide telecommunications services as well as support the counties telephone and telecommunications networks. These costs are allocated based on the total number of telecommunication support work orders hours per organization.

**Client Services**

Costs identified to this function are representative of staff compensation and operational costs to provide various client services. These costs are allocated based on the total number of client services work order hours per organization.

**T1 Communications Services**

Costs identified to this function are representative of operational expenditures accounted for in object 541101 Communications Services. These direct costs are used to provide county organizations with access secure access to the World Wide Web (internet) and intranet for use in their official capacity to facility any professional obligations. These costs are allocated based on the total annual T1 communications costs per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,659,323			2,659,323
564101 Machinery And Equipment	( 112,722)			
568101 Intangible - Software	( 145,689)			
Total Deductions:	( 258,411)			( 258,411)
Depreciation Expense	192,196		192,196	
CC - Legislative	24,575	7,114	31,689	
CC - Finance & Admin.	1,672	12	1,684	
County Attorney	7,094	477	7,571	
County Administrator	11,171	6,054	17,225	
Information Technology		114,577	114,577	
Human Resources		6,987	6,987	
Procurement Services		13,674	13,674	
Employee Health Clinic		1,010	1,010	
Facilities Management		47,467	47,467	
MSTU / MSBU Ofc of Special Assessment		1	1	
Public & Administrative Services		15,864	15,864	
BCC - Records		2,615	2,615	
Accounting & Finance - BCC		12,910	12,910	
Internal Auditor		2,466	2,466	
Budget		4,613	4,613	
Total Allocated Additions:	236,708	235,841	472,549	472,549
Total To Be Allocated:	2,637,620	235,841		2,873,461



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Technology**

	Total	General & Admin	Information Technology	Server Support	Applications Support
<b>Other Expense &amp; Cost</b>					
512101 Regular Salaries & Wages	1,028,208	109,093	86,267	166,570	213,970
514101 Overtime	7,397	785	621	1,198	1,539
521101 FICA Taxes	75,956	8,059	6,373	12,305	15,806
522101 Retirement Contributions	57,684	6,120	4,840	9,345	12,004
523101 Health Insurance	119,666	12,697	10,040	19,386	24,902
523401 Life, Ad&D, Ltd Insurance	7,040	747	591	1,140	1,465
524101 Workers' Compensation	7,234	768	607	1,172	1,505
531109 Professional Services	55,240	5,861	4,635	8,949	11,495
540101 Travel & Per Diem	4,774	507	401	773	993
541101 Communication Services	316,788	0	169,908	0	0
542201 Postage & Freight	145	15	12	23	30
544101 Rent & Leases - Equipment	3,024	321	254	490	629
545101 Insurance - Premiums	20,945	2,222	1,757	3,393	4,359
546301 Rep & Maint-Equipment	111,339	11,813	9,341	18,037	23,170
546312 Rep & Maint-Computer Eq	149,108	15,820	12,510	24,155	31,029
551101 Office Supplies	1,701	180	143	276	354
552101 Gasoline Oil & Lubricants	7,557	802	634	1,224	1,573
552106 Operating - Computer Sftw	389,769	41,354	32,702	63,143	81,111
552108 Operating Supplies	15,521	1,647	1,302	2,514	3,230
552116 Computer Hardware-Operati	2,670	283	224	433	556
554101 Books/Pubs/Subscrip/Membs	41	4	3	7	9
554201 Dues & Memberships	680	72	57	110	142
555501 Training & Education	18,425	1,955	1,546	2,985	3,834
*564101 Machinery And Equipment	112,722	112,722	0	0	0
*568101 Intangible - Software	145,689	145,689	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,659,323	479,536	344,768	337,628	433,705
<b>Deductions</b>					
Total Deductions	( 258,411)	( 258,411)	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Technology**

	Total	General & Admin	Information Technology	Server Support	Applications Support
Functional Cost	2,400,912	221,125	344,768	337,628	433,705
Allocation Step 1					
Inbound- All Others	236,708	25,115	19,860	38,347	49,259
Reallocate Admin Costs		( 246,240)	23,112	44,626	57,325
1st Allocation	2,637,620	0	387,740	420,601	540,289
Allocation Step 2					
Inbound- All Others	235,841	25,023	19,787	38,206	49,079
Reallocate Admin Costs		( 25,023)	2,349	4,535	5,825
2nd Allocation	235,841	0	22,136	42,741	54,904
Total For 001-2510 Information Technology					
Total Allocated	2,873,461	0	409,876	463,342	595,193



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Technology**

	GIS Support	Telecom Support	Client Services	T1 Communication Services
<b>Other Expense &amp; Cost</b>				
512101 Regular Salaries & Wages	118,347	114,645	219,316	0
514101 Overtime	851	825	1,578	0
521101 FICA Taxes	8,743	8,469	16,201	0
522101 Retirement Contributions	6,639	6,432	12,304	0
523101 Health Insurance	13,774	13,343	25,524	0
523401 Life, Ad&D, Ltd Insurance	810	785	1,502	0
524101 Workers' Compensation	833	807	1,542	0
531109 Professional Services	6,358	6,159	11,783	0
540101 Travel & Per Diem	549	532	1,019	0
541101 Communication Services	0	0	0	146,880
542201 Postage & Freight	17	16	32	0
544101 Rent & Leases - Equipment	348	337	645	0
545101 Insurance - Premiums	2,411	2,335	4,468	0
546301 Rep & Maint-Equipment	12,815	12,414	23,749	0
546312 Rep & Maint-Computer Eq	17,162	16,626	31,806	0
551101 Office Supplies	196	190	362	0
552101 Gasoline Oil & Lubricants	870	843	1,611	0
552106 Operating - Computer Sftw	44,862	43,459	83,138	0
552108 Operating Supplies	1,786	1,731	3,311	0
552116 Computer Hardware-Operati	307	298	569	0
554101 Books/Pubs/Subscrip/Membs	5	5	8	0
554201 Dues & Memberships	78	76	145	0
555501 Training & Education	2,121	2,054	3,930	0
*564101 Machinery And Equipment	0	0	0	0
*568101 Intangible - Software	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	239,882	232,381	444,543	146,880
<b>Deductions</b>				
Total Deductions	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Technology**

	GIS Support	Telecom Support	Client Services	T1 Communication Services
Functional Cost	239,882	232,381	444,543	146,880
Allocation Step 1				
Inbound- All Others	27,245	26,393	50,489	0
Reallocate Admin Costs	31,706	30,715	58,756	0
1st Allocation	298,833	289,489	553,788	146,880
Allocation Step 2				
Inbound- All Others	27,145	26,296	50,305	0
Reallocate Admin Costs	3,222	3,121	5,971	0
2nd Allocation	30,367	29,417	56,276	0
Total For 001-2510 Information Technology				
Total Allocated	329,200	318,906	610,064	146,880





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Information Technology

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	10	0.6720	2,606		2,606		2,606
County Attorney	7	0.4704	1,824		1,824		1,824
County Administrator	23	1.5457	5,993		5,993		5,993
Information Technology	64	4.3011	16,677		16,677		16,677
Human Resources	26	1.7473	6,775		6,775	416	7,191
Procurement Services	17	1.1425	4,430		4,430	272	4,702
Facilities Management	26	1.7473	6,775		6,775	416	7,191
MSTU / MSBU Ofc of Special Assessment	41	2.7554	10,684		10,684	656	11,340
Clerk to BCC - Transfer	1	0.0672	261		261	16	277
001-2570 Fleet Management	30	2.0161	7,817		7,817	480	8,297
001-2710 Planning	16	1.0753	4,169		4,169	256	4,425
001-2711 Office of Sustainable Growth	3	0.2016	782		782	48	830
001-2715 Water Resources Department	1	0.0672	261		261	16	277
001-2910 Veterans Service Office	9	0.6048	2,345		2,345	144	2,489
001-3355 Emergency Medical Services	121	8.1317	31,530		31,530	1,935	33,465
001-3420 Zoning	10	0.6720	2,606		2,606	160	2,766
001-3440 Code Enforcement	14	0.9409	3,648		3,648	224	3,872
001-3950 Public Safety Communications	57	3.8306	14,853		14,853	912	15,765
001-4145 Property & Engineering Services	2	0.1344	521		521	32	553
001-5170 Animal Services Department	50	3.3602	13,029		13,029	800	13,829
001-6120 Parks & Recreation	35	2.3522	9,120		9,120	560	9,680
001-6210 Marion County Public Library Sy	431	28.9653	112,308		112,308	6,890	119,198
001-6310 Cooperative Extension Service	21	1.4113	5,472		5,472	336	5,808
105-4121 Transportation Department	69	4.6371	17,980		17,980	1,104	19,084
106-7210 Dunnellon Airport	1	0.0672	261		261	16	277



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Information Technology

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
114-3930 9-1-1 Management	16	1.0753	4,169		4,169	256	4,425
116-3415 Building Department	38	2.5538	9,902		9,902	608	10,510
117-2870 Tourist Development Tax	8	0.5376	2,085		2,085	128	2,213
124-3924 Medical Examiner	20	1.3441	5,212		5,212	320	5,532
181-3310 Fire / Rescue Services	168	11.2903	43,777		43,777	2,687	46,464
189-3390 Clean Water Program Department	11	0.7392	2,866		2,866	176	3,042
401-4230 Solid Waste Disposal	27	1.8145	7,036		7,036	432	7,468
452-7130 Utilities - Customer Service	73	4.9059	19,022		19,022	1,168	20,190
501-2550 Insurance	11	0.7392	2,866		2,866	176	3,042
City of Ocala	31	2.0833	8,078		8,078	496	8,574
SubTotal	1,488	100.0000	387,740		387,740	22,136	409,876
Total	1,488	100.0000	387,740		387,740	22,136	409,876

Allocation Basis: Total Number of Computers Per Organization

Allocation Source: Information Technology Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Server Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	902.00	58.5486	246,250		246,250		246,250
County Attorney	6.50	0.4219	1,775		1,775		1,775
County Administrator	14.00	0.9087	3,822		3,822		3,822
Information Technology	57.90	3.7583	15,807		15,807		15,807
Human Resources	32.50	2.1096	8,873		8,873	2,480	11,353
Procurement Services	13.00	0.8438	3,549		3,549	992	4,541
Employee Health Clinic	1.50	0.0974	410		410	114	524
Facilities Management	17.00	1.1035	4,641		4,641	1,297	5,938
MSTU / MSBU Ofc of Special Assessment	2.50	0.1623	683		683	191	874
Public & Administrative Services	2.35	0.1525	642		642	179	821
Clerk to BCC - Transfer	4.00	0.2596	1,092		1,092	305	1,397
001-2310 Court Administrator	1.00	0.0649	273		273	76	349
001-2570 Fleet Management	7.25	0.4706	1,979		1,979	553	2,532
001-2710 Planning	22.50	1.4605	6,143		6,143	1,717	7,860
001-2711 Office of Sustainable Growth	0.50	0.0325	137		137	38	175
001-2715 Water Resources Department	1.25	0.0811	341		341	95	436
001-2910 Veterans Service Office	6.50	0.4219	1,775		1,775	496	2,271
001-3135 Sheriff - Jail - Transfer	2.50	0.1623	683		683	191	874
001-3355 Emergency Medical Services	18.25	1.1846	4,982		4,982	1,392	6,374
001-3420 Zoning	9.50	0.6166	2,594		2,594	725	3,319
001-3440 Code Enforcement	10.75	0.6978	2,935		2,935	820	3,755
001-3950 Public Safety Communications	37.00	2.4017	10,101		10,101	2,823	12,924
001-4145 Property & Engineering Services	1.00	0.0649	273		273	76	349
001-5170 Animal Services Department	21.00	1.3631	5,733		5,733	1,602	7,335
001-5220 Community Services	4.50	0.2921	1,229		1,229	343	1,572



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Server Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-5225 Community Services / CDBG	2.50	0.1623	683		683	191	874
001-6120 Parks & Recreation	14.50	0.9412	3,959		3,959	1,106	5,065
001-6170 Southeastern Livestock Pavilion	1.25	0.0811	341		341	95	436
001-6210 Marion County Public Library Sy	80.35	5.2155	21,936		21,936	6,135	28,071
001-6310 Cooperative Extension Service	7.50	0.4868	2,048		2,048	572	2,620
001-6320 Marion Soil Conservation Distri	1.50	0.0974	410		410	114	524
105-4121 Transportation Department	25.25	1.6390	6,894		6,894	1,926	8,820
106-7210 Dunnellon Airport	4.00	0.2596	1,092		1,092	305	1,397
114-3930 9-1-1 Management	23.25	1.5092	6,348		6,348	1,774	8,122
116-3415 Building Department	4.75	0.3083	1,297		1,297	362	1,659
117-2870 Tourist Development Tax	6.00	0.3895	1,638		1,638	458	2,096
124-3924 Medical Examiner	16.50	1.0710	4,505		4,505	1,259	5,764
130-7910 General Government	1.00	0.0649	273		273	76	349
132-4320 Marion Oaks Recreation	1.00	0.0649	273		273	76	349
181-3310 Fire / Rescue Services	54.25	3.5214	14,811		14,811	4,139	18,950
189-3390 Clean Water Program Department	12.00	0.7789	3,276		3,276	916	4,192
401-4230 Solid Waste Disposal	12.75	0.8276	3,481		3,481	973	4,454
401-4250 Solid Waste Collection	5.75	0.3732	1,570		1,570	439	2,009
401-4270 Solid Waste Recycling	1.00	0.0649	273		273	76	349
452-7130 Utilities - Customer Service	28.25	1.8337	7,713		7,713	2,155	9,868
452-7140 Utilities - Water Operations	0.75	0.0487	205		205	57	262
452-7145 Utilities - Water Maintenance	23.00	1.4929	6,279		6,279	1,755	8,034
452-7150 Utilities - Wastewater Operatio	1.00	0.0649	273		273	76	349
452-7160 Utilities - Engineering and Con	4.75	0.3083	1,297		1,297	362	1,659
501-2555 Risk and Benefit Services	6.50	0.4219	1,775		1,775	496	2,271
City of Ocala	4.50	0.2921	1,229		1,229	343	1,572

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Server Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,540.60	100.0000	420,601		420,601	42,741	463,342
Total	1,540.60	100.0000	420,601		420,601	42,741	463,342

Allocation Basis: Total Number of Work Order Hours Per Organization

Allocation Source: Information Technology Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Applications Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	697.180	20.6675	111,664		111,664		111,664
County Attorney	0.500	0.0148	80		80		80
County Administrator	233.430	6.9198	37,387		37,387		37,387
Information Technology	456.310	13.5269	73,084		73,084		73,084
Human Resources	266.700	7.9061	42,716		42,716	7,373	50,089
Procurement Services	7.240	0.2146	1,160		1,160	200	1,360
Employee Health Clinic	0.750	0.0222	120		120	21	141
Facilities Management	24.990	0.7408	4,002		4,002	691	4,693
MSTU / MSBU Ofc of Special Assessment	53.280	1.5794	8,534		8,534	1,473	10,007
Public & Administrative Services	1.100	0.0326	176		176	30	206
Clerk to BCC - Transfer	27.070	0.8025	4,336		4,336	748	5,084
001-2215 Property Appraiser - Transfer	12.750	0.3780	2,042		2,042	352	2,394
001-2310 Court Administrator	0.250	0.0074	40		40	7	47
001-2570 Fleet Management	42.250	1.2525	6,767		6,767	1,168	7,935
001-2710 Planning	25.180	0.7464	4,033		4,033	696	4,729
001-2711 Office of Sustainable Growth	4.340	0.1287	695		695	120	815
001-2715 Water Resources Department	6.400	0.1897	1,025		1,025	177	1,202
001-2910 Veterans Service Office	12.490	0.3703	2,000		2,000	345	2,345
001-3135 Sheriff - Jail - Transfer	1.000	0.0296	160		160	28	188
001-3355 Emergency Medical Services	10.500	0.3113	1,682		1,682	290	1,972
001-3420 Zoning	33.470	0.9922	5,361		5,361	925	6,286
001-3440 Code Enforcement	113.150	3.3542	18,123		18,123	3,128	21,251
001-3950 Public Safety Communications	4.450	0.1319	713		713	123	836
001-4145 Property & Engineering Services	1.900	0.0563	304		304	53	357
001-5170 Animal Services Department	17.500	0.5188	2,803		2,803	484	3,287



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Applications Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-5220 Community Services	36.500	1.0820	5,846		5,846	1,009	6,855
001-6120 Parks & Recreation	149.660	4.4365	23,970		23,970	4,138	28,108
001-6170 Southeastern Livestock Pavilion	4.660	0.1381	746		746	129	875
001-6210 Marion County Public Library Sy	47.520	1.4087	7,611		7,611	1,314	8,925
001-6310 Cooperative Extension Service	41.290	1.2240	6,613		6,613	1,142	7,755
105-4121 Transportation Department	98.230	2.9119	15,733		15,733	2,716	18,449
110-5110 Marion County Health Unit	1.000	0.0296	160		160	28	188
114-3930 9-1-1 Management	23.690	0.7023	3,794		3,794	655	4,449
116-3415 Building Department	196.540	5.8263	31,479		31,479	5,434	36,913
117-2870 Tourist Development Tax	6.650	0.1971	1,065		1,065	184	1,249
124-3924 Medical Examiner	11.350	0.3365	1,818		1,818	314	2,132
134-8100 Silver Springs Shores Recreatio	0.450	0.0133	72		72	12	84
181-3310 Fire / Rescue Services	281.510	8.3451	45,088		45,088	7,782	52,870
189-3390 Clean Water Program Department	7.150	0.2120	1,145		1,145	198	1,343
401-4230 Solid Waste Disposal	6.000	0.1779	961		961	166	1,127
452-7130 Utilities - Customer Service	185.890	5.5105	29,773		29,773	5,139	34,912
452-7140 Utilities - Water Operations	24.250	0.7189	3,884		3,884	670	4,554
452-7145 Utilities - Water Maintenance	69.830	2.0700	11,184		11,184	1,931	13,115
452-7150 Utilities - Wastewater Operatio	9.000	0.2668	1,441		1,441	249	1,690
452-7155 Utilities - Wastewater Maintena	8.000	0.2372	1,281		1,281	221	1,502
452-7160 Utilities - Engineering and Con	21.340	0.6326	3,418		3,418	590	4,008
501-2555 Risk and Benefit Services	88.660	2.6282	14,200		14,200	2,451	16,651
<b>SubTotal</b>	<b>3,373.350</b>	<b>100.0000</b>	<b>540,289</b>		<b>540,289</b>	<b>54,904</b>	<b>595,193</b>
<b>Total</b>	<b>3,373.350</b>	<b>100.0000</b>	<b>540,289</b>		<b>540,289</b>	<b>54,904</b>	<b>595,193</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Allocation Basis: Total Number of Work Orders Hours Per Organization

Allocation Source: Information Technology Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - GIS Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	64.25	10.4676	31,281		31,281		31,281
County Attorney	2.00	0.3258	974		974		974
County Administrator	28.50	4.6432	13,875		13,875		13,875
Information Technology	8.25	1.3441	4,017		4,017		4,017
Facilities Management	1.00	0.1629	487		487	59	546
MSTU / MSBU Ofc of Special Assessment	11.75	1.9143	5,721		5,721	699	6,420
Public & Administrative Services	4.00	0.6517	1,947		1,947	238	2,185
001-2570 Fleet Management	3.50	0.5702	1,704		1,704	208	1,912
001-2710 Planning	9.35	1.5233	4,552		4,552	556	5,108
001-2715 Water Resources Department	0.25	0.0407	122		122	15	137
001-3135 Sheriff - Jail - Transfer	33.00	5.3763	16,066		16,066	1,962	18,028
001-3355 Emergency Medical Services	13.00	2.1180	6,329		6,329	773	7,102
001-3420 Zoning	41.50	6.7612	20,205		20,205	2,467	22,672
001-3440 Code Enforcement	3.00	0.4888	1,461		1,461	178	1,639
001-3950 Public Safety Communications	106.50	17.3509	51,850		51,850	6,331	58,181
001-4145 Property & Engineering Services	21.50	3.5028	10,467		10,467	1,278	11,745
001-5220 Community Services	11.75	1.9143	5,721		5,721	699	6,420
001-5225 Community Services / CDBG	6.50	1.0590	3,165		3,165	386	3,551
001-6120 Parks & Recreation	15.00	2.4438	7,303		7,303	892	8,195
105-4121 Transportation Department	13.55	2.2076	6,597		6,597	806	7,403
114-3930 9-1-1 Management	0.10	0.0163	49		49	6	55
181-3310 Fire / Rescue Services	161.50	26.3114	78,626		78,626	9,601	88,227
189-3390 Clean Water Program Department	16.50	2.6882	8,033		8,033	981	9,014
401-4230 Solid Waste Disposal	5.00	0.8146	2,434		2,434	297	2,731
401-4270 Solid Waste Recycling	14.00	2.2809	6,816		6,816	832	7,648



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - GIS Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
452-7130 Utilities - Customer Service	6.75	1.0997	3,286		3,286	401	3,687
452-7145 Utilities - Water Maintenance	2.00	0.3258	974		974	119	1,093
452-7160 Utilities - Engineering and Con	9.80	1.5966	4,771		4,771	583	5,354
SubTotal	613.80	100.0000	298,833		298,833	30,367	329,200
Total	613.80	100.0000	298,833		298,833	30,367	329,200

Allocation Basis: Total Number of Work Order Hours Per Organization

Allocation Source: Information Technology Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Telecom Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	365.45	12.8040	37,066		37,066		37,066
County Attorney	1.50	0.0526	152		152		152
County Administrator	10.25	0.3591	1,040		1,040		1,040
Information Technology	17.00	0.5956	1,724		1,724		1,724
Human Resources	13.85	0.4853	1,405		1,405	166	1,571
Procurement Services	31.20	1.0931	3,164		3,164	373	3,537
Employee Health Clinic	3.20	0.1121	325		325	38	363
Facilities Management	20.65	0.7235	2,094		2,094	247	2,341
MSTU / MSBU Ofc of Special Assessment	30.95	1.0844	3,139		3,139	370	3,509
Public & Administrative Services	2.95	0.1034	299		299	35	334
Clerk to BCC - Transfer	152.30	5.3360	15,447		15,447	1,821	17,268
001-2300 Guardian Ad Litem Program	11.00	0.3854	1,116		1,116	132	1,248
001-2310 Court Administrator	43.95	1.5398	4,458		4,458	526	4,984
001-2410 Public Defender Administration	9.70	0.3399	984		984	116	1,100
001-2570 Fleet Management	269.10	9.4282	27,294		27,294	3,218	30,512
001-2710 Planning	373.70	13.0930	37,903		37,903	4,469	42,372
001-2711 Office of Sustainable Growth	5.00	0.1752	507		507	60	567
001-2715 Water Resources Department	1.75	0.0613	177		177	21	198
001-2910 Veterans Service Office	10.25	0.3591	1,040		1,040	123	1,163
001-3135 Sheriff - Jail - Transfer	1.25	0.0438	127		127	15	142
001-3355 Emergency Medical Services	38.45	1.3471	3,900		3,900	460	4,360
001-3420 Zoning	14.20	0.4975	1,440		1,440	170	1,610
001-3440 Code Enforcement	15.65	0.5483	1,587		1,587	187	1,774
001-3950 Public Safety Communications	17.20	0.6026	1,745		1,745	206	1,951
001-4145 Property & Engineering Services	21.20	0.7428	2,150		2,150	254	2,404



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Telecom Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-5170 Animal Services Department	70.55	2.4718	7,156		7,156	844	8,000
001-5220 Community Services	18.95	0.6639	1,922		1,922	227	2,149
001-6120 Parks & Recreation	57.70	2.0216	5,852		5,852	690	6,542
001-6170 Southeastern Livestock Pavilion	14.45	0.5063	1,466		1,466	173	1,639
001-6210 Marion County Public Library Sy	108.40	3.7979	10,995		10,995	1,296	12,291
001-6310 Cooperative Extension Service	34.70	1.2158	3,519		3,519	415	3,934
102-2400 State Attorney	20.50	0.7182	2,079		2,079	245	2,324
105-4121 Transportation Department	59.35	2.0794	6,020		6,020	710	6,730
106-7210 Dunnellon Airport	12.50	0.4380	1,268		1,268	149	1,417
110-5110 Marion County Health Unit	17.70	0.6201	1,795		1,795	212	2,007
114-3930 9-1-1 Management	59.20	2.0741	6,004		6,004	708	6,712
116-3415 Building Department	29.00	1.0161	2,941		2,941	347	3,288
117-2870 Tourist Development Tax	30.65	1.0739	3,109		3,109	367	3,476
124-3924 Medical Examiner	4.25	0.1489	431		431	51	482
130-7910 General Government	30.00	1.0511	3,043		3,043	359	3,402
132-4320 Marion Oaks Recreation	4.40	0.1542	446		446	53	499
134-8100 Silver Springs Shores Recreatio	12.50	0.4380	1,268		1,268	149	1,417
181-3310 Fire / Rescue Services	376.30	13.1840	38,166		38,166	4,495	42,661
185-3350 Emergency Medical Services	4.50	0.1577	456		456	54	510
189-3390 Clean Water Program Department	4.75	0.1664	482		482	57	539
193-4930 Marion Oaks MSTU for General	0.50	0.0175	51		51	6	57
401-4230 Solid Waste Disposal	283.40	9.9293	28,744		28,744	3,389	32,133
401-4250 Solid Waste Collection	2.50	0.0876	254		254	30	284
401-4270 Solid Waste Recycling	13.20	0.4625	1,339		1,339	158	1,497
401-6130 Litter Control	1.25	0.0438	127		127	15	142
452-7130 Utilities - Customer Service	40.24	1.4099	4,081		4,081	481	4,562



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Telecom Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
452-7140 Utilities - Water Operations	18.25	0.6394	1,851		1,851	218	2,069
452-7145 Utilities - Water Maintenance	17.50	0.6131	1,775		1,775	209	1,984
452-7150 Utilities - Wastewater Operatio	11.30	0.3959	1,146		1,146	135	1,281
452-7155 Utilities - Wastewater Maintena	3.00	0.1051	304		304	36	340
452-7160 Utilities - Engineering and Con	1.00	0.0350	101		101	12	113
501-2555 Risk and Benefit Services	2.50	0.0876	254		254	30	284
Clerk Of The Circuit Courts	1.50	0.0526	152		152	18	170
City of Ocala	6.00	0.2102	609		609	72	681
<b>SubTotal</b>	<b>2,854.19</b>	<b>100.0000</b>	<b>289,489</b>		<b>289,489</b>	<b>29,417</b>	<b>318,906</b>
<b>Total</b>	<b>2,854.19</b>	<b>100.0000</b>	<b>289,489</b>		<b>289,489</b>	<b>29,417</b>	<b>318,906</b>

Allocation Basis: Total Number of Work Order Hours Per Organization

Allocation Source: Information Technology Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Client Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	158.75	3.2474	17,984		17,984		17,984
County Attorney	23.75	0.4858	2,690		2,690		2,690
County Administrator	73.10	1.4953	8,281		8,281		8,281
Information Technology	28.85	0.5902	3,268		3,268		3,268
Human Resources	107.50	2.1990	12,178		12,178	1,314	13,492
Procurement Services	97.80	2.0006	11,079		11,079	1,195	12,274
Employee Health Clinic	6.20	0.1268	702		702	76	778
Facilities Management	71.80	1.4688	8,134		8,134	878	9,012
MSTU / MSBU Ofc of Special Assessment	55.15	1.1282	6,248		6,248	674	6,922
Public & Administrative Services	6.30	0.1289	714		714	77	791
Clerk to BCC - Transfer	31.50	0.6444	3,568		3,568	385	3,953
001-2570 Fleet Management	75.20	1.5383	8,519		8,519	919	9,438
001-2710 Planning	51.55	1.0545	5,840		5,840	630	6,470
001-2711 Office of Sustainable Growth	7.30	0.1493	827		827	89	916
001-2715 Water Resources Department	4.05	0.0828	459		459	50	509
001-2910 Veterans Service Office	30.55	0.6249	3,461		3,461	373	3,834
001-3135 Sheriff - Jail - Transfer	2.10	0.0430	238		238	26	264
001-3355 Emergency Medical Services	575.70	11.7766	65,217		65,217	7,037	72,254
001-3420 Zoning	30.75	0.6290	3,483		3,483	376	3,859
001-3440 Code Enforcement	76.40	1.5628	8,655		8,655	934	9,589
001-3950 Public Safety Communications	197.50	4.0401	22,374		22,374	2,414	24,788
001-4145 Property & Engineering Services	20.50	0.4194	2,322		2,322	251	2,573
001-5170 Animal Services Department	150.93	3.0874	17,098		17,098	1,845	18,943
001-5220 Community Services	34.85	0.7129	3,948		3,948	426	4,374
001-5225 Community Services / CDBG	7.35	0.1504	833		833	90	923



**Marion County, Florida**  
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**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Client Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-6110 Other Recreation Programs	1.30	0.0266	147		147	16	163
001-6111 Belleview Sportsplex	2.55	0.0522	289		289	31	320
001-6120 Parks & Recreation	208.90	4.2733	23,665		23,665	2,553	26,218
001-6170 Southeastern Livestock Pavilion	16.35	0.3345	1,852		1,852	200	2,052
001-6210 Marion County Public Library Sy	418.10	8.5527	47,364		47,364	5,110	52,474
001-6310 Cooperative Extension Service	108.55	2.2205	12,297		12,297	1,327	13,624
001-6320 Marion Soil Conservation Distri	2.40	0.0491	272		272	29	301
105-4121 Transportation Department	453.20	9.2707	51,340		51,340	5,540	56,880
106-7210 Dunnellon Airport	4.30	0.0880	487		487	53	540
110-5110 Marion County Health Unit	2.95	0.0603	334		334	36	370
114-3930 9-1-1 Management	100.00	2.0456	11,328		11,328	1,222	12,550
116-3415 Building Department	131.25	2.6849	14,868		14,868	1,604	16,472
117-2870 Tourist Development Tax	38.45	0.7865	4,356		4,356	470	4,826
118-6118 Parks & Recreation Fees	3.15	0.0644	357		357	39	396
124-3924 Medical Examiner	55.15	1.1282	6,248		6,248	674	6,922
130-7910 General Government	12.80	0.2618	1,450		1,450	156	1,606
130-7940 Road & Street	1.35	0.0276	153		153	17	170
132-4320 Marion Oaks Recreation	24.10	0.4930	2,730		2,730	295	3,025
134-8100 Silver Springs Shores Recreatio	8.10	0.1657	918		918	99	1,017
181-3310 Fire / Rescue Services	849.73	17.3823	96,263		96,263	10,385	106,648
185-3350 Emergency Medical Services	9.80	0.2005	1,110		1,110	120	1,230
189-3390 Clean Water Program Department	20.70	0.4234	2,345		2,345	253	2,598
193-4930 Marion Oaks MSTU for General	0.25	0.0051	28		28	3	31
401-4230 Solid Waste Disposal	71.55	1.4636	8,105		8,105	875	8,980
401-4250 Solid Waste Collection	3.95	0.0808	447		447	48	495
401-4270 Solid Waste Recycling	37.90	0.7753	4,293		4,293	463	4,756



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Client Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
401-6130 Litter Control	4.40	0.0900	498		498	54	552
452-7130 Utilities - Customer Service	81.85	1.6743	9,272		9,272	1,000	10,272
452-7140 Utilities - Water Operations	19.45	0.3979	2,203		2,203	238	2,441
452-7145 Utilities - Water Maintenance	40.90	0.8367	4,633		4,633	500	5,133
452-7150 Utilities - Wastewater Operatio	27.15	0.5554	3,076		3,076	332	3,408
452-7155 Utilities - Wastewater Maintena	33.15	0.6781	3,755		3,755	405	4,160
452-7160 Utilities - Engineering and Con	28.80	0.5891	3,263		3,263	352	3,615
501-2555 Risk and Benefit Services	88.50	1.8104	10,026		10,026	1,082	11,108
City of Ocala	52.05	1.0647	5,896		5,896	636	6,532
<b>SubTotal</b>	<b>4,888.51</b>	<b>100.0000</b>	<b>553,788</b>		<b>553,788</b>	<b>56,276</b>	<b>610,064</b>
<b>Total</b>	<b>4,888.51</b>	<b>100.0000</b>	<b>553,788</b>		<b>553,788</b>	<b>56,276</b>	<b>610,064</b>

Allocation Basis: Total Number of Work Order Hours Per Organization

Allocation Source: Information Technology Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - T1 Communication Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-3355 Emergency Medical Services	3,600.00	2.4510	3,600		3,600		3,600
001-5170 Animal Services Department	3,600.00	2.4510	3,600		3,600		3,600
001-6120 Parks & Recreation	5,760.00	3.9216	5,760		5,760		5,760
105-4121 Transportation Department	10,800.00	7.3529	10,800		10,800		10,800
132-4320 Marion Oaks Recreation	3,600.00	2.4510	3,600		3,600		3,600
134-8100 Silver Springs Shores Recreatio	3,600.00	2.4510	3,600		3,600		3,600
181-3310 Fire / Rescue Services	83,520.00	56.8627	83,520		83,520		83,520
401-4230 Solid Waste Disposal	3,600.00	2.4510	3,600		3,600		3,600
452-7130 Utilities - Customer Service	28,800.00	19.6078	28,800		28,800		28,800
SubTotal	146,880.00	100.0000	146,880		146,880		146,880
Total	146,880.00	100.0000	146,880		146,880		146,880

Allocation Basis: Total Annual T1 Communications Expenditures Per Organization

Allocation Source: Information Technology T1 Breakdown Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Information Technology**

Receiving Department	Total	Information Technology	Server Support	Applications Support	GIS Support	Telecom Support	Client Services
CC - Legislative	446,851	2,606	246,250	111,664	31,281	37,066	17,984
County Attorney	7,495	1,824	1,775	80	974	152	2,690
County Administrator	70,398	5,993	3,822	37,387	13,875	1,040	8,281
Information Technology	114,577	16,677	15,807	73,084	4,017	1,724	3,268
Human Resources	83,696	7,191	11,353	50,089	0	1,571	13,492
Procurement Services	26,414	4,702	4,541	1,360	0	3,537	12,274
Employee Health Clinic	1,806	0	524	141	0	363	778
Facilities Management	29,721	7,191	5,938	4,693	546	2,341	9,012
MSTU / MSBU Ofc of Special	39,072	11,340	874	10,007	6,420	3,509	6,922
Public & Administrative	4,337	0	821	206	2,185	334	791
Clerk to BCC - Transfer	27,979	277	1,397	5,084	0	17,268	3,953
001-2215 Property Appraiser -	2,394	0	0	2,394	0	0	0
001-2300 Guardian Ad Litem	1,248	0	0	0	0	1,248	0
001-2310 Court Administrator	5,380	0	349	47	0	4,984	0
001-2410 Public Defender	1,100	0	0	0	0	1,100	0
001-2570 Fleet Management	60,626	8,297	2,532	7,935	1,912	30,512	9,438
001-2710 Planning	70,964	4,425	7,860	4,729	5,108	42,372	6,470
001-2711 Office of	3,303	830	175	815	0	567	916
001-2715 Water Resources	2,759	277	436	1,202	137	198	509
001-2910 Veterans Service	12,102	2,489	2,271	2,345	0	1,163	3,834
001-3135 Sheriff - Jail -	19,496	0	874	188	18,028	142	264
001-3355 Emergency Medical	129,127	33,465	6,374	1,972	7,102	4,360	72,254
001-3420 Zoning	40,512	2,766	3,319	6,286	22,672	1,610	3,859
001-3440 Code Enforcement	41,880	3,872	3,755	21,251	1,639	1,774	9,589
001-3950 Public Safety	114,445	15,765	12,924	836	58,181	1,951	24,788
001-4145 Property &	17,981	553	349	357	11,745	2,404	2,573
001-5170 Animal Services	54,994	13,829	7,335	3,287	0	8,000	18,943
001-5220 Community	21,370	0	1,572	6,855	6,420	2,149	4,374
001-5225 Community	5,348	0	874	0	3,551	0	923
001-6110 Other Recreation	163	0	0	0	0	0	163
001-6111 Belleview	320	0	0	0	0	0	320
001-6120 Parks & Recreation	89,568	9,680	5,065	28,108	8,195	6,542	26,218
001-6170 Southeastern	5,002	0	436	875	0	1,639	2,052



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Information Technology**

Receiving Department	Total	Information Technology	Server Support	Applications Support	GIS Support	Telecom Support	Client Services
001-6210 Marion County	220,959	119,198	28,071	8,925	0	12,291	52,474
001-6310 Cooperative	33,741	5,808	2,620	7,755	0	3,934	13,624
001-6320 Marion Soil	825	0	524	0	0	0	301
102-2400 State Attorney	2,324	0	0	0	0	2,324	0
105-4121 Transportation	128,166	19,084	8,820	18,449	7,403	6,730	56,880
106-7210 Dunnellon Airport	3,631	277	1,397	0	0	1,417	540
110-5110 Marion County	2,565	0	0	188	0	2,007	370
114-3930 9-1-1 Management	36,313	4,425	8,122	4,449	55	6,712	12,550
116-3415 Building	68,842	10,510	1,659	36,913	0	3,288	16,472
117-2870 Tourist	13,860	2,213	2,096	1,249	0	3,476	4,826
118-6118 Parks & Recreation	396	0	0	0	0	0	396
124-3924 Medical Examiner	20,832	5,532	5,764	2,132	0	482	6,922
130-7910 General	5,357	0	349	0	0	3,402	1,606
130-7940 Road & Street	170	0	0	0	0	0	170
132-4320 Marion Oaks	7,473	0	349	0	0	499	3,025
134-8100 Silver Springs	6,118	0	0	84	0	1,417	1,017
181-3310 Fire / Rescue	439,340	46,464	18,950	52,870	88,227	42,661	106,648
185-3350 Emergency	1,740	0	0	0	0	510	1,230
189-3390 Clean Water	20,728	3,042	4,192	1,343	9,014	539	2,598
193-4930 Marion Oaks MSTU	88	0	0	0	0	57	31
401-4230 Solid Waste	60,493	7,468	4,454	1,127	2,731	32,133	8,980
401-4250 Solid Waste	2,788	0	2,009	0	0	284	495
401-4270 Solid Waste	14,250	0	349	0	7,648	1,497	4,756
401-6130 Litter Control	694	0	0	0	0	142	552
452-7130 Utilities - Customer	112,291	20,190	9,868	34,912	3,687	4,562	10,272
452-7140 Utilities - Water	9,326	0	262	4,554	0	2,069	2,441
452-7145 Utilities - Water	29,359	0	8,034	13,115	1,093	1,984	5,133
452-7150 Utilities -	6,728	0	349	1,690	0	1,281	3,408
452-7155 Utilities -	6,002	0	0	1,502	0	340	4,160
452-7160 Utilities -	14,749	0	1,659	4,008	5,354	113	3,615
501-2550 Insurance	3,042	3,042	0	0	0	0	0
501-2555 Risk and Benefit	30,314	0	2,271	16,651	0	284	11,108
Clerk Of The Circuit Courts	170	0	0	0	0	170	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Information Technology**

Receiving Department	Total	Information Technology	Server Support	Applications Support	GIS Support	Telecom Support	Client Services
City of Ocala	17,359	8,574	1,572	0	0	681	6,532
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>2,873,461</b>	<b>409,876</b>	<b>463,342</b>	<b>595,193</b>	<b>329,200</b>	<b>318,906</b>	<b>610,064</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Information Technology**

Receiving Department	T1 Communication
CC - Legislative	0
County Attorney	0
County Administrator	0
Information Technology	0
Human Resources	0
Procurement Services	0
Employee Health Clinic	0
Facilities Management	0
MSTU / MSBU Ofc of Special	0
Public & Administrative	0
Clerk to BCC - Transfer	0
001-2215 Property Appraiser -	0
001-2300 Guardian Ad Litem	0
001-2310 Court Administrator	0
001-2410 Public Defender	0
001-2570 Fleet Management	0
001-2710 Planning	0
001-2711 Office of	0
001-2715 Water Resources	0
001-2910 Veterans Service	0
001-3135 Sheriff - Jail -	0
001-3355 Emergency Medical	3,600
001-3420 Zoning	0
001-3440 Code Enforcement	0
001-3950 Public Safety	0
001-4145 Property &	0
001-5170 Animal Services	3,600
001-5220 Community	0
001-5225 Community	0
001-6110 Other Recreation	0
001-6111 Belleview	0
001-6120 Parks & Recreation	5,760
001-6170 Southeastern	0



All Monetary Values Are \$ Dollars  
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**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Information Technology**

Receiving Department	T1 Communication
001-6210 Marion County	0
001-6310 Cooperative	0
001-6320 Marion Soil	0
102-2400 State Attorney	0
105-4121 Transportation	10,800
106-7210 Dunnellon Airport	0
110-5110 Marion County	0
114-3930 9-1-1 Management	0
116-3415 Building	0
117-2870 Tourist	0
118-6118 Parks & Recreation	0
124-3924 Medical Examiner	0
130-7910 General	0
130-7940 Road & Street	0
132-4320 Marion Oaks	3,600
134-8100 Silver Springs	3,600
181-3310 Fire / Rescue	83,520
185-3350 Emergency	0
189-3390 Clean Water	0
193-4930 Marion Oaks MSTU	0
401-4230 Solid Waste	3,600
401-4250 Solid Waste	0
401-4270 Solid Waste	0
401-6130 Litter Control	0
452-7130 Utilities - Customer	28,800
452-7140 Utilities - Water	0
452-7145 Utilities - Water	0
452-7150 Utilities -	0
452-7155 Utilities -	0
452-7160 Utilities -	0
501-2550 Insurance	0
501-2555 Risk and Benefit	0
Clerk Of The Circuit Courts	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Information Technology**

Receiving Department	T1 Communication
City of Ocala	0
Direct Billed	0
Total	<u>146,880</u>



# Marion County, Florida Full Cost Allocation Plan

## Human Resources

### Nature and Extent of Services

Human Resources administers the personnel system through the development and application of all personnel policies and procedures. Additionally, Human Resources provides recruitment and testing services, training, employee relations assistance, records management, and administration of the county's classification and compensation plan. Actual expenditures are accounted for in fund 001, General Fund, and organization 2520 Human Resources.

For cost allocation plan purposes, costs identified to the Human Resources cost pool are functionalized as follows (the apportioning of costs to functional areas is based on the effort distribution of staff assigned to each activity as a weighted proportion of their respective compensation):

#### **General & Administrative**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the administrative, non-specific and routine workload. These costs are redistributed to the remaining functions based on the total amount of expenditures identified to each activity.

#### **Human Resources**

Costs identified to this function are representative of staff compensation and operational expenditures to provide performance management, executive development, career development, training, management and supervisory development, team building, organizational research, foreign language instruction, and basic skills enhancement services. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

#### **Employment & Recruitment**

Costs identified to this function are representative of staff compensation and operational expenditures to provide employee recruitment services. These costs are allocated based on the total number new hires per organization.

#### **Employee Training**

Costs identified to this function are representative of staff compensation and operational expenditures to provide employees with performance management, executive development, career development, management and supervisory development, team building, organizational research, foreign language instruction, and basic skills enhancement training and services. These costs are allocated based on the total number of employee training hours per organization



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	415,205			415,205
564101 Machinery And Equipment	( 1,119)			
Total Deductions:	( 1,119)			( 1,119)
Depreciation Expense	10,293		10,293	
CC - Legislative	5,855	1,761	7,616	
CC - Finance & Admin.	261	2	263	
County Attorney	20,288	1,372	21,660	
County Administrator	3,300	1,789	5,089	
Information Technology	71,947	11,749	83,696	
Human Resources		3,577	3,577	
Procurement Services		13,814	13,814	
Employee Health Clinic		1,126	1,126	
Facilities Management		34,711	34,711	
MSTU / MSBU Ofc of Special Assessment		223	223	
BCC - Records		773	773	
Accounting & Finance - BCC		3,397	3,397	
Internal Auditor		385	385	
Budget		3,637	3,637	
Records Center		9,021	9,021	
Total Allocated Additions:	111,944	87,337	199,281	199,281
Total To Be Allocated:	526,030	87,337		613,367



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources**

	Total	General & Admin	Human Resources	Employment & Recruitment	Employee Training
<b>Other Expense &amp; Cost</b>					
512101 Regular Salaries & Wages	285,901	36,281	122,423	70,446	56,751
521101 FICA Taxes	20,960	2,660	8,974	5,165	4,161
522101 Retirement Contributions	17,028	2,161	7,291	4,196	3,380
523101 Health Insurance	36,452	4,626	15,608	8,982	7,236
523401 Life, Ad&D, Ltd Insurance	1,945	247	833	479	386
524101 Workers' Compensation	1,994	253	854	491	396
531109 Professional Services	18,169	2,306	7,779	4,477	3,607
540101 Travel & Per Diem	1,791	227	767	441	356
541101 Communication Services	1,084	138	464	267	215
544101 Rent & Leases - Equipment	4,783	607	2,048	1,179	949
545101 Insurance - Premiums	2,065	262	884	509	410
546401 Rep & Maint-Office Mach	995	126	426	245	198
547101 Printing & Binding	144	18	62	35	29
549201 Advertising - Legal	355	45	153	87	70
551101 Office Supplies	3,758	477	1,609	926	746
552106 Operating - Computer Sftw	8,250	0	8,250	0	0
552108 Operating Supplies	449	57	192	111	89
552113 Employee Service Awards	1,442	183	618	355	286
554201 Dues & Memberships	686	87	294	169	136
555301 Training Materials & Supp	1,298	165	555	320	258
555501 Training & Education	1,275	162	546	314	253
555520 Training & Education Prgm	3,262	414	1,396	804	648
*564101 Machinery And Equipment	1,119	1,119	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	415,205	52,621	182,026	99,998	80,560
<b>Deductions</b>					
Total Deductions	( 1,119)	( 1,119)	0	0	0
Functional Cost	414,086	51,502	182,026	99,998	80,560



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources**

	Total	General & Admin	Human Resources	Employment & Recruitment	Employee Training
<b>Allocation Step 1</b>					
Inbound- All Others	111,944	111,944	0	0	0
Reallocate Admin Costs		( 163,446)	82,054	45,077	36,315
1st Allocation	526,030	0	264,080	145,075	116,875
<b>Allocation Step 2</b>					
Inbound- All Others	87,337	87,337	0	0	0
Reallocate Admin Costs		( 87,337)	43,845	24,087	19,405
2nd Allocation	87,337	0	43,845	24,087	19,405
<b>Total For 001-2520 Human Resources</b>					
Total Allocated	613,367	0	307,925	169,162	136,280



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	6.00	0.4250	1,122		1,122		1,122
County Attorney	6.00	0.4250	1,122		1,122		1,122
County Administrator	8.00	0.5667	1,497		1,497		1,497
Information Technology	22.00	1.5584	4,115		4,115		4,115
Human Resources	6.50	0.4604	1,216		1,216		1,216
Procurement Services	14.00	0.9917	2,619		2,619	450	3,069
Employee Health Clinic	3.00	0.2125	561		561	96	657
Facilities Management	44.50	3.1523	8,325		8,325	1,431	9,756
MSTU / MSBU Ofc of Special Assessment	7.00	0.4959	1,309		1,309	225	1,534
Public & Administrative Services	2.00	0.1417	374		374	64	438
001-2311 Court Administration - Technolo	4.00	0.2834	748		748	129	877
001-2420 Teen Court	2.00	0.1417	374		374	64	438
001-2430 Drug Court	1.50	0.1063	281		281	48	329
001-2451 Public Defender - Technology	4.00	0.2834	748		748	129	877
001-2455 Early Intervention Program	1.50	0.1063	281		281	48	329
001-2475 Mental Health Court Expansion	2.00	0.1417	374		374	64	438
001-2570 Fleet Management	16.00	1.1334	2,993		2,993	515	3,508
001-2710 Planning	10.00	0.7084	1,871		1,871	322	2,193
001-2711 Office of Sustainable Growth	1.00	0.0708	187		187	32	219
001-2715 Water Resources Department	1.00	0.0708	187		187	32	219
001-2910 Veterans Service Office	8.00	0.5667	1,497		1,497	257	1,754
001-3355 Emergency Medical Services	206.00	14.5925	38,536		38,536	6,626	45,162
001-3420 Zoning	8.00	0.5667	1,497		1,497	257	1,754
001-3440 Code Enforcement	12.00	0.8501	2,245		2,245	386	2,631
001-3950 Public Safety Communications	60.00	4.2503	11,224		11,224	1,930	13,154



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-4145 Property & Engineering Services	2.00	0.1417	374		374	64	438
001-5170 Animal Services Department	44.00	3.1169	8,231		8,231	1,415	9,646
001-5220 Community Services	2.73	0.1934	511		511	88	599
001-5225 Community Services / CDBG	3.29	0.2331	615		615	106	721
001-5226 HOME Investment Partnership	0.80	0.0567	150		150	26	176
001-5228 Neighborhood Stabilization Prog	0.65	0.0460	122		122	21	143
001-5229 NSP 3 - Nghbr Stabilizatn Prg	1.53	0.1084	286		286	49	335
001-6110 Other Recreation Programs	0.75	0.0531	140		140	24	164
001-6111 Belleview Sportsplex	2.00	0.1417	374		374	64	438
001-6120 Parks & Recreation	36.00	2.5502	6,734		6,734	1,158	7,892
001-6170 Southeastern Livestock Pavilion	5.00	0.3542	935		935	161	1,096
001-6210 Marion County Public Library Sy	104.89	7.4302	19,622		19,622	3,374	22,996
001-6310 Cooperative Extension Service	17.00	1.2042	3,180		3,180	547	3,727
001-6320 Marion Soil Conservation Distri	1.00	0.0708	187		187	32	219
105-4121 Transportation Department	144.33	10.2240	27,000		27,000	4,642	31,642
106-7210 Dunnellon Airport	2.00	0.1417	374		374	64	438
111-1176 Court Innovations - Drug Court	1.00	0.0708	187		187	32	219
111-1177 Juvenile Alternative Program -	1.50	0.1063	281		281	48	329
111-1179 Court Innovations - Staff Attor	2.00	0.1417	374		374	64	438
114-3930 9-1-1 Management	11.00	0.7792	2,058		2,058	354	2,412
116-3415 Building Department	22.00	1.5584	4,115		4,115	708	4,823
117-2870 Tourist Development Tax	4.00	0.2834	748		748	129	877
118-6118 Parks & Recreation Fees	3.94	0.2791	737		737	127	864
130-7910 General Government	1.50	0.1063	281		281	48	329
130-7940 Road & Street	5.00	0.3542	935		935	161	1,096
132-4320 Marion Oaks Recreation	9.85	0.6978	1,843		1,843	317	2,160



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
134-8100 Silver Springs Shores Recreatio	9.75	0.6907	1,824		1,824	314	2,138
181-3310 Fire / Rescue Services	346.00	24.5094	64,724		64,724	11,132	75,856
189-3390 Clean Water Program Department	8.00	0.5667	1,497		1,497	257	1,754
193-4930 Marion Oaks MSTU for General	9.00	0.6375	1,684		1,684	289	1,973
401-4230 Solid Waste Disposal	21.34	1.5117	3,992		3,992	686	4,678
401-4250 Solid Waste Collection	17.00	1.2042	3,180		3,180	547	3,727
401-4270 Solid Waste Recycling	8.00	0.5667	1,497		1,497	257	1,754
401-6130 Litter Control	9.00	0.6375	1,684		1,684	289	1,973
452-7130 Utilities - Customer Service	17.33	1.2276	3,242		3,242	557	3,799
452-7140 Utilities - Water Operations	18.00	1.2751	3,367		3,367	579	3,946
452-7145 Utilities - Water Maintenance	30.00	2.1251	5,612		5,612	965	6,577
452-7150 Utilities - Wastewater Operatio	13.00	0.9209	2,432		2,432	418	2,850
452-7155 Utilities - Wastewater Maintena	8.00	0.5667	1,497		1,497	257	1,754
452-7160 Utilities - Engineering and Con	6.00	0.4250	1,122		1,122	193	1,315
501-2555 Risk and Benefit Services	5.50	0.3896	1,029		1,029	177	1,206
<b>SubTotal</b>	<b>1,411.68</b>	<b>100.0000</b>	<b>264,080</b>		<b>264,080</b>	<b>43,845</b>	<b>307,925</b>
<b>Total</b>	<b>1,411.68</b>	<b>100.0000</b>	<b>264,080</b>		<b>264,080</b>	<b>43,845</b>	<b>307,925</b>

