

BOCC CONTRACT APPROVAL FORM

CONTRACT TRACKING NO. CM3676

SECTION 1 - GENERAL INFORMATION

Requesting Department: OMB Contact Person: Chris Lacambra/Tracy Poore
Telephone: (904) 530-6010 Email: clacambra@nassaucountyfl.com / tpoore@nassaucountyfl.com

SECTION 2 - VENDOR INFORMATION

Name: MGT of America Consulting, LLC
Address: 4320 West Kennedy Blvd Suite 200
City: Tampa State: FL Zip Code: 33609
Vendor's Administrator Name: AnthonyTrey Traviesa Title: CEO & Chairman fo the Board
Telephone: (888) 302-0899 Email: ttraviesa@mgtoconsulting.com

SECTION 3 - VENDOR AUTHORIZED SIGNATORY

Authorized Signatory Name: Anthony Trey Traviesa
Authorized Signatory Email: ttraviesa@mgtoconsulting.com
(IDENTIFY WHO WILL SIGN THE CONTRACT ON BEHALF OF THE VENDOR. OFFICER/DIRECTOR WITH AUTHORITY TO BIND COMPANY.)

SECTION 4 - CONTRACT INFORMATION

Contract Name: MGT of America Consulting,LLC professional services contract for user fee study.
Type: New Contract Work Authorization Supplemental Agreement
Short Description of Product(s)/Service(s) Being Requested: Comprehensive study/analysis of the County's fees.

(GOODS AND/OR SERVICES TO BE PROCURED, PHYSICAL LOCATION, ETC.)

Procured Method: Quotes ITB RFP RFQ Piggyback Exemption Sole Source Single Source
 Other:
Amount of Initial Contract Term: \$79,750.00
Amount of Renewal Options (if applicable): Year 1: Year 2:
Year 3: Year 4:
Total Amount of Contract (Initial Term + Renewal Options): \$79,750.00 (Estimate if necessary)
Account Number: 01135513-531000
Source of Funds: County State Federal Other:
County Authorized Signatory: BOCC Chairman County Manager
(IDENTIFY WHO WILL SIGN CONTRACT ON BEHALF OF BOCC)

SECTION 5 - INSURANCE

Insurance Category: Category L Category M Category H Other:

Risk Manager Initials: MP

SECTION 6 - AMENDMENT INFORMATION

Contract Tracking No: Amendment No:
Type of Amendment: Renewal Time Only Extension Additional Scope Other:
Contract Amount with Previous Amendments: Amount of this Amendment:
New Contract Amount including this Amendment:
Account Code Change From: To:
County Authorized Signatory: BOCC Chairman County Manager
(IDENTIFY WHO WILL SIGN AMENDMENT ON BEHALF OF BOCC)

APPROVALS PURSUANT TO NASSAU COUNTY PURCHASING POLICY

- | | | |
|--|--|----|
| 1. <u>Chris Lacambra</u> 5/2/2024
Department Head/Contract Manager Date | 3. <u>Tracy Poore</u> 5/7/2024
Procurement Date | |
| 2. <u>Chris Lacambra</u> 5/2/2024
Office of Mgmt. & Budget Date | 4. <u>Denise C. May</u> 5/7/2024
County Attorney Date | EM |
- (Signature required only if procurement related)*

5/2/2024

COUNTY MANAGER - FINAL SIGNATURE APPROVAL

[Signature] 5/8/2024
County Manager Date

CONTRACT FOR COMPREHENSIVE USER FEE STUDY

THIS CONTRACT is entered into by and between the **Board of County Commissioners of Nassau County**, a political subdivision of the State of Florida, hereinafter referred to as the “County”, and **MGT of America Consulting, LLC**, located at 4320 West Kennedy Boulevard, Suite 200, Tampa, FL 33609, hereinafter referred to as the “Consultant” on the day and year last written below (hereinafter “Effective Date”).

WHEREAS, the County desires to obtain professional services for a comprehensive user fee study. Said services are more fully described in the County’s RFP numbered NC24-001, attached hereto as Exhibit “A” and made a part of this Contract by this reference; and

WHEREAS, the Consultant desires to render certain professional services as described in Exhibit “A”, and has the qualifications, experience, staff and resources to perform those professional services; and

WHEREAS, a copy of the Vendor’s Proposal is attached hereto as Exhibit “B” and made a part hereof; and

WHEREAS, the County, through a competitive selection process conducted in accordance with the requirements of law and County policy, and based upon the Consultant’s assurance that it has the qualifications, experience, staff and resources, the County has determined that it would be in the best interest of Nassau County to award a contract to the Consultant for the rendering of those services described in Exhibit “A”.

NOW THEREFORE, in consideration of the mutual covenants and agreements hereinafter contained, the parties hereto agree as follows:

SECTION 1. Recitals.

1.1 The above recitals are true and correct and are incorporated herein, in their entirety, by this reference.

SECTION 2. Exhibits.

2.1 The Exhibits listed below are incorporated into and made part of this Contract:

Exhibit “A” COUNTY’S REQUEST FOR PROPOSAL NC24-001-RFP, (“RFP”), AS
MODIFIED BY ADDENDA DATED JANUARY 30, 2024 AND
FEBRUARY 8, 2024; AND

Exhibit “B” VENDOR’S PROPOSAL DATED FEBRUARY 8, 2024.

SECTION 3. Employment of the Consultant.

3.1 The County hereby agrees to engage the Consultant, and the Consultant hereby agrees to perform the professional services set forth in Exhibits “A” and “B”.

SECTION 4. Scope of Services.

4.1 The Consultant shall provide professional services in accordance with Exhibits “A” and “B”.

4.2 Services requested by the County, or the County’s representative, that are not set forth in Exhibits “A” and “B” shall be considered additional services. Any request for additional services and additional fees shall be mutually agreed upon by the parties, in writing.

SECTION 5. The County’s Responsibility.

5.1 The County shall provide the Consultant with all required data, information, and services regarding the requirements and objectives for the services under this Contract. The Consultant shall rely upon the accuracy and completeness of any information, reports, and/or data supplied by the County or the County’s representative.

5.2 The County hereby designates the Director of the Office of Management and Budget, or designee, to act on the County's behalf under this Contract. The Director of the Office of Management and Budget, or designee, under the supervision of the County Manager, shall have complete authority to transmit instructions, receive information, interpret and define the County's policies and decisions with respect to materials, elements and systems pertinent to the provision of the Consultant's services.

SECTION 6. Term of Contract and Option to Extend or Renew.

6.1 The term of this Contract shall begin upon the execution of this Contract by all parties and shall terminate three (3) years from execution date. The term of this Contract may be extended for two (2) additional terms, in one (1) year increments, with no changes in terms or conditions, upon mutual written agreement between the Consultant and the County. The County Manager is hereby authorized to execute any Contract renewal, amendment and/or modification upon approval by the County Attorney's Office. Any extension or amendment to this Contract shall be subject to availability of funds of the County as set forth in Section 11 hereinbelow.

6.2. In the event that this Contract is continued beyond the term provided above by mutual consent of the parties and not reduced to writing, this Contract shall be carried out on a month-to-month basis and shall not constitute an implied renewal of the Contract. Said month-to-month extension shall be upon the same terms of the Contract and at the compensation and payment provided herein.

SECTION 7. Compensation.

7.1 The Consultant shall be compensated in an amount not to exceed Seventy-Nine Thousand, Seven Hundred, Fifty Dollars and 00/100 cents (\$79,750.00), in accordance with Exhibit "B".

7.2 The Consultant shall prepare and submit to the Office of Management and Budget, for approval, an invoice for the services rendered, with a copy provided to invoices@nassaucountyfl.com. Invoices for services shall be paid in accordance with the Florida Prompt Payment Act found at Section 218.70, Florida Statutes. All invoices shall be accompanied by a report or statement identifying the nature of the work performed, the hours required and compensation for the work performed. The report or statement shall show a summary of fees. The County reserves the right to withhold payment to the Consultant for failure to perform the work in accordance with the provisions of this Contract, and the County shall promptly notify the Consultant, in writing, if any invoice or report is found to be unacceptable and will specify the reasons therefor. The Consultant shall have thirty (30) days to cure any failure upon written notice. Consultant shall honor all purchase orders or work authorizations issued prior to the expiration of the term of this Contract.

7.3 All representations, indemnifications, warranties and guarantees made in, required by, or given in accordance with this Contract, as well as all continuing obligations indicated in this Contract, will survive final payment and termination or completion of this Contract.

7.4 Final Invoice: Consultant shall submit to County Consultant's final/last billing to County clearly marked as "Final Invoice." Submittal of the Final Invoice by Consultant to County shall indicate that all services have been performed by Consultant and that all charges and costs have been invoiced by the Consultant to County and that there is no further work to be performed and no further invoices to be submitted under this Contract.

SECTION 8. Standard of Care.

8.1 The Consultant shall exercise the same degree of care, skill, and diligence in the performance of the services as is ordinarily provided by a professional under similar

circumstances, at the same time, and in the same locality. In the County's sole discretion, upon request by the County, the Consultant shall, at no additional cost to the County, re-perform services which in the sole discretion of the County do not meet the foregoing standard of care.

SECTION 9. Equal Opportunity Employment.

9.1 In connection with the work to be performed under this Contract, the Consultant agrees to comply with the applicable provisions of State and Federal Equal Employment Opportunity statutes and regulations.

SECTION 10. Access to Premises.

10.1 The County shall be responsible for providing access to all project sites (if required), and for providing project site specific information.

SECTION 11. Funding.

11.1 The County's performance and obligation under this Contract is contingent upon an annual appropriation by the Board of County Commissioners for subsequent fiscal years and is subject to termination based on lack of funding.

SECTION 12. Expenses.

12.1 The Consultant shall be responsible for all expenses incurred while performing the services under this Contract including, but not limited to, license fees, memberships and dues; automobile and other travel expenses; meals and entertainment; insurance premiums; and all salary, expenses and other compensation paid to the Consultant's agents, if any, hired by the Consultant to complete the work under this Contract.

SECTION 13. Taxes, Liens, Licenses and Permits.

13.1 The Consultant recognizes that the County, by virtue of its sovereignty, is not required to pay any taxes on the services or goods purchased under the terms of this Contract.

As such, the Consultant shall refrain from including taxes on any billing. The Consultant is placed on notice that this exemption generally does not apply to nongovernmental entities, contractors, or subcontractors. Any questions regarding this tax exemption shall be addressed to the County Manager.

13.2 The Consultant shall secure and maintain all licenses and permits required to perform the services under this Contract and to pay any and all applicable sales or use tax, or any other tax or assessment which shall be imposed or assessed by any and all governmental authorities, required under this Contract, and to meet all federal, state, county and municipal laws, ordinances, policies and rules.

13.3 The Consultant acknowledges that property being improved that is titled to the County, if any, shall not be subject to a lien of any kind for any reason. The Consultant shall include notice of such exemptions in any subcontracts and purchase orders issued under this Contract.

SECTION 14. Governing Law, Venue and Compliance with Laws.

14.1 This Contract shall be deemed to have been executed and entered into within the State of Florida and any dispute arising hereunder, shall be governed, interpreted and construed according to the laws of the State of Florida, the Ordinances of Nassau County, and any applicable federal statutes, rules and regulations. Any and all litigation arising under this Contract shall be brought in Nassau County, Florida, and any trial shall be non-jury. Any mediation, pursuant to litigation, shall occur in Nassau County, Florida.

14.2 The Consultant shall comply with applicable regulatory requirements including federal, state, and local laws, rules, regulations, codes, orders, criteria and standards.

SECTION 15. Modifications.

15.1 The terms of this Contract may be modified only upon the written and mutual consent of both parties, and approval by appropriate legal authority in the County.

SECTION 16. Assignment and Subcontracting.

16.1 The Consultant shall not assign, sublet, convey or transfer its interest in this Contract without the prior written consent of the County.

16.2 In order to assign this Contract, or to subcontract any of the work requirements to be performed, the Consultant shall ensure and provide assurances to the County, that any subcontractor selected for work under this Contract has the necessary qualifications and abilities to perform in accordance with the terms and conditions of this Contract. The Consultant shall provide the County with the names of any subcontractor considered for work under this Contract; the County reserves the right to reject any subcontractor whose qualifications or performance, in the County's sole discretion, are insufficient. The Consultant shall be responsible for all work performed and all expenses incurred with the project. Any subcontract arrangements shall be evidenced by a written document available to the County upon request. The Consultant further agrees that the County shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract. The Consultant, at its expense, shall defend the County against such claims.

16.3 The Consultant shall make payments to any of its subcontractors within seven (7) working days after receipt of full or partial payments from the County in accordance with Section 287.0585, Florida Statutes, unless otherwise stated in the contracts between the Consultant and subcontractors. The Consultant's failure to pay its subcontractor(s) within seven (7) working days shall result in a penalty charged against the Consultant and paid to the

subcontractors in the amount of one-half of one percent (0.50%) of the amount due per day from the expiration of the period allowed herein for payment. Such penalty shall be in addition to the actual payments owed and shall not exceed fifteen percent (15%) of the outstanding balance due.

SECTION 17. Severability.

17.1 If any section, subsection, sentence, clause, phrase, or portion of this Contract is, for any reason, held invalid, unconstitutional, or unenforceable by any Court of Competent Jurisdiction, such portion shall be deemed as a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

SECTION 18. Termination for Default.

18.1 If the Consultant fails to perform any of its obligations under this Contract, and if such default remains uncured for a period of more than fifteen (15) days after notice thereof was given in writing by the County to the Consultant, then the County may, without prejudice to any right or remedy the County may have, terminate this Contract.

18.2 Upon termination of this Contract, the Consultant shall immediately: (1) stop work on the date specified; (2) terminate and settle all orders and subcontracts relating to the performance of the terminated work; (3) transfer all work in process, completed work, and other materials related to the terminated work to the County; and (4) render to the County all property belonging to the County, including, but not limited to, equipment, books, and records.

SECTION 19. Termination for Convenience.

19.1 The County reserves the right to terminate this Contract in whole or part by giving the Consultant written notice at least thirty (30) days prior to the effective date of the termination. Upon receipt of written notice of termination from the County, the Consultant shall only provide those services and/or materials specifically approved or directed by the County. All

other rights and duties of the parties under the Contract shall continue during such notice period, and the County shall continue to be responsible to the Consultant for the payment of any obligations to the extent such responsibility has not been excused by breach or default of the Consultant. The Consultant shall promptly contact the County to make arrangements to render to the County all property belonging to the County, including, but not limited to, equipment, books, and records.

SECTION 20. Nondisclosure of Proprietary Information.

20.1 The Consultant shall consider all information provided by the County and all reports, studies, calculations, and other documentation resulting from the Consultant's performance of the services to be proprietary unless such information is available from public sources. The Consultant shall not publish or disclose proprietary information, for any purpose other than the performance of the services, without the prior written authorization of the County or in response to legal process.

SECTION 21. Contingent Fees.

21.1 The Consultant warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Consultant, to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for the Consultant, any fee, commission, percentage, gift or any other consideration contingent upon or resulting from the award or making of this Contract.

SECTION 22. Ownership of Documents.

22.1 The Consultant shall be required to work in harmony with other County consultants relative to providing information requested in a timely manner and in the specified form. All

documents, records, disks, original drawings, or other information shall become the property of the County upon completion for its use and distribution as may be deemed appropriate by the County.

SECTION 23. Force Majeure.

23.1 Neither party of this Contract shall be liable to the other for any cost or damages if the failure to perform the Contract arises out of causes beyond the control and without the fault or negligence of the parties. Such causes may include, but are not restricted to, acts of nature, fires, quarantine restrictions, strikes and freight embargoes. In all cases, the failure to perform shall be totally beyond the control and without any fault or negligence of the party.

23.2 In the event of delay from the foregoing causes, the party shall take all reasonable measures to mitigate any and all resulting delay or disruption in the party's performance obligation under this Contract. If the delay is excusable under this section, the delay shall not result in any additional charge or cost under the Contract to either party. In the case of any delay that the Consultant believes is excusable under this section, the Consultant shall notify the County in writing of the delay or potential delay and describe the cause of the delay either: (1) within ten (10) calendar days after the cause that created or will create the delay first arose, if the Consultant could reasonably foresee that a delay could occur as a result; or (2) within five (5) calendar days after the date the Consultant first had reason to believe that a delay could result, if the delay is not reasonably foreseeable. THE FOREGOING SHALL CONSTITUTE THE CONSULTANT'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY. Providing notice in strict accordance with this section is a condition precedent to such remedy. The County, in its sole discretion, shall determine if the delay is excusable under this section and shall notify the Consultant of its decision in writing. No claim for damages, other than for an

extension of time, shall be asserted against the County. The Consultant shall not be entitled to an increase in the Contract price or payment of any kind from the County for direct, indirect, consequential, impact, or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this section, after the causes have ceased to exist, the Consultant shall perform at no increased cost, unless the County determines, in its sole discretion, that the delay will significantly impair the value of the Contract to the County, in which case, the County may do any or all of the following: (1) accept allocated performance or deliveries from the Consultant, provided that the Consultant grants preferential treatment to the County with respect to products or services subjected to allocation; (2) purchase from other sources (without recourse to and by the Consultant for the related costs and expenses) to replace all or part of the products or services that are the subject of the delay, which purchases may be deducted from the Contract quantity; and/or (3) terminate the Contract in whole or in part.

SECTION 24. Access And Audits of Records.

24.1 The Consultant shall maintain adequate records to justify all charges, expenses, and costs incurred in providing the services and materials for at least three (3) years after completion of work contemplated under this Contract. The County and the County Clerk of Court shall have access to such books, records, and documents as required in this section for the purpose of inspection or audit during normal business hours upon five (5) days' written notice to the Consultant.

SECTION 25. Independent Consultant Status.

25.1 The Consultant shall perform the services under this Contract as an independent contractor and nothing contained herein shall be construed to be inconsistent with this relationship or status. Nothing in this Contract shall be interpreted or construed to constitute the Consultant or any of its agents or employees to be an agent, employee or representative of the County.

25.2 The Consultant and the County agree that during the term of this Contract: (a) the Consultant has the right to perform services for others; (b) the Consultant has the right to perform the services required by this Contract; and (c) the Consultant has the right to hire assistants as subcontractors, or to use employees to provide the services required by this Contract.

SECTION 26. Indemnification.

26.1 The Consultant shall indemnify and hold harmless the County and its agents and employees from all claims, liabilities, damages, losses, expenses and costs, including attorney's fees, arising out of or associated with or caused by the negligence, recklessness, or intentionally wrongful conduct of the Consultant or any persons employed or utilized by the Consultant, in the performance of this Contract. The Consultant shall, at its own expense, defend any and all such actions, suits, or proceedings which may be brought against the County in connection with the Consultant's performance under this Contract.

SECTION 27. Insurance.

27.1 The Consultant shall provide and maintain at all times during the term of this Contract, without cost or expense to the County, such commercial (occurrence form) or comprehensive general liability, workers compensation, professional liability, and other

insurance policies as detailed in Exhibit “A”. The policy limits required are to be considered minimum amounts.

27.2 The Consultant shall provide to the County a Certificate of Insurance for all policies of insurance and renewals thereof in a form acceptable to the County. Said certificates shall provide that the Nassau County Board of County Commissioners is an additional insured, and that the County shall be notified in writing of any reduction, cancellation or substantial change of policy or policies at least thirty (30) days prior to the effective date of said action with the exception of ten (10) days for non-payment. All insurance policies shall be issued by responsible companies who are acceptable to the County and licensed and authorized under the laws of the State of Florida.

SECTION 28. Dispute Resolution Process.

28.1 In the event of a dispute regarding the interpretation of the terms of this Contract, the County, in its sole discretion, may elect to use the dispute resolution process as set forth in this section.

28.2 In the event the County elects to use the dispute resolution process under this section, the County shall send a written communication to the Consultant pursuant to Section 35 hereinbelow. The written notification shall set forth the County’s interpretation of the terms of this Contract.

28.3 The County shall then set a date and time for the parties to meet with the County Manager or designee. This meeting shall be set no more than twenty (20) days from the date that the written communication was sent to the Consultant. The Consultant may submit a written response to the County’s written communication no less than five (5) days prior to the meeting with the County Manager or designee.

28.4 If no satisfactory resolution as to the interpretation of the Contract terms is reached at the meeting with the County Manager or designee, then the parties may elect to submit the dispute to mediation in accordance with mediation rules as established by the Florida Supreme Court. Mediators shall be chosen by the County and the cost of mediation shall be borne by the Consultant. The Consultant shall not stop work during the pendency of the dispute resolution or mediation process as set forth in this section.

SECTION 29. E-Verify.

29.1 The Consultant shall comply with Section 448.095, Florida Statutes, and use the United States Department of Homeland Security's E-Verify system ("E-Verify") to verify the employment eligibility of all persons hired by the Consultant during the term of this Contract to work in Florida. Additionally, if the Consultant uses subcontractors to perform any portion of the work (under this Contract), the Consultant shall include a requirement in the subcontractor's contract that the subcontractor use E-Verify to verify the employment eligibility of all persons hired by subcontractor to perform any such portion of the work. Answers to questions regarding E-Verify as well as instructions on enrollment may be found at the E-Verify website: www.uscis.gov/e-verify.

29.2 The Consultant shall maintain records of its participation and compliance with the provisions of the E-Verify program, including participation by its subcontractors as provided above, and to make such records available to the County or other authorized entity consistent with the terms of the Consultant's enrollment in the program. This includes maintaining a copy of proof of the Consultant's and subcontractors' enrollment in the E-Verify program. If the Consultant enters into a contract with a subcontractor, the subcontractor shall provide the Consultant with an affidavit stating that the subcontractor does not employ, contract with, or

subcontract with an unauthorized alien. The Consultant shall maintain a copy of such affidavit for the duration of the Contract.

29.3 Compliance with the terms of the E-Verify program provision is made an express condition of this Contract and the County may treat a failure to comply as a material breach of the Contract. If the County terminates the Contract pursuant to Section 448.095(2)(c), Florida Statutes, the Consultant may not be awarded a public contract for at least one (1) year after the date on which the contract was terminated and the Consultant is liable for any additional costs incurred by the County as a result of the termination of this Contract.

SECTION 30. Public Records.

30.1 The County is a public agency subject to Chapter 119, Florida Statutes. **IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 530-6090, RECORDS@NASSAUCOUNTYFL.COM, 96135 NASSAU PLACE, SUITE 6, YULEE, FLORIDA 32097.** Under this Contract, to the extent that the Consultant is providing services to the County, and pursuant to Section 119.0701, Florida Statutes, the Consultant shall:

- a. Keep and maintain public records required by the County to perform the service.
- b. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within

a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.

c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Contract term and following completion of the Contract if the Consultant does not transfer the records to the County.

d. Upon completion of the Contract, transfer, at no cost, to the County all public records in possession of the Consultant or keep and maintain public records required by the County to perform the service. If the Consultant transfers all public records to the County upon completion of the Contract, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the Contract, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically shall be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology systems of the County.

30.2 A request to inspect or copy public records relating to the County's contract for materials shall be made directly to the County. If the County does not possess the requested records, the County shall immediately notify the Consultant of the request, and the Consultant shall provide the records to the public agency or allow the records to be inspected or copied within a reasonable time.

30.3 If the Consultant does not comply with the County's request for records, the County shall enforce the Contract provisions in accordance with the Contract.

30.4 If the Consultant fails to provide the public records to the County within a reasonable time, the Consultant may be subject to penalties under Section 119.10, Florida Statutes.

30.5 If a civil action is filed against the Consultant to compel production of public records relating to the Contract, the Court shall assess and award against the Consultant the reasonable costs of enforcement, including reasonable attorney fees if:

- a. The Court determines that the Consultant unlawfully refused to comply with the public records request within a reasonable time; and
- b. At least eight (8) business days before filing the action, the plaintiff provided written notice of the public records request, including a statement that the Consultant has not complied with the request, to the County and to the Consultant.

30.6 A notice complies with Section 30.5 b. hereinabove, if it is sent to the County's custodian of public records and to the Consultant at the Consultant's address listed on its Contract with the County or to the Consultant's registered agent. Such notices shall be sent pursuant to Section 35 hereinbelow.

30.7 If the Consultant complies with a public records request within eight (8) business days after the notice is sent, the Consultant is not liable for the reasonable costs of enforcement.

30.8 In reference to any public records requested under this Contract, the Consultant shall identify and mark specifically any information which the Consultant considers confidential and/or proprietary, inclusive of trade secrets as defined in Section 812.081, Florida Statutes, and which the Consultant believes to be exempt from disclosure, citing specifically the applicable exempting law and including a brief written explanation as to why the cited Statute is applicable

to the information claimed as confidential and/or proprietary information. All materials shall be segregated and clearly identified as "EXEMPT FROM PUBLIC DISCLOSURE."

30.9 In conjunction with the confidential and/or proprietary information designation, the Consultant acknowledges and agrees that after notice from County, the Consultant shall respond to a notice from the County immediately, but no later than 10 calendar days from the date of notification or the Consultant shall be deemed to have waived and consented to the release of the confidential and/or proprietary designated materials.

30.10 The Consultant further agrees that by designation of the confidential/proprietary material, the Consultant shall defend the County (and its employees, agents and elected and appointed officials) against all claims and actions (whether or not a lawsuit is commenced) related to the Consultant's designation of the material as exempt from public disclosure and to hold harmless the County (and its employees, agents and elected and appointed officials) from any award to a plaintiff for damages, costs and attorneys' fees, incurred by the County by reason of any claim or action related to the Consultant's designation of material as exempt from public disclosure.

SECTION 31. Disclosure Of Litigation, Investigations, Arbitration or Administrative Decisions.

31.1 During the term of this Contract, or any extension thereto, the Consultant shall have the continued duty to disclose to the County Attorney, in writing, upon occurrence, all civil or criminal litigation, arbitration, mediation, or administrative proceeding involving the Consultant. If the existence of the proceeding causes the County concerns that the Consultant's ability or willingness to perform this contract is jeopardized, the Consultant may be required to provide the County with reasonable written assurance to demonstrate the Consultant can perform the terms and conditions of the Contract.

SECTION 32. Scrutinized Companies and Public Entity Crimes.

32.1 The Consultant is directed to the Florida Public Entities Crime Act, Section 287.133, Florida Statutes, as well as Section 287.135, Florida Statutes, regarding Scrutinized Companies, and represents to County that the Consultant is qualified to transact business with public entities in Florida, and to enter into and fully perform this Contract subject to the provisions stated therein. Failure to comply with any of the above provisions will be considered a material breach of the Contract.

SECTION 33. Anti-Discrimination.

33.1 The Consultant agrees that it will not discriminate in employment, employee development, or employee advancement because of religious or political opinions or affiliations, race, color, national origin, sex, age, physical handicap, or other factors, except where such factor is a bonified occupational qualification or is required by State and/or Federal Law.

SECTION 34. Advertising.

34.1 The Consultant shall not publicly disseminate any information concerning this Contract without prior written approval from the County, including but not limited to, mentioning the Contract in a press release or other promotional material, identifying the County as a reference, or otherwise linking the Consultant's name and either description of this Contract or the name of the County in any material published, either in print or electronically, to any entity that is not a party this Contract, except potential or actual authorized distributors, dealers, resellers, or service representative.

SECTION 35. Notices.

35.1 All notices, demands, requests for approvals or other communications given by the parties to another in connection with this Contract shall be in writing, and shall be sent by

registered or certified mail, postage prepaid, return receipt requested, or overnight delivery service (such as federal express), or courier service or by hand delivery to the office of each party indicated below:

County: Nassau County
Attn: Chris Lacambra OMB Director
96135 Nassau Place Suite 2
Yulee, Florida 32097

Consultant: MGT of America Consulting, LLC
Attn: Anthony Trey Traviesa, CEO & Chairman
4320 West Kennedy Boulevard, Suite 200
Tampa, FL 33609

SECTION 36. Attorney's Fees.

36.1 Notwithstanding the provisions of Section 30 hereinabove, in the event of any legal action to enforce the terms of this Contract each party shall bear its own attorney's fees and costs.

SECTION 37. Authority to Bind.

37.1 The Consultant represents and warrants that the Consultant's undersigned representative if executing this Contract of behalf of a partnership, corporation or agency has the authority to bind the Company to the terms of this Contract.

SECTION 38. Conflicting Terms, Representations and No Waiver of Covenants or Conditions.

38.1 In the event of any conflict between the terms of this Contract and the terms of any exhibits, the terms of this Contract shall prevail.

38.2 All representations, indemnifications, warranties and guaranties made by the Consultant in this Contract, as well as all continuing obligations indicated in this Contract, shall survive final payment and termination or completion of this Contract.

38.3 The failure of either party to insist on strict performance of any covenant or condition herein, or to exercise any option herein contained, shall not be construed as a waiver of such covenant, condition, or option in any other instance.

38.4 The Consultant warrants that any goods provided by the Consultant under this Contract shall be merchantable. All goods provided shall be of good quality within the description given by the County, shall be fit for their ordinary purpose, shall be adequately contained and packaged with the description given by the County, shall conform to the agreed upon specifications, and shall conform to the affirmations of facts made by the Consultant or on the container or label.

SECTION 39. Construction of Contract.

39.1 The parties hereby acknowledge that they have fully reviewed this Contract and any exhibits and have had the opportunity to consult with legal counsel of their choice, and that this Contract shall not be construed against any party as if they were the drafter of this Contract.

SECTION 40. Headings.

40.1 The section headings and captions of this Contract are for convenience and reference of the parties and in no way define, limit or describe the scope or intent of this Contract or any part thereof.

SECTION 41. Entire Agreement and Execution.

41.1 This Contract, together with any exhibits, constitutes the entire Contract between the County and the Consultant and supersedes all prior written or oral understandings.

41.2 This Contract may be executed in any number of counterparts; each executed counterpart hereof shall be deemed an original; and all such counterparts, when taken together, shall be deemed to constitute one and the same instrument.

SECTION 42. Change of Laws.

42.1 If there is a change in any state or federal law, regulation or rule or interpretation thereof, which affects this Contract or the activities of either party under this Contract, and either party reasonably believes in good faith that the change will have a substantial adverse effect on that party's rights or obligations under this Contract, then that party may, upon written notice, require the other party to enter into good faith negotiations to renegotiate the terms of this Contract. If the parties are unable to reach an agreement concerning the modification of this Contract within fifteen (15) days after the date of the notice seeking renegotiation, then either party may terminate this Contract by written notice to the other party. In such event, Consultant shall be paid its compensation for services performed prior to the termination date.

[The remainder of this page left intentionally blank.]

IN WITNESS WHEREOF, the parties have executed this Contract which shall be deemed an original on the day and year last written below.

NASSAU COUNTY, FLORIDA



By: Taco Pope
Its: County Manager
Date: 5/8/2024

Approved as to form and legality by the
Nassau County Attorney

Denise C. May

DENISE C. MAY

MGT OF AMERICA CONSULTING, LLC



By: Anthony Trey Traviesa
Its: CEO & Chairman
Date: 5/7/2024

**NASSAU COUNTY
FLORIDA**



**REQUEST FOR PROPOSAL (RFP)
COMPREHENSIVE USER FEE STUDY**

RFP NO. NC24-001

PROPOSALS ARE DUE NOT LATER THAN

February 8, 2024 at 10:00 A.M.

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SECTION 1: GENERAL INFORMATION

1.1 INTRODUCTION:

Nassau County (hereinafter referred to as the "County") is seeking proposals from qualified vendors to provide a Comprehensive User Fee Study for all County operations, including the Building, Planning, Development Services, Stormwater, Office of Management and Budget, Parks & Recreation, Fire, Animal Control and Code Enforcement departments in accordance with scope of services contained in this Request for Proposal (RFP).

1.2 PROCUREMENT METHOD:

This procurement is being conducted in accordance with all applicable provisions of the County Code of Ordinances. The specific method of source selection for the services required in this RFP is Code Section 1-141, Competitive Purchasing Methods.

1.3 COMPETITIVE PROCESS:

Any vendor that meets the requirements specified in this Request for Proposal may participate in the competitive process.

1.4 PROPOSAL DOCUMENTS:

This document and subsequent addendums, if any, can be downloaded from PlanetBids, through the Nassau County Procurement webpage <https://www.nassaucountyfl.com/280/Procurement-Contracts-Management> under current bid opportunities.

1.5 PERIOD OF PERFORMANCE:

The term of the agreement, if awarded, shall be for a three-year term with options to renew for two additional one-year terms.

1.6 PUBLIC ENTITY CRIMES:

A person or affiliate who has been placed on the convicted vendors list following a conviction for public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity, may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit proposals on leases of real property to public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or Proposer under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Florida Statutes, Section 287.017, for Category Two for a period of thirty-six (36) months from the date of being placed on the convicted vendor list. By signature on this solicitation and confirmation on the attached form, proposer certifies that they are qualified to do business with Nassau County in accordance with Florida Statutes.

1.7 CONFLICT OF INTEREST:

The Vendor, by submission of their proposal, warrants that he or she has not employed or retained any company or person, other than a bona fide employee working solely for the Vendor to solicit or secure this agreement and that he or she has not paid or agreed to pay any person, company, corporation, individual, or vendor other than a bona fide employee working solely for the Vendor any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this agreement. For the breach or violation of this provision, the County shall have the right to terminate the agreement without liability and, at its discretion, to deduct from the contract price, or otherwise recover, the full amount of such fee, commission, percentage, gift, or consideration.

1.8 PROHIBITION AGAINST CONSIDERING SOCIAL, POLITICAL, OR IDEOLOGICAL INTERESTS IN GOVERNMENT CONTRACTING:

Vendor is hereby notified that pursuant to Section 287.05701, Florida Statutes, the County may not request documentation of or consider a vendor's social, political, or ideological interests when determining if the vendor is a responsible vendor and may not give preference to a vendor based on the vendor's social, political, or ideological interests.

SECTION 2: SCOPE OF SERVICES**SCOPE OF SERVICES:**

Vendor shall provide all Services (and Items incidental thereto) set forth in compliance with Appendix "A" Scope of Services.

SECTION 3: INSTRUCTIONS RESPONDENTS**3.1 RFP SCHEDULE OF EVENTS:**

Listed below are the dates and times by which stated actions will be taken or completed. The County may determine, in its sole discretion, that it is necessary to change any of these dates and times. All listed times are eastern standard times.

Event	Date	Time
RFP Available on PlanetBids	January 12, 2024	
Deadline for Questions	January 23, 2024	by 4:00 p.m.
County Responses to Questions Posted to PlanetBids	January 26, 2024	
RFP Responses Due Date/Time and RFP Opening Date/Time	February 8, 2024	by 10:00 a.m.
Evaluation Committee (Evaluate/Rank Vendors)	Week of February 12, 2024	TBD
BOCC Award/Approval	TBD	

Solicitation responses, tabulation and award will be made public in accordance with Florida Statute 119.071 and Florida Statute 286.0113.

3.2 SUBMISSION OF REQUEST FOR PROPOSALS (RFP):

Proposals must be submitted to the County's eProcurement system, PlanetBids Vendor Portal. The County will not accept proposals by facsimile, paper (hand-carry), email, or any other method. **Proposals must be received no later than the date and time specified in Section 3.1.**

3.3. Any proposals received after this date and time will be rejected and considered non-responsive. Proposals will be publicly read and recorded at the office of the Ex-Officio Clerk, Nassau County on date and time specified in Section 3.1. By submitting a response, Vendor represents that it has thoroughly examined and become familiar with the work required under this RFP and that it is capable of performing quality work to achieve the County's objectives, as described under Scope of Services and Vendor is prepared to comply with all statutes and regulations applicable to the services to be performed.

- Nassau County reserves the right to accept or reject any and all proposals, or any item or part thereof, or to waive any informalities or irregularities in any proposals.
- Nassau County reserves the right to amend, withdraw or cancel this RFP at any time without prior notice and it makes no representations that any contract will be awarded to any Vendor responding to this RFP.
- Nassau County reserves the right at its sole discretion to modify this RFP should Nassau County deem that it is in the best interests to do so.
- Proposals received by Nassau County are public information and will be made available to any person upon request, after the entire proposal evaluation process has been completed. Submitted proposals are not to be copyrighted.

3.4 SUBMISSION OF REQUEST FOR PROPOSALS (RFP):

The following person has been designated the Point of Contact for this RFP:

Lanaee Gilmore, Procurement Director
Procurement Department
Nassau County
96135 Nassau Place, Suite 2
Yulee, FL 32097
Ph: 904-530-6043

Respondents to this RFP, or persons acting on their behalf shall not contact any employee or officer of the County concerning any aspect of this RFP, except in writing to the authorized County Point of Contact identified in this section, between the time RFP is released and the end of the 72-hour period (excluding Saturdays, Sundays, and County holidays) following the County's posting of notice of recommendation of award. Violation of this provision may be grounds for rejecting a response.

3.5 QUESTIONS/CLARIFICATIONS:

Any ambiguity, conflict, discrepancy, omissions, or other error discovered in this solicitation must be reported immediately and a request made for modifications or clarification. Request for additional information or clarifications must be made in writing and submitted to **NASSAU COUNTY'S EPROCUREMENT SYSTEM, PLANETBIDS VENDOR PORTAL** by the question deadline identified in Section 3.1.

The County will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the RFP opening date. Vendors

should not rely on any representations, statements, or explanations other than those made in this solicitation or in any addendum to this solicitation. Where there appears to be a conflict between the RFP and any addenda issued, the last addendum issued will prevail.

It is the Vendor's responsibility to be sure all addenda were received. Vendors should verify with the designated contact person prior to submitting a proposal that all addenda have been received. Vendors are required to acknowledge the number of addenda received as part of their submission of the proposal.

3.6 VERBAL INSTRUCTIONS:

No negotiations, decisions, or actions shall be initiated or executed by the Vendor as a result of any discussions with any County officer or employee. Only those written communications that are issued from the County's Procurement Department shall be considered as duly authorized expressions on behalf of the County.

ALL QUESTIONS FROM VENDORS MUST BE ADDRESSED IN WRITING AND SUBMITTED TO THE NASSAU COUNTY'S EPROCUREMENT SYSTEM, PLANETBIDS VENDOR PORTAL.

3.7 PRE-PROPOSAL MEETING: Not Applicable to this RFP.

3.8 PROPOSALS AND PRESENTATION COST: The County will not be liable in any way for any cost incurred by the Vendor in the preparation of their proposal in response to this RFP nor for the presentation of their proposals or participation in any discussions or negotiations.

3.9 INSURANCE REQUIREMENTS: Respondents to this RFP shall submit proof of Commercial General Liability, Commercial Auto Liability, Professional Liability, and Worker's Compensation insurance coverage that meets or exceeds the insurance requirement listed in Appendix "C."

Proof of Insurance must be in the form of a certificate of insurance or a copy of policy declarations page.

SECTION 4: PROPOSAL CONTENT

4.1 RESPONSE FORMAT: To facilitate and expedite review, the County asks that all vendors follow the response format outlined below. Failure to submit your response in the format requested may result in the reduction of your overall evaluation score. To assist you in preparing your response, the County's selection procedures are also described herein. Please abide by all requirements set forth to avoid any risk of disqualification.

TAB 1 – Cover Letter

Provide a cover letter no longer than two (2) pages in length, signed by an authorized representative of the Vendor that can legally bind the company and provide, his/her title, address, phone number, and email address. Provide a positive commitment to perform the required scope of services. Vendor should also provide the primary contact person for this solicitation including his/her title, phone number, and email address. A table of contents should follow the cover letter.

TAB 2 – Table of Contents

Include a clear identification of the material included in the proposal by page number.

TAB 3 – Experience and Qualifications

Vendors should include:

- a brief description of organization, structure, and philosophy.
- Years of experience.
- Knowledge of and compliance with applicable federal, state and local laws pertaining to this solicitation.

TAB 4 – Proposed Staff

- Indicate the proposed staff for this RFP.
- Include resumes for all staff that identify pertinent experience and expertise relevant to this RFP.

TAB 5 –Delivery and Approach

- Describe plan to perform the Comprehensive User Fee Study detailing the process proposed to complete the project, including the communication plan, how services will be managed.
- Provide project management schedule that includes tasks and milestones of the services to be performed. Tasks to be performed by the Vendor as well as by the County should be specifically stated and included in the schedule.
- Identify all assistance that would be requested from the County.
- Identify and describe any anticipated/potential issues in the performance of these services and vendor's approach to resolving them.
- Provide additional pertinent information as applicable to successful project delivery.

TAB 6 – References

Provide a list of references for which similar services has been performed shall be included and the list shall include all similar contracts performed by the Respondent within the past five years. References should include the following information:

- Client name, address **AND** phone, numbers, and e-mail addresses;
- Description of all services provided;
- Performance period; and
- Total contract value.

The evaluators will randomly select at least three of these references, but the evaluators reserve the right to contact all the references listed if information from the three references contacted warrant further inquiry. The evaluators may check all public sources to determine whether Respondent has listed all contracts for similar work within the designated period. If the evaluators determine that references for other public contracts for similar contracts were not listed, the evaluators may contact the public entities to make inquiry into Respondent's performance of those contracts and the information obtained may be considered in evaluating Respondent's proposal.

TAB 7 – Technology

Respondents should use this section to list any innovative strategies and creative processes that is used as a tool for successful service outcomes.

TAB 8 – Cost

Provide total cost to complete the Comprehensive User Fee Study and an hourly rate for additional services if needed. Vendors shall submit their price and hourly rate using the Price Sheet, herein attached as Appendix “B”. **Total cost and hourly rate must be fully burdened to include all costs (overhead, profit, and non-labor expenses, such as travel, mileage, per diem for meals and incidentals, etc.).**

TAB 9 – Attachments/Forms Administrative Information

All forms required by the RFP shall be fully completed and executed by an authorized representative that can legally bind the business. Vendor shall submit all information in the above order. Failure to do so may diminish your score.

SECTION 5: PROPOSAL EVALUATION AND SELECTION CRITERIA

- 5.1 PROPOSAL EVALUATION:** The County will review all qualified responses to this RFP and select the proposal that is determined to be in the best public interest in accordance with the intent of this RFP. All proposals will first be screened for adherence to the requirements of this RFP. The County will not consider non-responsive proposals. A non-responsive proposal is a proposal that was not timely submitted or fails to meet the material terms and conditions of this RFP as determined by the County.

The County reserves the right to waive any informality in any proposal and to accept any proposal which it considers to be in the best public interest, and to reject any or all proposals. **The decision of the County shall be final.**

Solicitation responses, tabulation and award will be made public in accordance with Florida Statute 119.071 and Florida Statute 286.0113.

- 5.2 EVALUATION/SELECTION COMMITTEE:** The Procurement Director will facilitate the evaluation process. The evaluation/selection committee will be responsible for evaluating and ranking each Vendor based upon the proposal submitted.
- 5.3** The Evaluation/Selection Committee shall evaluate the responses to the RFP and rank the Vendor’s based on the evaluation criteria contained herein.
- 5.4 EVALUATION CRITERIA:** A 100-point formula scoring system will be utilized based upon the following criteria:

Evaluation Factor	Maximum Points
Understanding the RFP Scope of Services	25
Knowledge, Qualifications, and Experience of Vendor and Proposed Staff, References	35
Delivery and Approach	20
Cost	20

- 5.5** The County reserves the right to make selections based on the submittals only or to request oral presentations or questions/answer sessions with the top ranked Vendors before determining the final ranking.
- 5.6** If the County requests oral presentations from the top ranked Vendors, a separate evaluation process will be conducted. Any scores from the initial evaluation process for short-ranking purposes will not be used or added to the oral presentation scoring. The evaluation criteria and scoring that will be used for the ranking of the oral presentations will be provided prior to the presentation date.

SECTION 6. CONTRACT PROCEDURES

6.1 PRESENTATION TO THE BOARD:

The County shall submit an agenda item for presentation to the Nassau County Board of County Commissioners requesting consideration and approval to award based on the recommendation of the evaluation committee according to the overall ranking and authorization to award a contract with the top-ranked Vendor.

SECTION 7. STANDARD CONTRACT TERMS FOR SERVICES

The contract that the County intends to use for award is attached as Appendix "D". The successful Vendor will be required to enter into an agreement which will include the requirements of this RFP as well as the terms and conditions of the draft contract, Attachment "I". Any exceptions to the standard terms and conditions must be stated in the proposal. Any submission of a proposal without objection to the standard terms and conditions indicates understanding and intention to comply with the standard terms and conditions. If there is a term or condition that the Vendor intends to negotiate, it must be stated in the proposal. The successful Vendor will not be entitled to any changes or modifications unless they were first stated in the proposal. The County reserves the right to reject any proposal(s) containing exceptions or modifications to the standard terms and conditions. The County may revise the stated standard terms and conditions prior to execution.

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APPENDIX "A"

SCOPE OF SERVICES

COMPREHENSIVE USER FEE STUDY

The County is seeking proposals from qualified vendors to complete a comprehensive study/analysis of the County's fees. The fee study will include a review and update to fees for all County operations including, but not limited to, the Building, Planning, Development Services, Stormwater, Office of Management and Budget, Parks & Recreation, Fire, Animal Control and Code Enforcement. The study will not include Nassau Amelia Utility fees.

Scope of Services to be provided:

The County imposes the fees described on the attached schedules and requests a study of such fees and construction valuations that is used to calculate these fees. This study will be used to determine if the fees are legally defensible, if the fees are appropriate for the services provided, if the fees are reasonable related to the cost to provide the services. A comparison survey of fees for similarly situated counties and municipalities located in Florida shall also be prepared.

The comprehensive user fee study will calculate the full 100% cost of providing services, recommend fees for each applicable service, recommend cost recovery strategies and identify best practices in establishing and maintaining user fees. These strategies should take into consideration the complexities and demands of the operations through analysis, development of fee models and recommendations of fees including identifying and recommending new user fees for services rendered. It is the County's goal to have a well-documented and defensible cost of service plan that identifies user fees for services provided.

The Proposer will also provide a table of comparative fees, the basis for calculating the fees, e.g., are the fees based on construction valuations and how are the values calculated) from similarly situated agencies located in Florida. The Proposer should identify the similarly situated agencies and why they were chosen; recommend any changes to the fees and basis of calculating the fees; and conduct a review and recommendation of the best practices (local and national).

Preparation of the comprehensive user fee studies, which may include the following elements (if the consultant feels that additional or alternate equivalent tasks are warranted, they shall be clearly identified in the vendor's proposal);

- A. Work and meet with County staff to refine the project scope, purpose, uses and goals to ensure the study will be both accurate and appropriate to each Department's needs. Review project schedule and answer any questions pertaining to a successful development of the studies.

- B. Meet with County staff and conduct interviews as needed to gain an understanding of each Department's processes and operations, including but not limited to, staffing levels to perform each of the activities and services in a timely manner, and a comprehensive review of each Department's current services and fees.
- C. Identify the total costs of providing each Department's services at the appropriate activity level and in a manner that is consistent with applicable laws, statutes, administrative rules and regulations governing the collection of fees by public entities.
- D. Compare service and user fees in light of each Department's current practices to similar or neighboring agencies.
- E. Recommend potential new fees for services each Department currently provides but does not have fees or charges established. Recommendations should be based on practices of surrounding cities or counties and private providers that provide similar services, industry best practices or in the company's professional opinion.
- F. Document fee philosophies, set fee policies and expectations, to include, cost recovery goals and possible non-resident fees, where appropriate. Identify which services should be subsidized and which self-supporting.
- G. Prepare a report that identifies each service fee, its full cost, recommend appropriate fees and charges based on the company's analysis for the Department's services. The report should identify the direct cost, indirect cost and overhead for each service of each Department.
- H. Prepare a report that identifies the present fees, recommended fees, percentage of change, revenue impact and fee comparison to other comparable agencies. A survey comparison of services and fees is required.
- I. Report on other matters that come to the consultant's attention in the course of the company's evaluation that in its professional opinion the Departments should consider or evaluate.
- J. Complete a calculation of the fully burdened hourly rates, which may be used either for directly billed items and as a foundation to the developed fees.
- K. Provide a computer-based model in Microsoft Excel for adjusting and editing these user fees and services for each Department's current and future needs in developing annual models. The requirements of the model should allow for: a. Additions, revisions or removal of direct, indirect and overhead costs so that the comprehensive user fee study can be easily adapted to a range of activities both simple and complex.
- L. Provide the ability of the Departments to each continuously update the model comprehensive fee study from year to year, as each Department's services change.
- M. The addition of hypothetical service area information for future service enhancements with the ability to calculate estimated costs of providing the service under consideration.
- N. Prepare a final report and a single Microsoft Excel file of the comprehensive user fee study that can be made available to staff. The Microsoft Excel file shall provide the ability to add, delete and or update information as needed.
- O. Assist staff in preparing the studies for resolution and ordinance. Attend the Commission meetings for first reading to present the study and answer any questions

**APPENDIX
"B"**

**PROPOSAL
COST SHEET**

Vendor shall prepare the Comprehensive User Fee Study in accordance with Appendix "A", Scope of Services at the cost(s) below.

Description	Total Cost
Preparation of the Comprehensive User Fee Study	\$

Total Cost above is fully burdened to include all costs (overhead, profit, and non-labor expenses, such as travel, mileage, etc. **No additional expenses shall be billed.**

Description	Hourly Rate
Additional Services, if needed.	\$

Hourly Rate above is fully burdened to include all costs (overhead, profit, and non-labor expenses, such as travel, mileage, etc. **No additional expenses shall be billed.**

Company: _____

Address: _____

City, State, Zip code: _____

Phone Number: _____ Email: _____

Authorized Signature: _____ Printed Name: _____

Title: _____ Date: _____

regarding the study. If required, adjust the study to accommodate requests of the Commission. May require attendance at the second reading for adoption of the study.

- P. Meet with industry partners and hold community workshops as may be required.
- Q. Consult with Department staff should the need arise to defend the comprehensive user fee study as a result of any legal or other challenges.

GENERAL INFORMATION AND MINIMUM INSURANCE REQUIREMENTS



COMMERCIAL GENERAL LIABILITY INSURANCE

The Vendor/Contractor shall purchase and maintain at the Vendor/Contractor’s expense Commercial General Liability insurance coverage (ISO or comparable Occurrence Form) for the life of this Contract. Modified Occurrence or Claims Made forms are not acceptable.

The Limits of this insurance shall not be less than the following limits:

Each Occurrence Limit	\$1,000,000
Personal & Advertising Injury Limit	\$1,000,000
Products & Completed Operations Aggregate Limit	\$2,000,000
General Aggregate Limit (other than Products & Completed Operations) Applies Per Project	\$2,000,000

General liability coverage shall continue to apply to “bodily injury” and to “property damage” occurring after all work on the Site of the covered operations to be performed by or on behalf of the additional insureds has been completed and shall continue after that portion of “your work” out of which the injury or damage arises has been put to its intended use.

WORKERS’ COMPENSATION AND EMPLOYER’S LIABILITY INSURANCE

The Vendor/Contractor shall purchase and maintain at the Vendor/Contractor’s expense Workers’ Compensation and Employer’s Liability insurance coverage for the life of this Contract.

The Limits of this insurance shall not be less than the following limits:

<u>Part One</u> – Workers’ Compensation Insurance – Unlimited Statutory Benefits as provided in the Florida Statutes and	
<u>Part Two</u> – Employer’s Liability Insurance	
Bodily Injury By Accident	\$500,000 Each Accident
Bodily Injury By Disease	\$500,000 Policy Limit
Bodily Injury By Disease	\$500,000 Each Employee

*If leased employees are used, policy must include an Alternate Employer’s Endorsement

AUTOMOBILE LIABILITY INSURANCE

The Vendor/Contractor shall purchase and maintain at the Vendor/Contractor’s expense Automobile Liability insurance coverage for the life of this Contract.

The Limits of this insurance shall not be less than the following limits:

Combined Single Limit – Each Accident	\$1,000,000
---------------------------------------	-------------

Covered Automobiles shall include any auto owned or operated by the insured Vendor/Contractor, including autos which are leased, hired, rented or borrowed, including autos owned by their employees which are used in connection with the business of the respective Vendor/Contractor.

PROFESSIONAL LIABILITY (ERRORS & OMISSIONS)

This additional coverage will be required for all projects involving consultants, engineering services, architectural or design/build projects, independent testing firms and similar exposures.

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor’s expense Professional Liability insurance coverage for the life of this Contract.

If the contract includes a requirement for Professional Liability or Errors and Omissions insurance, the minimum amount of such insurance shall be as follows:

Each Occurrence/Annual Aggregate	\$1,000,000
----------------------------------	-------------

Design Professional Liability coverage will be provided on an Occurrence Form or a Claims Made Form with a retroactive date to at least the first date of this Agreement. If provided on a Claims Made Form, the coverages must respond to all claims reported within three years following the period for which coverage is required and which would have been covered had the coverage been on an occurrence basis.



Vendor/Contractor shall require each of his Sub-Vendor/Contractors to likewise purchase and maintain at their expense Commercial General Liability insurance, Workers' Compensation and Employer's Liability coverage and Automobile Liability insurance coverage meeting the same limit and requirements as the Vendor/Contractors insurance.

Certificates of Insurance and the insurance policies required for this Agreement shall contain –

- **Endorsement that coverage afforded under the policies will not be cancelled or allowed to expire until at least thirty (30) days prior written notice has been given to Nassau County Board of County Commissioners.**
 - **Nassau County Board of County Commissioners must be named as an Additional Insured and endorsed onto the Commercial General Liability (CGL), Auto Liability policy (ies).**
 - **CGL policy for construction related contracts –**
 - **Additional Insured Endorsement must include Ongoing and Completed**
 - **CGL policy shall not be endorsed with Contractual Liability Limitation Endorsement or Amendment of Insured Contract Definition**
 - **CGL policy shall include broad form contractual liability coverage for the Contractors covenants to and indemnification of the Authority under this Contract**
- **Provision under General Liability, Auto Liability and Workers' Compensation to include a Waiver of Subrogation clause in favor of Nassau County Board of County Commissioners.**
- **Provision that policies, except Workers' Compensation, are primary and noncontributory.**

Certificates of Insurance and the insurance policies required for this Agreement shall contain a provision under General Liability, Auto Liability, Environmental Liability and Workers' Compensation to include a Waiver of Subrogation clause in favor of Nassau County Board of County Commissioners.

All Insurers must be authorized to transact insurance business in the State of Florida as provided by Florida Statute 624.09(1) and the most recent Rating Classification/Financial Category of the insurer as published in the latest edition of "Best's Key Rating Guide" (Property-Casualty) must be at least A- or above.

All of the above referenced Insurance coverage is required to remain in force for the duration of this Agreement and for the duration of the warranty period. Accordingly, at the time of submission of final application for payment, Vendor/Contractor shall submit an additional Certificate of Insurance evidencing continuation of such coverage.

If the Vendor/Contractor fails to procure, maintain or pay for the required insurance, Nassau County Board of County Commissioners shall have the right (but not the obligation) to secure same in the name of and for the account of Vendor/Contractor, in which event, Vendor/Contractor shall pay the cost thereof and shall furnish upon demand, all information that may be required to procure such insurance. Nassau County Board of County Commissioners shall have the right to back-charge Vendor/Contractor for the cost of procuring such insurance. The failure of Nassau County Board of County Commissioners to demand certificates of insurance and endorsements evidencing the required insurance or to identify any deficiency in Vendor/Contractors coverage based on the evidence of insurance provided by the Vendor/Contractor shall not be construed as a waiver by Nassau County Board of County Commissioners of Vendor/Contractor's obligation to procure, maintain and pay for required insurance.