Allocation Basis: Total Number of Full-Time Equivalent (FTE) Employees Per Organization

Allocation Source: Personnel Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Employment & Recruitment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	2.00	0.9132	1,325		1,325		1,325
Information Technology	3.00	1.3699	1,987		1,987		1,987
Human Resources	2.00	0.9132	1,325		1,325		1,325
Procurement Services	3.00	1.3699	1,987		1,987	341	2,328
Facilities Management	2.00	0.9132	1,325		1,325	227	1,552
MSTU / MSBU Ofc of Special Assessment	1.00	0.4566	662		662	114	776
001-2311 Court Administration - Technolo	1.00	0.4566	662		662	114	776
001-2420 Teen Court	1.00	0.4566	662		662	114	776
001-2451 Public Defender - Technology	1.00	0.4566	662		662	114	776
001-2570 Fleet Management	6.00	2.7397	3,975		3,975	682	4,657
001-2710 Planning	3.00	1.3699	1,987		1,987	341	2,328
001-2711 Office of Sustainable Growth	1.00	0.4566	662		662	114	776
001-2910 Veterans Service Office	1.00	0.4566	662		662	114	776
001-3355 Emergency Medical Services	22.00	10.0457	14,574		14,574	2,500	17,074
001-3440 Code Enforcement	1.00	0.4566	662		662	114	776
001-3950 Public Safety Communications	31.00	14.1557	20,541		20,541	3,520	24,061
001-5170 Animal Services Department	15.00	6.8493	9,937		9,937	1,704	11,641
001-5220 Community Services	1.00	0.4566	662		662	114	776
001-5225 Community Services / CDBG	1.00	0.4566	662		662	114	776
001-6110 Other Recreation Programs	1.00	0.4566	662		662	114	776
001-6111 Belleview Sportsplex	2.00	0.9132	1,325		1,325	227	1,552
001-6120 Parks & Recreation	10.00	4.5662	6,624		6,624	1,136	7,760
001-6210 Marion County Public Library Sy	20.00	9.1324	13,249		13,249	2,272	15,521
001-6310 Cooperative Extension Service	2.00	0.9132	1,325		1,325	227	1,552
105-4121 Transportation Department	13.00	5.9361	8,612		8,612	1,477	10,089



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Employment & Recruitment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
111-1181 Court Innovations - Circuit Cou	3.00	1.3699	1,987		1,987	341	2,328
116-3415 Building Department	1.00	0.4566	662		662	114	776
117-2870 Tourist Development Tax	4.00	1.8265	2,650		2,650	454	3,104
118-6118 Parks & Recreation Fees	10.00	4.5662	6,624		6,624	1,136	7,760
130-7940 Road & Street	1.00	0.4566	662		662	114	776
132-4320 Marion Oaks Recreation	4.00	1.8265	2,650		2,650	454	3,104
181-3310 Fire / Rescue Services	30.00	13.6986	19,873		19,873	3,409	23,282
189-3390 Clean Water Program Department	2.00	0.9132	1,325		1,325	227	1,552
193-4930 Marion Oaks MSTU for General	2.00	0.9132	1,325		1,325	227	1,552
401-4250 Solid Waste Collection	5.00	2.2831	3,312		3,312	568	3,880
452-7130 Utilities - Customer Service	3.00	1.3699	1,987		1,987	341	2,328
452-7145 Utilities - Water Maintenance	4.00	1.8265	2,650		2,650	454	3,104
452-7150 Utilities - Wastewater Operatio	2.00	0.9132	1,325		1,325	227	1,552
452-7155 Utilities - Wastewater Maintena	2.00	0.9132	1,325		1,325	227	1,552
<b>SubTotal</b>	<b>219.00</b>	<b>100.0000</b>	<b>145,075</b>		<b>145,075</b>	<b>24,087</b>	<b>169,162</b>
<b>Total</b>	<b>219.00</b>	<b>100.0000</b>	<b>145,075</b>		<b>145,075</b>	<b>24,087</b>	<b>169,162</b>

Allocation Basis: Total Number of New Employee Hires Per Organizaton  
 Allocation Source: Human Resources Summary Report





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Employee Training

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Attorney	4.00	0.0444	52		52		52
County Administrator	55.55	0.6169	721		721		721
Information Technology	68.20	0.7574	885		885		885
Human Resources	79.85	0.8868	1,036		1,036		1,036
Procurement Services	76.50	0.8496	993		993	169	1,162
Employee Health Clinic	10.50	0.1166	136		136	23	159
Facilities Management	167.95	1.8652	2,180		2,180	370	2,550
MSTU / MSBU Ofc of Special Assessment	39.05	0.4337	507		507	86	593
Public & Administrative Services	5.00	0.0555	65		65	11	76
001-2311 Court Administration - Technolo	3.50	0.0389	45		45	8	53
001-2420 Teen Court	12.50	0.1388	162		162	28	190
001-2430 Drug Court	19.00	0.2110	247		247	42	289
001-2451 Public Defender - Technology	2.00	0.0222	26		26	4	30
001-2570 Fleet Management	29.50	0.3276	383		383	65	448
001-2710 Planning	70.00	0.7774	909		909	154	1,063
001-2715 Water Resources Department	11.55	0.1283	150		150	25	175
001-2910 Veterans Service Office	23.00	0.2554	299		299	51	350
001-3355 Emergency Medical Services	101.46	1.1268	1,317		1,317	224	1,541
001-3440 Code Enforcement	164.75	1.8297	2,138		2,138	363	2,501
001-3950 Public Safety Communications	414.12	4.5992	5,375		5,375	914	6,289
001-4145 Property & Engineering Services	13.50	0.1499	175		175	30	205
001-5170 Animal Services Department	435.71	4.8389	5,656		5,656	961	6,617
001-5220 Community Services	28.00	0.3110	363		363	62	425
001-5225 Community Services / CDBG	32.25	0.3582	419		419	71	490
001-6110 Other Recreation Programs	10.50	0.1166	136		136	23	159



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Employee Training

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-6111 Belleview Sportsplex	11.00	0.1222	143		143	24	167
001-6113 Shocker Park	9.50	0.1055	123		123	21	144
001-6120 Parks & Recreation	393.77	4.3732	5,111		5,111	869	5,980
001-6170 Southeastern Livestock Pavilion	69.50	0.7719	902		902	153	1,055
001-6210 Marion County Public Library Sy	475.78	5.2839	6,176		6,176	1,050	7,226
001-6310 Cooperative Extension Service	111.73	1.2409	1,450		1,450	246	1,696
001-6320 Marion Soil Conservation Distri	10.00	0.1111	130		130	22	152
105-4120 Road & Bridge	4.00	0.0444	52		52	9	61
105-4121 Transportation Department	2,618.84	29.0845	33,994		33,994	5,778	39,772
106-7210 Dunnellon Airport	14.46	0.1606	188		188	32	220
111-1177 Juvenile Alternative Program -	2.00	0.0222	26		26	4	30
111-1181 Court Innovations - Circuit Cou	2.50	0.0278	32		32	6	38
114-3930 9-1-1 Management	105.62	1.1730	1,371		1,371	233	1,604
116-3415 Building Department	130.50	1.4493	1,694		1,694	288	1,982
117-2870 Tourist Development Tax	63.51	0.7053	824		824	140	964
118-6118 Parks & Recreation Fees	92.50	1.0273	1,201		1,201	204	1,405
122-5340 State Housing Initiative Partne	2.00	0.0222	26		26	4	30
130-7940 Road & Street	14.50	0.1610	188		188	32	220
132-4320 Marion Oaks Recreation	16.00	0.1777	208		208	35	243
134-8100 Silver Springs Shores Recreatio	5.50	0.0611	71		71	12	83
181-3310 Fire / Rescue Services	378.31	4.2015	4,910		4,910	835	5,745
189-3390 Clean Water Program Department	160.92	1.7872	2,089		2,089	355	2,444
193-4930 Marion Oaks MSTU for General	9.50	0.1055	123		123	21	144
401-4230 Solid Waste Disposal	169.47	1.8821	2,200		2,200	374	2,574
401-4250 Solid Waste Collection	141.50	1.5715	1,837		1,837	312	2,149
401-4270 Solid Waste Recycling	58.69	0.6518	762		762	129	891



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Employee Training

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
452-7130 Utilities - Customer Service	402.35	4.4684	5,222		5,222	888	6,110
452-7140 Utilities - Water Operations	351.24	3.9008	4,559		4,559	775	5,334
452-7145 Utilities - Water Maintenance	641.71	7.1267	8,329		8,329	1,416	9,745
452-7150 Utilities - Wastewater Operatio	322.18	3.5781	4,182		4,182	711	4,893
452-7155 Utilities - Wastewater Maintena	126.58	1.4058	1,643		1,643	279	1,922
452-7160 Utilities - Engineering and Con	165.65	1.8397	2,150		2,150	365	2,515
501-2555 Risk and Benefit Services	45.00	0.4998	584		584	99	683
<b>SubTotal</b>	<b>9,004.25</b>	<b>100.0000</b>	<b>116,875</b>		<b>116,875</b>	<b>19,405</b>	<b>136,280</b>
<b>Total</b>	<b>9,004.25</b>	<b>100.0000</b>	<b>116,875</b>		<b>116,875</b>	<b>19,405</b>	<b>136,280</b>

Allocation Basis: Total Number of Employee Training Hours Per Organization

Allocation Source: Human Resources Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Human Resources	Employment &	Employee Training
CC - Legislative	2,447	1,122	1,325	0
County Attorney	1,174	1,122	0	52
County Administrator	2,218	1,497	0	721
Information Technology	6,987	4,115	1,987	885
Human Resources	3,577	1,216	1,325	1,036
Procurement Services	6,559	3,069	2,328	1,162
Employee Health Clinic	816	657	0	159
Facilities Management	13,858	9,756	1,552	2,550
MSTU / MSBU Ofc of Special	2,903	1,534	776	593
Public & Administrative	514	438	0	76
001-2311 Court	1,706	877	776	53
001-2420 Teen Court	1,404	438	776	190
001-2430 Drug Court	618	329	0	289
001-2451 Public Defender -	1,683	877	776	30
001-2455 Early Intervention	329	329	0	0
001-2475 Mental Health Court	438	438	0	0
001-2570 Fleet Management	8,613	3,508	4,657	448
001-2710 Planning	5,584	2,193	2,328	1,063
001-2711 Office of	995	219	776	0
001-2715 Water Resources	394	219	0	175
001-2910 Veterans Service	2,880	1,754	776	350
001-3355 Emergency Medical	63,777	45,162	17,074	1,541
001-3420 Zoning	1,754	1,754	0	0
001-3440 Code Enforcement	5,908	2,631	776	2,501
001-3950 Public Safety	43,504	13,154	24,061	6,289
001-4145 Property &	643	438	0	205
001-5170 Animal Services	27,904	9,646	11,641	6,617
001-5220 Community	1,800	599	776	425
001-5225 Community	1,987	721	776	490
001-5226 HOME Investment	176	176	0	0
001-5228 Neighborhood	143	143	0	0
001-5229 NSP 3 - Nghbr	335	335	0	0
001-6110 Other Recreation	1,099	164	776	159



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Human Resources	Employment &	Employee Training
001-6111 Belleview	2,157	438	1,552	167
001-6113 Shocker Park	144	0	0	144
001-6120 Parks & Recreation	21,632	7,892	7,760	5,980
001-6170 Southeastern	2,151	1,096	0	1,055
001-6210 Marion County	45,743	22,996	15,521	7,226
001-6310 Cooperative	6,975	3,727	1,552	1,696
001-6320 Marion Soil	371	219	0	152
105-4120 Road & Bridge	61	0	0	61
105-4121 Transportation	81,503	31,642	10,089	39,772
106-7210 Dunnellon Airport	658	438	0	220
111-1176 Court Innovations -	219	219	0	0
111-1177 Juvenile Alternative	359	329	0	30
111-1179 Court Innovations -	438	438	0	0
111-1181 Court Innovations -	2,366	0	2,328	38
114-3930 9-1-1 Management	4,016	2,412	0	1,604
116-3415 Building	7,581	4,823	776	1,982
117-2870 Tourist	4,945	877	3,104	964
118-6118 Parks & Recreation	10,029	864	7,760	1,405
122-5340 State Housing	30	0	0	30
130-7910 General	329	329	0	0
130-7940 Road & Street	2,092	1,096	776	220
132-4320 Marion Oaks	5,507	2,160	3,104	243
134-8100 Silver Springs	2,221	2,138	0	83
181-3310 Fire / Rescue	104,883	75,856	23,282	5,745
189-3390 Clean Water	5,750	1,754	1,552	2,444
193-4930 Marion Oaks MSTU	3,669	1,973	1,552	144
401-4230 Solid Waste	7,252	4,678	0	2,574
401-4250 Solid Waste	9,756	3,727	3,880	2,149
401-4270 Solid Waste	2,645	1,754	0	891
401-6130 Litter Control	1,973	1,973	0	0
452-7130 Utilities - Customer	12,237	3,799	2,328	6,110
452-7140 Utilities - Water	9,280	3,946	0	5,334
452-7145 Utilities - Water	19,426	6,577	3,104	9,745



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Human Resources	Employment &	Employee Training
452-7150 Utilities -	9,295	2,850	1,552	4,893
452-7155 Utilities -	5,228	1,754	1,552	1,922
452-7160 Utilities -	3,830	1,315	0	2,515
501-2555 Risk and Benefit	1,889	1,206	0	683
Direct Billed	0	0	0	0
<b>Total</b>	<b>613,367</b>	<b>307,925</b>	<b>169,162</b>	<b>136,280</b>



# Marion County, Florida Full Cost Allocation Plan

## Procurement Services

### Nature and Extent of Services

Procurement Services manages the purchasing and contracting program through the procurement of goods and services for all county organizations. Procurement Services determines the appropriate solicitation and contract types, assists in the selection of the vendor and negotiates the terms of the contract, as well as provide other routine duties. Actual expenditures are accounted for in fund 001, General Fund, and organization 2530 Procurement Services

For cost allocation plan purposes, costs identified to the Procurement Services cost pool are functionalized as follows (the apportioning of costs to functional areas is based on the effort distribution of staff assigned to each activity as a weighted proportion of their respective compensation):

#### **General & Administrative**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the administrative, non-specific and routine workload. These costs are redistributed to the remaining functions based on the total amount of expenditures identified to each activity.

#### **Purchase Orders**

Costs identified to this function are representative of the staff compensation and operational expenditures required to facilitate the purchasing activities. These costs are allocated based on the total number of positive encumbrance transactions per organization.

#### **Solicitations**

Costs identified to this function are representative of staff compensation and operational expenditures to acquire and process solicitations. These costs are allocated based on the total number of solicitations per organization.

#### **P-Card Administration**

All costs identified to this function are representative of staff compensation and operational expenditures to administer the P-Card program and monitor the program for compliance with county regulations. These costs are allocated based on the total number of purchasing cards per organization.

**Marion County, Florida  
Full Cost Allocation Plan**

**Procurement Services (*cont'd.*)**

**Nature and Extent of Services**

**P-Card Program**

Costs identified to this function are representative of staff compensation and operational expenditures related to payment of procurement cards. These costs are allocated based on the total amount of purchased card transactions per organization.

**Contracts**

Costs identified to this function are representative of staff compensation and operational expenditures to manage active contracts. These costs are allocated based on the total number of active contracts per organization.

**Invoices**

Costs identified to this function are representative of staff compensation and operational expenditures to provide invoicing services. These costs are allocated based on the total invoices per organization.



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Procurement Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	744,966			744,966
Depreciation Expense	13,756		13,756	
CC - Legislative	12,042	3,654	15,696	
CC - Finance & Admin.	468	3	471	
County Attorney	33,867	2,291	36,158	
County Administrator	7,109	3,852	10,961	
Information Technology	23,382	3,032	26,414	
Human Resources	5,599	960	6,559	
Procurement Services		11,711	11,711	
Employee Health Clinic		1,087	1,087	
Facilities Management		65,994	65,994	
MSTU / MSBU Ofc of Special Assessment		281	281	
Public & Administrative Services		10,095	10,095	
BCC - Records		1,664	1,664	
Accounting & Finance - BCC		4,427	4,427	
Internal Auditor		691	691	
Budget		3,296	3,296	
Records Center		5,615	5,615	
Total Allocated Additions:	96,223	118,653	214,876	214,876
Total To Be Allocated:	841,189	118,653		959,842



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Procurement Services**

	Total	General & Admin	Purchase Orders	Solicitations	P-Card Administration
<b>Other Expense &amp; Cost</b>					
512101 Regular Salaries & Wages	552,567	36,359	36,083	77,249	29,839
521101 FICA Taxes	39,244	2,582	2,563	5,486	2,119
522101 Retirement Contributions	30,910	2,034	2,018	4,321	1,669
523101 Health Insurance	87,678	5,769	5,725	12,257	4,735
523401 Life, Ad&D, Ltd Insurance	3,712	244	242	519	200
524101 Workers' Compensation	3,709	244	242	519	200
540101 Travel & Per Diem	377	25	25	53	20
541101 Communication Services	618	41	40	86	33
544101 Rent & Leases - Equipment	5,570	367	364	779	301
545101 Insurance - Premiums	3,228	212	211	451	174
547101 Printing & Binding	223	15	15	31	12
549125 Other Curr Chgs-Disputes	121	8	8	17	7
549201 Advertising - Legal	2,063	136	135	288	111
551101 Office Supplies	6,564	432	429	918	354
552106 Operating - Computer Sftw	4,422	291	289	618	239
552108 Operating Supplies	501	33	33	70	27
552116 Computer Hardware-Operati	2,104	138	137	294	114
554201 Dues & Memberships	705	46	46	99	38
555501 Training & Education	650	43	42	91	35
<b>Departmental Totals</b>					
Total Expenditures	744,966	49,019	48,647	104,146	40,227
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	744,966	49,019	48,647	104,146	40,227
<b>Allocation Step 1</b>					
Inbound- All Others	96,223	96,223	0	0	0
Reallocate Admin Costs		( 145,242)	10,152	21,735	8,395
1st Allocation	841,189	0	58,799	125,881	48,622



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Procurement Services**

	Total	General & Admin	Purchase Orders	Solicitations	P-Card Administration
<b>Allocation Step 2</b>					
Inbound- All Others	118,653	118,653	0	0	0
Reallocate Admin Costs		( 118,653)	8,294	17,756	6,858
2nd Allocation	118,653	0	8,294	17,756	6,858
<b>Total For 001-2530 Procurement Services</b>					
Total Allocated	959,842	0	67,093	143,637	55,480



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Procurement Services**

	P-Card Program	Contracts	Invoices
<b>Other Expense &amp; Cost</b>			
512101 Regular Salaries & Wages	158,143	61,722	153,172
521101 FICA Taxes	11,232	4,384	10,878
522101 Retirement Contributions	8,847	3,453	8,568
523101 Health Insurance	25,094	9,794	24,304
523401 Life, Ad&D, Ltd Insurance	1,063	415	1,029
524101 Workers' Compensation	1,062	414	1,028
540101 Travel & Per Diem	107	42	105
541101 Communication Services	178	69	171
544101 Rent & Leases - Equipment	1,593	622	1,544
545101 Insurance - Premiums	924	361	895
547101 Printing & Binding	63	25	62
549125 Other Curr Chgs-Disputes	33	14	34
549201 Advertising - Legal	591	230	572
551101 Office Supplies	1,878	733	1,820
552106 Operating - Computer Sftw	1,265	494	1,226
552108 Operating Supplies	143	56	139
552116 Computer Hardware-Operati	603	235	583
554201 Dues & Memberships	202	79	195
555501 Training & Education	186	73	180
<b>Departmental Totals</b>			
Total Expenditures	213,207	83,215	206,505
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	213,207	83,215	206,505
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	44,496	17,367	43,097
1st Allocation	257,703	100,582	249,602



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Procurement Services**

	P-Card Program	Contracts	Invoices
<hr/>			
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	36,351	14,187	35,207
2nd Allocation	36,351	14,187	35,207
Total For 001-2530 Procurement Services			
Total Allocated	294,054	114,769	284,809



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Purchase Orders

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	9	0.4401	259		259		259
County Attorney	6	0.2934	173		173		173
County Administrator	3	0.1467	86		86		86
Information Technology	18	0.8802	518		518		518
Human Resources	5	0.2445	144		144		144
Procurement Services	9	0.4401	259		259		259
Employee Health Clinic	7	0.3423	201		201	29	230
Facilities Management	69	3.3741	1,984		1,984	287	2,271
Facilities Mgmt. - Health Building	10	0.4890	288		288	42	330
MSTU / MSBU Ofc of Special Assessment	15	0.7335	431		431	62	493
001-1020 CC - Industry Development	2	0.0978	58		58	8	66
001-1025 CC - Health	4	0.1956	115		115	17	132
001-1050 CC - Courthouse Security	2	0.0978	58		58	8	66
001-1055 CC - Courthouse Facilities	2	0.0978	58		58	8	66
001-2311 Court Administration - Technolo	1	0.0489	29		29	4	33
001-2361 Circuit Court Judges - Technolo	8	0.3912	230		230	33	263
001-2381 County Court Judges - Technolog	6	0.2934	173		173	25	198
001-2391 Circuit Court Legal Research -	1	0.0489	29		29	4	33
001-2430 Drug Court	1	0.0489	29		29	4	33
001-2475 Mental Health Court Expansion	1	0.0489	29		29	4	33
001-2570 Fleet Management	31	1.5159	891		891	129	1,020
001-2710 Planning	4	0.1956	115		115	17	132
001-2711 Office of Sustainable Growth	3	0.1467	86		86	12	98
001-2715 Water Resources Department	2	0.0978	58		58	8	66
001-2810 Economic Development Council	2	0.0978	58		58	8	66



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Purchase Orders

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2910 Veterans Service Office	12	0.5868	345		345	50	395
001-3355 Emergency Medical Services	37	1.8093	1,064		1,064	154	1,218
001-3420 Zoning	5	0.2445	144		144	21	165
001-3440 Code Enforcement	40	1.9560	1,150		1,150	166	1,316
001-3950 Public Safety Communications	20	0.9780	575		575	83	658
001-4145 Property & Engineering Services	2	0.0978	58		58	8	66
001-5170 Animal Services Department	18	0.8802	518		518	75	593
001-5220 Community Services	6	0.2934	173		173	25	198
001-5225 Community Services / CDBG	45	2.2005	1,294		1,294	187	1,481
001-5226 HOME Investment Partnership	3	0.1467	86		86	12	98
001-5228 Neighborhood Stabilization Prog	3	0.1467	86		86	12	98
001-5229 NSP 3 - Nghbr Stabilizatn Prg	4	0.1956	115		115	17	132
001-5260 Unclaimed Decedent Program	2	0.0978	58		58	8	66
001-5270 Medicaid - Hospitals / Nursing	2	0.0978	58		58	8	66
001-6110 Other Recreation Programs	7	0.3423	201		201	29	230
001-6111 Belleview Sportsplex	2	0.0978	58		58	8	66
001-6113 Shocker Park	7	0.3423	201		201	29	230
001-6120 Parks & Recreation	130	6.3565	3,723		3,723	546	4,269
001-6170 Southeastern Livestock Pavilion	8	0.3912	230		230	33	263
001-6210 Marion County Public Library Sy	73	3.5697	2,099		2,099	303	2,402
001-6310 Cooperative Extension Service	4	0.1956	115		115	17	132
103-4100 County Engineer - 80% Gas Tax	22	1.0758	633		633	91	724
104-4130 Road Construction - 20% Gas	24	1.1736	690		690	100	790
105-1165 CC - Road & Street Facilities	60	2.9340	1,725		1,725	249	1,974
105-4121 Transportation Department	42	2.0538	1,208		1,208	175	1,383
105-4600 Road Assessments	41	2.0049	1,179		1,179	170	1,349

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Purchase Orders

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
106-7210 Dunnellon Airport	5	0.2445	144		144	21	165
109-4190 Local Option Fuel Tax 2nd 5 Cen	9	0.4401	259		259	37	296
114-3930 9-1-1 Management	11	0.5379	316		316	46	362
116-3415 Building Department	10	0.4890	288		288	42	330
117-2870 Tourist Development Tax	23	1.1247	661		661	96	757
118-6118 Parks & Recreation Fees	54	2.6406	1,553		1,553	224	1,777
122-5340 State Housing Initiative Partne	45	2.2005	1,294		1,294	187	1,481
124-3924 Medical Examiner	9	0.4401	259		259	37	296
125-1195 Impact Fees - District 1	1	0.0489	29		29	4	33
126-1196 Impact Fees - District 2	8	0.3912	230		230	33	263
127-1197 Impact Fees - District 3	8	0.3912	230		230	33	263
128-1198 Impact Fees - District 4	17	0.8313	489		489	71	560
130-7910 General Government	17	0.8313	489		489	71	560
130-7940 Road & Street	7	0.3423	201		201	29	230
130-7956 Contracted Road Construction	8	0.3912	230		230	33	263
131-7935 Fire Control Service	28	1.3692	805		805	116	921
132-4320 Marion Oaks Recreation	63	3.0807	1,811		1,811	262	2,073
134-8100 Silver Springs Shores ReCreatio	55	2.6895	1,581		1,581	229	1,810
135-7965 Recreation	11	0.5379	316		316	46	362
136-8200 Hills of Ocala Recreation	6	0.2934	173		173	25	198
137-4370 Indian Meadows Street Lighting	2	0.0978	58		58	8	66
139-4390 Silver Springs Shores Road Impr	4	0.1956	115		115	17	132
140-4400 Lake Tropicana Road	1	0.0489	29		29	4	33
147-4470 Golden Hills Road Improvements	2	0.0978	58		58	8	66
148-4480 Kingsland / Ocala Rd Maint	2	0.0978	58		58	8	66
149-4490 Kingsland County Rd Maint	1	0.0489	29		29	4	33





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Purchase Orders

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150-4500 SS Acres Road Maint	4	0.1956	115		115	17	132
150-4502 Ocala Wtr Est MSBU	4	0.1956	115		115	17	132
150-4503 NW 17 - Northwoods MSBU	1	0.0489	29		29	4	33
150-4504 Rainbow Pk 1,2	2	0.0978	58		58	8	66
153-4530 Pine Run Estates Road	18	0.8802	518		518	75	593
159-4590 Woods and Lakes Subdivision - R	4	0.1956	115		115	17	132
161-4610 Marion Oaks Road Improvements	5	0.2445	144		144	21	165
181-3310 Fire / Rescue Services	76	3.7164	2,185		2,185	316	2,501
185-3350 Emergency Medical Services	14	0.6846	403		403	58	461
189-3390 Clean Water Program Department	121	5.9169	3,479		3,479	503	3,982
193-4930 Marion Oaks MSTU for General	32	1.5648	920		920	133	1,053
303-1260 CC - Parks & Recreation	9	0.4401	259		259	37	296
304-1275 Capital Improvement Projects	6	0.2934	173		173	25	198
305-1276 Surtax Capital Projects	4	0.1956	115		115	17	132
305-1278 Surtax Capital Projects - Roads	1	0.0489	29		29	4	33
309-1279 Transportation Capital Projects	19	0.9291	546		546	79	625
340-4820 Improvements 2011A	2	0.0978	58		58	8	66
341-4821 Improvements - 2012A	22	1.0758	633		633	91	724
342-4822 Improvements - 2013A	23	1.1247	661		661	96	757
401-4230 Solid Waste Disposal	128	6.2592	3,680		3,680	532	4,212
401-4250 Solid Waste Collection	6	0.2934	173		173	25	198
401-4270 Solid Waste Recycling	15	0.7335	431		431	62	493
401-6130 Litter Control	10	0.4890	288		288	42	330
452-7130 Utilities - Customer Service	30	1.4670	863		863	125	988
452-7140 Utilities - Water Operations	24	1.1736	690		690	100	790
452-7145 Utilities - Water Maintenance	21	1.0269	604		604	87	691



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Purchase Orders

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
452-7150 Utilities - Wastewater Operatio	18	0.8802	518		518	75	593
452-7155 Utilities - Wastewater Maintena	33	1.6137	949		949	137	1,086
452-7160 Utilities - Engineering and Con	116	5.6724	3,335		3,335	482	3,817
501-2550 Insurance	30	1.4670	863		863	125	988
SubTotal	2,045	100.0000	58,799		58,799	8,294	67,093
Total	2,045	100.0000	58,799		58,799	8,294	67,093

Allocation Basis: Total Number of Encumbrance Transactions Per Organization

Allocation Source: Transactions Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Solicitations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	2	0.5038	634		634		634
County Administrator	6	1.5113	1,902		1,902		1,902
Information Technology	11	2.7708	3,488		3,488		3,488
Human Resources	4	1.0076	1,268		1,268		1,268
Procurement Services	17	4.2821	5,390		5,390		5,390
Facilities Management	26	6.5491	8,244		8,244	1,293	9,537
MSTU / MSBU Ofc of Special Assessment	23	5.7935	7,293		7,293	1,144	8,437
Clerk to BCC - Transfer	17	4.2821	5,390		5,390	846	6,236
001-2570 Fleet Management	21	5.2897	6,659		6,659	1,044	7,703
001-2715 Water Resources Department	1	0.2519	317		317	50	367
001-2810 Economic Development Council	7	1.7632	2,220		2,220	348	2,568
001-2910 Veterans Service Office	1	0.2519	317		317	50	367
001-3355 Emergency Medical Services	8	2.0151	2,537		2,537	398	2,935
001-3420 Zoning	2	0.5038	634		634	99	733
001-3440 Code Enforcement	8	2.0151	2,537		2,537	398	2,935
001-3950 Public Safety Communications	18	4.5340	5,707		5,707	895	6,602
001-5170 Animal Services Department	6	1.5113	1,902		1,902	298	2,200
001-5220 Community Services	21	5.2897	6,659		6,659	1,044	7,703
001-6120 Parks & Recreation	28	7.0529	8,878		8,878	1,393	10,271
001-6210 Marion County Public Library Sy	9	2.2670	2,854		2,854	448	3,302
001-6310 Cooperative Extension Service	2	0.5038	634		634	99	733
103-4100 County Engineer - 80% Gas Tax	7	1.7632	2,220		2,220	348	2,568
104-4130 Road Construction - 20% Gas	4	1.0076	1,268		1,268	199	1,467
105-1165 CC - Road & Street Facilities	9	2.2670	2,854		2,854	448	3,302
105-4121 Transportation Department	15	3.7783	4,756		4,756	746	5,502



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Solicitations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
105-4160 Ocala / Marion County Transit	1	0.2519	317		317	50	367
106-7210 Dunnellon Airport	3	0.7557	951		951	149	1,100
116-3415 Building Department	2	0.5038	634		634	99	733
117-2870 Tourist Development Tax	18	4.5340	5,707		5,707	895	6,602
124-3924 Medical Examiner	1	0.2519	317		317	50	367
126-1196 Impact Fees - District 2	1	0.2519	317		317	50	367
128-1198 Impact Fees - District 4	2	0.5038	634		634	99	733
181-3310 Fire / Rescue Services	13	3.2746	4,122		4,122	647	4,769
189-3390 Clean Water Program Department	12	3.0227	3,805		3,805	597	4,402
309-1279 Transportation Capital Projects	6	1.5113	1,902		1,902	298	2,200
401-4230 Solid Waste Disposal	21	5.2897	6,659		6,659	1,044	7,703
452-7130 Utilities - Customer Service	42	10.5791	13,320		13,320	2,091	15,411
501-2555 Risk and Benefit Services	2	0.5038	634		634	99	733
<b>SubTotal</b>	<b>397</b>	<b>100.0000</b>	<b>125,881</b>		<b>125,881</b>	<b>17,756</b>	<b>143,637</b>
<b>Total</b>	<b>397</b>	<b>100.0000</b>	<b>125,881</b>		<b>125,881</b>	<b>17,756</b>	<b>143,637</b>

Allocation Basis: Total Number of Solicitations Per Organization

Allocation Source: Procurement Services Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - P-Card Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	1	0.3356	163		163		163
County Attorney	1	0.3356	163		163		163
County Administrator	7	2.3490	1,142		1,142		1,142
Information Technology	4	1.3423	653		653		653
Human Resources	3	1.0067	489		489		489
Procurement Services	4	1.3423	653		653		653
Facilities Management	50	16.7785	8,158		8,158	1,233	9,391
MSTU / MSBU Ofc of Special Assessment	9	3.0201	1,468		1,468	222	1,690
001-2310 Court Administrator	5	1.6779	816		816	123	939
001-2410 Public Defender Administration	2	0.6711	326		326	49	375
001-2570 Fleet Management	5	1.6779	816		816	123	939
001-2710 Planning	2	0.6711	326		326	49	375
001-2910 Veterans Service Office	2	0.6711	326		326	49	375
001-3420 Zoning	1	0.3356	163		163	25	188
001-3440 Code Enforcement	3	1.0067	489		489	74	563
001-4145 Property & Engineering Services	19	6.3758	3,100		3,100	469	3,569
001-5170 Animal Services Department	12	4.0268	1,958		1,958	296	2,254
001-5220 Community Services	3	1.0067	489		489	74	563
001-6120 Parks & Recreation	68	22.8189	11,098		11,098	1,680	12,778
001-6210 Marion County Public Library Sy	5	1.6779	816		816	123	939
001-6310 Cooperative Extension Service	5	1.6779	816		816	123	939
106-7210 Dunnellon Airport	2	0.6711	326		326	49	375
114-3930 9-1-1 Management	6	2.0134	979		979	148	1,127
116-3415 Building Department	2	0.6711	326		326	49	375
130-7910 General Government	3	1.0067	489		489	74	563

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - P-Card Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-3310 Fire / Rescue Services	27	9.0604	4,405		4,405	666	5,071
401-4230 Solid Waste Disposal	19	6.3758	3,100		3,100	469	3,569
452-7130 Utilities - Customer Service	28	9.3960	4,569		4,569	691	5,260
SubTotal	298	100.0000	48,622		48,622	6,858	55,480
Total	298	100.0000	48,622		48,622	6,858	55,480

Allocation Basis: Total Number of Purchasing Cards Per Organization  
 Allocation Source: Procurement Services Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - P-Card Program

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	74	0.4381	1,129		1,129		1,129
County Attorney	18	0.1066	275		275		275
County Administrator	592	3.5046	9,032		9,032		9,032
Information Technology	168	0.9946	2,563		2,563		2,563
Human Resources	288	1.7049	4,394		4,394		4,394
Procurement Services	64	0.3789	976		976		976
Facilities Management	3,185	18.8550	48,590		48,590	7,382	55,972
MSTU / MSBU Ofc of Special Assessment	426	2.5219	6,499		6,499	987	7,486
001-2410 Public Defender Administration	6	0.0355	92		92	14	106
001-2570 Fleet Management	1,865	11.0407	28,452		28,452	4,321	32,773
001-2710 Planning	63	0.3730	961		961	146	1,107
001-2715 Water Resources Department	4	0.0237	61		61	9	70
001-2910 Veterans Service Office	110	0.6512	1,678		1,678	255	1,933
001-3420 Zoning	9	0.0533	137		137	21	158
001-3440 Code Enforcement	83	0.4914	1,266		1,266	192	1,458
001-4145 Property & Engineering Services	1	0.0059	15		15	2	17
001-5170 Animal Services Department	903	5.3457	13,776		13,776	2,092	15,868
001-5220 Community Services	145	0.8584	2,212		2,212	336	2,548
001-6120 Parks & Recreation	1,698	10.0521	25,905		25,905	3,934	29,839
001-6210 Marion County Public Library Sy	817	4.8366	12,464		12,464	1,893	14,357
001-6310 Cooperative Extension Service	423	2.5041	6,453		6,453	980	7,433
103-4100 County Engineer - 80% Gas Tax	29	0.1717	442		442	67	509
104-4130 Road Construction - 20% Gas	146	0.8643	2,227		2,227	338	2,565
105-1165 CC - Road & Street Facilities	38	0.2250	580		580	88	668
105-4121 Transportation Department	59	0.3493	900		900	137	1,037



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - P-Card Program

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
105-4160 Ocala / Marion County Transit	1	0.0059	15		15	2	17
106-7210 Dunnellon Airport	34	0.2013	519		519	79	598
109-4190 Local Option Fuel Tax 2nd 5 Cen	7	0.0414	107		107	16	123
114-3930 9-1-1 Management	300	1.7760	4,577		4,577	695	5,272
116-3415 Building Department	85	0.5032	1,297		1,297	197	1,494
117-2870 Tourist Development Tax	240	1.4208	3,661		3,661	556	4,217
126-1196 Impact Fees - District 2	2	0.0118	31		31	5	36
128-1198 Impact Fees - District 4	7	0.0414	107		107	16	123
130-7910 General Government	141	0.8347	2,151		2,151	327	2,478
181-3310 Fire / Rescue Services	1,837	10.8750	28,025		28,025	4,257	32,282
189-3390 Clean Water Program Department	89	0.5269	1,358		1,358	206	1,564
309-1279 Transportation Capital Projects	25	0.1480	381		381	58	439
401-4230 Solid Waste Disposal	800	4.7360	12,205		12,205	1,854	14,059
452-7130 Utilities - Customer Service	2,110	12.4911	32,190		32,190	4,889	37,079
<b>SubTotal</b>	<b>16,892</b>	<b>100.0000</b>	<b>257,703</b>		<b>257,703</b>	<b>36,351</b>	<b>294,054</b>
<b>Total</b>	<b>16,892</b>	<b>100.0000</b>	<b>257,703</b>		<b>257,703</b>	<b>36,351</b>	<b>294,054</b>

Allocation Basis: Total Number of Purchase Card Transactions Per Organization  
Allocation Source: Procurement Services Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	4	0.5517	555		555		555
County Administrator	9	1.2414	1,249		1,249		1,249
Information Technology	31	4.2759	4,301		4,301		4,301
Human Resources	7	0.9655	971		971		971
Procurement Services	26	3.5862	3,607		3,607		3,607
Facilities Management	48	6.6207	6,659		6,659	1,051	7,710
MSTU / MSBU Ofc of Special Assessment	41	5.6552	5,688		5,688	898	6,586
Clerk to BCC - Transfer	25	3.4483	3,468		3,468	547	4,015
001-2570 Fleet Management	23	3.1724	3,191		3,191	504	3,695
001-2710 Planning	1	0.1379	139		139	22	161
001-2715 Water Resources Department	1	0.1379	139		139	22	161
001-2810 Economic Development Council	19	2.6207	2,636		2,636	416	3,052
001-2910 Veterans Service Office	4	0.5517	555		555	88	643
001-3355 Emergency Medical Services	52	7.1724	7,214		7,214	1,138	8,352
001-3420 Zoning	2	0.2759	277		277	44	321
001-3440 Code Enforcement	22	3.0345	3,052		3,052	482	3,534
001-3950 Public Safety Communications	31	4.2759	4,301		4,301	679	4,980
001-4145 Property & Engineering Services	2	0.2759	277		277	44	321
001-5170 Animal Services Department	6	0.8276	832		832	131	963
001-5220 Community Services	29	4.0000	4,023		4,023	635	4,658
001-6120 Parks & Recreation	30	4.1379	4,162		4,162	657	4,819
001-6210 Marion County Public Library Sy	18	2.4828	2,497		2,497	394	2,891
103-4100 County Engineer - 80% Gas Tax	14	1.9310	1,942		1,942	307	2,249
104-4130 Road Construction - 20% Gas	6	0.8276	832		832	131	963
105-1165 CC - Road & Street Facilities	18	2.4828	2,497		2,497	394	2,891



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
105-4121 Transportation Department	29	4.0000	4,023		4,023	635	4,658
105-4160 Ocala / Marion County Transit	1	0.1379	139		139	22	161
106-7210 Dunnellon Airport	4	0.5517	555		555	88	643
109-4190 Local Option Fuel Tax 2nd 5 Cen	4	0.5517	555		555	88	643
116-3415 Building Department	2	0.2759	277		277	44	321
117-2870 Tourist Development Tax	16	2.2069	2,220		2,220	350	2,570
124-3924 Medical Examiner	6	0.8276	832		832	131	963
126-1196 Impact Fees - District 2	1	0.1379	139		139	22	161
128-1198 Impact Fees - District 4	3	0.4138	416		416	66	482
130-7910 General Government	2	0.2759	277		277	44	321
181-3310 Fire / Rescue Services	31	4.2759	4,301		4,301	679	4,980
189-3390 Clean Water Program Department	30	4.1379	4,162		4,162	657	4,819
309-1279 Transportation Capital Projects	12	1.6552	1,665		1,665	263	1,928
401-4230 Solid Waste Disposal	36	4.9655	4,994		4,994	788	5,782
452-7130 Utilities - Customer Service	79	10.8964	10,963		10,963	1,726	12,689
<b>SubTotal</b>	<b>725</b>	<b>100.0000</b>	<b>100,582</b>		<b>100,582</b>	<b>14,187</b>	<b>114,769</b>
<b>Total</b>	<b>725</b>	<b>100.0000</b>	<b>100,582</b>		<b>100,582</b>	<b>14,187</b>	<b>114,769</b>

Allocation Basis: Total Number of Contracts Per Organization

Allocation Source: Procurement Services Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Invoices

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	422	0.9495	2,370		2,370		2,370
County Attorney	108	0.2430	607		607		607
County Administrator	613	1.3792	3,443		3,443		3,443
Information Technology	383	0.8617	2,151		2,151		2,151
Human Resources	1,166	2.6234	6,548		6,548		6,548
Procurement Services	147	0.3307	826		826		826
Facilities Management	5,279	11.8773	29,646		29,646	4,467	34,113
001-2410 Public Defender Administration	5	0.0113	28		28	4	32
001-2570 Fleet Management	3,304	7.4337	18,555		18,555	2,796	21,351
001-2710 Planning	173	0.3892	972		972	146	1,118
001-2715 Water Resources Department	22	0.0495	124		124	19	143
001-2910 Veterans Service Office	280	0.6300	1,572		1,572	237	1,809
001-3355 Emergency Medical Services	1,931	4.3446	10,844		10,844	1,634	12,478
001-3420 Zoning	162	0.3645	910		910	137	1,047
001-3440 Code Enforcement	272	0.6120	1,528		1,528	230	1,758
001-3950 Public Safety Communications	985	2.2162	5,532		5,532	833	6,365
001-4145 Property & Engineering Services	5	0.0113	28		28	4	32
001-5170 Animal Services Department	898	2.0204	5,043		5,043	760	5,803
001-5220 Community Services	301	0.6772	1,690		1,690	255	1,945
001-6120 Parks & Recreation	4,131	9.2944	23,199		23,199	3,496	26,695
001-6210 Marion County Public Library Sy	2,775	6.2435	15,584		15,584	2,348	17,932
001-6310 Cooperative Extension Service	447	1.0057	2,510		2,510	378	2,888
103-4100 County Engineer - 80% Gas Tax	516	1.1610	2,898		2,898	437	3,335
104-4130 Road Construction - 20% Gas	90	0.2025	505		505	76	581
105-1165 CC - Road & Street Facilities	663	1.4917	3,723		3,723	561	4,284



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Procurement Services**

Activity - Invoices

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
105-4121 Transportation Department	1,038	2.3354	5,829		5,829	878	6,707
105-4160 Ocala / Marion County Transit	6	0.0135	34		34	5	39
106-7210 Dunnellon Airport	324	0.7290	1,820		1,820	274	2,094
109-4190 Local Option Fuel Tax 2nd 5 Cen	35	0.0787	197		197	30	227
116-3415 Building Department	634	1.4265	3,560		3,560	536	4,096
117-2870 Tourist Development Tax	682	1.5344	3,830		3,830	577	4,407
124-3924 Medical Examiner	246	0.5535	1,381		1,381	208	1,589
126-1196 Impact Fees - District 2	31	0.0697	174		174	26	200
128-1198 Impact Fees - District 4	116	0.2610	651		651	98	749
181-3310 Fire / Rescue Services	3,339	7.5125	18,751		18,751	2,825	21,576
189-3390 Clean Water Program Department	520	1.1700	2,920		2,920	440	3,360
304-1275 Capital Improvement Projects	8	0.0180	45		45	7	52
309-1279 Transportation Capital Projects	441	0.9922	2,477		2,477	373	2,850
401-4230 Solid Waste Disposal	3,590	8.0772	20,161		20,161	3,038	23,199
452-7130 Utilities - Customer Service	8,151	18.3392	45,774		45,774	6,899	52,673
501-2555 Risk and Benefit Services	207	0.4657	1,162		1,162	175	1,337
<b>SubTotal</b>	<b>44,446</b>	<b>100.0000</b>	<b>249,602</b>		<b>249,602</b>	<b>35,207</b>	<b>284,809</b>
<b>Total</b>	<b>44,446</b>	<b>100.0000</b>	<b>249,602</b>		<b>249,602</b>	<b>35,207</b>	<b>284,809</b>

Allocation Basis: Total Number Invoices Per Organization  
 Allocation Source: Procurement Services Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Procurement Services**

Receiving Department	Total	Purchase Orders	Solicitations	P-Card Administration	P-Card Program	Contracts	Invoices
CC - Legislative	5,110	259	634	163	1,129	555	2,370
County Attorney	1,218	173	0	163	275	0	607
County Administrator	16,854	86	1,902	1,142	9,032	1,249	3,443
Information Technology	13,674	518	3,488	653	2,563	4,301	2,151
Human Resources	13,814	144	1,268	489	4,394	971	6,548
Procurement Services	11,711	259	5,390	653	976	3,607	826
Employee Health Clinic	230	230	0	0	0	0	0
Facilities Management	118,994	2,271	9,537	9,391	55,972	7,710	34,113
Facilities Mgmt. - Health	330	330	0	0	0	0	0
MSTU / MSBU Ofc of Special	24,692	493	8,437	1,690	7,486	6,586	0
Clerk to BCC - Transfer	10,251	0	6,236	0	0	4,015	0
001-1020 CC - Industry	66	66	0	0	0	0	0
001-1025 CC - Health	132	132	0	0	0	0	0
001-1050 CC - Courthouse	66	66	0	0	0	0	0
001-1055 CC - Courthouse	66	66	0	0	0	0	0
001-2310 Court Administrator	939	0	0	939	0	0	0
001-2311 Court	33	33	0	0	0	0	0
001-2361 Circuit Court	263	263	0	0	0	0	0
001-2381 County Court	198	198	0	0	0	0	0
001-2391 Circuit Court Legal	33	33	0	0	0	0	0
001-2410 Public Defender	513	0	0	375	106	0	32
001-2430 Drug Court	33	33	0	0	0	0	0
001-2475 Mental Health Court	33	33	0	0	0	0	0
001-2570 Fleet Management	67,481	1,020	7,703	939	32,773	3,695	21,351
001-2710 Planning	2,893	132	0	375	1,107	161	1,118
001-2711 Office of	98	98	0	0	0	0	0
001-2715 Water Resources	807	66	367	0	70	161	143
001-2810 Economic	5,686	66	2,568	0	0	3,052	0
001-2910 Veterans Service	5,522	395	367	375	1,933	643	1,809
001-3355 Emergency Medical	24,983	1,218	2,935	0	0	8,352	12,478
001-3420 Zoning	2,612	165	733	188	158	321	1,047
001-3440 Code Enforcement	11,564	1,316	2,935	563	1,458	3,534	1,758
001-3950 Public Safety	18,605	658	6,602	0	0	4,980	6,365



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Procurement Services**

Receiving Department	Total	Purchase Orders	Solicitations	P-Card Administration	P-Card Program	Contracts	Invoices
001-4145 Property &	4,005	66	0	3,569	17	321	32
001-5170 Animal Services	27,681	593	2,200	2,254	15,868	963	5,803
001-5220 Community	17,615	198	7,703	563	2,548	4,658	1,945
001-5225 Community	1,481	1,481	0	0	0	0	0
001-5226 HOME Investment	98	98	0	0	0	0	0
001-5228 Neighborhood	98	98	0	0	0	0	0
001-5229 NSP 3 - Nghbr	132	132	0	0	0	0	0
001-5260 Unclaimed	66	66	0	0	0	0	0
001-5270 Medicaid - Hospitals	66	66	0	0	0	0	0
001-6110 Other Recreation	230	230	0	0	0	0	0
001-6111 Belleview	66	66	0	0	0	0	0
001-6113 Shocker Park	230	230	0	0	0	0	0
001-6120 Parks & Recreation	88,671	4,269	10,271	12,778	29,839	4,819	26,695
001-6170 Southeastern	263	263	0	0	0	0	0
001-6210 Marion County	41,823	2,402	3,302	939	14,357	2,891	17,932
001-6310 Cooperative	12,125	132	733	939	7,433	0	2,888
103-4100 County Engineer -	9,385	724	2,568	0	509	2,249	3,335
104-4130 Road Construction -	6,366	790	1,467	0	2,565	963	581
105-1165 CC - Road & Street	13,119	1,974	3,302	0	668	2,891	4,284
105-4121 Transportation	19,287	1,383	5,502	0	1,037	4,658	6,707
105-4160 Ocala / Marion	584	0	367	0	17	161	39
105-4600 Road Assessments	1,349	1,349	0	0	0	0	0
106-7210 Dunnellon Airport	4,975	165	1,100	375	598	643	2,094
109-4190 Local Option Fuel	1,289	296	0	0	123	643	227
114-3930 9-1-1 Management	6,761	362	0	1,127	5,272	0	0
116-3415 Building	7,349	330	733	375	1,494	321	4,096
117-2870 Tourist	18,553	757	6,602	0	4,217	2,570	4,407
118-6118 Parks & Recreation	1,777	1,777	0	0	0	0	0
122-5340 State Housing	1,481	1,481	0	0	0	0	0
124-3924 Medical Examiner	3,215	296	367	0	0	963	1,589
125-1195 Impact Fees -	33	33	0	0	0	0	0
126-1196 Impact Fees -	1,027	263	367	0	36	161	200
127-1197 Impact Fees -	263	263	0	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Procurement Services**

Receiving Department	Total	Purchase Orders	Solicitations	P-Card Administration	P-Card Program	Contracts	Invoices
128-1198 Impact Fees -	2,647	560	733	0	123	482	749
130-7910 General	3,922	560	0	563	2,478	321	0
130-7940 Road & Street	230	230	0	0	0	0	0
130-7956 Contracted Road	263	263	0	0	0	0	0
131-7935 Fire Control Service	921	921	0	0	0	0	0
132-4320 Marion Oaks	2,073	2,073	0	0	0	0	0
134-8100 Silver Springs	1,810	1,810	0	0	0	0	0
135-7965 Recreation	362	362	0	0	0	0	0
136-8200 Hills of Ocala	198	198	0	0	0	0	0
137-4370 Indian Meadows	66	66	0	0	0	0	0
139-4390 Silver Springs	132	132	0	0	0	0	0
140-4400 Lake Tropicana	33	33	0	0	0	0	0
147-4470 Golden Hills Road	66	66	0	0	0	0	0
148-4480 Kingsland / Ocala	66	66	0	0	0	0	0
149-4490 Kingsland County	33	33	0	0	0	0	0
150-4500 SS Acres Road	132	132	0	0	0	0	0
150-4502 Ocala Wtr Est	132	132	0	0	0	0	0
150-4503 NW 17 -	33	33	0	0	0	0	0
150-4504 Rainbow Pk 1,2	66	66	0	0	0	0	0
153-4530 Pine Run Estates	593	593	0	0	0	0	0
159-4590 Woods and Lakes	132	132	0	0	0	0	0
161-4610 Marion Oaks Road	165	165	0	0	0	0	0
181-3310 Fire / Rescue	71,179	2,501	4,769	5,071	32,282	4,980	21,576
185-3350 Emergency	461	461	0	0	0	0	0
189-3390 Clean Water	18,127	3,982	4,402	0	1,564	4,819	3,360
193-4930 Marion Oaks MSTU	1,053	1,053	0	0	0	0	0
303-1260 CC - Parks &	296	296	0	0	0	0	0
304-1275 Capital	250	198	0	0	0	0	52
305-1276 Surtax Capital	132	132	0	0	0	0	0
305-1278 Surtax Capital	33	33	0	0	0	0	0
309-1279 Transportation	8,042	625	2,200	0	439	1,928	2,850
340-4820 Improvements	66	66	0	0	0	0	0
341-4821 Improvements -	724	724	0	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Procurement Services**

Receiving Department	Total	Purchase Orders	Solicitations	P-Card Administration	P-Card Program	Contracts	Invoices
342-4822 Improvements -	757	757	0	0	0	0	0
401-4230 Solid Waste	58,524	4,212	7,703	3,569	14,059	5,782	23,199
401-4250 Solid Waste	198	198	0	0	0	0	0
401-4270 Solid Waste	493	493	0	0	0	0	0
401-6130 Litter Control	330	330	0	0	0	0	0
452-7130 Utilities - Customer	124,100	988	15,411	5,260	37,079	12,689	52,673
452-7140 Utilities - Water	790	790	0	0	0	0	0
452-7145 Utilities - Water	691	691	0	0	0	0	0
452-7150 Utilities -	593	593	0	0	0	0	0
452-7155 Utilities -	1,086	1,086	0	0	0	0	0
452-7160 Utilities -	3,817	3,817	0	0	0	0	0
501-2550 Insurance	988	988	0	0	0	0	0
501-2555 Risk and Benefit	2,070	0	733	0	0	0	1,337
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>959,842</b>	<b>67,093</b>	<b>143,637</b>	<b>55,480</b>	<b>294,054</b>	<b>114,769</b>	<b>284,809</b>





**Marion County, Florida  
Full Cost Allocation Plan**

**Employee Health Clinic**

**Nature and Extent of Services**

The Employees Health Clinic provides medical care and/or referral for work related illnesses and injuries as well as for personal illness. These services are available to the employees of the Marion County BCC and the other Constitutional Officers. Actual expenditures are accounted for in fund 001, General Fund, and organization 2540 Human Resource Clinic.