The insurance requirements set forth herein shall in no way limit Vendor/Contractors liability arising out of the work performed under the Agreement or related activities. The inclusions, coverage and limits set forth herein are minimum inclusion, coverage and limits. The required minimum policy limits set forth shall not be construed as a limitation of Vendor/Contractor's right under any policy with higher limits, and no policy maintained by the Vendor/Contractor shall be construed as limiting the type, quality or quantity of insurance coverage that

Vendor/Contractor should maintain. Vendor/Contractor shall be responsible for determining appropriate inclusions, coverage and limits, which may be in excess of the minimum requirements set forth herein.

If the insurance of any Vendor/Contractor or any Sub-Vendor/Contractor contains deductible(s), penalty(ies) or self-insured retention(s), the Vendor/Contractor or Sub-Vendor/Contractor whose insurance contains such provision(s) shall be solely responsible for payment of such deductible(s), penalty(ies) or self-insured retention(s).

The failure of Vendor/Contractor to fully and strictly comply at all times with the insurance requirements set forth herein shall be deemed a material breach of the Agreement.

APPENDIX "D"

CONTRACT FOR PROFESSIONAL SERVICES

THIS CONTRACT is entered into by and between the **Board of County Commissioners of Nassau County**, a political subdivision of the State of Florida, hereinafter referred to as the "County", and _____, located at _____, hereinafter referred to as the "Consultant".

WHEREAS, the County desires to obtain professional services for _____. Said services are more fully described in the _____, attached hereto and incorporated herein as Exhibit "A"; and

WHEREAS, the Consultant desires to render certain professional services as described in Exhibit "A", and has the qualifications, experience, staff and resources to perform those professional services; and

WHEREAS, the County, through a competitive selection process conducted in accordance with the requirements of law and County policy, and based upon the Consultant's assurance that it has the qualifications, experience, staff and resources, the County has determined that it would be in the best interest of Nassau County to award a contract to the Consultant for the rendering of those services described in Exhibit "A".

NOW THEREFORE, in consideration of the mutual covenants and agreements hereinafter contained, the parties hereto agree as follows:

SECTION 1. Recitals.

1.1 The above recitals are true and correct and are incorporated herein, in their entirety, by this reference.

SECTION 2. Exhibits.

2.1 The Exhibits listed below are the exhibits incorporated into and made part of this Contract:

Exhibit A VENDOR’S SCOPE OF PROFESSIONAL SERVICES

Exhibit B INSURANCE DOCUMENTS

SECTION 3. Employment of the Consultant.

3.1 The County hereby agrees to engage the Consultant, and the Consultant hereby agrees to perform the professional services set forth in Exhibit “A”.

SECTION 4. Scope of Services.

4.1 The Consultant shall provide professional services in accordance with Exhibit “A”.

4.2 Services requested by the County or the County’s representative that are not set forth in Exhibit “A” shall be considered additional services. Any request for additional services and additional fees shall be mutually agreed upon by the parties in writing.

SECTION 5. The County’s Responsibility.

5.1 The County shall provide the Consultant with all required data, information, and services regarding the requirements and objectives for the services under this Contract. The Consultant shall rely upon the accuracy and completeness of any information, reports, data supplied by the County or the County’s representative.

5.2 The County hereby designates the _____, or designee, to act on the County’s behalf under this Contract. The _____, or designee, under the supervision of the County Manager, shall have complete authority to transmit instructions,

receive information, interpret and define the County's policies and decisions with respect to materials, elements and systems pertinent to the provision of the Consultant's services.

SECTION 6. Term of Contract and Option to Extend or Renew.

6.1 The term of this Contract shall begin upon the execution of this Contract by all parties and shall terminate on _____. The term of this Contract may be extended in one (1) year increments, with no changes in terms or conditions, upon mutual written agreement between the Consultant and the County. Any extension or amendment to this Contract shall be subject to availability of funds of the County as set forth in Section 11 hereinbelow.

6.2. In the event that this Contract is continued beyond the term provided above by mutual consent of the parties and not reduced to writing, this Contract shall be carried out on a month-to-month basis and shall not constitute an implied renewal of the Contract. Said month-to-month extension shall be upon the same terms of the Contract and at the compensation and payment provided herein.

SECTION 7. Compensation.

7.1 The Consultant shall be compensated in an amount not to exceed _____, in accordance with Exhibit "A".

7.2 The Consultant shall prepare and submit to the _____, for approval, an invoice for the services rendered, with a copy provided to invoices@nassaucountyfl.com. Invoices for services shall be paid in accordance with the Florida Prompt Payment Act found at Section 218.70, Florida Statutes. All invoices shall be accompanied by a report or statement identifying the nature of the work performed, the hours required and compensation for the work performed. The report or statement shall show a summary of fees. The County reserves the right to withhold payment to the Consultant for

failure to perform the work in accordance with the provisions of this Contract, and the County shall promptly notify the Consultant in writing if any invoice or report is found to be unacceptable and will specify the reasons therefor. The Consultant shall have thirty (30) days to cure any failure upon written notice. Consultant shall honor all purchase orders or work authorizations issued prior to the expiration of the term of this Contract.

7.3 All representation, indemnifications, warranties and guaranties made in, required by or given in accordance with this Contract, as well as all continuing obligations indicated in this Contract, will survive final payment and termination or completion of this Contract.

7.4 Final Invoice: Consultant shall submit to County Consultant's final/last billing to County clearly marked as "Final Invoice." Submittal of the Final Invoice by Consultant to County shall indicate that all services have been performed by Consultant and that all charges and costs have been invoiced by the Consultant to County and that there is no further work to be performed and no further invoices to be submitted under this Contract.

SECTION 8. Standard of Care.

8.1 The Consultant shall exercise the same degree of care, skill, and diligence in the performance of the services as is ordinarily provided by a professional under similar circumstances, at the same time, and in the same locality. In the County's sole discretion, upon request by the County, the Consultant shall, at no additional cost to the County, re-perform services which in the sole discretion of the County do not meet the foregoing standard of care.

SECTION 9. Equal Opportunity Employment.

9.1 In connection with the work to be performed under this Contract, the Consultant agrees to comply with the applicable provisions of State and Federal Equal Employment Opportunity statutes and regulations.

SECTION 10. Access to Premises.

10.1 The County shall be responsible for providing access to all project sites (if required), and for providing project site specific information.

SECTION 11. Funding.

11.1 The County's performance and obligation under this Contract is contingent upon an annual appropriation by the Board of County Commissioners for subsequent fiscal years and is subject to termination based on lack of funding.

SECTION 12. Expenses.

12.1 The Consultant shall be responsible for all expenses incurred while performing the services under this Contract including, but not limited to, license fees, memberships and dues; automobile and other travel expenses; meals and entertainment; insurance premiums; and all salary, expenses and other compensation paid to the Consultant's agents, if any, hired by the Consultant to complete the work under this Contract.

SECTION 13. Taxes, Liens, Licenses and Permits.

13.1 The Consultant recognizes that the County, by virtue of its sovereignty, is not required to pay any taxes on the services or goods purchased under the terms of this Contract. As such, the Consultant shall refrain from including taxes in any billing. The Consultant is placed on notice that this exemption generally does not apply to nongovernmental entities, contractors, or subcontractors. Any questions regarding this tax exemption shall be addressed to the County Manager.

13.2 The Consultant shall secure and maintain all licenses and permits required to perform the services under this Contract and to pay any and all applicable sales or use tax, or any other tax or assessment which shall be imposed or assessed by any and all governmental

authorities, required under this Contract, and to meet all federal, state, county and municipal laws, ordinances, policies and rules.

13.3 The Consultant acknowledges that property being improved that is titled to the County, shall not be subject to a lien of any kind for any reason. The Consultant shall include notice of such exemptions in any subcontracts and purchase orders issued under this Contract.

SECTION 14. Governing Law, Venue and Compliance with Laws.

14.1 This Contract shall be deemed to have been executed and entered into within the State of Florida and any dispute arising hereunder, shall be governed, interpreted and construed according to the laws of the State of Florida, the Ordinances of Nassau County, and any applicable federal statutes, rules and regulations. Any and all litigation arising under this Contract shall be brought in Nassau County, Florida, and any trial shall be non-jury. Any mediation, pursuant to litigation, shall occur in Nassau County, Florida.

14.2 The Consultant shall comply with applicable regulatory requirements including federal, state, and local laws, rules, regulations, codes, orders, criteria and standards.

SECTION 15. Modifications.

15.1 The terms of this Contract may be modified only upon the written and mutual consent of both parties, and approval by appropriate legal authority in the County.

SECTION 16. Assignment and Subcontracting.

16.1 The Consultant shall not assign, sublet, convey or transfer its interest in this Contract without the prior written consent of the County.

16.2 In order to assign this Contract, or to subcontract any of the work requirements to be performed, the Consultant shall ensure and provide assurances to the County, that any subcontractor selected for work under this Contract has the necessary qualifications and abilities

to perform in accordance with the terms and conditions of this Contract. The Consultant shall provide the County with the names of any subcontractor considered for work under this Contract; the County reserves the right to reject any subcontractor whose qualifications or performance, in the County's sole discretion, are insufficient. The Consultant shall be responsible for all work performed and all expenses incurred with the project. Any subcontract arrangements shall be evidenced by a written document available to the County upon request. The Consultant further agrees that the County shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract. The Consultant, at its expense, shall defend the County against such claims.

16.3 The Consultant shall make payments to any of its subcontractors within seven (7) working days after receipt of full or partial payments from the County in accordance with Section 287.0585, Florida Statutes, unless otherwise stated in the contracts between the Consultant and subcontractors. The Consultant's failure to pay its subcontractor(s) within seven (7) working days shall result in a penalty charged against the Consultant and paid to the subcontractors in the amount of one-half of one percent (0.50%) of the amount due per day from the expiration of the period allowed herein for payment. Such penalty shall be in addition to the actual payments owed and shall not exceed fifteen percent (15%) of the outstanding balance due.

SECTION 17. Severability.

17.1 If any section, subsection, sentence, clause, phrase, or portion of this Contract is, for any reason, held invalid, unconstitutional, or unenforceable by any Court of Competent Jurisdiction, such portion shall be deemed as a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

SECTION 18. Termination for Default.

18.1 If the Consultant fails to perform any of its obligations under this Contract, and if such default remains uncured for a period of more than fifteen (15) days after notice thereof was given in writing by the County to the Consultant, then the County may, without prejudice to any right or remedy the County may have, terminate this Contract.

18.2 Upon termination of this Contract, the Consultant shall immediately (1) stop work on the date specified; (2) terminate and settle all orders and subcontracts relating to the performance of the terminated work; (3) transfer all work in process, completed work, and other materials related to the terminated work to the County; (4) render to the County all property belonging to the County, including but not limited to, equipment, books, and records.

SECTION 19. Termination for Convenience.

19.1 The County reserves the right to terminate this Contract in whole or part by giving the Consultant written notice at least thirty (30) days prior to the effective date of the termination. Upon receipt of written notice of termination from the County, the Consultant shall only provide those services and/or materials specifically approved or directed by the County. All other rights and duties of the parties under the Contract shall continue during such notice period, and the County shall continue to be responsible to the Consultant for the payment of any obligations to the extent such responsibility has not been excused by breach or default of the Consultant. The Consultant shall promptly contact the County to make arrangements to render to the County all property belonging to the County, including but not limited to, equipment, books, and records.

SECTION 20. Nondisclosure of Proprietary Information.

20.1 The Consultant shall consider all information provided by the County and all reports, studies, calculations, and other documentation resulting from the Consultant's

performance of the services to be proprietary unless such information is available from public sources. The Consultant shall not publish or disclose proprietary information for any purpose other than the performance of the services without the prior written authorization of the County or in response to legal process.

SECTION 21. Contingent Fees.

21.1 The Consultant warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Consultant to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for the Consultant, any fee, commission, percentage, gift or any other consideration contingent upon or resulting from the award or making of this Contract.

SECTION 22. Ownership of Documents.

22.1 The Consultant shall be required to work in harmony with other County consultants relative to providing information requested in a timely manner and in the specified form. All documents, records, disks, original drawings, or other information shall become the property of the County upon completion for its use and distribution as may be deemed appropriate by the County.

SECTION 23. Force Majeure.

23.1 Neither party of this Contract shall be liable to the other for any cost or damages if the failure to perform the Contract arises out of causes beyond the control and without the fault or negligence of the parties. Such causes may include, but are not restricted to, acts of nature, fires, quarantine restrictions, strikes and freight embargoes. In all cases, the failure to perform shall be totally beyond the control and without any fault or negligence of the party.

23.2 In the event of delay from the foregoing causes, the party shall take all reasonable measures to mitigate any and all resulting delay or disruption in the party's performance obligation under this Contract. If the delay is excusable under this section, the delay shall not result in any additional charge or cost under the Contract to either party. In the case of any delay that the Consultant believes is excusable under this section, the Consultant shall notify the County in writing of the delay or potential delay and describe the cause of the delay either: (1) within ten (10) calendar days after the cause that created or will create the delay first arose, if the Consultant could reasonably foresee that a delay could occur as a result; or (2) within five (5) calendar days after the date the Consultant first had reason to believe that a delay could result, if the delay is not reasonably foreseeable. THE FOREGOING SHALL CONSTITUTE THE CONSULTANT'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY. Providing notice in strict accordance with this section is a condition precedent to such remedy. The County, in its sole discretion, shall determine if the delay is excusable under this section and shall notify the Consultant of its decision in writing. No claim for damages, other than for an extension of time, shall be asserted against the County. The Consultant shall not be entitled to an increase in the Contract price or payment of any kind from the County for direct, indirect, consequential, impact, or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this section, after the causes have ceased to exist, the Consultant shall perform at no increased cost, unless the County determines, in its sole discretion, that the delay will significantly impair the value of the Contract to the County, in which case, the County may do any or all of the following: (1) accept allocated performance or deliveries from the

Consultant, provided that the Consultant grants preferential treatment to the County with respect to products or services subjected to allocation; (2) purchase from other sources (without recourse to and by the Consultant for the related costs and expenses) to replace all or part of the products or services that are the subject of the delay, which purchases may be deducted from the Contract quantity; or (3) terminate the Contract in whole or in part.

SECTION 24. Access And Audits of Records.

24.1 The Consultant shall maintain adequate records to justify all charges, expenses, and costs incurred in providing the services and materials for at least three (3) years after completion of work contemplated under this Contract. The County and the County Clerk of Court shall have access to such books, records, and documents as required in this section for the purpose of inspection or audit during normal business hours upon five (5) days' written notice to the Consultant.

SECTION 25. Independent Consultant Status.

25.1 The Consultant shall perform the services under this Contract as an independent contractor and nothing contained herein shall be construed to be inconsistent with this relationship or status. Nothing in this Contract shall be interpreted or construed to constitute the Consultant or any of its agents or employees to be an agent, employee or representative of the County.

25.2 The Consultant and the County agree that during the term of this Contract: (a) the Consultant has the right to perform services for others; (b) the Consultant has the right to perform the services required by this Contract; and (c) the Consultant has the right to hire assistants as subcontractors, or to use employees to provide the services required by this Contract.

SECTION 26. Indemnification.

26.1 The Consultant shall indemnify and hold harmless the County and its agents and employees from all claims, liabilities, damages, losses, expenses and costs, including attorney's fees, arising out of or associated with or caused by the negligence, recklessness, or intentionally wrongful conduct of the Consultant or any persons employed or utilized by the Consultant, in the performance of this Contract. The Consultant shall, at its own expense, defend any and all such actions, suits, or proceedings which may be brought against the County in connection with the Consultant's performance under this Contract.

SECTION 27. Insurance.

27.1 The Consultant shall provide and maintain at all times during the term of this Contract, without cost or expense to the County, such commercial (occurrence form) or comprehensive general liability, workers compensation, professional liability, and other insurance policies as detailed in Exhibit "B". The policy limits required are to be considered minimum amounts.

27.2 The Consultant shall provide to the County a Certificate of Insurance for all policies of insurance and renewals thereof in a form acceptable to the County. Said certificates shall provide that the Nassau County Board of County Commissioners is an additional insured, and that the County shall be notified in writing of any reduction, cancellation or substantial change of policy or policies at least thirty (30) days prior to the effective date of said action with the exception of ten (10) days for non-payment. All insurance policies shall be issued by responsible companies who are acceptable to the County and licensed and authorized under the laws of the State of Florida.

SECTION 28. Dispute Resolution Process.

28.1 In the event of a dispute regarding the interpretation of the terms of this Contract, the County, in its sole discretion, may elect to use the dispute resolution process as set forth in this section.

28.2 In the event the County elects to use the dispute resolution process under this section, the County shall send a written communication to the Consultant pursuant to Section 35 hereinbelow. The written notification shall set forth the County's interpretation of the terms of this Contract.

28.3 The County shall then set a date and time for the parties to meet with the County Manager or designee. This meeting shall be set no more than twenty (20) days from the date that the written communication was sent to the Consultant. The Consultant may submit a written response to the County's written communication no less than five (5) days prior to the meeting with the County Manager or designee.

28.4 If no satisfactory resolution as to the interpretation of the Contract terms reached at the meeting with the County Manager or designee, then the parties may elect to submit the dispute to mediation in accordance with mediation rules as established by the Florida Supreme Court. Mediators shall be chosen by the County and the cost of mediation shall be borne by the Consultant. The Consultant shall not stop work during the pendency of the dispute resolution or mediation process as set forth in this section.

SECTION 29. E-Verify.

29.1 The Consultant shall comply with Section 448.095, Florida Statutes, and use the United States Department of Homeland Security's E-Verify system ("E-Verify") to verify the employment eligibility of all persons hired by the Consultant during the term of this Contract to work in Florida. Additionally, if the Consultant uses subcontractors to perform any portion of

the work (under this Contract), the Consultant shall include a requirement in the subcontractor's contract that the subcontractor use E-Verify to verify the employment eligibility of all persons hired by subcontractor to perform any such portion of the work. Answers to questions regarding E-Verify as well as instructions on enrollment may be found at the E-Verify website: www.uscis.gov/e-verify.

29.2 The Consultant shall maintain records of its participation and compliance with the provisions of the E-Verify program, including participation by its subcontractors as provided above, and to make such records available to the County or other authorized entity consistent with the terms of the Consultant's enrollment in the program. This includes maintaining a copy of proof of the Consultant's and subcontractors' enrollment in the E-Verify program. If the Consultant enters into a contract with a subcontractor, the subcontractor shall provide the Consultant with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The Consultant shall maintain a copy of such affidavit for the duration of the Contract.

29.3 Compliance with the terms of the E-Verify program provision is made an express condition of this Contract and the County may treat a failure to comply as a material breach of the Contract. If the County terminates the Contract pursuant to Section 448.095(2)(c), Florida Statutes, the Consultant may not be awarded a public contract for at least one (1) year after the date on which the contract was terminated and the Consultant is liable for any additional costs incurred by the County as a result of the termination of this Contract.

SECTION 30. Public Records.

30.1 The County is a public agency subject to Chapter 119, Florida Statutes. **IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF**

CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 530-6090, RECORDS@NASSAUCOUNTYFL.COM, 96135 NASSAU PLACE, SUITE 6, YULEE, FLORIDA 32097. Under this Contract, to the extent that the Consultant is

providing services to the County, and pursuant to Section 119.0701, Florida Statutes, the Consultant shall:

- a. Keep and maintain public records required by the County to perform the service.
- b. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Contract term and following completion of the Contract if the Consultant does not transfer the records to the County.
- d. Upon completion of the Contract, transfer, at no cost, to the County all public records in possession of the Consultant or keep and maintain public records required by the County to perform the service. If the Consultant transfers all public records to the County upon completion of the Contract, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of

the Contract, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically shall be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology systems of the County.

30.2 A request to inspect or copy public records relating to the County's contract for materials shall be made directly to the County. If the County does not possess the requested records, the County shall immediately notify the Consultant of the request, and the Consultant shall provide the records to the public agency or allow the records to be inspected or copied within a reasonable time.

30.3 If the Consultant does not comply with the County's request for records, the County shall enforce the Contract provisions in accordance with the Contract.

30.4 If the Consultant fails to provide the public records to the County within a reasonable time, the Consultant may be subject to penalties under Section 119.10, Florida Statutes.

30.5 If a civil action is filed against the Consultant to compel production of public records relating to the Contract, the Court shall assess and award against the Consultant the reasonable costs of enforcement, including reasonable attorney fees if:

- a. The Court determines that the Consultant unlawfully refused to comply with the public records request within a reasonable time; and
- b. At least eight (8) business days before filing the action, the plaintiff provided written notice of the public records request, including a statement that the Consultant has not complied with the request, to the County and to the Consultant.

30.6 A notice complies with Section 30.5 b. hereinabove, if it is sent to the County's

custodian of public records and to the Consultant at the Consultant's address listed on its Contract with the County or to the Consultant's registered agent. Such notices shall be sent pursuant to Section 35 hereinbelow.

30.7 If the Consultant complies with a public records request within eight (8) business days after the notice is sent, the Consultant is not liable for the reasonable costs of enforcement.

SECTION 31. Disclosure Of Litigation, Investigations, Arbitration or Administrative Decisions.

31.1 During the term of this Contract, or any extension thereto, the Consultant shall have the continued duty to disclose to the County Attorney, in writing, upon occurrence, all civil or criminal litigation, arbitration, mediation, or administrative proceeding involving the Consultant. If the existence of the proceeding causes the County concerns that the Consultant's ability or willingness to perform this contract is jeopardized, the Consultant may be required to provide the County with reasonable written assurance to demonstrate the Consultant can perform the terms and conditions of the Contract.

SECTION 32. Public Entity Crimes.

32.1 In accordance with Section 287.133, Florida Statutes, the Consultant certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of Florida Department of Management Services within the thirty-six (36) months immediately preceding the date of this Contract.

SECTION 33. Anti-Discrimination.

33.1 The Consultant agrees that it will not discriminate in employment, employee development, or employee advancement because of religious or political opinions or affiliations,

race, color, national origin, sex, age, physical handicap, or other factors, except where such factor is a bonified occupational qualification or is required by State and/or Federal Law.

SECTION 34. Advertising.

34.1 The Consultant shall not publicly disseminate any information concerning this Contract without prior written approval from the County, including but not limited to, mentioning the Contract in a press release or other promotional material, identifying the County as a reference, or otherwise linking the Consultant's name and either description of this Contract or the name of the County in any material published, either in print or electronically, to any entity that is not a party this Contract, except potential or actual authorized distributors, dealers, resellers, or service representative.

SECTION 35. Notices.

35.1 All notices, demands, requests for approvals or other communications given by the parties to another in connection with this Contract shall be in writing, and shall be sent by registered or certified mail, postage prepaid, return receipt requested, or overnight delivery service (such as federal express), or courier service or by hand delivery to the office of each party indicated below:

County: Nassau County
Attn:
96135 Nassau Place
Yulee, Florida 32097

Consultant: [Consultant Address]
Attn: [Consultant Contact Person]

[Consultant Address]

SECTION 36. Attorney's Fees.

36.1 Notwithstanding the provisions of Section 30 hereinabove, in the event of any legal action to enforce the terms of this Contract each party shall bear its own attorney's fees and costs.

SECTION 37. Authority to Bind.

37.1 The Consultant represents and warrants that the Consultant's undersigned representative if executing this Contract of behalf of a partnership, corporation or agency has the authority to bind the Company to the terms of this Contract.

SECTION 38. Conflicting Terms, Representations and No Waiver of Covenants or Conditions.

38.1 In the event of any conflict between the terms of this Contract and the terms of any exhibits, the terms of this Contract shall prevail.

38.2 All representations, indemnifications, warranties and guaranties made by the Consultant in this Contract, as well as all continuing obligations indicated in this Contract, shall survive final payment and termination or completion of this Contract.

38.3 The failure of either party to insist on strict performance of any covenant or condition herein, or to exercise any option herein contained, shall not be construed as a waiver of such covenant, condition, or option in any other instance.

38.4 The Consultant warrants that any goods provided by the Consultant under this Contract shall be merchantable. All goods provided shall be of good quality within the description given by the County, shall be fit for their ordinary purpose, shall be adequately contained and packaged with the description given by the County, shall conform to the agreed

upon specifications, and shall conform to the affirmations of facts made by the Consultant or on the container or label.

SECTION 39. Construction of Contract.

39.1 The parties hereby acknowledge that they have fully reviewed this Contract and any exhibits and have had the opportunity to consult with legal counsel of their choice, and that this Contract shall not be construed against any party as if they were the drafter of this Contract.

SECTION 40. Headings.

40.1 The section headings and captions of this Contract are for convenience and reference of the parties and in no way define, limit or describe the scope or intent of this Contract or any part thereof.

SECTION 41. Entire Agreement and Execution.

41.1 This Contract, together with any exhibits, constitutes the entire Contract between the County and the Consultant and supersedes all prior written or oral understandings.

41.2 This Contract may be executed in any number of counterparts; each executed counterpart hereof shall be deemed an original; and all such counterparts, when taken together, shall be deemed to constitute one and the same instrument.

SECTION 42. Change of Laws.

42.1 If there is a change in any state or federal law, regulation or rule or interpretation thereof, which affects this Contract or the activities of either party under this Contract, and either party reasonably believes in good faith that the change will have a substantial adverse effect on that party's rights or obligations under this Contract, then that party may, upon written notice, require the other party to enter into good faith negotiations to renegotiate the terms of this Contract. If the parties are unable to reach an agreement concerning the modification of this

Contract within fifteen (15) days after the date of the notice seeking renegotiation, then either party may terminate this Contract by written notice to the other party. In such event, Consultant shall be paid its compensation for services performed prior to the termination date.

[The remainder of this page left intentionally blank.]

DRAFT

IN WITNESS WHEREOF, the parties have executed this Contract which shall be deemed an original on the day and year last written below

**BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA**

By: _____
Its: _____
Date: _____

Attest as to authenticity of the
Chair's signature:

JOHN A. CRAWFORD
Its: Ex-Officio Clerk

Approved as to form and legality by the
Nassau County Attorney

DENISE C. MAY

COMPANY'S NAME

By: _____
Its: _____
Date: _____

FORM A

**SWORN STATEMENT
UNDER FLORIDA STATUTE 287.133(3)(a) ON PUBLIC ENTITY CRIMES**

TO BE RETURNED WITH BID

THIS MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS

1. This sworn statement is submitted with Bid, Proposal or Contract for _____
2. This sworn statement is submitted by _____ (entity submitting sworn statement), whose business address is _____ and its Federal Employee Identification Number (FEIN) is _____. (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____.)
3. My name is _____ (please print name of individual signing), and my relationship to the entity named above is _____.
4. I understand that a “public entity crime” as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services, any leases for real property, or any contract for the construction or repair of a public building or public work, to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that “convicted” or “conviction” as defined in paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an “affiliate” as defined in paragraph 287.133(1)(a), Florida Statutes, means:
 - a) A predecessor or successor of a person convicted of a public entity crime; or
 - b) An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not to fair market value under an arm’s length agreement, shall be prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.
7. I understand that a “person” as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
8. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

_____ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one of more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, and (Please indicate which additional statement applies.)

_____ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the Hearing Officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)

Signature

Date

State of: _____

County of: _____

Sworn to (or affirmed) and subscribed before me by means of ___ physical presence or ___ online notarization, this _____ day of _____, 20___ by _____ who is ___ personally known to me or ___ produced _____ as identification.

Notary Public

My commission expires: _____

FORM B

RESPONDENT QUESTIONNAIRE

The following questionnaire shall be answered by the Respondent for use in the evaluation process.

1. Company Name: _____
Address: _____
City/State/Zip: _____
Phone: _____ Email: _____
Website Address _____

2. **COMPANY STRUCTURE:**

Sole Proprietor Partnership Corporation Other _____

3. Are you registered with the FL Secretary of State to conduct business? Yes No

4. Are you properly licensed/certified by State of Florida to perform the specified services?
Yes No

5. **EXPERIENCE:**

Years in business: _____

Years in business under this name: _____

Years performing this type of work: _____

Has your company: Failed to complete or defaulted on a contract: ____ Yes ____ No

Been involved in bankruptcy or reorganization: ____ Yes ____ No

Pending judgment claims or suits against firm: ____ Yes ____ No

6. **PERSONNEL**

How many employees does your company employ: _____

List all positions or position categories within your firm (may use additional sheets if needed).

Position/Category (List all)	Full-time	Part-time

7. REFERENCES:

List at least three references for which you have provided services related to this RFP Scope of Services (similar scope/size) in the past five years - preferably government agencies.

Reference #1:

Company/Agency Name: _____

Address: _____

Contract Person: _____

Phone: _____ Email: _____

Project Description: _____

Contract \$ Amount: _____

Date Completed: _____

Reference #2:

Company/Agency Name: _____

Address: _____

Contract Person: _____

Phone: _____ Email: _____

Project Description: _____

Contract \$ Amount: _____

Date Completed: _____

Reference #3:

Company/Agency Name: _____

Address: _____

Contract Person: _____

Phone: _____ Email: _____

Project Description: _____

8. NOTICE OF PARTIES AND BINDING AUTHORITY

The following information is required if Respondent is selected for award of a contract with the County.

Notice to Parties

All notices, demands, requests for approvals or other communications shall be in writing, and shall be sent by registered or certified mail, postage prepaid, return receipt requested, or overnight delivery service (such as federal express), or courier service or by hand delivery to:

Contractor Name: _____

Attn: _____

Mailing Address: _____

Binding Authority

The person to execute the contract must be an officer of the company. If not an officer of the company, Respondent must provide proof of signing authority. Please provide the name, email address, and phone number of person who will execute the contract, if awarded.

Name of Person to execute contract (if awarded): _____

Title: _____

Email Address: _____

Phone Number: _____

The Remainder of this Page Intentionally Left Blank

FORM C

DRUG FREE WORKPLACE CERTIFICATE

I, the undersigned, in accordance with Florida Statute 287.087, hereby certify that _____
_____ (print or type name of firm)

1. Publishes a written statement notifying that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance in the workplace named above and specifying actions that will be taken against violations of such prohibition.
2. Informs employees about the dangers of drug abuse in the workplace, the firm's policy of maintaining a drug free working environment, and available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug use violations.
3. Gives each employee engaged in providing commodities or contractual services that are under bid or proposal, a copy of the statement specified above.
4. Notifies the employees that as a condition of working on the commodities or contractual services that are under bid or proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, plea of guilty or nolo contendere to, any violation of Chapter 1893, or any controlled substance law of the State of Florida or the United States, for a violation occurring in the work place, no later than five (5) days after such conviction, and requires employees to sign copies of such written statement to acknowledge their receipt.
5. Imposes a sanction on, or requires the satisfactory participation in, a drug abuse assistance or rehabilitation program, if such is available in the employee's community, by any employee who is so convicted.
6. Makes a good faith effort to continue to maintain a drug free workplace through the implementation of a drug free workplace program.

[Remainder of the page intentionally blank.]

“As a person authorized to sign a statement, I certify that the above-named business, firm, or corporation complies fully with the requirements set forth herein.”

Authorized Signature

Date Signed

State of: _____

County of: _____

Sworn to (or affirmed) and subscribed before me by means of ___ physical presence or ___ online notarization, this _____ day of _____, 20___ by _____ who is ___ personally known to me or ___ produced _____ as identification.

Notary Public

My commission expires: _____

**FORM D
E-VERIFY AFFIDAVIT**

**NASSAU COUNTY E-VERIFY FORM UNDER
SECTION 448.095, FLORIDA STATUTES**

Project Name: _____
Bid No./Contract No.: _____

DEFINITIONS:

“Contractor” means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration. “Contractor” includes, but is not limited to, a vendor or consultant.

“Subcontractor” means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

“E-Verify System” means an internet-based system operated by the United States Department of Homeland Security that allows participating employers to electronically verify the employment eligibility of newly hired employees.

Effective January 1, 2021, Contractors, shall register with and use the E-Verify System in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:

- a. All persons employed by a Contractor to perform employment duties within Florida during the term of the contract; and
- b. All persons (including subvendors/subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with Nassau County. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security’s E-Verify System during the term of the contract is a condition of the contract with Nassau County; and
- c. Should vendor become the successful Contractor awarded for the above-named project, by entering into the contract, the Contractor shall comply with the provisions of Section 448.095, Florida Statutes, “Employment Eligibility”, as amended from time to time. This includes, but is not limited to, registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. The Contractor shall also execute the attached affidavit (Attachment “A”) attesting that the Contractor does not employ, contract with, or such affidavit for the duration of the contract; and
- d. Contractor shall also require all subcontractors to execute the attached affidavit (Attachment “B”) attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract.

CONTRACT TERMINATION:

- a. If Nassau County has a good faith belief that a Contractor has knowingly violated §448.09(1) or §448.095(2), Florida Statutes, the contract shall be terminated.
- b. If Nassau County has a good faith belief that a subcontractor has knowingly violated §448.09(1) or §448.095(2), Florida Statutes, but the Contractor otherwise complied with Chapter 448, Florida Statutes, Nassau County shall promptly notify the Contractor and order the Contractor to immediately terminate the contract with the subcontractor.
- c. A contract terminated under subparagraph a) or b) is not a breach of contract and may not be considered as such.
- d. Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination.
- e. If the contract is terminated for a violation of the Statute by the Contractor, the Contractor may not be awarded a public contract for a period of one (1) year after the date of termination.

FORM E - 1
CONTRACTOR E-VERIFY AFFIDAVIT

I hereby certify that _____ (Contractor Company Name) does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

A true and correct copy of _____ (Contractor Company Name) proof of registration in the E-Verify system is attached to this Affidavit.

Print Name: _____
Date: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ (Date) by _____ (Name of Officer or Agent, Title of Officer or Agent) of _____ (Name of Contractor Company Acknowledging), a _____ (State or Place of Incorporation) Corporation, on behalf of the Corporation. He/She is personally known to me or has produced _____ as identification.

Notary Public

Printed Name

My Commission Expires: _____

FORM E - 2
SUBCONTRACTOR E-VERIFY AFFIDAVIT

I hereby certify that _____ (Subcontractor Company Name) does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

A true and correct copy of _____ (Subcontractor Company Name) proof of registration in the E-Verify system is attached to this Affidavit.

Print Name: _____
Date: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ (Date) by _____ (Name of Officer or Agent, Title of Officer or Agent) of _____ (Name of Contractor Company Acknowledging), a _____ (State or Place of Incorporation) Corporation, on behalf of the Corporation. He/She is personally known to me or has produced _____ as identification.

Notary Public

Printed Name

My Commission Expires: _____

ATTACHMENT "I" #RESOLUTION 2019 -37

RESOLUTION NO. 2019 - 37

A RESOLUTION OF THE NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS RESCINDING RESOLUTION NOS. 2006-10, 2009-48, 2011-145, AND 2011-163; ADOPTING A CONSOLIDATED FEE SCHEDULE FOR THE ENGINEERING SERVICES DEPARTMENT AND PLANNING & ECONOMIC OPPORTUNITY DEPARTMENT, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the review of applications filed pursuant to the Land Development Codes of Nassau County require staff hours for review, inspections, meetings, etc. and incur costs that should not be born by general revenue; and

WHEREAS, the fees set forth herein address the costs for staff time and properly assess those costs to applicants; and

WHEREAS, The County hired Fiscal Choice Consulting, LLC in June 2018 to conduct comprehensive fee studies for fees charged by various departments of the County, specifically the Engineering Services Department and Planning and Economic Opportunity Department, and make recommendations regarding fee structure modification, including updates to existing fees and/or proposal of any new fees, and recommendations around an annual update process.

WHEREAS, based upon those recommendation, the Board of County Commissioners has found it necessary to rescind Resolution nos., 2006-10, 2009-48, 2011-145, 2001-163 and any amendments thereto, and approve a resolution of the Board of County Commissioners of Nassau County, Florida adopting a consolidated fee schedule for the Engineering Services Department and Planning & Economic Opportunity Department, attached hereto as Exhibit "A".

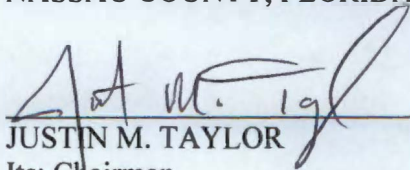
WHEREAS, moving forward, the fees are to be reviewed and revised each year to ensure that the cost of providing services is fully covered by an appropriate user fee; and

WHEREAS, the Board finds it to be in the best interest of the citizens of Nassau County to adopt the proposed review fees; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA that 1) Resolution Nos. 2006-10, 2009-48, 2011-145, 2011-163, and any amendments thereto, are hereby rescinded, and this resolution of the Board of County Commissioners of Nassau County, Florida is hereby approved, adopting a consolidated fee schedule for the Engineering Services Department and Planning & Economic Opportunity Department as set forth in the attached Exhibit "A".
2) Said fees shall become effective on June 24, 2019.

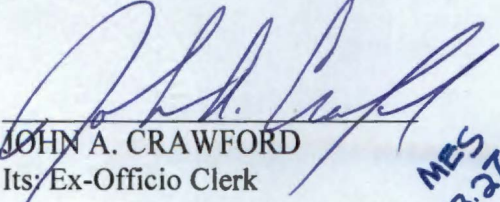
DULY ADOPTED this 25th day of March, 2019.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


JUSTIN M. TAYLOR
Its: Chairman

RES. 1. 2019-37

ATTEST as to Chairman's Signature:


JOHN A. CRAWFORD
Its: Ex-Officio Clerk

MES
03-27-19

Approved as to form and legality by the
Nassau County Attorney:

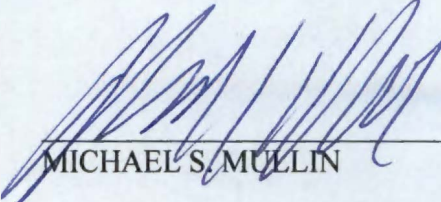

MICHAEL S. MULLIN



EXHIBIT "A"
**Planning Economic Opportunity and
 Engineering Services
 Consolidated Fee Schedule**

Resolution 2019-37

(Full Cost of Billed Service)
 Proposed Fee

BOARD ITEMS	
Appeal to BOCC	\$2,635.00
Extension Request	\$197.00
Conditional Use and Variance Board	
Conditional Use	\$1,073.00
Variance	\$1,073.00
Planning and Zoning Board	
Rezone	\$1,417.00
Small Scale Future Land Use Map (FLUM) Amendment (<10 acres)	\$1,248.00
Large Scale Future Land Use Map (FLUM) Amendment (+10 acres)	\$2,073.00
Planned United Development (PUD)	
Rezone to PUD (10 acre minimum)	
Residential (Multi-family or SFH) 50 or fewer DU	\$3,139.00
Residential (Multi-family or SFH) 51-150 DU	\$3,182.00
Residential (Multi-family or SFH) >150 DU	\$4,096.00
Non-Residential 25,000 sq. ft or less	\$2,985.00
Non-Residential > 25,000 sq. ft	\$4,052.00
Mixed Use (Fee based on 1/2 residential + 1/2 commercial)	1/2 Res + 1/2 Com
PUD Modification - Minor	\$2,319.00
PUD Modification - Major	\$4,302.00
Developments of Regional Impact (DRI) / Development of Critical Concern (DOCC)	
New Development of Regional Impact / DOCC	\$11,088.00
Existing DRI - Notice of Proposed Change	\$1,931.00
East Nassau Community Planning Area (ENCPA)	
Detailed Specific Area Plans (DSAP)	\$14,679.00
Minor Modification	\$5,828.00
Major Modification	\$8,515.00
Preliminary Development Plan (PDP)	\$4,487.00
Minor Modification	\$5,828.00
Major Modification	\$8,498.00
PUBLIC NOTICE FEES FOR ADVERTISEMENTS AND MAILOUTS WILL BE PASSED TO APPLICANT	

DEVELOPMENT REVIEW FEES	
Pre-Application Meeting	FREE
Plat (PL) Review	
Preliminary Plat or Re-Plat Review	\$1,095.00
Preliminary Plat or Replat Add'l Fee per Lot	\$21.00
Additional Plat Reviews (Over 3)	1/2 First Review Fee
Vacation or Partial Vacation of a Plat	\$484.00
Final Plat (BOCC)	\$929.00
Final Re-Plat (BOCC)	\$944.00
Re-Certification Fees (Payable to BOCC)	\$240 per sheet
Recording Fees (Payable to NC Clerk of Court)	\$35 - 1st pg + \$20 add'l pg
Preliminary Binding Site Plan (PBSP) Review	
Residential (Multi-family or SFH) 50 DU or fewer	\$2,122.00
Residential (Multi-family or SFH) 51-150 DU	\$2,212.00
Residential (Multi-family or SFH) > 150 DU	\$2,393.00
Non-Residential 25,000 sq. ft or less	\$2,122.00
Non-Residential > 25,000 sq. ft	\$2,266.00
Mixed Use (Fee based on 1/2 residential + 1/2 commercial)	1/2 Res + 1/2 Com
Preliminary Binding Site Plan Modifications	\$1,716.00
Additional Preliminary Binding Site Plan Reviews (Over 3)(Per Review)	1/2 First Review Fee



EXHIBIT "A"
Planning Economic Opportunity and
Engineering Services
Consolidated Fee Schedule

Resolution 2019-37

(Full Cost of Billed Service)
Proposed Fee

Site Engineering Plan (SEP) / Construction Plan Review	
Residential (Multi-family or SFH) 50 DU or fewer	\$2,575.00
Residential (Multi-family or SFH) 51-150 DU	\$2,666.00
Residential (Multi-family or SFH) > 150 DU	\$2,846.00
Non-Residential 25,000 sq. ft or less	\$2,666.00
Non-Residential > 25,000 sq. ft	\$3,046.00
Mixed Use (Fee based on 1/2 residential + 1/2 commercial)	1/2 Res + 1/2 Com
Site Engineering Plan Modifications	\$1,517.00
Additional Site Engineering Plan Reviews (Over 3)(Per Review)	1/2 First Review Fee
Final Development Plan Review (FDP) (Class II Requirement)	
Residential (Multi-family or SFH) 50 DU or fewer	\$2,969.00
Residential (Multi-family or SFH) 51-150 DU	\$3,201.00
Residential (Multi-family or SFH) > 150 DU	\$3,513.00
Non-Residential 25,000 sq. ft or less	\$2,969.00
Non-Residential > 25,000 sq. ft	\$3,482.00
Mixed Use (Fee based on 1/2 residential + 1/2 commercial)	1/2 Res + 1/2 Com
Final Development Plan Modifications	\$2,194.00
Additional Final Development Plan Reviews (Over 3)(Per Review)	1/2 First Review Fee
Other Development Review Fees	
Final Site Inspection - Residential	\$250.00
Final Site Inspection - Non-Residential	\$250.00
Reinspection for Trees	\$191.00
Tree Barricade Inspection - Residential	\$191.00
Tree Barricade Inspection - Non-Residential	\$250.00
Tree Final Inspection - Residential	\$191.00
Tree Final Inspection - Non-Residential	\$250.00
Tree Protection & Replacement Plan	\$530.00
Tree Restoration Plan	\$640.00
FIRE RESCUE FEES NOT INCLUDED	

PERMITS & OTHER REVIEW FEES	
Agricultural Stand Permit	\$100.00
Agricultural Stand Permit Renewal	\$50.00
Alcohol License Review	\$60.00
Buildable Lot Letter	\$139.00
Comprehensive Plan Construction Letter	\$321.00
Doggie Dining Permit	\$42.00
Due Diligence Request	\$1,556.00
Family Hardship Development	\$422.00
Impact Fee Determination	\$543.00
Impact Fee Waiver	\$547.00
Lot Split Review	\$211.00
Mobility Fee Determination	\$284.00
Mobility Plan Review	\$3,397.00
Non-Conforming Use Determination	\$103.00
Open Rural Homestead Exemption	\$300.00
Rural Subdivision	\$592.00
Sexually Oriented Business License Review (New)	\$250.00
Sexually Oriented Business License Review (Renewal)	\$250.00
Sexually Oriented Business Employee License (New)	\$50.00
Sexually Oriented Business Employee License (Renewal)	\$25.00
Special Event Sign Permit	\$74.00



EXHIBIT "A"
Planning Economic Opportunity and
Engineering Services
Consolidated Fee Schedule

Resolution 2019-37

(Full Cost of Billed Service)
Proposed Fee

Telecommunications & Wireless Facility Review (3rd party review fee not included)	\$3,733.00
Temporary Outdoor Sales Permit	\$50.00
Traffic Study Review Fee (3rd party review fee not included)	\$192.00
Transportation Impact Analysis	\$644.00
Waiver of Road Frontage	\$210.00
Zoning Certification	\$42.00

ENGINEERING DEPARTMENT	
Existing Driveway Permits	\$232.00
Curb/Gutter Permits (incl. inspectors)	\$232.00
New Driveway Install Permits (incl. inspectors)	\$509.00
Sidewalk Only Permits Issued	\$232.00
Golf Cart Registration	\$116.00
Driveway Reinspection	\$104.00
Utility Minor Permits - up to 500'	\$716.00
Utility Major Permit - 501' - 2000'	\$1,054.00
All Utilities over 2001'	\$1,415.00
Building Permits Reviewed (no current fee)	\$12.00
Borrow Pit Applications	\$158.00
Board Submittals (Variances, Waivers, Etc.)	\$755.00
Appeal Applications	\$267.00
ROW Abandonments	\$368.00
Subdivision 1-10 lots (CEI)	\$8,839.00
Subdivision 11-50 lots (CEI)	\$9,846.00
Subdivision 51-100 lots (CEI)	\$11,855.00
Subdivision 101 or more lots (CEI)	\$15,070.00
House Moving	\$181.00
Oversize Loads	\$181.00
DRC ROW Work - Traffic Intersections, Curb Cuts & Inspections (turn lanes, sidewalks, etc.)	\$6,021.00
CEI Non-Subdivision Inspections	\$11,941.00

CHECKS MADE PAYABLE TO: NASSAU COUNTY BOCC

ATTACHMENT "I" ENGINEERING /PLANNING
PRIOR FEE STUDY -#TECHNICAL REPORT
NASSAU COUNTY FL FEES 209



Operating Fee Study Report to Nassau County, Florida
Purchase Order 18000362-00
March 8, 2019



790 West Frontage Road
Suite 110
Northfield, Illinois 60093
(847) 441-4175

www.fiscalchoice.com

1. Purpose Of The Report

This is a report on cost/revenue comparisons of County user fees related to services in the departments of Building, Planning & Economic Opportunity, and Engineering.

Generally, no local government wants to increase any charge to citizens. This “user fee study” is intended to test the degree to which existing prices recover the cost of underlying work, since when they do not, it forces the County to use taxpayer money to help fund development services. While counties do not want to increase charges, they also seek to tax as lightly as possible, which may require price changes for fee services.

Another concern is whether a fee price might be a burden on the applicant to the degree that it may change decisions about whether to develop any property in Nassau County. In the consultant’s opinion, full-cost recovery fees in this county would not be high enough to change investment decisions, but this is a matter for Commissioners to consider. Prices need not be as high as cost, and may be less, but should not exceed the cost of the work for which they are charged.

Florida law is clear that fee prices should not generate unintended profits, but should do no more than recover the cost of the underlying services. This study determined the cost of those services to facilitate the County’s discussion of whether certain price changes are appropriate at this time. The County’s focus for financial management is at the level of departments and funds. In the present case, the analysis had to drill deeper to determine the cost of individual billed activities.

Given the County’s interest in limiting reliance on taxes, adjustment of user fee prices is an option to ensure that prices keep up with increases in cost, without compromising service quality. This assumes that a fee is not a tax, but rather, a purchase of service whose price should be no more than necessary to recover the cost of the work.

The purpose of the report was to identify the cost of billed activities (“user fees”), compare these costs to current prices, quantify the excess cost recovery or shortfall by activity, collect departmental price recommendations and provide a space to record final pricing decisions.

As might be expected, the analysis produces a sizable amount of documentation. For the most part, these are technical working papers that we delivered under separate cover. It is not expected that the average reader would want or need to review working papers. This

This is a technical section of our report, intended for an audience that may need to use or update the schedules. It is more detailed than is necessary to participate in a policy discussion of where to set prices.

report addresses what the reader should understand about how we did the analysis and the policy discussion about possible price changes that it was meant to inform.

Our report is based on:

- A review of County financial reports
- Interviews with staff to understand how the offices deliver services, and
- Reviews with each office to confirm facts, assumptions, and findings

2. How We Structured the Findings

	Current Fee Revenue (Price x # Paid)	Cost of fee services	Price minus cost to serve paying customers	Current recovery	Dept. Recommends
Total	\$2,449,606	\$4,065,710	(\$1,546,088)	60.3%	\$3,234,760
Building	2,317,099	3,078,558	(761,459)	75.3%	2,317,099
Engineering	100,592	520,917	(358,428)	19.3%	459,020
Planning & Economic Opportunity	31,915	466,235	(426,201)	6.8%	458,641

Below, we comment on the meaning of each column in the table above.

Current Fee Revenue is a calculation of price times quantity. The County not record revenue at the level of individual fee services (nor should it), so this is the only way to express revenue at the individual fee level. In Building, which uses variable rates to determine construction permits, fixed price revenues are expressed as price times quantity, but revenue from construction permits is based on actual data, which was available.

Cost of fee services is a matter that we determined in this study.

Price minus cost to serve paying customers tells us how current prices recover the cost of the work.

Current Recovery expresses the degree to which current prices recover cost.

Department recommendations are included here because, in our experience, most elected bodies want to know the opinion of their departments regarding price changes. Our view is that if a community established a fee, it would be with the understanding that the applicant has to pay for the cost of the work. This does not obligate the County to charge full cost.

This was not an efficiency study intended to test if the cost of services is based on appropriate levels of service. Fully-burdened hourly costs are well within industry ranges,

suggesting that costs are appropriate. We expect that the annual budget process is another opportunity for the Commission to consider the efficiency of operations.

To decide if changes to current fee prices are appropriate, the reader needs to know two things:

1. How do costs compare to prices for an individual applicant?
2. What is the budget impact of any gaps between price and cost?

We analyze costs at the level of each billed user fee service.

A. Summary of the Contents of Planning & Economic Opportunity and Engineering Findings

Each of these models contains the following schedules. The report used for the Board of County Commission presentation includes only the Customer Impact and Budget Impact schedules, as the other schedules are technical analysis used to generate those findings.

Table	Purpose
Cover	Contact information. Please refer questions about how to read the schedules to the consultants that developed these findings.
Customer Impact	At the level of the individual customer transaction, including the current price, actual cost, difference between price and cost, Department pricing recommendation, and a place to record the Board's decision
Budget Impact	The impact on the County budget of setting prices at cost. The categories mirror those of the Customer Impact schedule, but report findings aggregated by all customers by fee type.
Direct Staff Effort	Analysis of how staff is assigned to various activities and the time spent serving customers for each activity. The schedule reports, in descending vertical order: <ol style="list-style-type: none"> 1. How long it takes for each job title to staff the work for a typical customer by fee type 2. Hours consumed serving all customers by fee type 3. Labor cost associated with the staff effort.
Indirect Expense	The County incurs costs outside of each of the departments to support those departments with such things as building use, accounting and payroll services, and so forth. Our data source was the County's latest "cost allocation plan" document, which follows federal guidance on how to determine indirect expense.
Assignable Hours	The cost of service should include an accrual of paid leave, so that fee customers are treated the same as taxpayers in the expectation that each effort carries with it an accrued cost for paid leave. We follow Federal cost accounting rules and identify <i>assignable</i> hours. The cost of an hour of delivered service is the cost of an employee divided by

Table	Purpose
Appropriation	<p>annual hours net of paid leave, instead of the cost divided by all hours paid.</p> <p>This schedule traces line item appropriation expenses to individual activities. The default assumption is that items other than salary and benefits are used in proportion to labor. For example, if activity “X” uses 2.1 percent of staff time, it uses 2.1 percent of the office supplies expense as well.</p> <p>Blue shaded rows indicate items where the facts required us to treat expenses differently, based on staff explanations of how the work is done. This includes activities that do not benefit from an expense at all, as well as activities whose share of expense is not proportional to total staff labor. We treat these on a case-by-case basis that we document in the models.</p>

The models contain additional working papers containing staff names, titles, salaries, accruals of paid leave and so forth. We hide the amounts by individual, but in the models themselves, placing a cursor over a blacked-out cell will display its value. We hide individual compensation data here out of respect for the privacy of individual employee compensation data. Our goal was for all of the facts necessary to generate the findings to be in one document per department.

B. Building Department

Services of this department are available both as fixed rates for predictable levels of effort, and variable rates for construction permits, which are a function of the cost of the construction project.

The analysis begins with fixed rate services. We asked for information on the effort level per typical application in the fixed rate services. For fixed rate activities, we multiply the hours per applicant by the fully-burdened hourly rate to obtain the cost by activity.

For construction permits, which the County uses variable rates, we do the following:

- Start with total departmental cost and subtract cash to be carried, which is unrelated to the current cost of service.
- Deduct the cost of fixed rate efforts from the total to obtain a residual cost for variable rate charges.
- Divide the residual cost by the value of work permitted last year. Following current convention, we express this as a cost per \$1,000 of construction value.

Currently, the County charges a rate of \$50 flat fee plus a rate per \$1,000 of construction value. The charges per \$1,000 of construction value depend on the value of the project, with rates declining for larger projects. The County does not record the number of permits

by value band, so we were only able to calculate an aggregate rate. Our finding compares to current charges as follows:

Current Charges			Actual Cost
Project Value from	to	Rate	
\$1	\$10,000	\$50	\$5.68 per \$1,000
\$10,001	\$50,000	\$50 + \$5.00 per \$1,000	
\$50,001	\$500,000	\$50 + \$3.00 per \$1,000	
\$500,000	+	\$50 + \$2.00 per \$1,000	

The most significant finding here is that, particularly for projects valued at \$50,001 and above, current rates are not sufficient to fund the work. Plan review is generating a surplus, but construction permits sustain an even larger loss, the net of which is costing taxpayers more than a half million dollars annually.

C. Updating the Findings

Generally, once every four or five years is an appropriate interval to update fees. There is a cost in dollars and staff time for these studies that is easier to bear if the study is not done too often. That said, a department experiencing unprecedented change may not be able to wait this long. For example, after the 2008 recession, some building departments experienced such a reduction in demand for permits that the existing rates no longer allowed them to break even based on rates developed in more normal years.

One option to keep prices close to cost between formal fee study years is to index rates based on inflation or on the percentage change in the County budget.