For cost allocation plan purposes, costs identified to the Employee Health Clinic cost pool are functionalized as follows (the breakdowns of these costs are based upon the total number of occupational and non-occupational encounters assigned to each activity):

**Employee Health Clinic**

Costs identified to this function are representative of the staff compensation and operational expenditures to provide medical services and/or referrals for staff experiencing injuries and illness. These costs are allocated based on the total number of occupational and non-occupational encounters per organization.

**Elected Officials**

Costs identified to this function are representative of the staff compensation and operational expenditures to provide medical services and/or referrals for staff experiencing injuries and illness. These costs are allocated based on the total number of occupational and non-occupational encounters per organization. A direct billed adjustment is applied as a credit to compensate for the receipt of revenue for services rendered. The residual allocation is reflective of any under or over (negative) recoveries from the respective grantee organization(s).

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Employee Health Clinic**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	225,859			225,859
Depreciation Expense	7,042		7,042	
CC - Legislative	2,832	844	3,676	
CC - Finance & Admin.	142	1	143	
County Attorney	50	3	53	
County Administrator	1,523	826	2,349	
Information Technology	1,557	249	1,806	
Human Resources	697	119	816	
Procurement Services	201	29	230	
Employee Health Clinic		1,437	1,437	
Facilities Management		13,480	13,480	
BCC - Records		357	357	
Accounting & Finance - BCC		1,787	1,787	
Internal Auditor		209	209	
Budget		2,656	2,656	
Total Allocated Additions:	14,044	21,997	36,041	36,041
36900080 Clinic Fees	( 27)			
Total Departmental Cost Adjustments:	( 27)			( 27)
Total To Be Allocated:	239,876	21,997		261,873



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Employee Health Clinic**

	Total	General & Admin	Employee Health Clinic	Elected Officials
<b>Other Expense &amp; Cost</b>				
512101 Regular Salaries & Wages	123,144	0	110,977	12,167
521101 FICA Taxes	8,575	0	7,728	847
522101 Retirement Contributions	7,387	0	6,657	730
523101 Health Insurance	19,305	0	17,398	1,907
523401 Life, Ad&D, Ltd Insurance	837	0	754	83
524101 Workers' Compensation	1,044	0	941	103
534101 Other Contractual Service	40,850	0	36,814	4,036
541101 Communication Services	29	0	26	3
544101 Rent & Leases - Equipment	2,696	0	2,430	266
545101 Insurance - Premiums	1,101	0	992	109
551101 Office Supplies	1,588	0	1,431	157
552103 Medical Supplies	18,148	0	16,355	1,793
552106 Operating - Computer Sftw	265	0	239	26
554201 Dues & Memberships	210	0	189	21
555501 Training & Education	680	0	613	67
<b>Departmental Totals</b>				
Total Expenditures	225,859	0	203,544	22,315
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
36900080 Clinic Fees	( 27)	0	0	( 27)
<b>Functional Cost</b>				
Functional Cost	225,832	0	203,544	22,288
<b>Allocation Step 1</b>				
Inbound- All Others	14,044	14,044	0	0
Reallocate Admin Costs		( 14,044)	12,658	1,386
1st Allocation	239,876	0	216,202	23,674



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Employee Health Clinic**

	Total	General & Admin	Employee Health Clinic	Elected Officials
<hr/>				
Allocation Step 2				
Inbound- All Others	21,997	21,997	0	0
Reallocate Admin Costs		( 21,997)	19,826	2,171
2nd Allocation	21,997	0	19,826	2,171
<b>Total For 001-2540 Employee Health Clinic</b>				
Total Allocated	261,873	0	236,028	25,845



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Employee Health Clinic**

Activity - Employee Health Clinic

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	7	0.1257	272		272		272
County Attorney	4	0.0719	155		155		155
County Administrator	5	0.0898	194		194		194
Information Technology	26	0.4670	1,010		1,010		1,010
Human Resources	29	0.5209	1,126		1,126		1,126
Procurement Services	28	0.5030	1,087		1,087		1,087
Employee Health Clinic	37	0.6646	1,437		1,437		1,437
Facilities Management	81	1.4550	3,146		3,146	296	3,442
MSTU / MSBU Ofc of Special Assessment	7	0.1257	272		272	26	298
Public & Administrative Services	1	0.0180	39		39	4	43
001-2215 Property Appraiser - Transfer	3	0.0539	117		117	11	128
001-2225 Tax Collector - Transfer	11	0.1976	427		427	40	467
001-2311 Court Administration - Technolo	2	0.0359	78		78	7	85
001-2420 Teen Court	3	0.0539	117		117	11	128
001-2451 Public Defender - Technology	2	0.0359	78		78	7	85
001-2455 Early Intervention Program	1	0.0180	39		39	4	43
001-2570 Fleet Management	74	1.3293	2,874		2,874	270	3,144
001-2710 Planning	16	0.2874	621		621	58	679
001-2711 Office of Sustainable Growth	2	0.0359	78		78	7	85
001-2910 Veterans Service Office	6	0.1078	233		233	22	255
001-3355 Emergency Medical Services	1,236	22.2023	48,002		48,002	4,512	52,514
001-3420 Zoning	6	0.1078	233		233	22	255
001-3440 Code Enforcement	24	0.4311	932		932	88	1,020
001-3950 Public Safety Communications	118	2.1196	4,583		4,583	431	5,014
001-4145 Property & Engineering Services	7	0.1257	272		272	26	298



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Employee Health Clinic**

Activity - Employee Health Clinic

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-5170 Animal Services Department	162	2.9100	6,291		6,291	591	6,882
001-5220 Community Services	47	0.8443	1,825		1,825	172	1,997
001-5225 Community Services / CDBG	5	0.0898	194		194	18	212
001-6110 Other Recreation Programs	2	0.0359	78		78	7	85
001-6111 Belleview Sportsplex	1	0.0180	39		39	4	43
001-6113 Shocker Park	3	0.0539	117		117	11	128
001-6120 Parks & Recreation	120	2.1556	4,660		4,660	438	5,098
001-6170 Southeastern Livestock Pavilion	8	0.1437	311		311	29	340
001-6210 Marion County Public Library Sy	98	1.7604	3,806		3,806	358	4,164
001-6310 Cooperative Extension Service	23	0.4131	893		893	84	977
001-6320 Marion Soil Conservation Distri	4	0.0719	155		155	15	170
105-4121 Transportation Department	582	10.4545	22,603		22,603	2,125	24,728
111-1179 Court Innovations - Staff Attor	3	0.0539	117		117	11	128
114-3930 9-1-1 Management	10	0.1796	388		388	37	425
116-3415 Building Department	31	0.5569	1,204		1,204	113	1,317
117-2870 Tourist Development Tax	5	0.0898	194		194	18	212
118-6118 Parks & Recreation Fees	18	0.3233	699		699	66	765
130-7940 Road & Street	12	0.2156	466		466	44	510
132-4320 Marion Oaks Recreation	8	0.1437	311		311	29	340
134-8100 Silver Springs Shores Recreatio	4	0.0719	155		155	15	170
181-3310 Fire / Rescue Services	2,301	41.3326	89,362		89,362	8,400	97,762
189-3390 Clean Water Program Department	13	0.2335	505		505	47	552
193-4930 Marion Oaks MSTU for General	31	0.5569	1,204		1,204	113	1,317
401-4230 Solid Waste Disposal	36	0.6467	1,398		1,398	131	1,529
401-4250 Solid Waste Collection	39	0.7006	1,515		1,515	142	1,657
401-4270 Solid Waste Recycling	28	0.5030	1,087		1,087	102	1,189



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Employee Health Clinic**

Activity - Employee Health Clinic

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
401-6130 Litter Control	28	0.5030	1,087		1,087	102	1,189
452-7130 Utilities - Customer Service	29	0.5209	1,126		1,126	106	1,232
452-7140 Utilities - Water Operations	43	0.7724	1,670		1,670	157	1,827
452-7145 Utilities - Water Maintenance	65	1.1676	2,524		2,524	237	2,761
452-7150 Utilities - Wastewater Operatio	23	0.4131	893		893	84	977
452-7155 Utilities - Wastewater Maintena	33	0.5928	1,282		1,282	120	1,402
452-7160 Utilities - Engineering and Con	5	0.0898	194		194	18	212
501-2555 Risk and Benefit Services	11	0.1976	427		427	40	467
<b>SubTotal</b>	<b>5,567</b>	<b>100.0000</b>	<b>216,202</b>		<b>216,202</b>	<b>19,826</b>	<b>236,028</b>
<b>Total</b>	<b>5,567</b>	<b>100.0000</b>	<b>216,202</b>		<b>216,202</b>	<b>19,826</b>	<b>236,028</b>

Allocation Basis: Total Occupational & Non-Occupational Encounters Per Organization

Allocation Source: Employee Health Clinic Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Employee Health Clinic**

Activity - Elected Officials

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk to BCC - Transfer	99	16.2295	3,842		3,842	352	4,194
001-2215 Property Appraiser - Transfer	12	1.9672	466		466	43	509
001-2225 Tax Collector - Transfer	55	9.0164	2,135	-240	1,895	196	2,091
001-2925 Supervisor of Elections - Trans	10	1.6393	388		388	36	424
001-3135 Sheriff - Jail - Transfer	170	27.8689	6,598	-1,395	5,203	605	5,808
001-3185 Sheriff - Emergency Management	2	0.3279	78	-14	64	7	71
102-3115 Sheriff - Bailiff - Transfer	13	2.1311	505	-103	402	46	448
102-3125 Sheriff - Regular - Transfer	58	9.5082	2,251	-479	1,772	206	1,978
115-3155 Sheriff - Patrol & CID - Transf	191	31.3115	7,411	-1,565	5,846	680	6,526
<b>SubTotal</b>	<b>610</b>	<b>100.0000</b>	<b>23,674</b>	<b>-3,796</b>	<b>19,878</b>	<b>2,171</b>	<b>22,049</b>
<b>Direct Billed</b>				<b>3,796</b>	<b>3,796</b>		<b>3,796</b>
<b>Total</b>	<b>610</b>	<b>100.0000</b>	<b>23,674</b>		<b>23,674</b>	<b>2,171</b>	<b>25,845</b>

Allocation Basis: Total Occupational & Non-Occupational Encounters Per Organization  
 Allocation Source: Employee Health Clinic Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Employee Health Clinic**

Receiving Department	Total	Employee Health Clinic	Elected Officials
CC - Legislative	272	272	0
County Attorney	155	155	0
County Administrator	194	194	0
Information Technology	1,010	1,010	0
Human Resources	1,126	1,126	0
Procurement Services	1,087	1,087	0
Employee Health Clinic	1,437	1,437	0
Facilities Management	3,442	3,442	0
MSTU / MSBU Ofc of Special	298	298	0
Public & Administrative	43	43	0
Clerk to BCC - Transfer	4,194	0	4,194
001-2215 Property Appraiser -	637	128	509
001-2225 Tax Collector -	2,558	467	2,091
001-2311 Court	85	85	0
001-2420 Teen Court	128	128	0
001-2451 Public Defender -	85	85	0
001-2455 Early Intervention	43	43	0
001-2570 Fleet Management	3,144	3,144	0
001-2710 Planning	679	679	0
001-2711 Office of	85	85	0
001-2910 Veterans Service	255	255	0
001-2925 Supervisor of	424	0	424
001-3135 Sheriff - Jail -	5,808	0	5,808
001-3185 Sheriff - Emergency	71	0	71
001-3355 Emergency Medical	52,514	52,514	0
001-3420 Zoning	255	255	0
001-3440 Code Enforcement	1,020	1,020	0
001-3950 Public Safety	5,014	5,014	0
001-4145 Property &	298	298	0
001-5170 Animal Services	6,882	6,882	0
001-5220 Community	1,997	1,997	0
001-5225 Community	212	212	0
001-6110 Other Recreation	85	85	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Employee Health Clinic**

Receiving Department	Total	Employee Health Clinic	Elected Officials
001-6111 Belleview	43	43	0
001-6113 Shocker Park	128	128	0
001-6120 Parks & Recreation	5,098	5,098	0
001-6170 Southeastern	340	340	0
001-6210 Marion County	4,164	4,164	0
001-6310 Cooperative	977	977	0
001-6320 Marion Soil	170	170	0
102-3115 Sheriff - Bailiff -	448	0	448
102-3125 Sheriff - Regular -	1,978	0	1,978
105-4121 Transportation	24,728	24,728	0
111-1179 Court Innovations -	128	128	0
114-3930 9-1-1 Management	425	425	0
115-3155 Sheriff - Patrol &	6,526	0	6,526
116-3415 Building	1,317	1,317	0
117-2870 Tourist	212	212	0
118-6118 Parks & Recreation	765	765	0
130-7940 Road & Street	510	510	0
132-4320 Marion Oaks	340	340	0
134-8100 Silver Springs	170	170	0
181-3310 Fire / Rescue	97,762	97,762	0
189-3390 Clean Water	552	552	0
193-4930 Marion Oaks MSTU	1,317	1,317	0
401-4230 Solid Waste	1,529	1,529	0
401-4250 Solid Waste	1,657	1,657	0
401-4270 Solid Waste	1,189	1,189	0
401-6130 Litter Control	1,189	1,189	0
452-7130 Utilities - Customer	1,232	1,232	0
452-7140 Utilities - Water	1,827	1,827	0
452-7145 Utilities - Water	2,761	2,761	0
452-7150 Utilities -	977	977	0
452-7155 Utilities -	1,402	1,402	0
452-7160 Utilities -	212	212	0
501-2555 Risk and Benefit	467	467	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Employee Health Clinic**

Receiving Department	Total	Employee Health Clinic	Elected Officials
Direct Billed	3,796	0	3,796
<b>Total</b>	<u><u>261,873</u></u>	<u><u>236,028</u></u>	<u><u>25,845</u></u>



# Marion County, Florida Full Cost Allocation Plan

## Facilities Management

### Nature and Extent of Services

Facilities Management provides preventive maintenance, custodial, carpentry and repair of building systems for facilities services. Work orders are used for scheduled and requested maintenance activities. Quality assurance is applied to all maintenance services. In addition to these services, Facilities Maintenance provides oversight of capital improvement building projects and courier services. Actual expenditures are accounted for in fund 001, General Fund, and organization 2610 Facilities Management.

For cost allocation plan purposes, costs identified to the Facilities Management cost pool are functionalized as follows (the apportioning of costs to functional areas is based on the effort distribution of staff assigned to each activity as a weighted proportion of their respective compensation - except where expenditures are separately identified to a discrete function):

#### **General & Administrative**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the administrative, non-specific and routine workload. These costs are redistributed to the remaining functions based on the total amount of expenditures identified to each activity.

#### **Facilities Management – Work Orders**

Costs identified to this function are representative of staff compensation and operational expenditures to perform preventative maintenance and repairs of all HVAC, plumbing, electrical systems, remodeling of office space, furniture making, as well as miscellaneous repairs all county buildings. These costs are allocated based on the total amount of work order (time and material) costs per organization.

#### **Maintenance – Staffing Costs**

Costs identified to this function are representative of staff compensation and operational expenditures to provide preventative maintenance and routing repair services. These costs are allocated based on the total staffing costs per organization.

#### **Maintenance & Supplies**

Costs identified to this function are representative of operational expenditures to provide repair and maintenance services for county facilities. These costs are allocated based on the total amount of repair and maintenance expenditures per organization.

**Marion County, Florida  
Full Cost Allocation Plan**

**Facilities Management (*cont'd.*)**

**Nature and Extent of Services**

**McPherson Complex**

Costs identified to this function are representative of operational expenditures to provide repair, maintenance, custodial, utilities and garbage collection services for the McPherson Complex. These costs are allocated based on the total square footage occupied per organization.

**Growth Management Building**

Costs identified to this function are representative of operational expenditures to provide repair, maintenance, custodial, utilities and garbage collection services for the Growth Management Building. These costs are allocated based on the total square footage occupied per organization.

**Clerk Annex Building**

Costs identified to this function are representative of operational expenditures to provide repair, maintenance, custodial, utilities and garbage collection services for the State Attorney Building (Clerk Annex). These costs are allocated based on the total number of Clerk employees per organization.

**Utility Services**

Costs identified to this function are representative of operational expenditures to provide electrical, water and sewer services to county facilities. These costs are allocated based on the total utilities expenditures per organization.

**Custodial Services**

Costs identified to this function are representative of operational expenditures to provide custodial services to facilities. These costs are allocated based on the total annual cleaning costs per organization.

**Pest Control**

Costs identified to this function are representative of operational expenditures to provide pest control services to county facilities. These costs are allocated based on the total annual pest control costs per organization.

**Lawn & Landscape Services**

Costs identified to this function are representative of operational expenditures to provide landscape services to county facilities. These costs are allocated based on the total lawn and landscape maintenance costs per organization.

**Marion County, Florida  
Full Cost Allocation Plan**

**Facilities Management (*cont'd.*)**

**Nature and Extent of Services**

**Courier Services**

Costs identified to this function are representative of staff compensation and operational expenditures to pick-up and deliver parcels in addition to providing other mail related services. These costs are allocated based on the total number of certified mail pieces per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Facilities Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,828,690			5,828,690
562101 Bldgs-Const And/Or Improv	( 143,565)			
562102 Bldg - CIP	( 134,203)			
564101 Machinery And Equipment	( 92,494)			
Total Deductions:	( 370,262)			( 370,262)
Depreciation Expense	35,282		35,282	
CC - Legislative	51,415	14,805	66,220	
CC - Finance & Admin.	3,665	26	3,691	
County Attorney	10,832	727	11,559	
County Administrator	22,595	12,245	34,840	
Information Technology	26,133	3,588	29,721	
Human Resources	11,830	2,028	13,858	
Procurement Services	103,281	15,713	118,994	
Employee Health Clinic	3,146	296	3,442	
Facilities Management		195,158	195,158	
MSTU / MSBU Ofc of Special Assessment		14	14	
Public & Administrative Services		32,089	32,089	
BCC - Records		5,290	5,290	
Accounting & Finance - BCC		31,888	31,888	
Internal Auditor		5,404	5,404	
Budget		12,057	12,057	
Total Allocated Additions:	268,179	331,328	599,507	599,507
Total To Be Allocated:	5,726,607	331,328		6,057,935



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Total	General & Admin	Fac Mgmt - Work Orders	Maintenance - Staff Costs	Maintenance & Supplies
Other Expense & Cost					
512101 Regular Salaries & Wages	1,759,375	357,505	1,001,612	372,636	0
514101 Overtime	31,529	6,407	17,949	6,678	0
521101 FICA Taxes	130,317	26,480	74,190	27,601	0
522101 Retirement Contributions	98,353	19,985	55,993	20,831	0
523101 Health Insurance	278,364	56,564	158,473	58,957	0
523401 Life, Ad&D, Ltd Insurance	11,843	2,406	6,743	2,508	0
524101 Workers' Compensation	126,800	25,766	72,187	26,856	0
534101 Other Contractual Service	263,316	0	42,793	0	68,692
534116 Cont Serv - Janitorial	442,317	0	0	0	0
540101 Travel & Per Diem	159	159	0	0	0
541101 Communication Services	19,601	19,601	0	0	0
542201 Postage & Freight	434	434	0	0	0
543101 Util Serv - El/Wtr/Swr	965,971	0	0	0	0
543102 Util Serv - Waste Disp	12,959	1,343	0	0	0
544101 Rent & Leases - Equipment	3,734	3,734	0	0	0
545101 Insurance - Premiums	64,067	64,067	0	0	0
546101 Rep & Maint-Bldgs & Grnds	379,070	0	379,070	0	0
546130 Rep & Maint-Clerk Annex	2,352	0	0	0	0
546132 Rep & Maint-Mcpherson	89,254	0	0	0	0
546133 Rep & Maint-Jc1/Clerk Ofc	133,079	0	0	0	133,079
546134 Rep & Maint-Judicial Ctr2	53,833	0	0	0	53,833
546135 Rep & Maint-Jail	363,304	0	0	0	363,304
546137 Rep & Maint-Pd	2,586	0	0	0	2,586
546257 Rep & Maint-Fleet Mgt	381	0	0	0	381
546301 Rep & Maint-Equipment	1,324	1,324	0	0	0
547101 Printing & Binding	215	215	0	0	0
551101 Office Supplies	6,883	6,883	0	0	0
551135 Office Supplies - Jail	904	0	0	0	904
552101 Gasoline Oil & Lubricants	64,996	64,996	0	0	0
552106 Operating - Computer Sftw	4,536	4,536	0	0	0
552107 Clothing & Wearing App	3,871	3,871	0	0	0
552108 Operating Supplies	60,512	60,512	0	0	0
552116 Computer Hardware-Operati	3,690	3,690	0	0	0
552133 Oper Supplies-Clerk Ct	28,034	0	0	0	0
552134 Oper Supplies-Judicial Ct	19,623	0	0	0	19,623
552135 Oper Supp-Jail	26,753	0	0	0	26,753
554101 Books/Pubs/Subscrip/Membs	78	78	0	0	0
554201 Dues & Memberships	2,551	2,551	0	0	0

All Monetary Values Are \$ Dollars  
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\* - Indicates Disallowed Expenditure





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Total	General & Admin	Fac Mgmt - Work Orders	Maintenance - Staff Costs	Maintenance & Supplies
555301 Training Materials & Supp	558	558	0	0	0
555501 Training & Education	902	902	0	0	0
*562101 Bldgs-Const And/Or Improv	143,565	143,565	0	0	0
*562102 Bldg - CIP	134,203	134,203	0	0	0
*564101 Machinery And Equipment	92,494	92,494	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	5,828,690	1,104,829	1,809,010	516,067	669,155
<b>Deductions</b>					
Total Deductions	( 370,262)	( 370,262)	0	0	0
Functional Cost	5,458,428	734,567	1,809,010	516,067	669,155
<b>Allocation Step 1</b>					
Inbound- All Others	268,179	268,179	0	0	0
Reallocate Admin Costs		( 1,002,746)	384,003	109,547	142,043
1st Allocation	5,726,607	0	2,193,013	625,614	811,198
<b>Allocation Step 2</b>					
Inbound- All Others	331,328	331,328	0	0	0
Reallocate Admin Costs		( 331,328)	126,881	36,197	46,934
2nd Allocation	331,328	0	126,881	36,197	46,934
<b>Total For 001-2610 Facilities Management</b>					
Total Allocated	6,057,935	0	2,319,894	661,811	858,132



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	McPherson Complex	Growth Management Bldg	Clerk Annex Building	Utility Services	Custodial Services
<b>Other Expense &amp; Cost</b>					
512101 Regular Salaries & Wages	0	0	0	0	0
514101 Overtime	0	0	0	0	0
521101 FICA Taxes	0	0	0	0	0
522101 Retirement Contributions	0	0	0	0	0
523101 Health Insurance	0	0	0	0	0
523401 Life, Ad&D, Ltd Insurance	0	0	0	0	0
524101 Workers' Compensation	0	0	0	0	0
534101 Other Contractual Service	58,142	6,645	612	0	0
534116 Cont Serv - Janitorial	48,929	30,173	17,545	0	345,670
540101 Travel & Per Diem	0	0	0	0	0
541101 Communication Services	0	0	0	0	0
542201 Postage & Freight	0	0	0	0	0
543101 Util Serv - El/Wtr/Swr	157,510	66,068	144,732	597,661	0
543102 Util Serv - Waste Disp	11,616	0	0	0	0
544101 Rent & Leases - Equipment	0	0	0	0	0
545101 Insurance - Premiums	0	0	0	0	0
546101 Rep & Maint-Bldgs & Grnds	0	0	0	0	0
546130 Rep & Maint-Clerk Annex	0	0	2,352	0	0
546132 Rep & Maint-Mcpherson	89,254	0	0	0	0
546133 Rep & Maint-Jc1/Clerk Ofc	0	0	0	0	0
546134 Rep & Maint-Judicial Ctr2	0	0	0	0	0
546135 Rep & Maint-Jail	0	0	0	0	0
546137 Rep & Maint-Pd	0	0	0	0	0
546257 Rep & Maint-Fleet Mgt	0	0	0	0	0
546301 Rep & Maint-Equipment	0	0	0	0	0
547101 Printing & Binding	0	0	0	0	0
551101 Office Supplies	0	0	0	0	0
551135 Office Supplies - Jail	0	0	0	0	0
552101 Gasoline Oil & Lubricants	0	0	0	0	0
552106 Operating - Computer Sftw	0	0	0	0	0
552107 Clothing & Wearing App	0	0	0	0	0
552108 Operating Supplies	0	0	0	0	0
552116 Computer Hardware-Operati	0	0	0	0	0
552133 Oper Supplies-Clerk Ct	0	0	28,034	0	0
552134 Oper Supplies-Judicial Ct	0	0	0	0	0
552135 Oper Supp-Jail	0	0	0	0	0
554101 Books/Pubs/Subscrip/Membs	0	0	0	0	0
554201 Dues & Memberships	0	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	McPherson Complex	Growth Management Bldg	Clerk Annex Building	Utility Services	Custodial Services
555301 Training Materials & Supp	0	0	0	0	0
555501 Training & Education	0	0	0	0	0
*562101 Bldgs-Const And/Or Improv	0	0	0	0	0
*562102 Bldg - CIP	0	0	0	0	0
*564101 Machinery And Equipment	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	365,451	102,886	193,275	597,661	345,670
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	365,451	102,886	193,275	597,661	345,670
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	77,575	21,840	41,027	126,867	73,376
1st Allocation	443,026	124,726	234,302	724,528	419,046
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	25,633	7,216	13,556	41,920	24,245
2nd Allocation	25,633	7,216	13,556	41,920	24,245
<b>Total For 001-2610 Facilities Management</b>					
Total Allocated	468,659	131,942	247,858	766,448	443,291



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

Other Expense & Cost	Pest Control	Lawn & Landscape Svcs	Courier Services
512101 Regular Salaries & Wages	0	0	27,622
514101 Overtime	0	0	495
521101 FICA Taxes	0	0	2,046
522101 Retirement Contributions	0	0	1,544
523101 Health Insurance	0	0	4,370
523401 Life, Ad&D, Ltd Insurance	0	0	186
524101 Workers' Compensation	0	0	1,991
534101 Other Contractual Service	8,019	78,413	0
534116 Cont Serv - Janitorial	0	0	0
540101 Travel & Per Diem	0	0	0
541101 Communication Services	0	0	0
542201 Postage & Freight	0	0	0
543101 Util Serv - El/Wtr/Swr	0	0	0
543102 Util Serv - Waste Disp	0	0	0
544101 Rent & Leases - Equipment	0	0	0
545101 Insurance - Premiums	0	0	0
546101 Rep & Maint-Bldgs & Grnds	0	0	0
546130 Rep & Maint-Clerk Annex	0	0	0
546132 Rep & Maint-Mcpherson	0	0	0
546133 Rep & Maint-Jc1/Clerk Ofc	0	0	0
546134 Rep & Maint-Judicial Ctr2	0	0	0
546135 Rep & Maint-Jail	0	0	0
546137 Rep & Maint-Pd	0	0	0
546257 Rep & Maint-Fleet Mgt	0	0	0
546301 Rep & Maint-Equipment	0	0	0
547101 Printing & Binding	0	0	0
551101 Office Supplies	0	0	0
551135 Office Supplies - Jail	0	0	0
552101 Gasoline Oil & Lubricants	0	0	0
552106 Operating - Computer Sftw	0	0	0
552107 Clothing & Wearing App	0	0	0
552108 Operating Supplies	0	0	0
552116 Computer Hardware-Operati	0	0	0
552133 Oper Supplies-Clerk Ct	0	0	0
552134 Oper Supplies-Judicial Ct	0	0	0
552135 Oper Supp-Jail	0	0	0
554101 Books/Pubs/Subscrip/Membs	0	0	0
554201 Dues & Memberships	0	0	0



All Monetary Values Are \$ Dollars  
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**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Management**

	Pest Control	Lawn & Landscape Svcs	Courier Services
555301 Training Materials & Supp	0	0	0
555501 Training & Education	0	0	0
*562101 Bldgs-Const And/Or Improv	0	0	0
*562102 Bldg - CIP	0	0	0
*564101 Machinery And Equipment	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	8,019	78,413	38,254
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	8,019	78,413	38,254
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	1,703	16,645	8,120
1st Allocation	9,722	95,058	46,374
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	563	5,500	2,683
2nd Allocation	563	5,500	2,683
<b>Total For 001-2610 Facilities Management</b>			
Total Allocated	10,285	100,558	49,057



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Fac Mgmt - Work Orders

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Administrator	94,572.97	4.2339	92,851		92,851		92,851
Information Technology	33,574.98	1.5031	32,964		32,964		32,964
Human Resources	11,746.20	0.5259	11,532		11,532		11,532
Procurement Services	32,393.12	1.4502	31,803		31,803		31,803
Facilities Management	143,201.78	6.4110	140,594		140,594		140,594
MSTU / MSBU Ofc of Special Assessment	5,743.36	0.2571	5,639		5,639	380	6,019
BCC - Records	697.66	0.0312	685		685	46	731
Information Systems - BCC	2,441.82	0.1093	2,397		2,397	162	2,559
Accounting & Finance - BCC	6,278.96	0.2811	6,165		6,165	415	6,580
Internal Auditor	697.66	0.0312	685		685	46	731
Budget	1,395.32	0.0625	1,370		1,370	92	1,462
Records Center	1,744.15	0.0781	1,712		1,712	115	1,827
001-1055 CC - Courthouse Facilities	278,768.12	12.4802	273,692		273,692	18,439	292,131
001-2215 Property Appraiser - Transfer	11,750.95	0.5261	11,537		11,537	777	12,314
001-2225 Tax Collector - Transfer	12,403.98	0.5553	12,178		12,178	820	12,998
001-2410 Public Defender Administration	4,829.73	0.2162	4,742		4,742	319	5,061
001-2570 Fleet Management	24,206.32	1.0837	23,766		23,766	1,601	25,367
001-2710 Planning	24,457.04	1.0949	24,012		24,012	1,618	25,630
001-2711 Office of Sustainable Growth	324.22	0.0145	318		318	21	339
001-2715 Water Resources Department	418.72	0.0187	411		411	28	439
001-2910 Veterans Service Office	12,859.15	0.5757	12,625		12,625	851	13,476
001-2925 Supervisor of Elections - Trans	8,021.00	0.3591	7,875		7,875	531	8,406
001-3135 Sheriff - Jail - Transfer	307,426.04	13.7632	301,828		301,828	20,335	322,163
001-3185 Sheriff - Emergency Management	3,105.31	0.1390	3,049		3,049	205	3,254
001-3355 Emergency Medical Services	82,186.97	3.6794	80,690		80,690	5,436	86,126



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Fac Mgmt - Work Orders

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-3420 Zoning	8,916.10	0.3992	8,754		8,754	590	9,344
001-3440 Code Enforcement	6,399.04	0.2865	6,283		6,283	423	6,706
001-4145 Property & Engineering Services	3,349.77	0.1500	3,289		3,289	222	3,511
001-5170 Animal Services Department	23,947.19	1.0721	23,511		23,511	1,584	25,095
001-5220 Community Services	11,446.98	0.5125	11,239		11,239	757	11,996
001-5330 Heart of Florida Health Center	329.18	0.0147	323		323	22	345
001-6120 Parks & Recreation	103,196.71	4.6200	101,318		101,318	6,826	108,144
001-6210 Marion County Public Library Sy	125,140.07	5.6024	122,861		122,861	8,278	131,139
001-6310 Cooperative Extension Service	43,263.63	1.9369	42,476		42,476	2,862	45,338
102-2400 State Attorney	5,502.17	0.2463	5,402		5,402	364	5,766
102-3115 Sheriff - Bailiff - Transfer	22,772.30	1.0195	22,358		22,358	1,506	23,864
102-3125 Sheriff - Regular - Transfer	105,580.66	4.7267	103,658		103,658	6,984	110,642
105-4121 Transportation Department	15,702.07	0.7030	15,416		15,416	1,039	16,455
106-7210 Dunnellon Airport	902.55	0.0404	886		886	60	946
110-5110 Marion County Health Unit	70,472.23	3.1550	69,189		69,189	4,661	73,850
115-3155 Sheriff - Patrol & CID - Transf	344,689.80	15.4316	338,411		338,411	22,801	361,212
116-3415 Building Department	6,472.86	0.2898	6,355		6,355	428	6,783
119-3940 9-1-1 Wireless	7,337.77	0.3285	7,204		7,204	485	7,689
181-3310 Fire / Rescue Services	138,042.18	6.1800	135,529		135,529	9,131	144,660
189-3390 Clean Water Program Department	1,465.53	0.0656	1,439		1,439	97	1,536
401-4230 Solid Waste Disposal	28,044.51	1.2555	27,534		27,534	1,855	29,389
452-7130 Utilities - Customer Service	15,857.99	0.7099	15,569		15,569	1,049	16,618
501-2555 Risk and Benefit Services	748.35	0.0335	735		735	50	785
Clerk Of The Circuit Courts	6,278.96	0.2811	6,165		6,165	415	6,580
Congressman Nugent's Office	32,582.54	1.4587	31,989		31,989	2,155	34,144
<b>SubTotal</b>	<b>2,233,686.67</b>	<b>100.0000</b>	<b>2,193,013</b>		<b>2,193,013</b>	<b>126,881</b>	<b>2,319,894</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Fac Mgmt - Work Orders

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	2,233,686.67	100.0000	2,193,013		2,193,013	126,881	2,319,894

Allocation Basis: Total Amount of Work Order Costs (Time & Materials) Per Organization

Allocation Source: Facilities Management Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Maintenance - Staff Costs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-1055 CC - Courthouse Facilities	104,890.00	21.2067	132,672		132,672	7,676	140,348
001-3135 Sheriff - Jail - Transfer	211,955.00	42.8530	268,094		268,094	15,512	283,606
001-3355 Emergency Medical Services	177,764.00	35.9403	224,848		224,848	13,009	237,857
SubTotal	494,609.00	100.0000	625,614		625,614	36,197	661,811
Total	494,609.00	100.0000	625,614		625,614	36,197	661,811

Allocation Basis: Total Maintenance Staffing Cost Per Organization

Allocation Source: Facilities Management Staffing Effort Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Maintenance & Supplies

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-1055 CC - Courthouse Facilities	275,226.06	41.1305	333,650		333,650	19,304	352,954
001-2410 Public Defender Administration	2,585.74	0.3864	3,135		3,135	181	3,316
001-2570 Fleet Management	380.72	0.0569	462		462	27	489
001-3135 Sheriff - Jail - Transfer	390,960.79	58.4262	473,951		473,951	27,422	501,373
SubTotal	669,153.31	100.0000	811,198		811,198	46,934	858,132
Total	669,153.31	100.0000	811,198		811,198	46,934	858,132

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Actual Expenditure Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - McPherson Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	4,615	2.7203	12,052		12,052		12,052
County Attorney	4,615	2.7203	12,052		12,052		12,052
County Administrator	6,153	3.6269	16,068		16,068		16,068
Information Technology	4,301	2.5352	11,232		11,232		11,232
Human Resources	7,527	4.4368	19,656		19,656		19,656
Procurement Services	10,075	5.9387	26,310		26,310		26,310
Employee Health Clinic	5,162	3.0427	13,480		13,480		13,480
Facilities Management	18,080	10.6572	47,214		47,214		47,214
Public & Administrative Services	1,538	0.9066	4,016		4,016	361	4,377
001-2215 Property Appraiser - Transfer	24,300	14.3235	63,457		63,457	5,708	69,165
001-2225 Tax Collector - Transfer	29,368	17.3107	76,690		76,690	6,899	83,589
001-6120 Parks & Recreation	5,786	3.4105	15,110		15,110	1,359	16,469
105-4121 Transportation Department	25,489	15.0244	66,562		66,562	5,987	72,549
114-3930 9-1-1 Management	3,312	1.9522	8,649		8,649	778	9,427
181-3310 Fire / Rescue Services	10,843	6.3914	28,315		28,315	2,547	30,862
Congressman Nugent's Office	1,554	0.9160	4,058		4,058	365	4,423
Chapel - State Representatives	2,341	1.3799	6,113		6,113	550	6,663
East Hall Museum	4,592	2.7067	11,992		11,992	1,079	13,071
<b>SubTotal</b>	<b>169,651</b>	<b>100.0000</b>	<b>443,026</b>		<b>443,026</b>	<b>25,633</b>	<b>468,659</b>
<b>Total</b>	<b>169,651</b>	<b>100.0000</b>	<b>443,026</b>		<b>443,026</b>	<b>25,633</b>	<b>468,659</b>

Allocation Basis: Total Square Footage Occupied Per Organization  
Allocation Source: Facilities Management Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Growth Management Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Information Technology	444	1.0505	1,310		1,310		1,310
MSTU / MSBU Ofc of Special Assessment	3,968	9.3882	11,709		11,709	685	12,394
001-2710 Planning	16,897	39.9777	49,863		49,863	2,914	52,777
001-2711 Office of Sustainable Growth	224	0.5300	661		661	39	700
001-3420 Zoning	6,160	14.5744	18,178		18,178	1,063	19,241
001-3440 Code Enforcement	4,421	10.4599	13,046		13,046	763	13,809
001-5220 Community Services	5,680	13.4387	16,762		16,762	980	17,742
116-3415 Building Department	4,472	10.5806	13,197		13,197	772	13,969
SubTotal	42,266	100.0000	124,726		124,726	7,216	131,942
Total	42,266	100.0000	124,726		124,726	7,216	131,942

Allocation Basis: Total Square Footage Occupied Per Organization

Allocation Source: Facilities Management Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Clerk Annex Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BCC - Records	2	3.5714	8,368		8,368	484	8,852
Information Systems - BCC	7	12.5000	29,288		29,288	1,695	30,983
Accounting & Finance - BCC	18	32.1428	75,311		75,311	4,358	79,669
Internal Auditor	2	3.5714	8,368		8,368	484	8,852
Budget	4	7.1429	16,736		16,736	968	17,704
Records Center	5	8.9286	20,920		20,920	1,210	22,130
Clerk Of The Circuit Courts	18	32.1429	75,311		75,311	4,357	79,668
SubTotal	<u>56</u>	<u>100.0000</u>	<u>234,302</u>		<u>234,302</u>	<u>13,556</u>	<u>247,858</u>
Total	<u><u>56</u></u>	<u><u>100.0000</u></u>	<u><u>234,302</u></u>		<u><u>234,302</u></u>	<u><u>13,556</u></u>	<u><u>247,858</u></u>

Allocation Basis: Total Number of Clerk Employees Per Organization

Allocation Source: Personnel Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Utility Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Records Center	26,143.78	4.3196	31,297		31,297	1,811	33,108
001-1055 CC - Courthouse Facilities	436,850.87	72.1787	522,955		522,955	30,257	553,212
001-2410 Public Defender Administration	17,805.30	2.9419	21,315		21,315	1,233	22,548
001-2910 Veterans Service Office	4,123.92	0.6814	4,937		4,937	286	5,223
001-2925 Supervisor of Elections - Trans	44,563.28	7.3630	53,347		53,347	3,087	56,434
105-4121 Transportation Department	68,031.30	11.2405	81,440		81,440	4,712	86,152
117-2870 Tourist Development Tax	7,716.16	1.2749	9,237		9,237	534	9,771
<b>SubTotal</b>	<b>605,234.61</b>	<b>100.0000</b>	<b>724,528</b>		<b>724,528</b>	<b>41,920</b>	<b>766,448</b>
<b>Total</b>	<b>605,234.61</b>	<b>100.0000</b>	<b>724,528</b>		<b>724,528</b>	<b>41,920</b>	<b>766,448</b>

Allocation Basis: Total Utility Costs Per Organization Per Organization

Allocation Source: Facilities Management Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Custodial Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Information Technology	1,680.44	0.4680	1,961		1,961		1,961
Human Resources	1,182.12	0.3292	1,380		1,380		1,380
Facilities Management	1,255.77	0.3497	1,466		1,466		1,466
Records Center	6,578.77	1.8322	7,678		7,678	449	8,127
001-1055 CC - Courthouse Facilities	276,993.46	77.1412	323,256		323,256	18,918	342,174
001-2300 Guardian Ad Litem Program	4,947.54	1.3779	5,774		5,774	338	6,112
001-2410 Public Defender Administration	9,627.82	2.6813	11,236		11,236	658	11,894
001-2570 Fleet Management	1,240.03	0.3453	1,447		1,447	85	1,532
001-2910 Veterans Service Office	1,313.77	0.3659	1,533		1,533	90	1,623
001-2925 Supervisor of Elections - Trans	3,664.88	1.0207	4,277		4,277	250	4,527
001-3355 Emergency Medical Services	6,936.91	1.9319	8,096		8,096	474	8,570
001-5170 Animal Services Department	3,575.91	0.9959	4,173		4,173	244	4,417
001-6120 Parks & Recreation	3,576.84	0.9961	4,174		4,174	244	4,418
105-4121 Transportation Department	9,743.41	2.7135	11,371		11,371	666	12,037
117-2870 Tourist Development Tax	1,665.97	0.4640	1,944		1,944	114	2,058
119-3940 9-1-1 Wireless	1,268.09	0.3532	1,480		1,480	87	1,567
181-3310 Fire / Rescue Services	11,651.31	3.2448	13,597		13,597	796	14,393
401-4230 Solid Waste Disposal	5,680.79	1.5821	6,630		6,630	388	7,018
452-7130 Utilities - Customer Service	4,198.37	1.1692	4,900		4,900	287	5,187
Congressman Nugent's Office	1,110.00	0.3091	1,295		1,295	76	1,371
Chapel - State Representatives	1,180.77	0.3288	1,378		1,378	81	1,459
<b>SubTotal</b>	<b>359,072.97</b>	<b>100.0000</b>	<b>419,046</b>		<b>419,046</b>	<b>24,245</b>	<b>443,291</b>
<b>Total</b>	<b>359,072.97</b>	<b>100.0000</b>	<b>419,046</b>		<b>419,046</b>	<b>24,245</b>	<b>443,291</b>



**Marion County, Florida  
Full Cost Allocation Plan  
for the Fiscal Year Ended September 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Allocation Basis: Total Annual Cleaning Costs Per Organization

Allocation Source: Facilities Management Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Pest Control

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	168.00	2.0927	203		203		203
Facilities Management	156.00	1.9432	189		189		189
Records Center	228.00	2.8401	276		276	17	293
001-1055 CC - Courthouse Facilities	900.00	11.2108	1,090		1,090	66	1,156
001-2300 Guardian Ad Litem Program	240.00	2.9895	291		291	18	309
001-2410 Public Defender Administration	168.00	2.0927	203		203	12	215
001-2570 Fleet Management	420.00	5.2317	509		509	31	540
001-2910 Veterans Service Office	276.00	3.4380	334		334	20	354
001-2925 Supervisor of Elections - Trans	600.00	7.4738	727		727	44	771
001-3950 Public Safety Communications	156.00	1.9432	189		189	11	200
001-5170 Animal Services Department	168.00	2.0927	203		203	12	215
001-6120 Parks & Recreation	168.00	2.0927	203		203	12	215
001-6170 Southeastern Livestock Pavilion	1,464.00	18.2359	1,775		1,775	107	1,882
105-4121 Transportation Department	588.00	7.3244	712		712	43	755
117-2870 Tourist Development Tax	144.00	1.7937	174		174	11	185
118-6119 Parks & Rec Dept Transfer	168.00	2.0927	203		203	12	215
401-4210 Hazardous Waste Disposal	288.00	3.5874	349		349	21	370
401-4230 Solid Waste Disposal	1,212.00	15.0972	1,468		1,468	89	1,557
Congressman Nugent's Office	168.00	2.0927	203		203	12	215
Chapel - State Representatives	168.00	2.0927	203		203	12	215
East Hall Museum	180.00	2.2422	218		218	13	231
<b>SubTotal</b>	<b>8,028.00</b>	<b>100.0000</b>	<b>9,722</b>		<b>9,722</b>	<b>563</b>	<b>10,285</b>
<b>Total</b>	<b>8,028.00</b>	<b>100.0000</b>	<b>9,722</b>		<b>9,722</b>	<b>563</b>	<b>10,285</b>



**Marion County, Florida  
Full Cost Allocation Plan  
for the Fiscal Year Ended September 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Allocation Basis: Total Annual Pest Control Costs Per Organization

Allocation Source: Facilities Management Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Lawn & Landscape Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	4,647.72	5.9272	5,634		5,634		5,634
001-1055 CC - Courthouse Facilities	4,402.80	5.6149	5,337		5,337	328	5,665
001-2225 Tax Collector - Transfer	4,219.56	5.3812	5,115		5,115	315	5,430
001-2570 Fleet Management	12,331.57	15.7265	14,950		14,950	920	15,870
001-2925 Supervisor of Elections - Trans	11,805.08	15.0550	14,311		14,311	880	15,191
001-5170 Animal Services Department	3,111.12	3.9676	3,772		3,772	232	4,004
001-5220 Community Services	4,402.80	5.6149	5,337		5,337	328	5,665
001-6210 Marion County Public Library Sy	11,545.96	14.7246	13,997		13,997	861	14,858
105-4121 Transportation Department	2,751.84	3.5094	3,336		3,336	205	3,541
110-5110 Marion County Health Unit	11,374.20	14.5055	13,789		13,789	848	14,637
115-3155 Sheriff - Patrol & CID - Transf	7,338.24	9.3585	8,896		8,896	547	9,443
501-2555 Risk and Benefit Services	482.04	0.6147	584		584	36	620
<b>SubTotal</b>	<b>78,412.93</b>	<b>100.0000</b>	<b>95,058</b>		<b>95,058</b>	<b>5,500</b>	<b>100,558</b>
<b>Total</b>	<b>78,412.93</b>	<b>100.0000</b>	<b>95,058</b>		<b>95,058</b>	<b>5,500</b>	<b>100,558</b>

Allocation Basis: Total Annual Lawn Maintenance Costs Per Organization

Allocation Source: Facilities Management Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Management**

Activity - Courier Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	28	3.6601	1,697		1,697		1,697
County Attorney	138	18.0392	8,366		8,366		8,366
County Administrator	26	3.3987	1,576		1,576		1,576
Human Resources	32	4.1830	1,940		1,940		1,940
Procurement Services	130	16.9935	7,881		7,881		7,881
Facilities Management	1	0.1307	61		61		61
MSTU / MSBU Ofc of Special Assessment	2	0.2614	121		121	13	134
Accounting & Finance - BCC	1	0.1307	61		61	7	68
001-2215 Property Appraiser - Transfer	3	0.3922	182		182	20	202
001-2225 Tax Collector - Transfer	5	0.6536	303		303	33	336
001-2570 Fleet Management	4	0.5229	242		242	26	268
001-3440 Code Enforcement	2	0.2614	121		121	13	134
001-4145 Property & Engineering Services	45	5.8824	2,728		2,728	294	3,022
001-5170 Animal Services Department	1	0.1307	61		61	7	68
001-5220 Community Services	127	16.6013	7,699		7,699	831	8,530
001-6120 Parks & Recreation	6	0.7843	364		364	39	403
001-6170 Southeastern Livestock Pavilion	1	0.1307	61		61	7	68
119-3940 9-1-1 Wireless	3	0.3922	182		182	20	202
181-3310 Fire / Rescue Services	208	27.1896	12,607		12,607	1,360	13,967
Chapel - State Representatives	2	0.2614	121		121	13	134
<b>SubTotal</b>	<b>765</b>	<b>100.0000</b>	<b>46,374</b>		<b>46,374</b>	<b>2,683</b>	<b>49,057</b>
<b>Total</b>	<b>765</b>	<b>100.0000</b>	<b>46,374</b>		<b>46,374</b>	<b>2,683</b>	<b>49,057</b>



**Marion County, Florida  
Full Cost Allocation Plan  
for the Fiscal Year Ended September 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Facilities Management**