ATTACHMENT "V" DEVELOPMENT REVIEW FEES

DEVELOPMENT REVIEW FEE SCHEDULE				
Project Type	Specific Project Type	DRC Fee	Fire/Rescue Fee*	Total Fees
Pre-application		No Cost	No Cost	No Cost
PBSP	Residential (Multi-family or SFH) 50 DU or fewer	\$2,122.00	plus \$215	\$2,337
	Residential (Multi-family or SFH) 51-150 DU	\$2,212.00	plus \$235	\$2,447
	Residential (Multi-family or SFH) > 150 DU	\$2,393.00	plus \$235	\$2,628
	Non-Residential 25,000 sq. ft or less	\$2,122.00	plus F/R fee*	add previous 2 columns
	Non-Residential > 25,000 sq. ft	\$2,266.00	plus \$235	\$2,501
	Mixed Use (1/2 residential + 1/2 commercial)	1/2 Res + 1/2 Com	plus F/R fee*	add previous 2 columns
	Preliminary Binding Site Plan Modifications	\$1,716.00	~	\$1,716.00
	Additional PBSP Reviews (Over 3)(Per Review)	1/2 First Review Fee	~	1/2 First Review Fee
Site Engineering Plan	Residential (Multi-family or SFH) 50 DU or fewer	\$2,575.00	plus \$215	\$2,790
	Residential (Multi-family or SFH) 51-150 DU	\$2,666.00	plus \$235	\$2,901
	Residential (Multi-family or SFH) > 150 DU	\$2,846.00	plus \$235	\$3,081
	Non-Residential 25,000 sq. ft or less	\$2,666.00	plus F/R fee*	add previous 2 columns
	Non-Residential > 25,000 sq. ft	\$3,046.00	plus \$235	\$3,281
	Mixed Use (1/2 residential + 1/2 commercial)	1/2 Res + 1/2 Com	plus F/R fee*	add previous 2 columns
	Site Engineering Plan Modifications	\$1,517.00	~	\$1,517.00
	Additional SEP Reviews (Over 3)(Per Review)	1/2 First Review Fee	~	1/2 First Review Fee
Plat Review	Preliminary Plat or Re-Plat Review	\$1,095.00	plus \$170	\$1,265 plus per lot fee below
	Preliminary Plat or Replat Add 'l Fee per Lot	\$21/lot add to above	~	\$21/lot add to above
	Additional Plat Reviews (Over 3)	1/2 First Review Fee	~	1/2 First Review Fee
	Vacation or Partial Vacation of a Plat	\$484.00	~	\$484.00
	Final Plat (BOCC)	\$929.00	~	\$929.00
	Final Re-Plat (BOCC)	\$944.00	~	\$944.00
	Re-Certification Fees (Payable to BOCC)	\$240 per sheet	~	\$240 per sheet
	Recording Fees (Payable to NC Clerk of Court)	see Clerk of Court fees	~	see Clerk of Court Fees
Other Fees	Please see Nassau County Operating Fee Schedule for additional fees such as Tree Inspection fees, PUD fees, etc.			
Fees to be paid after SEP approval prior to Pre-Con	Construction Inspection: 1-10 lot subdivision			\$8,839
	Construction Inspection: 11-50 lot subdivision			\$9,846
	Construction Inspection: 51-100 lot subdivision			\$11,855
	Construction Inspection: 101 plus lot subdivision			\$15,070
	Construction Inspection: Commercial			\$11,941
*Fire/Rescue Fees Calculations: less than 10 dwelling units or 15,000 square feet of commercial = \$215				
10 or more dwelling units or 15,000 + square feet of commercial = \$235				

BUILDING FEES - EXHIBIT B FEE SCHEDULE 8-23-2023

EXHIBIT "B"
Effective 11/1/09

BUILDING PERMITS: (Permit Fees are based on construction costs calculated using the most current Building Valuation Data table published by the International Code Council) <http://www.iccsafe.org/cs/techservices/index.html>

\$1.00 to \$10,000		\$50.00
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PLUS

\$10,000 to \$50,000	Fee per \$1,000 or fraction thereof	\$5.00
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PLUS

50,000 to \$500,000	Fee per \$1,000 or fraction thereof	\$3.00
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PLUS

Over \$500,000	Fee per \$1,000 or fraction thereof	\$2.00
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When approved by the Building Official, Foundation Only Permits are charged at 25% of the total building cost and do not reduce the valuation of the actual building permit.

Shell building completion permit fees shall be calculated at 40% of the total building cost per the Building Valuation Data table for the portion being completed/improved.

Other remodel and renovation permit fees shall be calculated from 10% to 50% of the total building cost per the Building Valuation Data table as determined by the Building Official.

For work begun without a valid permit, the permit fee shall be four times the normal permit fee. Contractors performing emergency repairs/replacements shall apply for the proper permits the next business day; else, the work shall be considered work begun without a permit.

Site improvements and infrastructure cost shall be based on total contract or cost estimate using the most recent unit in place cost published by Marshal & Swift at the discretion of the Building Official. Fees will be based on construction value and the fee rates for "Building Permits".

BUILDING & SITE WORK CONSTRUCTION PLAN REVIEW FEES:

Building plan review shall be calculated using	40% of the Permit Fee
Fire Protection plan review shall be calculated using	35% of the Permit Fee

Building preliminary plan review	\$10.00 per sheet
Fire Protection preliminary plan review	\$10.00 per sheet

Revisions per discipline	\$10.00 per sheet
Class I Zoning Approval	\$63.00
Class I Zoning Approval (Pools, Accessory, Misc.)	\$25.00
Copies of construction documents	\$5.00 per large sheet
Electronic copies	\$.15 per CD

OTHER/MISCELLANEOUS FEES

Temporary Structures (Const.Trailers, Tents, etc.) (6 months duration)	\$50.00
Fire Damage Evaluation Fee – per visit	\$50.00
Roofing Permits (New or Re-roof) [No separate permit required when in compliance with F.S. 489.113 (3)(b)]	See Building Permit fee Schedule
Siding Permits	See Building Permit fee Schedule
Pre-House moving inspection fee	\$50.00
Pre-Construction Site Preparation	\$50.00
Demolition Permit	See Building Permit fee Schedule
Re-inspection fee – first failed inspection	\$25.00
Re-inspection fee – second failed inspection	\$50.00
Re-inspection fee – subsequent failed inspections See F.S. 553.80(2)(b)	\$200.00
Refund for Active Building Permits	
Prior to First Inspection	50% of Permit Fee
After First Inspection	0 % Refund

FIRE PROTECTION FEES: **

Repairs or Maintenance Minimum Fee	\$100.00
1 st Forty (40) Heads	\$100.00
Each head after 40	\$2.00
Fire Hose Cabinets (each)	\$5.00
Wet & Dry Standpipes	Per Building Permit Fee Schedule
Private Fire Service Mains	Per Building Permit Fee Schedule
Alarm Systems	Per Building Permit Fee Schedule
Range/Grease Hoods and Fire Suppression Systems	See Mechanical Permit Fees

** Includes Fire Inspection Fees

ELECTRICAL PERMIT FEES

SINGLE PHASE

Below 100 Amps	\$40.00
100 Amps	\$60.00
150 Amps	\$70.00
200 Amps	\$80.00
300 Amps	\$100.00
400 Amps	\$115.00
600 Amps	\$125.00
800 Amps	\$140.00
1000 Amps	\$200.00

THREE PHASE

0-150 Amps	\$145.00
151 to 200 Amps	\$175.00
201 to 400 Amps	\$225.00
401 to 600 Amps	\$270.00
601 to 800 Amps	\$320.00
801 to 1000 Amps	\$350.00

Services above 1000 Amps shall be combined fees added to meet required service

Interior Wiring or Rewiring -	Residential	\$40.00
	Commercial	\$85.00
Change Out/Repair - Same Amperage -	Residential	\$40.00
	Commercial	\$85.00
Swimming Pool Wiring	Residential	\$50.00
	Commercial	\$70.00
Reconnect of Discontinued Service		\$40.00
Temporary Power Pole		\$40.00
Commercial Site Work Electrical Installations	Per Building Permit Fee Schedule	

MECHANICAL PERMITS:

Based on Tonnage-New Residential/Commercial Units

Up to 2 ½ Ton	\$40.00
3 Ton	\$45.00
3 ½ Ton	\$52.00
4 Ton	\$60.00
4 ½ Ton	\$65.00
5 Ton	\$70.00

Change Outs - Mobile Home/Residential/Commercial

Up to 3 Ton	\$40.00
3 ½ Ton	\$45.00
4 Ton	\$52.00
4 ½ Ton	\$60.00
5 Ton	\$65.00
Duct Changes (Remodel)	\$40.00

*Note: Tonnage above 5 Tons will be combined per fee schedule to determine permit fee

Range/Grease Hoods and Fire Suppression Systems – each	\$40.00
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Residential/Commercial Fireplace	\$40.00
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Commercial Site Work Mechanical Installations	Per Building Permit Fee Schedule
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PLUMBING PERMIT FEES:

Residential Base Fee	\$40.00
+ Fixtures-Each	\$6.00

Repairs/Water Heater Change Outs/Misc.	\$40.00
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Multi-Family/Commercial Base Fee	\$40.00
+ Fixtures-Each	\$7.50

Swimming Pools/Jacuzzis/Spas/Hot Tubs/ Gas Piping/Re-Piping/ Fire standpipe lines/Steam Piping, Commercial site work piping installations	Per Building Permit fee Schedule
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MANUFACTURED & DCA MODULAR + PERMIT FEES

Single wide	\$100.00
Double wide	\$175.00
Triple wide	\$200.00
Quads	\$275.00
Manufactured add-ons	\$60.00

NOTE: Separate permits are required for the electrical, plumbing, and mechanical installations on all mobile/modular homes. (See ELECTRICAL, MECHANICAL, and PLUMBING permit fee schedules incorporated herewith).

Effective 11/1/09
Replaces Previous Exhibit A



Building Valuation Data – AUGUST 2023

The International Code Council is pleased to provide the following Building Valuation Data (BVD) for its members. The BVD will be updated at six-month intervals, with the next update in February 2024. ICC strongly recommends that all jurisdictions and other interested parties actively evaluate and assess the impact of this BVD table before utilizing it in their current code enforcement related activities.

The BVD table provides the “average” construction costs per square foot, which can be used in determining permit fees for a jurisdiction. Permit fee schedules are addressed in Section 109.2 of the 2021 *International Building Code* (IBC) whereas Section 109.3 addresses building permit valuations. The permit fees can be established by using the BVD table and a Permit Fee Multiplier, which is based on the total construction value within the jurisdiction for the past year. The Square Foot Construction Cost table presents factors that reflect relative value of one construction classification/occupancy group to another so that more expensive construction is assessed greater permit fees than less expensive construction.

ICC has developed this data to aid jurisdictions in determining permit fees. It is important to note that while this BVD table does determine an estimated value of a building (i.e., Gross Area x Square Foot Construction Cost), this data is only intended to assist jurisdictions in determining their permit fees. This data table is not intended to be used as an estimating guide because the data only reflects average costs and is not representative of specific construction.

This degree of precision is sufficient for the intended purpose, which is to help establish permit fees so as to fund code compliance activities. This BVD table provides jurisdictions with a simplified way to determine the estimated value of a building that does not rely on the permit applicant to determine the cost of construction. Therefore, the bidding process for a particular job and other associated factors do not affect the value of a building for determining the permit fee. Whether a specific project is bid at a cost above or below the computed value of construction does not affect the permit fee because the cost of related code enforcement activities is not directly affected by the bid process and results.

Building Valuation

The following building valuation data represents average valuations for most buildings. In conjunction with IBC Section 109.3, this data is offered as an aid for the building official to determine if the permit valuation is underestimated. Again it should be noted that, when using this data, these are “average” costs based on typical construction methods for each occupancy group and type of construction. The average costs

include foundation work, structural and nonstructural building components, electrical, plumbing, mechanical and interior finish material. The data is a national average and does not take into account any regional cost differences. As such, the use of Regional Cost Modifiers is subject to the authority having jurisdiction.

Permit Fee Multiplier

Determine the Permit Fee Multiplier:

1. Based on historical records, determine the total annual construction value which has occurred within the jurisdiction for the past year.
2. Determine the percentage (%) of the building department budget expected to be provided by building permit revenue.
- 3.

$$\text{Permit Fee Multiplier} = \frac{\text{Bldg. Dept. Budget} \times (\%)}{\text{Total Annual Construction Value}}$$

Example

The building department operates on a \$300,000 budget, and it expects to cover 75 percent of that from building permit fees. The total annual construction value which occurred within the jurisdiction in the previous year is \$30,000,000.

$$\text{Permit Fee Multiplier} = \frac{\$300,000 \times 75\%}{\$30,000,000} = 0.0075$$

Permit Fee

The permit fee is determined using the building gross area, the Square Foot Construction Cost and the Permit Fee Multiplier.

$$\text{Permit Fee} = \text{Gross Area} \times \text{Square Foot Construction Cost} \times \text{Permit Fee Multiplier}$$

Example

Type of Construction: IIB

Area: 1st story = 8,000 sq. ft.
2nd story = 8,000 sq. ft.

Height: 2 stories

Permit Fee Multiplier = 0.0075

Use Group: B

1. Gross area:
Business = 2 stories x 8,000 sq. ft. = 16,000 sq. ft.
2. Square Foot Construction Cost:
B/IIB = \$231.65/sq. ft.
3. Permit Fee:
Business = 16,000 sq. ft. x \$231.65/sq. ft x 0.0075
= \$27,798

Important Points

- The BVD is not intended to apply to alterations or repairs to existing buildings. Because the scope of alterations or repairs to an existing building varies so greatly, the Square Foot Construction Costs table does not reflect accurate values for that purpose. However, the Square Foot Construction Costs table can be used to determine the cost of an addition that is basically a stand-alone building which happens to be attached to an existing building. In the case of such additions, the only alterations to the existing building would involve the attachment of the addition to the existing building and the openings between the addition and the existing building.
- For purposes of establishing the Permit Fee Multiplier, the estimated total annual construction value for a given time period (1 year) is the sum of each building's value (Gross Area x Square Foot Construction Cost) for that time period (e.g., 1 year).
- The Square Foot Construction Cost does not include the price of the land on which the building is built. The Square Foot Construction Cost takes into account everything from foundation work to the roof structure and coverings but does not include the price of the land. The cost of the land does not affect the cost of related code enforcement activities and is not included in the Square Foot Construction Cost.

Square Foot Construction Costs ^{a, b, c}

Group (2021 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	335.89	324.58	316.94	304.93	286.87	278.00	295.62	266.02	257.55
A-1 Assembly, theaters, without stage	307.39	296.08	288.44	276.42	258.37	249.50	267.12	237.51	229.05
A-2 Assembly, nightclubs	269.94	261.93	254.48	245.85	230.56	223.99	237.02	209.57	202.79
A-2 Assembly, restaurants, bars, banquet halls	268.94	260.93	252.48	244.85	228.56	222.99	236.02	207.57	201.79
A-3 Assembly, churches	311.88	300.57	292.93	280.91	263.30	254.43	271.60	242.45	233.98
A-3 Assembly, general, community halls, libraries, museums	266.07	254.76	246.12	235.10	216.33	208.46	225.80	195.47	188.01
A-4 Assembly, arenas	306.39	295.08	286.44	275.42	256.37	248.50	266.12	235.51	228.05
B Business	260.69	251.13	241.86	231.65	210.99	202.73	222.56	186.21	177.81
E Educational	273.46	263.96	255.62	245.04	228.69	217.00	236.61	200.36	193.94
F-1 Factory and industrial, moderate hazard	160.20	152.78	143.34	138.64	123.55	117.41	132.48	102.44	95.93
F-2 Factory and industrial, low hazard	159.20	151.78	143.34	137.64	123.55	116.41	131.48	102.44	94.93
H-1 High Hazard, explosives	149.46	142.04	133.60	127.90	114.12	106.97	121.74	93.00	N.P.
H234 High Hazard	149.46	142.04	133.60	127.90	114.12	106.97	121.74	93.00	85.50
H-5 HPM	260.69	251.13	241.86	231.65	210.99	202.73	222.56	186.21	177.81
I-1 Institutional, supervised environment	262.22	252.95	244.31	235.67	215.42	209.47	235.71	193.82	187.73
I-2 Institutional, hospitals	434.15	424.59	415.32	405.12	383.35	N.P.	396.02	358.57	N.P.
I-2 Institutional, nursing homes	302.01	292.45	283.18	272.97	253.83	N.P.	263.88	229.05	N.P.
I-3 Institutional, restrained	295.86	286.31	277.03	266.83	247.95	238.69	257.74	223.17	212.77
I-4 Institutional, day care facilities	262.22	252.95	244.31	235.67	215.42	209.47	235.71	193.82	187.73
M Mercantile	201.37	193.36	184.91	177.28	161.72	156.15	168.45	140.73	134.95
R-1 Residential, hotels	264.67	255.41	246.77	238.13	218.35	212.40	238.17	196.75	190.67
R-2 Residential, multiple family	221.32	212.06	203.42	194.78	175.96	170.01	194.82	154.36	148.28
R-3 Residential, one- and two-family ^d	209.61	203.74	198.94	195.12	188.41	181.45	191.77	175.86	165.67
R-4 Residential, care/assisted living facilities	262.22	252.95	244.31	235.67	215.42	209.47	235.71	193.82	187.73
S-1 Storage, moderate hazard	148.46	141.04	131.60	126.90	112.12	105.97	120.74	91.00	84.50
S-2 Storage, low hazard	147.46	140.04	131.60	125.90	112.12	104.97	119.74	91.00	83.50
U Utility, miscellaneous	114.09	107.37	99.89	95.60	85.13	79.54	90.99	67.39	64.19

- Private Garages use Utility, miscellaneous
- For shell only buildings deduct 20 percent
- N.P. = not permitted
- Unfinished basements (Group R-3) = \$31.50 per sq. ft.

ATTACHMENT "V"
BUILDING FEES (PRIVATE PROVIDER) - PRIVATE PROVIDER DISCOUNTS

NASSAU COUNTY BUILDING DEPARTMENT

**PRIVATE PROVIDER DISCOUNTS FOR PLAN REVIEW/INSPECTIONS OR
BOTH. (FEE REDUCTION / COST SAVINGS PER F.S. 553.791)**

- **0 % • DISCOUNT OFF FIRE PLAN REVIEW FEES OR FIRE FIELD INSPECTIONS, SERVICES ARE RESERVED AND PROVIDED BY NASSAU COUNTY FIRE DEPARTMENT.**
- **35 % • DISCOUNT OFF RESIDENTIAL PLAN REVIEW FEES**
- **50 % - DISCOUNT OFF PERMIT BASE FEE FOR FIELD INSPECTIONS. NO DUPLICATION OF INSPECTION FEES. (RESIDENTIAL AND COMMERCIAL)**
- **65 % - DISCOUNT OFF COMMERCIAL PLAN REVIEW FEES.**

NOTE: NO DUPLICATION OF INSPECTION FEES ARE CHARGED FOR PRIVATE PROVIDER PERFORMED RESIDENTIAL OR COMMERCIAL INSPECTIONS. FIRE PLAN REVIEW AND FIRE INSPECTION FEES ARE CHARGED SEPARATELY. SERVICES ARE RESERVED AND PROVIDED BY NASSAU COUNTY FIRE DEPARTMENT.

ATTACHMENT "VI"
FIRE FEES - NASSAU COUNTY - FIRE



BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY FIRE RESCUE
96135 Nassau Place, Box 1
Yulee, Florida 32097



C. W. COOPER
Fire Chief

J. S. YOUNG
Assistant Chief

November 10, 2009

To whom it may concern:

As of October 1, 2009, Nassau County Board of County Commissioners established Resolution 2009-165 by enacting Ordinance 2009-21 which establishes fees for Fire Safety Inspections in accordance with the Florida Fire Prevention Code as required by Florida Statutes 633.

Please see the attached fee schedule for the fees adopted October 1, 2009.

If you should have further need of information, feel free to contact us.

Sincerely,

A handwritten signature in cursive script that reads "Frank Elkins".

Frank Elkins
Fire Prevention Division

(904) 491.7525 or (904) 879.3300
(904) 321.5748 FAX

An Affirmative Action / Equal Opportunity Employer

EXHIBIT "A"

**Nassau County, Florida Fire Rescue Department
Certain Fire Rescue Fees
Schedule of Fees-Effective October 1, 2009**

1. In Accordance with Ordinance 2009- Fire Safety Inspection Fees	
a. Site Plan Review-Class III	\$ 215 each
b. Site Plan Review-Class IV	\$ 235 each
c. Construction Plan Review	35% of the building permit fee
d. Plat Review	\$ 170 each
e. Fire Insurance Rating Verification Letter	\$ 75 each
f. Fire and Life Safety Fees (includes 1 re-inspection if needed):	
(1) Any mandated state inspection by other agencies for the purpose of licensing. Examples as follows:	
<u>Residential Board and Care, Foster Care, and Day Care Centers - Excludes Private Homes</u>	
Five or less people (small facility)	\$ 25 each
Six or more people (large facility)	\$ 50 each
(2) Any "high-hazard occupancy," as defined in Florida Statutes 633.021, as noted herein, which shall be inspected at least annually for the purpose of ascertaining and causing to be corrected any conditions liable to cause fire or endanger life from fire. Applies to all commercial, industrial and residential properties conducting business in Nassau County which:	
<u>High-Hazard Occupancy</u>	
	<u>per inspection</u>
Minimum Fee	\$ 25 each
Maximum Fee	\$ 300 each
1. Contains combustible or explosive matter or flammable conditions dangerous to the safety of life or property.	\$ 0.01 per gross sq ft
2. Persons receive educational instruction.	\$ 0.01 per gross sq ft
3. Persons reside, excluding private one- or two-family dwellings.	\$ 0.01 per gross sq ft
4. Contain three or more floor levels.	\$ 0.01 per gross sq ft
(3) Periodic Fire Safety Inspection Fees for existing Commercial Properties	\$ 0.01 per gross sq ft
Minimum Fee	\$ 25 each
Maximum Fee	\$ 300 each
(4) Re-inspection fees:	
2nd re-inspection	\$ 50 each
After 2nd re-inspection	\$ 200 each
2. In Accordance with Ordinance 92-20, as amended, Fireworks Display	
Fireworks Display Permit Fee	\$ 20 each
3. In Accordance with Ordinance 94-14, as amended, Fire Alarm Systems	
a. No fee for the first three (3) false alarms per 12-month period, calculated from the date of the first such alarm.	
b. Each false alarm in excess of three (3) but less than seven (7) within a 12-month period.	\$ 150.00 per false alarm
c. Each false alarms in excess of six (6) within a 12-month period	\$ 300.00 per false alarm

Nonpayment of fees may result in further legal action by the county attorney at the request of the fire department and authorization by the Board of County Commissioners.

Other Fire Prevention fees are incorporated in the Building Department fee resolution.

ATTACHMENT "VII"
EMS FEES - NASSAU COUNTY EMS SERVICES & FEES

Emergency Services:

Nassau County Fire/Rescue Department will review the application and determine the level of fire/EMS personnel, if any, necessary for the event. (Fees apply and are in accordance with Resolution No. 2012-89)

Nassau County Emergency services shall be the sole provider for fire/rescue services unless authorized by the Fire Chief, or his/her designee. The number of certified fire/rescue personnel and the level of fire/rescue protection services required to service any special event shall be determined by the Fire Chief.

The applicant(s) will provide a tentative schedule of activities for each day of the event at the planning meeting. Applicant(s) shall also provide information of any flammable combustible, explosive, and hazardous material and processes.

The fee schedule for determining fire/rescue department personnel costs, equipment costs, and inspection fees to be paid in advance by the applicant(s) of the event, shall be determined by the Fire Chief based on its normal and customary fees for such services. Fees shall be in accordance with Resolution No. 2012-89.

Will you have fireworks display(s) during the event? _____ Yes _____ No
If yes, please give details about the location(s), duration and company hired to do the show.

RESOLUTION NO. 2012- 89

A RESOLUTION OF THE NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS ESTABLISHING RESCUE EMERGENCY AND NON-EMERGENCY SERVICE FEES AND ASSOCIATED COLLECTION POLICIES PURSUANT TO ORDINANCE 2012-17; PROVIDING FOR AN EFFECTIVE DATE.


WHEREAS, the Nassau County Fire Rescue Department provides emergency and non-emergency rescue services within the boundaries of Nassau County; and

WHEREAS, the Nassau County Board of County Commissioners is authorized by Ordinance 2012-17 to establish fees and collection policies for these services by resolution.

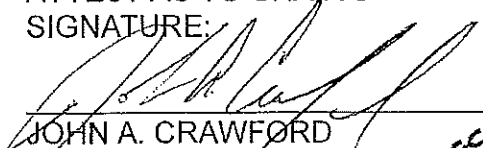
NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Nassau County, Florida, that the attached fee schedule and collection policies, attached hereto as Exhibit "A", shall be hereby adopted effective July 1st, 2012.

ADOPTED this 11th day of June, 2012

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


~~STACY T. JOHNSON~~ DANIEL B. LEEPER
Its: Chair Vice Chair

ATTEST AS TO CHAIR'S
SIGNATURE:


JOHN A. CRAWFORD
Its: Ex-Officio Clerk

MES
6-12-12

Approved as to form by the
Nassau County Attorney:

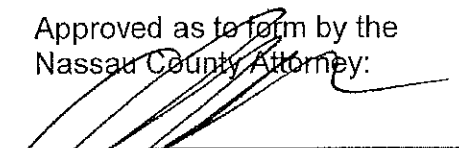

DAVID A. HALLMAN

EXHIBIT A
 NASSAU COUNTY, FLORIDA
 EMERGENCY AND NON-EMERGENCY RESCUE SERVICE FEES
 SCHEDULE OF FEES-EFFECTIVE JULY 1, 2012

<u>Rate Description</u>	<u>SHORT NAME</u>	<u>MEDICAL CODE</u>	<u>RATE</u>
Basic Life Support-Emergency	BLS	A0429	\$500.00 per transport
Advanced Life Support 1-Emergency	ALS 1	A0427	\$600.00 per transport
Advanced Life Support 2-Emergency	ALS2	A0433	\$700.00 per transport
Specialty Care Transport	SCT	A0434	\$800.00 per transport
Mileage (BLS or ALS)-minimum of one mile		A0425	\$10.50 per mile
Mileage-Medicaid > 30 Out of County		A0999	per mile rate as established by the Florida Medicaid Ambulance Transportation Services Coverage, Limitations and Reimbursement Handbook Chapter 2-Covered Services, Limitations, and Exclusions
Event Fee			\$40 per hour per staff member
Medical Records Reproduction:			
-for the first 25 pages			\$1.00 per page
-for each page in excess of 25 pages			\$0.25 cents per page
-for special kinds of medical records			actual costs which includes the cost of the material and supplies used to duplicate the record, as well as the labor costs and overhead costs associated with such duplication

ATTACHMENT "VIII"
ANIMAL SHELTER - NASSAU COUNTY ANIMAL SHELTER (NCAS)- FEES

Nassau County Animal Services

Schedule of fees under County Code of Ordinances

Licensing - Code of Ordinances Sec 6-42 (n)

(n) A license shall be issued after payment of the following application fee to animal control:

1. Unneutered male dog/cat 1 yr. - \$23.00
2. Unspayed female dog/cat 1 yr. - \$23.00
3. Unneutered male ferret 1yr. - \$23.00
4. Unspayed female ferret 1 yr. - \$23.00
5. Neutered male dog/cat 1 yr. - \$10.00
6. Spayed female dog/cat 1 yr. - \$10.00
7. Spayed male ferret 1yr. - \$10.00
8. Spayed female ferret 1 yr. - \$10.00

Replacement license can be issued for the fee of - \$5.00

Annual Permit's – Code of Ordinances Sec 6-43 (g) & (k)

(g) Annual permits shall be issued by animal control upon payment of the applicable fee to animal control:

1. Auction - \$200.00
2. Breeder - \$100.00
3. Circus - \$500.00
4. Dog trainer - \$50.00
5. Grooming shop - \$100.00

6. Guard-dog training center - \$100.00
7. Kennel or cattery authorized to house dogs of cats fewer than ten (10) - \$50.00
ten (10) or more but fewer than fifty (50) - \$150.00
fifty (50) or more - \$250.00
8. Pet shop - \$300.00
9. Petting zoo - \$250.00
10. Riding school or stable - \$150.00
11. Zoological park - \$150.00

(k) Failure to obtain any of the above listed permits shall result in a fine in the amount of \$150.00

Permit issuance & revocation – Code of Ordinances Sec 6-44 (f)

Any person having been denied a permit may not reapply for a period of thirty (30) days. Each reapplication shall be accompanied by a fifty dollar (\$50.00) fee.

Impoundment & violation – Code of Ordinances Sec 6-46 (d & f)

(d) An owner reclaiming an impounded dog, cat or ferret shall pay a fee to animal control of twenty-five dollars (\$25.00) and ten dollars (\$10.00) for each day or any part thereof the animal has been impounded, and a license fee (which includes current rabies) payable to animal control, if not current. Subsequent

impounds occurring within twelve (12) months are charged at double these rates.

(f) In addition to, or in lieu of, impounding an animal-at-large, the animal control officer, humane officer, or police officer may issue to the known owner a notice of ordinance violation. Such notice shall impose upon the owner for a first offense a penalty of one hundred dollars (\$100.00), two hundred dollars (\$200.00) for a second offense, and five hundred dollars (\$500.00) for a third offense to be paid to the county animal control within seventy-two (72) hours in full satisfaction of the assessed penalty. In the event that such penalty is not paid within the time period prescribed, a criminal warrant shall be initiated before a magistrate and upon conviction of a violation of this ordinance [article], the owner shall be punished in section 6-63 of this ordinance [article].

Rabies control – Code of Ordinances Sec 6-48 (b)

Quarantine – owner to bear cost. Upon demand by animal control, the owner shall surrender any animal which has bitten a human, or which is suspected as having been exposed to rabies, for supervised quarantine which expense shall be borne by the owner, and may be reclaimed by the owner if adjudged free of rabies, upon payment of fees of twenty dollars (\$20.00) per day.

Confinement of Livestock – Code of Ordinances Sec 6-56 (b)

(b) Running at large prohibited – Impoundment fees.

2. Compensation to animal control for the impounding of livestock shall be as follows:

- a. For impounding each animal, the sum of one hundred dollars (\$100.00) and mileage incurred, at the rate of twenty-nine cents (\$0.29) per mile and any other associated costs incurred.
- b. For serving any notice and making return thereon, the sum of sixty-five dollars and thirty-eight cents (\$65.38) and mileage incurred, at the rate of twenty-nine cents (\$0.29) per mile.
- c. For feed of impounded animals, the sum of eighteen dollars and fifty cents (\$18.50) per day per animal plus for the care of impounded animals the sum of seven dollars (\$7.00) per day for the first three (3) days, and five dollars (\$5.00) for each subsequent day per animal.
- d. For advertising or posting notices of sale of impounded animals, the same as provided by law for advertising property for sale under process.

- e. For sale or other dispositions of impounded animals, the sum of two hundred fifty dollars (\$250.00).
- f. For recording of sale of impounded animals, the sum of ten dollars (\$10.00) for the first page and eight dollars and fifty cents (\$8.50) for each page thereafter.

Animal waste – Code of Ordinances Sec 6-58

The owner of every animal shall be responsible for the removal of any excreta deposited by his/her animal(s) on public walks, recreation areas, beaches or public property. Any violation of this section shall result in a warning for a first offense, a fee of fifty dollars (\$50.00) payable to animal control for the second offense, and one hundred dollars (\$100.00) for each subsequent offense.

Sterilization – Code of Ordinances Sec 6-59

No unclaimed adult dog or cat shall be released for adoption without being sterilized. No pups or kittens shall be released for adoption without the written agreement signed by the adopter guaranteeing sterilization by a specified date. A deposit of one hundred dollars (\$100.00) for each pup or kitten must be paid

at the time of adoption and will be repaid upon presentation of proof of sterilization.

Civil citations and penalties – Code of Ordinances Sec 6-63

An animal control officer is authorized to issue a citation to a person when the animal control office has probable cause, based upon direct evidence, observation, or a sworn affidavit from a witness, to believe that the person has committed a civil infraction in violation of this chapter and the county court will hear the charge.

For Fee Schedule see attachment “A”

Additional Shelter Fees:

Owner request euthanasia - \$75.00

Owner surrender fee - \$50.00 each additional animal \$25.00

pickup fee - \$25.00

Dog Adoption Fees

5+ years - \$50.00

2-5 years - \$75.00

1-2 years - \$99.00

0-1 year - \$149.00

Cat Adoption Fee

1+ year - \$25.00

0-1 year - \$9.00

Horse Trailer Permits – Set forth County Resolution 2011-48
please see attachment “B”

Nassau County Resident \$0.00

Out-of-County Resident \$40.00 per year

Commercial Use \$80.00

(This runs fiscal year Oct 1st – Sept 30th)

Interlocal Agreement for Animal Control Services between
Nassau County and Town of Callahan – see attachment “C”

Attachment "A"

Violation of Nassau County Code of Ordinances (NCCO)	First Offense	Second Offense	Third Offense
Rabies Vaccinations/County Tags Uncontested (NCCO 6-42)	\$100 \$50	\$200 \$100	\$500 \$200
Permits Uncontested (NCCO 6-43)	\$100 \$50	\$200 \$100	Mandatory N/A
Restraint/At Large Uncontested (NCCO 6-45)	\$100 \$50	\$200 \$100	Mandatory N/A
Impoundment Uncontested (NCCO 6-46)	\$100 \$75	\$200 \$150	\$500 \$200
Dangerous Dog Uncontested (NCCO 6-47)	\$500 \$400	Mandatory N/A	Mandatory N/A
Quarantine Uncontested (NCCO 6-48)	\$500 \$400	Mandatory N/A	Mandatory N/A
Interference with authorities Uncontested (NCCO 6-53)	\$500 \$400	Mandatory N/A	Mandatory N/A
Animal care and cruelty Uncontested (NCCO 6-54)	\$200 \$100	\$500 \$200	Mandatory N/A
Keeping of wild animals Uncontested (NCCO 6-55)	\$100 \$50	\$200 \$100	\$500 \$200
Confinement of livestock Uncontested (NCCO 6-56)	\$100 \$50	\$200 \$100	\$500 \$200
Performing animal exhibitions Uncontested (NCCO 6-57)	\$100 \$50	\$200 \$100	\$200 \$150
Animal waste Uncontested (NCCO 6-58)	\$50 \$50	\$100 \$75	\$200 \$100
Enforcement Uncontested (NCCO 6-60)	\$500 \$400	Mandatory N/A	Mandatory N/A
Penalties Uncontested (NCCO 6-63)	\$100 \$50	\$200 \$100	\$500 \$200

"Mandatory" denotes mandatory court appearance.
Full Ordinances are available by visiting <http://www.nassaucountyfl.com> and selecting the Animal Services Department and clicking on County Ordinances.



NASSAU COUNTY
Animal Services
 86078 License Road
 Fernandina Beach, FL 32034
 (904) 491-7440 • Fax (904) 225-3894

Application for Horse Trailer Permit
Personal Non-Commercial Use
Nassau County Residents: No charge; Out-of-County Residents: \$40 per year

Application Date:	Phone H:	C:	W:
Name:			
Address:			
City, State, Zip Code:			
Driver's License No.:	State:	E-Mail:	
Trailer Registration Number:		Color:	
Trailer License Plate:		State:	

A copy of your driver's license and trailer registration are required.

The parking and loading/unloading of horse trailers for beach access is only allowed at Peters Point Beach Front Park.

Trailers and other conveyances that carry horses, ponies, burros and any other animal of an equine nature at Peters Point Beach Front Park must be issued a permit.

[Handwritten mark]

Pursuant to Nassau County Resolution 2011-48:

1. The trailers or conveyances shall only be parked within designated areas at Peters Point Beach Front Park.
2. The decals shall be affixed to the driver's side of the trailer or conveyance as to be clearly visible.
3. The permit shall be effective for the fiscal year in which it is issued (October 1 through September 30).
4. Horses, ponies, burros and any other animal of an equine nature shall not be offloaded from the trailer or conveyance except in the designated parking area within Peters Point Beach Front Park.
5. The trailer or conveyance shall be maintained in a sanitary manner. All feces, hay and other waste must be removed from the parking area by the permit holder prior to leaving Peters Point Beach Front Park.
6. The horses, ponies, burros or any other animal of an equine nature, after being unloaded from the designated parking area, shall be walked from the Peters Point Beach Front Park parking area to the beach access.
7. Failure to adhere to the rules and regulations set forth herein shall result in revocation of the permit(s).

AFFIDAVIT

STATE OF FLORIDA

COUNTY OF NASSAU

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by _____ who is personally known to me or has produced _____ as identification and who did take an oath stating that the conveyance or trailer is not for commercial utilization of any animal of an equine nature.

 Applicant's Signature

 Notary Public State and County Aforesaid

 Name (Typed, printed or stamped)

 Commission #

 My Commission Expires:



**NASSAU COUNTY
Animal Services**

86078 License Road
Fernandina Beach, FL 32034
(904) 491-7440 • Fax (904) 225-3894

**Application for Horse Trailer Permit
Commercial Use: \$80 per year (October 1-September 30)**

Application Date:	Phone H:	C:	W:
-------------------	----------	----	----

Applicant Name:

Business Name:

Address:

City, State, Zip Code:

Driver's License No.:	State:	E-Mail:
-----------------------	--------	---------

Trailer Registration Number:	Color:
------------------------------	--------

Trailer License Plate:	State:
------------------------	--------

A copy of your driver's license and trailer registration are required.

The parking and loading/unloading of horse trailers for beach access is only allowed at Peters Point Beach Front Park.

Trailers and other conveyances that carry horses, ponies, burros and any other animal of an equine nature at Peters Point Beach Front Park must be issued a permit.

Pursuant to Nassau County Resolution 2011-48:

1. The trailers or conveyances shall only be parked within designated areas at Peters Point Beach Front Park.
2. The decals shall be affixed to the driver's side of the trailer or conveyance as to be clearly visible.
3. The permit shall be effective for the fiscal year in which it is issued (October 1 through September 30).
4. Horses, ponies, burros and any other animal of an equine nature shall not be offloaded from the trailer or conveyance except in the designated parking area within Peters Point Beach Front Park.
5. The trailer or conveyance shall be maintained in a sanitary manner. All feces, hay and other waste must be removed from the parking area by the permit holder prior to leaving Peters Point Beach Front Park.
6. The horses, ponies, burros or any other animal of an equine nature, after being unloaded from the designated parking area, shall be walked from the Peters Point Beach Front Park parking area to the beach access.
7. Failure to adhere to the rules and regulations set forth herein shall result in revocation of the permit(s).

RESOLUTION 2011- 48

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, AMENDING RESOLUTION NO. 96-185, AS AMENDED, WHICH SET FORTH REGULATIONS FOR PERMITS ISSUED FOR TRAILERS AND OTHER CONVEYANCES THAT CARRY HORSES, PONIES, BURROS OR ANY OTHER ANIMAL OF AN EQUINE NATURE INTO PETERS POINT BEACH FRONT PARK.

WHEREAS, the Board of County Commissioners adopted Ordinance No. 96-15 which regulates trailers and other conveyances that carry horses, ponies, burros and any other animal of an equine nature on Peters Point Beach Front Park; and

WHEREAS, the Board of County Commissioners adopted Resolution No. 96-185 which established the regulations for the issuance of a permit for the trailers and other conveyances that carry horses, ponies, burros and any other animal of an equine nature on Peters Point Beach Front Park; and

WHEREAS, the Board of County Commissioners of Nassau County, Florida has amended Resolution No. 96-185 by Resolution No. 2006-14, and has found it necessary to further amend Resolution No. 96-185, as amended.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Nassau County, Florida, that Resolution No. 96-185, as amended, shall be further amended as follows:

1. This Resolution sets forth regulations and requirements for the issuance of permits and decals for trailers and other conveyances that carry horses, ponies, burros and any other animal of an equine nature at Peters Point Beach Front Park.

2. The County ~~Administrator~~ Manager or his designee shall issue the permits and decals. Said ~~decals~~ permits may be applied for and decals picked up at the Nassau County Building Animal Services Department located at ~~96161 Nassau Place, Yulee, 86078 License Road, Fernandina Beach, Florida~~. Said decals shall be of a certain color and numbered as prescribed by the County ~~Administrator~~ Manager ~~and contain numbers and shall be affixed to the trailer and/or conveyance.~~
3. The decals shall be affixed to the driver's side of the trailer or conveyance as to be clearly visible.
4. The ~~decals~~ permit shall be effective for the fiscal year in which it is issued (October 1 through September 30).
5. There shall be two (2) types of permits: commercial use and personal non-commercial use.
56. The fee for each personal non-commercial use permit ~~decals~~ shall be ~~\$20.00~~ \$40.00 per year for out of County residents. There shall be no fee for the ~~a~~ personal non-commercial use permit ~~decals~~ for Nassau County residents. The fee for each commercial use permit shall be \$80 per year, regardless of residency.
67. The trailers or conveyances shall only be parked within designated areas at Peters Point Beach Front Park.
78. To obtain a ~~decals~~ permit, the following information must be provided:

- a. Name, ~~and~~ address and phone number of the owner.
- b. Copy of valid Florida or other jurisdictional driver's license.
- c. Registration of the ~~vehicle or trailer~~ or conveyance.
- d. Execution of a sworn affidavit that the trailer or conveyance is not for the commercial utilization of the horses, ponies, burros, or any other animal of an equine nature, if applicable.

~~89.~~ No more than two (2) ~~decals~~ permits per applicant shall be issued during any fiscal year.

~~9.~~ ~~Decals shall be issued for personal non-commercial use only.~~

10. Horses, ponies, burros and any other animal of an equine nature shall not be offloaded from the trailer or conveyance except in the designated parking area within Peters Point Beach Front Park.

11. The trailer or conveyance shall be maintained in a sanitary manner. All feces, hay and other waste must be removed from the parking area by the permit holder prior to leaving Peters Point Beach Front Park.

12. The horses, ponies, burros or any other animal of an equine nature, after being unloaded from the designated parking area, shall be walked from the ~~Peters Point Park~~ parking area to the beach access.

13. Failure to adhere to the rules and regulations set forth herein shall result in revocation of the permit(s).

DULY ADOPTED this 14th day of March, 2011.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


WALTER J. BOATRIGHT
Its: Chairman

ATTESTATION: ONLY TO AUTHENTICITY AS TO
CHAIRMAN'S SIGNATURE:


JOHN A. CRAWFORD

APPROVED AS TO FORM BY THE
NASSAU COUNTY ATTORNEY:


DAVID A. HALLMAN

Attachment "C"

INTERLOCAL AGREEMENT FOR ANIMAL CONTROL SERVICES
BETWEEN NASSAU COUNTY AND TOWN OF CALLAHAN

This Agreement entered into this _____ day of _____, 2022, by and between the BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, a political subdivision of the State of Florida, hereinafter referred to as the "County", and the TOWN OF CALLAHAN, hereinafter referred to as "Town".

WHEREAS, it is of benefit to all citizens of the Town and County that both governments cooperate to provide efficient and effective services; and

WHEREAS, pursuant to § 125.0101, Florida Statutes, the County may contract with a municipality for essential facilities and municipal services; and

WHEREAS, the Town and County recognize the importance of animal control services for the health, safety, and welfare of the Town and County; and

WHEREAS, the parties agree that the County will provide animal control services to the Town pursuant to the County's and the Town's Animal Control Ordinances, as well as Florida Statutes that deal with animal control.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter contained, the parties hereto agree as follows:

1. The Town will pay a monthly fee from October 1, 2021 – September 30, 2022, of \$1,185.25 Said fee will be adjusted annually on October 1st by five percent (5%). See

following "Schedule"

- a. Fiscal Year 2022 - 2023 - \$1,244.50 x 12 months = \$14,934.00
- b. Fiscal Year 2023 – 2024 - \$1,306.75 x 12 months = \$15,681.00
- c. Fiscal Year 2024 – 2025 - \$1,372.00 x 12 months = \$16,464.00

This Agreement shall remain in effect for a (3) year period from October 1, 2022, and end on September 30, 2025, or until either party provides a sixty (60) day termination for convenience written notice.

- 3. The County Animal Control Office will invoice the Town monthly. The County Animal Control will, also, include a report that show animal control activities conducted, responses to calls, routine patrols, and dates of these actions in the Town during the previous month. Payment for invoice is due within forty-five (45) days from the date of the invoice.
- 4. Fines and fees collected by the County shall be retained by the County to assist in offsetting the cost for said services.
- 5. The County will enforce and provide licensing procedures for animal(s) required to be licensed in accordance with the Nassau Animal Control Ordinance as well as Florida Statutes.
- 6. The County will enforce all applicable Ordinances and Florida Statutes relating to animal control, including the following duties and responsibilities:
 - a. Provide professionally trained and equipped certified Animal Control Officers during normal business hours, Monday through Friday, and "on-call" service for the balance of each week. Operation will be via demand/response dispatch system, which prioritizes incoming animal control demands for service and dispatches called to Animal Control Officers in the field. Officers will routinely patrol the service areas.
 - b. Issue citations and/or impound animals determined to be in violation of applicable

ordinances or Florida Statutes, investigate and prosecute cruelty, abuse, bite, neglect, abandonment, and dangerous dog cases.

- c. Provide food, water, and shelter and emergency medical care as needed for animals under the County's care.
7. The County will maintain a program of public education covering licensing, animal related laws, and promoting responsible pet ownership.
8. Neither the County nor the Town shall assign this Agreement without the prior written consent of the other party.
9. The County shall hold the Town harmless from any and all liability for the County's acts in the performance of this Agreement, except that nothing contained herein shall constitute a waiver of immunity or limitation of liability the City or County may have under the doctrine of sovereign immunity or Section 768.28, Florida Statutes.
10. Notices as to this Agreement shall be as follows:

County:

Taco Pope
County Manager
96235 Nassau Place, Suite 1
Yulee, FL 32097
904-530-6010
tpope@nassaucountyfl.com

Town:

Michael Williams, Town Manager
Post Office Box 5016
Callahan, FL 32011
904-879-3801
pwd@townofcallahan-fl.gov

- 12. This is the entire Agreement. Any amendments to this Agreement shall be in writing and agreed to by both parties.
- 13. Time is of the essence.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first written above.

**BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA**

Jeff Gray
Its: Chairman

Attest as to Chairman's signature:

John A. Crawford
Its: Ex-Officio Clerk

**Approved as to from by the
Nassau County Attorney:**

Denise C. May 9/21/2022

Denise May

(SIGNATURES CONTINUE ON THE NEXT PAGE)

TOWN OF CALLAHAN

Matthew Davis

10/24/2022

Matthew Davis
Its: Mayor

ATTEST:

Shawna Gugliuzza

11/9/2022

Shawna Gugliuzza
Town Clerk

Approved as to from by the
Town Attorney:

Reba Abraham Pearce

11/14/2022

Reba Abraham Pearce

Certificate Of Completion

Envelope Id: 07B3F8B4CF5840FF8C4D7B9B9B4E05B7
Subject: Please DocuSign: 20220916090223698.pdf
Source Envelope:
Document Pages: 8
Certificate Pages: 5
AutoNav: Enabled
Envelopeld Stamping: Enabled
Time Zone: (UTC-05:00) Eastern Time (US & Canada)

Status: Completed

Envelope Originator:
Penny Burnsed
pburnsed@nassaucountyfl.com
IP Address: 50.238.237.26

Record Tracking

Status: Original
9/16/2022 9:20:53 AM

Holder: Penny Burnsed
pburnsed@nassaucountyfl.com

Location: DocuSign

Signer Events

Timothy Maguire
tmaguire@nassaucountyfl.com
Animal Control Director
Nassau County BOCC
Security Level: Email, Account Authentication
(None)

Signature

Timothy Maguire

Signature Adoption: Pre-selected Style
Using IP Address: 50.238.237.26

Timestamp

Sent: 9/16/2022 9:33:54 AM
Viewed: 9/16/2022 9:38:28 AM
Signed: 9/16/2022 9:38:43 AM

Electronic Record and Signature Disclosure:
Accepted: 2/19/2021 11:38:33 AM
ID: 8986e3fa-c20f-471c-b52d-4eba00250d96

chris lacambra
clacambra@nassaucountyfl.com
OMB Director
Nassau County BOCC
Security Level: Email, Account Authentication
(None)

chris lacambra

Signature Adoption: Pre-selected Style
Using IP Address: 50.238.237.26

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Viewed: 9/16/2022 1:34:38 PM
Signed: 9/16/2022 1:34:44 PM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Denise C. May
dmay@nassaucountyfl.com
Assistant County Attorney
Nassau County BOCC
Security Level: Email, Account Authentication
(None)

Denise C. May

Signature Adoption: Pre-selected Style
Using IP Address: 50.238.237.26

Sent: 9/16/2022 1:34:46 PM
Viewed: 9/21/2022 10:59:25 AM
Signed: 9/21/2022 11:00:48 AM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign


Taco Pope, AICP
tpope@nassaucountyfl.com
County Manager
Nassau County BOCC
Security Level: Email, Account Authentication
(None)

Taco Pope


Signature Adoption: Drawn on Device
Using IP Address: 174.211.240.95
Signed using mobile

Sent: 9/21/2022 11:00:51 AM
Viewed: 9/21/2022 2:57:00 PM
Signed: 9/21/2022 2:57:11 PM


Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Signer Events	Signature	Timestamp
Matthew Davis Mayor@townofcallahan-fl.gov Security Level: Email, Account Authentication (None)	 Signature Adoption: Pre-selected Style Using IP Address: 173.8.45.142	Sent: 9/21/2022 2:57:13 PM Viewed: 10/24/2022 10:56:31 AM Signed: 10/24/2022 10:57:54 AM

Electronic Record and Signature Disclosure:
 Accepted: 10/24/2022 10:56:31 AM
 ID: abbf03a-7aff-418a-a7d2-99502d495210

Shawna Gugliuzza clerk@townofcallahan-fl.gov Security Level: Email, Account Authentication (None)	 Signature Adoption: Pre-selected Style Using IP Address: 66.177.85.177	Sent: 10/24/2022 10:57:56 AM Viewed: 11/9/2022 1:02:02 PM Signed: 11/9/2022 1:02:20 PM
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In Person Signer Events	Signature	Timestamp
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Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	9/16/2022 9:33:55 AM
Certified Delivered	Security Checked	11/14/2022 11:54:42 AM
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ATTACHMENT "VIII" FULL COST ALLOCATION PLAN FY23

FULL COST ALLOCATION PLAN

FY23 Budgeted Expenditures

NASSAU, FL

OCTOBER 2023



1650 S. Amphlett Blvd, Suite 213
San Mateo, CA 94402
650.858.0507

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1. Executive Summary

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (CAP) for the County of Nassau, Florida. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of countywide administrative and support costs to all County operating departments and programs.

Methodology

The primary objective of a CAP is to spread costs from central support departments, generally called “Central Service Departments” to those departments, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations.

Allocation Principles

This plan was compiled in accordance with Generally Accepted Accounting Principles and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget’s (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

- **Necessary and reasonable:** costs included for allocation should be necessary to the purpose of a department and the services it provides. Expenditures should be in alignment with reasonable costs associated with services, not arbitrarily or intentionally inflated.
- **Determined by allocation “bases” that relate to benefit received:** allocation metrics used to allocate costs should have a nexus to the service being provided, and generally reflect associated service levels.

Following the above principles ensures the production of an equitable and fair plan.

Double-Step Down Method

In addition, OMB guidelines outline a method for allocating indirect costs called the double-step down allocation method, which utilizes two “steps” or “passes” to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service department expenditures are allocated to other Central Service departments such as Human Resources, Information Technology, etc., as well as to Receiving departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to Receiving departments only.

Other methods of distributing Central Service costs to Receivers do exist, however, the project team used the double-step down method as it is the most equitable means to distribute costs.

Types of Cost Allocation Plans

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. The below dot points outline the two types of plans and provide examples of plan utilization.

- **Full Cost Allocation Plan:** is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost Allocation Plan could be used to justify transfers from non-general fund sources, or included in a cost-of-service study to account for indirect overhead.
- **OMB Compliant Plan:** is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB Compliant Plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB.

This plan is a **Full Cost Allocation Plan**.

Project Steps

The project team, along with County staff, went through the following steps in order to develop this CAP:

- Met with County administrative staff to customize the structure of the plan
- Identified / classified Central Service support departments
- Determined the major services or “functions” provided by each Central Service support department
- Established the optimal allocation basis for each function
- Identified the source and collected allocation basis data and statistics
- Populated the analytical model and calculated results
- Employed quality control processes for accurate results
- Reviewed results with the County
- Revised and finalized
- Discussed implementation strategies
- Documented and communicated results

The results of this effort are detailed in the following report.

Summary

In summary, key project details for the cost plan are as follows:

- Cost figures are based on Fiscal Year 2022-2023 budgeted expenditures
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant
- The results presented in this plan were derived using a double “step-down” allocation process

The following report provides a well-documented and defensible basis for the County’s indirect overhead costs, including the full detail regarding how cost centers were derived, the allocation bases used to allocate associated costs, and a summary schedule that illustrates the total indirect costs associated with Receiving departments and funds.

2. Reading the Plan

The final documentation of a CAP can be hundreds of pages in length. The following provides a guide for navigating and reviewing the plan:

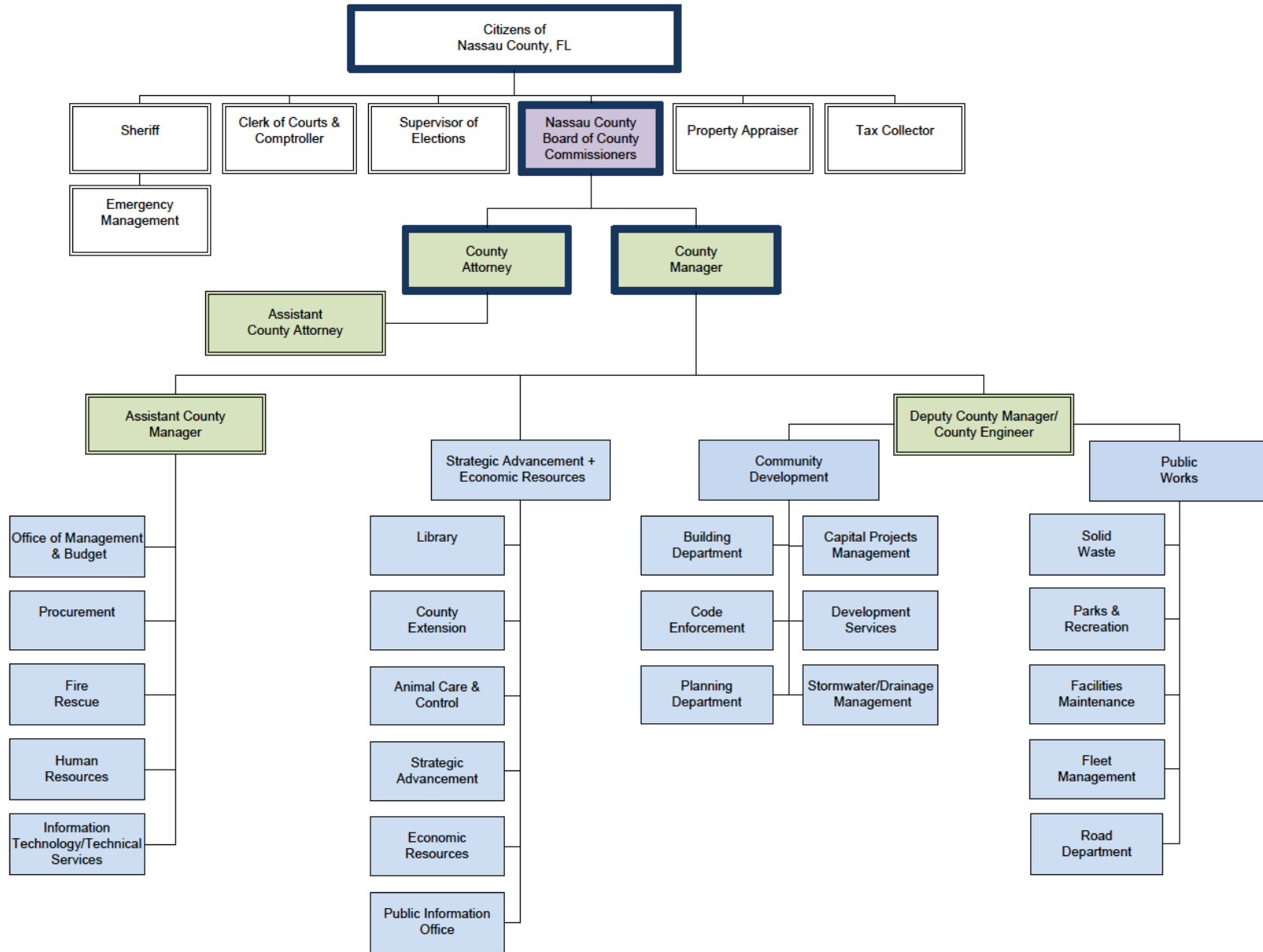
- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.
- **Central Service Departments:** Lists all central service departments, including their fund, department, and or division number, along with expenditure totals per department, as well as a subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.
- **Grantee Departments:** Lists all grantee or receiving departments, including their fund, department, and or division number.
- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:

- **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving Departments, or those departments and programs within the county that benefit from services.
- **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
- **Departmental Expense Detail:** This worksheet details the Central Service’s direct expenditures, and provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. This worksheet also adds in incoming allocations, and breaks total costs down by function. It also demonstrates how the G&A (General and Administrative) column is reallocated, and also subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan’s calculations.
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to and shows the amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to receiving departments by function.