Allocation Basis: Total Number of Certified Mail Pieces Per Organization

Allocation Source: Facilities Management Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Total Fac Mgmt - Work Orders	Maintenance - Staff	Maintenance & Supplies	McPherson Complex	Growth Management	Clerk Annex Building
CC - Legislative	13,749	0	0	0	12,052	0
County Attorney	20,418	0	0	0	12,052	0
County Administrator	110,495	92,851	0	0	16,068	0
Information Technology	47,467	32,964	0	0	11,232	1,310
Human Resources	34,711	11,532	0	0	19,656	0
Procurement Services	65,994	31,803	0	0	26,310	0
Employee Health Clinic	13,480	0	0	0	13,480	0
Facilities Management	195,158	140,594	0	0	47,214	0
MSTU / MSBU Ofc of Special	18,547	6,019	0	0	0	12,394
Public & Administrative	4,377	0	0	0	4,377	0
BCC - Records	9,583	731	0	0	0	8,852
Information Systems - BCC	33,542	2,559	0	0	0	30,983
Accounting & Finance - BCC	86,317	6,580	0	0	0	79,669
Internal Auditor	9,583	731	0	0	0	8,852
Budget	19,166	1,462	0	0	0	17,704
Records Center	65,485	1,827	0	0	0	22,130
001-1055 CC - Courthouse	1,687,640	292,131	140,348	352,954	0	0
001-2215 Property Appraiser -	81,681	12,314	0	0	69,165	0
001-2225 Tax Collector -	102,353	12,998	0	0	83,589	0
001-2300 Guardian Ad Litem	6,421	0	0	0	0	0
001-2410 Public Defender	43,034	5,061	0	3,316	0	0
001-2570 Fleet Management	44,066	25,367	0	489	0	0
001-2710 Planning	78,407	25,630	0	0	0	52,777
001-2711 Office of	1,039	339	0	0	0	700
001-2715 Water Resources	439	439	0	0	0	0
001-2910 Veterans Service	20,676	13,476	0	0	0	0
001-2925 Supervisor of	85,329	8,406	0	0	0	0
001-3135 Sheriff - Jail -	1,107,142	322,163	283,606	501,373	0	0
001-3185 Sheriff - Emergency	3,254	3,254	0	0	0	0
001-3355 Emergency Medical	332,553	86,126	237,857	0	0	0
001-3420 Zoning	28,585	9,344	0	0	0	19,241
001-3440 Code Enforcement	20,649	6,706	0	0	0	13,809
001-3950 Public Safety	200	0	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Total Fac Mgmt - Work Orders	Maintenance - Staff	Maintenance & Supplies	McPherson Complex	Growth Management	Clerk Annex Building
001-4145 Property &	6,533	3,511	0	0	0	0
001-5170 Animal Services	33,799	25,095	0	0	0	0
001-5220 Community	43,933	11,996	0	0	17,742	0
001-5330 Heart of Florida	345	345	0	0	0	0
001-6120 Parks & Recreation	129,649	108,144	0	0	16,469	0
001-6170 Southeastern	1,950	0	0	0	0	0
001-6210 Marion County	145,997	131,139	0	0	0	0
001-6310 Cooperative	45,338	45,338	0	0	0	0
102-2400 State Attorney	5,766	5,766	0	0	0	0
102-3115 Sheriff - Bailiff -	23,864	23,864	0	0	0	0
102-3125 Sheriff - Regular -	110,642	110,642	0	0	0	0
105-4121 Transportation	191,489	16,455	0	0	72,549	0
106-7210 Dunnellon Airport	946	946	0	0	0	0
110-5110 Marion County	88,487	73,850	0	0	0	0
114-3930 9-1-1 Management	9,427	0	0	0	9,427	0
115-3155 Sheriff - Patrol &	370,655	361,212	0	0	0	0
116-3415 Building	20,752	6,783	0	0	0	13,969
117-2870 Tourist	12,014	0	0	0	0	0
118-6119 Parks & Rec Dept	215	0	0	0	0	0
119-3940 9-1-1 Wireless	9,458	7,689	0	0	0	0
181-3310 Fire / Rescue	203,882	144,660	0	0	30,862	0
189-3390 Clean Water	1,536	1,536	0	0	0	0
401-4210 Hazardous Waste	370	0	0	0	0	0
401-4230 Solid Waste	37,964	29,389	0	0	0	0
452-7130 Utilities - Customer	21,805	16,618	0	0	0	0
501-2555 Risk and Benefit	1,405	785	0	0	0	0
Clerk Of The Circuit Courts	86,248	6,580	0	0	0	79,668
Congressman Nugent's Office	40,153	34,144	0	0	4,423	0
Chapel - State	8,471	0	0	0	6,663	0
East Hall Museum	13,302	0	0	0	13,071	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Total Fac Mgmt - Work Orders	Maintenance - Staff	Maintenance & Supplies	McPherson Complex	Growth Management	Clerk Annex Building
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<u>6,057,935</u>	<u>2,319,894</u>	<u>661,811</u>	<u>858,132</u>	<u>468,659</u>	<u>131,942</u>
	<u><u>247,858</u></u>					





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Utility Services	Custodial Services	Pest Control	Lawn & Landscape Svcs	Courier Services
CC - Legislative	0	0	0	0	1,697
County Attorney	0	0	0	0	8,366
County Administrator	0	0	0	0	1,576
Information Technology	0	1,961	0	0	0
Human Resources	0	1,380	203	0	1,940
Procurement Services	0	0	0	0	7,881
Employee Health Clinic	0	0	0	0	0
Facilities Management	0	1,466	189	5,634	61
MSTU / MSBU Ofc of Special	0	0	0	0	134
Public & Administrative	0	0	0	0	0
BCC - Records	0	0	0	0	0
Information Systems - BCC	0	0	0	0	0
Accounting & Finance - BCC	0	0	0	0	68
Internal Auditor	0	0	0	0	0
Budget	0	0	0	0	0
Records Center	33,108	8,127	293	0	0
001-1055 CC - Courthouse	553,212	342,174	1,156	5,665	0
001-2215 Property Appraiser -	0	0	0	0	202
001-2225 Tax Collector -	0	0	0	5,430	336
001-2300 Guardian Ad Litem	0	6,112	309	0	0
001-2410 Public Defender	22,548	11,894	215	0	0
001-2570 Fleet Management	0	1,532	540	15,870	268
001-2710 Planning	0	0	0	0	0
001-2711 Office of	0	0	0	0	0
001-2715 Water Resources	0	0	0	0	0
001-2910 Veterans Service	5,223	1,623	354	0	0
001-2925 Supervisor of	56,434	4,527	771	15,191	0
001-3135 Sheriff - Jail -	0	0	0	0	0
001-3185 Sheriff - Emergency	0	0	0	0	0
001-3355 Emergency Medical	0	8,570	0	0	0
001-3420 Zoning	0	0	0	0	0
001-3440 Code Enforcement	0	0	0	0	134
001-3950 Public Safety	0	0	200	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Utility Services	Custodial Services	Pest Control	Lawn & Landscape Svcs	Courier Services
001-4145 Property &	0	0	0	0	3,022
001-5170 Animal Services	0	4,417	215	4,004	68
001-5220 Community	0	0	0	5,665	8,530
001-5330 Heart of Florida	0	0	0	0	0
001-6120 Parks & Recreation	0	4,418	215	0	403
001-6170 Southeastern	0	0	1,882	0	68
001-6210 Marion County	0	0	0	14,858	0
001-6310 Cooperative	0	0	0	0	0
102-2400 State Attorney	0	0	0	0	0
102-3115 Sheriff - Bailiff -	0	0	0	0	0
102-3125 Sheriff - Regular -	0	0	0	0	0
105-4121 Transportation	86,152	12,037	755	3,541	0
106-7210 Dunnellon Airport	0	0	0	0	0
110-5110 Marion County	0	0	0	14,637	0
114-3930 9-1-1 Management	0	0	0	0	0
115-3155 Sheriff - Patrol &	0	0	0	9,443	0
116-3415 Building	0	0	0	0	0
117-2870 Tourist	9,771	2,058	185	0	0
118-6119 Parks & Rec Dept	0	0	215	0	0
119-3940 9-1-1 Wireless	0	1,567	0	0	202
181-3310 Fire / Rescue	0	14,393	0	0	13,967
189-3390 Clean Water	0	0	0	0	0
401-4210 Hazardous Waste	0	0	370	0	0
401-4230 Solid Waste	0	7,018	1,557	0	0
452-7130 Utilities - Customer	0	5,187	0	0	0
501-2555 Risk and Benefit	0	0	0	620	0
Clerk Of The Circuit Courts	0	0	0	0	0
Congressman Nugent's Office	0	1,371	215	0	0
Chapel - State	0	1,459	215	0	134
East Hall Museum	0	0	231	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Management**

Receiving Department	Utility Services	Custodial Services	Pest Control Lawn & Landscape Svcs	Courier Services
Direct Billed	0	0	0	0
<b>Total</b>	<u>766,448</u>	<u>443,291</u>	<u>10,285</u>	<u>100,558</u>



**Marion County, Florida  
Full Cost Allocation Plan**

**Facilities Management – Health Building**

**Nature and Extent of Services**

Facilities Management provides custodial, repairs, preventative maintenance as well as other various facility related services to the Marion County Health Department. Actual expenditures are accounted for in fund 001, General Fund, and organization 2650 Facilities Management - Health.

For cost allocation plan purposes, costs identified to the Facilities Management – Health Building cost pool are functionalized as follows:

**Marion County Health Department**

Costs identified to this function are representative of operational expenditures to provide custodial and repair and maintenance services for the facility. These costs are directly assigned to the 110-5110 Marion County Health Unit as the primary beneficiary of services rendered. A direct billed adjustment is applied as a credit to compensate for the receipt of revenue for services rendered. The residual allocation is reflective of any under or over (negative) recoveries from the respective grantee organization(s).

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Facilities Mgmt. - Health Building**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	137,389			137,389
Depreciation Expense	126,816		126,816	
CC - Legislative	522	127	649	
CC - Finance & Admin.	86	1	87	
Procurement Services	288	42	330	
Accounting & Finance - BCC		861	861	
Internal Auditor		127	127	
Budget		630	630	
Total Allocated Additions:	127,712	1,788	129,500	129,500
Total To Be Allocated:	265,101	1,788		266,889



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Mgmt. - Health Building**

	Total	General & Admin	Marion County Health Dept
<b>Other Expense &amp; Cost</b>			
534101 Other Contractual Service	103,796	0	103,796
546101 Rep & Maint-Bldgs & Grnds	33,187	0	33,187
552108 Operating Supplies	406	0	406
<b>Departmental Totals</b>			
Total Expenditures	137,389	0	137,389
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	137,389	0	137,389
<b>Allocation Step 1</b>			
Inbound- All Others	127,712	127,712	0
Reallocate Admin Costs		( 127,712)	127,712
1st Allocation	265,101	0	265,101
<b>Allocation Step 2</b>			
Inbound- All Others	1,788	1,788	0
Reallocate Admin Costs		( 1,788)	1,788
2nd Allocation	1,788	0	1,788
<b>Total For 001-2650 Facilities Mgmt. - Health Build</b>			
Total Allocated	266,889	0	266,889



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Mgmt. - Health Building**

Activity - Marion County Health Dept

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
110-5110 Marion County Health Unit	100.00	100.0000	265,101	-146,591	118,510	1,788	120,298
SubTotal	100.00	100.0000	265,101	-146,591	118,510	1,788	120,298
Direct Billed				146,591	146,591		146,591
Total	100.00	100.0000	265,101		265,101	1,788	266,889

Allocation Basis: Direct Allocation to 110-5110 Marion County Health Unit

Allocation Source: Primary Beneficiary of Services Rendered

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Mgmt. - Health Building**

Receiving Department	Total	Marion County Health
110-5110 Marion County	120,298	120,298
Direct Billed	146,591	146,591
<b>Total</b>	<b>266,889</b>	<b>266,889</b>





**Marion County, Florida  
Full Cost Allocation Plan**

**MSTU / MSBU Office of Special Assessments**

**Nature and Extent of Services**

The Office of Special Assessments administers road assessments for Municipal Service Taxing Units and Municipal Service Benefit Units, which are used to provide various improvements in public and private subdivisions. The Office of Special Assessments also provides mail services for various organizations in addition to project management related services. Actual expenditures are accounted for in fund 001, General Fund, and organization 4155 MSTU / MSBU Office of Special Assessments.

For cost allocation plan purposes, costs identified to the MSTU / MSBU Office of Special Assessments cost pool are functionalized as follows (the apportioning of costs to functional areas is based on the effort distribution of staff assigned to each activity as a weighted proportion of their respective compensation):

**General & Administrative**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the administrative, non-specific and routine workload. These costs are redistributed to the remaining functions based on the total amount of expenditures identified to each activity.

**Mail Services**

Costs identified to this function are representative of staff compensation and operational expenditures to provide mail / postage services. These costs are allocated based on the total amount of annual postage per organization.

**Road Assessments**

Costs identified to this function are representative of staff compensation and operational expenditures to facilitate road assessments. These costs are directly allocated to 105-4600 Road Assessments as the primary beneficiary of services rendered.

**MSTU / MSBU Supervision**

Costs identified to this function are representative of staff compensation and operational expenditures related to the administration of the Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU) for Marion County. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

**Marion County, Florida  
Full Cost Allocation Plan**

**MSTU / MSBU Office of Special Assessments (*cont'd.*)**

**Nature and Extent of Services**

**Assessment Maintenance and Development**

Costs identified to this function are representative of staff compensation and operational expenditures related to developing, implementing, and maintaining the County Wide Non-Ad Valorem Assessments for Fire Protection, Residential Solid Waste Disposal, Storm Water, and associated activities. These costs are allocated based on the total number of parcels per organization.

**Road Assessment Development & Modification**

Costs identified to this function are representative of staff compensation and operational expenditures to maintain and develop parcels in respective MSTU's and MSBU's. These costs are allocated based on the total number of parcels / lots per organization.

**MSTU / MSBU Project Management**

Costs identified to this function are representative of staff compensation and operational expenditures to manage the county's Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU) capital improvement projects. These costs are allocated based on the total bid amount for projects per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department MSTU / MSBU Ofc of Special Assessment**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	466,157			466,157
Depreciation Expense	954		954	
CC - Legislative	6,377	1,914	8,291	
CC - Finance & Admin.	293	2	295	
County Attorney	13,571	918	14,489	
County Administrator	3,554	1,926	5,480	
Information Technology	35,009	4,063	39,072	
Human Resources	2,478	425	2,903	
Procurement Services	21,379	3,313	24,692	
Employee Health Clinic	272	26	298	
Facilities Management	17,469	1,078	18,547	
MSTU / MSBU Ofc of Special Assessment		7,155	7,155	
BCC - Records		832	832	
Accounting & Finance - BCC		4,456	4,456	
Internal Auditor		432	432	
Budget		3,309	3,309	
Total Allocated Additions:	101,356	29,849	131,205	131,205
34190070 Fees - Assessments	( 5,388)			
34190097 Fees - Office of Special Assess	( 135,700)			
Total Departmental Cost Adjustments:	( 141,088)			( 141,088)
Total To Be Allocated:	426,425	29,849		456,274



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MSTU / MSBU Ofc of Special Assessment**

	Total	General & Admin	Mail Services	Road Assessments	MSTU / MSBU Supervision
<b>Other Expense &amp; Cost</b>					
512101 Regular Salaries & Wages	305,675	60,463	10,485	75,013	36,009
521101 FICA Taxes	22,218	4,395	762	5,452	2,617
522101 Retirement Contributions	16,647	3,293	571	4,085	1,961
523101 Health Insurance	47,769	9,449	1,638	11,723	5,627
523401 Life, Ad&D, Ltd Insurance	2,058	407	71	505	242
524101 Workers' Compensation	2,041	404	70	501	240
531109 Professional Services	681	135	23	167	80
541101 Communication Services	1,751	346	60	430	206
542201 Postage & Freight	35,000	6,923	1,201	8,589	4,123
544101 Rent & Leases - Equipment	8,027	1,588	275	1,970	946
545101 Insurance - Premiums	4,158	822	143	1,020	490
546301 Rep & Maint-Equipment	446	88	15	109	53
547101 Printing & Binding	1,760	348	60	432	207
549112 Other Curr Chgs-Refunds	3,700	732	127	908	436
551101 Office Supplies	1,521	301	52	373	179
552101 Gasoline Oil & Lubricants	7,982	1,579	274	1,959	940
552108 Operating Supplies	2,978	589	102	731	351
552116 Computer Hardware-Operati	1,245	246	43	306	147
555501 Training & Education	500	99	17	123	59
<b>Departmental Totals</b>					
Total Expenditures	466,157	92,207	15,989	114,396	54,913
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
34190070 Fees - Assessments	( 5,388)	( 1,066)	( 185)	( 1,322)	( 635)
34190097 Fees - Office of Special Assess	( 135,700)	( 26,841)	( 4,655)	( 33,301)	( 15,985)
Functional Cost	325,069	64,300	11,149	79,773	38,293



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MSTU / MSBU Ofc of Special Assessment**

	Total	General & Admin	Mail Services	Road Assessments	MSTU / MSBU Supervision
<b>Allocation Step 1</b>					
Inbound- All Others	101,356	101,356	0	0	0
Reallocate Admin Costs		( 165,656)	7,082	50,676	24,326
1st Allocation	426,425	0	18,231	130,449	62,619
<b>Allocation Step 2</b>					
Inbound- All Others	29,849	29,849	0	0	0
Reallocate Admin Costs		( 29,849)	1,276	9,131	4,383
2nd Allocation	29,849	0	1,276	9,131	4,383
<b>Total For 001-4155 MSTU / MSBU Ofc of Special</b>					
Total Allocated	456,274	0	19,507	139,580	67,002



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MSTU / MSBU Ofc of Special Assessment**

	Assmnt Maint & Development	Rd Assmnt Develop & Modif	MSTU / MSBU Project Mgmt.
<b>Other Expense &amp; Cost</b>			
512101 Regular Salaries & Wages	18,952	16,782	87,971
521101 FICA Taxes	1,378	1,220	6,394
522101 Retirement Contributions	1,032	914	4,791
523101 Health Insurance	2,962	2,623	13,747
523401 Life, Ad&D, Ltd Insurance	128	113	592
524101 Workers' Compensation	127	112	587
531109 Professional Services	42	37	197
541101 Communication Services	109	96	504
542201 Postage & Freight	2,170	1,922	10,072
544101 Rent & Leases - Equipment	498	441	2,309
545101 Insurance - Premiums	258	228	1,197
546301 Rep & Maint-Equipment	28	24	129
547101 Printing & Binding	109	97	507
549112 Other Curr Chgs-Refunds	229	203	1,065
551101 Office Supplies	94	84	438
552101 Gasoline Oil & Lubricants	495	438	2,297
552108 Operating Supplies	185	163	857
552116 Computer Hardware-Operati	77	68	358
555501 Training & Education	31	27	144
<b>Departmental Totals</b>			
Total Expenditures	28,904	25,592	134,156
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
34190070 Fees - Assessments	( 334)	( 296)	( 1,550)
34190097 Fees - Office of Special Assess	( 8,413)	( 7,450)	( 39,055)
<b>Functional Cost</b>	<b>20,157</b>	<b>17,846</b>	<b>93,551</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MSTU / MSBU Ofc of Special Assessment**

	Assmnt Maint & Devlopment	Rd Assmnt Devlop & Modif	MSTU / MSBU Project Mgmt.
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	12,805	11,337	59,430
1st Allocation	32,962	29,183	152,981
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	2,307	2,043	10,709
2nd Allocation	2,307	2,043	10,709
<b>Total For 001-4155 MSTU / MSBU Ofc of Special</b>			
Total Allocated	35,269	31,226	163,690



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Attorney	366.77	0.7780	142		142		142
County Administrator	250.17	0.5306	97		97		97
Information Technology	3.08	0.0065	1		1		1
Human Resources	577.42	1.2248	223		223		223
Procurement Services	727.10	1.5423	281		281		281
Facilities Management	35.81	0.0760	14		14		14
MSTU / MSBU Ofc of Special Assessment	18,500.91	39.2431	7,155		7,155		7,155
Public & Administrative Services	343.97	0.7296	133		133	16	149
001-2570 Fleet Management	6.13	0.0130	2		2		2
001-2710 Planning	1,145.92	2.4307	443		443	55	498
001-2910 Veterans Service Office	1,309.83	2.7783	507		507	63	570
001-3355 Emergency Medical Services	5,988.35	12.7021	2,316		2,316	287	2,603
001-3420 Zoning	2,136.37	4.5315	826		826	102	928
001-3440 Code Enforcement	5,064.07	10.7416	1,958		1,958	242	2,200
001-3950 Public Safety Communications	91.24	0.1935	35		35	4	39
001-4145 Property & Engineering Services	2,364.70	5.0159	914		914	113	1,027
001-6120 Parks & Recreation	688.14	1.4596	266		266	33	299
106-7210 Dunnellon Airport	19.32	0.0410	7		7	1	8
110-5110 Marion County Health Unit	16.35	0.0347	6		6	1	7
114-3930 9-1-1 Management	358.59	0.7606	139		139	17	156
116-3415 Building Department	4,827.33	10.2394	1,867		1,867	231	2,098
124-3924 Medical Examiner	465.18	0.9867	180		180	22	202
181-3310 Fire / Rescue Services	1,138.16	2.4142	440		440	54	494
189-3390 Clean Water Program Department	95.09	0.2017	37		37	5	42
401-4230 Solid Waste Disposal	139.05	0.2949	54		54	7	61



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
501-2555 Risk and Benefit Services	485.47	1.0297	188		188	23	211
SubTotal	<u>47,144.52</u>	<u>100.0000</u>	<u>18,231</u>		<u>18,231</u>	<u>1,276</u>	<u>19,507</u>
Total	<u><u>47,144.52</u></u>	<u><u>100.0000</u></u>	<u><u>18,231</u></u>		<u><u>18,231</u></u>	<u><u>1,276</u></u>	<u><u>19,507</u></u>

Allocation Basis: Total Amount of Annual Postage Costs Per Organization  
 Allocation Source: Ofc of Special Assessments Annual Postage Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Activity - Road Assessments

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
105-4600 Road Assessments	100.00	100.0000	130,449		130,449	9,131	139,580
SubTotal	100.00	100.0000	130,449		130,449	9,131	139,580
Total	100.00	100.0000	130,449		130,449	9,131	139,580

Allocation Basis: Direct Allocation to 105-4600 Road Assessments  
 Allocation Source: Primary Beneficiary of Services Rendered

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Activity - MSTU / MSBU Supervision

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
132-4320 Marion Oaks Recreation	9.85	34.4406	21,567		21,567	1,510	23,077
134-8100 Silver Springs Shores Recreatio	9.75	34.0909	21,347		21,347	1,494	22,841
193-4930 Marion Oaks MSTU for General	9.00	31.4685	19,705		19,705	1,379	21,084
SubTotal	28.60	100.0000	62,619		62,619	4,383	67,002
Total	28.60	100.0000	62,619		62,619	4,383	67,002

Allocation Basis: Total Number of Full-Time Equivalent (FTE) Employees Per Organization

Allocation Source: Personnel Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Activity - Assmnt Maint & Development

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
130-7910 General Government	10,971.00	1.2886	425		425	30	455
131-7935 Fire Control Service	10,968.00	1.2882	425		425	30	455
137-4370 Indian Meadows Street Lighting	50.00	0.0059	2		2		2
138-4380 Ocala Heights Units 1 & 3 - Str	167.49	0.0197	6		6		6
139-4390 Silver Springs Shores Road Impr	22,270.00	2.6157	862		862	60	922
140-4400 Lake Tropicana Road	1,513.00	0.1777	59		59	4	63
141-4410 Bahia Oaks Street Lighting	267.00	0.0314	10		10	1	11
142-4420 Boardman Street Lighting	127.00	0.0149	5		5		5
144-4440 Doublegate Subdivision General	67.00	0.0079	3		3		3
145-4450 Hickory Hill Subdivision Genera	66.00	0.0078	3		3		3
146-4460 Raven Hill Subdivision General	83.00	0.0097	3		3		3
147-4470 Golden Hills Road Improvements	262.00	0.0308	10		10	1	11
148-4480 Kingsland / Ocala Rd Maint	1,531.00	0.1798	59		59	4	63
149-4490 Kingsland County Rd Maint	1,565.00	0.1838	61		61	4	65
150-4500 SS Acres Road Maint	527.00	0.0619	20		20	1	21
150-4502 Ocala Wtr Est MSBU	525.00	0.0617	20		20	1	21
150-4503 NW 17 - Northwoods MSBU	10.00	0.0012					
150-4504 Rainbow Pk 1,2	1,646.00	0.1933	64		64	4	68
153-4530 Pine Run Estates Road	849.00	0.0997	33		33	2	35
158-4580 Churchill Subdivision - Street	89.00	0.0105	3		3		3
159-4590 Woods and Lakes Subdivision - R	125,400.00	14.7288	4,855		4,855	340	5,195
161-4610 Marion Oaks Road Improvements	24,198.00	2.8422	937		937	66	1,003
162-4620 Little Lk Weir MSBU St Lt	956.60	0.1124	37		37	3	40
181-3310 Fire / Rescue Services	242,350.00	28.4650	9,384		9,384	659	10,043
189-3390 Clean Water Program Department	242,000.00	28.4241	9,369		9,369	656	10,025

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Activity - Assmnt Maint & Development

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-4900 Rainbows End General Municipal	470.00	0.0552	18		18	1	19
191-4910 Tompkins & Georges Addition to	244.00	0.0287	9		9	1	10
192-4920 Country Estates Buffington Addi	82.00	0.0096	3		3		3
193-4930 Marion Oaks MSTU for General	24,198.00	2.8422	937		937	66	1,003
194-4940 Citrus Park MSTU	157.00	0.0184	6		6		6
195-4950 Wineberry MSTU for General	112.00	0.0132	4		4		4
196-4960 Golden Hills General Services	300.00	0.0352	12		12	1	13
197-4970 Delcrest Subdivision General Se	26.00	0.0031	1		1		1
198-4980 Bellaire Subdivision General Se	98.00	0.0115	4		4		4
199-4990 Boulder Hill Subdivision Street	32.00	0.0038	1		1		1
401-4230 Solid Waste Disposal	137,213.44	16.1164	5,312		5,312	372	5,684
<b>SubTotal</b>	<b>851,390.53</b>	<b>100.0000</b>	<b>32,962</b>		<b>32,962</b>	<b>2,307</b>	<b>35,269</b>
<b>Total</b>	<b>851,390.53</b>	<b>100.0000</b>	<b>32,962</b>		<b>32,962</b>	<b>2,307</b>	<b>35,269</b>

Allocation Basis: Total Number of Parcels Per Organization

Allocation Source: Ofc of Special Assessments Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Activity - Rd Assmnt Develop & Modif

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
130-7956 Contracted Road Construction	11,136	5.7990	1,692		1,692	118	1,810
131-7935 Fire Control Service	11,136	5.7990	1,692		1,692	118	1,810
132-4320 Marion Oaks Recreation	28,147	14.6573	4,277		4,277	299	4,576
136-8200 Hills of Ocala Recreation	5,732	2.9849	871		871	61	932
139-4390 Silver Springs Shores Road Impr	22,381	11.6547	3,401		3,401	238	3,639
140-4400 Lake Tropicana Road	1,670	0.8696	254		254	18	272
148-4480 Kingsland / Ocala Rd Maint	1,538	0.8009	234		234	16	250
149-4490 Kingsland County Rd Maint	1,541	0.8025	234		234	16	250
150-4500 SS Acres Road Maint	527	0.2744	80		80	6	86
150-4502 Ocala Wtr Est MSBU	605	0.3150	92		92	6	98
150-4503 NW 17 - Northwoods MSBU	10	0.0052	2		2		2
150-4504 Rainbow Pk 1,2	2,711	1.4117	412		412	29	441
153-4530 Pine Run Estates Road	849	0.4421	129		129	9	138
161-4610 Marion Oaks Road Improvements	25,962	13.5195	3,945		3,945	276	4,221
193-4930 Marion Oaks MSTU for General	77,772	40.4991	11,820		11,820	830	12,650
196-4960 Golden Hills General Services	317	0.1651	48		48	3	51
SubTotal	192,034	100.0000	29,183		29,183	2,043	31,226
Total	192,034	100.0000	29,183		29,183	2,043	31,226

Allocation Basis: Total Number of Parcels / Lots Per Organization

Allocation Source: Ofc of Special Assessments Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Activity - MSTU / MSBU Project Mgmt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
130-7956 Contracted Road Construction	727,217.00	11.0054	16,836		16,836	1,179	18,015
132-4320 Marion Oaks Recreation	159,167.00	2.4088	3,685		3,685	258	3,943
136-8200 Hills of Ocala Recreation	12,900.00	0.1952	299		299	21	320
139-4390 Silver Springs Shores Road Impr	1,500,000.00	22.7004	34,727		34,727	2,431	37,158
140-4400 Lake Tropicana Road	265,434.00	4.0170	6,145		6,145	430	6,575
148-4480 Kingsland / Ocala Rd Maint	153,800.00	2.3275	3,561		3,561	249	3,810
149-4490 Kingsland County Rd Maint	136,781.00	2.0700	3,167		3,167	222	3,389
150-4500 SS Acres Road Maint	79,010.00	1.1957	1,829		1,829	128	1,957
150-4502 Ocala Wtr Est MSBU	60,500.00	0.9156	1,401		1,401	98	1,499
150-4503 NW 17 - Northwoods MSBU	4,000.00	0.0605	93		93	6	99
150-4504 Rainbow Pk 1,2	335,250.00	5.0735	7,762		7,762	543	8,305
153-4530 Pine Run Estates Road	30,000.00	0.4540	695		695	49	744
161-4610 Marion Oaks Road Improvements	2,964,820.30	44.8683	68,637		68,637	4,804	73,441
193-4930 Marion Oaks MSTU for General	143,000.00	2.1641	3,311		3,311	232	3,543
195-4950 Wineberry MSTU for General	18,942.00	0.2867	439		439	31	470
196-4960 Golden Hills General Services	17,000.00	0.2573	394		394	28	422
SubTotal	6,607,821.30	100.0000	152,981		152,981	10,709	163,690
Total	6,607,821.30	100.0000	152,981		152,981	10,709	163,690

Allocation Basis: Total Bid Amount Per Organization

Allocation Source: Ofc of Special Assessments Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Receiving Department	Total	Mail Services	Road Assessments	MSTU / MSBU	Assmnt Maint &	Rd Assmnt Devlop &	MSTU / MSBU Project
County Attorney	142	142	0	0	0	0	0
County Administrator	97	97	0	0	0	0	0
Information Technology	1	1	0	0	0	0	0
Human Resources	223	223	0	0	0	0	0
Procurement Services	281	281	0	0	0	0	0
Facilities Management	14	14	0	0	0	0	0
MSTU / MSBU Ofc of Special	7,155	7,155	0	0	0	0	0
Public & Administrative	149	149	0	0	0	0	0
001-2570 Fleet Management	2	2	0	0	0	0	0
001-2710 Planning	498	498	0	0	0	0	0
001-2910 Veterans Service	570	570	0	0	0	0	0
001-3355 Emergency Medical	2,603	2,603	0	0	0	0	0
001-3420 Zoning	928	928	0	0	0	0	0
001-3440 Code Enforcement	2,200	2,200	0	0	0	0	0
001-3950 Public Safety	39	39	0	0	0	0	0
001-4145 Property &	1,027	1,027	0	0	0	0	0
001-6120 Parks & Recreation	299	299	0	0	0	0	0
105-4600 Road Assessments	139,580	0	139,580	0	0	0	0
106-7210 Dunnellon Airport	8	8	0	0	0	0	0
110-5110 Marion County	7	7	0	0	0	0	0
114-3930 9-1-1 Management	156	156	0	0	0	0	0
116-3415 Building	2,098	2,098	0	0	0	0	0
124-3924 Medical Examiner	202	202	0	0	0	0	0
130-7910 General	455	0	0	0	455	0	0
130-7956 Contracted Road	19,825	0	0	0	0	1,810	18,015
131-7935 Fire Control Service	2,265	0	0	0	455	1,810	0
132-4320 Marion Oaks	31,596	0	0	23,077	0	4,576	3,943
134-8100 Silver Springs	22,841	0	0	22,841	0	0	0
136-8200 Hills of Ocala	1,252	0	0	0	0	932	320
137-4370 Indian Meadows	2	0	0	0	2	0	0
138-4380 Ocala Heights Units	6	0	0	0	6	0	0
139-4390 Silver Springs	41,719	0	0	0	922	3,639	37,158
140-4400 Lake Tropicana	6,910	0	0	0	63	272	6,575





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Receiving Department	Total	Mail Services	Road Assessments	MSTU / MSBU	Assmnt Maint &	Rd Assmnt Develop &	MSTU / MSBU Project
141-4410 Bahia Oaks Street	11	0	0	0	11	0	0
142-4420 Boardman Street	5	0	0	0	5	0	0
144-4440 Doublegate	3	0	0	0	3	0	0
145-4450 Hickory Hill	3	0	0	0	3	0	0
146-4460 Raven Hill	3	0	0	0	3	0	0
147-4470 Golden Hills Road	11	0	0	0	11	0	0
148-4480 Kingsland / Ocala	4,123	0	0	0	63	250	3,810
149-4490 Kingsland County	3,704	0	0	0	65	250	3,389
150-4500 SS Acres Road	2,064	0	0	0	21	86	1,957
150-4502 Ocala Wtr Est	1,618	0	0	0	21	98	1,499
150-4503 NW 17 -	101	0	0	0	0	2	99
150-4504 Rainbow Pk 1,2	8,814	0	0	0	68	441	8,305
153-4530 Pine Run Estates	917	0	0	0	35	138	744
158-4580 Churchill	3	0	0	0	3	0	0
159-4590 Woods and Lakes	5,195	0	0	0	5,195	0	0
161-4610 Marion Oaks Road	78,665	0	0	0	1,003	4,221	73,441
162-4620 Little Lk Weir MSBU	40	0	0	0	40	0	0
181-3310 Fire / Rescue	10,537	494	0	0	10,043	0	0
189-3390 Clean Water	10,067	42	0	0	10,025	0	0
190-4900 Rainbows End	19	0	0	0	19	0	0
191-4910 Tompkins &	10	0	0	0	10	0	0
192-4920 Country Estates	3	0	0	0	3	0	0
193-4930 Marion Oaks MSTU	38,280	0	0	21,084	1,003	12,650	3,543
194-4940 Citrus Park MSTU	6	0	0	0	6	0	0
195-4950 Wineberry MSTU	474	0	0	0	4	0	470
196-4960 Golden Hills	486	0	0	0	13	51	422
197-4970 Delcrest	1	0	0	0	1	0	0
198-4980 Bellaire Subdivision	4	0	0	0	4	0	0
199-4990 Boulder Hill	1	0	0	0	1	0	0
401-4230 Solid Waste	5,745	61	0	0	5,684	0	0
501-2555 Risk and Benefit	211	211	0	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department MSTU / MSBU Ofc of Special Assessment**

Receiving Department	Total	Mail Services	Road Assessments	MSTU / MSBU	Assmnt Maint &	Rd Assmnt Devlop &	MSTU / MSBU Project
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<u>456,274</u>	<u>19,507</u>	<u>139,580</u>	<u>67,002</u>	<u>35,269</u>	<u>31,226</u>	<u>163,690</u>



**Marion County, Florida  
Full Cost Allocation Plan**

**Public & Administrative Services**

**Nature and Extent of Services**

Public & Administrative Services provides general direction and guidance in addition to coordinating the activities for all supervised operating units. Actual expenditures are accounted for in fund 001, General Fund, and organization 5200 Public & Administrative Services.

For cost allocation plan purposes, costs identified to the Public & Administrative Services cost pool are functionalized as follows:

**Public & Administrative Services**

Costs identified to this function are representative of staff compensation and operational expenditures to provide administration to and oversight. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Public & Administrative Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	181,353			181,353
Depreciation Expense	1,870		1,870	
CC - Legislative	2,005	591	2,596	
CC - Finance & Admin.	114	1	115	
County Attorney	33	2	35	
County Administrator	1,016	550	1,566	
Information Technology	3,778	559	4,337	
Human Resources	439	75	514	
Employee Health Clinic	39	4	43	
Facilities Management	4,016	361	4,377	
MSTU / MSBU Ofc of Special Assessment	133	16	149	
Public & Administrative Services		1,442	1,442	
BCC - Records		238	238	
Accounting & Finance - BCC		1,141	1,141	
Internal Auditor		168	168	
Budget		1,930	1,930	
Total Allocated Additions:	13,443	7,078	20,521	20,521
Total To Be Allocated:	194,796	7,078		201,874



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Public & Administrative Services**

	Total	General & Admin	Public & Admin Services
<b>Other Expense &amp; Cost</b>			
512101 Regular Salaries & Wages	140,234	0	140,234
521101 FICA Taxes	9,986	0	9,986
522101 Retirement Contributions	11,911	0	11,911
523101 Health Insurance	12,870	0	12,870
523401 Life, Ad&D, Ltd Insurance	964	0	964
524101 Workers' Compensation	947	0	947
541101 Communication Services	1,133	0	1,133
545101 Insurance - Premiums	1,416	0	1,416
551101 Office Supplies	53	0	53
552101 Gasoline Oil & Lubricants	353	0	353
552108 Operating Supplies	169	0	169
552116 Computer Hardware-Operati	615	0	615
554101 Books/Pubs/Subscrip/Membs	9	0	9
554201 Dues & Memberships	168	0	168
555501 Training & Education	525	0	525
<b>Departmental Totals</b>			
Total Expenditures	181,353	0	181,353
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	181,353	0	181,353
<b>Allocation Step 1</b>			
Inbound- All Others	13,443	13,443	0
Reallocate Admin Costs		( 13,443)	13,443
1st Allocation	194,796	0	194,796
<b>Allocation Step 2</b>			
Inbound- All Others	7,078	7,078	0
Reallocate Admin Costs		( 7,078)	7,078
2nd Allocation	7,078	0	7,078



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Public & Administrative Services**

	Total	General & Admin	Public & Admin Services
Total For 001-5200 Public & Administrative			
Total Allocated	201,874	0	201,874



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Public & Administrative Services**

Activity - Public & Admin Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Information Technology	22.00	8.1439	15,864		15,864		15,864
Procurement Services	14.00	5.1825	10,095		10,095		10,095
Facilities Management	44.50	16.4729	32,089		32,089		32,089
Public & Administrative Services	2.00	0.7404	1,442		1,442		1,442
001-2711 Office of Sustainable Growth	1.00	0.3702	721		721	38	759
001-2910 Veterans Service Office	8.00	2.9614	5,769		5,769	302	6,071
001-5220 Community Services	2.73	1.0106	1,969		1,969	103	2,072
001-5225 Community Services / CDBG	3.29	1.2179	2,372		2,372	124	2,496
001-5226 HOME Investment Partnership	0.80	0.2961	577		577	30	607
001-5228 Neighborhood Stabilization Prog	0.65	0.2406	469		469	25	494
001-5229 NSP 3 - Nghbr Stablizatn Prg	1.53	0.5664	1,103		1,103	58	1,161
001-6110 Other Recreation Programs	0.75	0.2776	541		541	28	569
001-6111 Belleview Sportsplex	2.00	0.7404	1,442		1,442	75	1,517
001-6120 Parks & Recreation	36.00	13.3264	25,959		25,959	1,358	27,317
001-6170 Southeastern Livestock Pavilion	5.00	1.8509	3,605		3,605	189	3,794
001-6210 Marion County Public Library Sy	104.89	38.8281	75,636		75,636	3,956	79,592
001-6310 Cooperative Extension Service	17.00	6.2930	12,259		12,259	641	12,900
117-2870 Tourist Development Tax	4.00	1.4807	2,884		2,884	151	3,035
<b>SubTotal</b>	<b>270.14</b>	<b>100.0000</b>	<b>194,796</b>		<b>194,796</b>	<b>7,078</b>	<b>201,874</b>
<b>Total</b>	<b>270.14</b>	<b>100.0000</b>	<b>194,796</b>		<b>194,796</b>	<b>7,078</b>	<b>201,874</b>

Allocation Basis: Total Number of Full-Time Equivalent (FTE) Employees Per Organization

Allocation Source: Personnel Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Public & Administrative Services**

Receiving Department	Total Public & Admin Services	
Information Technology	15,864	15,864
Procurement Services	10,095	10,095
Facilities Management	32,089	32,089
Public & Administrative	1,442	1,442
001-2711 Office of	759	759
001-2910 Veterans Service	6,071	6,071
001-5220 Community	2,072	2,072
001-5225 Community	2,496	2,496
001-5226 HOME Investment	607	607
001-5228 Neighborhood	494	494
001-5229 NSP 3 - Nghbr	1,161	1,161
001-6110 Other Recreation	569	569
001-6111 Belleview	1,517	1,517
001-6120 Parks & Recreation	27,317	27,317
001-6170 Southeastern	3,794	3,794
001-6210 Marion County	79,592	79,592
001-6310 Cooperative	12,900	12,900
117-2870 Tourist	3,035	3,035
Direct Billed	0	0
<b>Total</b>	<b>201,874</b>	<b>201,874</b>





## **Marion County, Florida Full Cost Allocation Plan**

### **Clerk to BCC - Transfer**

#### **Nature and Extent of Services**

Pursuant to the Florida Constitution, the Clerk of the Circuit Court serves as Ex-Officio Clerk to the Board of County Commissioners, Auditor, Recorder, and custodian of all county funds. Additionally, Section 28.12 Florida Statutes establishes the Clerk as Accountant of the Board. The Clerk of the Circuit Court provides a variety of support services to various county organizations. The general accounting, board meeting documentation and internal audit services are provided by the Clerk's office in addition to court support and other general government services. Actual expenditures are accounted for in fund 001, General Fund, and organization 520, Public & Administrative Services.

Direct costs identified to the Clerk of Circuit Court cost pool are representative of the amounts appropriated by the Board of County Commissioners. These costs are identified and included in the respective cost pool of the core functional areas (i.e. Clerk – Finance...). As such a direct cost adjustment for the total amount of actual expenditures is credited against the total cost pool. Appropriately, only the indirect costs funded by the Board of County Commissioners are included for allocation purposes.

For cost allocation plan purposes, costs identified to the Clerk to BCC - Transfer cost pool are functionalized as follows:

#### **BCC Funded Services**

Costs identified to this function are representative of various BCC ad valorem funded services provided by Clerk of the Circuit Court operations. These costs are allocated based on the total actual expenditures per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Clerk to BCC - Transfer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,366,561			2,366,561
CC - Legislative	8,985	2,181	11,166	
CC - Finance & Admin.	1,488	11	1,499	
Information Technology	24,704	3,275	27,979	
Procurement Services	8,858	1,393	10,251	
Employee Health Clinic	3,842	352	4,194	
Accounting & Finance - BCC		219	219	
Budget		557	557	
Total Allocated Additions:	47,877	7,988	55,865	55,865
Direct Costs	( 2,366,561)			
Total Departmental Cost Adjustments:	( 2,366,561)			( 2,366,561)
Total To Be Allocated:	47,877	7,988		55,865



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Clerk to BCC - Transfer**

	Total	General & Admin	BCC Funded Services
<b>Other Expense &amp; Cost</b>			
591010 Budget Transfer to Clerk	2,366,561	0	2,366,561
<b>Departmental Totals</b>			
Total Expenditures	2,366,561	0	2,366,561
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Direct Costs	( 2,366,561)	0	( 2,366,561)
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	47,877	0	47,877
1st Allocation	47,877	0	47,877
<b>Allocation Step 2</b>			
Inbound- All Others	7,988	0	7,988
2nd Allocation	7,988	0	7,988
<b>Total For 001-2121 Clerk to BCC - Transfer</b>			
Total Allocated	55,865	0	55,865



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Clerk to BCC - Transfer**

Activity - BCC Funded Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration - Non Court BCC	56,068.00	2.3686	1,134		1,134	189	1,323
BCC - Records	146,420.00	6.1856	2,961		2,961	494	3,455
Information Systems - BCC	59,573.00	2.5167	1,205		1,205	201	1,406
Accounting & Finance - BCC	1,247,049.00	52.6820	25,223		25,223	4,209	29,432
Internal Auditor	224,420.00	9.4807	4,539		4,539	757	5,296
Budget	399,193.00	16.8640	8,074		8,074	1,347	9,421
Clerk Of The Circuit Courts	234,403.00	9.9024	4,741		4,741	791	5,532
SubTotal	<u>2,367,126.00</u>	<u>100.0000</u>	<u>47,877</u>		<u>47,877</u>	<u>7,988</u>	<u>55,865</u>
Total	<u><u>2,367,126.00</u></u>	<u><u>100.0000</u></u>	<u><u>47,877</u></u>		<u><u>47,877</u></u>	<u><u>7,988</u></u>	<u><u>55,865</u></u>

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Actual Expenditure Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Clerk to BCC - Transfer**

Receiving Department	Total	BCC Funded Services
Administration - Non Court	1,323	1,323
BCC - Records	3,455	3,455
Information Systems - BCC	1,406	1,406
Accounting & Finance - BCC	29,432	29,432
Internal Auditor	5,296	5,296
Budget	9,421	9,421
Clerk Of The Circuit Courts	5,532	5,532
Direct Billed	0	0
<b>Total</b>	<b>55,865</b>	<b>55,865</b>



**Marion County, Florida  
Full Cost Allocation Plan**

**Administration – Non Court**

**Nature and Extent of Services**

Administration – Non Court BCC is the ad valorem funded component of the Clerk of the Circuit Courts' compensation to manage the ad valorem funded component of the Clerk of the Circuit Court operations for the services provided to the BCC organizations. Actual expenditures are accounted for in fund 052, Clerk to BCC Fund, and organization 9144 Administration – Non Court BCC.

For cost allocation plan purposes, costs identified to the Administration – Non Court cost pool are functionalized as follows:

**Administration**

Costs identified to this function are representative of staff compensation and operational expenditures related to the administration of the general accounting, board meeting documentation, internal audit, budget, information technology and records management services. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Administration - Non Court BCC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	56,068			56,068
Clerk to BCC - Transfer	1,134	189	1,323	
Administration - Non Court BCC		1,039	1,039	
Accounting & Finance - BCC		1,598	1,598	
Budget		199	199	
Records Center		402	402	
Total Allocated Additions:	1,134	3,427	4,561	4,561
Total To Be Allocated:	57,202	3,427		60,629



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Administration - Non Court BCC**

	Total	General & Admin	Administration
<b>Other Expense &amp; Cost</b>			
511101 Executive Salaries	16,080	0	16,080
512101 Regular Salaries & Wages	28,389	0	28,389
521101 FICA Taxes	3,130	0	3,130
522101 Retirement Contributions	3,346	0	3,346
523101 Health Insurance	3,210	0	3,210
523401 Life, AD&D, LTD	297	0	297
524101 Worker's Compensation	288	0	288
540101 Travel & Per Diem	1	0	1
541101 Communications Services	1,327	0	1,327
<b>Departmental Totals</b>			
Total Expenditures	56,068	0	56,068
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	56,068	0	56,068
<b>Allocation Step 1</b>			
Inbound- All Others	1,134	1,134	0
Reallocate Admin Costs		( 1,134)	1,134
1st Allocation	57,202	0	57,202
<b>Allocation Step 2</b>			
Inbound- All Others	3,427	3,427	0
Reallocate Admin Costs		( 3,427)	3,427
2nd Allocation	3,427	0	3,427
<b>Total For 052-9144 Administration - Non Court</b>			
Total Allocated	60,629	0	60,629





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration - Non Court BCC**

Activity - Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration - Non Court BCC	0.59	1.8165	1,039		1,039		1,039
BCC - Records	2.00	6.1576	3,522		3,522	215	3,737
Information Systems - BCC	0.89	2.7401	1,567		1,567	96	1,663
Accounting & Finance - BCC	18.00	55.4188	31,701		31,701	1,934	33,635
Internal Auditor	2.00	6.1576	3,522		3,522	215	3,737
Budget	4.00	12.3153	7,045		7,045	430	7,475
Records Center	5.00	15.3941	8,806		8,806	537	9,343
SubTotal	<u>32.48</u>	<u>100.0000</u>	<u>57,202</u>		<u>57,202</u>	<u>3,427</u>	<u>60,629</u>
Total	<u><u>32.48</u></u>	<u><u>100.0000</u></u>	<u><u>57,202</u></u>		<u><u>57,202</u></u>	<u><u>3,427</u></u>	<u><u>60,629</u></u>

Allocation Basis: Total Number of Full-Time Equivalent (FTE) Employees Per Organization

Allocation Source: Personnel Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Administration - Non Court BCC**

Receiving Department	Total	Administration
Administration - Non Court	1,039	1,039
BCC - Records	3,737	3,737
Information Systems - BCC	1,663	1,663
Accounting & Finance - BCC	33,635	33,635
Internal Auditor	3,737	3,737
Budget	7,475	7,475
Records Center	9,343	9,343
Direct Billed	0	0
<b>Total</b>	<b>60,629</b>	<b>60,629</b>



**Marion County, Florida  
Full Cost Allocation Plan**

**Clerk of Courts – BCC Records**

**Nature and Extent of Services**

Pursuant to the Florida Constitution, the Clerk of the Circuit Court serves as Ex-Officio Clerk to the Board of County Commissioners. In this capacity, the Deputy Clerks in the Commission Records unit attend and record each meeting of the Board. In addition, this unit maintains correspondence and instruments of the Board, including county ordinances. Actual expenditures are accounted for in fund 052, Clerk to BCC Fund, and organization 9203 Clerk of the Courts – Records.