The Summary of Resulting Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Resulting Overhead Allocations provides a summary of results and “bottom-line” picture of the analysis. The reviewer may then refer to the Detail Reports for more information on how allocations are derived and shown on the Summary of Overhead Allocations. The Summary of Functions and Allocation Bases provides a matrix detailing the allocation methodology applied to each central service department along with the source of the data.

3. Organizational Chart

The organizational chart on the following page shows the overall structure for the County of Nassau, FL, including illustrating how each of the County's departments are organized.



4. Summary of Overhead Allocations

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting cost allocation plan analysis. This summary shows how much was allocated from each Central Service department to each end Receiving department. Departmental costs have been summarized with unallocated and direct billed entries and produces a grand total for each Central Service department, as well as for each Receiving department. The Central Service departments are listed down the left-hand side, and Receiving departments across the top.

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	001-5-Grants	001-31-Sheriff	001-32-Dept of Corrections	001-34-DOJ Grant	001-41-Property Appraiser	001-51- Tax Collector	001-61-Supervisor of Elections	001-72-Maintenance - Detention Center
001	1	Board of County Commissioners	\$ 12,299	\$ 16,186	\$ 3,755	\$ 9	\$ 2,936	\$ 6,455	\$ 3,035	\$ 611
001	21	Clerk of the Courts	\$ 8,043	\$ 16,104	\$ 5,086	\$ 43	\$ 1,384	\$ 17,291	\$ 1,829	\$ 2,764
001	73	Maintenance - Other County Facilities	\$ -	\$ -	\$ -	\$ -	\$ 193,211	\$ -	\$ 226,100	\$ 132,351
001	121	County Manager	\$ 8,976	\$ 13,255	\$ 3,428	\$ 16	\$ 2,003	\$ 8,127	\$ 2,174	\$ 1,064
001	122	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	132	Management Information Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	135	Office of Management and Budget	\$ 54,127	\$ 4,678	\$ 1,578	\$ 404	\$ 77	\$ 6,529	\$ 257	\$ 1,121
001	141	County Attorney	\$ 16,873	\$ 5,154	\$ 816	\$ -	\$ 816	\$ 816	\$ 816	\$ 2,662
001	250	Contracts Management/Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	291	Risk Management Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 100,318	\$ 55,378	\$ 14,664	\$ 473	\$ 200,426	\$ 39,218	\$ 234,211	\$ 140,573

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	001-74- Maintenance - Judicial/HCH	001-75- Maintenance - P&R/Beach	001-76- Maintenance Facilities - Sheriff Admin	001-77- Maintenance Facilities - Emergency/Disaster Relief	001-133- GIS/Mapping	001-163- Bailiff
001	1	Board of County Commissioners	\$ 1,479	\$ 17,942	\$ 350	\$ 188	\$ 85	\$ 103
001	21	Clerk of the Courts	\$ 6,684	\$ 28,794	\$ 1,583	\$ 849	\$ 386	\$ 466
001	73	Maintenance - Other County Facilities	\$ 231,615	\$ 22,059	\$ 33,088	\$ -	\$ -	\$ -
001	121	County Manager	\$ 2,573	\$ 17,553	\$ 609	\$ 327	\$ 149	\$ 179
001	122	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	132	Management Information Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	135	Office of Management and Budget	\$ 2,711	\$ 9,546	\$ 642	\$ 344	\$ 157	\$ 189
001	141	County Attorney	\$ 3,280	\$ 12,438	\$ 5,265	\$ 187	\$ -	\$ -
001	250	Contracts Management/Procurement	\$ -	\$ -	\$ 3,860	\$ -	\$ -	\$ -
001	291	Risk Management Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 248,341	\$ 108,331	\$ 45,398	\$ 1,896	\$ 777	\$ 938

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	001-171- Court Related	001-173- Juvenile Detention	001-176- Teen Court	001-221- Fire District	001-251- Public Safety Admin	001-252- Public Safety Communications Systems	001-253- Emergency Preparedness
001	1	Board of County Commissioners	\$ 35	\$ 222	\$ 69	\$ 26	\$ 165	\$ 4,900	\$ 17
001	21	Clerk of the Courts	\$ 301	\$ 1,002	\$ 580	\$ 116	\$ 1,310	\$ 12,638	\$ 76
001	73	Maintenance - Other County Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	121	County Manager	\$ 555	\$ 386	\$ 1,059	\$ 45	\$ 2,263	\$ 6,041	\$ 29
001	122	Human Resources	\$ 1,615	\$ -	\$ 3,068	\$ -	\$ 6,458	\$ -	\$ -
001	132	Management Information Systems	\$ 569	\$ -	\$ 1,082	\$ -	\$ 2,277	\$ 1,074	\$ -
001	135	Office of Management and Budget	\$ 65	\$ 406	\$ 126	\$ 47	\$ 302	\$ 4,738	\$ 1,117
001	141	County Attorney	\$ 375	\$ 375	\$ 375	\$ -	\$ 187	\$ 840	\$ 187
001	250	Contracts Management/Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	291	Risk Management Coordinator	\$ 247	\$ -	\$ 470	\$ -	\$ 990	\$ -	\$ -
Proposed Costs			\$ 3,762	\$ 2,390	\$ 6,827	\$ 233	\$ 13,952	\$ 30,231	\$ 1,427

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	001-261- Rescue	001-262- Rescue Billing	001-271- Medical Examiner	001-340- Small Quantity Generator Program	001-344- Solid Waste Admin	001-357- Recycling & Education Grant	001-361- WN PH I Old Post - Closure
001	1	Board of County Commissioners	\$ 16,746	\$ 259	\$ 265	\$ 5	\$ 8,653	\$ 370	\$ 137
001	21	Clerk of the Courts	\$ 67,194	\$ 2,021	\$ 1,200	\$ 21	\$ 7,458	\$ 1,674	\$ 619
001	73	Maintenance - Other County Facilities	\$ 520,854	\$ -	\$ -	\$ -	\$ 45,923	\$ -	\$ -
001	121	County Manager	\$ 83,142	\$ 3,415	\$ 462	\$ 8	\$ 12,051	\$ 644	\$ 238
001	122	Human Resources	\$ 198,586	\$ 9,687	\$ -	\$ -	\$ 18,599	\$ -	\$ -
001	132	Management Information Systems	\$ 152,626	\$ 35,569	\$ -	\$ -	\$ 19,988	\$ -	\$ -
001	135	Office of Management and Budget	\$ 19,347	\$ 475	\$ 487	\$ 8	\$ 1,007	\$ 679	\$ 251
001	141	County Attorney	\$ 18,124	\$ 187	\$ 187	\$ -	\$ 35,733	\$ 141	\$ 141
001	250	Contracts Management/Procurement	\$ 6,570	\$ -	\$ -	\$ -	\$ 32,296	\$ -	\$ -
001	291	Risk Management Coordinator	\$ 30,430	\$ 1,484	\$ -	\$ -	\$ 2,850	\$ -	\$ -
Proposed Costs			\$1,113,619	\$ 53,098	\$ 2,601	\$ 42	\$ 184,558	\$ 3,508	\$ 1,385

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	001-362- WN Landfill - Closure	001-363- Lofton Creek Post - Closure	001-364- Bryceville Post - Closure	001-369- Convenience Center	001-371- Cooperative Extension Service	001-541- Affordable Housing
001	1	Board of County Commissioners	\$ 1,111	\$ 43	\$ 8	\$ 363	\$ 444	\$ 0
001	21	Clerk of the Courts	\$ 5,024	\$ 196	\$ 35	\$ 1,639	\$ 3,985	\$ 2
001	73	Maintenance - Other County Facilities	\$ -	\$ -	\$ -	\$ -	\$ 56,695	\$ -
001	121	County Manager	\$ 1,934	\$ 76	\$ 14	\$ 631	\$ 7,689	\$ 1
001	122	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 22,603	\$ -
001	132	Management Information Systems	\$ -	\$ -	\$ -	\$ -	\$ 40,202	\$ -
001	135	Office of Management and Budget	\$ 2,621	\$ 80	\$ 14	\$ 665	\$ 813	\$ 1
001	141	County Attorney	\$ 141	\$ 141	\$ 141	\$ 141	\$ 141	\$ -
001	250	Contracts Management/Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	291	Risk Management Coordinator	\$ -	\$ -	\$ -	\$ -	\$ 3,464	\$ -
Proposed Costs			\$ 10,830	\$ 535	\$ 211	\$ 3,437	\$ 136,036	\$ 3

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	001-691- Health & Welfare - Indigent	001-692- Not- for-Profit Agencies	001-693- Mental, Alcohol, & Drug	001-711- Libraries	001-712- Fernandina Beach Branch	001-713- Callahan Branch	001-714- Hilliard Branch
001	1	Board of County Commissioners	\$ 2,064	\$ 635	\$ 280	\$ 6,601	\$ 420	\$ 235	\$ 160
001	21	Clerk of the Courts	\$ 4,573	\$ 2,869	\$ 1,265	\$ 7,901	\$ 3,315	\$ 1,772	\$ 1,288
001	73	Maintenance - Other County Facilities	\$ 660,804	\$ -	\$ -	\$ -	\$ 309,614	\$ 90,713	\$ 166,288
001	121	County Manager	\$ 2,348	\$ 1,104	\$ 487	\$ 11,697	\$ 5,672	\$ 2,880	\$ 2,254
001	122	Human Resources	\$ -	\$ -	\$ -	\$ 20,989	\$ 16,145	\$ 8,073	\$ 6,458
001	132	Management Information Systems	\$ -	\$ -	\$ -	\$ 308,377	\$ 5,693	\$ 2,846	\$ 2,277
001	135	Office of Management and Budget	\$ 1,661	\$ 1,164	\$ 513	\$ 1,645	\$ 829	\$ 482	\$ 344
001	141	County Attorney	\$ 701	\$ 7,179	\$ 375	\$ 19,642	\$ 187	\$ 187	\$ 187
001	250	Contracts Management/Procurement	\$ -	\$ -	\$ -	\$ 5,790	\$ -	\$ -	\$ -
001	291	Risk Management Coordinator	\$ -	\$ -	\$ -	\$ 3,216	\$ 2,474	\$ 1,237	\$ 990
Proposed Costs			\$ 672,151	\$ 12,950	\$ 2,920	\$ 385,858	\$ 344,349	\$ 108,426	\$ 180,245

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	001-715- Bryceville Branch	001-716- Yulee Branch	103-0- County Transportation Fund (Roads)	104-1- Board of County Commissioners	104-5- Grants	104-31- Sheriff	104-51- Tax Collector
001	1	Board of County Commissioners	\$ 87	\$ 96	\$ 25,206	\$ 141	\$ 476	\$ 450	\$ 345
001	21	Clerk of the Courts	\$ 676	\$ 860	\$ 107,236	\$ 639	\$ 2,153	\$ 2,034	\$ 1,560
001	73	Maintenance - Other County Facilities	\$ 13,229	\$ 9,449	\$ 480,929	\$ -	\$ -	\$ -	\$ -
001	121	County Manager	\$ 1,139	\$ 1,650	\$ 112,650	\$ 246	\$ 829	\$ 783	\$ 601
001	122	Human Resources	\$ 3,229	\$ 4,844	\$ 249,153	\$ -	\$ -	\$ -	\$ -
001	132	Management Information Systems	\$ 1,139	\$ 1,708	\$ 170,039	\$ -	\$ -	\$ -	\$ -
001	135	Office of Management and Budget	\$ 184	\$ 228	\$ 51,727	\$ 259	\$ 49,399	\$ 825	\$ 633
001	141	County Attorney	\$ 187	\$ 187	\$ 29,453	\$ -	\$ -	\$ -	\$ -
001	250	Contracts Management/Procurement	\$ -	\$ -	\$ 37,571	\$ -	\$ -	\$ -	\$ -
001	291	Risk Management Coordinator	\$ 495	\$ 742	\$ 38,178	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 20,364	\$ 19,764	\$ 1,302,143	\$ 1,285	\$ 52,857	\$ 4,092	\$ 3,139

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	104-73- Maintenance of Other County Facilities	104-222- Fire Inspector	104-223- Fire Department	104-224- Fire Department - Volunteer	104-243- Code Enforcement	104-247- Planning/Economic Opportunity
001	1	Board of County Commissioners	\$ 1,800	\$ 236	\$ 18,448	\$ 17	\$ 6,208	\$ 122,337
001	21	Clerk of the Courts	\$ 8,135	\$ 1,916	\$ 73,161	\$ 79	\$ 5,786	\$ 66,233
001	73	Maintenance - Other County Facilities	\$ -	\$ -	\$ 626,719	\$ 108,005	\$ 9,450	\$ 35,763
001	121	County Manager	\$ 3,132	\$ 3,375	\$ 97,080	\$ 30	\$ 9,827	\$ 95,470
001	122	Human Resources	\$ -	\$ 9,687	\$ 238,949	\$ -	\$ 17,114	\$ 34,551
001	132	Management Information Systems	\$ -	\$ 35,569	\$ 183,648	\$ -	\$ 24,299	\$ 90,515
001	135	Office of Management and Budget	\$ 3,300	\$ 433	\$ 19,913	\$ 32	\$ 770	\$ 5,669
001	141	County Attorney	\$ 125	\$ 125	\$ 20,136	\$ -	\$ 41,873	\$ 123,895
001	250	Contracts Management/Procurement	\$ -	\$ -	\$ 7,905	\$ -	\$ -	\$ 26,280
001	291	Risk Management Coordinator	\$ -	\$ 1,484	\$ 36,615	\$ -	\$ 2,622	\$ 5,294
Proposed Costs			\$ 16,491	\$ 52,825	\$1,322,574	\$ 108,163	\$ 117,950	\$ 606,008

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	104-252- Public Safety - Communication Systems	104-335- Development Services	104-336- Stormwater/Drainage Management	104-621- Animal Control	104-730- Developer Agreement - Transportation
001	1	Board of County Commissioners	\$ 3,497	\$ 119,613	\$ 5,134	\$ 2,456	\$ 4
001	21	Clerk of the Courts	\$ 15,809	\$ 61,023	\$ 5,881	\$ 17,043	\$ 20
001	73	Maintenance - Other County Facilities	\$ -	\$ 50,766	\$ 15,504	\$ 133,291	\$ -
001	121	County Manager	\$ 6,086	\$ 100,174	\$ 9,891	\$ 25,024	\$ 8
001	122	Human Resources	\$ -	\$ 61,352	\$ 19,374	\$ 67,810	\$ -
001	132	Management Information Systems	\$ -	\$ 103,804	\$ 58,304	\$ 110,293	\$ -
001	135	Office of Management and Budget	\$ 6,412	\$ 2,798	\$ 922	\$ 4,503	\$ 8
001	141	County Attorney	\$ 5,699	\$ 91,691	\$ 1,431	\$ 3,805	\$ -
001	250	Contracts Management/Procurement	\$ 10,840	\$ -	\$ 6,015	\$ 965	\$ -
001	291	Risk Management Coordinator	\$ -	\$ 9,401	\$ 2,969	\$ 10,391	\$ -
Proposed Costs			\$ 48,343	\$ 600,622	\$ 125,425	\$ 375,581	\$ 41

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	110-0- Law Enforcement Training	112-0- Sheriff Donation Fund	113-0- Law Enforcement Trust Fund	115-0- NC Anti-Drug Enforcement Grant	118-0- Court Facility Fees Fund	119-0- Law Library Trust Fund
001	1	Board of County Commissioners	\$ 202	\$ 3	\$ 53	\$ 42	\$ 1,111	\$ 16
001	21	Clerk of the Courts	\$ 913	\$ 13	\$ 238	\$ 190	\$ 5,021	\$ 86
001	73	Maintenance - Other County Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	121	County Manager	\$ 352	\$ 5	\$ 92	\$ 73	\$ 1,933	\$ 77
001	122	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161
001	132	Management Information Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57
001	135	Office of Management and Budget	\$ 370	\$ 5	\$ 97	\$ 219	\$ 6,316	\$ 29
001	141	County Attorney	\$ -	\$ -	\$ -	\$ -	\$ 1,124	\$ 1,124
001	250	Contracts Management/Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	291	Risk Management Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
Proposed Costs			\$ 1,837	\$ 26	\$ 479	\$ 524	\$ 15,504	\$ 1,575

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	120-0- Criminal Justice Trust	122-0- Special Drug and Alcohol Rehab	123-0- Legal Aid Trust Fund	126-0- 911 Oper & Maint Fund	127-0- EMS County Award - HRS Fund	136-399- Beach Erosion Control Program
001	1	Board of County Commissioners	\$ 77	\$ 4	\$ 76	\$ 1	\$ 5	\$ 3
001	21	Clerk of the Courts	\$ 346	\$ 16	\$ 345	\$ 4	\$ 25	\$ 12
001	73	Maintenance - Other County Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	121	County Manager	\$ 133	\$ 6	\$ 133	\$ 2	\$ 10	\$ 5
001	122	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	132	Management Information Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	135	Office of Management and Budget	\$ 140	\$ 7	\$ 140	\$ 2	\$ 48	\$ 5
001	141	County Attorney	\$ 1,124	\$ -	\$ 1,124	\$ -	\$ -	\$ -
001	250	Contracts Management/Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	291	Risk Management Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 1,820	\$ 33	\$ 1,819	\$ 8	\$ 88	\$ 25

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	137-0- AI Tourist Development Fund	141-0- NC Impact Fee Ord Fund	142-549- In- House Program	143-0- Sais Stabilization MSBU	145-0- Building Department Fund	147-453- Amelia Concourse	148-0- Firefighter Ed. Trust Fund
001	1	Board of County Commissioners	\$ 34,997	\$ 2,506	\$ 1,805	\$ 17,808	\$ 14,400	\$ 276	\$ 0
001	21	Clerk of the Courts	\$ 72,601	\$ 11,330	\$ 8,160	\$ 9,167	\$ 44,642	\$ 1,247	\$ 0
001	73	Maintenance - Other County Facilities	\$ -	\$ -	\$ -	\$ -	\$ 162,544	\$ 66,176	\$ -
001	121	County Manager	\$ 38,533	\$ 4,362	\$ 3,141	\$ 12,349	\$ 61,196	\$ 480	\$ 0
001	122	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 146,518	\$ -	\$ -
001	132	Management Information Systems	\$ -	\$ -	\$ -	\$ -	\$ 293,218	\$ -	\$ -
001	135	Office of Management and Budget	\$ 178,797	\$ 4,595	\$ 3,310	\$ 154,556	\$ 11,544	\$ 506	\$ 0
001	141	County Attorney	\$ 29,275	\$ 1,124	\$ 3,598	\$ 8,495	\$ 54,508	\$ 1,124	\$ -
001	250	Contracts Management/Procurement	\$ 10,840	\$ -	\$ -	\$ -	\$ 965	\$ -	\$ -
001	291	Risk Management Coordinator	\$ -	\$ -	\$ -	\$ -	\$ 22,451	\$ -	\$ -
Proposed Costs			\$ 365,042	\$ 23,918	\$ 20,014	\$ 202,374	\$ 811,986	\$ 69,809	\$ 0

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	149-0- F.S. Special Revenues Fund	360-0- CAP Projects - Grant Fund	363-0- CAP Projects - Transportation	368-0- CAP Projects	36EN-407- ENCPA Mobility	36IM-0- CAP Project - Impact Fees Fund	36MB-0- NC Mobility Fee Fund
001	1	Board of County Commissioners	\$ 2,186	\$ 3	\$ 67,444	\$ 24,232	\$ 672	\$ 12,674	\$ 1,631
001	21	Clerk of the Courts	\$ 10,025	\$ 13	\$ 304,869	\$ 109,539	\$ 3,039	\$ 57,291	\$ 7,371
001	73	Maintenance - Other County Facilities	\$ -	\$ -	\$ -	\$ 9,450	\$ -	\$ -	\$ -
001	121	County Manager	\$ 4,299	\$ 5	\$ 117,363	\$ 42,169	\$ 1,170	\$ 22,055	\$ 2,838
001	122	Human Resources	\$ 1,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	132	Management Information Systems	\$ 569	\$ -	\$ -	\$ 8,058	\$ -	\$ -	\$ -
001	135	Office of Management and Budget	\$ 4,491	\$ 5	\$ 345,633	\$ 81,432	\$ 1,233	\$ 23,237	\$ 2,990
001	141	County Attorney	\$ 1,124	\$ -	\$ 1,124	\$ 41,327	\$ 375	\$ 375	\$ 375
001	250	Contracts Management/Procurement	\$ -	\$ -	\$ -	\$ 70,831	\$ -	\$ -	\$ -
001	291	Risk Management Coordinator	\$ 247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 24,556	\$ 27	\$ 836,433	\$ 387,039	\$ 6,489	\$ 115,632	\$ 15,203

SUMMARY OF RESULTING OVERHEAD ALLOCA

FUND	DEPT	NAME	471-0- Water & Sewer Fund	472-0- Water & Sewer Improvements	School	Other	Subtotal	Direct Billed	Unallocated	Total
001	1	Board of County Commissioners	\$ 17,094	\$ 13,156	\$ 8,104	\$ 20,839	\$ 657,639	\$ -	\$ 5,899,522	\$ 6,557,161
001	21	Clerk of the Courts	\$ 34,757	\$ 59,471	\$ 3,346	\$ 8,603	\$ 1,344,301	\$ -	\$ 2,026,359	\$ 3,370,660
001	73	Maintenance - Other County Facilities	\$ 97,894	\$ -	\$ -	\$ 144,832	\$ 4,653,316	\$ -	\$ -	\$ 4,653,316
001	121	County Manager	\$ 19,551	\$ 22,894	\$ 5,404	\$ 13,896	\$ 1,050,079	\$ -	\$ 435,789	\$ 1,485,868
001	122	Human Resources	\$ 3,229	\$ -	\$ -	\$ -	\$ 1,169,866	\$ -	\$ -	\$ 1,169,866
001	132	Management Information Systems	\$ 12,957	\$ -	\$ -	\$ -	\$ 1,666,757	\$ -	\$ -	\$ 1,666,757
001	135	Office of Management and Budget	\$ 165,077	\$ 95,080	\$ -	\$ 27	\$ 1,350,148	\$ -	\$ -	\$ 1,350,148
001	141	County Attorney	\$ 9,758	\$ -	\$ 2,285	\$ 5,876	\$ 618,980	\$ -	\$ 971,669	\$ 1,590,650
001	250	Contracts Management/Procurement	\$ 3,860	\$ -	\$ -	\$ -	\$ 224,589	\$ -	\$ -	\$ 224,589
001	291	Risk Management Coordinator	\$ 495	\$ -	\$ -	\$ -	\$ 179,262	\$ -	\$ -	\$ 179,262
Proposed Costs			\$ 364,673	\$ 190,601	\$ 19,139	\$ 194,073	\$ 12,914,938	\$ -	\$ 9,333,339	\$ 22,248,277

5. Summary of Functions and Allocation Bases

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each central service department. For example, if the Purchasing function of the Procurement Department allocates by purchase orders, then the basis for the allocation of that function shown on this schedule would be purchase orders, and the source would potentially be purchase order summary records.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
001-1- Board of County Commissioners			
	Legislative Support	# of Agenda Items	BOCC Agenda Items
	Financial & Administrative Support	Budget	Budget Report
	Other General Govt. Support	Not Allocated	-
	Other Physical Env.	Not Allocated	-
	Transfer to Const. Officers	Not Allocated	-
001-21- Clerk of the Courts			
	Payroll	FTE	Master Staffing File
	Clerk Services	# of Agenda Items	BOCC Agenda Items
	Financial Services	Budget	Budget Report
	Court Services	Not Allocated	-
001-73- Maintenance - Other County Facilities			
	Facility and Grounds Maintenance	Sq. ft. per dept	Master List of County Public Buildings
	Contract Management	# of Contracts Managed per Dept	Facilities Contract List
001-121- County Manager			
	Administrative Support	Budget	Budget Report
	Managerial Support	FTE	Master Staffing File
	Legislative Support	Agenda Items	BOCC Agenda Items
	General Government	Not Allocated	-
001-122- Human Resources			
	Employee Relations	FTE	Master Staffing File
001-132- Management Information Systems			
	Hardware	# of Devices (Inventory)	Inventory Report
	Software - Countywide	FTE	Master Staffing File
	Specific Software Support	# of application per dept.	Application List
001-135- Office of Management and Budget			
	Countywide Support	Budget	Budget Report
	Direct Support	Direct to NAU, SESA, and TDC	-
	Grant Support	Budget per Grant	Grants Report
001-141- County Attorney			
	Contracts	# of contracts	FY22 Contract Report
	Public Records	# of PRRs per Dept	PRR Assignment Report
	Records Management	Equal to all	-
	Board and Commission Support	Agenda Items	BOCC Agenda Items
	General Legal Support	# of RLS's	RLS Workflow Log
	Litigation	Not Allocated	-
001-250- Contracts Management/Procurement			
	Contractual Support	# of contracts	FY22 Contract Report
	Solicitation Management	# of solicitations	FY22 Solicitations Report
001-291- Risk Management Coordinator			
	Risk Management Support	# of FTE	Master Staffing File

6. Central Service Departments (Providers)

The follow page provides a list of all the departments included as central services, including their fund, department, and or division number, along with expenditure totals per department, a subtotal of disallowed costs, and a total of all expenditures allocated through the plan.

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	NAME	Cost		TOTAL \$
			Expenditures	Adjustments	
001	1	Board of County Commissioners	\$ 6,713,130	\$ -	\$ 6,713,130
001	21	Clerk of the Courts	\$ 3,614,524	\$ -	\$ 3,614,524
001	73	Maintenance - Other County Facilities	\$ 6,640,462	\$ -	\$ 6,640,462
001	121	County Manager	\$ 2,406,369	\$ (1,218,276)	\$ 1,188,093
001	122	Human Resources	\$ 1,229,021	\$ -	\$ 1,229,021
001	132	Management Information Systems	\$ 1,956,718	\$ -	\$ 1,956,718
001	135	Office of Management and Budget	\$ 960,577	\$ -	\$ 960,577
001	141	County Attorney	\$ 2,370,804	\$ -	\$ 2,370,804
001	250	Contracts Management/Procurement	\$ 447,219	\$ -	\$ 447,219
001	291	Risk Management Coordinator	\$ 214,106	\$ -	\$ 214,106
Subtotal			\$ 26,552,930	\$ (1,218,276)	\$ 25,334,654
Disallowed Items (All Departments)					\$ (3,086,377)
TOTAL ALLOCATED EXPENDITURES					\$ 22,248,277

7. Grantee Departments (Receivers)

The following page provides a list of all the departments included as receiving departments, including their fund, department, and or division number.

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	NAME
001	5	Grants
001	31	Sheriff
001	32	Dept of Corrections
001	34	DOJ Grant
001	41	Property Appraiser
001	51	Tax Collector
001	61	Supervisor of Elections
001	72	Maintenance - Detention Center
001	74	Maintenance - Judicial/HCH
001	75	Maintenance - P&R/Beach
001	76	Maintenance Facilities - Sheriff Admin
001	77	Maintenance Facilities - Emergency/Disaster Relief
001	133	GIS/Mapping
001	163	Bailiff
001	171	Court Related
001	173	Juvenile Detention
001	176	Teen Court
001	221	Fire District
001	251	Public Safety Admin
001	252	Public Safety Communications Systems
001	253	Emergency Preparedness
001	261	Rescue
001	262	Rescue Billing
001	271	Medical Examiner
001	340	Small Quantity Generator Program
001	344	Solid Waste Admin
001	357	Recycling & Education Grant
001	361	WN PH I Old Post - Closure
001	362	WN Landfill - Closure
001	363	Lofton Creek Post - Closure
001	364	Bryceville Post - Closure
001	369	Convenience Center
001	371	Cooperative Extension Service
001	541	Affordable Housing
001	691	Health & Welfare - Indigent
001	692	Not-for-Profit Agencies
001	693	Mental, Alcohol, & Drug
001	711	Libraries
001	712	Fernandina Beach Branch
001	713	Callahan Branch
001	714	Hilliard Branch
001	715	Bryceville Branch
001	716	Yulee Branch
103	0	County Transportation Fund (Roads)
104	1	Board of County Commissioners
104	5	Grants

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	NAME
104	31	Sheriff
104	51	Tax Collector
104	73	Maintenance of Other County Facilities
104	222	Fire Inspector
104	223	Fire Department
104	224	Fire Department - Volunteer
104	243	Code Enforcement
104	247	Planning/Economic Opportunity
104	252	Public Safety - Communication Systems
104	335	Development Services
104	336	Stormwater/Drainage Management
104	621	Animal Control
104	730	Developer Agreement - Transportation
110	0	Law Enforcement Training
112	0	Sheriff Donation Fund
113	0	Law Enforcement Trust Fund
115	0	NC Anti-Drug Enforcement Grant
118	0	Court Facility Fees Fund
119	0	Law Library Trust Fund
120	0	Criminal Justice Trust
122	0	Special Drug and Alcohol Rehab
123	0	Legal Aid Trust Fund
126	0	911 Oper & Maint Fund
127	0	EMS County Award - HRS Fund
136	399	Beach Erosion Control Program
137	0	AI Tourist Development Fund
141	0	NC Impact Fee Ord Fund
142	549	In-House Program
143	0	Sais Stabilization MSBU
145	0	Building Department Fund
147	453	Amelia Concourse
148	0	Firefighter Ed. Trust Fund
149	0	F.S. Special Revenues Fund
360	0	CAP Projects - Grant Fund
363	0	CAP Projects - Transportation
368	0	CAP Projects
36EN	407	ENCPA Mobility
36IM	0	CAP Project - Impact Fees Fund
36MB	0	NC Mobility Fee Fund
471	0	Water & Sewer Fund
472	0	Water & Sewer Improvements
0	0	School
0	0	Other

8. Cost Allocation Plan

The following points highlight the information included for each Central Service department for the Countywide Cost Allocation Plan:

- **Departmental narrative:** This describes the overall services provided by each Central Service department, the different functions associated with the department, as well as the allocation bases used to allocate costs to receiving departments.
- **Costs to be allocated:** This summarizes the total functional cost associated with a department as well as any cost adjustments, and incoming costs from other Central Service departments.
- **Departmental expense detail:** This provides a detailed breakout of the expenditures associated with each Central Service department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.
- **Allocation detail:** This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving departments; and accounts for any direct bills for services paid for by departments to the particular Central Service department.
- **Allocation summary:** This summarizes the total costs allocated to departments by central service functional areas.

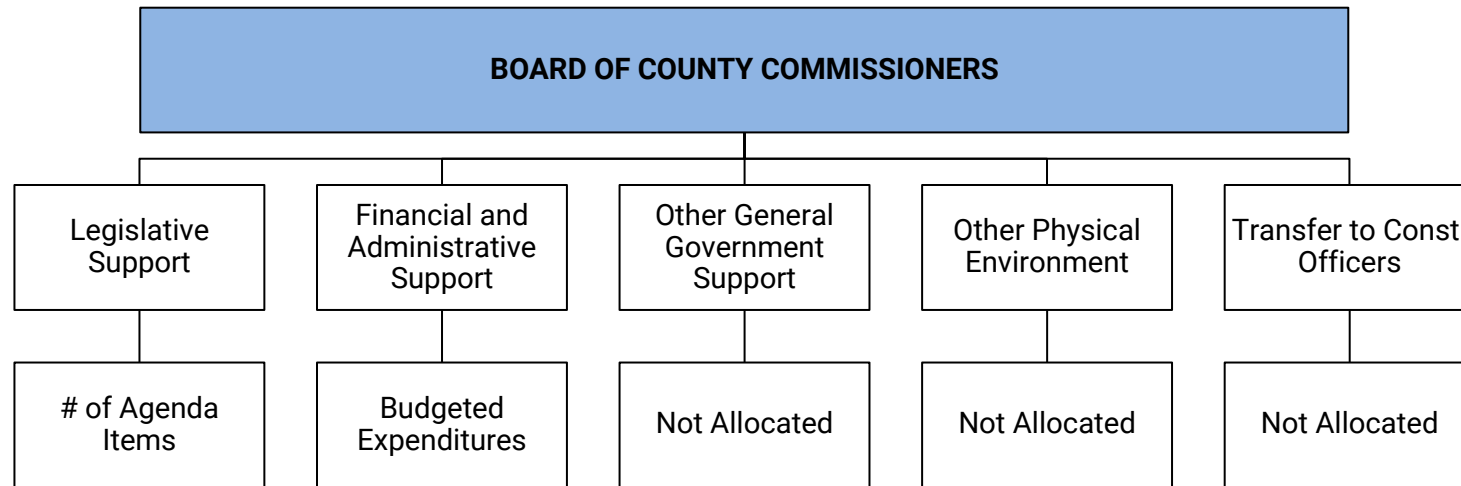
The following pages provide the detailed information outlined above for each Central Service department.

1 Board of County Commissioners

The Board of County Commissioners department is responsible for providing legislative oversight to the County. The Board of County Commissioners' costs are allocated to Receiving Departments as follows:

- **Legislative Support** – represents support in relation to routine meetings with the board of directors, board chair, and review of board agenda items. These costs have been allocated based on the number of agenda items per Cost Center.
- **Financial and Administrative Support** – represents support in relation to administrative oversight of County issues and concerns. These costs have been allocated based on the amount of budgeted expenditures per Cost Center.
- **Other General Governmental Support** – represents costs associated with non-governmental activities, as such these costs have not been allocated.
- **Other Physical Environment** – represents costs associated with aid to Callahan, and as such, these costs have not been allocated.
- **Transfer to Constitutional Officers** – represents costs transferred to the constitutional officers. These costs have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate Board of County Commissioners' costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs county-wide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**001-1- Board of County Commissioners**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 6,713,130		\$ 6,713,130
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
001-1- Board of County Commissioners		\$ 1,813	\$ 1,813
001-21- Clerk of the Courts		\$ 9,704	\$ 9,704
001-73- Maintenance - Other County Facilities		\$ 56,235	\$ 56,235
001-121- County Manager		\$ 6,641	\$ 6,641
001-122- Human Resources		\$ 14,357	\$ 14,357
001-132- Management Information Systems		\$ 33,445	\$ 33,445
001-135- Office of Management and Budget		\$ 2,864	\$ 2,864
001-141- County Attorney		\$ 1,091	\$ 1,091
001-291- Risk Management Coordinator		\$ 2,457	\$ 2,457
Total Incoming Costs	<u>\$ -</u>	<u>\$ 128,607</u>	<u>\$ 128,607</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 6,713,130</u>	<u>\$ 128,607</u>	<u>\$ 6,841,737</u>

DEPARTMENTAL EXPENSE DETAIL

001-1- Board of County Commissioners

Expense Type	Expense (\$)	Legislative Support	Financial & Administrative Support	Other General Govt. Support	Other Physical Env.	Transfer to Const. Officers
Personnel						
Salaries & Wages	\$ 274,628	\$ 274,628	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 877,601	\$ 234,866	\$ -	\$ 642,735	\$ -	\$ -
Subtotal Personnel Cost	\$ 1,152,229	\$ 509,494	\$ -	\$ 642,735	\$ -	\$ -
Operating Services & Supplies						
Professional Services	\$ 159,350	\$ 87,850	\$ 21,500	\$ 50,000	\$ -	\$ -
Operating Expenses	\$ 184,488	\$ 60,622	\$ 24,495	\$ 99,371	\$ -	\$ -
Equipment	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	\$ -
Accounting and Auditing	\$ 201,480	\$ -	\$ 201,480	\$ -	\$ -	\$ -
Insurance	\$ 181,600	\$ 200	\$ -	\$ 181,400	\$ -	\$ -
Communications	\$ 179,283	\$ 6,363	\$ -	\$ 172,920	\$ -	\$ -
Transfer to Const. Officers	\$ 17,200	\$ -	\$ -	\$ -	\$ -	\$ 17,200
Aid - City of Fernandina	\$ 125,000	\$ -	\$ -	\$ 125,000	\$ -	\$ -
Aid to Callahan	\$ 4,500,000	\$ -	\$ -	\$ -	\$ 4,500,000	\$ -
Subtotal Operating Cost	\$ 5,560,901	\$ 167,535	\$ 247,475	\$ 628,691	\$ 4,500,000	\$ 17,200
DEPARTMENTAL EXPENDITURES	\$ 6,713,130	\$ 677,029	\$ 247,475	\$ 1,271,426	\$ 4,500,000	\$ 17,200
Disallowed Costs						
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments						
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 6,713,130	\$ 677,029	\$ 247,475	\$ 1,271,426	\$ 4,500,000	\$ 17,200
First Allocation						
Incoming - All Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (5,788,626)	\$ -	\$ -	\$ (1,271,426)	\$ (4,500,000)	\$ (17,200)
Subtotal of First Allocation	\$ 924,504	\$ 677,029	\$ 247,475	\$ -	\$ -	\$ -
Second Allocation						
Incoming - All Others	\$ 128,607	\$ 12,970	\$ 4,741	\$ 24,357	\$ 86,209	\$ 330
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (110,896)	\$ -	\$ -	\$ (24,357)	\$ (86,209)	\$ (330)
Subtotal of Second Allocation	\$ 17,711	\$ 12,970	\$ 4,741	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 942,215	\$ 689,999	\$ 252,216	\$ -	\$ -	\$ -

001-1- Board of County Commissioners

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Legislative Support							
001-21- Clerk of the Courts	13.00	2.181%	\$ 14,767		\$ 14,767	\$ 283	\$ 15,050
001-73- Maintenance - Other County Facilities	16.00	2.685%	\$ 18,175		\$ 18,175	\$ 348	\$ 18,523
001-121- County Manager	118.00	19.799%	\$ 134,043		\$ 134,043	\$ 2,568	\$ 136,611
001-122- Human Resources	15.00	2.517%	\$ 17,039		\$ 17,039	\$ 326	\$ 17,366
001-132- Management Information Systems	1.00	0.168%	\$ 1,136		\$ 1,136	\$ 22	\$ 1,158
001-135- Office of Management and Budget	39.00	6.544%	\$ 44,302		\$ 44,302	\$ 849	\$ 45,151
001-141- County Attorney	30.00	5.034%	\$ 34,079		\$ 34,079	\$ 653	\$ 34,732
001-5- Grants	10.00	1.678%	\$ 11,360		\$ 11,360	\$ 218	\$ 11,577
001-31- Sheriff	12.00	2.013%	\$ 13,631		\$ 13,631	\$ 261	\$ 13,893
001-32- Dept of Corrections	2.50	0.419%	\$ 2,840		\$ 2,840	\$ 54	\$ 2,894
001-41- Property Appraiser	2.50	0.419%	\$ 2,840		\$ 2,840	\$ 54	\$ 2,894
001-51- Tax Collector	2.50	0.419%	\$ 2,840		\$ 2,840	\$ 54	\$ 2,894
001-61- Supervisor of Elections	2.50	0.419%	\$ 2,840		\$ 2,840	\$ 54	\$ 2,894
001-75- Maintenance - P&R/Beach	11.00	1.846%	\$ 12,496		\$ 12,496	\$ 239	\$ 12,735
001-252- Public Safety Communications Systems	2.00	0.336%	\$ 2,272		\$ 2,272	\$ 44	\$ 2,315
001-261- Rescue	5.45	0.914%	\$ 6,187		\$ 6,187	\$ 119	\$ 6,305
001-344- Solid Waste Admin	7.00	1.174%	\$ 7,952		\$ 7,952	\$ 152	\$ 8,104
001-691- Health & Welfare - Indigent	1.00	0.168%	\$ 1,136		\$ 1,136	\$ 22	\$ 1,158
001-711- Libraries	5.00	0.839%	\$ 5,680		\$ 5,680	\$ 109	\$ 5,789
103-0- County Transportation Fund (Roads)	6.00	1.007%	\$ 6,816		\$ 6,816	\$ 131	\$ 6,946
104-223- Fire Department	6.55	1.100%	\$ 7,444		\$ 7,444	\$ 143	\$ 7,587
104-243- Code Enforcement	5.00	0.839%	\$ 5,680		\$ 5,680	\$ 109	\$ 5,789
104-247- Planning/Economic Opportunity	103.00	17.282%	\$ 117,003		\$ 117,003	\$ 2,241	\$ 119,245
104-335- Development Services	102.00	17.114%	\$ 115,867		\$ 115,867	\$ 2,220	\$ 118,087
104-336- Stormwater/Drainage Management	4.00	0.671%	\$ 4,544		\$ 4,544	\$ 87	\$ 4,631
137-0- AI Tourist Development Fund	18.00	3.020%	\$ 20,447		\$ 20,447	\$ 392	\$ 20,839
143-0- Sais Stabilization MSBU	15.00	2.517%	\$ 17,039		\$ 17,039	\$ 326	\$ 17,366
145-0- Building Department Fund	7.00	1.174%	\$ 7,952		\$ 7,952	\$ 152	\$ 8,104
471-0- Water & Sewer Fund	9.00	1.510%	\$ 10,224		\$ 10,224	\$ 196	\$ 10,419
School	7.00	1.174%	\$ 7,952		\$ 7,952	\$ 152	\$ 8,104
Other	18.00	3.020%	\$ 20,447		\$ 20,447	\$ 392	\$ 20,839
Total	596.00	100.000%	\$ 677,029	\$ -	\$ 677,029	\$ 12,970	\$ 689,999

Allocation Basis:

of Agenda Items

Source of Allocation:

BOCC Agenda Items

001-1- Board of County Commissioners

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Financial & Administrative Support							
001-1- Board of County Commissioners	2,053,903.00	0.733%	\$ 1,813		\$ 1,813		\$ 1,813
001-21- Clerk of the Courts	568,918.00	0.203%	\$ 502		\$ 502	\$ 10	\$ 512
001-73- Maintenance - Other County Facilities	6,493,805.00	2.316%	\$ 5,733		\$ 5,733	\$ 111	\$ 5,843
001-121- County Manager	2,357,374.00	0.841%	\$ 2,081		\$ 2,081	\$ 40	\$ 2,121
001-122- Human Resources	1,201,057.00	0.428%	\$ 1,060		\$ 1,060	\$ 20	\$ 1,081
001-132- Management Information Systems	1,925,719.00	0.687%	\$ 1,700		\$ 1,700	\$ 33	\$ 1,733
001-135- Office of Management and Budget	924,671.00	0.330%	\$ 816		\$ 816	\$ 16	\$ 832
001-141- County Attorney	1,636,089.00	0.584%	\$ 1,444		\$ 1,444	\$ 28	\$ 1,472
001-250- Contracts Management/Procurement	432,599.00	0.154%	\$ 382		\$ 382	\$ 7	\$ 389
001-291- Risk Management Coordinator	210,009.00	0.075%	\$ 185		\$ 185	\$ 4	\$ 189
001-5- Grants	802,266.00	0.286%	\$ 708		\$ 708	\$ 14	\$ 722
001-31- Sheriff	2,549,042.00	0.909%	\$ 2,250		\$ 2,250	\$ 43	\$ 2,294
001-32- Dept of Corrections	956,739.00	0.341%	\$ 845		\$ 845	\$ 16	\$ 861
001-34- DOJ Grant	10,534.00	0.004%	\$ 9		\$ 9	\$ 0	\$ 9
001-41- Property Appraiser	46,400.00	0.017%	\$ 41		\$ 41	\$ 1	\$ 42
001-51- Tax Collector	3,957,311.00	1.412%	\$ 3,493		\$ 3,493	\$ 67	\$ 3,561
001-61- Supervisor of Elections	155,887.00	0.056%	\$ 138		\$ 138	\$ 3	\$ 140
001-72- Maintenance - Detention Center	679,501.00	0.242%	\$ 600		\$ 600	\$ 12	\$ 611
001-74- Maintenance - Judicial/HCH	1,643,235.00	0.586%	\$ 1,451		\$ 1,451	\$ 28	\$ 1,479
001-75- Maintenance - P&R/Beach	5,786,349.00	2.064%	\$ 5,108		\$ 5,108	\$ 99	\$ 5,207
001-76- Maintenance Facilities - Sheriff Admin	389,178.00	0.139%	\$ 344		\$ 344	\$ 7	\$ 350
001-77- Maintenance Facilities - Emergency/Disaster Relief	208,781.00	0.074%	\$ 184		\$ 184	\$ 4	\$ 188
001-133- GIS/Mapping	95,000.00	0.034%	\$ 84		\$ 84	\$ 2	\$ 85
001-163- Bailiff	114,572.00	0.041%	\$ 101		\$ 101	\$ 2	\$ 103
001-171- Court Related	39,212.00	0.014%	\$ 35		\$ 35	\$ 1	\$ 35
001-173- Juvenile Detention	246,330.00	0.088%	\$ 217		\$ 217	\$ 4	\$ 222
001-176- Teen Court	76,511.00	0.027%	\$ 68		\$ 68	\$ 1	\$ 69
001-221- Fire District	28,439.00	0.010%	\$ 25		\$ 25	\$ 0	\$ 26
001-251- Public Safety Admin	183,051.00	0.065%	\$ 162		\$ 162	\$ 3	\$ 165
001-252- Public Safety Communications Systems	2,871,958.00	1.024%	\$ 2,535		\$ 2,535	\$ 49	\$ 2,584
001-253- Emergency Preparedness	18,668.00	0.007%	\$ 16		\$ 16	\$ 0	\$ 17
001-261- Rescue	11,602,627.00	4.139%	\$ 10,243		\$ 10,243	\$ 198	\$ 10,440
001-262- Rescue Billing	288,116.00	0.103%	\$ 254		\$ 254	\$ 5	\$ 259
001-271- Medical Examiner	295,000.00	0.105%	\$ 260		\$ 260	\$ 5	\$ 265
001-340- Small Quantity Generator Program	5,134.00	0.002%	\$ 5		\$ 5	\$ 0	\$ 5
001-344- Solid Waste Admin	610,363.00	0.218%	\$ 539		\$ 539	\$ 10	\$ 549
001-357- Recycling & Education Grant	411,505.00	0.147%	\$ 363		\$ 363	\$ 7	\$ 370

001-1- Board of County Commissioners**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
001-361- WN PH I Old Post - Closure	152,098.00	0.054%	\$ 134		\$ 134	\$ 3	\$ 137
001-362- WN Landfill - Closure	1,235,105.00	0.441%	\$ 1,090		\$ 1,090	\$ 21	\$ 1,111
001-363- Lofton Creek Post - Closure	48,248.00	0.017%	\$ 43		\$ 43	\$ 1	\$ 43
001-364- Bryceville Post - Closure	8,675.00	0.003%	\$ 8		\$ 8	\$ 0	\$ 8
001-369- Convenience Center	402,861.00	0.144%	\$ 356		\$ 356	\$ 7	\$ 363
001-371- Cooperative Extension Service	492,988.00	0.176%	\$ 435		\$ 435	\$ 8	\$ 444
001-541- Affordable Housing	375.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
001-691- Health & Welfare - Indigent	1,006,765.00	0.359%	\$ 889		\$ 889	\$ 17	\$ 906
001-692- Not-for-Profit Agencies	705,250.00	0.252%	\$ 623		\$ 623	\$ 12	\$ 635
001-693- Mental, Alcohol, & Drug	311,000.00	0.111%	\$ 275		\$ 275	\$ 5	\$ 280
001-711- Libraries	902,856.00	0.322%	\$ 797		\$ 797	\$ 15	\$ 812
001-712- Femandina Beach Branch	467,277.00	0.167%	\$ 413		\$ 413	\$ 8	\$ 420
001-713- Callahan Branch	261,691.00	0.093%	\$ 231		\$ 231	\$ 4	\$ 235
001-714- Hilliard Branch	177,522.00	0.063%	\$ 157		\$ 157	\$ 3	\$ 160
001-715- Bryceville Branch	96,612.00	0.034%	\$ 85		\$ 85	\$ 2	\$ 87
001-716- Yulee Branch	107,195.00	0.038%	\$ 95		\$ 95	\$ 2	\$ 96
103-0- County Transportation Fund (Roads)	20,292,744.00	7.239%	\$ 17,914		\$ 17,914	\$ 346	\$ 18,260
104-1- Board of County Commissioners	157,000.00	0.056%	\$ 139		\$ 139	\$ 3	\$ 141
104-5- Grants	529,323.00	0.189%	\$ 467		\$ 467	\$ 9	\$ 476
104-31- Sheriff	500,000.00	0.178%	\$ 441		\$ 441	\$ 9	\$ 450
104-51- Tax Collector	383,595.00	0.137%	\$ 339		\$ 339	\$ 7	\$ 345
104-73- Maintenance of Other County Facilities	2,000,000.00	0.713%	\$ 1,766		\$ 1,766	\$ 34	\$ 1,800
104-222- Fire Inspector	262,366.00	0.094%	\$ 232		\$ 232	\$ 4	\$ 236
104-223- Fire Department	12,070,174.00	4.306%	\$ 10,655		\$ 10,655	\$ 206	\$ 10,861
104-224- Fire Department - Volunteer	19,300.00	0.007%	\$ 17		\$ 17	\$ 0	\$ 17
104-243- Code Enforcement	466,431.00	0.166%	\$ 412		\$ 412	\$ 8	\$ 420
104-247- Planning/Economic Opportunity	3,436,295.00	1.226%	\$ 3,034		\$ 3,034	\$ 59	\$ 3,092
104-252- Public Safety - Communication Systems	3,886,530.00	1.386%	\$ 3,431		\$ 3,431	\$ 66	\$ 3,497
104-335- Development Services	1,695,765.00	0.605%	\$ 1,497		\$ 1,497	\$ 29	\$ 1,526
104-336- Stormwater/Drainage Management	558,598.00	0.199%	\$ 493		\$ 493	\$ 10	\$ 503
104-621- Animal Control	2,729,486.00	0.974%	\$ 2,410		\$ 2,410	\$ 47	\$ 2,456
104-730- Developer Agreement - Transportation	5,000.00	0.002%	\$ 4		\$ 4	\$ 0	\$ 4
110-0- Law Enforcement Training	224,505.00	0.080%	\$ 198		\$ 198	\$ 4	\$ 202
112-0- Sheriff Donation Fund	3,128.00	0.001%	\$ 3		\$ 3	\$ 0	\$ 3
113-0- Law Enforcement Trust Fund	58,553.00	0.021%	\$ 52		\$ 52	\$ 1	\$ 53
115-0- NC Anti-Drug Enforcement Grant	46,723.00	0.017%	\$ 41		\$ 41	\$ 1	\$ 42
118-0- Court Facility Fees Fund	1,234,291.00	0.440%	\$ 1,090		\$ 1,090	\$ 21	\$ 1,111
119-0- Law Library Trust Fund	17,627.00	0.006%	\$ 16		\$ 16	\$ 0	\$ 16
120-0- Criminal Justice Trust	85,059.00	0.030%	\$ 75		\$ 75	\$ 1	\$ 77
122-0- Special Drug and Alcohol Rehab	4,000.00	0.001%	\$ 4		\$ 4	\$ 0	\$ 4

001-1- Board of County Commissioners

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
123-0- Legal Aid Trust Fund	84,910.00	0.030%	\$ 75		\$ 75	\$ 1	\$ 76
126-0- 911 Oper & Maint Fund	1,000.00	0.000%	\$ 1		\$ 1	\$ 0	\$ 1
127-0- EMS County Award - HRS Fund	6,101.00	0.002%	\$ 5		\$ 5	\$ 0	\$ 5
136-399- Beach Erosion Control Program	3,000.00	0.001%	\$ 3		\$ 3	\$ 0	\$ 3
137-0- AI Tourist Development Fund	15,733,727.00	5.613%	\$ 13,890		\$ 13,890	\$ 268	\$ 14,158
141-0- NC Impact Fee Ord Fund	2,785,497.00	0.994%	\$ 2,459		\$ 2,459	\$ 47	\$ 2,506
142-549- In-House Program	2,006,074.00	0.716%	\$ 1,771		\$ 1,771	\$ 34	\$ 1,805
143-0- Sais Stabilization MSBU	491,155.00	0.175%	\$ 434		\$ 434	\$ 8	\$ 442
145-0- Building Department Fund	6,997,108.00	2.496%	\$ 6,177		\$ 6,177	\$ 119	\$ 6,296
147-453- Amelia Concourse	306,647.00	0.109%	\$ 271		\$ 271	\$ 5	\$ 276
148-0- Firefighter Ed. Trust Fund	3.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
149-0- F.S. Special Revenues Fund	2,429,805.00	0.867%	\$ 2,145		\$ 2,145	\$ 41	\$ 2,186
360-0- CAP Projects - Grant Fund	3,284.00	0.001%	\$ 3		\$ 3	\$ 0	\$ 3
363-0- CAP Projects - Transportation	74,951,500.00	26.737%	\$ 66,167		\$ 66,167	\$ 1,277	\$ 67,444
368-0- CAP Projects	26,930,011.00	9.606%	\$ 23,774		\$ 23,774	\$ 459	\$ 24,232
36EN-407- ENCPA Mobility	747,179.00	0.267%	\$ 660		\$ 660	\$ 13	\$ 672
36IM-0- CAP Project - Impact Fees Fund	14,084,943.00	5.024%	\$ 12,434		\$ 12,434	\$ 240	\$ 12,674
36MB-0- NC Mobility Fee Fund	1,812,116.00	0.646%	\$ 1,600		\$ 1,600	\$ 31	\$ 1,631
471-0- Water & Sewer Fund	7,417,863.00	2.646%	\$ 6,548		\$ 6,548	\$ 126	\$ 6,675
472-0- Water & Sewer Improvements	14,620,783.00	5.216%	\$ 12,907		\$ 12,907	\$ 249	\$ 13,156
Total	280,331,570.00	100.000%	\$ 247,475	\$ -	\$ 247,475	\$ 4,741	\$ 252,216

Allocation Basis:

Budget

Source of Allocation:

Budget Report

ALLOCATION SUMMARY**001-1- Board of County Commissioners**

	<u>Legislative Support</u>	<u>Financial & Administrative Support</u>	<u>Total</u>
001-1- Board of County Commissioners	\$ -	\$ 1,813	\$ 1,813
001-21- Clerk of the Courts	\$ 15,050	\$ 512	\$ 15,562
001-73- Maintenance - Other County Facilities	\$ 18,523	\$ 5,843	\$ 24,367
001-121- County Manager	\$ 136,611	\$ 2,121	\$ 138,732
001-122- Human Resources	\$ 17,366	\$ 1,081	\$ 18,447
001-132- Management Information Systems	\$ 1,158	\$ 1,733	\$ 2,891
001-135- Office of Management and Budget	\$ 45,151	\$ 832	\$ 45,983
001-141- County Attorney	\$ 34,732	\$ 1,472	\$ 36,204
001-250- Contracts Management/Procurement	\$ -	\$ 389	\$ 389
001-291- Risk Management Coordinator	\$ -	\$ 189	\$ 189
001-5- Grants	\$ 11,577	\$ 722	\$ 12,299
001-31- Sheriff	\$ 13,893	\$ 2,294	\$ 16,186
001-32- Dept of Corrections	\$ 2,894	\$ 861	\$ 3,755
001-34- DOJ Grant	\$ -	\$ 9	\$ 9
001-41- Property Appraiser	\$ 2,894	\$ 42	\$ 2,936
001-51- Tax Collector	\$ 2,894	\$ 3,561	\$ 6,455
001-61- Supervisor of Elections	\$ 2,894	\$ 140	\$ 3,035
001-72- Maintenance - Detention Center	\$ -	\$ 611	\$ 611
001-74- Maintenance - Judicial/HCH	\$ -	\$ 1,479	\$ 1,479
001-75- Maintenance - P&R/Beach	\$ 12,735	\$ 5,207	\$ 17,942
001-76- Maintenance Facilities - Sheriff Admin	\$ -	\$ 350	\$ 350
001-77- Maintenance Facilities - Emergency/Disaster Relief	\$ -	\$ 188	\$ 187.87
001-133- GIS/Mapping	\$ -	\$ 85	\$ 85
001-163- Bailiff	\$ -	\$ 103	\$ 103
001-171- Court Related	\$ -	\$ 35	\$ 35
001-173- Juvenile Detention	\$ -	\$ 222	\$ 222
001-176- Teen Court	\$ -	\$ 69	\$ 68.85
001-221- Fire District	\$ -	\$ 26	\$ 26
001-251- Public Safety Admin	\$ -	\$ 165	\$ 165

ALLOCATION SUMMARY**001-1- Board of County Commissioners**

	Legislative Support	Financial & Administrative Support	Total
001-252- Public Safety Communications Systems	\$ 2,315	\$ 2,584	\$ 4,900
001-253- Emergency Preparedness	\$ -	\$ 17	\$ 17
001-261- Rescue	\$ 6,305	\$ 10,440	\$ 16,746
001-262- Rescue Billing	\$ -	\$ 259	\$ 259
001-271- Medical Examiner	\$ -	\$ 265	\$ 265
001-340- Small Quantity Generator Program	\$ -	\$ 5	\$ 5
001-344- Solid Waste Admin	\$ 8,104	\$ 549	\$ 8,653
001-357- Recycling & Education Grant	\$ -	\$ 370	\$ 370
001-361- WN PH I Old Post - Closure	\$ -	\$ 137	\$ 137
001-362- WN Landfill - Closure	\$ -	\$ 1,111	\$ 1,111
001-363- Lofton Creek Post - Closure	\$ -	\$ 43	\$ 43
001-364- Bryceville Post - Closure	\$ -	\$ 8	\$ 7.81
001-369- Convenience Center	\$ -	\$ 363	\$ 363
001-371- Cooperative Extension Service	\$ -	\$ 444	\$ 444
001-541- Affordable Housing	\$ -	\$ 0	\$ 0
001-691- Health & Welfare - Indigent	\$ 1,158	\$ 906	\$ 2,064
001-692- Not-for-Profit Agencies	\$ -	\$ 635	\$ 635
001-693- Mental, Alcohol, & Drug	\$ -	\$ 280	\$ 280
001-711- Libraries	\$ 5,789	\$ 812	\$ 6,601
001-712- Fernandina Beach Branch	\$ -	\$ 420	\$ 420
001-713- Callahan Branch	\$ -	\$ 235	\$ 235
001-714- Hilliard Branch	\$ -	\$ 160	\$ 160
001-715- Bryceville Branch	\$ -	\$ 87	\$ 87
001-716- Yulee Branch	\$ -	\$ 96	\$ 96
103-0- County Transportation Fund (Roads)	\$ 6,946	\$ 18,260	\$ 25,206
104-1- Board of County Commissioners	\$ -	\$ 141	\$ 141
104-5- Grants	\$ -	\$ 476	\$ 476
104-31- Sheriff	\$ -	\$ 450	\$ 450
104-51- Tax Collector	\$ -	\$ 345	\$ 345

ALLOCATION SUMMARY**001-1- Board of County Commissioners**

	Legislative Support	Financial & Administrative Support	Total
104-73- Maintenance of Other County Facilities	\$ -	\$ 1,800	\$ 1,800
104-222- Fire Inspector	\$ -	\$ 236	\$ 236
104-223- Fire Department	\$ 7,587	\$ 10,861	\$ 18,448
104-224- Fire Department - Volunteer	\$ -	\$ 17	\$ 17
104-243- Code Enforcement	\$ 5,789	\$ 420	\$ 6,208.29
104-247- Planning/Economic Opportunity	\$ 119,245	\$ 3,092	\$ 122,337
104-252- Public Safety - Communication Systems	\$ -	\$ 3,497	\$ 3,497
104-335- Development Services	\$ 118,087	\$ 1,526	\$ 119,613
104-336- Stormwater/Drainage Management	\$ 4,631	\$ 503	\$ 5,134
104-621- Animal Control	\$ -	\$ 2,456	\$ 2,456
104-730- Developer Agreement - Transportation	\$ -	\$ 4	\$ 4
110-0- Law Enforcement Training	\$ -	\$ 202	\$ 202
112-0- Sheriff Donation Fund	\$ -	\$ 3	\$ 3
113-0- Law Enforcement Trust Fund	\$ -	\$ 53	\$ 53
115-0- NC Anti-Drug Enforcement Grant	\$ -	\$ 42	\$ 42
118-0- Court Facility Fees Fund	\$ -	\$ 1,111	\$ 1,111
119-0- Law Library Trust Fund	\$ -	\$ 16	\$ 16
120-0- Criminal Justice Trust	\$ -	\$ 77	\$ 77
122-0- Special Drug and Alcohol Rehab	\$ -	\$ 4	\$ 4
123-0- Legal Aid Trust Fund	\$ -	\$ 76	\$ 76
126-0- 911 Oper & Maint Fund	\$ -	\$ 1	\$ 1
127-0- EMS County Award - HRS Fund	\$ -	\$ 5	\$ 5
136-399- Beach Erosion Control Program	\$ -	\$ 3	\$ 3
137-0- AI Tourist Development Fund	\$ 20,839	\$ 14,158	\$ 34,997
141-0- NC Impact Fee Ord Fund	\$ -	\$ 2,506	\$ 2,506
142-549- In-House Program	\$ -	\$ 1,805	\$ 1,805
143-0- Sais Stabilization MSBU	\$ 17,366	\$ 442	\$ 17,808
145-0- Building Department Fund	\$ 8,104	\$ 6,296	\$ 14,400
147-453- Amelia Concourse	\$ -	\$ 276	\$ 276

ALLOCATION SUMMARY**001-1- Board of County Commissioners**

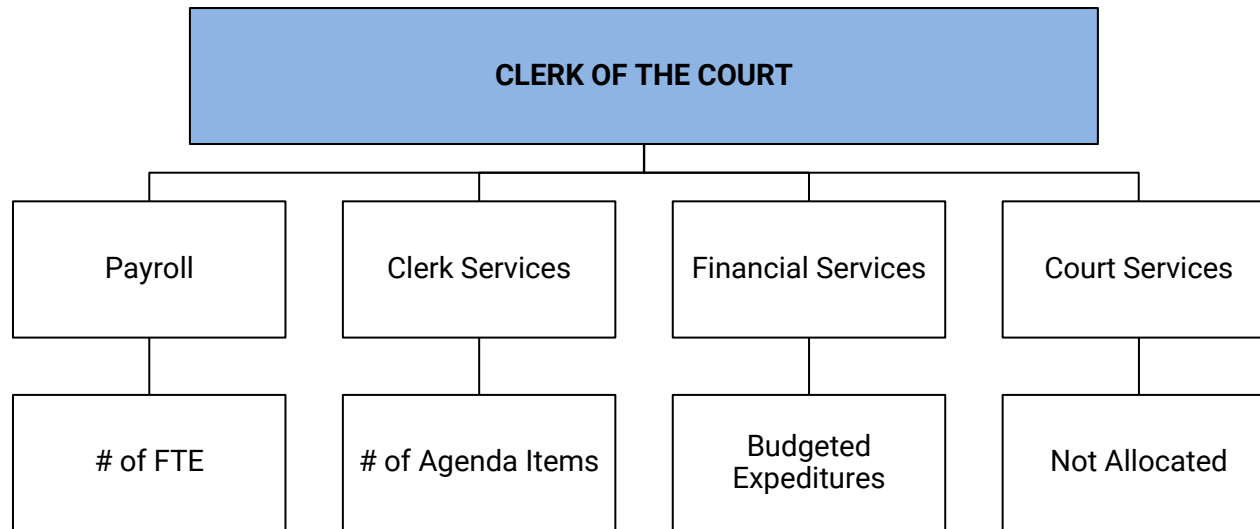
	Legislative Support	Financial & Administrative Support	Total
148-0- Firefighter Ed. Trust Fund	\$ -	\$ 0	\$ 0
149-0- F.S. Special Revenues Fund	\$ -	\$ 2,186	\$ 2,186
360-0- CAP Projects - Grant Fund	\$ -	\$ 3	\$ 3
363-0- CAP Projects - Transportation	\$ -	\$ 67,444	\$ 67,444
368-0- CAP Projects	\$ -	\$ 24,232	\$ 24,232
36EN-407- ENCPA Mobility	\$ -	\$ 672	\$ 672
36IM-0- CAP Project - Impact Fees Fund	\$ -	\$ 12,674	\$ 12,674
36MB-0- NC Mobility Fee Fund	\$ -	\$ 1,631	\$ 1,631
471-0- Water & Sewer Fund	\$ 10,419	\$ 6,675	\$ 17,094
472-0- Water & Sewer Improvements	\$ -	\$ 13,156	\$ 13,156
School	\$ 8,104	\$ -	\$ 8,104
Other	\$ 20,839	\$ -	\$ 20,839
Total	\$ 689,999	\$ 252,216	\$ 942,215

2 Clerk of the Court

The Clerk of the Court is a constitutional officer responsible for financial and legislative support to county departments. Clerk of the Court's costs are allocated to Receiving Departments, as follows:

- **Payroll** – represents costs associated with processing payroll for county employees. These costs have been allocated based on the number of full-time equivalents (FTE) per Cost Center.
- **Clerk Services** – represents costs associated with agenda management and Board of County Commissioners support. These costs have been allocated based on the number of agenda items per Cost Center.
- **Financial Services** – represents costs associated with review and processing of all accounting and financial transactions for county departments. These costs have been allocated based on the amount of budgeted expenditures per Cost Center.
- **Court Services** – represents costs associated with municipal court functions. These costs have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate Clerk of the Court's costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs county-wide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**001-21- Clerk of the Courts**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 3,614,524		\$ 3,614,524
TT CLK - Veteran Services	<u>\$ (73,676)</u>		
Total Deductions	<u>\$ (73,676)</u>		\$ (73,676)
Incoming Costs			
001-1- Board of County Commissioners	\$ 15,270	\$ 293	\$ 15,562
001-21- Clerk of the Courts		\$ 8,471	\$ 8,471
001-121- County Manager		\$ 8,618	\$ 8,618
001-135- Office of Management and Budget		\$ 793	\$ 793
001-141- County Attorney		\$ 5,130	\$ 5,130
Total Incoming Costs	<u>\$ 15,270</u>	<u>\$ 23,306</u>	<u>\$ 38,575</u>
Expense Line Item	<u>\$ -</u>		
Total Cost Adjustments	<u>\$ -</u>		\$ -
Total Costs to be Allocated	<u>\$ 3,556,118</u>	<u>\$ 23,306</u>	<u>\$ 3,579,423</u>

DEPARTMENTAL EXPENSE DETAIL

001-21- Clerk of the Courts

Expense Type	Expense (\$)	Payroll	Clerk Services	Financial Services	Court Services
Personnel					
Fringe Benefits	\$ 494,242	\$ 17,681	\$ 39,327	\$ 157,436	\$ 279,797
Subtotal Personnel Cost	\$ 494,242	\$ 17,681	\$ 39,327	\$ 157,436	\$ 279,797
Operating Services & Supplies					
TT CLK - Veteran Services	\$ 73,676	\$ 2,636	\$ 5,862	\$ 23,469	\$ 41,709
Insurance	\$ 1,000	\$ 36	\$ 80	\$ 319	\$ 566
Transfer to Const. Officers	\$ 3,045,606	\$ 108,956	\$ 242,341	\$ 970,151	\$ 1,724,158
Subtotal Operating Cost	\$ 3,120,282	\$ 111,628	\$ 248,283	\$ 993,939	\$ 1,766,433
DEPARTMENTAL EXPENDITURES	\$ 3,614,524	\$ 129,309	\$ 287,610	\$ 1,151,375	\$ 2,046,230
Disallowed Costs					
TT CLK - Veteran Services	\$ (73,676)	\$ (2,636)	\$ (5,862)	\$ (23,469)	\$ (41,709)
Subtotal Disallowed Costs	\$ (73,676)	\$ (2,636)	\$ (5,862)	\$ (23,469)	\$ (41,709)
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 3,540,848	\$ 126,673	\$ 281,748	\$ 1,127,906	\$ 2,004,521
First Allocation					
Incoming - All Others	\$ 15,270	\$ 546	\$ 1,215	\$ 4,864	\$ 8,644
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (2,013,165)	\$ -	\$ -	\$ -	\$ (2,013,165)
Subtotal of First Allocation	\$ 1,542,952	\$ 127,220	\$ 282,963	\$ 1,132,770	\$ -
Second Allocation					
Incoming - All Others	\$ 23,306	\$ 834	\$ 1,854	\$ 7,424	\$ 13,194
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (13,194)	\$ -	\$ -	\$ -	\$ (13,194)
Subtotal of Second Allocation	\$ 10,112	\$ 834	\$ 1,854	\$ 7,424	\$ -
TOTAL ALLOCATED	\$ 1,553,064	\$ 128,053	\$ 284,817	\$ 1,140,194	\$ -

001-21- Clerk of the Courts

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Payroll							
001-1- Board of County Commissioners	5.00	1.104%	\$ 1,405		\$ 1,405		\$ 1,405
001-73- Maintenance - Other County Facilities	48.68	10.753%	\$ 13,679		\$ 13,679	\$ 91	\$ 13,770
001-121- County Manager	7.25	1.601%	\$ 2,037		\$ 2,037	\$ 14	\$ 2,051
001-122- Human Resources	6.00	1.325%	\$ 1,686		\$ 1,686	\$ 11	\$ 1,697
001-132- Management Information Systems	6.00	1.325%	\$ 1,686		\$ 1,686	\$ 11	\$ 1,697
001-135- Office of Management and Budget	7.50	1.657%	\$ 2,108		\$ 2,108	\$ 14	\$ 2,122
001-141- County Attorney	6.00	1.325%	\$ 1,686		\$ 1,686	\$ 11	\$ 1,697
001-250- Contracts Management/Procurement	3.00	0.663%	\$ 843		\$ 843	\$ 6	\$ 849
001-291- Risk Management Coordinator	1.00	0.221%	\$ 281		\$ 281	\$ 2	\$ 283
001-171- Court Related	0.50	0.110%	\$ 141		\$ 141	\$ 1	\$ 141
001-176- Teen Court	0.95	0.210%	\$ 267		\$ 267	\$ 2	\$ 269
001-251- Public Safety Admin	2.00	0.442%	\$ 562		\$ 562	\$ 4	\$ 566
001-261- Rescue	61.50	13.584%	\$ 17,282		\$ 17,282	\$ 115	\$ 17,397
001-262- Rescue Billing	3.00	0.663%	\$ 843		\$ 843	\$ 6	\$ 849
001-344- Solid Waste Admin	5.76	1.272%	\$ 1,619		\$ 1,619	\$ 11	\$ 1,629
001-371- Cooperative Extension Service	7.00	1.546%	\$ 1,967		\$ 1,967	\$ 13	\$ 1,980
001-711- Libraries	6.50	1.436%	\$ 1,827		\$ 1,827	\$ 12	\$ 1,839
001-712- Fernandina Beach Branch	5.00	1.104%	\$ 1,405		\$ 1,405	\$ 9	\$ 1,414
001-713- Callahan Branch	2.50	0.552%	\$ 703		\$ 703	\$ 5	\$ 707
001-714- Hilliard Branch	2.00	0.442%	\$ 562		\$ 562	\$ 4	\$ 566
001-715- Bryceville Branch	1.00	0.221%	\$ 281		\$ 281	\$ 2	\$ 283
001-716- Yulee Branch	1.50	0.331%	\$ 422		\$ 422	\$ 3	\$ 424
103-0- County Transportation Fund (Roads)	77.16	17.043%	\$ 21,683		\$ 21,683	\$ 144	\$ 21,826
104-222- Fire Inspector	3.00	0.663%	\$ 843		\$ 843	\$ 6	\$ 849
104-223- Fire Department	74.00	16.345%	\$ 20,795		\$ 20,795	\$ 138	\$ 20,932
104-243- Code Enforcement	5.30	1.171%	\$ 1,489		\$ 1,489	\$ 10	\$ 1,499
104-247- Planning/Economic Opportunity	10.70	2.363%	\$ 3,007		\$ 3,007	\$ 20	\$ 3,027
104-335- Development Services	19.00	4.197%	\$ 5,339		\$ 5,339	\$ 35	\$ 5,375
104-336- Stormwater/Drainage Management	6.00	1.325%	\$ 1,686		\$ 1,686	\$ 11	\$ 1,697
104-621- Animal Control	21.00	4.639%	\$ 5,901		\$ 5,901	\$ 39	\$ 5,940
119-0- Law Library Trust Fund	0.05	0.011%	\$ 14		\$ 14	\$ 0	\$ 14
145-0- Building Department Fund	45.38	10.023%	\$ 12,751		\$ 12,751	\$ 84	\$ 12,835
149-0- F.S. Special Revenues Fund	0.50	0.110%	\$ 141		\$ 141	\$ 1	\$ 141
471-0- Water & Sewer Fund	1.00	0.221%	\$ 281		\$ 281	\$ 2	\$ 283
Total	452.73	100.000%	\$ 127,220	\$ -	\$ 127,220	\$ 834	\$ 128,053

Allocation Basis:

FTE

Source of Allocation:

Master Staffing File

001-21- Clerk of the Courts

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Clerk Services							
001-21- Clerk of the Courts	13.00	2.181%	\$ 6,172		\$ 6,172		\$ 6,172
001-73- Maintenance - Other County Facilities	16.00	2.685%	\$ 7,596		\$ 7,596	\$ 51	\$ 7,647
001-121- County Manager	118.00	19.799%	\$ 56,023		\$ 56,023	\$ 375	\$ 56,398
001-122- Human Resources	15.00	2.517%	\$ 7,122		\$ 7,122	\$ 48	\$ 7,169
001-132- Management Information Systems	1.00	0.168%	\$ 475		\$ 475	\$ 3	\$ 478
001-135- Office of Management and Budget	39.00	6.544%	\$ 18,516		\$ 18,516	\$ 124	\$ 18,640
001-141- County Attorney	30.00	5.034%	\$ 14,243		\$ 14,243	\$ 95	\$ 14,339
001-5- Grants	10.00	1.678%	\$ 4,748		\$ 4,748	\$ 32	\$ 4,780
001-31- Sheriff	12.00	2.013%	\$ 5,697		\$ 5,697	\$ 38	\$ 5,735
001-32- Dept of Corrections	2.50	0.419%	\$ 1,187		\$ 1,187	\$ 8	\$ 1,195
001-41- Property Appraiser	2.50	0.419%	\$ 1,187		\$ 1,187	\$ 8	\$ 1,195
001-51- Tax Collector	2.50	0.419%	\$ 1,187		\$ 1,187	\$ 8	\$ 1,195
001-61- Supervisor of Elections	2.50	0.419%	\$ 1,187		\$ 1,187	\$ 8	\$ 1,195
001-75- Maintenance - P&R/Beach	11.00	1.846%	\$ 5,222		\$ 5,222	\$ 35	\$ 5,257
001-252- Public Safety Communications Systems	2.00	0.336%	\$ 950		\$ 950	\$ 6	\$ 956
001-261- Rescue	5.45	0.914%	\$ 2,586		\$ 2,586	\$ 17	\$ 2,603
001-344- Solid Waste Admin	7.00	1.174%	\$ 3,323		\$ 3,323	\$ 22	\$ 3,346
001-691- Health & Welfare - Indigent	1.00	0.168%	\$ 475		\$ 475	\$ 3	\$ 478
001-711- Libraries	5.00	0.839%	\$ 2,374		\$ 2,374	\$ 16	\$ 2,390
103-0- County Transportation Fund (Roads)	6.00	1.007%	\$ 2,849		\$ 2,849	\$ 19	\$ 2,868
104-223- Fire Department	6.55	1.100%	\$ 3,111		\$ 3,111	\$ 21	\$ 3,132
104-243- Code Enforcement	5.00	0.839%	\$ 2,374		\$ 2,374	\$ 16	\$ 2,390
104-247- Planning/Economic Opportunity	103.00	17.282%	\$ 48,901		\$ 48,901	\$ 328	\$ 49,229
104-335- Development Services	102.00	17.114%	\$ 48,426		\$ 48,426	\$ 324	\$ 48,751
104-336- Stormwater/Drainage Management	4.00	0.671%	\$ 1,899		\$ 1,899	\$ 13	\$ 1,912
137-0- AI Tourist Development Fund	18.00	3.020%	\$ 8,546		\$ 8,546	\$ 57	\$ 8,603
143-0- Sais Stabilization MSBU	15.00	2.517%	\$ 7,122		\$ 7,122	\$ 48	\$ 7,169
145-0- Building Department Fund	7.00	1.174%	\$ 3,323		\$ 3,323	\$ 22	\$ 3,346
471-0- Water & Sewer Fund	9.00	1.510%	\$ 4,273		\$ 4,273	\$ 29	\$ 4,302
School	7.00	1.174%	\$ 3,323		\$ 3,323	\$ 22	\$ 3,346
Other	18.00	3.020%	\$ 8,546		\$ 8,546	\$ 57	\$ 8,603
Total	596.00	100.000%	\$ 282,963	\$ -	\$ 282,963	\$ 1,854	\$ 284,817

Allocation Basis:

of Agenda Items

Source of Allocation:

BOCC Agenda Items

001-21- Clerk of the Courts

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Financial Services							
001-1- Board of County Commissioners	2,053,903.00	0.733%	\$ 8,299		\$ 8,299		\$ 8,299
001-21- Clerk of the Courts	568,918.00	0.203%	\$ 2,299		\$ 2,299		\$ 2,299
001-73- Maintenance - Other County Facilities	6,493,805.00	2.316%	\$ 26,240		\$ 26,240	\$ 174	\$ 26,414
001-121- County Manager	2,357,374.00	0.841%	\$ 9,526		\$ 9,526	\$ 63	\$ 9,589
001-122- Human Resources	1,201,057.00	0.428%	\$ 4,853		\$ 4,853	\$ 32	\$ 4,885
001-132- Management Information Systems	1,925,719.00	0.687%	\$ 7,781		\$ 7,781	\$ 51	\$ 7,833
001-135- Office of Management and Budget	924,671.00	0.330%	\$ 3,736		\$ 3,736	\$ 25	\$ 3,761
001-141- County Attorney	1,636,089.00	0.584%	\$ 6,611		\$ 6,611	\$ 44	\$ 6,655
001-250- Contracts Management/Procurement	432,599.00	0.154%	\$ 1,748		\$ 1,748	\$ 12	\$ 1,760
001-291- Risk Management Coordinator	210,009.00	0.075%	\$ 849		\$ 849	\$ 6	\$ 854
001-5- Grants	802,266.00	0.286%	\$ 3,242		\$ 3,242	\$ 21	\$ 3,263
001-31- Sheriff	2,549,042.00	0.909%	\$ 10,300		\$ 10,300	\$ 68	\$ 10,368
001-32- Dept of Corrections	956,739.00	0.341%	\$ 3,866		\$ 3,866	\$ 26	\$ 3,892
001-34- DOJ Grant	10,534.00	0.004%	\$ 43		\$ 43	\$ 0	\$ 43
001-41- Property Appraiser	46,400.00	0.017%	\$ 187		\$ 187	\$ 1	\$ 189
001-51- Tax Collector	3,957,311.00	1.412%	\$ 15,991		\$ 15,991	\$ 106	\$ 16,097
001-61- Supervisor of Elections	155,887.00	0.056%	\$ 630		\$ 630	\$ 4	\$ 634
001-72- Maintenance - Detention Center	679,501.00	0.242%	\$ 2,746		\$ 2,746	\$ 18	\$ 2,764
001-74- Maintenance - Judicial/HCH	1,643,235.00	0.586%	\$ 6,640		\$ 6,640	\$ 44	\$ 6,684
001-75- Maintenance - P&R/Beach	5,786,349.00	2.064%	\$ 23,382		\$ 23,382	\$ 155	\$ 23,536
001-76- Maintenance Facilities - Sheriff Admin	389,178.00	0.139%	\$ 1,573		\$ 1,573	\$ 10	\$ 1,583
001-77- Maintenance Facilities - Emergency/Disaster Relief	208,781.00	0.074%	\$ 844		\$ 844	\$ 6	\$ 849
001-133- GIS/Mapping	95,000.00	0.034%	\$ 384		\$ 384	\$ 3	\$ 386
001-163- Bailiff	114,572.00	0.041%	\$ 463		\$ 463	\$ 3	\$ 466
001-171- Court Related	39,212.00	0.014%	\$ 158		\$ 158	\$ 1	\$ 159
001-173- Juvenile Detention	246,330.00	0.088%	\$ 995		\$ 995	\$ 7	\$ 1,002
001-176- Teen Court	76,511.00	0.027%	\$ 309		\$ 309	\$ 2	\$ 311
001-221- Fire District	28,439.00	0.010%	\$ 115		\$ 115	\$ 1	\$ 116
001-251- Public Safety Admin	183,051.00	0.065%	\$ 740		\$ 740	\$ 5	\$ 745
001-252- Public Safety Communications Systems	2,871,958.00	1.024%	\$ 11,605		\$ 11,605	\$ 77	\$ 11,682
001-253- Emergency Preparedness	18,668.00	0.007%	\$ 75		\$ 75	\$ 0	\$ 76
001-261- Rescue	11,602,627.00	4.139%	\$ 46,884		\$ 46,884	\$ 310	\$ 47,194
001-262- Rescue Billing	288,116.00	0.103%	\$ 1,164		\$ 1,164	\$ 8	\$ 1,172
001-271- Medical Examiner	295,000.00	0.105%	\$ 1,192		\$ 1,192	\$ 8	\$ 1,200
001-340- Small Quantity Generator Program	5,134.00	0.002%	\$ 21		\$ 21	\$ 0	\$ 21
001-344- Solid Waste Admin	610,363.00	0.218%	\$ 2,466		\$ 2,466	\$ 16	\$ 2,483
001-357- Recycling & Education Grant	411,505.00	0.147%	\$ 1,663		\$ 1,663	\$ 11	\$ 1,674
001-361- WN PH I Old Post - Closure	152,098.00	0.054%	\$ 615		\$ 615	\$ 4	\$ 619
001-362- WN Landfill - Closure	1,235,105.00	0.441%	\$ 4,991		\$ 4,991	\$ 33	\$ 5,024
001-363- Lofton Creek Post - Closure	48,248.00	0.017%	\$ 195		\$ 195	\$ 1	\$ 196

001-21- Clerk of the Courts

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
001-364- Bryceville Post - Closure	8,675.00	0.003%	\$ 35		\$ 35	\$ 0	\$ 35
001-369- Convenience Center	402,861.00	0.144%	\$ 1,628		\$ 1,628	\$ 11	\$ 1,639
001-371- Cooperative Extension Service	492,988.00	0.176%	\$ 1,992		\$ 1,992	\$ 13	\$ 2,005
001-541- Affordable Housing	375.00	0.000%	\$ 2		\$ 2	\$ 0	\$ 2
001-691- Health & Welfare - Indigent	1,006,765.00	0.359%	\$ 4,068		\$ 4,068	\$ 27	\$ 4,095
001-692- Not-for-Profit Agencies	705,250.00	0.252%	\$ 2,850		\$ 2,850	\$ 19	\$ 2,869
001-693- Mental, Alcohol, & Drug	311,000.00	0.111%	\$ 1,257		\$ 1,257	\$ 8	\$ 1,265
001-711- Libraries	902,856.00	0.322%	\$ 3,648		\$ 3,648	\$ 24	\$ 3,672
001-712- Fernandina Beach Branch	467,277.00	0.167%	\$ 1,888		\$ 1,888	\$ 12	\$ 1,901
001-713- Callahan Branch	261,691.00	0.093%	\$ 1,057		\$ 1,057	\$ 7	\$ 1,064
001-714- Hilliard Branch	177,522.00	0.063%	\$ 717		\$ 717	\$ 5	\$ 722
001-715- Bryceville Branch	96,612.00	0.034%	\$ 390		\$ 390	\$ 3	\$ 393
001-716- Yulee Branch	107,195.00	0.038%	\$ 433		\$ 433	\$ 3	\$ 436
103-0- County Transportation Fund (Roads)	20,292,744.00	7.239%	\$ 81,999		\$ 81,999	\$ 542	\$ 82,542
104-1- Board of County Commissioners	157,000.00	0.056%	\$ 634		\$ 634	\$ 4	\$ 639
104-5- Grants	529,323.00	0.189%	\$ 2,139		\$ 2,139	\$ 14	\$ 2,153
104-31- Sheriff	500,000.00	0.178%	\$ 2,020		\$ 2,020	\$ 13	\$ 2,034
104-51- Tax Collector	383,595.00	0.137%	\$ 1,550		\$ 1,550	\$ 10	\$ 1,560
104-73- Maintenance of Other County Facilities	2,000,000.00	0.713%	\$ 8,082		\$ 8,082	\$ 53	\$ 8,135
104-222- Fire Inspector	262,366.00	0.094%	\$ 1,060		\$ 1,060	\$ 7	\$ 1,067
104-223- Fire Department	12,070,174.00	4.306%	\$ 48,773		\$ 48,773	\$ 323	\$ 49,096
104-224- Fire Department - Volunteer	19,300.00	0.007%	\$ 78		\$ 78	\$ 1	\$ 79
104-243- Code Enforcement	466,431.00	0.166%	\$ 1,885		\$ 1,885	\$ 12	\$ 1,897
104-247- Planning/Economic Opportunity	3,436,295.00	1.226%	\$ 13,885		\$ 13,885	\$ 92	\$ 13,977
104-252- Public Safety - Communication Systems	3,886,530.00	1.386%	\$ 15,705		\$ 15,705	\$ 104	\$ 15,809
104-335- Development Services	1,695,765.00	0.605%	\$ 6,852		\$ 6,852	\$ 45	\$ 6,898
104-336- Stormwater/Drainage Management	558,598.00	0.199%	\$ 2,257		\$ 2,257	\$ 15	\$ 2,272
104-621- Animal Control	2,729,486.00	0.974%	\$ 11,029		\$ 11,029	\$ 73	\$ 11,102
104-730- Developer Agreement - Transportation	5,000.00	0.002%	\$ 20		\$ 20	\$ 0	\$ 20
110-0- Law Enforcement Training	224,505.00	0.080%	\$ 907		\$ 907	\$ 6	\$ 913
112-0- Sheriff Donation Fund	3,128.00	0.001%	\$ 13		\$ 13	\$ 0	\$ 13
113-0- Law Enforcement Trust Fund	58,553.00	0.021%	\$ 237		\$ 237	\$ 2	\$ 238
115-0- NC Anti-Drug Enforcement Grant	46,723.00	0.017%	\$ 189		\$ 189	\$ 1	\$ 190
118-0- Court Facility Fees Fund	1,234,291.00	0.440%	\$ 4,988		\$ 4,988	\$ 33	\$ 5,021
119-0- Law Library Trust Fund	17,627.00	0.006%	\$ 71		\$ 71	\$ 0	\$ 72
120-0- Criminal Justice Trust	85,059.00	0.030%	\$ 344		\$ 344	\$ 2	\$ 346
122-0- Special Drug and Alcohol Rehab	4,000.00	0.001%	\$ 16		\$ 16	\$ 0	\$ 16
123-0- Legal Aid Trust Fund	84,910.00	0.030%	\$ 343		\$ 343	\$ 2	\$ 345
126-0- 911 Oper & Maint Fund	1,000.00	0.000%	\$ 4		\$ 4	\$ 0	\$ 4
127-0- EMS County Award - HRS Fund	6,101.00	0.002%	\$ 25		\$ 25	\$ 0	\$ 25
136-399- Beach Erosion Control Program	3,000.00	0.001%	\$ 12		\$ 12	\$ 0	\$ 12
137-0- AI Tourist Development Fund	15,733,727.00	5.613%	\$ 63,577		\$ 63,577	\$ 421	\$ 63,998
141-0- NC Impact Fee Ord Fund	2,785,497.00	0.994%	\$ 11,256		\$ 11,256	\$ 74	\$ 11,330

001-21- Clerk of the Courts**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
142-549- In-House Program	2,006,074.00	0.716%	\$ 8,106		\$ 8,106	\$ 54	\$ 8,160
143-0- Sais Stabilization MSBU	491,155.00	0.175%	\$ 1,985		\$ 1,985	\$ 13	\$ 1,998
145-0- Building Department Fund	6,997,108.00	2.496%	\$ 28,274		\$ 28,274	\$ 187	\$ 28,461
147-453- Amelia Concourse	306,647.00	0.109%	\$ 1,239		\$ 1,239	\$ 8	\$ 1,247
148-0- Firefighter Ed. Trust Fund	3.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
149-0- F.S. Special Revenues Fund	2,429,805.00	0.867%	\$ 9,818		\$ 9,818	\$ 65	\$ 9,883
360-0- CAP Projects - Grant Fund	3,284.00	0.001%	\$ 13		\$ 13	\$ 0	\$ 13
363-0- CAP Projects - Transportation	74,951,500.00	26.737%	\$ 302,866		\$ 302,866	\$ 2,004	\$ 304,869
368-0- CAP Projects	26,930,011.00	9.606%	\$ 108,819		\$ 108,819	\$ 720	\$ 109,539
36EN-407- ENCPA Mobility	747,179.00	0.267%	\$ 3,019		\$ 3,019	\$ 20	\$ 3,039
36IM-0- CAP Project - Impact Fees Fund	14,084,943.00	5.024%	\$ 56,915		\$ 56,915	\$ 377	\$ 57,291
36MB-0- NC Mobility Fee Fund	1,812,116.00	0.646%	\$ 7,322		\$ 7,322	\$ 48	\$ 7,371
471-0- Water & Sewer Fund	7,417,863.00	2.646%	\$ 29,974		\$ 29,974	\$ 198	\$ 30,173
472-0- Water & Sewer Improvements	14,620,783.00	5.216%	\$ 59,080		\$ 59,080	\$ 391	\$ 59,471
Total	280,331,570.00	100.000%	\$ 1,132,770	\$ -	\$ 1,132,770	\$ 7,424	\$ 1,140,194

Allocation Basis:**Budget****Source of Allocation:****Budget Report**

ALLOCATION SUMMARY**001-21- Clerk of the Courts**

	<u>Payroll</u>	<u>Clerk Services</u>	<u>Financial Services</u>	<u>Total</u>
001-1- Board of County Commissioners	\$ 1,405	\$ -	\$ 8,299	\$ 9,704
001-21- Clerk of the Courts	\$ -	\$ 6,172	\$ 2,299	\$ 8,471
001-73- Maintenance - Other County Facilities	\$ 13,770	\$ 7,647	\$ 26,414	\$ 47,831
001-121- County Manager	\$ 2,051	\$ 56,398	\$ 9,589	\$ 68,038
001-122- Human Resources	\$ 1,697	\$ 7,169	\$ 4,885	\$ 13,752
001-132- Management Information Systems	\$ 1,697	\$ 478	\$ 7,833	\$ 10,008
001-135- Office of Management and Budget	\$ 2,122	\$ 18,640	\$ 3,761	\$ 24,523
001-141- County Attorney	\$ 1,697	\$ 14,339	\$ 6,655	\$ 22,691
001-250- Contracts Management/Procurement	\$ 849	\$ -	\$ 1,760	\$ 2,608
001-291- Risk Management Coordinator	\$ 283	\$ -	\$ 854	\$ 1,137
001-5- Grants	\$ -	\$ 4,780	\$ 3,263	\$ 8,043
001-31- Sheriff	\$ -	\$ 5,735	\$ 10,368	\$ 16,104
001-32- Dept of Corrections	\$ -	\$ 1,195	\$ 3,892	\$ 5,086
001-34- DOJ Grant	\$ -	\$ -	\$ 43	\$ 43
001-41- Property Appraiser	\$ -	\$ 1,195	\$ 189	\$ 1,384
001-51- Tax Collector	\$ -	\$ 1,195	\$ 16,097	\$ 17,291
001-61- Supervisor of Elections	\$ -	\$ 1,195	\$ 634	\$ 1,829
001-72- Maintenance - Detention Center	\$ -	\$ -	\$ 2,764	\$ 2,764
001-74- Maintenance - Judicial/HCH	\$ -	\$ -	\$ 6,684	\$ 6,684
001-75- Maintenance - P&R/Beach	\$ -	\$ 5,257	\$ 23,536	\$ 28,794
001-76- Maintenance Facilities - Sheriff Admin	\$ -	\$ -	\$ 1,583	\$ 1,583
001-77- Maintenance Facilities - Emergency/Disaster Relief	\$ -	\$ -	\$ 849	\$ 849
001-133- GIS/Mapping	\$ -	\$ -	\$ 386	\$ 386
001-163- Bailiff	\$ -	\$ -	\$ 466	\$ 466
001-171- Court Related	\$ 141	\$ -	\$ 159	\$ 301
001-173- Juvenile Detention	\$ -	\$ -	\$ 1,002	\$ 1,002
001-176- Teen Court	\$ 269	\$ -	\$ 311	\$ 580
001-221- Fire District	\$ -	\$ -	\$ 116	\$ 116
001-251- Public Safety Admin	\$ 566	\$ -	\$ 745	\$ 1,310
001-252- Public Safety Communications Systems	\$ -	\$ 956	\$ 11,682	\$ 12,638

ALLOCATION SUMMARY**001-21- Clerk of the Courts**

	<u>Payroll</u>	<u>Clerk Services</u>	<u>Financial Services</u>	<u>Total</u>
001-253- Emergency Preparedness	\$ -	\$ -	\$ 76	\$ 76
001-261- Rescue	\$ 17,397	\$ 2,603	\$ 47,194	\$ 67,194
001-262- Rescue Billing	\$ 849	\$ -	\$ 1,172	\$ 2,021
001-271- Medical Examiner	\$ -	\$ -	\$ 1,200	\$ 1,200
001-340- Small Quantity Generator Program	\$ -	\$ -	\$ 21	\$ 21
001-344- Solid Waste Admin	\$ 1,629	\$ 3,346	\$ 2,483	\$ 7,458
001-357- Recycling & Education Grant	\$ -	\$ -	\$ 1,674	\$ 1,674
001-361- WN PH I Old Post - Closure	\$ -	\$ -	\$ 619	\$ 619
001-362- WN Landfill - Closure	\$ -	\$ -	\$ 5,024	\$ 5,024
001-363- Lofton Creek Post - Closure	\$ -	\$ -	\$ 196	\$ 196
001-364- Bryceville Post - Closure	\$ -	\$ -	\$ 35	\$ 35
001-369- Convenience Center	\$ -	\$ -	\$ 1,639	\$ 1,639
001-371- Cooperative Extension Service	\$ 1,980	\$ -	\$ 2,005	\$ 3,985
001-541- Affordable Housing	\$ -	\$ -	\$ 2	\$ 2
001-691- Health & Welfare - Indigent	\$ -	\$ 478	\$ 4,095	\$ 4,573
001-692- Not-for-Profit Agencies	\$ -	\$ -	\$ 2,869	\$ 2,869
001-693- Mental, Alcohol, & Drug	\$ -	\$ -	\$ 1,265	\$ 1,265
001-711- Libraries	\$ 1,839	\$ 2,390	\$ 3,672	\$ 7,901
001-712- Fernandina Beach Branch	\$ 1,414	\$ -	\$ 1,901	\$ 3,315
001-713- Callahan Branch	\$ 707	\$ -	\$ 1,064	\$ 1,772
001-714- Hilliard Branch	\$ 566	\$ -	\$ 722	\$ 1,288
001-715- Bryceville Branch	\$ 283	\$ -	\$ 393	\$ 676
001-716- Yulee Branch	\$ 424	\$ -	\$ 436	\$ 860
103-0- County Transportation Fund (Roads)	\$ 21,826	\$ 2,868	\$ 82,542	\$ 107,236
104-1- Board of County Commissioners	\$ -	\$ -	\$ 639	\$ 639
104-5- Grants	\$ -	\$ -	\$ 2,153	\$ 2,153
104-31- Sheriff	\$ -	\$ -	\$ 2,034	\$ 2,034
104-51- Tax Collector	\$ -	\$ -	\$ 1,560	\$ 1,560
104-73- Maintenance of Other County Facilities	\$ -	\$ -	\$ 8,135	\$ 8,135
104-222- Fire Inspector	\$ 849	\$ -	\$ 1,067	\$ 1,916

ALLOCATION SUMMARY**001-21- Clerk of the Courts**

	<u>Payroll</u>	<u>Clerk Services</u>	<u>Financial Services</u>	<u>Total</u>
104-223- Fire Department	\$ 20,932	\$ 3,132	\$ 49,096	\$ 73,161
104-224- Fire Department - Volunteer	\$ -	\$ -	\$ 79	\$ 79
104-243- Code Enforcement	\$ 1,499	\$ 2,390	\$ 1,897	\$ 5,786
104-247- Planning/Economic Opportunity	\$ 3,027	\$ 49,229	\$ 13,977	\$ 66,233
104-252- Public Safety - Communication Systems	\$ -	\$ -	\$ 15,809	\$ 15,809
104-335- Development Services	\$ 5,375	\$ 48,751	\$ 6,898	\$ 61,023
104-336- Stormwater/Drainage Management	\$ 1,697	\$ 1,912	\$ 2,272	\$ 5,881
104-621- Animal Control	\$ 5,940	\$ -	\$ 11,102	\$ 17,043
104-730- Developer Agreement - Transportation	\$ -	\$ -	\$ 20	\$ 20
110-0- Law Enforcement Training	\$ -	\$ -	\$ 913	\$ 913
112-0- Sheriff Donation Fund	\$ -	\$ -	\$ 13	\$ 13
113-0- Law Enforcement Trust Fund	\$ -	\$ -	\$ 238	\$ 238
115-0- NC Anti-Drug Enforcement Grant	\$ -	\$ -	\$ 190	\$ 190
118-0- Court Facility Fees Fund	\$ -	\$ -	\$ 5,021	\$ 5,021
119-0- Law Library Trust Fund	\$ 14	\$ -	\$ 72	\$ 86
120-0- Criminal Justice Trust	\$ -	\$ -	\$ 346	\$ 346
122-0- Special Drug and Alcohol Rehab	\$ -	\$ -	\$ 16	\$ 16
123-0- Legal Aid Trust Fund	\$ -	\$ -	\$ 345	\$ 345
126-0- 911 Oper & Maint Fund	\$ -	\$ -	\$ 4	\$ 4
127-0- EMS County Award - HRS Fund	\$ -	\$ -	\$ 25	\$ 25
136-399- Beach Erosion Control Program	\$ -	\$ -	\$ 12	\$ 12
137-0- AI Tourist Development Fund	\$ -	\$ 8,603	\$ 63,998	\$ 72,601
141-0- NC Impact Fee Ord Fund	\$ -	\$ -	\$ 11,330	\$ 11,330
142-549- In-House Program	\$ -	\$ -	\$ 8,160	\$ 8,160
143-0- Sais Stabilization MSBU	\$ -	\$ 7,169	\$ 1,998	\$ 9,167
145-0- Building Department Fund	\$ 12,835	\$ 3,346	\$ 28,461	\$ 44,642
147-453- Amelia Concourse	\$ -	\$ -	\$ 1,247	\$ 1,247
148-0- Firefighter Ed. Trust Fund	\$ -	\$ -	\$ 0	\$ 0
149-0- F.S. Special Revenues Fund	\$ 141	\$ -	\$ 9,883	\$ 10,025
360-0- CAP Projects - Grant Fund	\$ -	\$ -	\$ 13	\$ 13

ALLOCATION SUMMARY**001-21- Clerk of the Courts**

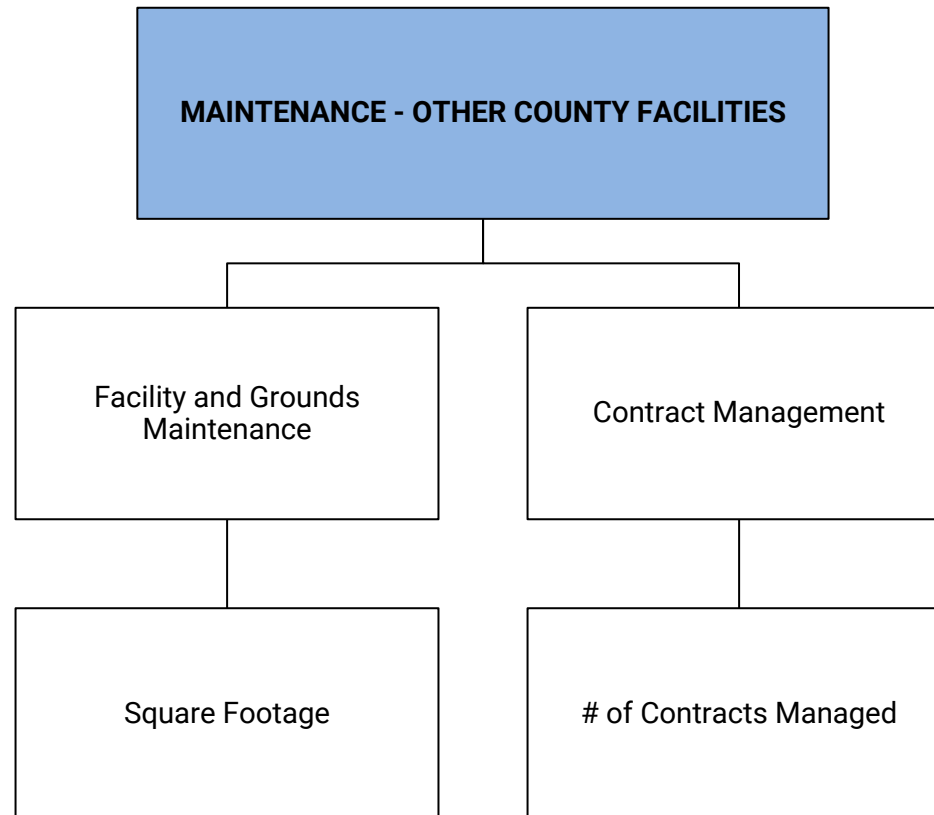
	<u>Payroll</u>	<u>Clerk Services</u>	<u>Financial Services</u>	<u>Total</u>
363-0- CAP Projects - Transportation	\$ -	\$ -	\$ 304,869	\$ 304,869
368-0- CAP Projects	\$ -	\$ -	\$ 109,539	\$ 109,539
36EN-407- ENCPA Mobility	\$ -	\$ -	\$ 3,039	\$ 3,039
36IM-0- CAP Project - Impact Fees Fund	\$ -	\$ -	\$ 57,291	\$ 57,291
36MB-0- NC Mobility Fee Fund	\$ -	\$ -	\$ 7,371	\$ 7,371
471-0- Water & Sewer Fund	\$ 283	\$ 4,302	\$ 30,173	\$ 34,757
472-0- Water & Sewer Improvements	\$ -	\$ -	\$ 59,471	\$ 59,471
School	\$ -	\$ 3,346	\$ -	\$ 3,346
Other	\$ -	\$ 8,603	\$ -	\$ 8,603
Total	\$128,053	\$ 284,817	\$ 1,140,194	\$ 1,553,064

3 Maintenance - Other County Facilities

The Maintenance division is responsible for providing routine inspections of county facilities, performing preventative maintenance, and handling repairs for all County facilities. The department also manages contracted maintenance services the county uses for its facilities. The Maintenance costs are allocated to Receiving Departments, as follows:

- **Facility and Grounds Maintenance** – relates to costs associated with providing services to maintain and repair County facilities and grounds. These costs have been allocated based on the square footage occupied per Cost Center.
- **Contract Management** – relates to costs associated with overseeing maintenance contracts. These costs have been allocated based on the number of contracts managed per Cost Center.