For cost allocation plan purposes, costs identified to the Administration – Non Court cost pool are functionalized as follows:

**BCC Records**

Costs identified to this function are representative of staff compensation and operational expenditures related to the documentation of county commission meetings. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BCC - Records**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	146,420			146,420
Depreciation Expense	5,848		5,848	
Facilities Management	9,053	530	9,583	
Clerk to BCC - Transfer	2,961	494	3,455	
Administration - Non Court BCC	3,522	215	3,737	
Information Systems - BCC		18,736	18,736	
Accounting & Finance - BCC		2,510	2,510	
Budget		120	120	
Records Center		7,098	7,098	
Total Allocated Additions:	21,384	29,703	51,087	51,087
Total To Be Allocated:	167,804	29,703		197,507



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BCC - Records**

	Total	General & Admin	BCC Records
<b>Other Expense &amp; Cost</b>			
512101 Regular Salaries & Wages	106,846	0	106,846
521101 FICA Taxes	7,893	0	7,893
522101 Retirement Contributions	5,960	0	5,960
523101 Health Insurance	13,929	0	13,929
523401 Life, AD&D, LTD	726	0	726
524101 Worker's Compensation	766	0	766
531109 Professional Services	550	0	550
540101 Travel & Per Diem	24	0	24
541101 Communications Services	214	0	214
542201 Postage & Freight	476	0	476
546401 Repairs/Maint - Office Machines	731	0	731
547101 Printing & Binding	3,734	0	3,734
551101 Office Supplies	2,439	0	2,439
552101 Gasoline, Oil & Lubricants	7	0	7
552106 Computer Software	2,125	0	2,125
<b>Departmental Totals</b>			
Total Expenditures	146,420	0	146,420
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	146,420	0	146,420
<b>Allocation Step 1</b>			
Inbound- All Others	21,384	21,384	0
Reallocate Admin Costs		( 21,384)	21,384
1st Allocation	167,804	0	167,804
<b>Allocation Step 2</b>			
Inbound- All Others	29,703	29,703	0
Reallocate Admin Costs		( 29,703)	29,703
2nd Allocation	29,703	0	29,703



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BCC - Records**

	Total	General & Admin	BCC Records
Total For 052-9203 BCC - Records			
Total Allocated	197,507	0	197,507



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BCC - Records**

Activity - BCC Records

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	6.00	0.4250	713		713		713
County Attorney	6.00	0.4250	713		713		713
County Administrator	8.00	0.5667	951		951		951
Information Technology	22.00	1.5584	2,615		2,615		2,615
Human Resources	6.50	0.4604	773		773		773
Procurement Services	14.00	0.9917	1,664		1,664		1,664
Employee Health Clinic	3.00	0.2125	357		357		357
Facilities Management	44.50	3.1523	5,290		5,290		5,290
MSTU / MSBU Ofc of Special Assessment	7.00	0.4959	832		832		832
Public & Administrative Services	2.00	0.1417	238		238		238
001-2311 Court Administration - Technolo	4.00	0.2834	475		475	92	567
001-2420 Teen Court	2.00	0.1417	238		238	46	284
001-2430 Drug Court	1.50	0.1063	178		178	34	212
001-2451 Public Defender - Technology	4.00	0.2834	475		475	92	567
001-2455 Early Intervention Program	1.50	0.1063	178		178	34	212
001-2475 Mental Health Court Expansion	2.00	0.1417	238		238	46	284
001-2570 Fleet Management	16.00	1.1334	1,902		1,902	368	2,270
001-2710 Planning	10.00	0.7084	1,189		1,189	230	1,419
001-2711 Office of Sustainable Growth	1.00	0.0708	119		119	23	142
001-2715 Water Resources Department	1.00	0.0708	119		119	23	142
001-2910 Veterans Service Office	8.00	0.5667	951		951	184	1,135
001-3355 Emergency Medical Services	206.00	14.5925	24,487		24,487	4,733	29,220
001-3420 Zoning	8.00	0.5667	951		951	184	1,135
001-3440 Code Enforcement	12.00	0.8501	1,426		1,426	276	1,702
001-3950 Public Safety Communications	60.00	4.2503	7,132		7,132	1,379	8,511



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BCC - Records**

Activity - BCC Records

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-4145 Property & Engineering Services	2.00	0.1417	238		238	46	284
001-5170 Animal Services Department	44.00	3.1169	5,230		5,230	1,011	6,241
001-5220 Community Services	2.73	0.1934	325		325	63	388
001-5225 Community Services / CDBG	3.29	0.2331	391		391	76	467
001-5226 HOME Investment Partnership	0.80	0.0567	95		95	18	113
001-5228 Neighborhood Stabilization Prog	0.65	0.0460	77		77	15	92
001-5229 NSP 3 - Nghbr Stabilizatn Prg	1.53	0.1084	182		182	35	217
001-6110 Other Recreation Programs	0.75	0.0531	89		89	17	106
001-6111 Belleview Sportsplex	2.00	0.1417	238		238	46	284
001-6120 Parks & Recreation	36.00	2.5502	4,279		4,279	827	5,106
001-6170 Southeastern Livestock Pavilion	5.00	0.3542	594		594	115	709
001-6210 Marion County Public Library Sy	104.89	7.4302	12,468		12,468	2,410	14,878
001-6310 Cooperative Extension Service	17.00	1.2042	2,021		2,021	391	2,412
001-6320 Marion Soil Conservation Distri	1.00	0.0708	119		119	23	142
105-4121 Transportation Department	144.33	10.2240	17,156		17,156	3,316	20,472
106-7210 Dunnellon Airport	2.00	0.1417	238		238	46	284
111-1176 Court Innovations - Drug Court	1.00	0.0708	119		119	23	142
111-1177 Juvenile Alternative Program -	1.50	0.1063	178		178	34	212
111-1179 Court Innovations - Staff Attor	2.00	0.1417	238		238	46	284
114-3930 9-1-1 Management	11.00	0.7792	1,308		1,308	253	1,561
116-3415 Building Department	22.00	1.5584	2,615		2,615	506	3,121
117-2870 Tourist Development Tax	4.00	0.2834	475		475	92	567
118-6118 Parks & Recreation Fees	3.94	0.2791	468		468	91	559
130-7910 General Government	1.50	0.1063	178		178	34	212
130-7940 Road & Street	5.00	0.3542	594		594	115	709
132-4320 Marion Oaks Recreation	9.85	0.6978	1,171		1,171	226	1,397





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BCC - Records**

Activity - BCC Records

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
134-8100 Silver Springs Shores Recreatio	9.75	0.6907	1,159		1,159	224	1,383
181-3310 Fire / Rescue Services	346.00	24.5094	41,128		41,128	7,949	49,077
189-3390 Clean Water Program Department	8.00	0.5667	951		951	184	1,135
193-4930 Marion Oaks MSTU for General	9.00	0.6375	1,070		1,070	207	1,277
401-4230 Solid Waste Disposal	21.34	1.5117	2,537		2,537	490	3,027
401-4250 Solid Waste Collection	17.00	1.2042	2,021		2,021	391	2,412
401-4270 Solid Waste Recycling	8.00	0.5667	951		951	184	1,135
401-6130 Litter Control	9.00	0.6375	1,070		1,070	207	1,277
452-7130 Utilities - Customer Service	17.33	1.2276	2,060		2,060	398	2,458
452-7140 Utilities - Water Operations	18.00	1.2751	2,140		2,140	414	2,554
452-7145 Utilities - Water Maintenance	30.00	2.1251	3,566		3,566	689	4,255
452-7150 Utilities - Wastewater Operatio	13.00	0.9209	1,545		1,545	299	1,844
452-7155 Utilities - Wastewater Maintena	8.00	0.5667	951		951	184	1,135
452-7160 Utilities - Engineering and Con	6.00	0.4250	713		713	138	851
501-2555 Risk and Benefit Services	5.50	0.3896	654		654	126	780
<b>SubTotal</b>	<b>1,411.68</b>	<b>100.0000</b>	<b>167,804</b>		<b>167,804</b>	<b>29,703</b>	<b>197,507</b>
<b>Total</b>	<b>1,411.68</b>	<b>100.0000</b>	<b>167,804</b>		<b>167,804</b>	<b>29,703</b>	<b>197,507</b>

Allocation Basis: Total Number of Full-Time Equivalent (FTE) Employees Per Organization

Allocation Source: Personnel Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department BCC - Records**

Receiving Department	Total	BCC Records
CC - Legislative	713	713
County Attorney	713	713
County Administrator	951	951
Information Technology	2,615	2,615
Human Resources	773	773
Procurement Services	1,664	1,664
Employee Health Clinic	357	357
Facilities Management	5,290	5,290
MSTU / MSBU Ofc of Special	832	832
Public & Administrative	238	238
001-2311 Court	567	567
001-2420 Teen Court	284	284
001-2430 Drug Court	212	212
001-2451 Public Defender -	567	567
001-2455 Early Intervention	212	212
001-2475 Mental Health Court	284	284
001-2570 Fleet Management	2,270	2,270
001-2710 Planning	1,419	1,419
001-2711 Office of	142	142
001-2715 Water Resources	142	142
001-2910 Veterans Service	1,135	1,135
001-3355 Emergency Medical	29,220	29,220
001-3420 Zoning	1,135	1,135
001-3440 Code Enforcement	1,702	1,702
001-3950 Public Safety	8,511	8,511
001-4145 Property &	284	284
001-5170 Animal Services	6,241	6,241
001-5220 Community	388	388
001-5225 Community	467	467
001-5226 HOME Investment	113	113
001-5228 Neighborhood	92	92
001-5229 NSP 3 - Nghbr	217	217
001-6110 Other Recreation	106	106



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department BCC - Records**

Receiving Department	Total	BCC Records
001-6111 Belleview	284	284
001-6120 Parks & Recreation	5,106	5,106
001-6170 Southeastern	709	709
001-6210 Marion County	14,878	14,878
001-6310 Cooperative	2,412	2,412
001-6320 Marion Soil	142	142
105-4121 Transportation	20,472	20,472
106-7210 Dunnellon Airport	284	284
111-1176 Court Innovations -	142	142
111-1177 Juvenile Alternative	212	212
111-1179 Court Innovations -	284	284
114-3930 9-1-1 Management	1,561	1,561
116-3415 Building	3,121	3,121
117-2870 Tourist	567	567
118-6118 Parks & Recreation	559	559
130-7910 General	212	212
130-7940 Road & Street	709	709
132-4320 Marion Oaks	1,397	1,397
134-8100 Silver Springs	1,383	1,383
181-3310 Fire / Rescue	49,077	49,077
189-3390 Clean Water	1,135	1,135
193-4930 Marion Oaks MSTU	1,277	1,277
401-4230 Solid Waste	3,027	3,027
401-4250 Solid Waste	2,412	2,412
401-4270 Solid Waste	1,135	1,135
401-6130 Litter Control	1,277	1,277
452-7130 Utilities - Customer	2,458	2,458
452-7140 Utilities - Water	2,554	2,554
452-7145 Utilities - Water	4,255	4,255
452-7150 Utilities -	1,844	1,844
452-7155 Utilities -	1,135	1,135
452-7160 Utilities -	851	851
501-2555 Risk and Benefit	780	780



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department BCC - Records**

Receiving Department	Total	BCC Records
Direct Billed	0	0
Total	<u>197,507</u>	<u>197,507</u>



**Marion County, Florida  
Full Cost Allocation Plan**

**Information Systems - BCC**

**Nature and Extent of Services**

Information Systems – BCC is responsible for planning, implementing, and maintaining the computer systems for the Clerk of the Circuit Court’s ad valorem funded operations to support BCC organizations. Actual expenditures are accounted for in fund 052, Clerk to BCC Fund, and organization 9232 Information Systems - BCC.

For cost allocation plan purposes, costs identified to the Information Systems - BCC cost pool are functionalized as follows:

**BCC Information Systems**

Costs identified to this function are representative of staff compensation and operational expenditures related to provide information technology related support services. These costs are allocated based on the total number of computers per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Information Systems - BCC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	59,573			59,573
Depreciation Expense	20,468		20,468	
Facilities Management	31,685	1,857	33,542	
Clerk to BCC - Transfer	1,205	201	1,406	
Administration - Non Court BCC	1,567	96	1,663	
Accounting & Finance - BCC		1,360	1,360	
Budget		279	279	
Total Allocated Additions:	54,925	3,793	58,718	58,718
Total To Be Allocated:	114,498	3,793		118,291



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Systems - BCC**

	Total	General & Admin	BCC Information Systems
<b>Other Expense &amp; Cost</b>			
512101 Regular Salaries & Wages	47,179	0	47,179
521101 FICA Taxes	3,474	0	3,474
522101 Retirement Contributions	2,599	0	2,599
523101 Health Insurance	5,667	0	5,667
523401 Life, AD&D, LTD	321	0	321
524101 Worker's Compensation	327	0	327
540101 Travel & Per Diem	6	0	6
<b>Departmental Totals</b>			
Total Expenditures	59,573	0	59,573
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	59,573	0	59,573
<b>Allocation Step 1</b>			
Inbound- All Others	54,925	54,925	0
Reallocate Admin Costs		( 54,925)	54,925
1st Allocation	114,498	0	114,498
<b>Allocation Step 2</b>			
Inbound- All Others	3,793	3,793	0
Reallocate Admin Costs		( 3,793)	3,793
2nd Allocation	3,793	0	3,793
<b>Total For 052-9232 Information Systems - BCC</b>			
Total Allocated	118,291	0	118,291



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Systems - BCC**

Activity - BCC Information Systems

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BCC - Records	9	16.3636	18,736		18,736		18,736
Accounting & Finance - BCC	27	49.0909	56,208		56,208	2,226	58,434
Internal Auditor	6	10.9091	12,491		12,491	495	12,986
Budget	6	10.9091	12,491		12,491	495	12,986
Records Center	7	12.7273	14,572		14,572	577	15,149
SubTotal	55	100.0000	114,498		114,498	3,793	118,291
Total	55	100.0000	114,498		114,498	3,793	118,291

Allocation Basis: Total Number of Computers Per Organization

Allocation Source: Clerk Computers Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Information Systems - BCC**

Receiving Department	Total	BCC Information
BCC - Records	18,736	18,736
Accounting & Finance - BCC	58,434	58,434
Internal Auditor	12,986	12,986
Budget	12,986	12,986
Records Center	15,149	15,149
Direct Billed	0	0
<b>Total</b>	<b>118,291</b>	<b>118,291</b>



## **Marion County, Florida Full Cost Allocation Plan**

### **Accounting & Finance – BCC**

#### **Nature and Extent of Services**

The Clerk of the Circuit Court serves as the chief financial officer of Marion County. The Clerk is responsible for the collection, custody and disbursement of funds for the Board of County Commissioners (BCC). Along with the handling of County monies, the Clerk is responsible for the related accounting and financial reporting. Finance areas of responsibility include payroll, accounts payable, accounts receivable, revenue management, cash management, debt administration, contract, grants and fixed asset control. Actual expenditures are accounted for in fund 052, Clerk to BCC, and organization 9242 Finance Department – BCC.

For cost allocation plan purposes, costs identified to the Accounting & Finance - BCC cost pool are functionalized as follows (the apportioning of costs to functional areas is based on the effort distribution of staff assigned to each activity as a weighted proportion of their respective compensation):

#### **General & Administrative**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the administrative, non-specific and routine workload. These costs are redistributed to the remaining functions based on the total amount of expenditures identified to each activity.

#### **Cash Management**

Costs identified to this function are representative of staff compensation and operational expenditures associated with activities to administer, account for and insure the county financial assets and investments. These costs are allocated based on the total number of cash receipts per organizations.

#### **Accounts Payable**

Costs identified to this function are representative of staff compensation and operational expenditures associated with accounting support relating to the payment of the county's financial obligations. These costs are allocated based on the number of accounts payable transactions per organization.

#### **Payroll**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the processing and control of the county's payroll system. These costs are allocated based on the total number of employees per organization.



**Marion County, Florida  
Full Cost Allocation Plan**

**Accounting & Finance – BCC (*cont'd.*)**

**Nature and Extent of Services**

**Asset Management**

Costs identified to this function are representative of staff compensation and operational expenditures associated with controlling all county owned assets. In order to ensure that county property is controlled, capital expenditures are reviewed weekly to determine property classification. These costs are allocated based on the total number of assets per organization.

**Comprehensive Annual Financial Report (CAFR)**

Costs identified to this function are representative of operational expenditures related to prepare the Comprehensive Annual Financial Reports for Marion County. These costs are allocated based on the total actual expenditures per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Accounting & Finance - BCC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,247,049			1,247,049
564101 Machinery And Equipment	( 1,062)			
Total Deductions:	( 1,062)			( 1,062)
Depreciation Expense	77,983		77,983	
County Attorney	13,454	911	14,365	
Facilities Management	81,537	4,780	86,317	
Clerk to BCC - Transfer	25,223	4,209	29,432	
Administration - Non Court BCC	31,701	1,934	33,635	
Information Systems - BCC	56,208	2,226	58,434	
Accounting & Finance - BCC		13,042	13,042	
Budget		757	757	
Records Center		26,131	26,131	
Total Allocated Additions:	286,106	53,990	340,096	340,096
Total To Be Allocated:	1,532,093	53,990		1,586,083



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Accounting & Finance - BCC**

	Total	General & Admin	Cash Management	Accounts Payable	Payroll
<b>Other Expense &amp; Cost</b>					
512101 Regular Salaries & Wages	858,391	230,993	169,275	302,841	113,908
521101 FICA Taxes	61,718	16,608	12,171	21,774	8,190
522101 Retirement Contributions	53,572	14,416	10,564	18,901	7,109
523101 Health Insurance	95,918	25,812	18,915	33,840	12,728
523401 Life, AD&D, LTD	5,820	1,566	1,148	2,053	772
524101 Worker's Compensation	5,864	1,578	1,156	2,069	778
531109 Professional Services	20,185	0	0	0	0
534108 Contract Serv - Wells Fargo	9,460	2,546	1,866	3,337	1,255
540101 Travel & Per Diem	3,524	948	695	1,243	468
541101 Communications Services	2,107	567	416	742	280
542201 Postage & Freight	5,098	1,372	1,005	1,798	677
545101 Insurance - Premiums	12,493	3,362	2,464	4,407	1,658
546401 Repairs/Maint - Office Machines	2,216	596	437	782	294
547101 Printing & Binding	9,975	0	0	0	0
549111 Other Current Charges & Obligatio	830	223	164	293	110
551101 Office Supplies	28,733	7,732	5,666	10,137	3,813
552101 Gasoline, Oil & Lubricants	1,019	274	201	360	135
552106 Computer Software	63,923	17,202	12,606	22,551	8,483
554101 Books, Publications & Subscriptio	1,340	361	264	472	178
554201 Dues & Memberships	1,932	520	381	682	256
555501 Training & Education	1,869	503	369	659	248
*564101 Machinery And Equipment	1,062	1,062	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,247,049	328,241	239,763	428,941	161,340
<b>Deductions</b>					
Total Deductions	( 1,062)	( 1,062)	0	0	0
<b>Functional Cost</b>	<b>1,245,987</b>	<b>327,179</b>	<b>239,763</b>	<b>428,941</b>	<b>161,340</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Accounting & Finance - BCC**

	Total	General & Admin	Cash Management	Accounts Payable	Payroll
<b>Allocation Step 1</b>					
Inbound- All Others	286,106	76,991	56,420	100,939	37,966
Reallocate Admin Costs		( 404,170)	109,047	195,090	73,380
1st Allocation	1,532,093	0	405,230	724,970	272,686
<b>Allocation Step 2</b>					
Inbound- All Others	53,990	14,529	10,647	19,048	7,164
Reallocate Admin Costs		( 14,529)	3,920	7,013	2,638
2nd Allocation	53,990	0	14,567	26,061	9,802
<b>Total For 052-9242 Accounting &amp; Finance - BCC</b>					
Total Allocated	1,586,083	0	419,797	751,031	282,488



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Accounting & Finance - BCC**

	Asset Management	CAFR
<b>Other Expense &amp; Cost</b>		
512101 Regular Salaries & Wages	41,374	0
521101 FICA Taxes	2,975	0
522101 Retirement Contributions	2,582	0
523101 Health Insurance	4,623	0
523401 Life, AD&D, LTD	281	0
524101 Worker's Compensation	283	0
531109 Professional Services	0	20,185
534108 Contract Serv - Wells Fargo	456	0
540101 Travel & Per Diem	170	0
541101 Communications Services	102	0
542201 Postage & Freight	246	0
545101 Insurance - Premiums	602	0
546401 Repairs/Maint - Office Machines	107	0
547101 Printing & Binding	0	9,975
549111 Other Current Charges & Obligatio	40	0
551101 Office Supplies	1,385	0
552101 Gasoline, Oil & Lubricants	49	0
552106 Computer Software	3,081	0
554101 Books, Publications & Subscriptio	65	0
554201 Dues & Memberships	93	0
555501 Training & Education	90	0
*564101 Machinery And Equipment	0	0
<b>Departmental Totals</b>		
Total Expenditures	58,604	30,160
<b>Deductions</b>		
Total Deductions	0	0
 Functional Cost	 58,604	 30,160



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Accounting & Finance - BCC**

	Asset Management	CAFR
<hr/>		
Allocation Step 1		
Inbound- All Others	13,790	0
Reallocate Admin Costs	26,653	0
1st Allocation	99,047	30,160
Allocation Step 2		
Inbound- All Others	2,602	0
Reallocate Admin Costs	958	0
2nd Allocation	3,560	0
Total For 052-9242 Accounting & Finance - BCC		
Total Allocated	102,607	30,160





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Cash Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Administrator	9,605	39.5578	160,299		160,299		160,299
Accounting & Finance - BCC	29	0.1194	484		484		484
102-1065 CC - Administrative	136	0.5601	2,270		2,270	135	2,405
103-4100 County Engineer - 80% Gas Tax	30	0.1236	501		501	30	531
104-4130 Road Construction - 20% Gas	32	0.1318	534		534	32	566
105-4121 Transportation Department	1,651	6.7996	27,554		27,554	1,642	29,196
106-7210 Dunnellon Airport	1,230	5.0657	20,528		20,528	1,223	21,751
108-1059 CC - Community Svc Prog	6	0.0247	100		100	6	106
109-4190 Local Option Fuel Tax 2nd 5 Cen	7	0.0288	117		117	7	124
110-5110 Marion County Health Unit	42	0.1730	701		701	42	743
111-1171 Court Innovations - Court Admin	49	0.2018	818		818	49	867
112-1185 CC - Finance & Administrative	22	0.0906	367		367	22	389
113-3160 Sheriff's Educational Fund	14	0.0577	234		234	14	248
114-3930 9-1-1 Management	29	0.1194	484		484	29	513
115-3155 Sheriff - Patrol & CID - Transf	201	0.8278	3,355		3,355	200	3,555
116-3415 Building Department	1,112	4.5797	18,558		18,558	1,106	19,664
117-2870 Tourist Development Tax	22	0.0906	367		367	22	389
118-6118 Parks & Recreation Fees	3,851	15.8601	64,270		64,270	3,822	68,092
120-1168 CC - Crime Prevention	13	0.0535	217		217	13	230
122-5340 State Housing Initiative Partne	142	0.5848	2,370		2,370	141	2,511
124-3924 Medical Examiner	86	0.3542	1,435		1,435	86	1,521
125-1195 Impact Fees - District 1	12	0.0494	200		200	12	212
126-1196 Impact Fees - District 2	15	0.0618	250		250	15	265
127-1197 Impact Fees - District 3	4	0.0165	67		67	4	71
128-1198 Impact Fees - District 4	14	0.0577	234		234	14	248



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Cash Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
130-7910 General Government	205	0.8443	3,421		3,421	204	3,625
131-7935 Fire Control Service	77	0.3171	1,285		1,285	77	1,362
132-4320 Marion Oaks Recreation	288	1.1861	4,806		4,806	286	5,092
134-8100 Silver Springs Shores Recreatio	126	0.5189	2,103		2,103	125	2,228
135-7965 Recreation	42	0.1730	701		701	42	743
136-8200 Hills of Ocala Recreation	56	0.2306	935		935	56	991
137-4370 Indian Meadows Street Lighting	14	0.0577	234		234	14	248
138-4380 Ocala Heights Units 1 & 3 - Str	28	0.1153	467		467	28	495
139-4390 Silver Springs Shores Road Impr	106	0.4366	1,769		1,769	105	1,874
140-4400 Lake Tropicana Road	40	0.1647	668		668	40	708
141-4410 Bahia Oaks Street Lighting	25	0.1030	417		417	25	442
142-4420 Boardman Street Lighting	24	0.0988	401		401	24	425
144-4440 Doublegate Subdivision General	15	0.0618	250		250	15	265
145-4450 Hickory Hill Subdivision Genera	25	0.1030	417		417	25	442
146-4460 Raven Hill Subdivision General	21	0.0865	350		350	21	371
147-4470 Golden Hills Road Improvements	23	0.0947	384		384	23	407
148-4480 Kingsland / Ocala Rd Maint	32	0.1318	534		534	32	566
149-4490 Kingsland County Rd Maint	39	0.1606	651		651	39	690
150-4500 SS Acres Road Maint	37	0.1524	618		618	37	655
150-4502 Ocala Wtr Est MSBU	31	0.1277	517		517	31	548
150-4503 NW 17 - Northwoods MSBU	7	0.0288	117		117	7	124
150-4504 Rainbow Pk 1,2	44	0.1812	734		734	44	778
153-4530 Pine Run Estates Road	30	0.1236	501		501	30	531
158-4580 Churchill Subdivision - Street	17	0.0700	284		284	17	301
159-4590 Woods and Lakes Subdivision - R	41	0.1689	684		684	41	725
161-4610 Marion Oaks Road Improvements	82	0.3377	1,369		1,369	82	1,451



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Cash Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
162-4620 Little Lk Weir MSBU St Lt	50	0.2059	834		834	50	884
181-3310 Fire / Rescue Services	1,074	4.4232	17,924		17,924	1,068	18,992
183-3320 Fire Rescue Impact Fee	39	0.1606	651		651	39	690
189-3390 Clean Water Program Department	81	0.3336	1,352		1,352	81	1,433
190-4900 Rainbows End General Municipal	60	0.2471	1,001		1,001	60	1,061
191-4910 Tompkins & Georges Addition to	37	0.1524	618		618	37	655
192-4920 Country Estates Buffington Addi	18	0.0741	300		300	18	318
193-4930 Marion Oaks MSTU for General	70	0.2883	1,168		1,168	70	1,238
194-4940 Citrus Park MSTU	22	0.0906	367		367	22	389
195-4950 Wineberry MSTU for General	21	0.0865	350		350	21	371
196-4960 Golden Hills General Services	23	0.0947	384		384	23	407
197-4970 Delcrest Subdivision General Se	8	0.0329	134		134	8	142
198-4980 Bellaire Subdivision General Se	16	0.0659	267		267	16	283
199-4990 Boulder Hill Subdivision Street	13	0.0535	217		217	13	230
202-1200 CC - Finance & Administrative	13	0.0535	217		217	13	230
203-1230 Debt Service	41	0.1689	684		684	41	725
209-1219 Public Improvement Transportati	15	0.0618	250		250	15	265
227-4707 Series 2003A	1	0.0041	17		17	1	18
230-4710 Series 2004B	1	0.0041	17		17	1	18
231-4711 Series 2004C	1	0.0041	17		17	1	18
232-4712 Series 2005A	7	0.0288	117		117	7	124
233-4713 Series 2006A	2	0.0082	33		33	2	35
234-4714 Series 2007A	5	0.0206	83		83	5	88
235-4715 Series 2007B	13	0.0535	217		217	13	230
236-4716 Series 2008A	12	0.0494	200		200	12	212
237-4717 Series 2008B	3	0.0124	50		50	3	53

**Marion County, Florida**  
**Full Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
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Activity - Cash Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
238-4718 Series 2009A	10	0.0412	167		167	10	177
239-4719 Series 2010A	5	0.0206	83		83	5	88
240-4720 Series 2011A	4	0.0165	67		67	4	71
241-4271 Series 2012A	9	0.0371	150		150	9	159
242-4722 Series 2013A	5	0.0206	83		83	5	88
304-1275 Capital Improvement Projects	1	0.0041	17		17	1	18
309-1279 Transportation Capital Projects	2	0.0082	33		33	2	35
342-4822 Improvements - 2013A	14	0.0577	234		234	14	248
401-4230 Solid Waste Disposal	902	3.7148	15,054		15,054	897	15,951
452-7130 Utilities - Customer Service	736	3.0312	12,283		12,283	732	13,015
501-2555 Risk and Benefit Services	1,118	4.6044	18,659		18,659	1,112	19,771
<b>SubTotal</b>	<b>24,281</b>	<b>100.0000</b>	<b>405,230</b>		<b>405,230</b>	<b>14,567</b>	<b>419,797</b>
<b>Total</b>	<b>24,281</b>	<b>100.0000</b>	<b>405,230</b>		<b>405,230</b>	<b>14,567</b>	<b>419,797</b>

Allocation Basis: Total Number of Cash Receipts Per Organization

Allocation Source: Accounting Transactions Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	898	2.4697	17,905		17,905		17,905
CC - Finance & Admin.	21	0.0578	419		419		419
County Attorney	90	0.2475	1,794		1,794		1,794
County Administrator	128	0.3520	2,552		2,552		2,552
Information Technology	250	0.6876	4,985		4,985		4,985
Human Resources	94	0.2585	1,874		1,874		1,874
Procurement Services	86	0.2365	1,715		1,715		1,715
Employee Health Clinic	56	0.1540	1,117		1,117		1,117
Facilities Management	1,106	3.0418	22,052		22,052		22,052
Facilities Mgmt. - Health Building	42	0.1155	837		837		837
MSTU / MSBU Ofc of Special Assessment	151	0.4153	3,011		3,011		3,011
Public & Administrative Services	38	0.1045	758		758		758
Administration - Non Court BCC	34	0.0935	678		678		678
BCC - Records	105	0.2888	2,094		2,094		2,094
Information Systems - BCC	4	0.0110	80		80		80
Accounting & Finance - BCC	442	1.2156	8,813		8,813		8,813
Internal Auditor	91	0.2503	1,814		1,814	72	1,886
Budget	110	0.3025	2,193		2,193	87	2,280
Records Center	159	0.4373	3,170		3,170	126	3,296
001-1012 CC - Jail Facilities	2,396	6.5897	47,773		47,773	1,903	49,676
001-1020 CC - Industry Development	19	0.0523	379		379	15	394
001-1025 CC - Health	108	0.2970	2,153		2,153	86	2,239
001-1050 CC - Courthouse Security	13	0.0358	259		259	10	269
001-1055 CC - Courthouse Facilities	2	0.0055	40		40	2	42
001-1060 CC - Community Service	22	0.0605	439		439	17	456



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Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2300 Guardian Ad Litem Program	43	0.1183	857		857	34	891
001-2301 Guardian Ad Litem - Technology	17	0.0468	339		339	14	353
001-2310 Court Administrator	42	0.1155	837		837	33	870
001-2311 Court Administration - Technolo	28	0.0770	558		558	22	580
001-2355 County Ct-Summ Claims	4	0.0110	80		80	3	83
001-2360 Circuit Court Judges	32	0.0880	638		638	25	663
001-2361 Circuit Court Judges - Technolo	54	0.1485	1,077		1,077	43	1,120
001-2365 Law Library	12	0.0330	239		239	10	249
001-2380 County Court Judges	24	0.0660	479		479	19	498
001-2381 County Court Judges - Technolog	6	0.0165	120		120	5	125
001-2390 Circuit Court Judges - Legal Re	24	0.0660	479		479	19	498
001-2391 Circuit Court Legal Research -	1	0.0028	20		20	1	21
001-2410 Public Defender Administration	61	0.1678	1,216		1,216	48	1,264
001-2420 Teen Court	2	0.0055	40		40	2	42
001-2430 Drug Court	26	0.0715	518		518	21	539
001-2435 Drug Court Expansion	98	0.2695	1,954		1,954	78	2,032
001-2440 Juvenile Drug Court	49	0.1348	977		977	39	1,016
001-2445 Juv Dependency Drug Crt	22	0.0605	439		439	17	456
001-2451 Public Defender - Technology	97	0.2668	1,934		1,934	77	2,011
001-2455 Early Intervention Program	4	0.0110	80		80	3	83
001-2460 DUI Court	61	0.1678	1,216		1,216	48	1,264
001-2475 Mental Health Court Expansion	45	0.1238	897		897	36	933
001-2570 Fleet Management	1,277	3.5121	25,462		25,462	1,014	26,476
001-2710 Planning	100	0.2750	1,994		1,994	79	2,073
001-2711 Office of Sustainable Growth	42	0.1155	837		837	33	870
001-2715 Water Resources Department	39	0.1073	778		778	31	809



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Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2720 Historical Commission	8	0.0220	160		160	6	166
001-2800 Withlacoochee Regional Planning	4	0.0110	80		80	3	83
001-2810 Economic Development Council	10	0.0275	199		199	8	207
001-2811 Small Business Development	12	0.0330	239		239	10	249
001-2910 Veterans Service Office	171	0.4703	3,410		3,410	136	3,546
001-3220 Division of Forestry - Fire Con	2	0.0055	40		40	2	42
001-3355 Emergency Medical Services	1,508	4.1474	30,068		30,068	1,198	31,266
001-3420 Zoning	99	0.2723	1,974		1,974	79	2,053
001-3440 Code Enforcement	112	0.3080	2,233		2,233	89	2,322
001-3950 Public Safety Communications	487	1.3394	9,710		9,710	387	10,097
001-4145 Property & Engineering Services	24	0.0660	479		479	19	498
001-4156 MSTU / Assessments	48	0.1320	957		957	38	995
001-5170 Animal Services Department	309	0.8498	6,161		6,161	245	6,406
001-5220 Community Services	76	0.2090	1,515		1,515	60	1,575
001-5225 Community Services / CDBG	150	0.4125	2,991		2,991	119	3,110
001-5226 HOME Investment Partnership	48	0.1320	957		957	38	995
001-5228 Neighborhood Stabilization Prog	165	0.4538	3,290		3,290	131	3,421
001-5229 NSP 3 - Nghbr Stabilizatn Prg	115	0.3163	2,293		2,293	91	2,384
001-5260 Unclaimed Decedent Program	90	0.2475	1,794		1,794	71	1,865
001-5270 Medicaid - Hospitals / Nursing	12	0.0330	239		239	10	249
001-5300 Early Learning Coalition of Mar	3	0.0083	60		60	2	62
001-5320 Marion County Senior Services /	27	0.0743	538		538	21	559
001-6110 Other Recreation Programs	31	0.0853	618		618	25	643
001-6111 Belleview Sportsplex	30	0.0825	598		598	24	622
001-6113 Shocker Park	36	0.0990	718		718	29	747
001-6120 Parks & Recreation	1,845	5.0743	36,787		36,787	1,465	38,252



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Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-6170 Southeastern Livestock Pavilion	69	0.1898	1,376		1,376	55	1,431
001-6210 Marion County Public Library Sy	1,458	4.0099	29,071		29,071	1,158	30,229
001-6310 Cooperative Extension Service	163	0.4483	3,250		3,250	129	3,379
001-6320 Marion Soil Conservation Distri	15	0.0413	299		299	12	311
102-2400 State Attorney	96	0.2640	1,914		1,914	76	1,990
102-2409 State Attorney - LOV	1	0.0028	20		20	1	21
102-2452 State Attorney - Technology	189	0.5198	3,768		3,768	150	3,918
103-4100 County Engineer - 80% Gas Tax	101	0.2778	2,014		2,014	80	2,094
104-4130 Road Construction - 20% Gas	242	0.6656	4,825		4,825	192	5,017
105-1165 CC - Road & Street Facilities	164	0.4510	3,270		3,270	130	3,400
105-4121 Transportation Department	1,985	5.4593	39,578		39,578	1,576	41,154
105-4160 Ocala / Marion County Transit	6	0.0165	120		120	5	125
105-4600 Road Assessments	88	0.2420	1,755		1,755	70	1,825
106-7210 Dunnellon Airport	238	0.6546	4,745		4,745	189	4,934
108-1059 CC - Community Svc Prog	7	0.0193	140		140	6	146
109-4190 Local Option Fuel Tax 2nd 5 Cen	80	0.2200	1,595		1,595	64	1,659
111-1172 Legal Aid Community Legal Servi	12	0.0330	239		239	10	249
111-1173 Law Library	12	0.0330	239		239	10	249
111-1179 Court Innovations - Staff Attor	13	0.0358	259		259	10	269
113-3160 Sheriff's Educational Fund	17	0.0468	339		339	14	353
114-3930 9-1-1 Management	121	0.3328	2,413		2,413	96	2,509
115-3140 Sheriff - Insurance & Tax Fees	1	0.0028	20		20	1	21
116-3415 Building Department	187	0.5143	3,729		3,729	149	3,878
117-2870 Tourist Development Tax	410	1.1276	8,175		8,175	326	8,501
118-6118 Parks & Recreation Fees	211	0.5803	4,207		4,207	168	4,375
122-5340 State Housing Initiative Partne	130	0.3575	2,592		2,592	103	2,695





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Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
124-3924 Medical Examiner	168	0.4620	3,350		3,350	133	3,483
125-1195 Impact Fees - District 1	1	0.0028	20		20	1	21
126-1196 Impact Fees - District 2	26	0.0715	518		518	21	539
127-1197 Impact Fees - District 3	18	0.0495	359		359	14	373
128-1198 Impact Fees - District 4	65	0.1788	1,296		1,296	52	1,348
130-7910 General Government	231	0.6353	4,606		4,606	183	4,789
130-7940 Road & Street	15	0.0413	299		299	12	311
130-7956 Contracted Road Construction	27	0.0743	538		538	21	559
131-7935 Fire Control Service	248	0.6821	4,945		4,945	197	5,142
132-4320 Marion Oaks Recreation	515	1.4164	10,268		10,268	409	10,677
134-8100 Silver Springs Shores Recreatio	324	0.8911	6,460		6,460	257	6,717
134-8110 Silver Springs Shores Street Li	12	0.0330	239		239	10	249
135-7965 Recreation	228	0.6271	4,546		4,546	181	4,727
136-8200 Hills of Ocala Recreation	42	0.1155	837		837	33	870
137-4370 Indian Meadows Street Lighting	14	0.0385	279		279	11	290
138-4380 Ocala Heights Units 1 & 3 - Str	13	0.0358	259		259	10	269
139-4390 Silver Springs Shores Road Impr	13	0.0358	259		259	10	269
141-4410 Bahia Oaks Street Lighting	13	0.0358	259		259	10	269
142-4420 Boardman Street Lighting	12	0.0330	239		239	10	249
144-4440 Doublegate Subdivision General	12	0.0330	239		239	10	249
145-4450 Hickory Hill Subdivision Genera	12	0.0330	239		239	10	249
146-4460 Raven Hill Subdivision General	12	0.0330	239		239	10	249
147-4470 Golden Hills Road Improvements	7	0.0193	140		140	6	146
148-4480 Kingsland / Ocala Rd Maint	16	0.0440	319		319	13	332
149-4490 Kingsland County Rd Maint	8	0.0220	160		160	6	166
150-4500 SS Acres Road Maint	5	0.0138	100		100	4	104



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Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150-4502 Ocala Wtr Est MSBU	4	0.0110	80		80	3	83
150-4503 NW 17 - Northwoods MSBU	1	0.0028	20		20	1	21
150-4504 Rainbow Pk 1,2	5	0.0138	100		100	4	104
153-4530 Pine Run Estates Road	40	0.1100	798		798	32	830
158-4580 Churchill Subdivision - Street	13	0.0358	259		259	10	269
159-4590 Woods and Lakes Subdivision - R	4	0.0110	80		80	3	83
161-4610 Marion Oaks Road Improvements	13	0.0358	259		259	10	269
162-4620 Little Lk Weir MSBU St Lt	28	0.0770	558		558	22	580
181-3310 Fire / Rescue Services	2,732	7.5123	54,472		54,472	2,171	56,643
185-3350 Emergency Medical Services	76	0.2090	1,515		1,515	60	1,575
189-3390 Clean Water Program Department	429	1.1799	8,554		8,554	341	8,895
190-4900 Rainbows End General Municipal	13	0.0358	259		259	10	269
191-4910 Tompkins & Georges Addition to	13	0.0358	259		259	10	269
192-4920 Country Estates Buffington Addi	12	0.0330	239		239	10	249
193-4930 Marion Oaks MSTU for General	198	0.5446	3,948		3,948	157	4,105
194-4940 Citrus Park MSTU	11	0.0303	219		219	9	228
195-4950 Wineberry MSTU for General	12	0.0330	239		239	10	249
196-4960 Golden Hills General Services	33	0.0908	658		658	26	684
197-4970 Delcrest Subdivision General Se	12	0.0330	239		239	10	249
198-4980 Bellaire Subdivision General Se	13	0.0358	259		259	10	269
199-4990 Boulder Hill Subdivision Street	12	0.0330	239		239	10	249
202-1205 Debt Service	2	0.0055	40		40	2	42
203-1230 Debt Service	1	0.0028	20		20	1	21
209-1219 Public Improvement Transportati	2	0.0055	40		40	2	42
303-1260 CC - Parks & Recreation	12	0.0330	239		239	10	249
304-1275 Capital Improvement Projects	15	0.0413	299		299	12	311



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Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
305-1276 Surtax Capital Projects	9	0.0248	179		179	7	186
305-1278 Surtax Capital Projects - Roads	2	0.0055	40		40	2	42
309-1279 Transportation Capital Projects	144	0.3960	2,871		2,871	114	2,985
338-4818 Improvements 2009A	5	0.0138	100		100	4	104
340-4820 Improvements 2011A	71	0.1953	1,416		1,416	56	1,472
341-4821 Improvements - 2012A	272	0.7481	5,423		5,423	216	5,639
342-4822 Improvements - 2013A	126	0.3465	2,512		2,512	100	2,612
401-4210 Hazardous Waste Disposal	6	0.0165	120		120	5	125
401-4230 Solid Waste Disposal	1,655	4.5517	32,998		32,998	1,314	34,312
401-4250 Solid Waste Collection	107	0.2943	2,133		2,133	85	2,218
401-4270 Solid Waste Recycling	706	1.9417	14,077		14,077	561	14,638
401-6130 Litter Control	192	0.5281	3,828		3,828	152	3,980
452-7130 Utilities - Customer Service	1,618	4.4499	32,261		32,261	1,285	33,546
452-7140 Utilities - Water Operations	1,572	4.3234	31,344		31,344	1,248	32,592
452-7145 Utilities - Water Maintenance	315	0.8663	6,281		6,281	250	6,531
452-7150 Utilities - Wastewater Operatio	877	2.4120	17,486		17,486	696	18,182
452-7155 Utilities - Wastewater Maintena	2,025	5.5693	40,376		40,376	1,608	41,984
452-7160 Utilities - Engineering and Con	396	1.0891	7,896		7,896	314	8,210
501-2550 Insurance	312	0.8581	6,221		6,221	248	6,469
501-2555 Risk and Benefit Services	37	0.1018	738		738	29	767
Clerk Of The Circuit Courts	37	0.1018	738		738	29	767
<b>SubTotal</b>	<b>36,360</b>	<b>100.0000</b>	<b>724,970</b>		<b>724,970</b>	<b>26,061</b>	<b>751,031</b>
<b>Total</b>	<b>36,360</b>	<b>100.0000</b>	<b>724,970</b>		<b>724,970</b>	<b>26,061</b>	<b>751,031</b>



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Allocation Basis: Total Number of Accounts Payable Transactions Per Organization

Allocation Source: Fund Deposit Items Summary Report

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Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	6	0.4024	1,097		1,097		1,097
County Attorney	6	0.4024	1,097		1,097		1,097
County Administrator	8	0.5366	1,463		1,463		1,463
Information Technology	22	1.4755	4,024		4,024		4,024
Human Resources	7	0.4695	1,280		1,280		1,280
Procurement Services	14	0.9390	2,560		2,560		2,560
Employee Health Clinic	3	0.2012	549		549		549
Facilities Management	45	3.0181	8,230		8,230		8,230
MSTU / MSBU Ofc of Special Assessment	7	0.4695	1,280		1,280		1,280
Public & Administrative Services	2	0.1341	366		366		366
Administration - Non Court BCC	5	0.3353	914		914		914
BCC - Records	2	0.1341	366		366		366
Information Systems - BCC	7	0.4695	1,280		1,280		1,280
Accounting & Finance - BCC	18	1.2072	3,292		3,292		3,292
Internal Auditor	2	0.1341	366		366	15	381
Budget	4	0.2683	732		732	29	761
Records Center	5	0.3353	914		914	37	951
001-2311 Court Administration - Technolo	4	0.2683	732		732	29	761
001-2420 Teen Court	2	0.1341	366		366	15	381
001-2430 Drug Court	2	0.1341	366		366	15	381
001-2451 Public Defender - Technology	4	0.2683	732		732	29	761
001-2455 Early Intervention Program	2	0.1341	366		366	15	381
001-2475 Mental Health Court Expansion	2	0.1341	366		366	15	381
001-2570 Fleet Management	16	1.0731	2,926		2,926	117	3,043
001-2710 Planning	10	0.6707	1,829		1,829	73	1,902



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**For Department Accounting & Finance - BCC**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2711 Office of Sustainable Growth	1	0.0671	183		183	7	190
001-2715 Water Resources Department	1	0.0671	183		183	7	190
001-2910 Veterans Service Office	8	0.5366	1,463		1,463	59	1,522
001-3355 Emergency Medical Services	206	13.8162	37,675		37,675	1,508	39,183
001-3420 Zoning	8	0.5366	1,463		1,463	59	1,522
001-3440 Code Enforcement	12	0.8048	2,195		2,195	88	2,283
001-3950 Public Safety Communications	60	4.0241	10,973		10,973	439	11,412
001-4145 Property & Engineering Services	2	0.1341	366		366	15	381
001-5170 Animal Services Department	44	2.9510	8,047		8,047	322	8,369
001-5220 Community Services	6	0.4024	1,097		1,097	44	1,141
001-5225 Community Services / CDBG	6	0.4024	1,097		1,097	44	1,141
001-5226 HOME Investment Partnership	2	0.1341	366		366	15	381
001-5228 Neighborhood Stabilization Prog	3	0.2012	549		549	22	571
001-5229 NSP 3 - Nghbr Stabilizatn Prg	6	0.4024	1,097		1,097	44	1,141
001-6110 Other Recreation Programs	1	0.0671	183		183	7	190
001-6111 Belleview Sportsplex	2	0.1341	366		366	15	381
001-6120 Parks & Recreation	36	2.4145	6,584		6,584	264	6,848
001-6170 Southeastern Livestock Pavilion	5	0.3353	914		914	37	951
001-6210 Marion County Public Library Sy	114	7.6459	20,849		20,849	835	21,684
001-6310 Cooperative Extension Service	17	1.1402	3,109		3,109	124	3,233
001-6320 Marion Soil Conservation Distri	1	0.0671	183		183	7	190
105-4121 Transportation Department	145	9.7250	26,519		26,519	1,061	27,580
106-7210 Dunnellon Airport	2	0.1341	366		366	15	381
111-1176 Court Innovations - Drug Court	1	0.0671	183		183	7	190
111-1177 Juvenile Alternative Program -	2	0.1341	366		366	15	381
111-1179 Court Innovations - Staff Attor	2	0.1341	366		366	15	381



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
114-3930 9-1-1 Management	11	0.7378	2,012		2,012	81	2,093
116-3415 Building Department	22	1.4755	4,024		4,024	161	4,185
117-2870 Tourist Development Tax	4	0.2683	732		732	29	761
118-6118 Parks & Recreation Fees	8	0.5366	1,463		1,463	59	1,522
130-7910 General Government	2	0.1341	366		366	15	381
130-7940 Road & Street	5	0.3353	914		914	37	951
132-4320 Marion Oaks Recreation	11	0.7378	2,012		2,012	81	2,093
134-8100 Silver Springs Shores Recreatio	11	0.7378	2,012		2,012	81	2,093
181-3310 Fire / Rescue Services	346	23.2062	63,276		63,276	2,526	65,802
189-3390 Clean Water Program Department	8	0.5366	1,463		1,463	59	1,522
193-4930 Marion Oaks MSTU for General	9	0.6036	1,646		1,646	66	1,712
401-4230 Solid Waste Disposal	22	1.4755	4,024		4,024	161	4,185
401-4250 Solid Waste Collection	17	1.1402	3,109		3,109	124	3,233
401-4270 Solid Waste Recycling	8	0.5366	1,463		1,463	59	1,522
401-6130 Litter Control	9	0.6036	1,646		1,646	66	1,712
452-7130 Utilities - Customer Service	18	1.2072	3,292		3,292	132	3,424
452-7140 Utilities - Water Operations	18	1.2072	3,292		3,292	132	3,424
452-7145 Utilities - Water Maintenance	30	2.0121	5,487		5,487	220	5,707
452-7150 Utilities - Wastewater Operatio	13	0.8719	2,378		2,378	95	2,473
452-7155 Utilities - Wastewater Maintena	8	0.5366	1,463		1,463	59	1,522
452-7160 Utilities - Engineering and Con	6	0.4024	1,097		1,097	44	1,141
501-2555 Risk and Benefit Services	7	0.4695	1,280		1,280	51	1,331
<b>SubTotal</b>	<b>1,491</b>	<b>100.0000</b>	<b>272,686</b>		<b>272,686</b>	<b>9,802</b>	<b>282,488</b>
<b>Total</b>	<b>1,491</b>	<b>100.0000</b>	<b>272,686</b>		<b>272,686</b>	<b>9,802</b>	<b>282,488</b>



**Marion County, Florida  
Full Cost Allocation Plan  
for the Fiscal Year Ended September 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Accounting & Finance - BCC**

Allocation Basis: Total Number of Employees Per Organization

Allocation Source: Personnel Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Asset Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	531	2.9645	2,936		2,936		2,936
County Attorney	12	0.0670	66		66		66
County Administrator	36	0.2010	199		199		199
Information Technology	661	3.6903	3,655		3,655		3,655
Human Resources	37	0.2066	205		205		205
Procurement Services	15	0.0837	83		83		83
Employee Health Clinic	18	0.1005	100		100		100
Facilities Management	193	1.0775	1,067		1,067		1,067
Facilities Mgmt. - Health Building	2	0.0112	11		11		11
MSTU / MSBU Ofc of Special Assessment	22	0.1228	122		122		122
Administration - Non Court BCC	1	0.0056	6		6		6
BCC - Records	9	0.0502	50		50		50
Accounting & Finance - BCC	82	0.4578	453		453		453
Internal Auditor	2	0.0112	11		11		11
Budget	19	0.1061	105		105	4	109
Records Center	10	0.0558	55		55	2	57
001-1012 CC - Jail Facilities	10	0.0558	55		55	2	57
001-1013 Disaster Relief Services	28	0.1563	155		155	6	161
001-1025 CC - Health	6	0.0335	33		33	1	34
001-1050 CC - Courthouse Security	16	0.0893	88		88	3	91
001-1056 CC - Circuit Court Family	1	0.0056	6		6		6
001-1270 General Government	441	2.4620	2,439		2,439	96	2,535
001-2215 Property Appraiser - Transfer	86	0.4801	476		476	19	495
001-2225 Tax Collector - Transfer	310	1.7307	1,714		1,714	68	1,782
001-2300 Guardian Ad Litem Program	29	0.1619	160		160	6	166



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Asset Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2301 Guardian Ad Litem - Technology	2	0.0112	11		11		11
001-2310 Court Administrator	112	0.6253	619		619	24	643
001-2311 Court Administration - Technolo	8	0.0447	44		44	2	46
001-2355 County Ct-Summ Claims	1	0.0056	6		6		6
001-2360 Circuit Court Judges	183	1.0217	1,012		1,012	40	1,052
001-2361 Circuit Court Judges - Technolo	45	0.2512	249		249	10	259
001-2380 County Court Judges	48	0.2680	265		265	10	275
001-2381 County Court Judges - Technolog	6	0.0335	33		33	1	34
001-2390 Circuit Court Judges - Legal Re	10	0.0558	55		55	2	57
001-2410 Public Defender Administration	115	0.6420	636		636	25	661
001-2420 Teen Court	4	0.0223	22		22	1	23
001-2430 Drug Court	8	0.0447	44		44	2	46
001-2435 Drug Court Expansion	1	0.0056	6		6		6
001-2451 Public Defender - Technology	58	0.3238	321		321	13	334
001-2570 Fleet Management	194	1.0831	1,073		1,073	42	1,115
001-2580 Safety Training & Emergency Sup	1	0.0056	6		6		6
001-2710 Planning	43	0.2401	238		238	9	247
001-2711 Office of Sustainable Growth	2	0.0112	11		11		11
001-2715 Water Resources Department	1	0.0056	6		6		6
001-2720 Historical Commission	2	0.0112	11		11		11
001-2910 Veterans Service Office	30	0.1675	166		166	7	173
001-2925 Supervisor of Elections - Trans	1,248	6.9674	6,901		6,901	273	7,174
001-3355 Emergency Medical Services	439	2.4509	2,428		2,428	96	2,524
001-3420 Zoning	21	0.1172	116		116	5	121
001-3430 Underground Storage Inspection	10	0.0558	55		55	2	57
001-3440 Code Enforcement	74	0.4131	409		409	16	425

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Asset Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-3910 Medical Examiner	2	0.0112	11		11		11
001-3950 Public Safety Communications	104	0.5806	575		575	23	598
001-4145 Property & Engineering Services	2	0.0112	11		11		11
001-5170 Animal Services Department	189	1.0552	1,045		1,045	41	1,086
001-5220 Community Services	23	0.1284	127		127	5	132
001-5225 Community Services / CDBG	13	0.0726	72		72	3	75
001-6110 Other Recreation Programs	20	0.1117	111		111	4	115
001-6111 Belleview Sportsplex	5	0.0279	28		28	1	29
001-6113 Shocker Park	3	0.0167	17		17	1	18
001-6120 Parks & Recreation	203	1.1333	1,123		1,123	44	1,167
001-6170 Southeastern Livestock Pavilion	49	0.2736	271		271	11	282
001-6210 Marion County Public Library Sy	629	3.5116	3,478		3,478	137	3,615
001-6310 Cooperative Extension Service	57	0.3182	315		315	12	327
102-1265 Other Gen. Gov't. Svcs.	1	0.0056	6		6		6
102-2400 State Attorney	135	0.7537	747		747	29	776
102-2452 State Attorney - Technology	51	0.2847	282		282	11	293
103-4100 County Engineer - 80% Gas Tax	41	0.2289	227		227	9	236
105-1165 CC - Road & Street Facilities	325	1.8144	1,797		1,797	71	1,868
105-4110 County Engineer	165	0.9212	912		912	36	948
105-4120 Road & Bridge	291	1.6246	1,609		1,609	64	1,673
105-4121 Transportation Department	336	1.8758	1,858		1,858	73	1,931
105-4600 Road Assessments	17	0.0949	94		94	4	98
106-7210 Dunnellon Airport	40	0.2233	221		221	9	230
109-4190 Local Option Fuel Tax 2nd 5 Cen	6	0.0335	33		33	1	34
110-5110 Marion County Health Unit	511	2.8528	2,826		2,826	112	2,938
111-1181 Court Innovations - Circuit Cou	9	0.0502	50		50	2	52