The chart on the following page illustrates the functions and measures used to allocate Maintenance's costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs county-wide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**001-73- Maintenance - Other County Facilities**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 6,640,462		\$ 6,640,462
Buildings/Building Improvement	<u>\$ (2,311,616)</u>		
Total Deductions	\$ (2,311,616)		\$ (2,311,616)
Incoming Costs			
001-1- Board of County Commissioners	\$ 23,908	\$ 458.83	\$ 24,367
001-21- Clerk of the Courts	\$ 47,516	\$ 315	\$ 47,831
001-73- Maintenance - Other County Facilities		\$ 131,930	\$ 131,930
001-121- County Manager		\$ 56,948	\$ 56,948
001-122- Human Resources		\$ 139,781	\$ 139,781
001-132- Management Information Systems		\$ 124,199	\$ 124,199
001-135- Office of Management and Budget		\$ 9,054	\$ 9,054
001-141- County Attorney		\$ 59,858	\$ 59,858
001-250- Contracts Management/Procurement		\$ 126,728	\$ 126,728
001-291- Risk Management Coordinator		\$ 23,920	\$ 23,920
Total Incoming Costs	<u>\$ 71,424</u>	<u>\$ 673,193</u>	<u>\$ 744,617</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 4,400,270</u>	<u>\$ 673,193</u>	<u>\$ 5,073,463</u>

DEPARTMENTAL EXPENSE DETAIL

001-73- Maintenance - Other County Facilities

Expense Type	Expense (\$)	Facility and Grounds Maintenance	Contract Management
Personnel			
Salaries & Wages	\$ 2,339,064	\$ 2,105,158	\$ 233,906
Fringe Benefits	\$ 1,096,647	\$ 986,982	\$ 109,665
Subtotal Personnel Cost	\$ 3,435,711	\$ 3,092,140	\$ 343,571
Operating Services & Supplies			
Professional Services	\$ 72,552	\$ 65,297	\$ 7,255
Operating Expenses	\$ 774,539	\$ 697,085	\$ 77,454
Equipment	\$ 15,000	\$ 13,500	\$ 1,500
Buildings/Building Improvement	\$ 2,311,616	\$ 2,080,454	\$ 231,162
Communications	\$ 31,044	\$ 27,940	\$ 3,104
Subtotal Operating Cost	\$ 3,204,751	\$ 2,884,276	\$ 320,475
DEPARTMENTAL EXPENDITURES	\$ 6,640,462	\$ 5,976,416	\$ 664,046
Disallowed Costs			
Buildings/Building Improvement	\$ (2,311,616)	\$ (2,080,454)	\$ (231,162)
Subtotal Disallowed Costs	\$ (2,311,616)	\$ (2,080,454)	\$ (231,162)
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 4,328,846	\$ 3,895,961	\$ 432,885
First Allocation			
Incoming - All Others	\$ 71,424	\$ 64,282	\$ 7,142
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 4,400,270	\$ 3,960,243	\$ 440,027
Second Allocation			
Incoming - All Others	\$ 673,193	\$ 605,874	\$ 67,319
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 673,193	\$ 605,874	\$ 67,319
TOTAL ALLOCATED	\$ 5,073,463	\$ 4,566,117	\$ 507,346

001-73- Maintenance - Other County Facilities

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Facility and Grounds Maintenance							
001-1- Board of County Commissioners	3,454	1.420%	\$ 56,235		\$ 56,235		\$ 56,235
001-73- Maintenance - Other County Facilities	8,102	3.331%	\$ 131,930		\$ 131,930		\$ 131,930
001-121- County Manager	3,326	1.367%	\$ 54,152		\$ 54,152	\$ 8,698	\$ 62,850
001-122- Human Resources	1,458	0.600%	\$ 23,744		\$ 23,744	\$ 3,814	\$ 27,557
001-132- Management Information Systems	1,458	0.600%	\$ 23,744		\$ 23,744	\$ 3,814	\$ 27,557
001-135- Office of Management and Budget	2,473	1.017%	\$ 40,267		\$ 40,267	\$ 6,468	\$ 46,735
001-141- County Attorney	3,390	1.394%	\$ 55,194		\$ 55,194	\$ 8,865	\$ 64,059
001-250- Contracts Management/Procurement	171	0.070%	\$ 2,777		\$ 2,777	\$ 446	\$ 3,223
001-41- Property Appraiser	10,224	4.204%	\$ 166,472		\$ 166,472	\$ 26,739	\$ 193,211
001-61- Supervisor of Elections	11,964	4.919%	\$ 194,809		\$ 194,809	\$ 31,290	\$ 226,100
001-261- Rescue	27,561	11.332%	\$ 448,772		\$ 448,772	\$ 72,082	\$ 520,854
001-344- Solid Waste Admin	2,430	0.999%	\$ 39,568		\$ 39,568	\$ 6,355	\$ 45,923
001-371- Cooperative Extension Service	3,000	1.233%	\$ 48,849		\$ 48,849	\$ 7,846	\$ 56,695
001-691- Health & Welfare - Indigent	33,799	13.897%	\$ 550,348		\$ 550,348	\$ 88,397	\$ 638,745
001-712- Fernandina Beach Branch	16,383	6.736%	\$ 266,766		\$ 266,766	\$ 42,848	\$ 309,614
001-713- Callahan Branch	4,800	1.974%	\$ 78,159		\$ 78,159	\$ 12,554	\$ 90,713
001-714- Hilliard Branch	8,799	3.618%	\$ 143,275		\$ 143,275	\$ 23,013	\$ 166,288
001-715- Bryceville Branch	700	0.288%	\$ 11,398		\$ 11,398	\$ 1,831	\$ 13,229
001-716- Yulee Branch	500	0.206%	\$ 8,142		\$ 8,142	\$ 1,308	\$ 9,449
103-0- County Transportation Fund (Roads)	25,448	10.463%	\$ 414,372		\$ 414,372	\$ 66,557	\$ 480,929
104-223- Fire Department	33,162	13.635%	\$ 539,986		\$ 539,986	\$ 86,733	\$ 626,719
104-224- Fire Department - Volunteer	5,715	2.350%	\$ 93,058		\$ 93,058	\$ 14,947	\$ 108,005
104-243- Code Enforcement	500	0.206%	\$ 8,142		\$ 8,142	\$ 1,308	\$ 9,450
104-247- Planning/Economic Opportunity	1,892	0.778%	\$ 30,814		\$ 30,814	\$ 4,949	\$ 35,763
104-335- Development Services	2,686	1.104%	\$ 43,740		\$ 43,740	\$ 7,026	\$ 50,766
104-336- Stormwater/Drainage Management	820	0.337%	\$ 13,359		\$ 13,359	\$ 2,146	\$ 15,504
104-621- Animal Control	7,053	2.900%	\$ 114,845		\$ 114,845	\$ 18,446	\$ 133,291
145-0- Building Department Fund	8,601	3.536%	\$ 140,049		\$ 140,049	\$ 22,495	\$ 162,544
368-0- CAP Projects	500	0.206%	\$ 8,142		\$ 8,142	\$ 1,308	\$ 9,450
471-0- Water & Sewer Fund	5,180	2.130%	\$ 84,346		\$ 84,346	\$ 13,548	\$ 97,894
Other	7,664	3.151%	\$ 124,789		\$ 124,789	\$ 20,044	\$ 144,832
Total	243,212.00	100.000%	\$ 3,960,243	\$ -	\$ 3,960,243	\$ 605,874	\$ 4,566,117

Allocation Basis:

Sq. ft. per dept

Source of Allocation:

Master List of County Public Buildings

001-73- Maintenance - Other County Facilities

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Contract Management							
001-72- Maintenance - Detention Center	6	26.087%	\$ 114,790		\$ 114,790	\$ 17,562	\$ 132,351
001-74- Maintenance - Judicial/HCH	11	45.652%	\$ 200,882		\$ 200,882	\$ 30,733	\$ 231,615
001-75- Maintenance - P&R/Beach	1	4.348%	\$ 19,132		\$ 19,132	\$ 2,927	\$ 22,059
001-76- Maintenance Facilities - Sheriff Admin	2	6.522%	\$ 28,697		\$ 28,697	\$ 4,390	\$ 33,088
001-691- Health & Welfare - Indigent	1	4.348%	\$ 19,132		\$ 19,132	\$ 2,927	\$ 22,059
147-453- Amelia Concourse	3	13.043%	\$ 57,395		\$ 57,395	\$ 8,781	\$ 66,176
Total	23.00	100.000%	\$ 440,027	\$ -	\$ 440,027	\$ 67,319	\$ 507,346

Allocation Basis:

of Contracts Managed per Dept

Source of Allocation:

Facilities Contract List

ALLOCATION SUMMARY**001-73- Maintenance - Other County Facilities**

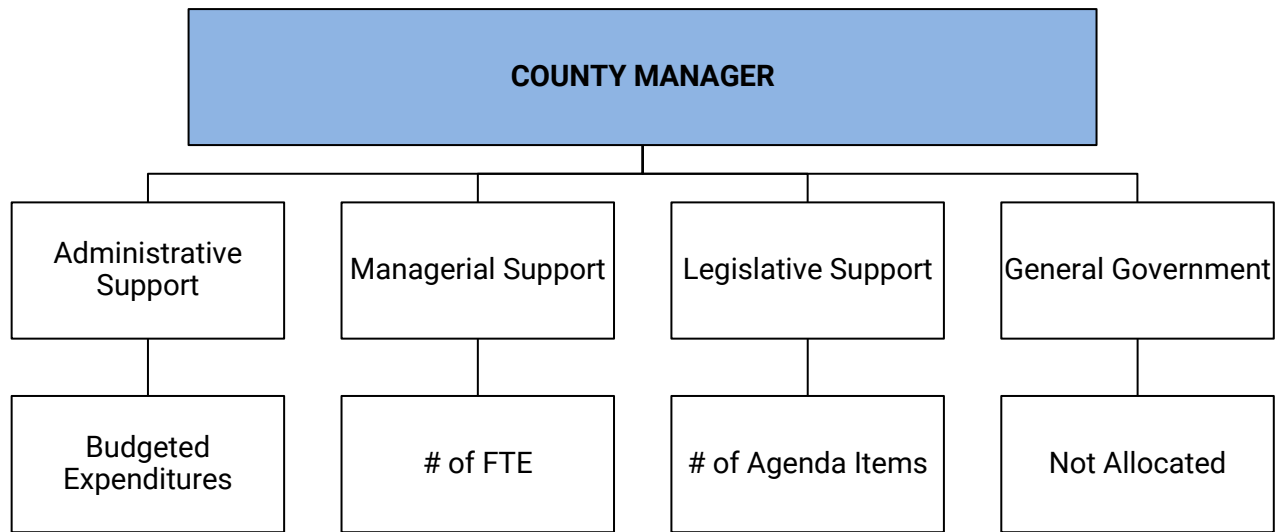
	Facility and Grounds Maintenance	Contract Management	Total
001-1- Board of County Commissioners	\$ 56,235	\$ -	\$ 56,235
001-73- Maintenance - Other County Facilities	\$ 131,930	\$ -	\$ 131,930
001-121- County Manager	\$ 62,850	\$ -	\$ 62,850
001-122- Human Resources	\$ 27,557	\$ -	\$ 27,557
001-132- Management Information Systems	\$ 27,557	\$ -	\$ 27,557
001-135- Office of Management and Budget	\$ 46,735	\$ -	\$ 46,735
001-141- County Attorney	\$ 64,059	\$ -	\$ 64,059
001-250- Contracts Management/Procurement	\$ 3,223	\$ -	\$ 3,223
001-41- Property Appraiser	\$ 193,211	\$ -	\$ 193,211
001-61- Supervisor of Elections	\$ 226,100	\$ -	\$ 226,100
001-72- Maintenance - Detention Center	\$ -	\$ 132,351	\$ 132,351
001-74- Maintenance - Judicial/HCH	\$ -	\$ 231,615	\$ 231,615
001-75- Maintenance - P&R/Beach	\$ -	\$ 22,059	\$ 22,059
001-76- Maintenance Facilities - Sheriff Admin	\$ -	\$ 33,088	\$ 33,088
001-261- Rescue	\$ 520,854	\$ -	\$ 520,854
001-344- Solid Waste Admin	\$ 45,923	\$ -	\$ 45,923
001-371- Cooperative Extension Service	\$ 56,695	\$ -	\$ 56,695
001-691- Health & Welfare - Indigent	\$ 638,745	\$ 22,059	\$ 660,804
001-712- Fernandina Beach Branch	\$ 309,614	\$ -	\$ 309,614
001-713- Callahan Branch	\$ 90,713	\$ -	\$ 90,713
001-714- Hilliard Branch	\$ 166,288	\$ -	\$ 166,287.84
001-715- Bryceville Branch	\$ 13,229	\$ -	\$ 13,229
001-716- Yulee Branch	\$ 9,449	\$ -	\$ 9,449
103-0- County Transportation Fund (Roads)	\$ 480,929	\$ -	\$ 480,929
104-223- Fire Department	\$ 626,719	\$ -	\$ 626,719
104-224- Fire Department - Volunteer	\$ 108,005	\$ -	\$ 108,005
104-243- Code Enforcement	\$ 9,450	\$ -	\$ 9,450.19
104-247- Planning/Economic Opportunity	\$ 35,763	\$ -	\$ 35,763
104-335- Development Services	\$ 50,766	\$ -	\$ 50,766
104-336- Stormwater/Drainage Management	\$ 15,504	\$ -	\$ 15,504
104-621- Animal Control	\$ 133,291	\$ -	\$ 133,291
145-0- Building Department Fund	\$ 162,544	\$ -	\$ 162,544
147-453- Amelia Concourse	\$ -	\$ 66,176	\$ 66,176
368-0- CAP Projects	\$ 9,450	\$ -	\$ 9,450
471-0- Water & Sewer Fund	\$ 97,894	\$ -	\$ 97,894
Other	\$ 144,832	\$ -	\$ 144,832
Total	\$ 4,566,117	\$ 507,346	\$ 5,073,463

4 County Manager

The County Manager oversees the daily operations of all county departments under direction of the Board of County Commissioners. The County Manager also implements the County's Strategic Plan and submits the annual budget. The County Manager's costs are allocated to Receiving Departments, as follows:

- **Administrative Support** – relates to costs associated with providing administrative support to county departments. These costs have been allocated based on budgeted expenditures per Cost Center.
- **Managerial Support** – relates to costs associated with providing managerial support to all county employees. These costs have been allocated based on the number of full-time equivalents (FTE) per Cost Center.
- **Legislative Support** – relates to costs associated with overseeing and implementing the Board of County Commissioners legislative agenda. These costs have been allocated based on the number of agenda items per Cost Center.
- **General Government** – relates to costs associated with processing public records and conflict of interest forms for the County. These costs have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate County Manager's costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs county-wide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**001-121- County Manager**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 2,406,369		\$ 2,406,369
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
001-1- Board of County Commissioners	\$ 136,124	\$ 2,608	\$ 138,732
001-21- Clerk of the Courts	\$ 67,586	\$ 452	\$ 68,038
001-73- Maintenance - Other County Facilities	\$ 54,152	\$ 8,698	\$ 62,850
001-121- County Manager		\$ 80,399	\$ 80,399
001-122- Human Resources		\$ 20,818	\$ 20,818
001-132- Management Information Systems		\$ 48,044	\$ 48,044
001-135- Office of Management and Budget		\$ 3,287	\$ 3,287
001-141- County Attorney		\$ 91,540	\$ 91,540
001-250- Contracts Management/Procurement		\$ 37,793	\$ 37,793
001-291- Risk Management Coordinator		\$ 3,562	\$ 3,562
Total Incoming Costs	<u>\$ 257,862</u>	<u>\$ 297,201</u>	<u>\$ 555,062</u>
Professional Services	<u>\$ (1,218,276)</u>		
Total Cost Adjustments	<u>\$ (1,218,276)</u>		<u>\$ (1,218,276)</u>
Total Costs to be Allocated	<u>\$ 1,445,955</u>	<u>\$ 297,201</u>	<u>\$ 1,743,155</u>

DEPARTMENTAL EXPENSE DETAIL

001-121- County Manager

Expense Type	Expense (\$)	General Admin	Administrative Support	Managerial Support	Legislative Support	General Government
Personnel						
Salaries & Wages	\$ 800,083	\$ -	\$ 200,021	\$ 200,021	\$ 200,021	\$ 200,021
Fringe Benefits	\$ 289,460	\$ -	\$ 72,365	\$ 72,365	\$ 72,365	\$ 72,365
Subtotal Personnel Cost	\$ 1,089,543	\$ -	\$ 272,386	\$ 272,386	\$ 272,386	\$ 272,386
Operating Services & Supplies						
Professional Services	\$ 1,218,276	\$ -	\$ 304,569	\$ 304,569	\$ 304,569	\$ 304,569
Operating Expenses	\$ 92,958	\$ -	\$ 23,240	\$ 23,240	\$ 23,240	\$ 23,240
Insurance	\$ 50	\$ -	\$ 13	\$ 13	\$ 13	\$ 13
Communications	\$ 5,542	\$ -	\$ 1,386	\$ 1,386	\$ 1,386	\$ 1,386
Subtotal Operating Cost	\$ 1,316,826	\$ -	\$ 329,207	\$ 329,207	\$ 329,207	\$ 329,207
DEPARTMENTAL EXPENDITURES	\$ 2,406,369	\$ -	\$ 601,592	\$ 601,592	\$ 601,592	\$ 601,592
Disallowed Costs						
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments						
Professional Services	\$ (1,218,276)	\$ (1,218,276)				
Subtotal Cost Adjustments	\$ (1,218,276)	\$ (1,218,276)	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,188,093	\$ (1,218,276)	\$ 601,592	\$ 601,592	\$ 601,592	\$ 601,592
First Allocation						
Incoming - All Others	\$ 257,862	\$ (264,413)	\$ 130,569	\$ 130,569	\$ 130,569	\$ 130,569
Reallocate Admin Costs	\$ 0	\$ 1,482,689	\$ (370,672)	\$ (370,672)	\$ (370,672)	\$ (370,672)
Unallocated Costs	\$ (361,489)	\$ -	\$ -	\$ -	\$ -	\$ (361,489)
Subtotal of First Allocation	\$ 1,084,466	\$ -	\$ 361,489	\$ 361,489	\$ 361,489	\$ -
Second Allocation						
Incoming - All Others	\$ 297,201	\$ (304,751)	\$ 150,488	\$ 150,488	\$ 150,488	\$ 150,488
Reallocate Admin Costs	\$ -	\$ 304,751	\$ (76,188)	\$ (76,188)	\$ (76,188)	\$ (76,188)
Unallocated Costs	\$ (74,300)	\$ -	\$ -	\$ -	\$ -	\$ (74,300)
Subtotal of Second Allocation	\$ 222,900	\$ -	\$ 74,300	\$ 74,300	\$ 74,300	\$ -
TOTAL ALLOCATED	\$ 1,307,367	\$ -	\$ 435,789	\$ 435,789	\$ 435,789	\$ -

001-121- County Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Administrative Support							
001-1- Board of County Commissioners	2,053,903.00	0.733%	\$ 2,649		\$ 2,649		\$ 2,649
001-21- Clerk of the Courts	568,918.00	0.203%	\$ 734		\$ 734		\$ 734
001-73- Maintenance - Other County Facilities	6,493,805.00	2.316%	\$ 8,374		\$ 8,374		\$ 8,374
001-121- County Manager	2,357,374.00	0.841%	\$ 3,040		\$ 3,040		\$ 3,040
001-122- Human Resources	1,201,057.00	0.428%	\$ 1,549		\$ 1,549	\$ 332	\$ 1,881
001-132- Management Information Systems	1,925,719.00	0.687%	\$ 2,483		\$ 2,483	\$ 532	\$ 3,015
001-135- Office of Management and Budget	924,671.00	0.330%	\$ 1,192		\$ 1,192	\$ 256	\$ 1,448
001-141- County Attorney	1,636,089.00	0.584%	\$ 2,110		\$ 2,110	\$ 452	\$ 2,562
001-250- Contracts Management/Procurement	432,599.00	0.154%	\$ 558		\$ 558	\$ 120	\$ 677
001-291- Risk Management Coordinator	210,009.00	0.075%	\$ 271		\$ 271	\$ 58	\$ 329
001-5- Grants	802,266.00	0.286%	\$ 1,035		\$ 1,035	\$ 222	\$ 1,256
001-31- Sheriff	2,549,042.00	0.909%	\$ 3,287		\$ 3,287	\$ 704	\$ 3,991
001-32- Dept of Corrections	956,739.00	0.341%	\$ 1,234		\$ 1,234	\$ 264	\$ 1,498
001-34- DOJ Grant	10,534.00	0.004%	\$ 14		\$ 14	\$ 3	\$ 16
001-41- Property Appraiser	46,400.00	0.017%	\$ 60		\$ 60	\$ 13	\$ 73
001-51- Tax Collector	3,957,311.00	1.412%	\$ 5,103		\$ 5,103	\$ 1,094	\$ 6,197
001-61- Supervisor of Elections	155,887.00	0.056%	\$ 201		\$ 201	\$ 43	\$ 244
001-72- Maintenance - Detention Center	679,501.00	0.242%	\$ 876		\$ 876	\$ 188	\$ 1,064
001-74- Maintenance - Judicial/HCH	1,643,235.00	0.586%	\$ 2,119		\$ 2,119	\$ 454	\$ 2,573
001-75- Maintenance - P&R/Beach	5,786,349.00	2.064%	\$ 7,462		\$ 7,462	\$ 1,599	\$ 9,061
001-76- Maintenance Facilities - Sheriff Admin	389,178.00	0.139%	\$ 502		\$ 502	\$ 108	\$ 609
001-77- Maintenance Facilities - Emergency/Disaster Relief	208,781.00	0.074%	\$ 269		\$ 269	\$ 58	\$ 327
001-133- GIS/Mapping	95,000.00	0.034%	\$ 123		\$ 123	\$ 26	\$ 149
001-163- Bailiff	114,572.00	0.041%	\$ 148		\$ 148	\$ 32	\$ 179
001-171- Court Related	39,212.00	0.014%	\$ 51		\$ 51	\$ 11	\$ 61
001-173- Juvenile Detention	246,330.00	0.088%	\$ 318		\$ 318	\$ 68	\$ 386
001-176- Teen Court	76,511.00	0.027%	\$ 99		\$ 99	\$ 21	\$ 120
001-221- Fire District	28,439.00	0.010%	\$ 37		\$ 37	\$ 8	\$ 45
001-251- Public Safety Admin	183,051.00	0.065%	\$ 236		\$ 236	\$ 51	\$ 287
001-252- Public Safety Communications Systems	2,871,958.00	1.024%	\$ 3,703		\$ 3,703	\$ 794	\$ 4,497
001-253- Emergency Preparedness	18,668.00	0.007%	\$ 24		\$ 24	\$ 5	\$ 29
001-261- Rescue	11,602,627.00	4.139%	\$ 14,962		\$ 14,962	\$ 3,206	\$ 18,168
001-262- Rescue Billing	288,116.00	0.103%	\$ 372		\$ 372	\$ 80	\$ 451
001-271- Medical Examiner	295,000.00	0.105%	\$ 380		\$ 380	\$ 82	\$ 462
001-340- Small Quantity Generator Program	5,134.00	0.002%	\$ 7		\$ 7	\$ 1	\$ 8
001-344- Solid Waste Admin	610,363.00	0.218%	\$ 787		\$ 787	\$ 169	\$ 956
001-357- Recycling & Education Grant	411,505.00	0.147%	\$ 531		\$ 531	\$ 114	\$ 644
001-361- WN PH I Old Post - Closure	152,098.00	0.054%	\$ 196		\$ 196	\$ 42	\$ 238
001-362- WN Landfill - Closure	1,235,105.00	0.441%	\$ 1,593		\$ 1,593	\$ 341	\$ 1,934

001-121- County Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
001-363- Lofton Creek Post - Closure	48,248.00	0.017%	\$ 62		\$ 62	\$ 13	\$ 76
001-364- Bryceville Post - Closure	8,675.00	0.003%	\$ 11		\$ 11	\$ 2	\$ 14
001-369- Convenience Center	402,861.00	0.144%	\$ 519		\$ 519	\$ 111	\$ 631
001-371- Cooperative Extension Service	492,988.00	0.176%	\$ 636		\$ 636	\$ 136	\$ 772
001-541- Affordable Housing	375.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 1
001-691- Health & Welfare - Indigent	1,006,765.00	0.359%	\$ 1,298		\$ 1,298	\$ 278	\$ 1,576
001-692- Not-for-Profit Agencies	705,250.00	0.252%	\$ 909		\$ 909	\$ 195	\$ 1,104
001-693- Mental, Alcohol, & Drug	311,000.00	0.111%	\$ 401		\$ 401	\$ 86	\$ 487
001-711- Libraries	902,856.00	0.322%	\$ 1,164		\$ 1,164	\$ 250	\$ 1,414
001-712- Fernandina Beach Branch	467,277.00	0.167%	\$ 603		\$ 603	\$ 129	\$ 732
001-713- Callahan Branch	261,691.00	0.093%	\$ 337		\$ 337	\$ 72	\$ 410
001-714- Hilliard Branch	177,522.00	0.063%	\$ 229		\$ 229	\$ 49	\$ 278
001-715- Bryceville Branch	96,612.00	0.034%	\$ 125		\$ 125	\$ 27	\$ 151
001-716- Yulee Branch	107,195.00	0.038%	\$ 138		\$ 138	\$ 30	\$ 168
103-0- County Transportation Fund (Roads)	20,292,744.00	7.239%	\$ 26,168		\$ 26,168	\$ 5,608	\$ 31,776
104-1- Board of County Commissioners	157,000.00	0.056%	\$ 202		\$ 202	\$ 43	\$ 246
104-5- Grants	529,323.00	0.189%	\$ 683		\$ 683	\$ 146	\$ 829
104-31- Sheriff	500,000.00	0.178%	\$ 645		\$ 645	\$ 138	\$ 783
104-51- Tax Collector	383,595.00	0.137%	\$ 495		\$ 495	\$ 106	\$ 601
104-73- Maintenance of Other County Facilities	2,000,000.00	0.713%	\$ 2,579		\$ 2,579	\$ 553	\$ 3,132
104-222- Fire Inspector	262,366.00	0.094%	\$ 338		\$ 338	\$ 73	\$ 411
104-223- Fire Department	12,070,174.00	4.306%	\$ 15,565		\$ 15,565	\$ 3,336	\$ 18,900
104-224- Fire Department - Volunteer	19,300.00	0.007%	\$ 25		\$ 25	\$ 5	\$ 30
104-243- Code Enforcement	466,431.00	0.166%	\$ 601		\$ 601	\$ 129	\$ 730
104-247- Planning/Economic Opportunity	3,436,295.00	1.226%	\$ 4,431		\$ 4,431	\$ 950	\$ 5,381
104-252- Public Safety - Communication Systems	3,886,530.00	1.386%	\$ 5,012		\$ 5,012	\$ 1,074	\$ 6,086
104-335- Development Services	1,695,765.00	0.605%	\$ 2,187		\$ 2,187	\$ 469	\$ 2,655
104-336- Stormwater/Drainage Management	558,598.00	0.199%	\$ 720		\$ 720	\$ 154	\$ 875
104-621- Animal Control	2,729,486.00	0.974%	\$ 3,520		\$ 3,520	\$ 754	\$ 4,274
104-730- Developer Agreement - Transportation	5,000.00	0.002%	\$ 6		\$ 6	\$ 1	\$ 8
110-0- Law Enforcement Training	224,505.00	0.080%	\$ 290		\$ 290	\$ 62	\$ 352
112-0- Sheriff Donation Fund	3,128.00	0.001%	\$ 4		\$ 4	\$ 1	\$ 5
113-0- Law Enforcement Trust Fund	58,553.00	0.021%	\$ 76		\$ 76	\$ 16	\$ 92
115-0- NC Anti-Drug Enforcement Grant	46,723.00	0.017%	\$ 60		\$ 60	\$ 13	\$ 73
118-0- Court Facility Fees Fund	1,234,291.00	0.440%	\$ 1,592		\$ 1,592	\$ 341	\$ 1,933
119-0- Law Library Trust Fund	17,627.00	0.006%	\$ 23		\$ 23	\$ 5	\$ 28
120-0- Criminal Justice Trust	85,059.00	0.030%	\$ 110		\$ 110	\$ 24	\$ 133
122-0- Special Drug and Alcohol Rehab	4,000.00	0.001%	\$ 5		\$ 5	\$ 1	\$ 6
123-0- Legal Aid Trust Fund	84,910.00	0.030%	\$ 109		\$ 109	\$ 23	\$ 133
126-0- 911 Oper & Maint Fund	1,000.00	0.000%	\$ 1		\$ 1	\$ 0	\$ 2
127-0- EMS County Award - HRS Fund	6,101.00	0.002%	\$ 8		\$ 8	\$ 2	\$ 10
136-399- Beach Erosion Control Program	3,000.00	0.001%	\$ 4		\$ 4	\$ 1	\$ 5

001-121- County Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
137-0- AI Tourist Development Fund	15,733,727.00	5.613%	\$ 20,289		\$ 20,289	\$ 4,348	\$ 24,637
141-0- NC Impact Fee Ord Fund	2,785,497.00	0.994%	\$ 3,592		\$ 3,592	\$ 770	\$ 4,362
142-549- In-House Program	2,006,074.00	0.716%	\$ 2,587		\$ 2,587	\$ 554	\$ 3,141
143-0- Sais Stabilization MSBU	491,155.00	0.175%	\$ 633		\$ 633	\$ 136	\$ 769
145-0- Building Department Fund	6,997,108.00	2.496%	\$ 9,023		\$ 9,023	\$ 1,934	\$ 10,956
147-453- Amelia Concourse	306,647.00	0.109%	\$ 395		\$ 395	\$ 85	\$ 480
148-0- Firefighter Ed. Trust Fund	3.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
149-0- F.S. Special Revenues Fund	2,429,805.00	0.867%	\$ 3,133		\$ 3,133	\$ 671	\$ 3,805
360-0- CAP Projects - Grant Fund	3,284.00	0.001%	\$ 4		\$ 4	\$ 1	\$ 5
363-0- CAP Projects - Transportation	74,951,500.00	26.737%	\$ 96,650		\$ 96,650	\$ 20,713	\$ 117,363
368-0- CAP Projects	26,930,011.00	9.606%	\$ 34,726		\$ 34,726	\$ 7,442	\$ 42,169
36EN-407- ENCPA Mobility	747,179.00	0.267%	\$ 963		\$ 963	\$ 206	\$ 1,170
36IM-0- CAP Project - Impact Fees Fund	14,084,943.00	5.024%	\$ 18,163		\$ 18,163	\$ 3,892	\$ 22,055
36MB-0- NC Mobility Fee Fund	1,812,116.00	0.646%	\$ 2,337		\$ 2,337	\$ 501	\$ 2,838
471-0- Water & Sewer Fund	7,417,863.00	2.646%	\$ 9,565		\$ 9,565	\$ 2,050	\$ 11,615
472-0- Water & Sewer Improvements	14,620,783.00	5.216%	\$ 18,854		\$ 18,854	\$ 4,041	\$ 22,894
Total	280,331,570.00	100.000%	\$ 361,489	\$ -	\$ 361,489	\$ 74,300	\$ 435,789

Allocation Basis:

Budget

Source of Allocation:

Budget Report

001-121- County Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Managerial Support							
001-1- Board of County Commissioners	5.00	1.104%	\$ 3,992		\$ 3,992		\$ 3,992
001-73- Maintenance - Other County Facilities	48.68	10.753%	\$ 38,870		\$ 38,870		\$ 38,870
001-121- County Manager	7.25	1.601%	\$ 5,789		\$ 5,789		\$ 5,789
001-122- Human Resources	6.00	1.325%	\$ 4,791		\$ 4,791	\$ 1,138	\$ 5,929
001-132- Management Information Systems	6.00	1.325%	\$ 4,791		\$ 4,791	\$ 1,138	\$ 5,929
001-135- Office of Management and Budget	7.50	1.657%	\$ 5,989		\$ 5,989	\$ 1,422	\$ 7,411
001-141- County Attorney	6.00	1.325%	\$ 4,791		\$ 4,791	\$ 1,138	\$ 5,929
001-250- Contracts Management/Procurement	3.00	0.663%	\$ 2,395		\$ 2,395	\$ 569	\$ 2,964
001-291- Risk Management Coordinator	1.00	0.221%	\$ 798		\$ 798	\$ 190	\$ 988
001-171- Court Related	0.50	0.110%	\$ 399		\$ 399	\$ 95	\$ 494
001-176- Teen Court	0.95	0.210%	\$ 759		\$ 759	\$ 180	\$ 939
001-251- Public Safety Admin	2.00	0.442%	\$ 1,597		\$ 1,597	\$ 379	\$ 1,976
001-261- Rescue	61.50	13.584%	\$ 49,106		\$ 49,106	\$ 11,663	\$ 60,769
001-262- Rescue Billing	3.00	0.663%	\$ 2,395		\$ 2,395	\$ 569	\$ 2,964
001-344- Solid Waste Admin	5.76	1.272%	\$ 4,599		\$ 4,599	\$ 1,092	\$ 5,692
001-371- Cooperative Extension Service	7.00	1.546%	\$ 5,589		\$ 5,589	\$ 1,327	\$ 6,917
001-711- Libraries	6.50	1.436%	\$ 5,190		\$ 5,190	\$ 1,233	\$ 6,423
001-712- Fernandina Beach Branch	5.00	1.104%	\$ 3,992		\$ 3,992	\$ 948	\$ 4,941
001-713- Callahan Branch	2.50	0.552%	\$ 1,996		\$ 1,996	\$ 474	\$ 2,470
001-714- Hilliard Branch	2.00	0.442%	\$ 1,597		\$ 1,597	\$ 379	\$ 1,976
001-715- Bryceville Branch	1.00	0.221%	\$ 798		\$ 798	\$ 190	\$ 988
001-716- Yulee Branch	1.50	0.331%	\$ 1,198		\$ 1,198	\$ 284	\$ 1,482
103-0- County Transportation Fund (Roads)	77.16	17.043%	\$ 61,610		\$ 61,610	\$ 14,633	\$ 76,243
104-222- Fire Inspector	3.00	0.663%	\$ 2,395		\$ 2,395	\$ 569	\$ 2,964
104-223- Fire Department	74.00	16.345%	\$ 59,087		\$ 59,087	\$ 14,033	\$ 73,120
104-243- Code Enforcement	5.30	1.171%	\$ 4,232		\$ 4,232	\$ 1,005	\$ 5,237
104-247- Planning/Economic Opportunity	10.70	2.363%	\$ 8,544		\$ 8,544	\$ 2,029	\$ 10,573
104-335- Development Services	19.00	4.197%	\$ 15,171		\$ 15,171	\$ 3,603	\$ 18,774
104-336- Stormwater/Drainage Management	6.00	1.325%	\$ 4,791		\$ 4,791	\$ 1,138	\$ 5,929
104-621- Animal Control	21.00	4.639%	\$ 16,768		\$ 16,768	\$ 3,982	\$ 20,750
119-0- Law Library Trust Fund	0.05	0.011%	\$ 40		\$ 40	\$ 9	\$ 49
145-0- Building Department Fund	45.38	10.023%	\$ 36,231		\$ 36,231	\$ 8,605	\$ 44,836
149-0- F.S. Special Revenues Fund	0.50	0.110%	\$ 399		\$ 399	\$ 95	\$ 494
471-0- Water & Sewer Fund	1.00	0.221%	\$ 798		\$ 798	\$ 190	\$ 988
Total	452.73	100.000%	\$ 361,489	\$ -	\$ 361,489	\$ 74,300	\$ 435,789

Allocation Basis:

FTE

Source of Allocation:

Master Staffing File

001-121- County Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Legislative Support							
001-21- Clerk of the Courts	13.00	2.181%	\$ 7,885		\$ 7,885		\$ 7,885
001-73- Maintenance - Other County Facilities	16.00	2.685%	\$ 9,704		\$ 9,704		\$ 9,704
001-121- County Manager	118.00	19.799%	\$ 71,570		\$ 71,570		\$ 71,570
001-122- Human Resources	15.00	2.517%	\$ 9,098		\$ 9,098	\$ 2,482	\$ 11,580
001-132- Management Information Systems	1.00	0.168%	\$ 607		\$ 607	\$ 165	\$ 772
001-135- Office of Management and Budget	39.00	6.544%	\$ 23,654		\$ 23,654	\$ 6,454	\$ 30,108
001-141- County Attorney	30.00	5.034%	\$ 18,196		\$ 18,196	\$ 4,964	\$ 23,160
001-5- Grants	10.00	1.678%	\$ 6,065		\$ 6,065	\$ 1,655	\$ 7,720
001-31- Sheriff	12.00	2.013%	\$ 7,278		\$ 7,278	\$ 1,986	\$ 9,264
001-32- Dept of Corrections	2.50	0.419%	\$ 1,516		\$ 1,516	\$ 414	\$ 1,930
001-41- Property Appraiser	2.50	0.419%	\$ 1,516		\$ 1,516	\$ 414	\$ 1,930
001-51- Tax Collector	2.50	0.419%	\$ 1,516		\$ 1,516	\$ 414	\$ 1,930
001-61- Supervisor of Elections	2.50	0.419%	\$ 1,516		\$ 1,516	\$ 414	\$ 1,930
001-75- Maintenance - P&R/Beach	11.00	1.846%	\$ 6,672		\$ 6,672	\$ 1,820	\$ 8,492
001-252- Public Safety Communications Systems	2.00	0.336%	\$ 1,213		\$ 1,213	\$ 331	\$ 1,544
001-261- Rescue	5.45	0.914%	\$ 3,303		\$ 3,303	\$ 901	\$ 4,205
001-344- Solid Waste Admin	7.00	1.174%	\$ 4,246		\$ 4,246	\$ 1,158	\$ 5,404
001-691- Health & Welfare - Indigent	1.00	0.168%	\$ 607		\$ 607	\$ 165	\$ 772
001-711- Libraries	5.00	0.839%	\$ 3,033		\$ 3,033	\$ 827	\$ 3,860
103-0- County Transportation Fund (Roads)	6.00	1.007%	\$ 3,639		\$ 3,639	\$ 993	\$ 4,632
104-223- Fire Department	6.55	1.100%	\$ 3,975		\$ 3,975	\$ 1,084	\$ 5,059
104-243- Code Enforcement	5.00	0.839%	\$ 3,033		\$ 3,033	\$ 827	\$ 3,860
104-247- Planning/Economic Opportunity	103.00	17.282%	\$ 62,472		\$ 62,472	\$ 17,044	\$ 79,516
104-335- Development Services	102.00	17.114%	\$ 61,866		\$ 61,866	\$ 16,879	\$ 78,744
104-336- Stormwater/Drainage Management	4.00	0.671%	\$ 2,426		\$ 2,426	\$ 662	\$ 3,088
137-0- AI Tourist Development Fund	18.00	3.020%	\$ 10,917		\$ 10,917	\$ 2,979	\$ 13,896
143-0- Sais Stabilization MSBU	15.00	2.517%	\$ 9,098		\$ 9,098	\$ 2,482	\$ 11,580
145-0- Building Department Fund	7.00	1.174%	\$ 4,246		\$ 4,246	\$ 1,158	\$ 5,404
471-0- Water & Sewer Fund	9.00	1.510%	\$ 5,459		\$ 5,459	\$ 1,489	\$ 6,948
School	7.00	1.174%	\$ 4,246		\$ 4,246	\$ 1,158	\$ 5,404
Other	18.00	3.020%	\$ 10,917		\$ 10,917	\$ 2,979	\$ 13,896
Total	596.00	100.000%	\$ 361,489	\$ -	\$ 361,489	\$ 74,300	\$ 435,789

Allocation Basis:

Agenda Items

Source of Allocation:

BOCC Agenda Items

ALLOCATION SUMMARY**001-121- County Manager**

	<u>Administrative Support</u>	<u>Managerial Support</u>	<u>Legislative Support</u>	<u>Total</u>
001-1- Board of County Commissioners	\$ 2,649	\$ 3,992	\$ -	\$ 6,641
001-21- Clerk of the Courts	\$ 734	\$ -	\$ 7,885	\$ 8,618
001-73- Maintenance - Other County Facilities	\$ 8,374	\$ 38,870	\$ 9,704	\$ 56,948
001-121- County Manager	\$ 3,040	\$ 5,789	\$ 71,570	\$ 80,399
001-122- Human Resources	\$ 1,881	\$ 5,929	\$ 11,580	\$ 19,389
001-132- Management Information Systems	\$ 3,015	\$ 5,929	\$ 772	\$ 9,716
001-135- Office of Management and Budget	\$ 1,448	\$ 7,411	\$ 30,108	\$ 38,967
001-141- County Attorney	\$ 2,562	\$ 5,929	\$ 23,160	\$ 31,651
001-250- Contracts Management/Procurement	\$ 677	\$ 2,964	\$ -	\$ 3,642
001-291- Risk Management Coordinator	\$ 329	\$ 988	\$ -	\$ 1,317
001-5- Grants	\$ 1,256	\$ -	\$ 7,720	\$ 8,976
001-31- Sheriff	\$ 3,991	\$ -	\$ 9,264	\$ 13,255
001-32- Dept of Corrections	\$ 1,498	\$ -	\$ 1,930	\$ 3,428
001-34- DOJ Grant	\$ 16	\$ -	\$ -	\$ 16
001-41- Property Appraiser	\$ 73	\$ -	\$ 1,930	\$ 2,003
001-51- Tax Collector	\$ 6,197	\$ -	\$ 1,930	\$ 8,127
001-61- Supervisor of Elections	\$ 244	\$ -	\$ 1,930	\$ 2,174
001-72- Maintenance - Detention Center	\$ 1,064	\$ -	\$ -	\$ 1,064
001-74- Maintenance - Judicial/HCH	\$ 2,573	\$ -	\$ -	\$ 2,573
001-75- Maintenance - P&R/Beach	\$ 9,061	\$ -	\$ 8,492	\$ 17,553
001-76- Maintenance Facilities - Sheriff Admin	\$ 609	\$ -	\$ -	\$ 609
001-77- Maintenance Facilities - Emergency/Disaster Relief	\$ 327	\$ -	\$ -	\$ 327
001-133- GIS/Mapping	\$ 149	\$ -	\$ -	\$ 149
001-163- Bailiff	\$ 179	\$ -	\$ -	\$ 179
001-171- Court Related	\$ 61	\$ 494	\$ -	\$ 555
001-173- Juvenile Detention	\$ 386	\$ -	\$ -	\$ 386
001-176- Teen Court	\$ 120	\$ 939	\$ -	\$ 1,059
001-221- Fire District	\$ 45	\$ -	\$ -	\$ 45
001-251- Public Safety Admin	\$ 287	\$ 1,976	\$ -	\$ 2,263

ALLOCATION SUMMARY**001-121- County Manager**

	<u>Administrative Support</u>	<u>Managerial Support</u>	<u>Legislative Support</u>	<u>Total</u>
001-252- Public Safety Communications Systems	\$ 4,497	\$ -	\$ 1,544	\$ 6,041
001-253- Emergency Preparedness	\$ 29	\$ -	\$ -	\$ 29
001-261- Rescue	\$ 18,168	\$ 60,769	\$ 4,205	\$ 83,142
001-262- Rescue Billing	\$ 451	\$ 2,964	\$ -	\$ 3,415
001-271- Medical Examiner	\$ 462	\$ -	\$ -	\$ 462
001-340- Small Quantity Generator Program	\$ 8	\$ -	\$ -	\$ 8
001-344- Solid Waste Admin	\$ 956	\$ 5,692	\$ 5,404	\$ 12,051
001-357- Recycling & Education Grant	\$ 644	\$ -	\$ -	\$ 644
001-361- WN PH I Old Post - Closure	\$ 238	\$ -	\$ -	\$ 238
001-362- WN Landfill - Closure	\$ 1,934	\$ -	\$ -	\$ 1,934
001-363- Lofton Creek Post - Closure	\$ 76	\$ -	\$ -	\$ 76
001-364- Bryceville Post - Closure	\$ 14	\$ -	\$ -	\$ 14
001-369- Convenience Center	\$ 631	\$ -	\$ -	\$ 631
001-371- Cooperative Extension Service	\$ 772	\$ 6,917	\$ -	\$ 7,689
001-541- Affordable Housing	\$ 1	\$ -	\$ -	\$ 1
001-691- Health & Welfare - Indigent	\$ 1,576	\$ -	\$ 772	\$ 2,348
001-692- Not-for-Profit Agencies	\$ 1,104	\$ -	\$ -	\$ 1,104
001-693- Mental, Alcohol, & Drug	\$ 487	\$ -	\$ -	\$ 487
001-711- Libraries	\$ 1,414	\$ 6,423	\$ 3,860	\$ 11,697
001-712- Fernandina Beach Branch	\$ 732	\$ 4,941	\$ -	\$ 5,672
001-713- Callahan Branch	\$ 410	\$ 2,470	\$ -	\$ 2,880
001-714- Hilliard Branch	\$ 278	\$ 1,976	\$ -	\$ 2,254
001-715- Bryceville Branch	\$ 151	\$ 988	\$ -	\$ 1,139
001-716- Yulee Branch	\$ 168	\$ 1,482	\$ -	\$ 1,650
103-0- County Transportation Fund (Roads)	\$ 31,776	\$ 76,243	\$ 4,632	\$ 112,650
104-1- Board of County Commissioners	\$ 246	\$ -	\$ -	\$ 246
104-5- Grants	\$ 829	\$ -	\$ -	\$ 829
104-31- Sheriff	\$ 783	\$ -	\$ -	\$ 783
104-51- Tax Collector	\$ 601	\$ -	\$ -	\$ 601

ALLOCATION SUMMARY**001-121- County Manager**

	<u>Administrative Support</u>	<u>Managerial Support</u>	<u>Legislative Support</u>	<u>Total</u>
104-73- Maintenance of Other County Facilities	\$ 3,132	\$ -	\$ -	\$ 3,132
104-222- Fire Inspector	\$ 411	\$ 2,964	\$ -	\$ 3,375
104-223- Fire Department	\$ 18,900	\$ 73,120	\$ 5,059	\$ 97,080
104-224- Fire Department - Volunteer	\$ 30	\$ -	\$ -	\$ 30
104-243- Code Enforcement	\$ 730	\$ 5,237	\$ 3,860	\$ 9,827
104-247- Planning/Economic Opportunity	\$ 5,381	\$ 10,573	\$ 79,516	\$ 95,470
104-252- Public Safety - Communication Systems	\$ 6,086	\$ -	\$ -	\$ 6,086
104-335- Development Services	\$ 2,655	\$ 18,774	\$ 78,744	\$ 100,174
104-336- Stormwater/Drainage Management	\$ 875	\$ 5,929	\$ 3,088	\$ 9,891
104-621- Animal Control	\$ 4,274	\$ 20,750	\$ -	\$ 25,024
104-730- Developer Agreement - Transportation	\$ 8	\$ -	\$ -	\$ 8
110-0- Law Enforcement Training	\$ 352	\$ -	\$ -	\$ 352
112-0- Sheriff Donation Fund	\$ 5	\$ -	\$ -	\$ 5
113-0- Law Enforcement Trust Fund	\$ 92	\$ -	\$ -	\$ 92
115-0- NC Anti-Drug Enforcement Grant	\$ 73	\$ -	\$ -	\$ 73
118-0- Court Facility Fees Fund	\$ 1,933	\$ -	\$ -	\$ 1,933
119-0- Law Library Trust Fund	\$ 28	\$ 49	\$ -	\$ 77
120-0- Criminal Justice Trust	\$ 133	\$ -	\$ -	\$ 133
122-0- Special Drug and Alcohol Rehab	\$ 6	\$ -	\$ -	\$ 6
123-0- Legal Aid Trust Fund	\$ 133	\$ -	\$ -	\$ 133
126-0- 911 Oper & Maint Fund	\$ 2	\$ -	\$ -	\$ 2
127-0- EMS County Award - HRS Fund	\$ 10	\$ -	\$ -	\$ 10
136-399- Beach Erosion Control Program	\$ 5	\$ -	\$ -	\$ 5
137-0- AI Tourist Development Fund	\$ 24,637	\$ -	\$ 13,896	\$ 38,533
141-0- NC Impact Fee Ord Fund	\$ 4,362	\$ -	\$ -	\$ 4,362
142-549- In-House Program	\$ 3,141	\$ -	\$ -	\$ 3,141
143-0- Sais Stabilization MSBU	\$ 769	\$ -	\$ 11,580	\$ 12,349
145-0- Building Department Fund	\$ 10,956	\$ 44,836	\$ 5,404	\$ 61,196
147-453- Amelia Concourse	\$ 480	\$ -	\$ -	\$ 480

ALLOCATION SUMMARY**001-121- County Manager**

	<u>Administrative Support</u>	<u>Managerial Support</u>	<u>Legislative Support</u>	<u>Total</u>
148-0- Firefighter Ed. Trust Fund	\$ 0	\$ -	\$ -	\$ 0
149-0- F.S. Special Revenues Fund	\$ 3,805	\$ 494	\$ -	\$ 4,299
360-0- CAP Projects - Grant Fund	\$ 5	\$ -	\$ -	\$ 5
363-0- CAP Projects - Transportation	\$ 117,363	\$ -	\$ -	\$ 117,363
368-0- CAP Projects	\$ 42,169	\$ -	\$ -	\$ 42,169
36EN-407- ENCPA Mobility	\$ 1,170	\$ -	\$ -	\$ 1,170
36IM-0- CAP Project - Impact Fees Fund	\$ 22,055	\$ -	\$ -	\$ 22,055
36MB-0- NC Mobility Fee Fund	\$ 2,838	\$ -	\$ -	\$ 2,838
471-0- Water & Sewer Fund	\$ 11,615	\$ 988	\$ 6,948	\$ 19,551
472-0- Water & Sewer Improvements	\$ 22,894	\$ -	\$ -	\$ 22,894
School	\$ -	\$ -	\$ 5,404	\$ 5,404
Other	\$ -	\$ -	\$ 13,896	\$ 13,896
Total	\$ 435,789	\$ 435,789	\$ 435,789	\$ 1,307,367

5 Human Resources

The Human Resources department is responsible for managing all personnel related activities to ensure a stable working environment for all county employees. The department provides advice and guidance to the County and its employees on various topics. Human Resources' costs are allocated to Receiving Departments, as follows:

- **Employee Relations** – relates to costs associated with providing support to countywide employees as it relates to disciplinary issues, grievances, general employee issues, labor relations, and any other personnel-related matters. These costs have been allocated based on the number of full-time equivalents (FTE) per Cost Center.

The chart on the following page illustrates the functions and measures used to allocate Human Resources' costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs county-wide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**001-122- Human Resources**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 1,229,021		\$ 1,229,021
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
001-1- Board of County Commissioners	\$ 18,100	\$ 347	\$ 18,447
001-21- Clerk of the Courts	\$ 13,661	\$ 91	\$ 13,752
001-73- Maintenance - Other County Facilities	\$ 23,744	\$ 3,814	\$ 27,557
001-121- County Manager	\$ 15,437	\$ 3,952	\$ 19,389
001-122- Human Resources		\$ 17,229	\$ 17,229
001-132- Management Information Systems		\$ 72,407	\$ 72,407
001-135- Office of Management and Budget		\$ 1,675	\$ 1,675
001-141- County Attorney		\$ 25,241	\$ 25,241
001-250- Contracts Management/Procurement		\$ 10,268	\$ 10,268
001-291- Risk Management Coordinator		\$ 2,948	\$ 2,948
Total Incoming Costs	<u>\$ 70,942</u>	<u>\$ 137,970</u>	<u>\$ 208,912</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 1,299,963</u>	<u>\$ 137,970</u>	<u>\$ 1,437,933</u>

DEPARTMENTAL EXPENSE DETAIL**001-122- Human Resources**

Expense Type	Expense (\$)	Employee Relations
Personnel		
Salaries & Wages	\$ 456,962	\$ 456,962
Fringe Benefits	\$ 170,669	\$ 170,669
Subtotal Personnel Cost	\$ 627,631	\$ 627,631
Operating Services & Supplies		
Professional Services	\$ 149,444	\$ 149,444
Operating Expenses	\$ 119,196	\$ 119,196
Insurance	\$ 42,000	\$ 42,000
Wellness Program	\$ 289,922	\$ 289,922
Communications	\$ 828	\$ 828
Subtotal Operating Cost	\$ 601,390	\$ 601,390
DEPARTMENTAL EXPENDITURES	\$ 1,229,021	\$ 1,229,021
Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -
Cost Adjustments		
Subtotal Cost Adjustments	\$ -	\$ -
FUNCTIONAL COST	\$ 1,229,021	\$ 1,229,021
First Allocation		
Incoming - All Others	\$ 70,942	\$ 70,942
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 1,299,963	\$ 1,299,963
Second Allocation		
Incoming - All Others	\$ 137,970	\$ 137,970
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 137,970	\$ 137,970.25
TOTAL ALLOCATED	\$ 1,437,933	\$ 1,437,933

001-122- Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Employee Relations							
001-1- Board of County Commissioners	5.00	1.104%	\$ 14,357		\$ 14,357		\$ 14,357
001-73- Maintenance - Other County Facilities	48.68	10.753%	\$ 139,781		\$ 139,781		\$ 139,781
001-121- County Manager	7.25	1.601%	\$ 20,818		\$ 20,818		\$ 20,818
001-122- Human Resources	6.00	1.325%	\$ 17,229		\$ 17,229		\$ 17,229
001-132- Management Information Systems	6.00	1.325%	\$ 17,229		\$ 17,229	\$ 2,146	\$ 19,374
001-135- Office of Management and Budget	7.50	1.657%	\$ 21,536		\$ 21,536	\$ 2,682	\$ 24,218
001-141- County Attorney	6.00	1.325%	\$ 17,229		\$ 17,229	\$ 2,146	\$ 19,374
001-250- Contracts Management/Procurement	3.00	0.663%	\$ 8,614		\$ 8,614	\$ 1,073	\$ 9,687
001-291- Risk Management Coordinator	1.00	0.221%	\$ 2,871		\$ 2,871	\$ 358	\$ 3,229
001-171- Court Related	0.50	0.110%	\$ 1,436		\$ 1,436	\$ 179	\$ 1,615
001-176- Teen Court	0.95	0.210%	\$ 2,728		\$ 2,728	\$ 340	\$ 3,068
001-251- Public Safety Admin	2.00	0.442%	\$ 5,743		\$ 5,743	\$ 715	\$ 6,458
001-261- Rescue	61.50	13.584%	\$ 176,592		\$ 176,592	\$ 21,994	\$ 198,586
001-262- Rescue Billing	3.00	0.663%	\$ 8,614		\$ 8,614	\$ 1,073	\$ 9,687
001-344- Solid Waste Admin	5.76	1.272%	\$ 16,539		\$ 16,539	\$ 2,060	\$ 18,599
001-371- Cooperative Extension Service	7.00	1.546%	\$ 20,100		\$ 20,100	\$ 2,503	\$ 22,603
001-711- Libraries	6.50	1.436%	\$ 18,664		\$ 18,664	\$ 2,325	\$ 20,989
001-712- Fernandina Beach Branch	5.00	1.104%	\$ 14,357		\$ 14,357	\$ 1,788	\$ 16,145
001-713- Callahan Branch	2.50	0.552%	\$ 7,179		\$ 7,179	\$ 894	\$ 8,073
001-714- Hilliard Branch	2.00	0.442%	\$ 5,743		\$ 5,743	\$ 715	\$ 6,458
001-715- Bryceville Branch	1.00	0.221%	\$ 2,871		\$ 2,871	\$ 358	\$ 3,229
001-716- Yulee Branch	1.50	0.331%	\$ 4,307		\$ 4,307	\$ 536	\$ 4,844
103-0- County Transportation Fund (Roads)	77.16	17.043%	\$ 221,559		\$ 221,559	\$ 27,594	\$ 249,153
104-222- Fire Inspector	3.00	0.663%	\$ 8,614		\$ 8,614	\$ 1,073	\$ 9,687
104-223- Fire Department	74.00	16.345%	\$ 212,485		\$ 212,485	\$ 26,464	\$ 238,949
104-243- Code Enforcement	5.30	1.171%	\$ 15,219		\$ 15,219	\$ 1,895	\$ 17,114
104-247- Planning/Economic Opportunity	10.70	2.363%	\$ 30,724		\$ 30,724	\$ 3,827	\$ 34,551
104-335- Development Services	19.00	4.197%	\$ 54,557		\$ 54,557	\$ 6,795	\$ 61,352
104-336- Stomwater/Drainage Management	6.00	1.325%	\$ 17,229		\$ 17,229	\$ 2,146	\$ 19,374
104-621- Animal Control	21.00	4.639%	\$ 60,300		\$ 60,300	\$ 7,510	\$ 67,810
119-0- Law Library Trust Fund	0.05	0.011%	\$ 144		\$ 144	\$ 18	\$ 161
145-0- Building Department Fund	45.38	10.023%	\$ 130,291		\$ 130,291	\$ 16,227	\$ 146,518
149-0- F.S. Special Revenues Fund	0.50	0.110%	\$ 1,436		\$ 1,436	\$ 179	\$ 1,615
471-0- Water & Sewer Fund	1.00	0.221%	\$ 2,871		\$ 2,871	\$ 358	\$ 3,229
Total	452.73	100.000%	\$ 1,299,963	\$ -	\$ 1,299,963	\$ 137,970	\$ 1,437,933

Allocation Basis:

FTE

Source of Allocation:

Master Staffing File

ALLOCATION SUMMARY**001-122- Human Resources**

	Employee Relations	Total
001-1- Board of County Commissioners	\$ 14,357	\$ 14,357
001-73- Maintenance - Other County Facilities	\$ 139,781	\$ 139,781
001-121- County Manager	\$ 20,818	\$ 20,818
001-122- Human Resources	\$ 17,229	\$ 17,229
001-132- Management Information Systems	\$ 19,374	\$ 19,374
001-135- Office of Management and Budget	\$ 24,218	\$ 24,218
001-141- County Attorney	\$ 19,374	\$ 19,374
001-250- Contracts Management/Procurement	\$ 9,687	\$ 9,687
001-291- Risk Management Coordinator	\$ 3,229	\$ 3,229
001-171- Court Related	\$ 1,615	\$ 1,615
001-176- Teen Court	\$ 3,068	\$ 3,068
001-251- Public Safety Admin	\$ 6,458	\$ 6,458
001-261- Rescue	\$ 198,586	\$ 198,586
001-262- Rescue Billing	\$ 9,687	\$ 9,687
001-344- Solid Waste Admin	\$ 18,599	\$ 18,599
001-371- Cooperative Extension Service	\$ 22,603	\$ 22,603
001-711- Libraries	\$ 20,989	\$ 20,989
001-712- Fernandina Beach Branch	\$ 16,145	\$ 16,145
001-713- Callahan Branch	\$ 8,073	\$ 8,073
001-714- Hilliard Branch	\$ 6,458	\$ 6,458
001-715- Bryceville Branch	\$ 3,229	\$ 3,229
001-716- Yulee Branch	\$ 4,844	\$ 4,844
103-0- County Transportation Fund (Roads)	\$ 249,153	\$ 249,153
104-222- Fire Inspector	\$ 9,687	\$ 9,687
104-223- Fire Department	\$ 238,949	\$ 238,949
104-243- Code Enforcement	\$ 17,114	\$ 17,114
104-247- Planning/Economic Opportunity	\$ 34,551	\$ 34,551
104-335- Development Services	\$ 61,352	\$ 61,352
104-336- Stormwater/Drainage Management	\$ 19,374	\$ 19,374

ALLOCATION SUMMARY**001-122- Human Resources**

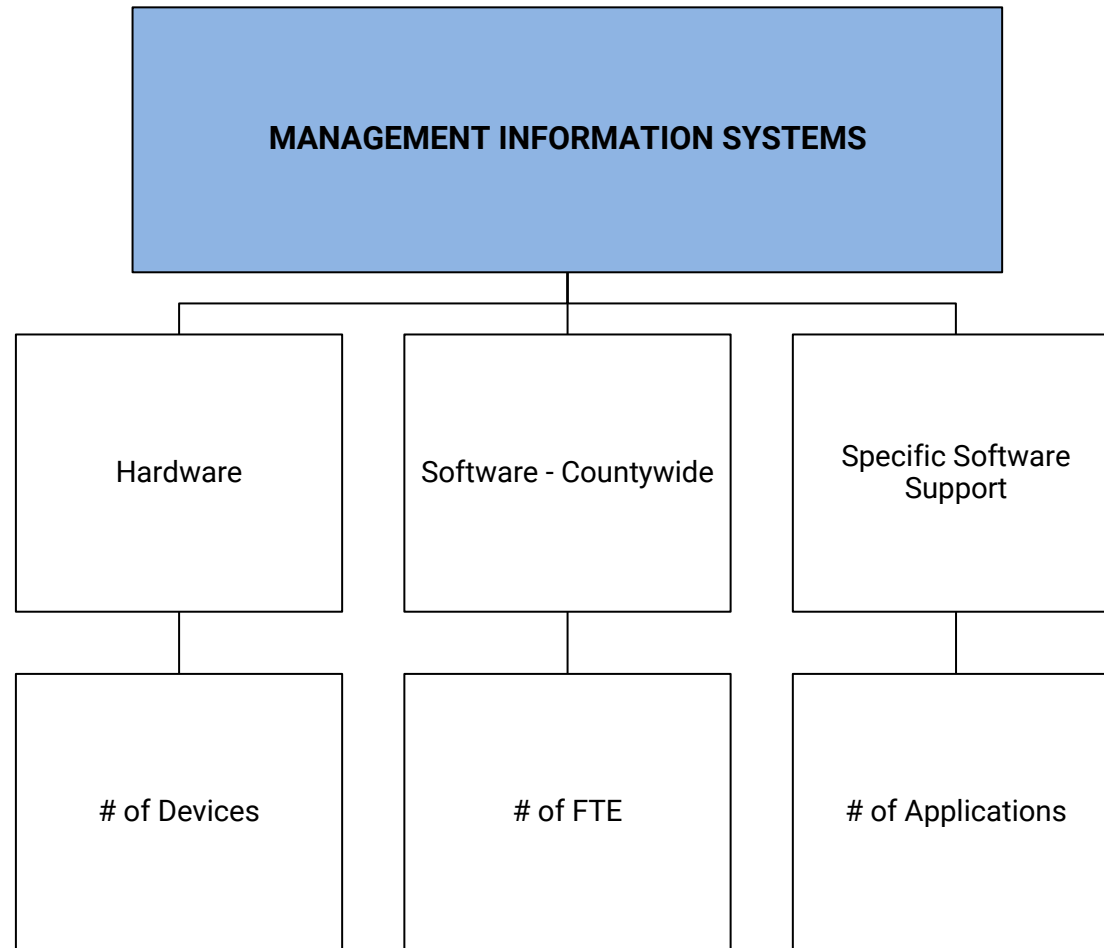
	<u>Employee Relations</u>	<u>Total</u>
104-621- Animal Control	\$ 67,810	\$ 67,810
119-0- Law Library Trust Fund	\$ 161	\$ 161
145-0- Building Department Fund	\$ 146,518	\$ 146,518
149-0- F.S. Special Revenues Fund	\$ 1,615	\$ 1,615
471-0- Water & Sewer Fund	\$ 3,229	\$ 3,229
Total	\$ 1,437,933	\$ 1,437,933

6 Management Information Systems

The Management Information Systems department maintains network infrastructure, computers, websites, cell phones and other electronic devices for all county departments. The department also provides technical support to address the needs of county employees. Management Information Systems costs are allocated to Receiving Departments, as follows:

- **Hardware** – represents technical support related to management of county owned devices. These costs have been allocated based on the number of devices in use per Cost Center.
- **Software – Countywide** – represents technical support related to the oversight of general software applications used countywide. These costs have been allocated based on the number of full-time equivalents (FTE) per Cost Center.
- **Specific Software Support** – represents technical support related to the oversight of specific software applications used only by certain departments. These costs have been allocated based on the number of specific software applications used per Cost Center.