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Asset Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
114-3930 9-1-1 Management	274	1.5297	1,515		1,515	60	1,575
116-3415 Building Department	136	0.7593	752		752	30	782
117-2870 Tourist Development Tax	10	0.0558	55		55	2	57
118-6118 Parks & Recreation Fees	64	0.3573	354		354	14	368
119-3940 9-1-1 Wireless	63	0.3517	348		348	14	362
124-3924 Medical Examiner	10	0.0558	55		55	2	57
125-1195 Impact Fees - District 1	27	0.1507	149		149	6	155
126-1196 Impact Fees - District 2	22	0.1228	122		122	5	127
127-1197 Impact Fees - District 3	35	0.1954	194		194	8	202
128-1198 Impact Fees - District 4	34	0.1898	188		188	7	195
130-7910 General Government	86	0.4801	476		476	19	495
130-7940 Road & Street	42	0.2345	232		232	9	241
130-7956 Contracted Road Construction	11	0.0614	61		61	2	63
131-7935 Fire Control Service	79	0.4410	437		437	17	454
132-4320 Marion Oaks Recreation	73	0.4075	404		404	16	420
133-7955 Contracted Road Construction	4	0.0223	22		22	1	23
134-8100 Silver Springs Shores Recreation	62	0.3461	343		343	14	357
134-8110 Silver Springs Shores Street Li	2	0.0112	11		11		11
135-7965 Recreation	17	0.0949	94		94	4	98
136-8200 Hills of Ocala Recreation	14	0.0782	77		77	3	80
137-4370 Indian Meadows Street Lighting	1	0.0056	6		6		6
139-4390 Silver Springs Shores Road Impr	15	0.0837	83		83	3	86
140-4400 Lake Tropicana Road	7	0.0391	39		39	2	41
147-4470 Golden Hills Road Improvements	3	0.0167	17		17	1	18
148-4480 Kingsland / Ocala Rd Maint	2	0.0112	11		11		11
149-4490 Kingsland County Rd Maint	1	0.0056	6		6		6

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Asset Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150-4500 SS Acres Road Maint	2	0.0112	11		11		11
150-4502 Ocala Wtr Est MSBU	1	0.0056	6		6		6
150-4503 NW 17 - Northwoods MSBU	1	0.0056	6		6		6
150-4504 Rainbow Pk 1,2	1	0.0056	6		6		6
153-4530 Pine Run Estates Road	6	0.0335	33		33	1	34
159-4590 Woods and Lakes Subdivision - R	7	0.0391	39		39	2	41
161-4610 Marion Oaks Road Improvements	9	0.0502	50		50	2	52
181-3310 Fire / Rescue Services	3,044	16.9939	16,823		16,823	680	17,503
182-3240 Silver Springs Shores VFD - Pro	18	0.1005	100		100	4	104
183-3320 Fire Rescue Impact Fee	20	0.1117	111		111	4	115
184-3250 Marion Oaks VFD - Protection	20	0.1117	111		111	4	115
185-3350 Emergency Medical Services	176	0.9826	973		973	38	1,011
189-3390 Clean Water Program Department	74	0.4131	409		409	16	425
190-4900 Rainbows End General Municipal	4	0.0223	22		22	1	23
193-4930 Marion Oaks MSTU for General	65	0.3629	359		359	14	373
303-1260 CC - Parks & Recreation	134	0.7481	741		741	29	770
304-1275 Capital Improvement Projects	116	0.6476	641		641	25	666
305-1005 CC - Judicial Center	2	0.0112	11		11		11
305-1012 CC - Jail Facilities	1	0.0056	6		6		6
305-1276 Surtax Capital Projects	80	0.4466	442		442	17	459
305-1278 Surtax Capital Projects - Roads	11	0.0614	61		61	2	63
306-1236 Public Safety Radio System	3	0.0167	17		17	1	18
309-1279 Transportation Capital Projects	19	0.1061	105		105	4	109
326-4806 Improvements 2001A	1	0.0056	6		6		6
327-4807 Improvements 2003A	3	0.0167	17		17	1	18
328-4808 Improvements 2003B	1	0.0056	6		6		6



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Asset Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
329-4809 Improvements 2004A	1	0.0056	6		6		6
330-4810 Improvements 2004B	3	0.0167	17		17	1	18
331-4811 Improvements 2004C	2	0.0112	11		11		11
332-4812 Improvements 2005A	2	0.0112	11		11		11
333-4813 Improvements 2006A	2	0.0112	11		11		11
334-4814 Improvements 2007A	2	0.0112	11		11		11
335-4815 Improvements 2007B	3	0.0167	17		17	1	18
336-4816 Improvements 2008A	2	0.0112	11		11		11
337-4817 Improvements 2008B	2	0.0112	11		11		11
338-4818 Improvements 2009A	4	0.0223	22		22	1	23
339-4819 Improvements 2010A	1	0.0056	6		6		6
340-4820 Improvements 2011A	6	0.0335	33		33	1	34
341-4821 Improvements - 2012A	3	0.0167	17		17	1	18
342-4822 Improvements - 2013A	1	0.0056	6		6		6
401-4210 Hazardous Waste Disposal	15	0.0837	83		83	3	86
401-4230 Solid Waste Disposal	754	4.2095	4,169		4,169	165	4,334
401-4250 Solid Waste Collection	13	0.0726	72		72	3	75
401-4270 Solid Waste Recycling	61	0.3406	337		337	13	350
401-6130 Litter Control	21	0.1172	116		116	5	121
452-7130 Utilities - Customer Service	752	4.1983	4,158		4,158	164	4,322
452-7140 Utilities - Water Operations	66	0.3685	365		365	14	379
452-7150 Utilities - Wastewater Operatio	51	0.2847	282		282	11	293
452-7160 Utilities - Engineering and Con	6	0.0335	33		33	1	34
501-2555 Risk and Benefit Services	2	0.0112	11		11		11
Clerk Of The Circuit Courts	1,230	6.8670	6,802		6,802	269	7,071
All Other	1,524	8.5083	8,427		8,427	333	8,760

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - Asset Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	17,912	100.0000	99,047		99,047	3,560	102,607
Total	17,912	100.0000	99,047		99,047	3,560	102,607

Allocation Basis: Total Number of Assets Per Organization

Allocation Source: Assets Inventory Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - CAFR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	2,421,477.00	0.7430	224		224		224
CC - Finance & Admin.	322,440.75	0.0989	30		30		30
County Attorney	659,705.79	0.2024	61		61		61
County Administrator	669,711.87	0.2055	62		62		62
Information Technology	2,659,323.44	0.8160	246		246		246
Human Resources	415,205.25	0.1274	38		38		38
Procurement Services	744,965.79	0.2286	69		69		69
Employee Health Clinic	225,859.17	0.0693	21		21		21
Facilities Management	5,828,689.73	1.7886	539		539		539
Facilities Mgmt. - Health Building	137,389.05	0.0422	13		13		13
MSTU / MSBU Ofc of Special Assessment	466,157.35	0.1430	43		43		43
Public & Administrative Services	181,352.43	0.0556	17		17		17
Clerk to BCC - Transfer	2,366,561.24	0.7262	219		219		219
001-1013 Disaster Relief Services	10,863.06	0.0033	1		1		1
001-1020 CC - Industry Development	379,141.98	0.1163	35		35		35
001-1025 CC - Health	746,688.02	0.2291	69		69		69
001-1035 CC - Other Human Services	117,459.76	0.0360	11		11		11
001-1040 CC - Transfers	2,471,883.09	0.7585	229		229		229
001-1050 CC - Courthouse Security	640,445.15	0.1965	59		59		59
001-2215 Property Appraiser - Transfer	2,879,546.95	0.8836	266		266		266
001-2225 Tax Collector - Transfer	6,786,185.23	2.0824	628		628		628
001-2300 Guardian Ad Litem Program	7,721.46	0.0024	1		1		1
001-2301 Guardian Ad Litem - Technology	8,700.81	0.0027	1		1		1
001-2310 Court Administrator	16,410.50	0.0050	2		2		2
001-2311 Court Administration - Technolo	256,404.83	0.0787	24		24		24





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - CAFR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2355 County Ct-Summ Claims	2,809.72	0.0009					
001-2360 Circuit Court Judges	12,146.38	0.0037	1		1		1
001-2361 Circuit Court Judges - Technolo	167,066.27	0.0513	15		15		15
001-2365 Law Library	71,954.44	0.0221	7		7		7
001-2380 County Court Judges	1,087.03	0.0003					
001-2381 County Court Judges - Technolog	22,341.99	0.0069	2		2		2
001-2390 Circuit Court Judges - Legal Re	266.68	0.0001					
001-2391 Circuit Court Legal Research -	4,788.99	0.0015					
001-2410 Public Defender Administration	41,172.60	0.0126	4		4		4
001-2420 Teen Court	77,437.80	0.0238	7		7		7
001-2430 Drug Court	130,556.13	0.0401	12		12		12
001-2435 Drug Court Expansion	54,289.48	0.0167	5		5		5
001-2440 Juvenile Drug Court	29,841.55	0.0092	3		3		3
001-2445 Juv Dependency Drug Crt	13,001.49	0.0040	1		1		1
001-2451 Public Defender - Technology	265,661.97	0.0815	25		25		25
001-2455 Early Intervention Program	168,450.18	0.0517	16		16		16
001-2460 DUI Court	30,000.00	0.0092	3		3		3
001-2475 Mental Health Court Expansion	139,271.49	0.0427	13		13		13
001-2570 Fleet Management	6,135,388.65	1.8827	568		568		568
001-2710 Planning	643,639.27	0.1975	60		60		60
001-2711 Office of Sustainable Growth	181,733.25	0.0558	17		17		17
001-2715 Water Resources Department	175,319.03	0.0538	16		16		16
001-2720 Historical Commission	1,504.95	0.0005					
001-2800 Withlacoochee Regional Planning	116,111.00	0.0356	11		11		11
001-2810 Economic Development Council	144,999.97	0.0445	13		13		13
001-2811 Small Business Development	50,000.00	0.0153	5		5		5



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - CAFR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2910 Veterans Service Office	416,160.69	0.1277	39		39		39
001-2925 Supervisor of Elections - Trans	2,233,687.78	0.6854	207		207		207
001-3135 Sheriff - Jail - Transfer	28,980,831.83	8.8929	2,682		2,682		2,682
001-3185 Sheriff - Emergency Management	698,656.74	0.2144	65		65		65
001-3220 Division of Forestry - Fire Con	43,746.37	0.0134	4		4		4
001-3355 Emergency Medical Services	14,421,604.36	4.4253	1,335		1,335		1,335
001-3420 Zoning	410,636.28	0.1260	38		38		38
001-3440 Code Enforcement	785,861.14	0.2411	73		73		73
001-3950 Public Safety Communications	5,327,113.44	1.6347	493		493		493
001-4145 Property & Engineering Services	125,556.68	0.0385	12		12		12
001-4156 MSTU / Assessments	19,386.13	0.0059	2		2		2
001-5130 The Centers, Inc.	1,143,758.00	0.3510	106		106		106
001-5170 Animal Services Department	2,698,543.77	0.8281	250		250		250
001-5220 Community Services	140,252.51	0.0430	13		13		13
001-5225 Community Services / CDBG	2,346,470.03	0.7200	217		217		217
001-5226 HOME Investment Partnership	405,033.17	0.1243	37		37		37
001-5228 Neighborhood Stabilization Prog	70,766.86	0.0217	7		7		7
001-5229 NSP 3 - Nghbr Stabilizatn Prg	1,507,211.91	0.4625	139		139		139
001-5260 Unclaimed Decedent Program	52,800.00	0.0162	5		5		5
001-5270 Medicaid - Hospitals / Nursing	5,112,303.81	1.5687	473		473		473
001-5300 Early Learning Coalition of Mar	100,000.00	0.0307	9		9		9
001-5320 Marion County Senior Services /	700,735.00	0.2150	65		65		65
001-5330 Heart of Florida Health Center	380,000.00	0.1166	35		35		35
001-6110 Other Recreation Programs	102,626.56	0.0315	9		9		9
001-6111 Belleview Sportsplex	189,703.30	0.0582	18		18		18
001-6113 Shocker Park	99,442.21	0.0305	9		9		9



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - CAFR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-6120 Parks & Recreation	2,907,289.97	0.8921	269		269		269
001-6170 Southeastern Livestock Pavilion	538,447.13	0.1652	50		50		50
001-6210 Marion County Public Library Sy	5,460,859.43	1.6757	505		505		505
001-6310 Cooperative Extension Service	719,827.52	0.2209	67		67		67
001-6320 Marion Soil Conservation Distri	46,880.52	0.0144	4		4		4
102-1066 CC - F&F Transfers	468,603.00	0.1438	43		43		43
102-2335 Clerk - County Criminal - Trans	6,371.11	0.0020	1		1		1
102-2400 State Attorney	59,935.33	0.0184	6		6		6
102-2409 State Attorney - LOV	23,175.00	0.0071	2		2		2
102-2452 State Attorney - Technology	368,985.46	0.1132	34		34		34
102-3115 Sheriff - Bailiff - Transfer	1,589,035.13	0.4876	147		147		147
102-3125 Sheriff - Regular - Transfer	7,229,642.85	2.2185	669		669		669
103-4100 County Engineer - 80% Gas Tax	5,184,975.22	1.5910	480		480		480
104-4130 Road Construction - 20% Gas	687,709.61	0.2110	64		64		64
105-1165 CC - Road & Street Facilities	6,671,198.19	2.0471	617		617		617
105-4121 Transportation Department	10,440,232.98	3.2036	966		966		966
105-4160 Ocala / Marion County Transit	136,319.68	0.0418	13		13		13
105-4600 Road Assessments	178,159.61	0.0547	16		16		16
106-7210 Dunnellon Airport	963,541.39	0.2957	89		89		89
108-1059 CC - Community Svc Prog	9,509.30	0.0029	1		1		1
109-4190 Local Option Fuel Tax 2nd 5 Cen	812,713.13	0.2494	75		75		75
110-5110 Marion County Health Unit	1,669,998.00	0.5124	155		155		155
111-1172 Legal Aid Community Legal Servi	81,695.17	0.0251	8		8		8
111-1173 Law Library	81,695.17	0.0251	8		8		8
111-1176 Court Innovations - Drug Court	32,566.84	0.0100	3		3		3
111-1177 Juvenile Alternative Program -	75,168.95	0.0231	7		7		7



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - CAFR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
111-1179 Court Innovations - Staff Attor	109,959.49	0.0337	10		10		10
112-1190 Transfers	183,758.19	0.0564	17		17		17
113-3160 Sheriff's Educational Fund	55,249.13	0.0170	5		5		5
114-3930 9-1-1 Management	1,447,198.15	0.4441	134		134		134
114-3931 911 Mgmt - Transfer	300,000.00	0.0921	28		28		28
115-3140 Sheriff - Insurance & Tax Fees	1,093,434.45	0.3355	101		101		101
115-3155 Sheriff - Patrol & CID - Transf	29,736,715.04	9.1249	2,752		2,752		2,752
115-3156 MSTU for Law Enforcement -	1,265,959.00	0.3885	117		117		117
116-3415 Building Department	1,723,045.17	0.5287	159		159		159
117-2870 Tourist Development Tax	1,002,045.85	0.3075	93		93		93
118-6118 Parks & Recreation Fees	805,827.21	0.2473	75		75		75
122-5340 State Housing Initiative Partne	887,486.28	0.2723	82		82		82
124-3924 Medical Examiner	2,916,179.47	0.8948	270		270		270
125-1195 Impact Fees - District 1	4,496.40	0.0014					
126-1196 Impact Fees - District 2	314,777.60	0.0966	29		29		29
127-1197 Impact Fees - District 3	237,692.11	0.0729	22		22		22
128-1198 Impact Fees - District 4	1,165,232.44	0.3576	108		108		108
130-7910 General Government	153,305.57	0.0470	14		14		14
130-7940 Road & Street	218,850.22	0.0672	20		20		20
130-7956 Contracted Road Construction	621,110.34	0.1906	57		57		57
131-7935 Fire Control Service	113,365.41	0.0348	10		10		10
132-4320 Marion Oaks Recreation	656,609.84	0.2015	61		61		61
134-8100 Silver Springs Shores Recreatio	501,515.09	0.1539	46		46		46
134-8110 Silver Springs Shores Street Li	41,817.83	0.0128	4		4		4
135-7965 Recreation	28,369.36	0.0087	3		3		3
136-8200 Hills of Ocala Recreation	18,993.77	0.0058	2		2		2

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - CAFR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
137-4370 Indian Meadows Street Lighting	5,834.21	0.0018	1		1		1
138-4380 Ocala Heights Units 1 & 3 - Str	3,292.76	0.0010					
139-4390 Silver Springs Shores Road Impr	1,123,232.50	0.3447	104		104		104
140-4400 Lake Tropicana Road	1,522.00	0.0005					
141-4410 Bahia Oaks Street Lighting	12,879.83	0.0040	1		1		1
142-4420 Boardman Street Lighting	4,294.37	0.0013					
144-4440 Doublegate Subdivision General	2,243.90	0.0007					
145-4450 Hickory Hill Subdivision Genera	2,314.59	0.0007					
146-4460 Raven Hill Subdivision General	2,142.38	0.0007					
147-4470 Golden Hills Road Improvements	1,249.00	0.0004					
148-4480 Kingsland / Ocala Rd Maint	158,703.13	0.0487	15		15		15
149-4490 Kingsland County Rd Maint	60,733.10	0.0186	6		6		6
150-4500 SS Acres Road Maint	60,045.52	0.0184	6		6		6
150-4502 Ocala Wtr Est MSBU	6,713.00	0.0021	1		1		1
150-4503 NW 17 - Northwoods MSBU	6,530.80	0.0020	1		1		1
150-4504 Rainbow Pk 1,2	102,762.58	0.0315	10		10		10
153-4530 Pine Run Estates Road	26,367.82	0.0081	2		2		2
158-4580 Churchill Subdivision - Street	2,092.12	0.0006					
159-4590 Woods and Lakes Subdivision - R	35,612.26	0.0109	3		3		3
161-4610 Marion Oaks Road Improvements	789,945.26	0.2424	73		73		73
162-4620 Little Lk Weir MSBU St Lt	12,094.00	0.0037	1		1		1
181-3310 Fire / Rescue Services	33,072,875.28	10.1490	3,062		3,062		3,062
181-3311 Fire / Rescue Services - Transf	853,094.00	0.2618	79		79		79
185-3350 Emergency Medical Services	1,073,950.64	0.3295	99		99		99
189-3390 Clean Water Program Department	4,048,678.14	1.2424	375		375		375
190-4900 Rainbows End General Municipal	2,166.96	0.0007					

**Marion County, Florida**  
**Full Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
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Activity - CAFR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
191-4910 Tompkins & Georges Addition to	9,512.33	0.0029	1		1		1
192-4920 Country Estates Buffington Addi	1,701.78	0.0005					
193-4930 Marion Oaks MSTU for General	931,079.19	0.2857	86		86		86
194-4940 Citrus Park MSTU	4,260.40	0.0013					
195-4950 Wineberry MSTU for General	2,644.56	0.0008					
196-4960 Golden Hills General Services	7,032.00	0.0022	1		1		1
197-4970 Delcrest Subdivision General Se	1,349.40	0.0004					
198-4980 Bellaire Subdivision General Se	1,796.00	0.0006					
199-4990 Boulder Hill Subdivision Street	1,104.80	0.0003					
202-1205 Debt Service	3,288,437.13	1.0091	304		304		304
203-1230 Debt Service	778,227.50	0.2388	72		72		72
209-1219 Public Improvement Transportati	4,224,498.78	1.2963	391		391		391
227-4707 Series 2003A	14,620.90	0.0045	1		1		1
229-4709 Series 2004A	26,414.63	0.0081	2		2		2
230-4710 Series 2004B	27,922.08	0.0086	3		3		3
231-4711 Series 2004C	36,882.63	0.0113	3		3		3
232-4712 Series 2005A	209,942.86	0.0644	19		19		19
233-4713 Series 2006A	173,656.43	0.0533	16		16		16
234-4714 Series 2007A	262,785.93	0.0806	24		24		24
235-4715 Series 2007B	201,885.45	0.0620	19		19		19
236-4716 Series 2008A	378,466.15	0.1161	35		35		35
237-4717 Series 2008B	352,518.94	0.1082	33		33		33
238-4718 Series 2009A	185,191.41	0.0568	17		17		17
239-4719 Series 2010A	65,951.10	0.0202	6		6		6
240-4720 Series 2011A	307,302.27	0.0943	28		28		28
241-4271 Series 2012A	239,974.48	0.0736	22		22		22



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting & Finance - BCC**

Activity - CAFR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
303-1260 CC - Parks & Recreation	130,489.66	0.0400	12		12		12
304-1275 Capital Improvement Projects	81,106.80	0.0249	8		8		8
305-1276 Surtax Capital Projects	77,247.11	0.0237	7		7		7
305-1278 Surtax Capital Projects - Roads	37,565.40	0.0115	3		3		3
309-1279 Transportation Capital Projects	4,430,453.63	1.3595	410		410		410
309-1281 Transp Cap Proj Transfer	1,897,376.00	0.5822	176		176		176
340-4820 Improvements 2011A	52,761.05	0.0162	5		5		5
341-4821 Improvements - 2012A	146,480.24	0.0449	14		14		14
342-4822 Improvements - 2013A	1,921,685.16	0.5897	178		178		178
401-4230 Solid Waste Disposal	12,463,573.65	3.8245	1,153		1,153		1,153
401-4250 Solid Waste Collection	1,406,280.94	0.4315	130		130		130
401-4270 Solid Waste Recycling	1,170,940.97	0.3593	108		108		108
401-6130 Litter Control	773,882.65	0.2375	72		72		72
452-7130 Utilities - Customer Service	14,934,466.38	4.5827	1,382		1,382		1,382
452-7140 Utilities - Water Operations	2,142,376.75	0.6574	198		198		198
452-7145 Utilities - Water Maintenance	1,793,464.93	0.5503	166		166		166
452-7150 Utilities - Wastewater Operatio	2,017,354.18	0.6190	187		187		187
452-7155 Utilities - Wastewater Maintena	902,262.20	0.2769	84		84		84
452-7160 Utilities - Engineering and Con	563,016.20	0.1728	52		52		52
501-2550 Insurance	24,702,191.64	7.5800	2,286		2,286		2,286
501-2555 Risk and Benefit Services	373,179.35	0.1145	35		35		35
<b>SubTotal</b>	<b>325,886,231.85</b>	<b>100.0000</b>	<b>30,160</b>		<b>30,160</b>		<b>30,160</b>
<b>Total</b>	<b>325,886,231.85</b>	<b>100.0000</b>	<b>30,160</b>		<b>30,160</b>		<b>30,160</b>



**Marion County, Florida  
Full Cost Allocation Plan  
for the Fiscal Year Ended September 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Accounting & Finance - BCC**

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Actual Expenditure Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting & Finance - BCC**

Receiving Department	Total	Cash Management	Accounts Payable	Payroll	Asset Management	CAFR
CC - Legislative	22,162	0	17,905	1,097	2,936	224
CC - Finance & Admin.	449	0	419	0	0	30
County Attorney	3,018	0	1,794	1,097	66	61
County Administrator	164,575	160,299	2,552	1,463	199	62
Information Technology	12,910	0	4,985	4,024	3,655	246
Human Resources	3,397	0	1,874	1,280	205	38
Procurement Services	4,427	0	1,715	2,560	83	69
Employee Health Clinic	1,787	0	1,117	549	100	21
Facilities Management	31,888	0	22,052	8,230	1,067	539
Facilities Mgmt. - Health	861	0	837	0	11	13
MSTU / MSBU Ofc of Special	4,456	0	3,011	1,280	122	43
Public & Administrative	1,141	0	758	366	0	17
Clerk to BCC - Transfer	219	0	0	0	0	219
Administration - Non Court	1,598	0	678	914	6	0
BCC - Records	2,510	0	2,094	366	50	0
Information Systems - BCC	1,360	0	80	1,280	0	0
Accounting & Finance - BCC	13,042	484	8,813	3,292	453	0
Internal Auditor	2,278	0	1,886	381	11	0
Budget	3,150	0	2,280	761	109	0
Records Center	4,304	0	3,296	951	57	0
001-1012 CC - Jail Facilities	49,733	0	49,676	0	57	0
001-1013 Disaster Relief	162	0	0	0	161	1
001-1020 CC - Industry	429	0	394	0	0	35
001-1025 CC - Health	2,342	0	2,239	0	34	69
001-1035 CC - Other Human	11	0	0	0	0	11
001-1040 CC - Transfers	229	0	0	0	0	229
001-1050 CC - Courthouse	419	0	269	0	91	59
001-1055 CC - Courthouse	42	0	42	0	0	0
001-1056 CC - Circuit Court	6	0	0	0	6	0
001-1060 CC - Community	456	0	456	0	0	0
001-1270 General	2,535	0	0	0	2,535	0
001-2215 Property Appraiser -	761	0	0	0	495	266
001-2225 Tax Collector -	2,410	0	0	0	1,782	628



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting & Finance - BCC**

Receiving Department	Total	Cash Management	Accounts Payable	Payroll	Asset Management	CAFR
001-2300 Guardian Ad Litem	1,058	0	891	0	166	1
001-2301 Guardian Ad Litem -	365	0	353	0	11	1
001-2310 Court Administrator	1,515	0	870	0	643	2
001-2311 Court	1,411	0	580	761	46	24
001-2355 County Ct-Summ	89	0	83	0	6	0
001-2360 Circuit Court	1,716	0	663	0	1,052	1
001-2361 Circuit Court	1,394	0	1,120	0	259	15
001-2365 Law Library	256	0	249	0	0	7
001-2380 County Court	773	0	498	0	275	0
001-2381 County Court	161	0	125	0	34	2
001-2390 Circuit Court	555	0	498	0	57	0
001-2391 Circuit Court Legal	21	0	21	0	0	0
001-2410 Public Defender	1,929	0	1,264	0	661	4
001-2420 Teen Court	453	0	42	381	23	7
001-2430 Drug Court	978	0	539	381	46	12
001-2435 Drug Court	2,043	0	2,032	0	6	5
001-2440 Juvenile Drug Court	1,019	0	1,016	0	0	3
001-2445 Juv Dependency	457	0	456	0	0	1
001-2451 Public Defender -	3,131	0	2,011	761	334	25
001-2455 Early Intervention	480	0	83	381	0	16
001-2460 DUI Court	1,267	0	1,264	0	0	3
001-2475 Mental Health Court	1,327	0	933	381	0	13
001-2570 Fleet Management	31,202	0	26,476	3,043	1,115	568
001-2580 Safety Training &	6	0	0	0	6	0
001-2710 Planning	4,282	0	2,073	1,902	247	60
001-2711 Office of	1,088	0	870	190	11	17
001-2715 Water Resources	1,021	0	809	190	6	16
001-2720 Historical	177	0	166	0	11	0
001-2800 Withlacoochee	94	0	83	0	0	11
001-2810 Economic	220	0	207	0	0	13
001-2811 Small Business	254	0	249	0	0	5
001-2910 Veterans Service	5,280	0	3,546	1,522	173	39
001-2925 Supervisor of	7,381	0	0	0	7,174	207



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting & Finance - BCC**

Receiving Department	Total	Cash Management	Accounts Payable	Payroll	Asset Management	CAFR
001-3135 Sheriff - Jail -	2,682	0	0	0	0	2,682
001-3185 Sheriff - Emergency	65	0	0	0	0	65
001-3220 Division of Forestry	46	0	42	0	0	4
001-3355 Emergency Medical	74,308	0	31,266	39,183	2,524	1,335
001-3420 Zoning	3,734	0	2,053	1,522	121	38
001-3430 Underground	57	0	0	0	57	0
001-3440 Code Enforcement	5,103	0	2,322	2,283	425	73
001-3910 Medical Examiner	11	0	0	0	11	0
001-3950 Public Safety	22,600	0	10,097	11,412	598	493
001-4145 Property &	902	0	498	381	11	12
001-4156 MSTU /	997	0	995	0	0	2
001-5130 The Centers, Inc.	106	0	0	0	0	106
001-5170 Animal Services	16,111	0	6,406	8,369	1,086	250
001-5220 Community	2,861	0	1,575	1,141	132	13
001-5225 Community	4,543	0	3,110	1,141	75	217
001-5226 HOME Investment	1,413	0	995	381	0	37
001-5228 Neighborhood	3,999	0	3,421	571	0	7
001-5229 NSP 3 - Nghbr	3,664	0	2,384	1,141	0	139
001-5260 Unclaimed	1,870	0	1,865	0	0	5
001-5270 Medicaid - Hospitals	722	0	249	0	0	473
001-5300 Early Learning	71	0	62	0	0	9
001-5320 Marion County	624	0	559	0	0	65
001-5330 Heart of Florida	35	0	0	0	0	35
001-6110 Other Recreation	957	0	643	190	115	9
001-6111 Belleview	1,050	0	622	381	29	18
001-6113 Shocker Park	774	0	747	0	18	9
001-6120 Parks & Recreation	46,536	0	38,252	6,848	1,167	269
001-6170 Southeastern	2,714	0	1,431	951	282	50
001-6210 Marion County	56,033	0	30,229	21,684	3,615	505
001-6310 Cooperative	7,006	0	3,379	3,233	327	67
001-6320 Marion Soil	505	0	311	190	0	4
102-1065 CC - Administrative	2,405	2,405	0	0	0	0
102-1066 CC - F&F Transfers	43	0	0	0	0	43



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting & Finance - BCC**

Receiving Department	Total	Cash Management	Accounts Payable	Payroll	Asset Management	CAFR
102-1265 Other Gen. Gov't.	6	0	0	0	6	0
102-2335 Clerk - County	1	0	0	0	0	1
102-2400 State Attorney	2,772	0	1,990	0	776	6
102-2409 State Attorney -	23	0	21	0	0	2
102-2452 State Attorney -	4,245	0	3,918	0	293	34
102-3115 Sheriff - Bailiff -	147	0	0	0	0	147
102-3125 Sheriff - Regular -	669	0	0	0	0	669
103-4100 County Engineer -	3,341	531	2,094	0	236	480
104-4130 Road Construction -	5,647	566	5,017	0	0	64
105-1165 CC - Road & Street	5,885	0	3,400	0	1,868	617
105-4110 County Engineer	948	0	0	0	948	0
105-4120 Road & Bridge	1,673	0	0	0	1,673	0
105-4121 Transportation	100,827	29,196	41,154	27,580	1,931	966
105-4160 Ocala / Marion	138	0	125	0	0	13
105-4600 Road Assessments	1,939	0	1,825	0	98	16
106-7210 Dunnellon Airport	27,385	21,751	4,934	381	230	89
108-1059 CC - Community	253	106	146	0	0	1
109-4190 Local Option Fuel	1,892	124	1,659	0	34	75
110-5110 Marion County	3,836	743	0	0	2,938	155
111-1171 Court Innovations -	867	867	0	0	0	0
111-1172 Legal Aid	257	0	249	0	0	8
111-1173 Law Library	257	0	249	0	0	8
111-1176 Court Innovations -	193	0	0	190	0	3
111-1177 Juvenile Alternative	388	0	0	381	0	7
111-1179 Court Innovations -	660	0	269	381	0	10
111-1181 Court Innovations -	52	0	0	0	52	0
112-1185 CC - Finance &	389	389	0	0	0	0
112-1190 Transfers	17	0	0	0	0	17
113-3160 Sheriff's	606	248	353	0	0	5
114-3930 9-1-1 Management	6,824	513	2,509	2,093	1,575	134
114-3931 911 Mgmt -	28	0	0	0	0	28
115-3140 Sheriff - Insurance	122	0	21	0	0	101
115-3155 Sheriff - Patrol &	6,307	3,555	0	0	0	2,752



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting & Finance - BCC**

Receiving Department	Total	Cash Management	Accounts Payable	Payroll	Asset Management	CAFR
115-3156 MSTU for Law	117	0	0	0	0	117
116-3415 Building	28,668	19,664	3,878	4,185	782	159
117-2870 Tourist	9,801	389	8,501	761	57	93
118-6118 Parks & Recreation	74,432	68,092	4,375	1,522	368	75
119-3940 9-1-1 Wireless	362	0	0	0	362	0
120-1168 CC - Crime	230	230	0	0	0	0
122-5340 State Housing	5,288	2,511	2,695	0	0	82
124-3924 Medical Examiner	5,331	1,521	3,483	0	57	270
125-1195 Impact Fees -	388	212	21	0	155	0
126-1196 Impact Fees -	960	265	539	0	127	29
127-1197 Impact Fees -	668	71	373	0	202	22
128-1198 Impact Fees -	1,899	248	1,348	0	195	108
130-7910 General	9,304	3,625	4,789	381	495	14
130-7940 Road & Street	1,523	0	311	951	241	20
130-7956 Contracted Road	679	0	559	0	63	57
131-7935 Fire Control Service	6,968	1,362	5,142	0	454	10
132-4320 Marion Oaks	18,343	5,092	10,677	2,093	420	61
133-7955 Contracted Road	23	0	0	0	23	0
134-8100 Silver Springs	11,441	2,228	6,717	2,093	357	46
134-8110 Silver Springs	264	0	249	0	11	4
135-7965 Recreation	5,571	743	4,727	0	98	3
136-8200 Hills of Ocala	1,943	991	870	0	80	2
137-4370 Indian Meadows	545	248	290	0	6	1
138-4380 Ocala Heights Units	764	495	269	0	0	0
139-4390 Silver Springs	2,333	1,874	269	0	86	104
140-4400 Lake Tropicana	749	708	0	0	41	0
141-4410 Bahia Oaks Street	712	442	269	0	0	1
142-4420 Boardman Street	674	425	249	0	0	0
144-4440 Doublegate	514	265	249	0	0	0
145-4450 Hickory Hill	691	442	249	0	0	0
146-4460 Raven Hill	620	371	249	0	0	0
147-4470 Golden Hills Road	571	407	146	0	18	0
148-4480 Kingsland / Ocala	924	566	332	0	11	15



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting & Finance - BCC**

Receiving Department	Total	Cash Management	Accounts Payable	Payroll	Asset Management	CAFR
149-4490 Kingsland County	868	690	166	0	6	6
150-4500 SS Acres Road	776	655	104	0	11	6
150-4502 Ocala Wtr Est	638	548	83	0	6	1
150-4503 NW 17 -	152	124	21	0	6	1
150-4504 Rainbow Pk 1,2	898	778	104	0	6	10
153-4530 Pine Run Estates	1,397	531	830	0	34	2
158-4580 Churchill	570	301	269	0	0	0
159-4590 Woods and Lakes	852	725	83	0	41	3
161-4610 Marion Oaks Road	1,845	1,451	269	0	52	73
162-4620 Little Lk Weir MSBU	1,465	884	580	0	0	1
181-3310 Fire / Rescue	162,002	18,992	56,643	65,802	17,503	3,062
181-3311 Fire / Rescue	79	0	0	0	0	79
182-3240 Silver Springs	104	0	0	0	104	0
183-3320 Fire Rescue Impact	805	690	0	0	115	0
184-3250 Marion Oaks VFD -	115	0	0	0	115	0
185-3350 Emergency	2,685	0	1,575	0	1,011	99
189-3390 Clean Water	12,650	1,433	8,895	1,522	425	375
190-4900 Rainbows End	1,353	1,061	269	0	23	0
191-4910 Tompkins &	925	655	269	0	0	1
192-4920 Country Estates	567	318	249	0	0	0
193-4930 Marion Oaks MSTU	7,514	1,238	4,105	1,712	373	86
194-4940 Citrus Park MSTU	617	389	228	0	0	0
195-4950 Wineberry MSTU	620	371	249	0	0	0
196-4960 Golden Hills	1,092	407	684	0	0	1
197-4970 Delcrest	391	142	249	0	0	0
198-4980 Bellaire Subdivision	552	283	269	0	0	0
199-4990 Boulder Hill	479	230	249	0	0	0
202-1200 CC - Finance &	230	230	0	0	0	0
202-1205 Debt Service	346	0	42	0	0	304
203-1230 Debt Service	818	725	21	0	0	72
209-1219 Public Improvement	698	265	42	0	0	391
227-4707 Series 2003A	19	18	0	0	0	1
229-4709 Series 2004A	2	0	0	0	0	2



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting & Finance - BCC**

Receiving Department	Total	Cash Management	Accounts Payable	Payroll	Asset Management	CAFR
230-4710 Series 2004B	21	18	0	0	0	3
231-4711 Series 2004C	21	18	0	0	0	3
232-4712 Series 2005A	143	124	0	0	0	19
233-4713 Series 2006A	51	35	0	0	0	16
234-4714 Series 2007A	112	88	0	0	0	24
235-4715 Series 2007B	249	230	0	0	0	19
236-4716 Series 2008A	247	212	0	0	0	35
237-4717 Series 2008B	86	53	0	0	0	33
238-4718 Series 2009A	194	177	0	0	0	17
239-4719 Series 2010A	94	88	0	0	0	6
240-4720 Series 2011A	99	71	0	0	0	28
241-4271 Series 2012A	181	159	0	0	0	22
242-4722 Series 2013A	88	88	0	0	0	0
303-1260 CC - Parks &	1,031	0	249	0	770	12
304-1275 Capital	1,003	18	311	0	666	8
305-1005 CC - Judicial Center	11	0	0	0	11	0
305-1012 CC - Jail Facilities	6	0	0	0	6	0
305-1276 Surtax Capital	652	0	186	0	459	7
305-1278 Surtax Capital	108	0	42	0	63	3
306-1236 Public Safety Radio	18	0	0	0	18	0
309-1279 Transportation	3,539	35	2,985	0	109	410
309-1281 Transp Cap Proj	176	0	0	0	0	176
326-4806 Improvements	6	0	0	0	6	0
327-4807 Improvements	18	0	0	0	18	0
328-4808 Improvements	6	0	0	0	6	0
329-4809 Improvements	6	0	0	0	6	0
330-4810 Improvements	18	0	0	0	18	0
331-4811 Improvements	11	0	0	0	11	0
332-4812 Improvements	11	0	0	0	11	0
333-4813 Improvements	11	0	0	0	11	0
334-4814 Improvements	11	0	0	0	11	0
335-4815 Improvements	18	0	0	0	18	0
336-4816 Improvements	11	0	0	0	11	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting & Finance - BCC**

Receiving Department	Total	Cash Management	Accounts Payable	Payroll	Asset Management	CAFR
337-4817 Improvements	11	0	0	0	11	0
338-4818 Improvements	127	0	104	0	23	0
339-4819 Improvements	6	0	0	0	6	0
340-4820 Improvements	1,511	0	1,472	0	34	5
341-4821 Improvements -	5,671	0	5,639	0	18	14
342-4822 Improvements -	3,044	248	2,612	0	6	178
401-4210 Hazardous Waste	211	0	125	0	86	0
401-4230 Solid Waste	59,935	15,951	34,312	4,185	4,334	1,153
401-4250 Solid Waste	5,656	0	2,218	3,233	75	130
401-4270 Solid Waste	16,618	0	14,638	1,522	350	108
401-6130 Litter Control	5,885	0	3,980	1,712	121	72
452-7130 Utilities - Customer	55,689	13,015	33,546	3,424	4,322	1,382
452-7140 Utilities - Water	36,593	0	32,592	3,424	379	198
452-7145 Utilities - Water	12,404	0	6,531	5,707	0	166
452-7150 Utilities -	21,135	0	18,182	2,473	293	187
452-7155 Utilities -	43,590	0	41,984	1,522	0	84
452-7160 Utilities -	9,437	0	8,210	1,141	34	52
501-2550 Insurance	8,755	0	6,469	0	0	2,286
501-2555 Risk and Benefit	21,915	19,771	767	1,331	11	35
Clerk Of The Circuit Courts	7,838	0	767	0	7,071	0
All Other	8,760	0	0	0	8,760	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>1,586,083</b>	<b>419,797</b>	<b>751,031</b>	<b>282,488</b>	<b>102,607</b>	<b>30,160</b>





# Marion County, Florida Full Cost Allocation Plan

## Internal Auditor

### Nature and Extent of Services

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve operations of Marion County government as a service to management and elected officials. External entities are also reviewed to determine whether revenues have been properly remitted to Marion County. The fundamental objective of internal auditing is to assist all members of management to discharge their responsibilities. Furnishing management with analyses, appraisals and recommendations concerning the activities reviewed meets this objective.

The Internal Auditor performs those functions specific to the role of the Clerk of the Circuit Court as auditor for the Board of County Commissioners (BCC). The Internal Auditor has the authority and responsibility to conduct audits and reviews of all agencies funded by the BCC and departments under the County Administrator and to issue reports thereon. The Internal Auditor is organizationally independent and has no direct responsibility for or authority over, any BCC function, activity, or program subject to audit and review. Actual expenditures are accounted for in fund 052, Clerk to BCC, and organization 9252 Internal Auditor.

For cost allocation plan purposes, costs identified to the internal Auditor cost pool are functionalized as follows:

#### **Internal Audit**

Costs identified to this function are representative of staff compensation and operational expenditures related to provide auditing and consulting services. These costs are allocated based on the total actual expenditures per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Internal Auditor**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	224,420			224,420
Depreciation Expense	5,848		5,848	
Facilities Management	9,053	530	9,583	
Clerk to BCC - Transfer	4,539	757	5,296	
Administration - Non Court BCC	3,522	215	3,737	
Information Systems - BCC	12,491	495	12,986	
Accounting & Finance - BCC	2,191	87	2,278	
Budget		120	120	
Records Center		87	87	
Total Allocated Additions:	37,644	2,291	39,935	39,935
Total To Be Allocated:	262,064	2,291		264,355



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Internal Auditor**

	Total	General & Admin	Internal Audit
<b>Other Expense &amp; Cost</b>			
512101 Regular Salaries & Wages	175,532	0	175,532
521101 FICA Taxes	12,901	0	12,901
522101 Retirement Contributions	13,782	0	13,782
523101 Health Insurance	16,654	0	16,654
523401 Life, AD&D, LTD	1,216	0	1,216
524101 Worker's Compensation	1,280	0	1,280
541101 Communications Services	601	0	601
544101 Rentals & Leases - Equipment	86	0	86
551101 Office Supplies	488	0	488
552101 Gasoline, Oil & Lubricants	133	0	133
552106 Computer Software	81	0	81
554201 Dues & Memberships	305	0	305
555501 Training & Education	1,361	0	1,361
<b>Departmental Totals</b>			
Total Expenditures	224,420	0	224,420
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	224,420	0	224,420
<b>Allocation Step 1</b>			
Inbound- All Others	37,644	37,644	0
Reallocate Admin Costs		( 37,644)	37,644
1st Allocation	262,064	0	262,064
<b>Allocation Step 2</b>			
Inbound- All Others	2,291	2,291	0
Reallocate Admin Costs		( 2,291)	2,291
2nd Allocation	2,291	0	2,291



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Internal Auditor**

	Total	General & Admin	Internal Audit
Total For 052-9252 Internal Auditor			
Total Allocated	264,355	0	264,355



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Internal Auditor**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	2,421,477.00	0.8567	2,245		2,245		2,245
CC - Finance & Admin.	322,440.75	0.1141	299		299		299
County Attorney	659,705.79	0.2334	612		612		612
County Administrator	669,711.87	0.2369	621		621		621
Information Technology	2,659,323.44	0.9409	2,466		2,466		2,466
Human Resources	415,205.25	0.1469	385		385		385
Procurement Services	744,965.79	0.2636	691		691		691
Employee Health Clinic	225,859.17	0.0799	209		209		209
Facilities Management	5,828,689.73	2.0622	5,404		5,404		5,404
Facilities Mgmt. - Health Building	137,389.05	0.0486	127		127		127
MSTU / MSBU Ofc of Special Assessment	466,157.35	0.1649	432		432		432
Public & Administrative Services	181,352.43	0.0642	168		168		168
001-1013 Disaster Relief Services	10,863.06	0.0038	10		10		10
001-1020 CC - Industry Development	379,141.98	0.1341	352		352	3	355
001-1025 CC - Health	746,688.02	0.2642	692		692	6	698
001-1035 CC - Other Human Services	117,459.76	0.0416	109		109	1	110
001-1040 CC - Transfers	2,471,883.09	0.8746	2,292		2,292	21	2,313
001-1050 CC - Courthouse Security	640,445.15	0.2266	594		594	5	599
001-2300 Guardian Ad Litem Program	7,721.46	0.0027	7		7		7
001-2301 Guardian Ad Litem - Technology	8,700.81	0.0031	8		8		8
001-2310 Court Administrator	16,410.50	0.0058	15		15		15
001-2311 Court Administration - Technolo	256,404.83	0.0907	238		238	2	240
001-2355 County Ct-Summ Claims	2,809.72	0.0010	3		3		3
001-2360 Circuit Court Judges	12,146.38	0.0043	11		11		11
001-2361 Circuit Court Judges - Technolo	167,066.27	0.0591	155		155	1	156



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Internal Auditor**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2365 Law Library	71,954.44	0.0255	67		67	1	68
001-2380 County Court Judges	1,087.03	0.0004	1		1		1
001-2381 County Court Judges - Technolog	22,341.99	0.0079	21		21		21
001-2390 Circuit Court Judges - Legal Re	266.68	0.0001					
001-2391 Circuit Court Legal Research -	4,788.99	0.0017	4		4		4
001-2410 Public Defender Administration	41,172.60	0.0146	38		38		38
001-2420 Teen Court	77,437.80	0.0274	72		72	1	73
001-2430 Drug Court	130,556.13	0.0462	121		121	1	122
001-2435 Drug Court Expansion	54,289.48	0.0192	50		50		50
001-2440 Juvenile Drug Court	29,841.55	0.0106	28		28		28
001-2445 Juv Dependency Drug Crt	13,001.49	0.0046	12		12		12
001-2451 Public Defender - Technology	265,661.97	0.0940	246		246	2	248
001-2455 Early Intervention Program	168,450.18	0.0596	156		156	1	157
001-2460 DUI Court	30,000.00	0.0106	28		28		28
001-2475 Mental Health Court Expansion	139,271.49	0.0493	129		129	1	130
001-2570 Fleet Management	6,135,388.65	2.1707	5,689		5,689	52	5,741
001-2710 Planning	643,639.27	0.2277	597		597	6	603
001-2711 Office of Sustainable Growth	181,733.25	0.0643	169		169	2	171
001-2715 Water Resources Department	175,319.03	0.0620	163		163	1	164
001-2720 Historical Commission	1,504.95	0.0005	1		1		1
001-2800 Withlacoochee Regional Planning	116,111.00	0.0411	108		108	1	109
001-2810 Economic Development Council	144,999.97	0.0513	134		134	1	135
001-2811 Small Business Development	50,000.00	0.0177	46		46		46
001-2910 Veterans Service Office	416,160.69	0.1472	386		386	4	390
001-3185 Sheriff - Emergency Management	698,656.74	0.2472	648		648	6	654
001-3220 Division of Forestry - Fire Con	43,746.37	0.0155	41		41		41



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Internal Auditor**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-3355 Emergency Medical Services	14,421,604.36	5.1025	13,372		13,372	123	13,495
001-3420 Zoning	410,636.28	0.1453	381		381	4	385
001-3440 Code Enforcement	785,861.14	0.2780	729		729	7	736
001-3950 Public Safety Communications	5,327,113.44	1.8848	4,939		4,939	46	4,985
001-4145 Property & Engineering Services	125,556.68	0.0444	116		116	1	117
001-4156 MSTU / Assessments	19,386.13	0.0069	18		18		18
001-5130 The Centers, Inc.	1,143,758.00	0.4047	1,060		1,060	10	1,070
001-5170 Animal Services Department	2,698,543.77	0.9548	2,502		2,502	23	2,525
001-5220 Community Services	140,252.51	0.0496	130		130	1	131
001-5225 Community Services / CDBG	2,346,470.03	0.8302	2,176		2,176	20	2,196
001-5226 HOME Investment Partnership	405,033.17	0.1433	376		376	3	379
001-5228 Neighborhood Stabilization Prog	70,766.86	0.0250	66		66	1	67
001-5229 NSP 3 - Nghbr Stabilizatn Prg	1,507,211.91	0.5333	1,397		1,397	13	1,410
001-5260 Unclaimed Decedent Program	52,800.00	0.0187	49		49		49
001-5270 Medicaid - Hospitals / Nursing	5,112,303.81	1.8088	4,740		4,740	44	4,784
001-5300 Early Learning Coalition of Mar	100,000.00	0.0354	93		93	1	94
001-5320 Marion County Senior Services /	700,735.00	0.2479	650		650	6	656
001-5330 Heart of Florida Health Center	380,000.00	0.1344	352		352	3	355
001-6110 Other Recreation Programs	102,626.56	0.0363	95		95	1	96
001-6111 Belleview Sportsplex	189,703.30	0.0671	176		176	2	178
001-6113 Shocker Park	99,442.21	0.0352	92		92	1	93
001-6120 Parks & Recreation	2,907,289.97	1.0286	2,696		2,696	25	2,721
001-6170 Southeastern Livestock Pavilion	538,447.13	0.1905	499		499	5	504
001-6210 Marion County Public Library Sy	5,460,859.43	1.9321	5,063		5,063	47	5,110
001-6310 Cooperative Extension Service	719,827.52	0.2547	667		667	6	673
001-6320 Marion Soil Conservation Distri	46,880.52	0.0166	43		43		43



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Internal Auditor**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
102-1066 CC - F&F Transfers	468,603.00	0.1658	434		434	4	438
102-2335 Clerk - County Criminal - Trans	6,371.11	0.0023	6		6		6
102-2400 State Attorney	59,935.33	0.0212	56		56	1	57
102-2409 State Attorney - LOV	23,175.00	0.0082	21		21		21
102-2452 State Attorney - Technology	368,985.46	0.1306	342		342	3	345
102-3115 Sheriff - Bailiff - Transfer	1,589,035.13	0.5622	1,473		1,473	14	1,487
102-3125 Sheriff - Regular - Transfer	7,229,642.85	2.5579	6,703		6,703	62	6,765
103-4100 County Engineer - 80% Gas Tax	5,184,975.22	1.8345	4,808		4,808	44	4,852
104-4130 Road Construction - 20% Gas	687,709.61	0.2433	638		638	6	644
105-1165 CC - Road & Street Facilities	6,671,198.19	2.3603	6,186		6,186	57	6,243
105-4121 Transportation Department	10,440,232.98	3.6938	9,680		9,680	89	9,769
105-4160 Ocala / Marion County Transit	136,319.68	0.0482	126		126	1	127
105-4600 Road Assessments	178,159.61	0.0630	165		165	2	167
106-7210 Dunnellon Airport	963,541.39	0.3409	893		893	8	901
108-1059 CC - Community Svc Prog	9,509.30	0.0034	9		9		9
109-4190 Local Option Fuel Tax 2nd 5 Cen	812,713.13	0.2875	754		754	7	761
110-5110 Marion County Health Unit	1,669,998.00	0.5909	1,548		1,548	14	1,562
111-1172 Legal Aid Community Legal Servi	81,695.17	0.0289	76		76	1	77
111-1173 Law Library	81,695.17	0.0289	76		76	1	77
111-1176 Court Innovations - Drug Court	32,566.84	0.0115	30		30		30
111-1177 Juvenile Alternative Program -	75,168.95	0.0266	70		70	1	71
111-1179 Court Innovations - Staff Attor	109,959.49	0.0389	102		102	1	103
112-1190 Transfers	183,758.19	0.0650	170		170	2	172
113-3160 Sheriff's Educational Fund	55,249.13	0.0195	51		51		51
114-3930 9-1-1 Management	1,447,198.15	0.5120	1,342		1,342	12	1,354
114-3931 911 Mgmt - Transfer	300,000.00	0.1061	278		278	3	281





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Internal Auditor**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
115-3140 Sheriff - Insurance & Tax Fees	1,093,434.45	0.3869	1,014		1,014	9	1,023
115-3155 Sheriff - Patrol & CID - Transf	29,736,715.04	10.5211	27,572		27,572	254	27,826
115-3156 MSTU for Law Enforcement -	1,265,959.00	0.4479	1,174		1,174	11	1,185
116-3415 Building Department	1,723,045.17	0.6096	1,598		1,598	15	1,613
117-2870 Tourist Development Tax	1,002,045.85	0.3545	929		929	9	938
118-6118 Parks & Recreation Fees	805,827.21	0.2851	747		747	7	754
122-5340 State Housing Initiative Partne	887,486.28	0.3140	823		823	8	831
124-3924 Medical Examiner	2,916,179.47	1.0318	2,704		2,704	25	2,729
125-1195 Impact Fees - District 1	4,496.40	0.0016	4		4		4
126-1196 Impact Fees - District 2	314,777.60	0.1114	292		292	3	295
127-1197 Impact Fees - District 3	237,692.11	0.0841	220		220	2	222
128-1198 Impact Fees - District 4	1,165,232.44	0.4123	1,080		1,080	10	1,090
130-7910 General Government	153,305.57	0.0542	142		142	1	143
130-7940 Road & Street	218,850.22	0.0774	203		203	2	205
130-7956 Contracted Road Construction	621,110.34	0.2198	576		576	5	581
131-7935 Fire Control Service	113,365.41	0.0401	105		105	1	106
132-4320 Marion Oaks Recreation	656,609.84	0.2323	609		609	6	615
134-8100 Silver Springs Shores Recreatio	501,515.09	0.1774	465		465	4	469
134-8110 Silver Springs Shores Street Li	41,817.83	0.0148	39		39		39
135-7965 Recreation	28,369.36	0.0100	26		26		26
136-8200 Hills of Ocala Recreation	18,993.77	0.0067	18		18		18
137-4370 Indian Meadows Street Lighting	5,834.21	0.0021	5		5		5
138-4380 Ocala Heights Units 1 & 3 - Str	3,292.76	0.0012	3		3		3
139-4390 Silver Springs Shores Road Impr	1,123,232.50	0.3974	1,041		1,041	10	1,051
140-4400 Lake Tropicana Road	1,522.00	0.0005	1		1		1
141-4410 Bahia Oaks Street Lighting	12,879.83	0.0046	12		12		12



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Internal Auditor**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
142-4420 Boardman Street Lighting	4,294.37	0.0015	4		4		4
144-4440 Doublegate Subdivision General	2,243.90	0.0008	2		2		2
145-4450 Hickory Hill Subdivision Genera	2,314.59	0.0008	2		2		2
146-4460 Raven Hill Subdivision General	2,142.38	0.0008	2		2		2
147-4470 Golden Hills Road Improvements	1,249.00	0.0004	1		1		1
148-4480 Kingsland / Ocala Rd Maint	158,703.13	0.0562	147		147	1	148
149-4490 Kingsland County Rd Maint	60,733.10	0.0215	56		56	1	57
150-4500 SS Acres Road Maint	60,045.52	0.0212	56		56	1	57
150-4502 Ocala Wtr Est MSBU	6,713.00	0.0024	6		6		6
150-4503 NW 17 - Northwoods MSBU	6,530.80	0.0023	6		6		6
150-4504 Rainbow Pk 1,2	102,762.58	0.0364	95		95	1	96
153-4530 Pine Run Estates Road	26,367.82	0.0093	24		24		24
158-4580 Churchill Subdivision - Street	2,092.12	0.0007	2		2		2
159-4590 Woods and Lakes Subdivision - R	35,612.26	0.0126	33		33		33
161-4610 Marion Oaks Road Improvements	789,945.26	0.2795	732		732	7	739
162-4620 Little Lk Weir MSBU St Lt	12,094.00	0.0043	11		11		11
181-3310 Fire / Rescue Services	33,072,875.28	11.7018	30,667		30,667	287	30,954
181-3311 Fire / Rescue Services - Transf	853,094.00	0.3018	791		791	7	798
185-3350 Emergency Medical Services	1,073,950.64	0.3800	996		996	9	1,005
189-3390 Clean Water Program Department	4,048,678.14	1.4325	3,754		3,754	35	3,789
190-4900 Rainbows End General Municipal	2,166.96	0.0008	2		2		2
191-4910 Tompkins & Georges Addition to	9,512.33	0.0034	9		9		9
192-4920 Country Estates Buffington Addi	1,701.78	0.0006	2		2		2
193-4930 Marion Oaks MSTU for General	931,079.19	0.3294	863		863	8	871
194-4940 Citrus Park MSTU	4,260.40	0.0015	4		4		4
195-4950 Wineberry MSTU for General	2,644.56	0.0009	2		2		2

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Internal Auditor**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
196-4960 Golden Hills General Services	7,032.00	0.0025	7		7		7
197-4970 Delcrest Subdivision General Se	1,349.40	0.0005	1		1		1
198-4980 Bellaire Subdivision General Se	1,796.00	0.0006	2		2		2
199-4990 Boulder Hill Subdivision Street	1,104.80	0.0004	1		1		1
202-1205 Debt Service	3,288,437.13	1.1635	3,049		3,049	28	3,077
203-1230 Debt Service	778,227.50	0.2753	722		722	7	729
209-1219 Public Improvement Transportati	4,224,498.78	1.4947	3,917		3,917	36	3,953
227-4707 Series 2003A	14,620.90	0.0052	14		14		14
229-4709 Series 2004A	26,414.63	0.0093	24		24		24
230-4710 Series 2004B	27,922.08	0.0099	26		26		26
231-4711 Series 2004C	36,882.63	0.0130	34		34		34
232-4712 Series 2005A	209,942.86	0.0743	195		195	2	197
233-4713 Series 2006A	173,656.43	0.0614	161		161	1	162
234-4714 Series 2007A	262,785.93	0.0930	244		244	2	246
235-4715 Series 2007B	201,885.45	0.0714	187		187	2	189
236-4716 Series 2008A	378,466.15	0.1339	351		351	3	354
237-4717 Series 2008B	352,518.94	0.1247	327		327	3	330
238-4718 Series 2009A	185,191.41	0.0655	172		172	2	174
239-4719 Series 2010A	65,951.10	0.0233	61		61	1	62
240-4720 Series 2011A	307,302.27	0.1087	285		285	3	288
241-4271 Series 2012A	239,974.48	0.0849	223		223	2	225
303-1260 CC - Parks & Recreation	130,489.66	0.0462	121		121	1	122
304-1275 Capital Improvement Projects	81,106.80	0.0287	75		75	1	76
305-1276 Surtax Capital Projects	77,247.11	0.0273	72		72	1	73
305-1278 Surtax Capital Projects - Roads	37,565.40	0.0133	35		35		35
309-1279 Transportation Capital Projects	4,430,453.63	1.5675	4,108		4,108	38	4,146

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Internal Auditor**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
309-1281 Transp Cap Proj Transfer	1,897,376.00	0.6713	1,759		1,759	16	1,775
340-4820 Improvements 2011A	52,761.05	0.0187	49		49		49
341-4821 Improvements - 2012A	146,480.24	0.0518	136		136	1	137
342-4822 Improvements - 2013A	1,921,685.16	0.6799	1,782		1,782	16	1,798
401-4230 Solid Waste Disposal	12,463,573.65	4.4097	11,556		11,556	107	11,663
401-4250 Solid Waste Collection	1,406,280.94	0.4976	1,304		1,304	12	1,316
401-4270 Solid Waste Recycling	1,170,940.97	0.4143	1,086		1,086	10	1,096
401-6130 Litter Control	773,882.65	0.2738	718		718	7	725
452-7130 Utilities - Customer Service	14,934,466.38	5.2839	13,847		13,847	128	13,975
452-7140 Utilities - Water Operations	2,142,376.75	0.7580	1,986		1,986	18	2,004
452-7145 Utilities - Water Maintenance	1,793,464.93	0.6345	1,663		1,663	15	1,678
452-7150 Utilities - Wastewater Operatio	2,017,354.18	0.7138	1,870		1,870	17	1,887
452-7155 Utilities - Wastewater Maintena	902,262.20	0.3192	837		837	8	845
452-7160 Utilities - Engineering and Con	563,016.20	0.1992	522		522	5	527
501-2550 Insurance	24,702,191.64	8.7398	22,904		22,904	211	23,115
501-2555 Risk and Benefit Services	373,179.35	0.1320	346		346	3	349
<b>SubTotal</b>	<b>282,639,418.82</b>	<b>100.0000</b>	<b>262,064</b>		<b>262,064</b>	<b>2,291</b>	<b>264,355</b>
<b>Total</b>	<b>282,639,418.82</b>	<b>100.0000</b>	<b>262,064</b>		<b>262,064</b>	<b>2,291</b>	<b>264,355</b>

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Actual Expenditure Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Internal Auditor**

Receiving Department	Total	Internal Audit
CC - Legislative	2,245	2,245
CC - Finance & Admin.	299	299
County Attorney	612	612
County Administrator	621	621
Information Technology	2,466	2,466
Human Resources	385	385
Procurement Services	691	691
Employee Health Clinic	209	209
Facilities Management	5,404	5,404
Facilities Mgmt. - Health	127	127
MSTU / MSBU Ofc of Special	432	432
Public & Administrative	168	168
001-1013 Disaster Relief	10	10
001-1020 CC - Industry	355	355
001-1025 CC - Health	698	698
001-1035 CC - Other Human	110	110
001-1040 CC - Transfers	2,313	2,313
001-1050 CC - Courthouse	599	599
001-2300 Guardian Ad Litem	7	7
001-2301 Guardian Ad Litem -	8	8
001-2310 Court Administrator	15	15
001-2311 Court	240	240
001-2355 County Ct-Summ	3	3
001-2360 Circuit Court	11	11
001-2361 Circuit Court	156	156
001-2365 Law Library	68	68
001-2380 County Court	1	1
001-2381 County Court	21	21
001-2391 Circuit Court Legal	4	4
001-2410 Public Defender	38	38
001-2420 Teen Court	73	73
001-2430 Drug Court	122	122
001-2435 Drug Court	50	50



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Internal Auditor**

Receiving Department	Total	Internal Audit
001-2440 Juvenile Drug Court	28	28
001-2445 Juv Dependency	12	12
001-2451 Public Defender -	248	248
001-2455 Early Intervention	157	157
001-2460 DUI Court	28	28
001-2475 Mental Health Court	130	130
001-2570 Fleet Management	5,741	5,741
001-2710 Planning	603	603
001-2711 Office of	171	171
001-2715 Water Resources	164	164
001-2720 Historical	1	1
001-2800 Withlacoochee	109	109
001-2810 Economic	135	135
001-2811 Small Business	46	46
001-2910 Veterans Service	390	390
001-3185 Sheriff - Emergency	654	654
001-3220 Division of Forestry	41	41
001-3355 Emergency Medical	13,495	13,495
001-3420 Zoning	385	385
001-3440 Code Enforcement	736	736
001-3950 Public Safety	4,985	4,985
001-4145 Property &	117	117
001-4156 MSTU /	18	18
001-5130 The Centers, Inc.	1,070	1,070
001-5170 Animal Services	2,525	2,525
001-5220 Community	131	131
001-5225 Community	2,196	2,196
001-5226 HOME Investment	379	379
001-5228 Neighborhood	67	67
001-5229 NSP 3 - Nghbr	1,410	1,410
001-5260 Unclaimed	49	49
001-5270 Medicaid - Hospitals	4,784	4,784
001-5300 Early Learning	94	94



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Internal Auditor**

Receiving Department	Total	Internal Audit
001-5320 Marion County	656	656
001-5330 Heart of Florida	355	355
001-6110 Other Recreation	96	96
001-6111 Belleview	178	178
001-6113 Shocker Park	93	93
001-6120 Parks & Recreation	2,721	2,721
001-6170 Southeastern	504	504
001-6210 Marion County	5,110	5,110
001-6310 Cooperative	673	673
001-6320 Marion Soil	43	43
102-1066 CC - F&F Transfers	438	438
102-2335 Clerk - County	6	6
102-2400 State Attorney	57	57
102-2409 State Attorney -	21	21
102-2452 State Attorney -	345	345
102-3115 Sheriff - Bailiff -	1,487	1,487
102-3125 Sheriff - Regular -	6,765	6,765
103-4100 County Engineer -	4,852	4,852
104-4130 Road Construction -	644	644
105-1165 CC - Road & Street	6,243	6,243
105-4121 Transportation	9,769	9,769
105-4160 Ocala / Marion	127	127
105-4600 Road Assessments	167	167
106-7210 Dunnellon Airport	901	901
108-1059 CC - Community	9	9
109-4190 Local Option Fuel	761	761
110-5110 Marion County	1,562	1,562
111-1172 Legal Aid	77	77
111-1173 Law Library	77	77
111-1176 Court Innovations -	30	30
111-1177 Juvenile Alternative	71	71
111-1179 Court Innovations -	103	103
112-1190 Transfers	172	172



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Internal Auditor**

Receiving Department	Total	Internal Audit
113-3160 Sheriff's	51	51
114-3930 9-1-1 Management	1,354	1,354
114-3931 911 Mgmt -	281	281
115-3140 Sheriff - Insurance	1,023	1,023
115-3155 Sheriff - Patrol &	27,826	27,826
115-3156 MSTU for Law	1,185	1,185
116-3415 Building	1,613	1,613
117-2870 Tourist	938	938
118-6118 Parks & Recreation	754	754
122-5340 State Housing	831	831
124-3924 Medical Examiner	2,729	2,729
125-1195 Impact Fees -	4	4
126-1196 Impact Fees -	295	295
127-1197 Impact Fees -	222	222
128-1198 Impact Fees -	1,090	1,090
130-7910 General	143	143
130-7940 Road & Street	205	205
130-7956 Contracted Road	581	581
131-7935 Fire Control Service	106	106
132-4320 Marion Oaks	615	615
134-8100 Silver Springs	469	469
134-8110 Silver Springs	39	39
135-7965 Recreation	26	26
136-8200 Hills of Ocala	18	18
137-4370 Indian Meadows	5	5
138-4380 Ocala Heights Units	3	3
139-4390 Silver Springs	1,051	1,051
140-4400 Lake Tropicana	1	1
141-4410 Bahia Oaks Street	12	12
142-4420 Boardman Street	4	4
144-4440 Doublegate	2	2
145-4450 Hickory Hill	2	2
146-4460 Raven Hill	2	2





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Internal Auditor**

Receiving Department	Total	Internal Audit
147-4470 Golden Hills Road	1	1
148-4480 Kingsland / Ocala	148	148
149-4490 Kingsland County	57	57
150-4500 SS Acres Road	57	57
150-4502 Ocala Wtr Est	6	6
150-4503 NW 17 -	6	6
150-4504 Rainbow Pk 1,2	96	96
153-4530 Pine Run Estates	24	24
158-4580 Churchill	2	2
159-4590 Woods and Lakes	33	33
161-4610 Marion Oaks Road	739	739
162-4620 Little Lk Weir MSBU	11	11
181-3310 Fire / Rescue	30,954	30,954
181-3311 Fire / Rescue	798	798
185-3350 Emergency	1,005	1,005
189-3390 Clean Water	3,789	3,789
190-4900 Rainbows End	2	2
191-4910 Tompkins &	9	9
192-4920 Country Estates	2	2
193-4930 Marion Oaks MSTU	871	871
194-4940 Citrus Park MSTU	4	4
195-4950 Wineberry MSTU	2	2
196-4960 Golden Hills	7	7
197-4970 Delcrest	1	1
198-4980 Bellaire Subdivision	2	2
199-4990 Boulder Hill	1	1
202-1205 Debt Service	3,077	3,077
203-1230 Debt Service	729	729
209-1219 Public Improvement	3,953	3,953
227-4707 Series 2003A	14	14
229-4709 Series 2004A	24	24
230-4710 Series 2004B	26	26
231-4711 Series 2004C	34	34



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Internal Auditor**

Receiving Department	Total	Internal Audit
232-4712 Series 2005A	197	197
233-4713 Series 2006A	162	162
234-4714 Series 2007A	246	246
235-4715 Series 2007B	189	189
236-4716 Series 2008A	354	354
237-4717 Series 2008B	330	330
238-4718 Series 2009A	174	174
239-4719 Series 2010A	62	62
240-4720 Series 2011A	288	288
241-4271 Series 2012A	225	225
303-1260 CC - Parks &	122	122
304-1275 Capital	76	76
305-1276 Surtax Capital	73	73
305-1278 Surtax Capital	35	35
309-1279 Transportation	4,146	4,146
309-1281 Transp Cap Proj	1,775	1,775
340-4820 Improvements	49	49
341-4821 Improvements -	137	137
342-4822 Improvements -	1,798	1,798
401-4230 Solid Waste	11,663	11,663
401-4250 Solid Waste	1,316	1,316
401-4270 Solid Waste	1,096	1,096
401-6130 Litter Control	725	725
452-7130 Utilities - Customer	13,975	13,975
452-7140 Utilities - Water	2,004	2,004
452-7145 Utilities - Water	1,678	1,678
452-7150 Utilities -	1,887	1,887
452-7155 Utilities -	845	845
452-7160 Utilities -	527	527
501-2550 Insurance	23,115	23,115
501-2555 Risk and Benefit	349	349



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Internal Auditor**

Receiving Department	Total	Internal Audit
Direct Billed	0	0
Total	<u>264,355</u>	<u>264,355</u>



# Marion County, Florida Full Cost Allocation Plan

## Budget

### Nature and Extent of Services

Clerk of the Circuit Court serves as the Budget Officer for the Marion County Board of County Commissioners. The Budget Office of the Clerk of the Circuit Court carries out the duties of preparing the County's proposed annual budget, presenting it to the Board of County Commissioners, and facilitating the budget process.

The budget of the Board of County Commissioners includes funding for the operations of County Commission departments as well as funding for the operations of the County's Constitutional Officers; the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Additionally the County budget includes funding for a variety of other services including among others, the County Health Unit and the costs associated with criminal prosecutions. Actual expenditures are accounted for in fund 052, Clerk to BCC, and organization 9262 Budget Department.

For cost allocation plan purposes, costs identified to the Budget cost pool are functionalized as follows (the apportioning of costs to functional areas is based on the effort distribution of staff assigned to each activity as a weighted proportion of their respective compensation):

#### **General & Administrative**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the administrative, non-specific and routine workload. These costs are redistributed to the remaining functions based on the total amount of expenditures identified to each activity.

#### **Budget Preparation**

Costs identified to this function are representative of staff compensation and operational expenditures relating to the preparation of the annual budget. These costs are allocated based on the total number of budget line items per organization.

#### **Position Budgeting**

Costs identified to this function are representative of staff compensation and operational expenditures relating budgeting for staffing positions. These costs are allocated based on the total number of positions per organization.

**Marion County, Florida  
Full Cost Allocation Plan**

**Budget (*cont'd.*)**

**Nature and Extent of Services**

**Budget Amendment**

Costs identified to this function are representative of staff compensation and operational expenditures relating adjustment made to an organization's budget. These costs are allocated based on the total number of budget amendments per organization

**Capital Budget**

Costs identified to this function are representative of staff compensation and operational expenditures relating the budgets for capital improvement projects. These costs are allocated based on the total number of active capital improvement projects per organization.

**OMB A-87 & Full CAP**

Costs identified to this function are representative of operational expenditures to prepare the annual OMB Circular A-87 and Full Cost Allocation Plans for Marion County. These costs are allocated based on the total actual expenditures per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	399,193			399,193
Depreciation Expense	46,906		46,906	
Facilities Management	18,106	1,060	19,166	
Clerk to BCC - Transfer	8,074	1,347	9,421	
Administration - Non Court BCC	7,045	430	7,475	
Information Systems - BCC	12,491	495	12,986	
Accounting & Finance - BCC	3,030	120	3,150	
Budget		159	159	
Records Center		478	478	
Total Allocated Additions:	95,652	4,089	99,741	99,741
Total To Be Allocated:	494,845	4,089		498,934



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Budget**

	Total	General & Admin	Budget Preparation	Position Budgeting	Budget Amendment
<b>Other Expense &amp; Cost</b>					
512101 Regular Salaries & Wages	258,344	39,837	127,854	28,366	30,123
521101 FICA Taxes	18,650	2,876	9,229	2,048	2,175
522101 Retirement Contributions	19,051	2,938	9,428	2,092	2,221
523101 Health Insurance	13,399	2,066	6,632	1,471	1,562
523401 Life, AD&D, LTD	1,748	270	864	192	204
524101 Worker's Compensation	1,707	263	845	187	199
531109 Professional Services	11,350	0	0	0	0
540101 Travel & Per Diem	1,180	182	583	130	138
541101 Communications Services	695	107	344	76	81
542201 Postage & Freight	133	21	64	15	16
547101 Printing & Binding	1,382	213	684	152	161
551101 Office Supplies	2,162	333	1,071	237	252
552101 Gasoline, Oil & Lubricants	98	15	49	11	11
552106 Computer Software	67,690	10,438	33,500	7,432	7,893
554201 Dues & Memberships	1,099	169	544	121	128
555501 Training & Education	505	78	250	55	59
<b>Departmental Totals</b>					
Total Expenditures	399,193	59,806	191,941	42,585	45,223
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	399,193	59,806	191,941	42,585	45,223
<b>Allocation Step 1</b>					
Inbound- All Others	95,652	14,750	47,337	10,503	11,153
Reallocate Admin Costs		( 74,556)	43,625	9,679	10,278
1st Allocation	494,845	0	282,903	62,767	66,654
<b>Allocation Step 2</b>					
Inbound- All Others	4,089	631	2,023	449	477
Reallocate Admin Costs		( 631)	369	82	87
2nd Allocation	4,089	0	2,392	531	564



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Budget**

	Total	General & Admin	Budget Preparation	Position Budgeting	Budget Amendment
Total For 052-9262 Budget					
Total Allocated	498,934	0	285,295	63,298	67,218





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Budget**

	Capital Budget	OMB A-87 & Full CAP
<b>Other Expense &amp; Cost</b>		
512101 Regular Salaries & Wages	32,164	0
521101 FICA Taxes	2,322	0
522101 Retirement Contributions	2,372	0
523101 Health Insurance	1,668	0
523401 Life, AD&D, LTD	218	0
524101 Worker's Compensation	213	0
531109 Professional Services	0	11,350
540101 Travel & Per Diem	147	0
541101 Communications Services	87	0
542201 Postage & Freight	17	0
547101 Printing & Binding	172	0
551101 Office Supplies	269	0
552101 Gasoline, Oil & Lubricants	12	0
552106 Computer Software	8,427	0
554201 Dues & Memberships	137	0
555501 Training & Education	63	0
<b>Departmental Totals</b>		
Total Expenditures	48,288	11,350
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	48,288	11,350
<b>Allocation Step 1</b>		
Inbound- All Others	11,909	0
Reallocate Admin Costs	10,974	0
1st Allocation	71,171	11,350
<b>Allocation Step 2</b>		
Inbound- All Others	509	0
Reallocate Admin Costs	93	0
2nd Allocation	602	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Budget**

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	Capital Budget	OMB A-87 & Full CAP
Total For 052-9262 Budget		
Total Allocated	71,773	11,350



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	47	1.4831	4,196		4,196		4,196
CC - Finance & Admin.	2	0.0631	179		179		179
County Attorney	21	0.6627	1,875		1,875		1,875
County Administrator	30	0.9467	2,678		2,678		2,678
Information Technology	35	1.1044	3,125		3,125		3,125
Human Resources	30	0.9467	2,678		2,678		2,678
Procurement Services	27	0.8520	2,410		2,410		2,410
Employee Health Clinic	25	0.7889	2,232		2,232		2,232
Facilities Management	55	1.7356	4,910		4,910		4,910
Facilities Mgmt. - Health Building	7	0.2209	625		625		625
MSTU / MSBU Ofc of Special Assessment	30	0.9467	2,678		2,678		2,678
Public & Administrative Services	19	0.5996	1,696		1,696		1,696
Clerk to BCC - Transfer	2	0.0631	179		179		179
001-1012 CC - Jail Facilities	6	0.1893	536		536	5	541
001-1013 Disaster Relief Services	7	0.2209	625		625	6	631
001-1020 CC - Industry Development	7	0.2209	625		625	6	631
001-1025 CC - Health	6	0.1893	536		536	5	541
001-1035 CC - Other Human Services	14	0.4418	1,250		1,250	12	1,262
001-1040 CC - Transfers	13	0.4102	1,161		1,161	11	1,172
001-1050 CC - Courthouse Security	4	0.1262	357		357	3	360
001-1055 CC - Courthouse Facilities	2	0.0631	179		179	2	181
001-1060 CC - Community Service	1	0.0316	89		89	1	90
001-1270 General Government	10	0.3156	893		893	8	901
001-2215 Property Appraiser - Transfer	1	0.0316	89		89	1	90
001-2225 Tax Collector - Transfer	3	0.0947	268		268	3	271



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2300 Guardian Ad Litem Program	8	0.2524	714		714	7	721
001-2301 Guardian Ad Litem - Technology	5	0.1578	446		446	4	450
001-2310 Court Administrator	20	0.6311	1,785		1,785	17	1,802
001-2311 Court Administration - Technolo	20	0.6311	1,785		1,785	17	1,802
001-2355 County Ct-Summ Claims	6	0.1893	536		536	5	541
001-2356 Family Mediation	13	0.4102	1,161		1,161	11	1,172
001-2360 Circuit Court Judges	9	0.2840	803		803	8	811
001-2361 Circuit Court Judges - Technolo	5	0.1578	446		446	4	450
001-2365 Law Library	1	0.0316	89		89	1	90
001-2380 County Court Judges	5	0.1578	446		446	4	450
001-2381 County Court Judges - Technolog	6	0.1893	536		536	5	541
001-2390 Circuit Court Judges - Legal Re	4	0.1262	357		357	3	360
001-2391 Circuit Court Legal Research -	5	0.1578	446		446	4	450
001-2410 Public Defender Administration	14	0.4418	1,250		1,250	12	1,262
001-2419 Public Defender - LOV	1	0.0316	89		89	1	90
001-2420 Teen Court	18	0.5680	1,607		1,607	15	1,622
001-2430 Drug Court	20	0.6311	1,785		1,785	17	1,802
001-2435 Drug Court Expansion	10	0.3156	893		893	8	901
001-2440 Juvenile Drug Court	8	0.2524	714		714	7	721
001-2445 Juv Dependency Drug Cr	1	0.0316	89		89	1	90
001-2451 Public Defender - Technology	15	0.4733	1,339		1,339	13	1,352
001-2455 Early Intervention Program	10	0.3156	893		893	8	901
001-2460 DUI Court	2	0.0631	179		179	2	181
001-2470 Mental Health Court	12	0.3787	1,071		1,071	10	1,081
001-2475 Mental Health Court Expansion	16	0.5049	1,428		1,428	13	1,441
001-2570 Fleet Management	38	1.1991	3,392		3,392	32	3,424



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2580 Safety Training & Emergency Sup	18	0.5680	1,607		1,607	15	1,622
001-2710 Planning	28	0.8836	2,500		2,500	24	2,524
001-2711 Office of Sustainable Growth	25	0.7889	2,232		2,232	21	2,253
001-2715 Water Resources Department	26	0.8204	2,321		2,321	22	2,343
001-2720 Historical Commission	2	0.0631	179		179	2	181
001-2800 Withlacoochee Regional Planning	1	0.0316	89		89	1	90
001-2810 Economic Development Council	1	0.0316	89		89	1	90
001-2811 Small Business Development	1	0.0316	89		89	1	90
001-2910 Veterans Service Office	32	1.0098	2,857		2,857	27	2,884
001-2925 Supervisor of Elections - Trans	3	0.0947	268		268	3	271
001-3135 Sheriff - Jail - Transfer	3	0.0947	268		268	3	271
001-3185 Sheriff - Emergency Management	4	0.1262	357		357	3	360
001-3220 Division of Forestry - Fire Con	2	0.0631	179		179	2	181
001-3355 Emergency Medical Services	57	1.7987	5,089		5,089	48	5,137
001-3420 Zoning	29	0.9151	2,589		2,589	24	2,613
001-3440 Code Enforcement	36	1.1360	3,214		3,214	30	3,244
001-3950 Public Safety Communications	34	1.0729	3,035		3,035	29	3,064
001-4145 Property & Engineering Services	28	0.8836	2,500		2,500	24	2,524
001-4156 MSTU / Assessments	3	0.0947	268		268	3	271
001-5130 The Centers, Inc.	2	0.0631	179		179	2	181
001-5170 Animal Services Department	46	1.4516	4,107		4,107	39	4,146
001-5220 Community Services	33	1.0413	2,946		2,946	28	2,974
001-5225 Community Services / CDBG	36	1.1360	3,214		3,214	30	3,244
001-5226 HOME Investment Partnership	28	0.8836	2,500		2,500	24	2,524
001-5228 Neighborhood Stabilization Prog	31	0.9782	2,767		2,767	26	2,793
001-5229 NSP 3 - Nghbr Stabilizatn Prg	23	0.7258	2,053		2,053	19	2,072



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-5230 Community Services/CDBG -	9	0.2840	803		803	8	811
001-5232 Homeless Prevention &	13	0.4102	1,161		1,161	11	1,172
001-5260 Unclaimed Decedent Program	2	0.0631	179		179	2	181
001-5270 Medicaid - Hospitals / Nursing	4	0.1262	357		357	3	360
001-5300 Early Learning Coalition of Mar	1	0.0316	89		89	1	90
001-5320 Marion County Senior Services /	1	0.0316	89		89	1	90
001-5330 Heart of Florida Health Center	3	0.0947	268		268	3	271
001-6110 Other Recreation Programs	32	1.0098	2,857		2,857	27	2,884
001-6111 Belleview Sportsplex	23	0.7258	2,053		2,053	19	2,072
001-6113 Shocker Park	21	0.6627	1,875		1,875	18	1,893
001-6120 Parks & Recreation	43	1.3569	3,839		3,839	36	3,875
001-6170 Southeastern Livestock Pavilion	35	1.1044	3,125		3,125	29	3,154
001-6210 Marion County Public Library Sy	42	1.3253	3,749		3,749	35	3,784
001-6310 Cooperative Extension Service	37	1.1676	3,303		3,303	31	3,334
001-6320 Marion Soil Conservation Distri	15	0.4733	1,339		1,339	13	1,352
102-1065 CC - Administrative	4	0.1262	357		357	3	360
102-1066 CC - F&F Transfers	2	0.0631	179		179	2	181
102-2335 Clerk - County Criminal - Trans	2	0.0631	179		179	2	181
102-2400 State Attorney	15	0.4733	1,339		1,339	13	1,352
102-2409 State Attorney - LOV	1	0.0316	89		89	1	90
102-2452 State Attorney - Technology	15	0.4733	1,339		1,339	13	1,352
102-3115 Sheriff - Bailiff - Transfer	2	0.0631	179		179	2	181
102-3125 Sheriff - Regular - Transfer	4	0.1262	357		357	3	360
103-4100 County Engineer - 80% Gas Tax	3	0.0947	268		268	3	271
104-4130 Road Construction - 20% Gas	2	0.0631	179		179	2	181
105-1165 CC - Road & Street Facilities	29	0.9151	2,589		2,589	24	2,613



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
105-4121 Transportation Department	43	1.3569	3,839		3,839	36	3,875
105-4122 Transportation -Transfers	2	0.0631	179		179	2	181
105-4160 Ocala / Marion County Transit	1	0.0316	89		89	1	90
105-4600 Road Assessments	4	0.1262	357		357	3	360
106-7210 Dunnellon Airport	38	1.1991	3,392		3,392	32	3,424
108-1059 CC - Community Svc Prog	1	0.0316	89		89	1	90
109-4190 Local Option Fuel Tax 2nd 5 Cen	9	0.2840	803		803	8	811
110-5110 Marion County Health Unit	4	0.1262	357		357	3	360
111-1171 Court Innovations - Court Admin	11	0.3471	982		982	9	991
111-1172 Legal Aid Community Legal Servi	1	0.0316	89		89	1	90
111-1173 Law Library	1	0.0316	89		89	1	90
111-1175 CC - Finance & Administrative	4	0.1262	357		357	3	360
111-1176 Court Innovations - Drug Court	8	0.2524	714		714	7	721
111-1177 Juvenile Alternative Program -	13	0.4102	1,161		1,161	11	1,172
111-1179 Court Innovations - Staff Attor	10	0.3156	893		893	8	901
111-1181 Court Innovations - Circuit Cou	4	0.1262	357		357	3	360
112-1185 CC - Finance & Administrative	2	0.0631	179		179	2	181
112-1190 Transfers	3	0.0947	268		268	3	271
113-3160 Sheriff's Educational Fund	2	0.0631	179		179	2	181
114-3930 9-1-1 Management	36	1.1360	3,214		3,214	30	3,244
114-3931 911 Mgmt - Transfer	1	0.0316	89		89	1	90
115-3140 Sheriff - Insurance & Tax Fees	7	0.2209	625		625	6	631
115-3155 Sheriff - Patrol & CID - Transf	6	0.1893	536		536	5	541
115-3156 MSTU for Law Enforcement -	1	0.0316	89		89	1	90
116-3415 Building Department	41	1.2938	3,660		3,660	35	3,695
117-2870 Tourist Development Tax	36	1.1360	3,214		3,214	30	3,244

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
118-6118 Parks & Recreation Fees	28	0.8836	2,500		2,500	24	2,524
120-1168 CC - Crime Prevention	1	0.0316	89		89	1	90
122-5340 State Housing Initiative Partne	37	1.1676	3,303		3,303	31	3,334
124-3924 Medical Examiner	22	0.6942	1,964		1,964	19	1,983
125-1195 Impact Fees - District 1	5	0.1578	446		446	4	450
126-1196 Impact Fees - District 2	4	0.1262	357		357	3	360
127-1197 Impact Fees - District 3	5	0.1578	446		446	4	450
128-1198 Impact Fees - District 4	5	0.1578	446		446	4	450
130-7910 General Government	36	1.1360	3,214		3,214	30	3,244
130-7940 Road & Street	18	0.5680	1,607		1,607	15	1,622
130-7956 Contracted Road Construction	4	0.1262	357		357	3	360
131-7935 Fire Control Service	25	0.7889	2,232		2,232	21	2,253
132-4320 Marion Oaks Recreation	41	1.2938	3,660		3,660	35	3,695
133-7955 Contracted Road Construction	3	0.0947	268		268	3	271
134-8100 Silver Springs Shores Recreatio	52	1.6409	4,642		4,642	44	4,686
134-8110 Silver Springs Shores Street Li	3	0.0947	268		268	3	271
135-7965 Recreation	18	0.5680	1,607		1,607	15	1,622
136-8200 Hills of Ocala Recreation	13	0.4102	1,161		1,161	11	1,172
137-4370 Indian Meadows Street Lighting	5	0.1578	446		446	4	450
138-4380 Ocala Heights Units 1 & 3 - Str	4	0.1262	357		357	3	360
139-4390 Silver Springs Shores Road Impr	6	0.1893	536		536	5	541
140-4400 Lake Tropicana Road	7	0.2209	625		625	6	631
141-4410 Bahia Oaks Street Lighting	4	0.1262	357		357	3	360
142-4420 Boardman Street Lighting	4	0.1262	357		357	3	360
144-4440 Doublegate Subdivision General	4	0.1262	357		357	3	360
145-4450 Hickory Hill Subdivision Genera	4	0.1262	357		357	3	360





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
146-4460 Raven Hill Subdivision General	4	0.1262	357		357	3	360
147-4470 Golden Hills Road Improvements	7	0.2209	625		625	6	631
148-4480 Kingsland / Ocala Rd Maint	5	0.1578	446		446	4	450
149-4490 Kingsland County Rd Maint	5	0.1578	446		446	4	450
150-4500 SS Acres Road Maint	5	0.1578	446		446	4	450
150-4502 Ocala Wtr Est MSBU	8	0.2524	714		714	7	721
150-4503 NW 17 - Northwoods MSBU	8	0.2524	714		714	7	721
150-4504 Rainbow Pk 1,2	10	0.3156	893		893	8	901
153-4530 Pine Run Estates Road	11	0.3471	982		982	9	991
158-4580 Churchill Subdivision - Street	4	0.1262	357		357	3	360
159-4590 Woods and Lakes Subdivision - R	8	0.2524	714		714	7	721
161-4610 Marion Oaks Road Improvements	5	0.1578	446		446	4	450
162-4620 Little Lk Weir MSBU St Lt	4	0.1262	357		357	3	360
181-3310 Fire / Rescue Services	64	2.0196	5,713		5,713	54	5,767
181-3311 Fire / Rescue Services - Transf	3	0.0947	268		268	3	271
183-3320 Fire Rescue Impact Fee	7	0.2209	625		625	6	631
185-3350 Emergency Medical Services	18	0.5680	1,607		1,607	15	1,622
189-3390 Clean Water Program Department	45	1.4200	4,017		4,017	38	4,055
190-4900 Rainbows End General Municipal	11	0.3471	982		982	9	991
191-4910 Tompkins & Georges Addition to	4	0.1262	357		357	3	360
192-4920 Country Estates Buffington Addi	4	0.1262	357		357	3	360
193-4930 Marion Oaks MSTU for General	36	1.1360	3,214		3,214	30	3,244
194-4940 Citrus Park MSTU	4	0.1262	357		357	3	360
195-4950 Wineberry MSTU for General	4	0.1262	357		357	3	360
196-4960 Golden Hills General Services	4	0.1262	357		357	3	360
197-4970 Delcrest Subdivision General Se	4	0.1262	357		357	3	360

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
198-4980 Bellaire Subdivision General Se	4	0.1262	357		357	3	360
199-4990 Boulder Hill Subdivision Street	4	0.1262	357		357	3	360
202-1200 CC - Finance & Administrative	2	0.0631	179		179	2	181
202-1205 Debt Service	6	0.1893	536		536	5	541
202-1225 Transfers	1	0.0316	89		89	1	90
203-1230 Debt Service	3	0.0947	268		268	3	271
203-1235 CC - Parks & Recreation	2	0.0631	179		179	2	181
209-1219 Public Improvement Transportati	6	0.1893	536		536	5	541
220-4700 Series 97A	4	0.1262	357		357	3	360
221-4701 Series 97B	4	0.1262	357		357	3	360
223-4703 Series 98B	4	0.1262	357		357	3	360
227-4707 Series 2003A	3	0.0947	268		268	3	271
228-4708 Series 2003B	4	0.1262	357		357	3	360
229-4709 Series 2004A	4	0.1262	357		357	3	360
230-4710 Series 2004B	4	0.1262	357		357	3	360
231-4711 Series 2004C	3	0.0947	268		268	3	271
232-4712 Series 2005A	3	0.0947	268		268	3	271
233-4713 Series 2006A	3	0.0947	268		268	3	271
234-4714 Series 2007A	3	0.0947	268		268	3	271
235-4715 Series 2007B	3	0.0947	268		268	3	271
236-4716 Series 2008A	3	0.0947	268		268	3	271
237-4717 Series 2008B	3	0.0947	268		268	3	271
238-4718 Series 2009A	3	0.0947	268		268	3	271
239-4719 Series 2010A	3	0.0947	268		268	3	271
240-4720 Series 2011A	3	0.0947	268		268	3	271
241-4271 Series 2012A	3	0.0947	268		268	3	271



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
242-4722 Series 2013A	3	0.0947	268		268	3	271
303-1260 CC - Parks & Recreation	12	0.3787	1,071		1,071	10	1,081
304-1275 Capital Improvement Projects	9	0.2840	803		803	8	811
304-1277 CIP Transfer	1	0.0316	89		89	1	90
304-1280 Capital Projects Roads	2	0.0631	179		179	2	181
305-1276 Surtax Capital Projects	7	0.2209	625		625	6	631
305-1278 Surtax Capital Projects - Roads	3	0.0947	268		268	3	271
309-1279 Transportation Capital Projects	9	0.2840	803		803	8	811
309-1281 Transp Cap Proj Transfer	1	0.0316	89		89	1	90
335-4815 Improvements 2007B	10	0.3156	893		893	8	901
337-4817 Improvements 2008B	9	0.2840	803		803	8	811
338-4818 Improvements 2009A	8	0.2524	714		714	7	721
340-4820 Improvements 2011A	6	0.1893	536		536	5	541
341-4821 Improvements - 2012A	6	0.1893	536		536	5	541
342-4822 Improvements - 2013A	7	0.2209	625		625	6	631
401-4210 Hazardous Waste Disposal	35	1.1044	3,125		3,125	29	3,154
401-4230 Solid Waste Disposal	56	1.7671	4,999		4,999	47	5,046
401-4250 Solid Waste Collection	26	0.8204	2,321		2,321	22	2,343
401-4270 Solid Waste Recycling	32	1.0098	2,857		2,857	27	2,884
401-6130 Litter Control	32	1.0098	2,857		2,857	27	2,884
452-7130 Utilities - Customer Service	70	2.2081	6,243		6,243	53	6,296
452-7140 Utilities - Water Operations	38	1.1991	3,392		3,392	32	3,424
452-7145 Utilities - Water Maintenance	32	1.0098	2,857		2,857	27	2,884
452-7150 Utilities - Wastewater Operatio	34	1.0729	3,035		3,035	29	3,064
452-7155 Utilities - Wastewater Maintena	30	0.9467	2,678		2,678	25	2,703
452-7160 Utilities - Engineering and Con	39	1.2307	3,482		3,482	33	3,515



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Preparation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
501-2550 Insurance	30	0.9467	2,678		2,678	25	2,703
501-2555 Risk and Benefit Services	27	0.8520	2,410		2,410	23	2,433
SubTotal	3,169	100.0000	282,903		282,903	2,392	285,295
Total	3,169	100.0000	282,903		282,903	2,392	285,295

Allocation Basis: Total Number of Budget Line Items Per Organization

Allocation Source: Budget Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Position Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	6	0.3810	239		239		239
County Attorney	6	0.3810	239		239		239
County Administrator	8	0.5079	319		319		319
Information Technology	22	1.3968	877		877		877
Human Resources	7	0.4444	279		279		279
Procurement Services	16	1.0159	638		638		638
Employee Health Clinic	3	0.1905	120		120		120
Facilities Management	46	2.9206	1,833		1,833		1,833
MSTU / MSBU Ofc of Special Assessment	8	0.5079	319		319		319
Public & Administrative Services	2	0.1270	80		80		80
Administration - Non Court BCC	5	0.3175	199		199		199
BCC - Records	3	0.1905	120		120		120
Information Systems - BCC	7	0.4444	279		279		279
Accounting & Finance - BCC	19	1.2063	757		757		757
Internal Auditor	3	0.1905	120		120		120
Budget	4	0.2540	159		159		159
Records Center	5	0.3175	199		199	2	201
001-2311 Court Administration - Technolo	4	0.2540	159		159	2	161
001-2420 Teen Court	2	0.1270	80		80	1	81
001-2430 Drug Court	3	0.1905	120		120	1	121
001-2451 Public Defender - Technology	4	0.2540	159		159	2	161
001-2455 Early Intervention Program	2	0.1270	80		80	1	81
001-2475 Mental Health Court Expansion	2	0.1270	80		80	1	81
001-2570 Fleet Management	19	1.2063	757		757	7	764
001-2710 Planning	11	0.6984	438		438	4	442



**Marion County, Florida**  
**Full Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
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Activity - Position Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2711 Office of Sustainable Growth	3	0.1905	120		120	1	121
001-2715 Water Resources Department	1	0.0635	40		40		40
001-2910 Veterans Service Office	8	0.5079	319		319	3	322
001-3355 Emergency Medical Services	214	13.5873	8,528		8,528	81	8,609
001-3420 Zoning	8	0.5079	319		319	3	322
001-3440 Code Enforcement	12	0.7619	478		478	5	483
001-3950 Public Safety Communications	68	4.3175	2,710		2,710	26	2,736
001-4145 Property & Engineering Services	2	0.1270	80		80	1	81
001-5170 Animal Services Department	48	3.0476	1,913		1,913	18	1,931
001-5220 Community Services	6	0.3810	239		239	2	241
001-5225 Community Services / CDBG	6	0.3810	239		239	2	241
001-5226 HOME Investment Partnership	2	0.1270	80		80	1	81
001-5228 Neighborhood Stabilization Prog	3	0.1905	120		120	1	121
001-5229 NSP 3 - Nghbr Stablizatr Prg	6	0.3810	239		239	2	241
001-6110 Other Recreation Programs	2	0.1270	80		80	1	81
001-6111 Belleview Sportsplex	3	0.1905	120		120	1	121
001-6120 Parks & Recreation	38	2.4127	1,514		1,514	14	1,528
001-6170 Southeastern Livestock Pavilion	5	0.3175	199		199	2	201
001-6210 Marion County Public Library Sy	118	7.4921	4,703		4,703	44	4,747
001-6310 Cooperative Extension Service	17	1.0794	677		677	6	683
001-6320 Marion Soil Conservation Distri	1	0.0635	40		40		40
105-4121 Transportation Department	155	9.8413	6,177		6,177	58	6,235
106-7210 Dunnellon Airport	2	0.1270	80		80	1	81
111-1176 Court Innovations - Drug Court	1	0.0635	40		40		40
111-1177 Juvenile Alternative Program -	2	0.1270	80		80	1	81
111-1179 Court Innovations - Staff Attor	2	0.1270	80		80	1	81



**Marion County, Florida**  
**Full Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Position Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
114-3930 9-1-1 Management	12	0.7619	478		478	5	483
116-3415 Building Department	23	1.4603	917		917	9	926
117-2870 Tourist Development Tax	4	0.2540	159		159	2	161
118-6118 Parks & Recreation Fees	9	0.5714	359		359	3	362
130-7910 General Government	3	0.1905	120		120	1	121
130-7940 Road & Street	6	0.3810	239		239	2	241
132-4320 Marion Oaks Recreation	14	0.8889	558		558	5	563
134-8100 Silver Springs Shores Recreatio	11	0.6984	438		438	4	442
181-3310 Fire / Rescue Services	355	22.5391	14,144		14,144	134	14,278
189-3390 Clean Water Program Department	9	0.5714	359		359	3	362
193-4930 Marion Oaks MSTU for General	10	0.6349	399		399	4	403
401-4230 Solid Waste Disposal	22	1.3968	877		877	8	885
401-4250 Solid Waste Collection	17	1.0794	677		677	6	683
401-4270 Solid Waste Recycling	8	0.5079	319		319	3	322
401-6130 Litter Control	17	1.0794	677		677	6	683
452-7130 Utilities - Customer Service	18	1.1429	717		717	7	724
452-7140 Utilities - Water Operations	19	1.2063	757		757	7	764
452-7145 Utilities - Water Maintenance	31	1.9683	1,235		1,235	12	1,247
452-7150 Utilities - Wastewater Operatio	15	0.9524	598		598	6	604
452-7155 Utilities - Wastewater Maintena	9	0.5714	359		359	3	362
452-7160 Utilities - Engineering and Con	6	0.3810	239		239	2	241
501-2555 Risk and Benefit Services	7	0.4444	279		279	3	282
<b>SubTotal</b>	<b>1,575</b>	<b>100.0000</b>	<b>62,767</b>		<b>62,767</b>	<b>531</b>	<b>63,298</b>
<b>Total</b>	<b>1,575</b>	<b>100.0000</b>	<b>62,767</b>		<b>62,767</b>	<b>531</b>	<b>63,298</b>



**Marion County, Florida  
Full Cost Allocation Plan  
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Schedule .4 - Detail Activity Allocations  
For Department Budget**

Allocation Basis: Total Number of Positions Per Organization

Allocation Source: Personnel Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Amendment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	34	3.7736	2,515		2,515		2,515
County Attorney	5	0.5549	370		370		370
County Administrator	10	1.1099	740		740		740
Information Technology	7	0.7769	518		518		518
Human Resources	9	0.9989	666		666		666
Procurement Services	3	0.3330	222		222		222
Employee Health Clinic	4	0.4440	296		296		296
Facilities Management	24	2.6637	1,775		1,775		1,775
MSTU / MSBU Ofc of Special Assessment	4	0.4440	296		296		296
Public & Administrative Services	2	0.2220	148		148		148
Clerk to BCC - Transfer	4	0.4440	296		296		296
001-1020 CC - Industry Development	20	2.2198	1,480		1,480	14	1,494
001-1025 CC - Health	2	0.2220	148		148	1	149
001-1040 CC - Transfers	2	0.2220	148		148	1	149
001-1055 CC - Courthouse Facilities	1	0.1110	74		74	1	75
001-1060 CC - Community Service	1	0.1110	74		74	1	75
001-1270 General Government	4	0.4440	296		296	3	299
001-2215 Property Appraiser - Transfer	1	0.1110	74		74	1	75
001-2225 Tax Collector - Transfer	2	0.2220	148		148	1	149
001-2311 Court Administration - Technolo	7	0.7769	518		518	5	523
001-2356 Family Mediation	3	0.3330	222		222	2	224
001-2361 Circuit Court Judges - Technolo	1	0.1110	74		74	1	75
001-2381 County Court Judges - Technolog	1	0.1110	74		74	1	75
001-2391 Circuit Court Legal Research -	1	0.1110	74		74	1	75
001-2420 Teen Court	2	0.2220	148		148	1	149



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Amendment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2430 Drug Court	7	0.7769	518		518	5	523
001-2440 Juvenile Drug Court	1	0.1110	74		74	1	75
001-2445 Juv Dependency Drug Crt	1	0.1110	74		74	1	75
001-2451 Public Defender - Technology	2	0.2220	148		148	1	149
001-2455 Early Intervention Program	2	0.2220	148		148	1	149
001-2460 DUI Court	3	0.3330	222		222	2	224
001-2475 Mental Health Court Expansion	4	0.4440	296		296	3	299
001-2570 Fleet Management	22	2.4417	1,628		1,628	16	1,644
001-2710 Planning	6	0.6659	444		444	4	448
001-2711 Office of Sustainable Growth	10	1.1099	740		740	7	747
001-2715 Water Resources Department	3	0.3330	222		222	2	224
001-2910 Veterans Service Office	2	0.2220	148		148	1	149
001-2925 Supervisor of Elections - Trans	3	0.3330	222		222	2	224
001-3135 Sheriff - Jail - Transfer	18	1.9978	1,332		1,332	13	1,345
001-3185 Sheriff - Emergency Management	21	2.3307	1,554		1,554	15	1,569
001-3355 Emergency Medical Services	12	1.3319	888		888	9	897
001-3420 Zoning	5	0.5549	370		370	4	374
001-3440 Code Enforcement	7	0.7769	518		518	5	523
001-3950 Public Safety Communications	16	1.7758	1,184		1,184	11	1,195
001-4145 Property & Engineering Services	5	0.5549	370		370	4	374
001-5170 Animal Services Department	28	3.1077	2,071		2,071	20	2,091
001-5220 Community Services	12	1.3319	888		888	9	897
001-5225 Community Services / CDBG	12	1.3319	888		888	9	897
001-5226 HOME Investment Partnership	14	1.5538	1,036		1,036	10	1,046
001-5228 Neighborhood Stabilization Prog	9	0.9989	666		666	6	672
001-5229 NSP 3 - Nghbr Stabilizatn Prg	8	0.8879	592		592	6	598



**Marion County, Florida**  
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**For Department Budget**

Activity - Budget Amendment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-5260 Unclaimed Decedent Program	1	0.1110	74		74	1	75
001-5270 Medicaid - Hospitals / Nursing	2	0.2220	148		148	1	149
001-6110 Other Recreation Programs	18	1.9978	1,332		1,332	13	1,345
001-6111 Belleview Sportsplex	2	0.2220	148		148	1	149
001-6113 Shocker Park	21	2.3307	1,554		1,554	15	1,569
001-6120 Parks & Recreation	6	0.6659	444		444	4	448
001-6170 Southeastern Livestock Pavilion	4	0.4440	296		296	3	299
001-6210 Marion County Public Library Sy	8	0.8879	592		592	6	598
001-6310 Cooperative Extension Service	2	0.2220	148		148	1	149
001-6320 Marion Soil Conservation Distri	2	0.2220	148		148	1	149
102-1065 CC - Administrative	1	0.1110	74		74	1	75
102-2335 Clerk - County Criminal - Trans	2	0.2220	148		148	1	149
102-2452 State Attorney - Technology	5	0.5549	370		370	4	374
102-3115 Sheriff - Bailiff - Transfer	3	0.3330	222		222	2	224
102-3125 Sheriff - Regular - Transfer	12	1.3319	888		888	9	897
105-1165 CC - Road & Street Facilities	5	0.5549	370		370	4	374
105-4121 Transportation Department	11	1.2209	814		814	8	822
106-7210 Dunnellon Airport	3	0.3330	222		222	2	224
108-1059 CC - Community Svc Prog	1	0.1110	74		74	1	75
111-1175 CC - Finance & Administrative	1	0.1110	74		74	1	75
111-1176 Court Innovations - Drug Court	2	0.2220	148		148	1	149
111-1177 Juvenile Alternative Program -	2	0.2220	148		148	1	149
111-1179 Court Innovations - Staff Attor	4	0.4440	296		296	3	299
112-1185 CC - Finance & Administrative	8	0.8879	592		592	6	598
112-1190 Transfers	10	1.1099	740		740	7	747
114-3930 9-1-1 Management	3	0.3330	222		222	2	224



**Marion County, Florida**  
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**Schedule .4 - Detail Activity Allocations**  
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Activity - Budget Amendment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
115-3140 Sheriff - Insurance & Tax Fees	2	0.2220	148		148	1	149
115-3155 Sheriff - Patrol & CID - Transf	70	7.7675	5,165		5,165	46	5,211
116-3415 Building Department	30	3.3296	2,219		2,219	21	2,240
117-2870 Tourist Development Tax	21	2.3307	1,554		1,554	15	1,569
118-6118 Parks & Recreation Fees	1	0.1110	74		74	1	75
122-5340 State Housing Initiative Partne	7	0.7769	518		518	5	523
124-3924 Medical Examiner	8	0.8879	592		592	6	598
130-7910 General Government	7	0.7769	518		518	5	523
130-7940 Road & Street	2	0.2220	148		148	1	149
132-4320 Marion Oaks Recreation	10	1.1099	740		740	7	747
134-8100 Silver Springs Shores Recreatio	22	2.4417	1,628		1,628	16	1,644
134-8110 Silver Springs Shores Street Li	1	0.1110	74		74	1	75
135-7965 Recreation	2	0.2220	148		148	1	149
136-8200 Hills of Ocala Recreation	2	0.2220	148		148	1	149
137-4370 Indian Meadows Street Lighting	2	0.2220	148		148	1	149
148-4480 Kingsland / Ocala Rd Maint	1	0.1110	74		74	1	75
150-4502 Ocala Wtr Est MSBU	2	0.2220	148		148	1	149
150-4504 Rainbow Pk 1,2	2	0.2220	148		148	1	149
181-3310 Fire / Rescue Services	23	2.5527	1,701		1,701	16	1,717
185-3350 Emergency Medical Services	3	0.3330	222		222	2	224
189-3390 Clean Water Program Department	5	0.5549	370		370	4	374
193-4930 Marion Oaks MSTU for General	9	0.9989	666		666	6	672
229-4709 Series 2004A	1	0.1110	74		74	1	75
230-4710 Series 2004B	1	0.1110	74		74	1	75
231-4711 Series 2004C	1	0.1110	74		74	1	75
232-4712 Series 2005A	1	0.1110	74		74	1	75

**Marion County, Florida**  
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**Schedule .4 - Detail Activity Allocations**  
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Activity - Budget Amendment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
233-4713 Series 2006A	1	0.1110	74		74	1	75
234-4714 Series 2007A	1	0.1110	74		74	1	75
235-4715 Series 2007B	1	0.1110	74		74	1	75
236-4716 Series 2008A	1	0.1110	74		74	1	75
237-4717 Series 2008B	1	0.1110	74		74	1	75
238-4718 Series 2009A	1	0.1110	74		74	1	75
239-4719 Series 2010A	1	0.1110	74		74	1	75
240-4720 Series 2011A	1	0.1110	74		74	1	75
241-4271 Series 2012A	3	0.3330	222		222	2	224
242-4722 Series 2013A	1	0.1110	74		74	1	75
304-1275 Capital Improvement Projects	6	0.6659	444		444	4	448
305-1276 Surtax Capital Projects	4	0.4440	296		296	3	299
309-1279 Transportation Capital Projects	1	0.1110	74		74	1	75
309-1281 Transp Cap Proj Transfer	1	0.1110	74		74	1	75
340-4820 Improvements 2011A	2	0.2220	148		148	1	149
341-4821 Improvements - 2012A	4	0.4440	296		296	3	299
342-4822 Improvements - 2013A	13	1.4428	962		962	9	971
401-4230 Solid Waste Disposal	22	2.4417	1,628		1,628	16	1,644
401-4250 Solid Waste Collection	10	1.1099	740		740	7	747
401-4270 Solid Waste Recycling	3	0.3330	222		222	2	224
401-6130 Litter Control	2	0.2220	148		148	1	149
452-7130 Utilities - Customer Service	13	1.4428	962		962	9	971
452-7140 Utilities - Water Operations	12	1.3319	888		888	9	897
452-7145 Utilities - Water Maintenance	17	1.8868	1,258		1,258	12	1,270
452-7150 Utilities - Wastewater Operatio	8	0.8879	592		592	6	598
452-7155 Utilities - Wastewater Maintena	2	0.2220	148		148	1	149



**Marion County, Florida**  
**Full Cost Allocation Plan**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Budget Amendment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
452-7160 Utilities - Engineering and Con	2	0.2220	148		148	1	149
501-2550 Insurance	1	0.1110	74		74	1	75
501-2555 Risk and Benefit Services	4	0.4440	296		296	3	299
SubTotal	901	100.0000	66,654		66,654	564	67,218
Total	901	100.0000	66,654		66,654	564	67,218

Allocation Basis: Total Number of Budget Amendments Per Organization

Allocation Source: Budget Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - Capital Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	3	4.6875	3,336		3,336		3,336
001-1013 Disaster Relief Services	1	1.5625	1,112		1,112	10	1,122
001-2570 Fleet Management	1	1.5625	1,112		1,112	10	1,122
001-6110 Other Recreation Programs	2	3.1250	2,224		2,224	20	2,244
001-6170 Southeastern Livestock Pavilion	3	4.6875	3,336		3,336	30	3,366
106-7210 Dunnellon Airport	2	3.1250	2,224		2,224	20	2,244
118-6118 Parks & Recreation Fees	4	6.2500	4,448		4,448	39	4,487
181-3310 Fire / Rescue Services	2	3.1250	2,224		2,224	20	2,244
185-3350 Emergency Medical Services	3	4.6875	3,336		3,336	30	3,366
303-1260 CC - Parks & Recreation	1	1.5625	1,112		1,112	10	1,122
304-1275 Capital Improvement Projects	4	6.2500	4,448		4,448	39	4,487
305-1276 Surtax Capital Projects	6	9.3750	6,672		6,672	59	6,731
401-4230 Solid Waste Disposal	11	17.1875	12,233		12,233	109	12,342
452-7160 Utilities - Engineering and Con	21	32.8125	23,354		23,354	206	23,560
<b>SubTotal</b>	<b>64</b>	<b>100.0000</b>	<b>71,171</b>		<b>71,171</b>	<b>602</b>	<b>71,773</b>
<b>Total</b>	<b>64</b>	<b>100.0000</b>	<b>71,171</b>		<b>71,171</b>	<b>602</b>	<b>71,773</b>

Allocation Basis: Total Number of Active Capital Improvement Projects Per Organization

Allocation Source: Capital Improvement Projects Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - OMB A-87 & Full CAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - Legislative	2,421,477.00	0.7430	84		84		84
CC - Finance & Admin.	322,440.75	0.0989	11		11		11
County Attorney	659,705.79	0.2024	23		23		23
County Administrator	669,711.87	0.2055	23		23		23
Information Technology	2,659,323.44	0.8160	93		93		93
Human Resources	415,205.25	0.1274	14		14		14
Procurement Services	744,965.79	0.2286	26		26		26
Employee Health Clinic	225,859.17	0.0693	8		8		8
Facilities Management	5,828,689.73	1.7886	203		203		203
Facilities Mgmt. - Health Building	137,389.05	0.0422	5		5		5
MSTU / MSBU Ofc of Special Assessment	466,157.35	0.1430	16		16		16
Public & Administrative Services	181,352.43	0.0556	6		6		6
Clerk to BCC - Transfer	2,366,561.24	0.7262	82		82		82
001-1013 Disaster Relief Services	10,863.06	0.0033					
001-1020 CC - Industry Development	379,141.98	0.1163	13		13		13
001-1025 CC - Health	746,688.02	0.2291	26		26		26
001-1035 CC - Other Human Services	117,459.76	0.0360	4		4		4
001-1040 CC - Transfers	2,471,883.09	0.7585	86		86		86
001-1050 CC - Courthouse Security	640,445.15	0.1965	22		22		22
001-2215 Property Appraiser - Transfer	2,879,546.95	0.8836	100		100		100
001-2225 Tax Collector - Transfer	6,786,185.23	2.0824	236		236		236
001-2300 Guardian Ad Litem Program	7,721.46	0.0024					
001-2301 Guardian Ad Litem - Technology	8,700.81	0.0027					
001-2310 Court Administrator	16,410.50	0.0050	1		1		1
001-2311 Court Administration - Technolo	256,404.83	0.0787	9		9		9





**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - OMB A-87 & Full CAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2355 County Ct-Summ Claims	2,809.72	0.0009					
001-2360 Circuit Court Judges	12,146.38	0.0037					
001-2361 Circuit Court Judges - Technolo	167,066.27	0.0513	6		6		6
001-2365 Law Library	71,954.44	0.0221	3		3		3
001-2380 County Court Judges	1,087.03	0.0003					
001-2381 County Court Judges - Technolog	22,341.99	0.0069	1		1		1
001-2390 Circuit Court Judges - Legal Re	266.68	0.0001					
001-2391 Circuit Court Legal Research -	4,788.99	0.0015					
001-2410 Public Defender Administration	41,172.60	0.0126	1		1		1
001-2420 Teen Court	77,437.80	0.0238	3		3		3
001-2430 Drug Court	130,556.13	0.0401	5		5		5
001-2435 Drug Court Expansion	54,289.48	0.0167	2		2		2
001-2440 Juvenile Drug Court	29,841.55	0.0092	1		1		1
001-2445 Juv Dependency Drug Crt	13,001.49	0.0040					
001-2451 Public Defender - Technology	265,661.97	0.0815	9		9		9
001-2455 Early Intervention Program	168,450.18	0.0517	6		6		6
001-2460 DUI Court	30,000.00	0.0092	1		1		1
001-2475 Mental Health Court Expansion	139,271.49	0.0427	5		5		5
001-2570 Fleet Management	6,135,388.65	1.8827	214		214		214
001-2710 Planning	643,639.27	0.1975	22		22		22
001-2711 Office of Sustainable Growth	181,733.25	0.0558	6		6		6
001-2715 Water Resources Department	175,319.03	0.0538	6		6		6
001-2720 Historical Commission	1,504.95	0.0005					
001-2800 Withlacoochee Regional Planning	116,111.00	0.0356	4		4		4
001-2810 Economic Development Council	144,999.97	0.0445	5		5		5
001-2811 Small Business Development	50,000.00	0.0153	2		2		2



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - OMB A-87 & Full CAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-2910 Veterans Service Office	416,160.69	0.1277	14		14		14
001-2925 Supervisor of Elections - Trans	2,233,687.78	0.6854	78		78		78
001-3135 Sheriff - Jail - Transfer	28,980,831.83	8.8929	1,009		1,009		1,009
001-3185 Sheriff - Emergency Management	698,656.74	0.2144	24		24		24
001-3220 Division of Forestry - Fire Con	43,746.37	0.0134	2		2		2
001-3355 Emergency Medical Services	14,421,604.36	4.4253	502		502		502
001-3420 Zoning	410,636.28	0.1260	14		14		14
001-3440 Code Enforcement	785,861.14	0.2411	27		27		27
001-3950 Public Safety Communications	5,327,113.44	1.6347	186		186		186
001-4145 Property & Engineering Services	125,556.68	0.0385	4		4		4
001-4156 MSTU / Assessments	19,386.13	0.0059	1		1		1
001-5130 The Centers, Inc.	1,143,758.00	0.3510	40		40		40
001-5170 Animal Services Department	2,698,543.77	0.8281	94		94		94
001-5220 Community Services	140,252.51	0.0430	5		5		5
001-5225 Community Services / CDBG	2,346,470.03	0.7200	82		82		82
001-5226 HOME Investment Partnership	405,033.17	0.1243	14		14		14
001-5228 Neighborhood Stabilization Prog	70,766.86	0.0217	2		2		2
001-5229 NSP 3 - Nghbr Stablizatn Prg	1,507,211.91	0.4625	52		52		52
001-5260 Unclaimed Decedent Program	52,800.00	0.0162	2		2		2
001-5270 Medicaid - Hospitals / Nursing	5,112,303.81	1.5687	178		178		178
001-5300 Early Learning Coalition of Mar	100,000.00	0.0307	3		3		3
001-5320 Marion County Senior Services /	700,735.00	0.2150	24		24		24
001-5330 Heart of Florida Health Center	380,000.00	0.1166	13		13		13
001-6110 Other Recreation Programs	102,626.56	0.0315	4		4		4
001-6111 Belleview Sportsplex	189,703.30	0.0582	7		7		7
001-6113 Shocker Park	99,442.21	0.0305	3		3		3



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - OMB A-87 & Full CAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001-6120 Parks & Recreation	2,907,289.97	0.8921	101		101		101
001-6170 Southeastern Livestock Pavilion	538,447.13	0.1652	19		19		19
001-6210 Marion County Public Library Sy	5,460,859.43	1.6757	190		190		190
001-6310 Cooperative Extension Service	719,827.52	0.2209	25		25		25
001-6320 Marion Soil Conservation Distri	46,880.52	0.0144	2		2		2
102-1066 CC - F&F Transfers	468,603.00	0.1438	16		16		16
102-2335 Clerk - County Criminal - Trans	6,371.11	0.0020					
102-2400 State Attorney	59,935.33	0.0184	2		2		2
102-2409 State Attorney - LOV	23,175.00	0.0071	1		1		1
102-2452 State Attorney - Technology	368,985.46	0.1132	13		13		13
102-3115 Sheriff - Bailiff - Transfer	1,589,035.13	0.4876	55		55		55
102-3125 Sheriff - Regular - Transfer	7,229,642.85	2.2185	252		252		252
103-4100 County Engineer - 80% Gas Tax	5,184,975.22	1.5910	181		181		181
104-4130 Road Construction - 20% Gas	687,709.61	0.2110	24		24		24
105-1165 CC - Road & Street Facilities	6,671,198.19	2.0471	232		232		232
105-4121 Transportation Department	10,440,232.98	3.2036	364		364		364
105-4160 Ocala / Marion County Transit	136,319.68	0.0418	5		5		5
105-4600 Road Assessments	178,159.61	0.0547	6		6		6
106-7210 Dunnellon Airport	963,541.39	0.2957	34		34		34
108-1059 CC - Community Svc Prog	9,509.30	0.0029					
109-4190 Local Option Fuel Tax 2nd 5 Cen	812,713.13	0.2494	28		28		28
110-5110 Marion County Health Unit	1,669,998.00	0.5124	58		58		58
111-1172 Legal Aid Community Legal Servi	81,695.17	0.0251	3		3		3
111-1173 Law Library	81,695.17	0.0251	3		3		3
111-1176 Court Innovations - Drug Court	32,566.84	0.0100	1		1		1
111-1177 Juvenile Alternative Program -	75,168.95	0.0231	3		3		3



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - OMB A-87 & Full CAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
111-1179 Court Innovations - Staff Attor	109,959.49	0.0337	4		4		4
112-1190 Transfers	183,758.19	0.0564	6		6		6
113-3160 Sheriff's Educational Fund	55,249.13	0.0170	2		2		2
114-3930 9-1-1 Management	1,447,198.15	0.4441	50		50		50
114-3931 911 Mgmt - Transfer	300,000.00	0.0921	10		10		10
115-3140 Sheriff - Insurance & Tax Fees	1,093,434.45	0.3355	38		38		38
115-3155 Sheriff - Patrol & CID - Transf	29,736,715.04	9.1249	1,036		1,036		1,036
115-3156 MSTU for Law Enforcement -	1,265,959.00	0.3885	44		44		44
116-3415 Building Department	1,723,045.17	0.5287	60		60		60
117-2870 Tourist Development Tax	1,002,045.85	0.3075	35		35		35
118-6118 Parks & Recreation Fees	805,827.21	0.2473	28		28		28
122-5340 State Housing Initiative Partne	887,486.28	0.2723	31		31		31
124-3924 Medical Examiner	2,916,179.47	0.8948	102		102		102
125-1195 Impact Fees - District 1	4,496.40	0.0014					
126-1196 Impact Fees - District 2	314,777.60	0.0966	11		11		11
127-1197 Impact Fees - District 3	237,692.11	0.0729	8		8		8
128-1198 Impact Fees - District 4	1,165,232.44	0.3576	41		41		41
130-7910 General Government	153,305.57	0.0470	5		5		5
130-7940 Road & Street	218,850.22	0.0672	8		8		8
130-7956 Contracted Road Construction	621,110.34	0.1906	22		22		22
131-7935 Fire Control Service	113,365.41	0.0348	4		4		4
132-4320 Marion Oaks Recreation	656,609.84	0.2015	23		23		23
134-8100 Silver Springs Shores Recreatio	501,515.09	0.1539	17		17		17
134-8110 Silver Springs Shores Street Li	41,817.83	0.0128	1		1		1
135-7965 Recreation	28,369.36	0.0087	1		1		1
136-8200 Hills of Ocala Recreation	18,993.77	0.0058	1		1		1



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - OMB A-87 & Full CAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
137-4370 Indian Meadows Street Lighting	5,834.21	0.0018					
138-4380 Ocala Heights Units 1 & 3 - Str	3,292.76	0.0010					
139-4390 Silver Springs Shores Road Impr	1,123,232.50	0.3447	39		39		39
140-4400 Lake Tropicana Road	1,522.00	0.0005					
141-4410 Bahia Oaks Street Lighting	12,879.83	0.0040					
142-4420 Boardman Street Lighting	4,294.37	0.0013					
144-4440 Doublegate Subdivision General	2,243.90	0.0007					
145-4450 Hickory Hill Subdivision Genera	2,314.59	0.0007					
146-4460 Raven Hill Subdivision General	2,142.38	0.0007					
147-4470 Golden Hills Road Improvements	1,249.00	0.0004					
148-4480 Kingsland / Ocala Rd Maint	158,703.13	0.0487	6		6		6
149-4490 Kingsland County Rd Maint	60,733.10	0.0186	2		2		2
150-4500 SS Acres Road Maint	60,045.52	0.0184	2		2		2
150-4502 Ocala Wtr Est MSBU	6,713.00	0.0021					
150-4503 NW 17 - Northwoods MSBU	6,530.80	0.0020					
150-4504 Rainbow Pk 1,2	102,762.58	0.0315	4		4		4
153-4530 Pine Run Estates Road	26,367.82	0.0081	1		1		1
158-4580 Churchill Subdivision - Street	2,092.12	0.0006					
159-4590 Woods and Lakes Subdivision - R	35,612.26	0.0109	1		1		1
161-4610 Marion Oaks Road Improvements	789,945.26	0.2424	28		28		28
162-4620 Little Lk Weir MSBU St Lt	12,094.00	0.0037					
181-3310 Fire / Rescue Services	33,072,875.28	10.1490	1,162		1,162		1,162
181-3311 Fire / Rescue Services - Transf	853,094.00	0.2618	30		30		30
185-3350 Emergency Medical Services	1,073,950.64	0.3295	37		37		37
189-3390 Clean Water Program Department	4,048,678.14	1.2424	141		141		141
190-4900 Rainbows End General Municipal	2,166.96	0.0007					



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - OMB A-87 & Full CAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
191-4910 Tompkins & Georges Addition to	9,512.33	0.0029					
192-4920 Country Estates Buffington Addi	1,701.78	0.0005					
193-4930 Marion Oaks MSTU for General	931,079.19	0.2857	32		32		32
194-4940 Citrus Park MSTU	4,260.40	0.0013					
195-4950 Wineberry MSTU for General	2,644.56	0.0008					
196-4960 Golden Hills General Services	7,032.00	0.0022					
197-4970 Delcrest Subdivision General Se	1,349.40	0.0004					
198-4980 Bellaire Subdivision General Se	1,796.00	0.0006					
199-4990 Boulder Hill Subdivision Street	1,104.80	0.0003					
202-1205 Debt Service	3,288,437.13	1.0091	115		115		115
203-1230 Debt Service	778,227.50	0.2388	27		27		27
209-1219 Public Improvement Transportati	4,224,498.78	1.2963	147		147		147
227-4707 Series 2003A	14,620.90	0.0045	1		1		1
229-4709 Series 2004A	26,414.63	0.0081	1		1		1
230-4710 Series 2004B	27,922.08	0.0086	1		1		1
231-4711 Series 2004C	36,882.63	0.0113	1		1		1
232-4712 Series 2005A	209,942.86	0.0644	7		7		7
233-4713 Series 2006A	173,656.43	0.0533	6		6		6
234-4714 Series 2007A	262,785.93	0.0806	9		9		9
235-4715 Series 2007B	201,885.45	0.0620	7		7		7
236-4716 Series 2008A	378,466.15	0.1161	13		13		13
237-4717 Series 2008B	352,518.94	0.1082	12		12		12
238-4718 Series 2009A	185,191.41	0.0568	6		6		6
239-4719 Series 2010A	65,951.10	0.0202	2		2		2
240-4720 Series 2011A	307,302.27	0.0943	11		11		11
241-4271 Series 2012A	239,974.48	0.0736	8		8		8



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Budget**

Activity - OMB A-87 & Full CAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
303-1260 CC - Parks & Recreation	130,489.66	0.0400	5		5		5
304-1275 Capital Improvement Projects	81,106.80	0.0249	3		3		3
305-1276 Surtax Capital Projects	77,247.11	0.0237	3		3		3
305-1278 Surtax Capital Projects - Roads	37,565.40	0.0115	1		1		1
309-1279 Transportation Capital Projects	4,430,453.63	1.3595	154		154		154
309-1281 Transp Cap Proj Transfer	1,897,376.00	0.5822	66		66		66
340-4820 Improvements 2011A	52,761.05	0.0162	2		2		2
341-4821 Improvements - 2012A	146,480.24	0.0449	5		5		5
342-4822 Improvements - 2013A	1,921,685.16	0.5897	67		67		67
401-4230 Solid Waste Disposal	12,463,573.65	3.8245	434		434		434
401-4250 Solid Waste Collection	1,406,280.94	0.4315	49		49		49
401-4270 Solid Waste Recycling	1,170,940.97	0.3593	41		41		41
401-6130 Litter Control	773,882.65	0.2375	27		27		27
452-7130 Utilities - Customer Service	14,934,466.38	4.5827	520		520		520
452-7140 Utilities - Water Operations	2,142,376.75	0.6574	75		75		75
452-7145 Utilities - Water Maintenance	1,793,464.93	0.5503	62		62		62
452-7150 Utilities - Wastewater Operatio	2,017,354.18	0.6190	70		70		70
452-7155 Utilities - Wastewater Maintena	902,262.20	0.2769	31		31		31
452-7160 Utilities - Engineering and Con	563,016.20	0.1728	20		20		20
501-2550 Insurance	24,702,191.64	7.5800	860		860		860
501-2555 Risk and Benefit Services	373,179.35	0.1145	13		13		13
<b>SubTotal</b>	<b>325,886,231.85</b>	<b>100.0000</b>	<b>11,350</b>		<b>11,350</b>		<b>11,350</b>
<b>Total</b>	<b>325,886,231.85</b>	<b>100.0000</b>	<b>11,350</b>		<b>11,350</b>		<b>11,350</b>



**Marion County, Florida  
Full Cost Allocation Plan  
for the Fiscal Year Ended September 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Budget**

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Actual Expenditure Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Budget**

Receiving Department	Total	Budget Preparation	Position Budgeting	Budget Amendment	Capital Budget	OMB A-87 & Full CAP
CC - Legislative	7,034	4,196	239	2,515	0	84
CC - Finance & Admin.	190	179	0	0	0	11
County Attorney	2,507	1,875	239	370	0	23
County Administrator	3,760	2,678	319	740	0	23
Information Technology	4,613	3,125	877	518	0	93
Human Resources	3,637	2,678	279	666	0	14
Procurement Services	3,296	2,410	638	222	0	26
Employee Health Clinic	2,656	2,232	120	296	0	8
Facilities Management	12,057	4,910	1,833	1,775	3,336	203
Facilities Mgmt. - Health	630	625	0	0	0	5
MSTU / MSBU Ofc of Special	3,309	2,678	319	296	0	16
Public & Administrative	1,930	1,696	80	148	0	6
Clerk to BCC - Transfer	557	179	0	296	0	82
Administration - Non Court	199	0	199	0	0	0
BCC - Records	120	0	120	0	0	0
Information Systems - BCC	279	0	279	0	0	0
Accounting & Finance - BCC	757	0	757	0	0	0
Internal Auditor	120	0	120	0	0	0
Budget	159	0	159	0	0	0
Records Center	201	0	201	0	0	0
001-1012 CC - Jail Facilities	541	541	0	0	0	0
001-1013 Disaster Relief	1,753	631	0	0	1,122	0
001-1020 CC - Industry	2,138	631	0	1,494	0	13
001-1025 CC - Health	716	541	0	149	0	26
001-1035 CC - Other Human	1,266	1,262	0	0	0	4
001-1040 CC - Transfers	1,407	1,172	0	149	0	86
001-1050 CC - Courthouse	382	360	0	0	0	22
001-1055 CC - Courthouse	256	181	0	75	0	0
001-1060 CC - Community	165	90	0	75	0	0
001-1270 General	1,200	901	0	299	0	0
001-2215 Property Appraiser -	265	90	0	75	0	100
001-2225 Tax Collector -	656	271	0	149	0	236
001-2300 Guardian Ad Litem	721	721	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Budget**

Receiving Department	Total	Budget Preparation	Position Budgeting	Budget Amendment	Capital Budget	OMB A-87 & Full CAP
001-2301 Guardian Ad Litem -	450	450	0	0	0	0
001-2310 Court Administrator	1,803	1,802	0	0	0	1
001-2311 Court	2,495	1,802	161	523	0	9
001-2355 County Ct-Summ	541	541	0	0	0	0
001-2356 Family Mediation	1,396	1,172	0	224	0	0
001-2360 Circuit Court	811	811	0	0	0	0
001-2361 Circuit Court	531	450	0	75	0	6
001-2365 Law Library	93	90	0	0	0	3
001-2380 County Court	450	450	0	0	0	0
001-2381 County Court	617	541	0	75	0	1
001-2390 Circuit Court	360	360	0	0	0	0
001-2391 Circuit Court Legal	525	450	0	75	0	0
001-2410 Public Defender	1,263	1,262	0	0	0	1
001-2419 Public Defender -	90	90	0	0	0	0
001-2420 Teen Court	1,855	1,622	81	149	0	3
001-2430 Drug Court	2,451	1,802	121	523	0	5
001-2435 Drug Court	903	901	0	0	0	2
001-2440 Juvenile Drug Court	797	721	0	75	0	1
001-2445 Juv Dependency	165	90	0	75	0	0
001-2451 Public Defender -	1,671	1,352	161	149	0	9
001-2455 Early Intervention	1,137	901	81	149	0	6
001-2460 DUI Court	406	181	0	224	0	1
001-2470 Mental Health Court	1,081	1,081	0	0	0	0
001-2475 Mental Health Court	1,826	1,441	81	299	0	5
001-2570 Fleet Management	7,168	3,424	764	1,644	1,122	214
001-2580 Safety Training &	1,622	1,622	0	0	0	0
001-2710 Planning	3,436	2,524	442	448	0	22
001-2711 Office of	3,127	2,253	121	747	0	6
001-2715 Water Resources	2,613	2,343	40	224	0	6
001-2720 Historical	181	181	0	0	0	0
001-2800 Withlacoochee	94	90	0	0	0	4
001-2810 Economic	95	90	0	0	0	5
001-2811 Small Business	92	90	0	0	0	2



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Budget**

Receiving Department	Total	Budget Preparation	Position Budgeting	Budget Amendment	Capital Budget	OMB A-87 & Full CAP
001-2910 Veterans Service	3,369	2,884	322	149	0	14
001-2925 Supervisor of	573	271	0	224	0	78
001-3135 Sheriff - Jail -	2,625	271	0	1,345	0	1,009
001-3185 Sheriff - Emergency	1,953	360	0	1,569	0	24
001-3220 Division of Forestry	183	181	0	0	0	2
001-3355 Emergency Medical	15,145	5,137	8,609	897	0	502
001-3420 Zoning	3,323	2,613	322	374	0	14
001-3440 Code Enforcement	4,277	3,244	483	523	0	27
001-3950 Public Safety	7,181	3,064	2,736	1,195	0	186
001-4145 Property &	2,983	2,524	81	374	0	4
001-4156 MSTU /	272	271	0	0	0	1
001-5130 The Centers, Inc.	221	181	0	0	0	40
001-5170 Animal Services	8,262	4,146	1,931	2,091	0	94
001-5220 Community	4,117	2,974	241	897	0	5
001-5225 Community	4,464	3,244	241	897	0	82
001-5226 HOME Investment	3,665	2,524	81	1,046	0	14
001-5228 Neighborhood	3,588	2,793	121	672	0	2
001-5229 NSP 3 - Nghbr	2,963	2,072	241	598	0	52
001-5230 Community	811	811	0	0	0	0
001-5232 Homeless	1,172	1,172	0	0	0	0
001-5260 Unclaimed	258	181	0	75	0	2
001-5270 Medicaid - Hospitals	687	360	0	149	0	178
001-5300 Early Learning	93	90	0	0	0	3
001-5320 Marion County	114	90	0	0	0	24
001-5330 Heart of Florida	284	271	0	0	0	13
001-6110 Other Recreation	6,558	2,884	81	1,345	2,244	4
001-6111 Belleview	2,349	2,072	121	149	0	7
001-6113 Shocker Park	3,465	1,893	0	1,569	0	3
001-6120 Parks & Recreation	5,952	3,875	1,528	448	0	101
001-6170 Southeastern	7,039	3,154	201	299	3,366	19
001-6210 Marion County	9,319	3,784	4,747	598	0	190
001-6310 Cooperative	4,191	3,334	683	149	0	25
001-6320 Marion Soil	1,543	1,352	40	149	0	2



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Budget**

Receiving Department	Total	Budget Preparation	Position Budgeting	Budget Amendment	Capital Budget	OMB A-87 & Full CAP
102-1065 CC - Administrative	435	360	0	75	0	0
102-1066 CC - F&F Transfers	197	181	0	0	0	16
102-2335 Clerk - County	330	181	0	149	0	0
102-2400 State Attorney	1,354	1,352	0	0	0	2
102-2409 State Attorney -	91	90	0	0	0	1
102-2452 State Attorney -	1,739	1,352	0	374	0	13
102-3115 Sheriff - Bailiff -	460	181	0	224	0	55
102-3125 Sheriff - Regular -	1,509	360	0	897	0	252
103-4100 County Engineer -	452	271	0	0	0	181
104-4130 Road Construction -	205	181	0	0	0	24
105-1165 CC - Road & Street	3,219	2,613	0	374	0	232
105-4121 Transportation	11,296	3,875	6,235	822	0	364
105-4122 Transportation	181	181	0	0	0	0
105-4160 Ocala / Marion	95	90	0	0	0	5
105-4600 Road Assessments	366	360	0	0	0	6
106-7210 Dunnellon Airport	6,007	3,424	81	224	2,244	34
108-1059 CC - Community	165	90	0	75	0	0
109-4190 Local Option Fuel	839	811	0	0	0	28
110-5110 Marion County	418	360	0	0	0	58
111-1171 Court Innovations -	991	991	0	0	0	0
111-1172 Legal Aid	93	90	0	0	0	3
111-1173 Law Library	93	90	0	0	0	3
111-1175 CC - Finance &	435	360	0	75	0	0
111-1176 Court Innovations -	911	721	40	149	0	1
111-1177 Juvenile Alternative	1,405	1,172	81	149	0	3
111-1179 Court Innovations -	1,285	901	81	299	0	4
111-1181 Court Innovations -	360	360	0	0	0	0
112-1185 CC - Finance &	779	181	0	598	0	0
112-1190 Transfers	1,024	271	0	747	0	6
113-3160 Sheriff's	183	181	0	0	0	2
114-3930 9-1-1 Management	4,001	3,244	483	224	0	50
114-3931 911 Mgmt -	100	90	0	0	0	10
115-3140 Sheriff - Insurance	818	631	0	149	0	38



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Budget**

Receiving Department	Total	Budget Preparation	Position Budgeting	Budget Amendment	Capital Budget	OMB A-87 & Full CAP
115-3155 Sheriff - Patrol &	6,788	541	0	5,211	0	1,036
115-3156 MSTU for Law	134	90	0	0	0	44
116-3415 Building	6,921	3,695	926	2,240	0	60
117-2870 Tourist	5,009	3,244	161	1,569	0	35
118-6118 Parks & Recreation	7,476	2,524	362	75	4,487	28
120-1168 CC - Crime	90	90	0	0	0	0
122-5340 State Housing	3,888	3,334	0	523	0	31
124-3924 Medical Examiner	2,683	1,983	0	598	0	102
125-1195 Impact Fees -	450	450	0	0	0	0
126-1196 Impact Fees -	371	360	0	0	0	11
127-1197 Impact Fees -	458	450	0	0	0	8
128-1198 Impact Fees -	491	450	0	0	0	41
130-7910 General	3,893	3,244	121	523	0	5
130-7940 Road & Street	2,020	1,622	241	149	0	8
130-7956 Contracted Road	382	360	0	0	0	22
131-7935 Fire Control Service	2,257	2,253	0	0	0	4
132-4320 Marion Oaks	5,028	3,695	563	747	0	23
133-7955 Contracted Road	271	271	0	0	0	0
134-8100 Silver Springs	6,789	4,686	442	1,644	0	17
134-8110 Silver Springs	347	271	0	75	0	1
135-7965 Recreation	1,772	1,622	0	149	0	1
136-8200 Hills of Ocala	1,322	1,172	0	149	0	1
137-4370 Indian Meadows	599	450	0	149	0	0
138-4380 Ocala Heights Units	360	360	0	0	0	0
139-4390 Silver Springs	580	541	0	0	0	39
140-4400 Lake Tropicana	631	631	0	0	0	0
141-4410 Bahia Oaks Street	360	360	0	0	0	0
142-4420 Boardman Street	360	360	0	0	0	0
144-4440 Doublegate	360	360	0	0	0	0
145-4450 Hickory Hill	360	360	0	0	0	0
146-4460 Raven Hill	360	360	0	0	0	0
147-4470 Golden Hills Road	631	631	0	0	0	0
148-4480 Kingsland / Ocala	531	450	0	75	0	6



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Budget**

Receiving Department	Total	Budget Preparation	Position Budgeting	Budget Amendment	Capital Budget	OMB A-87 & Full CAP
149-4490 Kingsland County	452	450	0	0	0	2
150-4500 SS Acres Road	452	450	0	0	0	2
150-4502 Ocala Wtr Est	870	721	0	149	0	0
150-4503 NW 17 -	721	721	0	0	0	0
150-4504 Rainbow Pk 1,2	1,054	901	0	149	0	4
153-4530 Pine Run Estates	992	991	0	0	0	1
158-4580 Churchill	360	360	0	0	0	0
159-4590 Woods and Lakes	722	721	0	0	0	1
161-4610 Marion Oaks Road	478	450	0	0	0	28
162-4620 Little Lk Weir MSBU	360	360	0	0	0	0
181-3310 Fire / Rescue	25,168	5,767	14,278	1,717	2,244	1,162
181-3311 Fire / Rescue	301	271	0	0	0	30
183-3320 Fire Rescue Impact	631	631	0	0	0	0
185-3350 Emergency	5,249	1,622	0	224	3,366	37
189-3390 Clean Water	4,932	4,055	362	374	0	141
190-4900 Rainbows End	991	991	0	0	0	0
191-4910 Tompkins &	360	360	0	0	0	0
192-4920 Country Estates	360	360	0	0	0	0
193-4930 Marion Oaks MSTU	4,351	3,244	403	672	0	32
194-4940 Citrus Park MSTU	360	360	0	0	0	0
195-4950 Wineberry MSTU	360	360	0	0	0	0
196-4960 Golden Hills	360	360	0	0	0	0
197-4970 Delcrest	360	360	0	0	0	0
198-4980 Bellaire Subdivision	360	360	0	0	0	0
199-4990 Boulder Hill	360	360	0	0	0	0
202-1200 CC - Finance &	181	181	0	0	0	0
202-1205 Debt Service	656	541	0	0	0	115
202-1225 Transfers	90	90	0	0	0	0
203-1230 Debt Service	298	271	0	0	0	27
203-1235 CC - Parks &	181	181	0	0	0	0
209-1219 Public Improvement	688	541	0	0	0	147
220-4700 Series 97A	360	360	0	0	0	0
221-4701 Series 97B	360	360	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Budget**

Receiving Department	Total	Budget Preparation	Position Budgeting	Budget Amendment	Capital Budget	OMB A-87 & Full CAP
223-4703 Series 98B	360	360	0	0	0	0
227-4707 Series 2003A	272	271	0	0	0	1
228-4708 Series 2003B	360	360	0	0	0	0
229-4709 Series 2004A	436	360	0	75	0	1
230-4710 Series 2004B	436	360	0	75	0	1
231-4711 Series 2004C	347	271	0	75	0	1
232-4712 Series 2005A	353	271	0	75	0	7
233-4713 Series 2006A	352	271	0	75	0	6
234-4714 Series 2007A	355	271	0	75	0	9
235-4715 Series 2007B	353	271	0	75	0	7
236-4716 Series 2008A	359	271	0	75	0	13
237-4717 Series 2008B	358	271	0	75	0	12
238-4718 Series 2009A	352	271	0	75	0	6
239-4719 Series 2010A	348	271	0	75	0	2
240-4720 Series 2011A	357	271	0	75	0	11
241-4271 Series 2012A	503	271	0	224	0	8
242-4722 Series 2013A	346	271	0	75	0	0
303-1260 CC - Parks &	2,208	1,081	0	0	1,122	5
304-1275 Capital	5,749	811	0	448	4,487	3
304-1277 CIP Transfer	90	90	0	0	0	0
304-1280 Capital Projects	181	181	0	0	0	0
305-1276 Surtax Capital	7,664	631	0	299	6,731	3
305-1278 Surtax Capital	272	271	0	0	0	1
309-1279 Transportation	1,040	811	0	75	0	154
309-1281 Transp Cap Proj	231	90	0	75	0	66
335-4815 Improvements	901	901	0	0	0	0
337-4817 Improvements	811	811	0	0	0	0
338-4818 Improvements	721	721	0	0	0	0
340-4820 Improvements	692	541	0	149	0	2
341-4821 Improvements -	845	541	0	299	0	5
342-4822 Improvements -	1,669	631	0	971	0	67
401-4210 Hazardous Waste	3,154	3,154	0	0	0	0
401-4230 Solid Waste	20,351	5,046	885	1,644	12,342	434



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Budget**

Receiving Department	Total	Budget Preparation	Position Budgeting	Budget Amendment	Capital Budget	OMB A-87 & Full CAP
401-4250 Solid Waste	3,822	2,343	683	747	0	49
401-4270 Solid Waste	3,471	2,884	322	224	0	41
401-6130 Litter Control	3,743	2,884	683	149	0	27
452-7130 Utilities - Customer	8,511	6,296	724	971	0	520
452-7140 Utilities - Water	5,160	3,424	764	897	0	75
452-7145 Utilities - Water	5,463	2,884	1,247	1,270	0	62
452-7150 Utilities -	4,336	3,064	604	598	0	70
452-7155 Utilities -	3,245	2,703	362	149	0	31
452-7160 Utilities -	27,485	3,515	241	149	23,560	20
501-2550 Insurance	3,638	2,703	0	75	0	860
501-2555 Risk and Benefit	3,027	2,433	282	299	0	13
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>498,934</b>	<b>285,295</b>	<b>63,298</b>	<b>67,218</b>	<b>71,773</b>	<b>11,350</b>





# Marion County, Florida Full Cost Allocation Plan

## Records Center

### Nature and Extent of Services

Florida public records law provides a significant body of standards and requirements that govern the "life cycle" of Florida's public records. A comprehensive records and information management program is an essential component of any business entity, public or private.

The Marion County Clerk's Office provides records storage along with a system for disposal of records. The Records Management process is based on established standards, procedures, and techniques which ensure compliance with State Records Management guidelines. Actual expenditures are accounted for in fund 052, Clerk to BCC, and organization 9552 Records Center.

For cost allocation plan purposes, costs identified to the Records Center cost pool are functionalized as follows (the apportioning of costs to functional areas is based on the effort distribution of staff assigned to each activity as a weighted proportion of their respective compensation):

#### **Records Management**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the retention and disposition of county records. These costs are allocated based on the total number of records managed per organization.

#### **Records Storage**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the storage of county records. These costs are allocated based on the total cubic feet of records stored per organization.

#### **Delivery & Retrieval**

Costs identified to this function are representative of staff compensation and operational expenditures associated with the pick-up (retrieval) and delivery of county records. These costs are allocated based on the total number of record deliveries and retrievals per organization.

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Records Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	228,032			228,032
Depreciation Expense	17,055		17,055	
Facilities Management	61,883	3,602	65,485	
Administration - Non Court BCC	8,806	537	9,343	
Information Systems - BCC	14,572	577	15,149	
Accounting & Finance - BCC	4,139	165	4,304	
Budget	199	2	201	
Records Center		533	533	
Total Allocated Additions:	106,654	5,416	112,070	112,070
Total To Be Allocated:	334,686	5,416		340,102



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Records Center**

	Total	General & Admin	Records Management	Records Storage	Delivery & Retrieval
<b>Other Expense &amp; Cost</b>					
512101 Regular Salaries & Wages	162,009	41,831	57,189	49,380	13,609
521101 FICA Taxes	11,922	3,078	4,209	3,634	1,001
522101 Retirement Contributions	8,959	2,313	3,162	2,731	753
523101 Health Insurance	32,306	8,341	11,404	9,847	2,714
523401 Life, AD&D, LTD	1,110	287	392	338	93
524101 Worker's Compensation	1,076	278	380	328	90
531109 Professional Services	18	5	6	5	2
541101 Communications Services	507	131	178	155	43
542201 Postage & Freight	365	94	129	111	31
544101 Rentals & Leases - Equipment	4,905	1,266	1,732	1,495	412
546401 Repairs/Maint - Office Machines	1,567	405	552	478	132
549111 Other Current Charges & Obligatio	246	64	86	75	21
551101 Office Supplies	1,862	481	657	568	156
552101 Gasoline, Oil & Lubricants	1,017	263	359	310	85
552106 Computer Software	163	42	57	50	14
<b>Departmental Totals</b>					
Total Expenditures	228,032	58,879	80,492	69,505	19,156
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	228,032	58,879	80,492	69,505	19,156
<b>Allocation Step 1</b>					
Inbound- All Others	106,654	106,654	0	0	0
Reallocate Admin Costs		( 165,533)	78,769	68,018	18,746
1st Allocation	334,686	0	159,261	137,523	37,902
<b>Allocation Step 2</b>					
Inbound- All Others	5,416	5,416	0	0	0
Reallocate Admin Costs		( 5,416)	2,578	2,225	613
2nd Allocation	5,416	0	2,578	2,225	613



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Records Center**

	Total	General & Admin	Records Management	Records Storage	Delivery & Retrieval
Total For 052-9552 Records Center					
Total Allocated	340,102	0	161,839	139,748	38,515



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Records Center**

Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	273	2.0958	3,338		3,338		3,338
Procurement Services	196	1.5047	2,396		2,396		2,396
001-2225 Tax Collector - Transfer	149	1.1439	1,822		1,822	31	1,853
001-2300 Guardian Ad Litem Program	975	7.4850	11,921		11,921	200	12,121
001-2310 Court Administrator	214	1.6429	2,616		2,616	44	2,660
001-2410 Public Defender Administration	1,626	12.4827	19,880		19,880	334	20,214
001-3440 Code Enforcement	244	1.8732	2,983		2,983	50	3,033
001-5220 Community Services	53	0.4069	648		648	11	659
001-6120 Parks & Recreation	46	0.3531	562		562	9	571
102-2400 State Attorney	2,152	16.5208	26,311		26,311	442	26,753
105-4121 Transportation Department	49	0.3762	599		599	10	609
110-5110 Marion County Health Unit	5,415	41.5707	66,208		66,208	1,111	67,319
116-3415 Building Department	1,261	9.6806	15,417		15,417	259	15,676
181-3310 Fire / Rescue Services	47	0.3608	575		575	10	585
185-3350 Emergency Medical Services	298	2.2877	3,643		3,643	61	3,704
452-7130 Utilities - Customer Service	10	0.0768	122		122	2	124
501-2555 Risk and Benefit Services	18	0.1382	220		220	4	224
<b>SubTotal</b>	<b>13,026</b>	<b>100.0000</b>	<b>159,261</b>		<b>159,261</b>	<b>2,578</b>	<b>161,839</b>
<b>Total</b>	<b>13,026</b>	<b>100.0000</b>	<b>159,261</b>		<b>159,261</b>	<b>2,578</b>	<b>161,839</b>

Allocation Basis: Total Number of Records Managed Per Organization  
 Allocation Source: Records Center Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Records Center**

Activity - Records Storage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	382	3.0193	4,152		4,152		4,152
Procurement Services	188	1.4859	2,043		2,043		2,043
Administration - Non Court BCC	37	0.2924	402		402		402
BCC - Records	653	5.1612	7,098		7,098		7,098
Accounting & Finance - BCC	2,404	19.0009	26,131		26,131		26,131
Internal Auditor	8	0.0632	87		87		87
Budget	44	0.3478	478		478		478
Records Center	49	0.3873	533		533		533
001-2225 Tax Collector - Transfer	112	0.8852	1,217		1,217	28	1,245
001-2300 Guardian Ad Litem Program	460	3.6358	5,000		5,000	115	5,115
001-2310 Court Administrator	163	1.2883	1,772		1,772	41	1,813
001-2410 Public Defender Administration	574	4.5368	6,239		6,239	144	6,383
001-2710 Planning	5	0.0395	54		54	1	55
001-2720 Historical Commission	42	0.3320	457		457	11	468
001-2810 Economic Development Council	22	0.1739	239		239	6	245
001-3440 Code Enforcement	43	0.3399	467		467	11	478
001-5220 Community Services	23	0.1818	250		250	6	256
001-6120 Parks & Recreation	22	0.1739	239		239	6	245
102-2400 State Attorney	2,656	20.9928	28,871		28,871	663	29,534
105-4121 Transportation Department	262	2.0708	2,848		2,848	66	2,914
110-5110 Marion County Health Unit	2,482	19.6175	26,979		26,979	621	27,600
116-3415 Building Department	1,925	15.2150	20,924		20,924	482	21,406
181-3310 Fire / Rescue Services	23	0.1818	250		250	6	256
501-2555 Risk and Benefit Services	73	0.5770	793		793	18	811
<b>SubTotal</b>	<b>12,652</b>	<b>100.0000</b>	<b>137,523</b>		<b>137,523</b>	<b>2,225</b>	<b>139,748</b>



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Records Center**

Activity - Records Storage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	12,652	100.0000	137,523		137,523	2,225	139,748

Allocation Basis: Total Cubic Feet of Records Stored Per Organization

Allocation Source: Records Center Summary Report

**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Records Center**

Activity - Delivery & Retrieval

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	56	4.0404	1,531		1,531		1,531
Procurement Services	43	3.1025	1,176		1,176		1,176
001-2225 Tax Collector - Transfer	6	0.4329	164		164	3	167
001-2300 Guardian Ad Litem Program	55	3.9683	1,504		1,504	26	1,530
001-2310 Court Administrator	20	1.4430	547		547	10	557
001-2410 Public Defender Administration	374	26.9839	10,229		10,229	176	10,405
001-3440 Code Enforcement	9	0.6494	246		246	4	250
001-5220 Community Services	4	0.2886	109		109	2	111
001-6120 Parks & Recreation	7	0.5051	191		191	3	194
102-2400 State Attorney	316	22.7994	8,641		8,641	151	8,792
105-4121 Transportation Department	14	1.0101	383		383	7	390
110-5110 Marion County Health Unit	247	17.8211	6,755		6,755	118	6,873
116-3415 Building Department	209	15.0794	5,715		5,715	100	5,815
181-3310 Fire / Rescue Services	6	0.4329	164		164	3	167
185-3350 Emergency Medical Services	12	0.8658	328		328	6	334
452-7130 Utilities - Customer Service	2	0.1443	55		55	1	56
501-2555 Risk and Benefit Services	6	0.4329	164		164	3	167
<b>SubTotal</b>	<b>1,386</b>	<b>100.0000</b>	<b>37,902</b>		<b>37,902</b>	<b>613</b>	<b>38,515</b>
<b>Total</b>	<b>1,386</b>	<b>100.0000</b>	<b>37,902</b>		<b>37,902</b>	<b>613</b>	<b>38,515</b>

Allocation Basis: Total Number of Record Deliveries & Retrievals Per Organization  
 Allocation Source: Records Center Summary Report



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Records Center**

Receiving Department	Total	Records Management	Records Storage	Delivery & Retrieval
Human Resources	9,021	3,338	4,152	1,531
Procurement Services	5,615	2,396	2,043	1,176
Administration - Non Court	402	0	402	0
BCC - Records	7,098	0	7,098	0
Accounting & Finance - BCC	26,131	0	26,131	0
Internal Auditor	87	0	87	0
Budget	478	0	478	0
Records Center	533	0	533	0
001-2225 Tax Collector -	3,265	1,853	1,245	167
001-2300 Guardian Ad Litem	18,766	12,121	5,115	1,530
001-2310 Court Administrator	5,030	2,660	1,813	557
001-2410 Public Defender	37,002	20,214	6,383	10,405
001-2710 Planning	55	0	55	0
001-2720 Historical	468	0	468	0
001-2810 Economic	245	0	245	0
001-3440 Code Enforcement	3,761	3,033	478	250
001-5220 Community	1,026	659	256	111
001-6120 Parks & Recreation	1,010	571	245	194
102-2400 State Attorney	65,079	26,753	29,534	8,792
105-4121 Transportation	3,913	609	2,914	390
110-5110 Marion County	101,792	67,319	27,600	6,873
116-3415 Building	42,897	15,676	21,406	5,815
181-3310 Fire / Rescue	1,008	585	256	167
185-3350 Emergency	4,038	3,704	0	334
452-7130 Utilities - Customer	180	124	0	56
501-2555 Risk and Benefit	1,202	224	811	167
Direct Billed	0	0	0	0



**Marion County, Florida**  
**Full Cost Allocation Plan**  
**for the Fiscal Year Ended September 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Records Center**

Receiving Department	Total	Records Management	Records Storage	Delivery & Retrieval
Total	340,102	161,839	139,748	38,515