The chart on the following page illustrates the functions and measures used to allocate Management Information Systems' costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs county-wide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**001-132- Management Information Systems**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 1,956,718		\$ 1,956,718
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
001-1- Board of County Commissioners	\$ 2,836	\$ 55	\$ 2,891
001-21- Clerk of the Courts	\$ 9,942	\$ 66	\$ 10,008
001-73- Maintenance - Other County Facilities	\$ 23,744	\$ 3,814	\$ 27,557
001-121- County Manager	\$ 7,881	\$ 1,836	\$ 9,716
001-122- Human Resources	\$ 17,229	\$ 2,146	\$ 19,374
001-132- Management Information Systems		\$ 6,687	\$ 6,687
001-135- Office of Management and Budget		\$ 2,685	\$ 2,685
001-141- County Attorney		\$ 11,478	\$ 11,478
001-250- Contracts Management/Procurement		\$ 4,667	\$ 4,667
001-291- Risk Management Coordinator		\$ 2,948	\$ 2,948
Total Incoming Costs	<u>\$ 61,631</u>	<u>\$ 36,381</u>	<u>\$ 98,012</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 2,018,349</u>	<u>\$ 36,381</u>	<u>\$ 2,054,730</u>

DEPARTMENTAL EXPENSE DETAIL

001-132- Management Information Systems

Expense Type	Expense (\$)	Hardware	Software - Countywide	Specific Software Support
Personnel				
Salaries & Wages	\$ 505,706	\$ 252,853	\$ 126,427	\$ 126,427
Fringe Benefits	\$ 178,457	\$ 89,229	\$ 44,614	\$ 44,614
Subtotal Personnel Cost	\$ 684,163	\$ 342,082	\$ 171,041	\$ 171,041
Operating Services & Supplies				
Professional Services	\$ 170,920	\$ 85,460	\$ 42,730	\$ 42,730
Operating Expenses	\$ 471,113	\$ 235,557	\$ 117,778	\$ 117,778
Equipment	\$ 321,842	\$ 160,921	\$ 80,461	\$ 80,461
Insurance	\$ 750	\$ 375	\$ 188	\$ 188
Communications	\$ 307,930	\$ 153,965	\$ 76,983	\$ 76,983
Subtotal Operating Cost	\$ 1,272,555	\$ 636,278	\$ 318,139	\$ 318,139
DEPARTMENTAL EXPENDITURES	\$ 1,956,718	\$ 978,359	\$ 489,180	\$ 489,180
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,956,718	\$ 978,359	\$ 489,180	\$ 489,180
First Allocation				
Incoming - All Others	\$ 61,631	\$ 30,816	\$ 15,408	\$ 15,408
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,018,349	\$ 1,009,175	\$ 504,587	\$ 504,587
Second Allocation				
Incoming - All Others	\$ 36,381	\$ 18,190	\$ 9,095	\$ 9,095
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 36,381	\$ 18,190.33	\$ 9,095	\$ 9,095
TOTAL ALLOCATED	\$ 2,054,730	\$ 1,027,365	\$ 513,682	\$ 513,682

001-132- Management Information Systems

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Hardware							
001-1- Board of County Commissioners	53.00	2.762%	\$ 27,872		\$ 27,872		\$ 27,872
001-73- Maintenance - Other County Facilities	133.00	6.931%	\$ 69,943		\$ 69,943		\$ 69,943
001-121- County Manager	61.00	3.179%	\$ 32,079		\$ 32,079		\$ 32,079
001-122- Human Resources	65.00	3.387%	\$ 34,183		\$ 34,183		\$ 34,183
001-135- Office of Management and Budget	79.00	4.117%	\$ 41,545		\$ 41,545	\$ 894	\$ 42,439
001-141- County Attorney	55.00	2.866%	\$ 28,924		\$ 28,924	\$ 623	\$ 29,546
001-250- Contracts Management/Procurement	21.00	1.094%	\$ 11,044		\$ 11,044	\$ 238	\$ 11,281
001-252- Public Safety Communications Systems	2.00	0.104%	\$ 1,052		\$ 1,052	\$ 23	\$ 1,074
001-261- Rescue	117.55	6.126%	\$ 61,820		\$ 61,820	\$ 1,331	\$ 63,150
001-344- Solid Waste Admin	25.00	1.303%	\$ 13,147		\$ 13,147	\$ 283	\$ 13,430
001-371- Cooperative Extension Service	60.00	3.127%	\$ 31,553		\$ 31,553	\$ 679	\$ 32,232
001-711- Libraries	261.00	13.601%	\$ 137,256		\$ 137,256	\$ 2,954	\$ 140,211
103-0- County Transportation Fund (Roads)	153.00	7.973%	\$ 80,461		\$ 80,461	\$ 1,732	\$ 82,192
104-223- Fire Department	141.45	7.371%	\$ 74,385		\$ 74,385	\$ 1,601	\$ 75,986
104-243- Code Enforcement	34.00	1.772%	\$ 17,880		\$ 17,880	\$ 385	\$ 18,265
104-247- Planning/Economic Opportunity	71.00	3.700%	\$ 37,338		\$ 37,338	\$ 804	\$ 38,142
104-335- Development Services	138.00	7.191%	\$ 72,572		\$ 72,572	\$ 1,562	\$ 74,134
104-336- Stormwater/Drainage Management	21.00	1.094%	\$ 11,044		\$ 11,044	\$ 238	\$ 11,281
104-621- Animal Control	81.00	4.221%	\$ 42,597		\$ 42,597	\$ 917	\$ 43,514
145-0- Building Department Fund	310.00	16.154%	\$ 163,025		\$ 163,025	\$ 3,509	\$ 166,534
368-0- CAP Projects	15.00	0.782%	\$ 7,888		\$ 7,888	\$ 170	\$ 8,058
471-0- Water & Sewer Fund	22.00	1.146%	\$ 11,569		\$ 11,569	\$ 249	\$ 11,819
Total	1,919.00	100.000%	\$ 1,009,175	\$ -	\$ 1,009,175	\$ 18,190	\$ 1,027,365

Allocation Basis:

of Devices (Inventory)

Source of Allocation:

Inventory Report

001-132- Management Information Systems

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Software - Countywide							
001-1- Board of County Commissioners	5.00	1.104%	\$ 5,573		\$ 5,573		\$ 5,573
001-73- Maintenance - Other County Facilities	48.68	10.753%	\$ 54,257		\$ 54,257		\$ 54,257
001-121- County Manager	7.25	1.601%	\$ 8,081		\$ 8,081		\$ 8,081
001-122- Human Resources	6.00	1.325%	\$ 6,687		\$ 6,687		\$ 6,687
001-132- Management Information Systems	6.00	1.325%	\$ 6,687		\$ 6,687		\$ 6,687
001-135- Office of Management and Budget	7.50	1.657%	\$ 8,359		\$ 8,359	\$ 180	\$ 8,539
001-141- County Attorney	6.00	1.325%	\$ 6,687		\$ 6,687	\$ 144	\$ 6,831
001-250- Contracts Management/Procurement	3.00	0.663%	\$ 3,344		\$ 3,344	\$ 72	\$ 3,416
001-291- Risk Management Coordinator	1.00	0.221%	\$ 1,115		\$ 1,115	\$ 24	\$ 1,139
001-171- Court Related	0.50	0.110%	\$ 557		\$ 557	\$ 12	\$ 569
001-176- Teen Court	0.95	0.210%	\$ 1,059		\$ 1,059	\$ 23	\$ 1,082
001-251- Public Safety Admin	2.00	0.442%	\$ 2,229		\$ 2,229	\$ 48	\$ 2,277
001-261- Rescue	61.50	13.584%	\$ 68,545		\$ 68,545	\$ 1,473	\$ 70,018
001-262- Rescue Billing	3.00	0.663%	\$ 3,344		\$ 3,344	\$ 72	\$ 3,416
001-344- Solid Waste Admin	5.76	1.272%	\$ 6,420		\$ 6,420	\$ 138	\$ 6,558
001-371- Cooperative Extension Service	7.00	1.546%	\$ 7,802		\$ 7,802	\$ 168	\$ 7,970
001-711- Libraries	6.50	1.436%	\$ 7,245		\$ 7,245	\$ 156	\$ 7,400
001-712- Fernandina Beach Branch	5.00	1.104%	\$ 5,573		\$ 5,573	\$ 120	\$ 5,693
001-713- Callahan Branch	2.50	0.552%	\$ 2,786		\$ 2,786	\$ 60	\$ 2,846
001-714- Hilliard Branch	2.00	0.442%	\$ 2,229		\$ 2,229	\$ 48	\$ 2,277
001-715- Bryceville Branch	1.00	0.221%	\$ 1,115		\$ 1,115	\$ 24	\$ 1,139
001-716- Yulee Branch	1.50	0.331%	\$ 1,672		\$ 1,672	\$ 36	\$ 1,708
103-0- County Transportation Fund (Roads)	77.16	17.043%	\$ 85,999		\$ 85,999	\$ 1,848	\$ 87,847
104-222- Fire Inspector	3.00	0.663%	\$ 3,344		\$ 3,344	\$ 72	\$ 3,416
104-223- Fire Department	74.00	16.345%	\$ 82,477		\$ 82,477	\$ 1,772	\$ 84,249
104-243- Code Enforcement	5.30	1.171%	\$ 5,907		\$ 5,907	\$ 127	\$ 6,034
104-247- Planning/Economic Opportunity	10.70	2.363%	\$ 11,926		\$ 11,926	\$ 256	\$ 12,182
104-335- Development Services	19.00	4.197%	\$ 21,177		\$ 21,177	\$ 455	\$ 21,632
104-336- Stormwater/Drainage Management	6.00	1.325%	\$ 6,687		\$ 6,687	\$ 144	\$ 6,831
104-621- Animal Control	21.00	4.639%	\$ 23,406		\$ 23,406	\$ 503	\$ 23,909
119-0- Law Library Trust Fund	0.05	0.011%	\$ 56		\$ 56	\$ 1	\$ 57
145-0- Building Department Fund	45.38	10.023%	\$ 50,573		\$ 50,573	\$ 1,087	\$ 51,660
149-0- F.S. Special Revenues Fund	0.50	0.110%	\$ 557		\$ 557	\$ 12	\$ 569
471-0- Water & Sewer Fund	1.00	0.221%	\$ 1,115		\$ 1,115	\$ 24	\$ 1,139
Total	452.73	100.000%	\$ 504,587	\$ -	\$ 504,587	\$ 9,095	\$ 513,682

Allocation Basis:

FTE

Source of Allocation:

Master Staffing File

001-132- Management Information Systems

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Specific Software Support							
001-121- County Manager	0.25	1.563%	\$ 7,884		\$ 7,884		\$ 7,884
001-122- Human Resources	1.00	6.250%	\$ 31,537		\$ 31,537		\$ 31,537
001-261- Rescue	0.61	3.782%	\$ 19,085		\$ 19,085	\$ 373	\$ 19,458
001-262- Rescue Billing	1.00	6.250%	\$ 31,537		\$ 31,537	\$ 617	\$ 32,153
001-711- Libraries	5.00	31.250%	\$ 157,684		\$ 157,684	\$ 3,083	\$ 160,767
104-222- Fire Inspector	1.00	6.250%	\$ 31,537		\$ 31,537	\$ 617	\$ 32,153
104-223- Fire Department	0.73	4.551%	\$ 22,964		\$ 22,964	\$ 449	\$ 23,413
104-247- Planning/Economic Opportunity	1.25	7.813%	\$ 39,421		\$ 39,421	\$ 771	\$ 40,192
104-335- Development Services	0.25	1.563%	\$ 7,884		\$ 7,884	\$ 154	\$ 8,038
104-336- Stormwater/Drainage Management	1.25	7.813%	\$ 39,421		\$ 39,421	\$ 771	\$ 40,192
104-621- Animal Control	1.33	8.333%	\$ 42,049		\$ 42,049	\$ 822	\$ 42,871
145-0- Building Department Fund	2.33	14.583%	\$ 73,586		\$ 73,586	\$ 1,439	\$ 75,024
Total	16.00	100.000%	\$ 504,587	\$ -	\$ 504,587	\$ 9,095	\$ 513,682

Allocation Basis:

of application per dept.

Source of Allocation:

Application List

ALLOCATION SUMMARY**001-132- Management Information Systems**

	<u>Hardware</u>	<u>Software - Countywide</u>	<u>Specific Software Support</u>	<u>Total</u>
001-1- Board of County Commissioners	\$ 27,872	\$ 5,573	\$ -	\$ 33,445
001-73- Maintenance - Other County Facilities	\$ 69,943	\$ 54,257	\$ -	\$ 124,199
001-121- County Manager	\$ 32,079	\$ 8,081	\$ 7,884	\$ 48,044
001-122- Human Resources	\$ 34,183	\$ 6,687	\$ 31,537	\$ 72,407
001-132- Management Information Systems	\$ -	\$ 6,687	\$ -	\$ 6,687
001-135- Office of Management and Budget	\$ 42,439	\$ 8,539	\$ -	\$ 50,978
001-141- County Attorney	\$ 29,546	\$ 6,831	\$ -	\$ 36,377
001-250- Contracts Management/Procurement	\$ 11,281	\$ 3,416	\$ -	\$ 14,697
001-291- Risk Management Coordinator	\$ -	\$ 1,139	\$ -	\$ 1,139
001-171- Court Related	\$ -	\$ 569	\$ -	\$ 569
001-176- Teen Court	\$ -	\$ 1,082	\$ -	\$ 1,082
001-251- Public Safety Admin	\$ -	\$ 2,277	\$ -	\$ 2,277
001-252- Public Safety Communications Systems	\$ 1,074	\$ -	\$ -	\$ 1,074
001-261- Rescue	\$ 63,150	\$ 70,018	\$ 19,458	\$ 152,626
001-262- Rescue Billing	\$ -	\$ 3,416	\$ 32,153	\$ 35,569
001-344- Solid Waste Admin	\$ 13,430	\$ 6,558	\$ -	\$ 19,988
001-371- Cooperative Extension Service	\$ 32,232	\$ 7,970	\$ -	\$ 40,202
001-711- Libraries	\$ 140,211	\$ 7,400	\$ 160,767	\$ 308,377
001-712- Fernandina Beach Branch	\$ -	\$ 5,693	\$ -	\$ 5,693
001-713- Callahan Branch	\$ -	\$ 2,846	\$ -	\$ 2,846
001-714- Hilliard Branch	\$ -	\$ 2,277	\$ -	\$ 2,277
001-715- Bryceville Branch	\$ -	\$ 1,139	\$ -	\$ 1,139
001-716- Yulee Branch	\$ -	\$ 1,708	\$ -	\$ 1,708
103-0- County Transportation Fund (Roads)	\$ 82,192	\$ 87,847	\$ -	\$ 170,039
104-222- Fire Inspector	\$ -	\$ 3,416	\$ 32,153	\$ 35,569
104-223- Fire Department	\$ 75,986	\$ 84,249	\$ 23,413	\$ 183,648
104-243- Code Enforcement	\$ 18,265	\$ 6,034	\$ -	\$ 24,299
104-247- Planning/Economic Opportunity	\$ 38,142	\$ 12,182	\$ 40,192	\$ 90,515
104-335- Development Services	\$ 74,134	\$ 21,632	\$ 8,038	\$ 103,804

ALLOCATION SUMMARY**001-132- Management Information Systems**

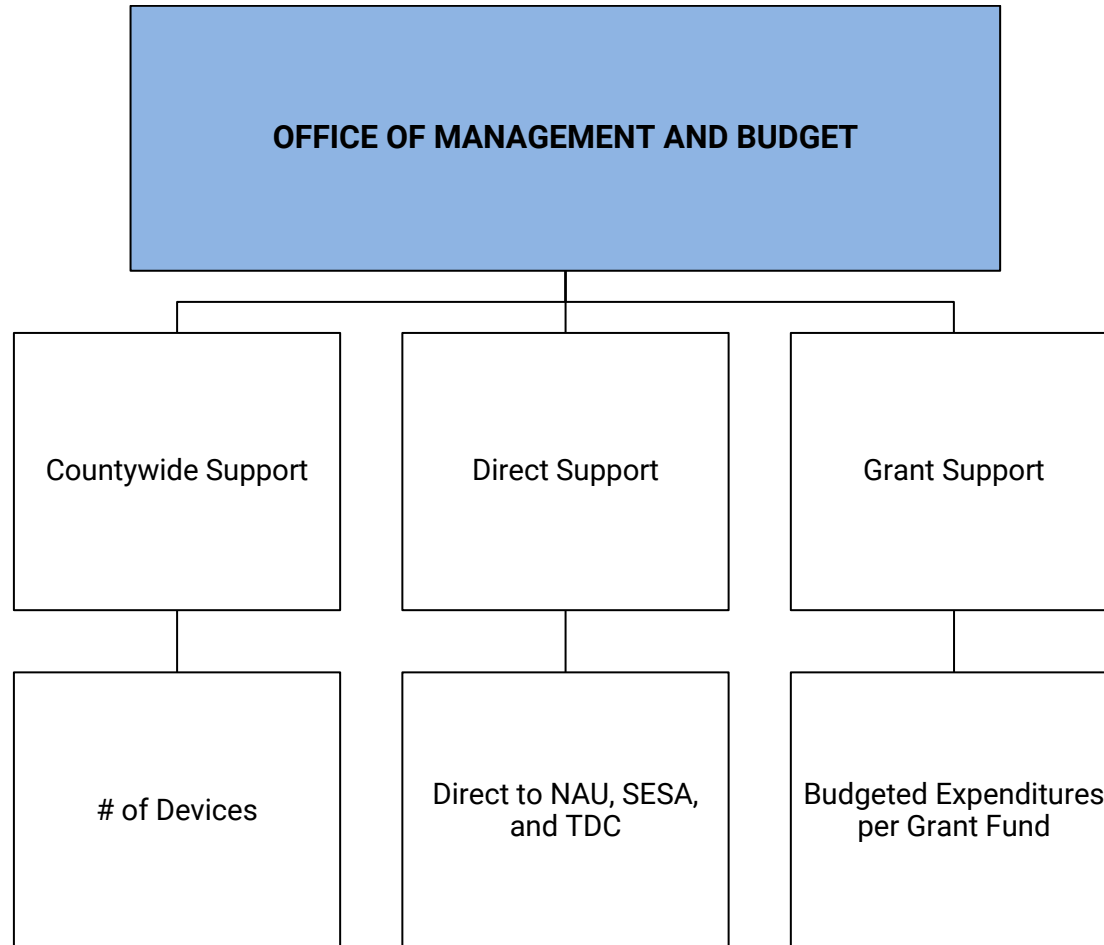
	<u>Hardware</u>	<u>Software - Countywide</u>	<u>Specific Software Support</u>	<u>Total</u>
104-336- Stormwater/Drainage Management	\$ 11,281	\$ 6,831	\$ 40,192	\$ 58,304
104-621- Animal Control	\$ 43,514	\$ 23,909	\$ 42,871	\$ 110,293
119-0- Law Library Trust Fund	\$ -	\$ 57	\$ -	\$ 57
145-0- Building Department Fund	\$ 166,534	\$ 51,660	\$ 75,024	\$ 293,218
149-0- F.S. Special Revenues Fund	\$ -	\$ 569	\$ -	\$ 569
368-0- CAP Projects	\$ 8,058	\$ -	\$ -	\$ 8,058
471-0- Water & Sewer Fund	\$ 11,819	\$ 1,139	\$ -	\$ 12,957
Total	\$ 1,027,365	\$ 513,682	\$ 513,682	\$ 2,054,730

7 Office of Management and Budget

The Office of Management and Budget develops a financial plan to achieve the goals of the board of county commissioners and analyzes the fiscal impact of proposed county endeavors and state mandates. The Office of Management and Budget's costs are allocated to Receiving Departments, as follows:

- **Countywide Support** – represents support in relation to monitoring and development of the County's budget. These costs have been allocated based on actual expenditures per Cost Center.
- **Direct Support** – represents support in relation to monitoring and developing NAU, SESA, and TDC program budgets. These costs have been allocated directly to NAU, SESA, and TDC Cost Centers.
- **Grant Support** – represents support in relation to monitoring and developing capital project and grant budgets. These costs have been allocated based on the amount of budgeted expenditures towards grants per Cost Center.

The chart on the following page illustrates the functions and measures used to allocate Office of Management and Budget's costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs county-wide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**001-135- Office of Management and Budget**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 960,577		\$ 960,577
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
001-1- Board of County Commissioners	\$ 45,119	\$ 864	\$ 45,983
001-21- Clerk of the Courts	\$ 24,360	\$ 163	\$ 24,523
001-73- Maintenance - Other County Facilities	\$ 40,267	\$ 6,468	\$ 46,735
001-121- County Manager	\$ 30,835	\$ 8,132	\$ 38,967
001-122- Human Resources	\$ 21,536	\$ 2,682	\$ 24,218
001-132- Management Information Systems	\$ 49,904	\$ 1,074	\$ 50,978
001-135- Office of Management and Budget		\$ 1,289	\$ 1,289
001-141- County Attorney		\$ 87,927	\$ 87,927
001-250- Contracts Management/Procurement		\$ 90,672	\$ 90,672
001-291- Risk Management Coordinator		\$ 3,685	\$ 3,685
Total Incoming Costs	<u>\$ 212,021</u>	<u>\$ 202,957</u>	<u>\$ 414,978</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 1,172,598</u>	<u>\$ 202,957</u>	<u>\$ 1,375,555</u>

DEPARTMENTAL EXPENSE DETAIL

001-135- Office of Management and Budget

Expense Type	Expense (\$)	Countywide Support	Direct Support	Grant Support
Personnel				
Salaries & Wages	\$ 560,919	\$ 186,973	\$ 186,973	\$ 186,973
Fringe Benefits	\$ 215,243	\$ 71,748	\$ 71,748	\$ 71,748
Subtotal Personnel Cost	\$ 776,162	\$ 258,721	\$ 258,721	\$ 258,721
Operating Services & Supplies				
Professional Services	\$ 103,912	\$ 34,637	\$ 34,637	\$ 34,637
Operating Expenses	\$ 79,080	\$ 26,360	\$ 26,360	\$ 26,360
Insurance	\$ 75	\$ 25	\$ 25	\$ 25
Communications	\$ 1,348	\$ 449	\$ 449	\$ 449
Subtotal Operating Cost	\$ 184,415	\$ 61,472	\$ 61,472	\$ 61,472
DEPARTMENTAL EXPENDITURES	\$ 960,577	\$ 320,192	\$ 320,192	\$ 320,192
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 960,577	\$ 320,192	\$ 320,192	\$ 320,192
First Allocation				
Incoming - All Others	\$ 212,021	\$ 70,674	\$ 70,674	\$ 70,674
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,172,598	\$ 390,866	\$ 390,866	\$ 390,866
Second Allocation				
Incoming - All Others	\$ 202,957	\$ 67,652	\$ 67,652	\$ 67,652
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 202,957	\$ 67,652	\$ 67,652	\$ 67,652
TOTAL ALLOCATED	\$ 1,375,555	\$ 458,518	\$ 458,518	\$ 458,518

001-135- Office of Management and Budget**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Countywide Support							
001-1- Board of County Commissioners	2,053,903.00	0.733%	\$ 2,864		\$ 2,864		\$ 2,864
001-21- Clerk of the Courts	568,918.00	0.203%	\$ 793		\$ 793		\$ 793
001-73- Maintenance - Other County Facilities	6,493,805.00	2.316%	\$ 9,054		\$ 9,054		\$ 9,054
001-121- County Manager	2,357,374.00	0.841%	\$ 3,287		\$ 3,287		\$ 3,287
001-122- Human Resources	1,201,057.00	0.428%	\$ 1,675		\$ 1,675		\$ 1,675
001-132- Management Information Systems	1,925,719.00	0.687%	\$ 2,685		\$ 2,685		\$ 2,685
001-135- Office of Management and Budget	924,671.00	0.330%	\$ 1,289		\$ 1,289		\$ 1,289
001-141- County Attorney	1,636,089.00	0.584%	\$ 2,281		\$ 2,281	\$ 418	\$ 2,699
001-250- Contracts Management/Procurement	432,599.00	0.154%	\$ 603		\$ 603	\$ 111	\$ 714
001-291- Risk Management Coordinator	210,009.00	0.075%	\$ 293		\$ 293	\$ 54	\$ 346
001-5- Grants	802,266.00	0.286%	\$ 1,119		\$ 1,119	\$ 205	\$ 1,324
001-31- Sheriff	2,549,042.00	0.909%	\$ 3,554		\$ 3,554	\$ 651	\$ 4,205
001-32- Dept of Corrections	956,739.00	0.341%	\$ 1,334		\$ 1,334	\$ 244	\$ 1,578
001-34- DOJ Grant	10,534.00	0.004%	\$ 15		\$ 15	\$ 3	\$ 17
001-41- Property Appraiser	46,400.00	0.017%	\$ 65		\$ 65	\$ 12	\$ 77
001-51- Tax Collector	3,957,311.00	1.412%	\$ 5,518		\$ 5,518	\$ 1,011	\$ 6,529
001-61- Supervisor of Elections	155,887.00	0.056%	\$ 217		\$ 217	\$ 40	\$ 257
001-72- Maintenance - Detention Center	679,501.00	0.242%	\$ 947		\$ 947	\$ 174	\$ 1,121
001-74- Maintenance - Judicial/HCH	1,643,235.00	0.586%	\$ 2,291		\$ 2,291	\$ 420	\$ 2,711
001-75- Maintenance - P&R/Beach	5,786,349.00	2.064%	\$ 8,068		\$ 8,068	\$ 1,478	\$ 9,546
001-76- Maintenance Facilities - Sheriff Admin	389,178.00	0.139%	\$ 543		\$ 543	\$ 99	\$ 642
001-77- Maintenance Facilities - Emergency/Disaster Relief	208,781.00	0.074%	\$ 291		\$ 291	\$ 53	\$ 344
001-133- GIS/Mapping	95,000.00	0.034%	\$ 132		\$ 132	\$ 24	\$ 157
001-163- Bailiff	114,572.00	0.041%	\$ 160		\$ 160	\$ 29	\$ 189
001-171- Court Related	39,212.00	0.014%	\$ 55		\$ 55	\$ 10	\$ 65
001-173- Juvenile Detention	246,330.00	0.088%	\$ 343		\$ 343	\$ 63	\$ 406
001-176- Teen Court	76,511.00	0.027%	\$ 107		\$ 107	\$ 20	\$ 126
001-221- Fire District	28,439.00	0.010%	\$ 40		\$ 40	\$ 7	\$ 47
001-251- Public Safety Admin	183,051.00	0.065%	\$ 255		\$ 255	\$ 47	\$ 302
001-252- Public Safety Communications Systems	2,871,958.00	1.024%	\$ 4,004		\$ 4,004	\$ 734	\$ 4,738
001-253- Emergency Preparedness	18,668.00	0.007%	\$ 26		\$ 26	\$ 5	\$ 31
001-261- Rescue	11,602,627.00	4.139%	\$ 16,178		\$ 16,178	\$ 2,964	\$ 19,142
001-262- Rescue Billing	288,116.00	0.103%	\$ 402		\$ 402	\$ 74	\$ 475
001-271- Medical Examiner	295,000.00	0.105%	\$ 411		\$ 411	\$ 75	\$ 487

001-135- Office of Management and Budget**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
001-340- Small Quantity Generator Program	5,134.00	0.002%	\$ 7		\$ 7	\$ 1	\$ 8
001-344- Solid Waste Admin	610,363.00	0.218%	\$ 851		\$ 851	\$ 156	\$ 1,007
001-357- Recycling & Education Grant	411,505.00	0.147%	\$ 574		\$ 574	\$ 105	\$ 679
001-361- WN PH I Old Post - Closure	152,098.00	0.054%	\$ 212		\$ 212	\$ 39	\$ 251
001-362- WN Landfill - Closure	1,235,105.00	0.441%	\$ 1,722		\$ 1,722	\$ 316	\$ 2,038
001-363- Lofton Creek Post - Closure	48,248.00	0.017%	\$ 67		\$ 67	\$ 12	\$ 80
001-364- Bryceville Post - Closure	8,675.00	0.003%	\$ 12		\$ 12	\$ 2	\$ 14
001-369- Convenience Center	402,861.00	0.144%	\$ 562		\$ 562	\$ 103	\$ 665
001-371- Cooperative Extension Service	492,988.00	0.176%	\$ 687		\$ 687	\$ 126	\$ 813
001-541- Affordable Housing	375.00	0.000%	\$ 1		\$ 1	\$ 0	\$ 1
001-691- Health & Welfare - Indigent	1,006,765.00	0.359%	\$ 1,404		\$ 1,404	\$ 257	\$ 1,661
001-692- Not-for-Profit Agencies	705,250.00	0.252%	\$ 983		\$ 983	\$ 180	\$ 1,164
001-693- Mental, Alcohol, & Drug	311,000.00	0.111%	\$ 434		\$ 434	\$ 79	\$ 513
001-711- Libraries	902,856.00	0.322%	\$ 1,259		\$ 1,259	\$ 231	\$ 1,490
001-712- Fernandina Beach Branch	467,277.00	0.167%	\$ 652		\$ 652	\$ 119	\$ 771
001-713- Callahan Branch	261,691.00	0.093%	\$ 365		\$ 365	\$ 67	\$ 432
001-714- Hilliard Branch	177,522.00	0.063%	\$ 248		\$ 248	\$ 45	\$ 293
001-715- Bryceville Branch	96,612.00	0.034%	\$ 135		\$ 135	\$ 25	\$ 159
001-716- Yulee Branch	107,195.00	0.038%	\$ 149		\$ 149	\$ 27	\$ 177
103-0- County Transportation Fund (Roads)	20,292,744.00	7.239%	\$ 28,294		\$ 28,294	\$ 5,184	\$ 33,479
104-1- Board of County Commissioners	157,000.00	0.056%	\$ 219		\$ 219	\$ 40	\$ 259
104-5- Grants	529,323.00	0.189%	\$ 738		\$ 738	\$ 135	\$ 873
104-31- Sheriff	500,000.00	0.178%	\$ 697		\$ 697	\$ 128	\$ 825
104-51- Tax Collector	383,595.00	0.137%	\$ 535		\$ 535	\$ 98	\$ 633
104-73- Maintenance of Other County Facilities	2,000,000.00	0.713%	\$ 2,789		\$ 2,789	\$ 511	\$ 3,300
104-222- Fire Inspector	262,366.00	0.094%	\$ 366		\$ 366	\$ 67	\$ 433
104-223- Fire Department	12,070,174.00	4.306%	\$ 16,829		\$ 16,829	\$ 3,084	\$ 19,913
104-224- Fire Department - Volunteer	19,300.00	0.007%	\$ 27		\$ 27	\$ 5	\$ 32
104-243- Code Enforcement	466,431.00	0.166%	\$ 650		\$ 650	\$ 119	\$ 770
104-247- Planning/Economic Opportunity	3,436,295.00	1.226%	\$ 4,791		\$ 4,791	\$ 878	\$ 5,669
104-252- Public Safety - Communication Systems	3,886,530.00	1.386%	\$ 5,419		\$ 5,419	\$ 993	\$ 6,412
104-335- Development Services	1,695,765.00	0.605%	\$ 2,364		\$ 2,364	\$ 433	\$ 2,798
104-336- Stormwater/Drainage Management	558,598.00	0.199%	\$ 779		\$ 779	\$ 143	\$ 922
104-621- Animal Control	2,729,486.00	0.974%	\$ 3,806		\$ 3,806	\$ 697	\$ 4,503
104-730- Developer Agreement - Transportation	5,000.00	0.002%	\$ 7		\$ 7	\$ 1	\$ 8
110-0- Law Enforcement Training	224,505.00	0.080%	\$ 313		\$ 313	\$ 57	\$ 370
112-0- Sheriff Donation Fund	3,128.00	0.001%	\$ 4		\$ 4	\$ 1	\$ 5
113-0- Law Enforcement Trust Fund	58,553.00	0.021%	\$ 82		\$ 82	\$ 15	\$ 97

001-135- Office of Management and Budget

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
115-0- NC Anti-Drug Enforcement Grant	46,723.00	0.017%	\$ 65		\$ 65	\$ 12	\$ 77
118-0- Court Facility Fees Fund	1,234,291.00	0.440%	\$ 1,721		\$ 1,721	\$ 315	\$ 2,036
119-0- Law Library Trust Fund	17,627.00	0.006%	\$ 25		\$ 25	\$ 5	\$ 29
120-0- Criminal Justice Trust	85,059.00	0.030%	\$ 119		\$ 119	\$ 22	\$ 140
122-0- Special Drug and Alcohol Rehab	4,000.00	0.001%	\$ 6		\$ 6	\$ 1	\$ 7
123-0- Legal Aid Trust Fund	84,910.00	0.030%	\$ 118		\$ 118	\$ 22	\$ 140
126-0- 911 Oper & Maint Fund	1,000.00	0.000%	\$ 1		\$ 1	\$ 0	\$ 2
127-0- EMS County Award - HRS Fund	6,101.00	0.002%	\$ 9		\$ 9	\$ 2	\$ 10
136-399- Beach Erosion Control Program	3,000.00	0.001%	\$ 4		\$ 4	\$ 1	\$ 5
137-0- AI Tourist Development Fund	15,733,727.00	5.613%	\$ 21,938		\$ 21,938	\$ 4,020	\$ 25,957
141-0- NC Impact Fee Ord Fund	2,785,497.00	0.994%	\$ 3,884		\$ 3,884	\$ 712	\$ 4,595
142-549- In-House Program	2,006,074.00	0.716%	\$ 2,797		\$ 2,797	\$ 513	\$ 3,310
143-0- Sais Stabilization MSBU	491,155.00	0.175%	\$ 685		\$ 685	\$ 125	\$ 810
145-0- Building Department Fund	6,997,108.00	2.496%	\$ 9,756		\$ 9,756	\$ 1,788	\$ 11,544
147-453- Amelia Concourse	306,647.00	0.109%	\$ 428		\$ 428	\$ 78	\$ 506
148-0- Firefighter Ed. Trust Fund	3.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
149-0- F.S. Special Revenues Fund	2,429,805.00	0.867%	\$ 3,388		\$ 3,388	\$ 621	\$ 4,009
360-0- CAP Projects - Grant Fund	3,284.00	0.001%	\$ 5		\$ 5	\$ 1	\$ 5
363-0- CAP Projects - Transportation	74,951,500.00	26.737%	\$104,505		\$ 104,505	\$ 19,148	\$ 123,653
368-0- CAP Projects	26,930,011.00	9.606%	\$ 37,548		\$ 37,548	\$ 6,880	\$ 44,429
36EN-407- ENCPA Mobility	747,179.00	0.267%	\$ 1,042		\$ 1,042	\$ 191	\$ 1,233
36IM-0- CAP Project - Impact Fees Fund	14,084,943.00	5.024%	\$ 19,639		\$ 19,639	\$ 3,598	\$ 23,237
36MB-0- NC Mobility Fee Fund	1,812,116.00	0.646%	\$ 2,527		\$ 2,527	\$ 463	\$ 2,990
471-0- Water & Sewer Fund	7,417,863.00	2.646%	\$ 10,343		\$ 10,343	\$ 1,895	\$ 12,238
472-0- Water & Sewer Improvements	14,620,783.00	5.216%	\$ 20,386		\$ 20,386	\$ 3,735	\$ 24,121
Total	280,331,570.00	100.000%	\$390,866	\$ -	\$ 390,866	\$ 67,652	\$ 458,518

Allocation Basis:

Budget

Source of Allocation:

Budget Report

001-135- Office of Management and Budget

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Direct Support							
137-0- AI Tourist Development Fund	1.00	33.333%	\$130,289		\$ 130,289	\$ 22,551	\$ 152,839
143-0- Sais Stabilization MSBU	1.00	33.333%	\$130,289		\$ 130,289	\$ 22,551	\$ 152,839
471-0- Water & Sewer Fund	1.00	33.333%	\$130,289		\$ 130,289	\$ 22,551	\$ 152,839
Total	3.00	100.000%	\$390,866	\$ -	\$ 390,866	\$ 67,652	\$ 458,518

Allocation Basis:

Direct to NAU, SESA, and TDC

001-135- Office of Management and Budget

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Grant Support							
001-5- Grants	8,490,569.89	11.516%	\$ 45,013		\$ 45,013	\$ 7,791	\$ 52,804
001-31- Sheriff	75,982.00	0.103%	\$ 403		\$ 403	\$ 70	\$ 473
001-34- DOJ Grant	62,208.00	0.084%	\$ 330		\$ 330	\$ 57	\$ 387
001-253- Emergency Preparedness	174,712.00	0.237%	\$ 926		\$ 926	\$ 160	\$ 1,087
001-261- Rescue	33,000.00	0.045%	\$ 175		\$ 175	\$ 30	\$ 205
001-362- WN Landfill - Closure	93,750.00	0.127%	\$ 497		\$ 497	\$ 86	\$ 583
001-711- Libraries	24,937.00	0.034%	\$ 132		\$ 132	\$ 23	\$ 155
001-712- Fernandina Beach Branch	9,287.00	0.013%	\$ 49		\$ 49	\$ 9	\$ 58
001-713- Callahan Branch	8,153.00	0.011%	\$ 43		\$ 43	\$ 7	\$ 51
001-714- Hilliard Branch	8,153.00	0.011%	\$ 43		\$ 43	\$ 7	\$ 51
001-715- Bryceville Branch	3,906.00	0.005%	\$ 21		\$ 21	\$ 4	\$ 24
001-716- Yulee Branch	8,153.00	0.011%	\$ 43		\$ 43	\$ 7	\$ 51
103-0- County Transportation Fund (Roads)	2,934,242.84	3.980%	\$ 15,556		\$ 15,556	\$ 2,692	\$ 18,248
104-5- Grants	7,802,709.27	10.583%	\$ 41,366		\$ 41,366	\$ 7,160	\$ 48,526
115-0- NC Anti-Drug Enforcement Grant	22,799.00	0.031%	\$ 121		\$ 121	\$ 21	\$ 142
118-0- Court Facility Fees Fund	688,225.00	0.933%	\$ 3,649		\$ 3,649	\$ 632	\$ 4,280
127-0- EMS County Award - HRS Fund	6,101.00	0.008%	\$ 32		\$ 32	\$ 6	\$ 38
143-0- Sais Stabilization MSBU	145,726.00	0.198%	\$ 773		\$ 773	\$ 134	\$ 906
149-0- F.S. Special Revenues Fund	77,500.00	0.105%	\$ 411		\$ 411	\$ 71	\$ 482
363-0- CAP Projects - Transportation	35,693,199.00	48.412%	\$189,227		\$ 189,227	\$ 32,752	\$ 221,980
368-0- CAP Projects	5,950,000.00	8.070%	\$ 31,544		\$ 31,544	\$ 5,460	\$ 37,004
472-0- Water & Sewer Improvements	11,409,796.00	15.476%	\$ 60,489		\$ 60,489	\$ 10,470	\$ 70,959
Other	4,330.00	0.006%	\$ 23		\$ 23	\$ 4	\$ 27
Total	73,727,439.00	100.000%	\$390,866	\$ -	\$ 390,866	\$ 67,652	\$ 458,518

Allocation Basis:

Budget per Grant

Source of Allocation:

Grants Report

ALLOCATION SUMMARY**001-135- Office of Management and Budget**

	Countywide Support	Direct Support	Grant Support	Total
001-1- Board of County Commissioners	\$ 2,864	\$ -	\$ -	\$ 2,864
001-21- Clerk of the Courts	\$ 793	\$ -	\$ -	\$ 793
001-73- Maintenance - Other County Facilities	\$ 9,054	\$ -	\$ -	\$ 9,054
001-121- County Manager	\$ 3,287	\$ -	\$ -	\$ 3,287
001-122- Human Resources	\$ 1,675	\$ -	\$ -	\$ 1,675
001-132- Management Information Systems	\$ 2,685	\$ -	\$ -	\$ 2,685
001-135- Office of Management and Budget	\$ 1,289	\$ -	\$ -	\$ 1,289
001-141- County Attorney	\$ 2,699	\$ -	\$ -	\$ 2,699
001-250- Contracts Management/Procurement	\$ 714	\$ -	\$ -	\$ 714
001-291- Risk Management Coordinator	\$ 346	\$ -	\$ -	\$ 346
001-5- Grants	\$ 1,324	\$ -	\$ 52,804	\$ 54,127
001-31- Sheriff	\$ 4,205	\$ -	\$ 473	\$ 4,678
001-32- Dept of Corrections	\$ 1,578	\$ -	\$ -	\$ 1,578
001-34- DOJ Grant	\$ 17	\$ -	\$ 387	\$ 404
001-41- Property Appraiser	\$ 77	\$ -	\$ -	\$ 77
001-51- Tax Collector	\$ 6,529	\$ -	\$ -	\$ 6,529
001-61- Supervisor of Elections	\$ 257	\$ -	\$ -	\$ 257
001-72- Maintenance - Detention Center	\$ 1,121	\$ -	\$ -	\$ 1,121
001-74- Maintenance - Judicial/HCH	\$ 2,711	\$ -	\$ -	\$ 2,711
001-75- Maintenance - P&R/Beach	\$ 9,546	\$ -	\$ -	\$ 9,546
001-76- Maintenance Facilities - Sheriff Admin	\$ 642	\$ -	\$ -	\$ 642
001-77- Maintenance Facilities - Emergency/Disaster Relief	\$ 344	\$ -	\$ -	\$ 344
001-133- GIS/Mapping	\$ 157	\$ -	\$ -	\$ 157
001-163- Bailiff	\$ 189	\$ -	\$ -	\$ 189
001-171- Court Related	\$ 65	\$ -	\$ -	\$ 65
001-173- Juvenile Detention	\$ 406	\$ -	\$ -	\$ 406
001-176- Teen Court	\$ 126	\$ -	\$ -	\$ 126
001-221- Fire District	\$ 47	\$ -	\$ -	\$ 47
001-251- Public Safety Admin	\$ 302	\$ -	\$ -	\$ 302

ALLOCATION SUMMARY**001-135- Office of Management and Budget**

	Countywide Support	Direct Support	Grant Support	Total
001-252- Public Safety Communications Systems	\$ 4,738	\$ -	\$ -	\$ 4,738
001-253- Emergency Preparedness	\$ 31	\$ -	\$ 1,087	\$ 1,117
001-261- Rescue	\$ 19,142	\$ -	\$ 205	\$ 19,347
001-262- Rescue Billing	\$ 475	\$ -	\$ -	\$ 475
001-271- Medical Examiner	\$ 487	\$ -	\$ -	\$ 487
001-340- Small Quantity Generator Program	\$ 8	\$ -	\$ -	\$ 8
001-344- Solid Waste Admin	\$ 1,007	\$ -	\$ -	\$ 1,007
001-357- Recycling & Education Grant	\$ 679	\$ -	\$ -	\$ 679
001-361- WN PH I Old Post - Closure	\$ 251	\$ -	\$ -	\$ 251
001-362- WN Landfill - Closure	\$ 2,038	\$ -	\$ 583	\$ 2,621
001-363- Lofton Creek Post - Closure	\$ 80	\$ -	\$ -	\$ 80
001-364- Bryceville Post - Closure	\$ 14	\$ -	\$ -	\$ 14
001-369- Convenience Center	\$ 665	\$ -	\$ -	\$ 665
001-371- Cooperative Extension Service	\$ 813	\$ -	\$ -	\$ 813
001-541- Affordable Housing	\$ 1	\$ -	\$ -	\$ 1
001-691- Health & Welfare - Indigent	\$ 1,661	\$ -	\$ -	\$ 1,661
001-692- Not-for-Profit Agencies	\$ 1,164	\$ -	\$ -	\$ 1,164
001-693- Mental, Alcohol, & Drug	\$ 513	\$ -	\$ -	\$ 513
001-711- Libraries	\$ 1,490	\$ -	\$ 155	\$ 1,645
001-712- Fernandina Beach Branch	\$ 771	\$ -	\$ 58	\$ 829
001-713- Callahan Branch	\$ 432	\$ -	\$ 51	\$ 482
001-714- Hilliard Branch	\$ 293	\$ -	\$ 51	\$ 344
001-715- Bryceville Branch	\$ 159	\$ -	\$ 24	\$ 184
001-716- Yulee Branch	\$ 177	\$ -	\$ 51	\$ 228
103-0- County Transportation Fund (Roads)	\$ 33,479	\$ -	\$ 18,248	\$ 51,727
104-1- Board of County Commissioners	\$ 259	\$ -	\$ -	\$ 259
104-5- Grants	\$ 873	\$ -	\$ 48,526	\$ 49,399
104-31- Sheriff	\$ 825	\$ -	\$ -	\$ 825
104-51- Tax Collector	\$ 633	\$ -	\$ -	\$ 633

ALLOCATION SUMMARY**001-135- Office of Management and Budget**

	Countywide Support	Direct Support	Grant Support	Total
104-73- Maintenance of Other County Facilities	\$ 3,300	\$ -	\$ -	\$ 3,300
104-222- Fire Inspector	\$ 433	\$ -	\$ -	\$ 433
104-223- Fire Department	\$ 19,913	\$ -	\$ -	\$ 19,913
104-224- Fire Department - Volunteer	\$ 32	\$ -	\$ -	\$ 32
104-243- Code Enforcement	\$ 770	\$ -	\$ -	\$ 770
104-247- Planning/Economic Opportunity	\$ 5,669	\$ -	\$ -	\$ 5,669
104-252- Public Safety - Communication Systems	\$ 6,412	\$ -	\$ -	\$ 6,412
104-335- Development Services	\$ 2,798	\$ -	\$ -	\$ 2,798
104-336- Stormwater/Drainage Management	\$ 922	\$ -	\$ -	\$ 922
104-621- Animal Control	\$ 4,503	\$ -	\$ -	\$ 4,503
104-730- Developer Agreement - Transportation	\$ 8	\$ -	\$ -	\$ 8
110-0- Law Enforcement Training	\$ 370	\$ -	\$ -	\$ 370
112-0- Sheriff Donation Fund	\$ 5	\$ -	\$ -	\$ 5
113-0- Law Enforcement Trust Fund	\$ 97	\$ -	\$ -	\$ 97
115-0- NC Anti-Drug Enforcement Grant	\$ 77	\$ -	\$ 142	\$ 219
118-0- Court Facility Fees Fund	\$ 2,036	\$ -	\$ 4,280	\$ 6,316
119-0- Law Library Trust Fund	\$ 29	\$ -	\$ -	\$ 29
120-0- Criminal Justice Trust	\$ 140	\$ -	\$ -	\$ 140
122-0- Special Drug and Alcohol Rehab	\$ 7	\$ -	\$ -	\$ 7
123-0- Legal Aid Trust Fund	\$ 140	\$ -	\$ -	\$ 140
126-0- 911 Oper & Maint Fund	\$ 2	\$ -	\$ -	\$ 2
127-0- EMS County Award - HRS Fund	\$ 10	\$ -	\$ 38	\$ 48
136-399- Beach Erosion Control Program	\$ 5	\$ -	\$ -	\$ 5
137-0- AI Tourist Development Fund	\$ 25,957	\$ 152,839	\$ -	\$ 178,797
141-0- NC Impact Fee Ord Fund	\$ 4,595	\$ -	\$ -	\$ 4,595
142-549- In-House Program	\$ 3,310	\$ -	\$ -	\$ 3,310
143-0- Sais Stabilization MSBU	\$ 810	\$ 152,839	\$ 906	\$ 154,556
145-0- Building Department Fund	\$ 11,544	\$ -	\$ -	\$ 11,544
147-453- Amelia Concourse	\$ 506	\$ -	\$ -	\$ 506

ALLOCATION SUMMARY**001-135- Office of Management and Budget**

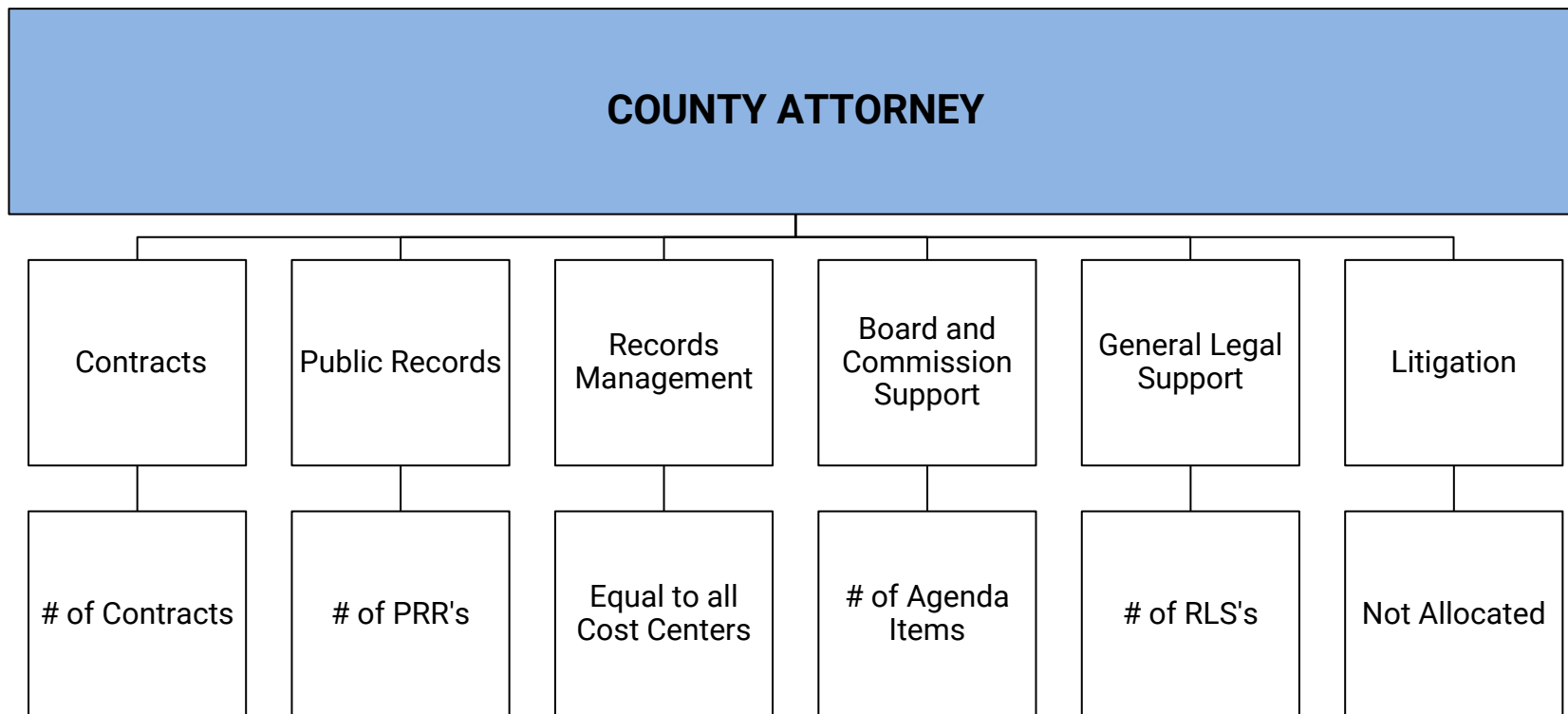
	<u>Countywide Support</u>	<u>Direct Support</u>	<u>Grant Support</u>	<u>Total</u>
148-0- Firefighter Ed. Trust Fund	\$ 0	\$ -	\$ -	\$ 0
149-0- F.S. Special Revenues Fund	\$ 4,009	\$ -	\$ 482	\$ 4,491
360-0- CAP Projects - Grant Fund	\$ 5	\$ -	\$ -	\$ 5
363-0- CAP Projects - Transportation	\$ 123,653	\$ -	\$ 221,980	\$ 345,633
368-0- CAP Projects	\$ 44,429	\$ -	\$ 37,004	\$ 81,432
36EN-407- ENCPA Mobility	\$ 1,233	\$ -	\$ -	\$ 1,233
36IM-0- CAP Project - Impact Fees Fund	\$ 23,237	\$ -	\$ -	\$ 23,237
36MB-0- NC Mobility Fee Fund	\$ 2,990	\$ -	\$ -	\$ 2,990
471-0- Water & Sewer Fund	\$ 12,238	\$ 152,839	\$ -	\$ 165,077
472-0- Water & Sewer Improvements	\$ 24,121	\$ -	\$ 70,959	\$ 95,080
Other	\$ -	\$ -	\$ 27	\$ 27
Total	\$ 458,518	\$ 458,518	\$ 458,518	\$ 1,375,555

8 County Attorney

The County Attorney is responsible for providing legal services and representation to the Board of County Commissioners, County Departments and Staff. This includes the preparation and review of ordinances, contracts, resolutions, etc. County Attorney costs are allocated to Receiving Departments, as follows:

- **Contracts** – represents costs associated with the review of all contracts processed by the county. These costs have been allocated based on the number of contracts per Cost Center.
- **Public Records** – represents the costs associated with fulfilling requests for access to county records. These costs have been allocated based on the number of Public Records Requests per Cost Center.
- **Records Management** – represents the costs associated with the storage of county records. These costs have been allocated equally to all departments.
- **Board and Commission Support** – represents costs associated with providing legal support to county board and commission staff. These costs have been allocated based on the number of agenda items per Cost Center.
- **General Legal Support** – represents the costs associated with providing general legal counsel and advisory services County-wide. These costs have been allocated based on the number of RLS's per Cost Center.
- **Litigation** – represents the support in relation to litigation on behalf of the County. These costs have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate County Attorney's costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs county-wide. The pages following the chart provide and aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**001-141- County Attorney**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 2,370,804		\$ 2,370,804
Reserves	<u>\$ (701,085)</u>		
Total Deductions	\$ (701,085)		\$ (701,085)
Incoming Costs			
001-1- Board of County Commissioners	\$ 35,523	\$ 681	\$ 36,204
001-21- Clerk of the Courts	\$ 22,540	\$ 150	\$ 22,691
001-73- Maintenance - Other County Facilities	\$ 55,194	\$ 8,865	\$ 64,059
001-121- County Manager	\$ 25,096	\$ 6,554	\$ 31,651
001-122- Human Resources	\$ 17,229	\$ 2,146	\$ 19,374
001-132- Management Information Systems	\$ 35,611	\$ 766	\$ 36,377
001-135- Office of Management and Budget	\$ 2,281	\$ 418	\$ 2,699
001-141- County Attorney		\$ 17,984	\$ 17,984
001-250- Contracts Management/Procurement		\$ 4,667	\$ 4,667
001-291- Risk Management Coordinator		\$ 2,948	\$ 2,948
Total Incoming Costs	<u>\$ 193,474</u>	<u>\$ 45,180</u>	<u>\$ 238,654</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 1,863,193</u>	<u>\$ 45,180</u>	<u>\$ 1,908,373</u>

DEPARTMENTAL EXPENSE DETAIL

001-141- County Attorney

Expense Type	Expense (\$)	Contracts	Public Records	Records Management	Board and Commission Support	General Legal Support	Litigation
Personnel							
Salaries & Wages	\$ 549,486	\$ 118,683	\$ 36,172	\$ 14,225	\$ 78,700	\$ 136,861	\$ 164,846
Fringe Benefits	\$ 215,920	\$ 46,636	\$ 14,214	\$ 5,590	\$ 30,925	\$ 53,779	\$ 64,776
Subtotal Personnel Cost	\$ 765,406	\$ 165,319	\$ 50,385	\$ 19,814	\$ 109,626	\$ 190,640	\$ 229,622
Operating Services & Supplies							
Professional Services	\$ 346,350	\$ 74,808	\$ 22,800	\$ 8,966	\$ 49,606	\$ 86,266	\$ 103,905
Operating Expenses	\$ 43,630	\$ 9,424	\$ 2,872	\$ 1,129	\$ 6,249	\$ 10,867	\$ 13,089
Equipment	\$ 10,860	\$ 2,346	\$ 715	\$ 281	\$ 1,555	\$ 2,705	\$ 3,258
Insurance	\$ 1,150	\$ 248	\$ 76	\$ 30	\$ 165	\$ 286	\$ 345
Claims/Settlements/Lawsuit Settlement	\$ 498,915						\$ 498,915
Communications	\$ 3,408	\$ 736	\$ 224	\$ 88	\$ 488	\$ 849	\$ 1,022
Reserves for Contingencies	\$ 701,085	\$ 151,426	\$ 46,151	\$ 18,149	\$ 100,413	\$ 174,620	\$ 210,326
Subtotal Operating Cost	\$ 1,605,398	\$ 238,988	\$ 72,838	\$ 28,644	\$ 158,476	\$ 275,593	\$ 830,860
DEPARTMENTAL EXPENDITURES	\$ 2,370,804	\$ 404,307	\$ 123,223	\$ 48,458	\$ 268,102	\$ 466,233	\$ 1,060,482
Disallowed Costs							
Reserves	\$ (701,085)	\$ (151,426)	\$ (46,151)	\$ (18,149)	\$ (100,413)	\$ (174,620)	\$ (210,326)
Subtotal Disallowed Costs	\$ (701,085)	\$ (151,426)	\$ (46,151)	\$ (18,149)	\$ (100,413)	\$ (174,620)	\$ (210,326)
Cost Adjustments							
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,669,719	\$ 252,880	\$ 77,072	\$ 30,309	\$ 167,689	\$ 291,613	\$ 850,156
First Allocation							
Incoming - All Others	\$ 193,474	\$ 29,302	\$ 8,930	\$ 3,512	\$ 19,430	\$ 33,790	\$ 98,509
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (948,666)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (948,666)
Subtotal of First Allocation	\$ 914,527	\$ 282,182	\$ 86,002	\$ 33,821	\$ 187,119	\$ 325,403	\$ -
Second Allocation							
Incoming - All Others	\$ 45,180	\$ 6,843	\$ 2,085	\$ 820	\$ 4,537	\$ 7,891	\$ 23,004
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (23,004)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (23,004)
Subtotal of Second Allocation	\$ 22,176	\$ 6,843	\$ 2,085	\$ 820	\$ 4,537	\$ 7,891	\$ -
TOTAL ALLOCATED	\$ 936,703	\$ 289,025	\$ 88,088	\$ 34,641	\$ 191,657	\$ 333,294	\$ -

001-141- County Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Contracts							
001-73- Maintenance - Other County Facilities	31.00	11.698%	\$ 33,010		\$ 33,010		\$ 33,010
001-121- County Manager	22.00	8.302%	\$ 23,426		\$ 23,426		\$ 23,426
001-122- Human Resources	11.00	4.151%	\$ 11,713		\$ 11,713		\$ 11,713
001-132- Management Information Systems	5.00	1.887%	\$ 5,324		\$ 5,324		\$ 5,324
001-135- Office of Management and Budget	54.00	20.377%	\$ 57,501		\$ 57,501		\$ 57,501
001-141- County Attorney	5.00	1.887%	\$ 5,324		\$ 5,324		\$ 5,324
001-250- Contracts Management/Procurement	4.00	1.509%	\$ 4,259		\$ 4,259	\$ 200	\$ 4,459
001-76- Maintenance Facilities - Sheriff Admin	4.00	1.509%	\$ 4,259		\$ 4,259	\$ 200	\$ 4,459
001-261- Rescue	6.81	2.569%	\$ 7,250		\$ 7,250	\$ 340	\$ 7,590
001-344- Solid Waste Admin	21.00	7.925%	\$ 22,362		\$ 22,362	\$ 1,049	\$ 23,410
001-711- Libraries	6.00	2.264%	\$ 6,389		\$ 6,389	\$ 300	\$ 6,689
103-0- County Transportation Fund (Roads)	14.00	5.283%	\$ 14,908		\$ 14,908	\$ 699	\$ 15,607
104-223- Fire Department	8.19	3.091%	\$ 8,723		\$ 8,723	\$ 409	\$ 9,132
104-247- Planning/Economic Opportunity	21.00	7.925%	\$ 22,362		\$ 22,362	\$ 1,049	\$ 23,410
104-252- Public Safety - Communication Systems	5.00	1.887%	\$ 5,324		\$ 5,324	\$ 250	\$ 5,574
104-621- Animal Control	1.00	0.377%	\$ 1,065		\$ 1,065	\$ 50	\$ 1,115
137-0- AI Tourist Development Fund	5.00	1.887%	\$ 5,324		\$ 5,324	\$ 250	\$ 5,574
145-0- Building Department Fund	1.00	0.377%	\$ 1,065		\$ 1,065	\$ 50	\$ 1,115
368-0- CAP Projects	36.00	13.585%	\$ 38,334		\$ 38,334	\$ 1,798	\$ 40,132
471-0- Water & Sewer Fund	4.00	1.509%	\$ 4,259		\$ 4,259	\$ 200	\$ 4,459
Total	265.00	100.000%	\$ 282,182	\$ -	\$ 282,182	\$ 6,843	\$ 289,025

Allocation Basis:

of contracts

Source of Allocation:

FY22 Contract Report

001-141- County Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Public Records							
001-21- Clerk of the Courts	26.00	0.523%	\$ 450		\$ 450		\$ 450
001-73- Maintenance - Other County Facilities	4.00	0.080%	\$ 69		\$ 69		\$ 69
001-121- County Manager	70.00	1.408%	\$ 1,211		\$ 1,211		\$ 1,211
001-122- Human Resources	31.00	0.623%	\$ 536		\$ 536		\$ 536
001-132- Management Information Systems	32.00	0.644%	\$ 554		\$ 554		\$ 554
001-135- Office of Management and Budget	18.00	0.362%	\$ 311		\$ 311		\$ 311
001-141- County Attorney	55.00	1.106%	\$ 951		\$ 951		\$ 951
001-250- Contracts Management/Procurement	49.00	0.986%	\$ 848		\$ 848	\$ 22	\$ 869
001-261- Rescue	47.20	0.949%	\$ 816		\$ 816	\$ 21	\$ 837
103-0- County Transportation Fund (Roads)	14.00	0.282%	\$ 242		\$ 242	\$ 6	\$ 248
104-223- Fire Department	56.80	1.142%	\$ 982		\$ 982	\$ 25	\$ 1,007
104-243- Code Enforcement	2,157.00	43.383%	\$ 37,310		\$ 37,310	\$ 950	\$ 38,260
104-247- Planning/Economic Opportunity	66.00	1.327%	\$ 1,142		\$ 1,142	\$ 29	\$ 1,171
104-335- Development Services	42.00	0.845%	\$ 726		\$ 726	\$ 18	\$ 745
104-621- Animal Control	40.00	0.805%	\$ 692		\$ 692	\$ 18	\$ 710
145-0- Building Department Fund	2,260.00	45.455%	\$ 39,092		\$ 39,092	\$ 995	\$ 40,087
368-0- CAP Projects	4.00	0.080%	\$ 69		\$ 69	\$ 2	\$ 71
Total	4,972.00	100.000%	\$ 86,002	\$ -	\$ 86,002	\$ 2,085	\$ 88,088

Allocation Basis:

of PRRs per Dept

Source of Allocation:

PRR Assignment Report

001-141- County Attorney**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Records Management							
001-1- Board of County Commissioners	1.00	3.226%	\$ 1,091		\$ 1,091		\$ 1,091
001-73- Maintenance - Other County Facilities	0.17	0.538%	\$ 182		\$ 182		\$ 182
001-121- County Manager	1.00	3.226%	\$ 1,091		\$ 1,091		\$ 1,091
001-122- Human Resources	1.00	3.226%	\$ 1,091		\$ 1,091		\$ 1,091
001-132- Management Information Systems	1.00	3.226%	\$ 1,091		\$ 1,091		\$ 1,091
001-135- Office of Management and Budget	1.00	3.226%	\$ 1,091		\$ 1,091		\$ 1,091
001-141- County Attorney	1.00	3.226%	\$ 1,091		\$ 1,091		\$ 1,091
001-250- Contracts Management/Procurement	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
001-291- Risk Management Coordinator	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
001-72- Maintenance - Detention Center	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-74- Maintenance - Judicial/HCH	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-75- Maintenance - P&R/Beach	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-76- Maintenance Facilities - Sheriff Admin	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-77- Maintenance Facilities - Emergency/Disaster Relief	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-171- Court Related	0.33	1.075%	\$ 364		\$ 364	\$ 11	\$ 375
001-173- Juvenile Detention	0.33	1.075%	\$ 364		\$ 364	\$ 11	\$ 375
001-176- Teen Court	0.33	1.075%	\$ 364		\$ 364	\$ 11	\$ 375
001-251- Public Safety Admin	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-252- Public Safety Communications Systems	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-253- Emergency Preparedness	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-261- Rescue	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-262- Rescue Billing	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-271- Medical Examiner	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-344- Solid Waste Admin	0.13	0.403%	\$ 136		\$ 136	\$ 4	\$ 141
001-357- Recycling & Education Grant	0.13	0.403%	\$ 136		\$ 136	\$ 4	\$ 141
001-361- WN PH I Old Post - Closure	0.13	0.403%	\$ 136		\$ 136	\$ 4	\$ 141
001-362- WN Landfill - Closure	0.13	0.403%	\$ 136		\$ 136	\$ 4	\$ 141
001-363- Lofton Creek Post - Closure	0.13	0.403%	\$ 136		\$ 136	\$ 4	\$ 141
001-364- Bryceville Post - Closure	0.13	0.403%	\$ 136		\$ 136	\$ 4	\$ 141
001-369- Convenience Center	0.13	0.403%	\$ 136		\$ 136	\$ 4	\$ 141
001-371- Cooperative Extension Service	0.13	0.403%	\$ 136		\$ 136	\$ 4	\$ 141
001-691- Health & Welfare - Indigent	0.33	1.075%	\$ 364		\$ 364	\$ 11	\$ 375
001-692- Not-for-Profit Agencies	0.33	1.075%	\$ 364		\$ 364	\$ 11	\$ 375
001-693- Mental, Alcohol, & Drug	0.33	1.075%	\$ 364		\$ 364	\$ 11	\$ 375
001-711- Libraries	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-712- Fernandina Beach Branch	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187

001-141- County Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
001-713- Callahan Branch	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-714- Hilliard Branch	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-715- Bryceville Branch	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
001-716- Yulee Branch	0.17	0.538%	\$ 182		\$ 182	\$ 6	\$ 187
103-0- County Transportation Fund (Roads)	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
104-73- Maintenance of Other County Facilities	0.11	0.358%	\$ 121		\$ 121	\$ 4	\$ 125
104-222- Fire Inspector	0.11	0.358%	\$ 121		\$ 121	\$ 4	\$ 125
104-223- Fire Department	0.11	0.358%	\$ 121		\$ 121	\$ 4	\$ 125
104-243- Code Enforcement	0.11	0.358%	\$ 121		\$ 121	\$ 4	\$ 125
104-247- Planning/Economic Opportunity	0.11	0.358%	\$ 121		\$ 121	\$ 4	\$ 125
104-252- Public Safety - Communication Systems	0.11	0.358%	\$ 121		\$ 121	\$ 4	\$ 125
104-335- Development Services	0.11	0.358%	\$ 121		\$ 121	\$ 4	\$ 125
104-336- Stormwater/Drainage Management	0.11	0.358%	\$ 121		\$ 121	\$ 4	\$ 125
104-621- Animal Control	0.11	0.358%	\$ 121		\$ 121	\$ 4	\$ 125
118-0- Court Facility Fees Fund	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
119-0- Law Library Trust Fund	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
120-0- Criminal Justice Trust	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
123-0- Legal Aid Trust Fund	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
137-0- AI Tourist Development Fund	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
141-0- NC Impact Fee Ord Fund	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
142-549- In-House Program	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
143-0- Sais Stabilization MSBU	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
145-0- Building Department Fund	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
147-453- Amelia Concourse	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
149-0- F.S. Special Revenues Fund	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
363-0- CAP Projects - Transportation	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
368-0- CAP Projects	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
36EN-407- ENCPA Mobility	0.33	1.075%	\$ 364		\$ 364	\$ 11	\$ 375
36IM-0- CAP Project - Impact Fees Fund	0.33	1.075%	\$ 364		\$ 364	\$ 11	\$ 375
36MB-0- NC Mobility Fee Fund	0.33	1.075%	\$ 364		\$ 364	\$ 11	\$ 375
471-0- Water & Sewer Fund	1.00	3.226%	\$ 1,091		\$ 1,091	\$ 33	\$ 1,124
Total	31.00	100.000%	\$ 33,821	\$ -	\$ 33,821	\$ 820	\$ 34,641

Allocation Basis:

Equal to all

001-141- County Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Board and Commission Support							
001-21- Clerk of the Courts	13.00	2.181%	\$ 4,081		\$ 4,081		\$ 4,081
001-73- Maintenance - Other County Facilities	16.00	2.685%	\$ 5,023		\$ 5,023		\$ 5,023
001-121- County Manager	118.00	19.799%	\$ 37,047		\$ 37,047		\$ 37,047
001-122- Human Resources	15.00	2.517%	\$ 4,709		\$ 4,709		\$ 4,709
001-132- Management Information Systems	1.00	0.168%	\$ 314		\$ 314		\$ 314
001-135- Office of Management and Budget	39.00	6.544%	\$ 12,244		\$ 12,244		\$ 12,244
001-141- County Attorney	30.00	5.034%	\$ 9,419		\$ 9,419		\$ 9,419
001-5- Grants	10.00	1.678%	\$ 3,140		\$ 3,140	\$ 125	\$ 3,264
001-31- Sheriff	12.00	2.013%	\$ 3,768		\$ 3,768	\$ 150	\$ 3,917
001-32- Dept of Corrections	2.50	0.419%	\$ 785		\$ 785	\$ 31	\$ 816
001-41- Property Appraiser	2.50	0.419%	\$ 785		\$ 785	\$ 31	\$ 816
001-51- Tax Collector	2.50	0.419%	\$ 785		\$ 785	\$ 31	\$ 816
001-61- Supervisor of Elections	2.50	0.419%	\$ 785		\$ 785	\$ 31	\$ 816
001-75- Maintenance - P&R/Beach	11.00	1.846%	\$ 3,454		\$ 3,454	\$ 137	\$ 3,591
001-252- Public Safety Communications Systems	2.00	0.336%	\$ 628		\$ 628	\$ 25	\$ 653
001-261- Rescue	5.45	0.914%	\$ 1,710		\$ 1,710	\$ 68	\$ 1,778
001-344- Solid Waste Admin	7.00	1.174%	\$ 2,198		\$ 2,198	\$ 87	\$ 2,285
001-691- Health & Welfare - Indigent	1.00	0.168%	\$ 314		\$ 314	\$ 12	\$ 326
001-711- Libraries	5.00	0.839%	\$ 1,570		\$ 1,570	\$ 62	\$ 1,632
103-0- County Transportation Fund (Roads)	6.00	1.007%	\$ 1,884		\$ 1,884	\$ 75	\$ 1,959
104-223- Fire Department	6.55	1.100%	\$ 2,058		\$ 2,058	\$ 82	\$ 2,139
104-243- Code Enforcement	5.00	0.839%	\$ 1,570		\$ 1,570	\$ 62	\$ 1,632
104-247- Planning/Economic Opportunity	103.00	17.282%	\$ 32,338		\$ 32,338	\$ 1,284	\$ 33,622
104-335- Development Services	102.00	17.114%	\$ 32,024		\$ 32,024	\$ 1,271	\$ 33,295
104-336- Stormwater/Drainage Management	4.00	0.671%	\$ 1,256		\$ 1,256	\$ 50	\$ 1,306
137-0- AI Tourist Development Fund	18.00	3.020%	\$ 5,651		\$ 5,651	\$ 224	\$ 5,876
143-0- Sais Stabilization MSBU	15.00	2.517%	\$ 4,709		\$ 4,709	\$ 187	\$ 4,896
145-0- Building Department Fund	7.00	1.174%	\$ 2,198		\$ 2,198	\$ 87	\$ 2,285
471-0- Water & Sewer Fund	9.00	1.510%	\$ 2,826		\$ 2,826	\$ 112	\$ 2,938
School	7.00	1.174%	\$ 2,198		\$ 2,198	\$ 87	\$ 2,285
Other	18.00	3.020%	\$ 5,651		\$ 5,651	\$ 224	\$ 5,876
Total	596.00	100.000%	\$ 187,119	\$ -	\$ 187,119	\$ 4,537	\$ 191,657

Allocation Basis:

Agenda Items

Source of Allocation:

BOCC Agenda Items

001-141- County Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Legal Support							
001-21- Clerk of the Courts	1.00	0.184%	\$ 599		\$ 599		\$ 599
001-73- Maintenance - Other County Facilities	36.00	6.630%	\$ 21,574		\$ 21,574		\$ 21,574
001-121- County Manager	48.00	8.840%	\$ 28,765		\$ 28,765		\$ 28,765
001-122- Human Resources	12.00	2.210%	\$ 7,191		\$ 7,191		\$ 7,191
001-132- Management Information Systems	7.00	1.289%	\$ 4,195		\$ 4,195		\$ 4,195
001-135- Office of Management and Budget	28.00	5.157%	\$ 16,780		\$ 16,780		\$ 16,780
001-141- County Attorney	2.00	0.368%	\$ 1,199		\$ 1,199		\$ 1,199
001-250- Contracts Management/Procurement	15.00	2.762%	\$ 8,989		\$ 8,989	\$ 289	\$ 9,278
001-291- Risk Management Coordinator	1.00	0.184%	\$ 599		\$ 599	\$ 19	\$ 619
001-5- Grants	22.00	4.052%	\$ 13,184		\$ 13,184	\$ 424	\$ 13,608
001-31- Sheriff	2.00	0.368%	\$ 1,199		\$ 1,199	\$ 39	\$ 1,237
001-72- Maintenance - Detention Center	4.00	0.737%	\$ 2,397		\$ 2,397	\$ 77	\$ 2,474
001-74- Maintenance - Judicial/HCH	5.00	0.921%	\$ 2,996		\$ 2,996	\$ 96	\$ 3,093
001-75- Maintenance - P&R/Beach	14.00	2.578%	\$ 8,390		\$ 8,390	\$ 270	\$ 8,660
001-76- Maintenance Facilities - Sheriff Admin	1.00	0.184%	\$ 599		\$ 599	\$ 19	\$ 619
001-261- Rescue	12.50	2.302%	\$ 7,491		\$ 7,491	\$ 241	\$ 7,732
001-344- Solid Waste Admin	16.00	2.947%	\$ 9,588		\$ 9,588	\$ 309	\$ 9,897
001-692- Not-for-Profit Agencies	11.00	2.026%	\$ 6,592		\$ 6,592	\$ 212	\$ 6,804
001-711- Libraries	18.00	3.315%	\$ 10,787		\$ 10,787	\$ 347	\$ 11,134
103-0- County Transportation Fund (Roads)	17.00	3.131%	\$ 10,188		\$ 10,188	\$ 328	\$ 10,516
104-223- Fire Department	12.50	2.302%	\$ 7,491		\$ 7,491	\$ 241	\$ 7,732
104-243- Code Enforcement	3.00	0.552%	\$ 1,798		\$ 1,798	\$ 58	\$ 1,856
104-247- Planning/Economic Opportunity	106.00	19.521%	\$ 63,523		\$ 63,523	\$ 2,045	\$ 65,568
104-335- Development Services	93.00	17.127%	\$ 55,732		\$ 55,732	\$ 1,794	\$ 57,526
104-621- Animal Control	3.00	0.552%	\$ 1,798		\$ 1,798	\$ 58	\$ 1,856
137-0- AI Tourist Development Fund	27.00	4.972%	\$ 16,180		\$ 16,180	\$ 521	\$ 16,701
142-549- In-House Program	4.00	0.737%	\$ 2,397		\$ 2,397	\$ 77	\$ 2,474
143-0- Sais Stabilization MSBU	4.00	0.737%	\$ 2,397		\$ 2,397	\$ 77	\$ 2,474
145-0- Building Department Fund	16.00	2.947%	\$ 9,588		\$ 9,588	\$ 309	\$ 9,897
471-0- Water & Sewer Fund	2.00	0.368%	\$ 1,199		\$ 1,199	\$ 39	\$ 1,237
Total	543.00	100.000%	\$ 325,403	\$ -	\$ 325,403	\$ 7,891	\$ 333,294

Allocation Basis:

of RLS's

Source of Allocation:

RLS Workflow Log

ALLOCATION SUMMARY**001-141- County Attorney**

	<u>Contracts</u>	<u>Public Records</u>	<u>Records Management</u>	<u>Board and Commission Support</u>	<u>General Legal Support</u>	<u>Total</u>
001-1- Board of County Commissioners	\$ -	\$ -	\$ 1,091	\$ -	\$ -	\$ 1,091
001-21- Clerk of the Courts	\$ -	\$ 450	\$ -	\$ 4,081	\$ 599	\$ 5,130
001-73- Maintenance - Other County Facilities	\$ 33,010	\$ 69	\$ 182	\$ 5,023	\$ 21,574	\$ 59,858
001-121- County Manager	\$ 23,426	\$ 1,211	\$ 1,091	\$ 37,047	\$ 28,765	\$ 91,540
001-122- Human Resources	\$ 11,713	\$ 536	\$ 1,091	\$ 4,709	\$ 7,191	\$ 25,241
001-132- Management Information Systems	\$ 5,324	\$ 554	\$ 1,091	\$ 314	\$ 4,195	\$ 11,478
001-135- Office of Management and Budget	\$ 57,501	\$ 311	\$ 1,091	\$ 12,244	\$ 16,780	\$ 87,927
001-141- County Attorney	\$ 5,324	\$ 951	\$ 1,091	\$ 9,419	\$ 1,199	\$ 17,984
001-250- Contracts Management/Procurement	\$ 4,459	\$ 869	\$ 1,124	\$ -	\$ 9,278	\$ 15,731
001-291- Risk Management Coordinator	\$ -	\$ -	\$ 1,124	\$ -	\$ 619	\$ 1,743
001-5- Grants	\$ -	\$ -	\$ -	\$ 3,264	\$ 13,608	\$ 16,873
001-31- Sheriff	\$ -	\$ -	\$ -	\$ 3,917	\$ 1,237	\$ 5,154
001-32- Dept of Corrections	\$ -	\$ -	\$ -	\$ 816	\$ -	\$ 816
001-41- Property Appraiser	\$ -	\$ -	\$ -	\$ 816	\$ -	\$ 816
001-51- Tax Collector	\$ -	\$ -	\$ -	\$ 816	\$ -	\$ 816
001-61- Supervisor of Elections	\$ -	\$ -	\$ -	\$ 816	\$ -	\$ 816
001-72- Maintenance - Detention Center	\$ -	\$ -	\$ 187	\$ -	\$ 2,474	\$ 2,662
001-74- Maintenance - Judicial/HCH	\$ -	\$ -	\$ 187	\$ -	\$ 3,093	\$ 3,280
001-75- Maintenance - P&R/Beach	\$ -	\$ -	\$ 187	\$ 3,591	\$ 8,660	\$ 12,438
001-76- Maintenance Facilities - Sheriff Admin	\$ 4,459	\$ -	\$ 187	\$ -	\$ 619	\$ 5,265
001-77- Maintenance Facilities - Emergency/Disaster Relief	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ 187
001-171- Court Related	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ 375
001-173- Juvenile Detention	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ 375
001-176- Teen Court	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ 375
001-251- Public Safety Admin	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ 187
001-252- Public Safety Communications Systems	\$ -	\$ -	\$ 187	\$ 653	\$ -	\$ 840
001-253- Emergency Preparedness	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ 187
001-261- Rescue	\$ 7,590	\$ 837	\$ 187	\$ 1,778	\$ 7,732	\$ 18,124
001-262- Rescue Billing	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ 187
001-271- Medical Examiner	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ 187
001-344- Solid Waste Admin	\$ 23,410	\$ -	\$ 141	\$ 2,285	\$ 9,897	\$ 35,733
001-357- Recycling & Education Grant	\$ -	\$ -	\$ 141	\$ -	\$ -	\$ 141
001-361- WN PH I Old Post - Closure	\$ -	\$ -	\$ 141	\$ -	\$ -	\$ 141
001-362- WN Landfill - Closure	\$ -	\$ -	\$ 141	\$ -	\$ -	\$ 141
001-363- Lofton Creek Post - Closure	\$ -	\$ -	\$ 141	\$ -	\$ -	\$ 141

ALLOCATION SUMMARY**001-141- County Attorney**

	<u>Contracts</u>	<u>Public Records</u>	<u>Records Management</u>	<u>Board and Commission Support</u>	<u>General Legal Support</u>	<u>Total</u>
001-364- Bryceville Post - Closure	\$ -	\$ -	\$ 141	\$ -	\$ -	\$ 141
001-369- Convenience Center	\$ -	\$ -	\$ 141	\$ -	\$ -	\$ 141
001-371- Cooperative Extension Service	\$ -	\$ -	\$ 141	\$ -	\$ -	\$ 141
001-691- Health & Welfare - Indigent	\$ -	\$ -	\$ 375	\$ 326	\$ -	\$ 701
001-692- Not-for-Profit Agencies	\$ -	\$ -	\$ 375	\$ -	\$ 6,804	\$ 7,179
001-693- Mental, Alcohol, & Drug	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ 375
001-711- Libraries	\$ 6,689	\$ -	\$ 187	\$ 1,632	\$ 11,134	\$ 19,642
001-712- Fernandina Beach Branch	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ 187
001-713- Callahan Branch	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ 187
001-714- Hilliard Branch	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ 187
001-715- Bryceville Branch	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ 187
001-716- Yulee Branch	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ 187
103-0- County Transportation Fund (Roads)	\$ 15,607	\$ 248	\$ 1,124	\$ 1,959	\$ 10,516	\$ 29,453
104-73- Maintenance of Other County Facilities	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ 125
104-222- Fire Inspector	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ 125
104-223- Fire Department	\$ 9,132	\$ 1,007	\$ 125	\$ 2,139	\$ 7,732	\$ 20,136
104-243- Code Enforcement	\$ -	\$ 38,260	\$ 125	\$ 1,632	\$ 1,856	\$ 41,873
104-247- Planning/Economic Opportunity	\$ 23,410	\$ 1,171	\$ 125	\$ 33,622	\$ 65,568	\$ 123,895
104-252- Public Safety - Communication Systems	\$ 5,574	\$ -	\$ 125	\$ -	\$ -	\$ 5,699
104-335- Development Services	\$ -	\$ 745	\$ 125	\$ 33,295	\$ 57,526	\$ 91,691
104-336- Stormwater/Drainage Management	\$ -	\$ -	\$ 125	\$ 1,306	\$ -	\$ 1,431
104-621- Animal Control	\$ 1,115	\$ 710	\$ 125	\$ -	\$ 1,856	\$ 3,805
118-0- Court Facility Fees Fund	\$ -	\$ -	\$ 1,124	\$ -	\$ -	\$ 1,124
119-0- Law Library Trust Fund	\$ -	\$ -	\$ 1,124	\$ -	\$ -	\$ 1,124
120-0- Criminal Justice Trust	\$ -	\$ -	\$ 1,124	\$ -	\$ -	\$ 1,124
123-0- Legal Aid Trust Fund	\$ -	\$ -	\$ 1,124	\$ -	\$ -	\$ 1,124
137-0- AI Tourist Development Fund	\$ 5,574	\$ -	\$ 1,124	\$ 5,876	\$ 16,701	\$ 29,275
141-0- NC Impact Fee Ord Fund	\$ -	\$ -	\$ 1,124	\$ -	\$ -	\$ 1,124
142-549- In-House Program	\$ -	\$ -	\$ 1,124	\$ -	\$ 2,474	\$ 3,598
143-0- Sais Stabilization MSBU	\$ -	\$ -	\$ 1,124	\$ 4,896	\$ 2,474	\$ 8,495
145-0- Building Department Fund	\$ 1,115	\$ 40,087	\$ 1,124	\$ 2,285	\$ 9,897	\$ 54,508
147-453- Amelia Concourse	\$ -	\$ -	\$ 1,124	\$ -	\$ -	\$ 1,124
149-0- F.S. Special Revenues Fund	\$ -	\$ -	\$ 1,124	\$ -	\$ -	\$ 1,124
363-0- CAP Projects - Transportation	\$ -	\$ -	\$ 1,124	\$ -	\$ -	\$ 1,124
368-0- CAP Projects	\$ 40,132	\$ 71	\$ 1,124	\$ -	\$ -	\$ 41,327

ALLOCATION SUMMARY**001-141- County Attorney**

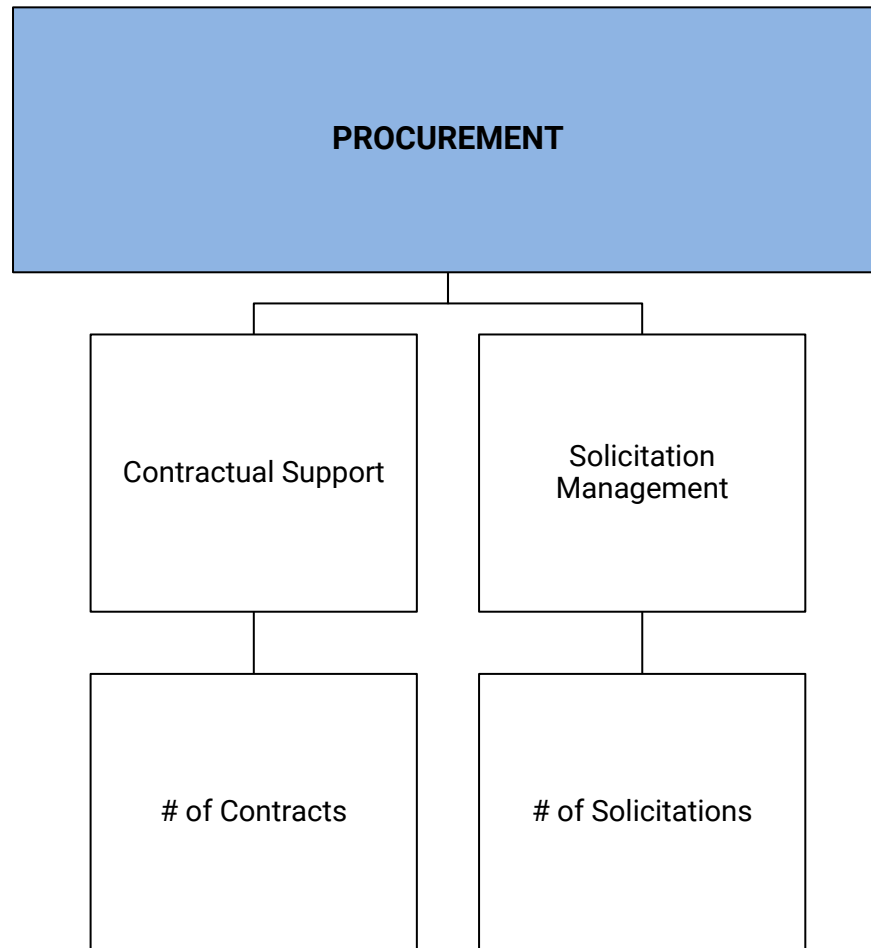
	<u>Contracts</u>	<u>Public Records</u>	<u>Records Management</u>	<u>Board and Commission Support</u>	<u>General Legal Support</u>	<u>Total</u>
36EN-407- ENCPA Mobility	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ 375
36IM-0- CAP Project - Impact Fees Fund	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ 375
36MB-0- NC Mobility Fee Fund	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ 375
471-0- Water & Sewer Fund	\$ 4,459	\$ -	\$ 1,124	\$ 2,938	\$ 1,237	\$ 9,758
School	\$ -	\$ -	\$ -	\$ 2,285	\$ -	\$ 2,285
Other	\$ -	\$ -	\$ -	\$ 5,876	\$ -	\$ 5,876
Total	\$ 289,025	\$ 88,088	\$ 34,641	\$ 191,657	\$ 333,294	\$ 936,703

9 Procurement

The Procurement division is responsible for purchasing goods and services for the County and ensuring efficient use of taxpayer funds. The Procurement office manages the solicitation process, reviews all invoices, and is responsible for contract monitoring and compliance. Procurement's costs are allocated to Receiving Departments, as follows:

- **Contractual Support** – represents costs associated with reviewing all County contracts. These costs have been allocated based on the number of contracts per Cost Center.
- **Solicitation Management** – represents costs associated with handling the solicitation process for all County departments. These costs have been allocated based on the number of solicitations per Cost Center.

The chart on the following page illustrates the functions and measures used to allocate Procurement's costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs county-wide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**001-250- Contracts Management/Procurement**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 447,219		\$ 447,219
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
001-1- Board of County Commissioners	\$ 382	\$ 7	\$ 389
001-21- Clerk of the Courts	\$ 2,591	\$ 17	\$ 2,608
001-73- Maintenance - Other County Facilities	\$ 2,777	\$ 446	\$ 3,223
001-121- County Manager	\$ 2,953	\$ 688	\$ 3,642
001-122- Human Resources	\$ 8,614	\$ 1,073	\$ 9,687
001-132- Management Information Systems	\$ 14,387	\$ 310	\$ 14,697
001-135- Office of Management and Budget	\$ 603	\$ 111	\$ 714
001-141- County Attorney	\$ 15,187	\$ 544	\$ 15,731
001-250- Contracts Management/Procurement		\$ 3,734	\$ 3,734
001-291- Risk Management Coordinator		\$ 1,474	\$ 1,474
Total Incoming Costs	<u>\$ 47,495</u>	<u>\$ 8,404</u>	<u>\$ 55,899</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 494,714</u>	<u>\$ 8,404</u>	<u>\$ 503,118</u>

DEPARTMENTAL EXPENSE DETAIL

001-250- Contracts Management/Procurement

Expense Type	Expense (\$)	Contractual Support	Solicitation Management
Personnel			
Salaries & Wages	\$ 238,361	\$ 119,181	\$ 119,181
Fringe Benefits	\$ 80,432	\$ 40,216	\$ 40,216
Subtotal Personnel Cost	\$ 318,793	\$ 159,397	\$ 159,397
Operating Services & Supplies			
Professional Services	\$ 84,635	\$ 42,318	\$ 42,318
Operating Expenses	\$ 43,141	\$ 21,571	\$ 21,571
Insurance	\$ 50	\$ 25	\$ 25
Communications	\$ 600	\$ 300	\$ 300
Subtotal Operating Cost	\$ 128,426	\$ 64,213	\$ 64,213
DEPARTMENTAL EXPENDITURES	\$ 447,219	\$ 223,610	\$ 223,610
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 447,219	\$ 223,610	\$ 223,610
First Allocation			
Incoming - All Others	\$ 47,495	\$ 23,747	\$ 23,747
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 494,714	\$ 247,357	\$ 247,357
Second Allocation			
Incoming - All Others	\$ 8,404	\$ 4,202	\$ 4,202
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 8,404	\$ 4,202	\$ 4,202
TOTAL ALLOCATED	\$ 503,118	\$ 251,559	\$ 251,559

001-250- Contracts Management/Procurement

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Contractual Support							
001-73- Maintenance - Other County Facilities	31.00	11.698%	\$ 28,936		\$ 28,936		\$ 28,936
001-121- County Manager	22.00	8.302%	\$ 20,535		\$ 20,535		\$ 20,535
001-122- Human Resources	11.00	4.151%	\$ 10,268		\$ 10,268		\$ 10,268
001-132- Management Information Systems	5.00	1.887%	\$ 4,667		\$ 4,667		\$ 4,667
001-135- Office of Management and Budget	54.00	20.377%	\$ 50,405		\$ 50,405		\$ 50,405
001-141- County Attorney	5.00	1.887%	\$ 4,667		\$ 4,667		\$ 4,667
001-250- Contracts Management/Procurement	4.00	1.509%	\$ 3,734		\$ 3,734		\$ 3,734
001-76- Maintenance Facilities - Sheriff Admin	4.00	1.509%	\$ 3,734		\$ 3,734	\$ 126	\$ 3,860
001-261- Rescue	6.81	2.569%	\$ 6,355		\$ 6,355	\$ 215	\$ 6,570
001-344- Solid Waste Admin	21.00	7.925%	\$ 19,602		\$ 19,602	\$ 663	\$ 20,265
001-711- Libraries	6.00	2.264%	\$ 5,601		\$ 5,601	\$ 190	\$ 5,790
103-0- County Transportation Fund (Roads)	14.00	5.283%	\$ 13,068		\$ 13,068	\$ 442	\$ 13,510
104-223- Fire Department	8.19	3.091%	\$ 7,646		\$ 7,646	\$ 259	\$ 7,905
104-247- Planning/Economic Opportunity	21.00	7.925%	\$ 19,602		\$ 19,602	\$ 663	\$ 20,265
104-252- Public Safety - Communication Systems	5.00	1.887%	\$ 4,667		\$ 4,667	\$ 158	\$ 4,825
104-621- Animal Control	1.00	0.377%	\$ 933		\$ 933	\$ 32	\$ 965
137-0- AI Tourist Development Fund	5.00	1.887%	\$ 4,667		\$ 4,667	\$ 158	\$ 4,825
145-0- Building Department Fund	1.00	0.377%	\$ 933		\$ 933	\$ 32	\$ 965
368-0- CAP Projects	36.00	13.585%	\$ 33,603		\$ 33,603	\$ 1,137	\$ 34,741
471-0- Water & Sewer Fund	4.00	1.509%	\$ 3,734		\$ 3,734	\$ 126	\$ 3,860
Total	265.00	100.000%	\$ 247,357	\$ -	\$ 247,357	\$ 4,202	\$ 251,559

Allocation Basis:

of contracts

Source of Allocation:

FY22 Contract Report

001-250- Contracts Management/Procurement

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Solicitation Management							
001-73- Maintenance - Other County Facilities	17.00	39.535%	\$ 97,792		\$ 97,792		\$ 97,792
001-121- County Manager	3.00	6.977%	\$ 17,257		\$ 17,257		\$ 17,257
001-135- Office of Management and Budget	7.00	16.279%	\$ 40,267		\$ 40,267		\$ 40,267
001-344- Solid Waste Admin	2.00	4.651%	\$ 11,505		\$ 11,505	\$ 525	\$ 12,030
103-0- County Transportation Fund (Roads)	4.00	9.302%	\$ 23,010		\$ 23,010	\$ 1,050	\$ 24,060
104-247- Planning/Economic Opportunity	1.00	2.326%	\$ 5,752		\$ 5,752	\$ 263	\$ 6,015
104-252- Public Safety - Communication Systems	1.00	2.326%	\$ 5,752		\$ 5,752	\$ 263	\$ 6,015
104-336- Stormwater/Drainage Management	1.00	2.326%	\$ 5,752		\$ 5,752	\$ 263	\$ 6,015
137-0- AI Tourist Development Fund	1.00	2.326%	\$ 5,752		\$ 5,752	\$ 263	\$ 6,015
368-0- CAP Projects	6.00	13.953%	\$ 34,515		\$ 34,515	\$ 1,576	\$ 36,091
Total	43.00	100.000%	\$ 247,357	\$ -	\$ 247,357	\$ 4,202	\$ 251,559

Allocation Basis:

of solicitations

Source of Allocation:

FY22 Solicitations Report

ALLOCATION SUMMARY**001-250- Contracts Management/Procurement**

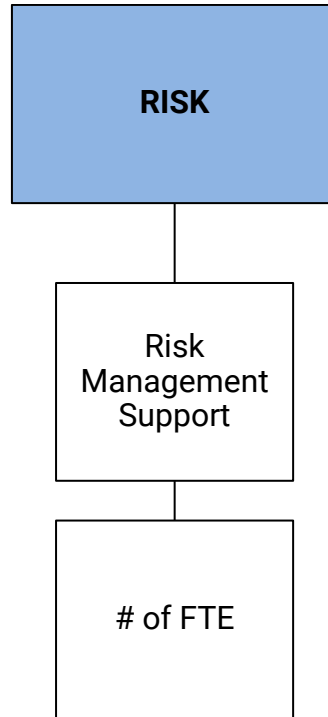
	<u>Contractual Support</u>	<u>Solicitation Management</u>	<u>Total</u>
001-73- Maintenance - Other County Facilities	\$ 28,936	\$ 97,792	\$ 126,728
001-121- County Manager	\$ 20,535	\$ 17,257	\$ 37,793
001-122- Human Resources	\$ 10,268	\$ -	\$ 10,268
001-132- Management Information Systems	\$ 4,667	\$ -	\$ 4,667
001-135- Office of Management and Budget	\$ 50,405	\$ 40,267	\$ 90,672
001-141- County Attorney	\$ 4,667	\$ -	\$ 4,667
001-250- Contracts Management/Procurement	\$ 3,734	\$ -	\$ 3,734
001-76- Maintenance Facilities - Sheriff Admin	\$ 3,860	\$ -	\$ 3,860
001-261- Rescue	\$ 6,570	\$ -	\$ 6,570
001-344- Solid Waste Admin	\$ 20,265	\$ 12,030	\$ 32,296
001-711- Libraries	\$ 5,790	\$ -	\$ 5,790
103-0- County Transportation Fund (Roads)	\$ 13,510	\$ 24,060	\$ 37,571
104-223- Fire Department	\$ 7,905	\$ -	\$ 7,905
104-247- Planning/Economic Opportunity	\$ 20,265	\$ 6,015	\$ 26,280
104-252- Public Safety - Communication Systems	\$ 4,825	\$ 6,015	\$ 10,840
104-336- Stormwater/Drainage Management	\$ -	\$ 6,015	\$ 6,015
104-621- Animal Control	\$ 965	\$ -	\$ 965
137-0- AI Tourist Development Fund	\$ 4,825	\$ 6,015	\$ 10,840
145-0- Building Department Fund	\$ 965	\$ -	\$ 965
368-0- CAP Projects	\$ 34,741	\$ 36,091	\$ 70,831
471-0- Water & Sewer Fund	\$ 3,860	\$ -	\$ 3,860
Total	\$ 251,559	\$ 251,559	\$ 503,118

10 Risk Management Coordinator

The Risk Management Coordinator is responsible for managing and protecting assets and employees within the county and handles all claims the department receives. Risk Management's costs are allocated to Receiving Departments, as follows:

- **Risk Management Support** – represents the support associated with overseeing the Risk Management program, and processing claims. These costs have been allocated based on the number of full-time equivalents (FTE) per Cost Center.

The chart on the following page illustrates the functions and measures used to allocate the Risk Management Coordinator's costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs county-wide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**001-291- Risk Management Coordinator**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 214,106		\$ 214,106
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
001-1- Board of County Commissioners	\$ 185	\$ 4	\$ 189
001-21- Clerk of the Courts	\$ 1,130	\$ 7	\$ 1,137
001-121- County Manager	\$ 1,069	\$ 248	\$ 1,317
001-122- Human Resources	\$ 2,871	\$ 358	\$ 3,229
001-132- Management Information Systems	\$ 1,115	\$ 24	\$ 1,139
001-135- Office of Management and Budget	\$ 293	\$ 54	\$ 346
001-141- County Attorney	\$ 1,690	\$ 52	\$ 1,743
001-291- Risk Management Coordinator		\$ 491	\$ 491
Total Incoming Costs	<u>\$ 8,353</u>	<u>\$ 1,238</u>	<u>\$ 9,591</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 222,459</u>	<u>\$ 1,238</u>	<u>\$ 223,697</u>

DEPARTMENTAL EXPENSE DETAIL**001-291- Risk Management Coordinator**

Expense Type	Expense (\$)	Risk Management Support
Personnel		
Salaries & Wages	\$ 66,075	\$ 66,075
Fringe Benefits	\$ 28,031	\$ 28,031
Subtotal Personnel Cost	\$ 94,106	\$ 94,106
Operating Services & Supplies		
Professional Services	\$ 115,000	\$ 115,000
Operating Expenses	\$ 5,000	\$ 5,000
Subtotal Operating Cost	\$ 120,000	\$ 120,000
DEPARTMENTAL EXPENDITURES	\$ 214,106	\$ 214,106

Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -
Cost Adjustments		
Subtotal Cost Adjustments	\$ -	\$ -
FUNCTIONAL COST	\$ 214,106	\$ 214,106

First Allocation		
Incoming - All Others	\$ 8,353	\$ 8,353
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 222,459	\$ 222,459

Second Allocation		
Incoming - All Others	\$ 1,238	\$ 1,238
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 1,238	\$ 1,238

TOTAL ALLOCATED	\$ 223,697	\$ 223,697
------------------------	-------------------	-------------------

001-291- Risk Management Coordinator**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Risk Management Support							
001-1- Board of County Commissioners	5.00	1.104%	\$ 2,457		\$ 2,457		\$ 2,457
001-73- Maintenance - Other County Facilities	48.68	10.753%	\$ 23,920		\$ 23,920		\$ 23,920
001-121- County Manager	7.25	1.601%	\$ 3,562		\$ 3,562		\$ 3,562
001-122- Human Resources	6.00	1.325%	\$ 2,948		\$ 2,948		\$ 2,948
001-132- Management Information Systems	6.00	1.325%	\$ 2,948		\$ 2,948		\$ 2,948
001-135- Office of Management and Budget	7.50	1.657%	\$ 3,685		\$ 3,685		\$ 3,685
001-141- County Attorney	6.00	1.325%	\$ 2,948		\$ 2,948		\$ 2,948
001-250- Contracts Management/Procurement	3.00	0.663%	\$ 1,474		\$ 1,474		\$ 1,474
001-291- Risk Management Coordinator	1.00	0.221%	\$ 491		\$ 491		\$ 491
001-171- Court Related	0.50	0.110%	\$ 246		\$ 246	\$ 2	\$ 247
001-176- Teen Court	0.95	0.210%	\$ 467		\$ 467	\$ 3	\$ 470
001-251- Public Safety Admin	2.00	0.442%	\$ 983		\$ 983	\$ 7	\$ 990
001-261- Rescue	61.50	13.584%	\$ 30,220		\$ 30,220	\$ 210	\$ 30,430
001-262- Rescue Billing	3.00	0.663%	\$ 1,474		\$ 1,474	\$ 10	\$ 1,484
001-344- Solid Waste Admin	5.76	1.272%	\$ 2,830		\$ 2,830	\$ 20	\$ 2,850
001-371- Cooperative Extension Service	7.00	1.546%	\$ 3,440		\$ 3,440	\$ 24	\$ 3,464
001-711- Libraries	6.50	1.436%	\$ 3,194		\$ 3,194	\$ 22	\$ 3,216
001-712- Fernandina Beach Branch	5.00	1.104%	\$ 2,457		\$ 2,457	\$ 17	\$ 2,474
001-713- Callahan Branch	2.50	0.552%	\$ 1,228		\$ 1,228	\$ 9	\$ 1,237
001-714- Hilliard Branch	2.00	0.442%	\$ 983		\$ 983	\$ 7	\$ 990
001-715- Bryceville Branch	1.00	0.221%	\$ 491		\$ 491	\$ 3	\$ 495
001-716- Yulee Branch	1.50	0.331%	\$ 737		\$ 737	\$ 5	\$ 742
103-0- County Transportation Fund (Roads)	77.16	17.043%	\$ 37,915		\$ 37,915	\$ 264	\$ 38,178
104-222- Fire Inspector	3.00	0.663%	\$ 1,474		\$ 1,474	\$ 10	\$ 1,484
104-223- Fire Department	74.00	16.345%	\$ 36,362		\$ 36,362	\$ 253	\$ 36,615
104-243- Code Enforcement	5.30	1.171%	\$ 2,604		\$ 2,604	\$ 18	\$ 2,622
104-247- Planning/Economic Opportunity	10.70	2.363%	\$ 5,258		\$ 5,258	\$ 37	\$ 5,294
104-335- Development Services	19.00	4.197%	\$ 9,336		\$ 9,336	\$ 65	\$ 9,401
104-336- Stormwater/Drainage Management	6.00	1.325%	\$ 2,948		\$ 2,948	\$ 20	\$ 2,969
104-621- Animal Control	21.00	4.639%	\$ 10,319		\$ 10,319	\$ 72	\$ 10,391

001-291- Risk Management Coordinator

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
119-0- Law Library Trust Fund	0.05	0.011%	\$ 25		\$ 25	\$ 0	\$ 25
145-0- Building Department Fund	45.38	10.023%	\$ 22,296		\$ 22,296	\$ 155	\$ 22,451
149-0- F.S. Special Revenues Fund	0.50	0.110%	\$ 246		\$ 246	\$ 2	\$ 247
471-0- Water & Sewer Fund	1.00	0.221%	\$ 491		\$ 491	\$ 3	\$ 495
Total	452.73	100.000%	\$ 222,459	\$ -	\$ 222,459	\$ 1,238	\$ 223,697

Allocation Basis:

of FTE

Source of Allocation:

Master Staffing File

ALLOCATION SUMMARY**001-291- Risk Management Coordinator**

	Risk Management Support	Total
001-1- Board of County Commissioners	\$ 2,457	\$ 2,457
001-73- Maintenance - Other County Facilities	\$ 23,920	\$ 23,920
001-121- County Manager	\$ 3,562	\$ 3,562
001-122- Human Resources	\$ 2,948	\$ 2,948
001-132- Management Information Systems	\$ 2,948	\$ 2,948
001-135- Office of Management and Budget	\$ 3,685	\$ 3,685
001-141- County Attorney	\$ 2,948	\$ 2,948
001-250- Contracts Management/Procurement	\$ 1,474	\$ 1,474
001-291- Risk Management Coordinator	\$ 491	\$ 491
001-171- Court Related	\$ 247	\$ 247
001-176- Teen Court	\$ 470	\$ 470
001-251- Public Safety Admin	\$ 990	\$ 990
001-261- Rescue	\$ 30,430	\$ 30,430
001-262- Rescue Billing	\$ 1,484	\$ 1,484
001-344- Solid Waste Admin	\$ 2,850	\$ 2,850
001-371- Cooperative Extension Service	\$ 3,464	\$ 3,464
001-711- Libraries	\$ 3,216	\$ 3,216
001-712- Fernandina Beach Branch	\$ 2,474	\$ 2,474
001-713- Callahan Branch	\$ 1,237	\$ 1,237
001-714- Hilliard Branch	\$ 990	\$ 990
001-715- Bryceville Branch	\$ 495	\$ 495
001-716- Yulee Branch	\$ 742	\$ 742
103-0- County Transportation Fund (Roads)	\$ 38,178	\$ 38,178
104-222- Fire Inspector	\$ 1,484	\$ 1,484
104-223- Fire Department	\$ 36,615	\$ 36,615

ALLOCATION SUMMARY**001-291- Risk Management Coordinator**

	Risk Management Support	Total
	<hr/>	<hr/>
104-243- Code Enforcement	\$ 2,622	\$ 2,622
104-247- Planning/Economic Opportunity	\$ 5,294	\$ 5,294
104-335- Development Services	\$ 9,401	\$ 9,401
104-336- Stormwater/Drainage Management	\$ 2,969	\$ 2,969
104-621- Animal Control	\$ 10,391	\$ 10,391
119-0- Law Library Trust Fund	\$ 25	\$ 25
145-0- Building Department Fund	\$ 22,451	\$ 22,451
149-0- F.S. Special Revenues Fund	\$ 247	\$ 247
471-0- Water & Sewer Fund	\$ 495	\$ 495
	<hr/>	<hr/>
Total	\$ 223,697	\$223,697

#TECHNICAL REPORT NASSAU COUNTY FL FEES 2019



Operating Fee Study Report to Nassau County, Florida
Purchase Order 18000362-00
March 8, 2019



790 West Frontage Road
Suite 110
Northfield, Illinois 60093
(847) 441-4175

www.fiscalchoice.com

1. Purpose Of The Report

This is a report on cost/revenue comparisons of County user fees related to services in the departments of Building, Planning & Economic Opportunity, and Engineering.

Generally, no local government wants to increase any charge to citizens. This “user fee study” is intended to test the degree to which existing prices recover the cost of underlying work, since when they do not, it forces the County to use taxpayer money to help fund development services. While counties do not want to increase charges, they also seek to tax as lightly as possible, which may require price changes for fee services.

Another concern is whether a fee price might be a burden on the applicant to the degree that it may change decisions about whether to develop any property in Nassau County. In the consultant’s opinion, full-cost recovery fees in this county would not be high enough to change investment decisions, but this is a matter for Commissioners to consider. Prices need not be as high as cost, and may be less, but should not exceed the cost of the work for which they are charged.

Florida law is clear that fee prices should not generate unintended profits, but should do no more than recover the cost of the underlying services. This study determined the cost of those services to facilitate the County’s discussion of whether certain price changes are appropriate at this time. The County’s focus for financial management is at the level of departments and funds. In the present case, the analysis had to drill deeper to determine the cost of individual billed activities.

Given the County’s interest in limiting reliance on taxes, adjustment of user fee prices is an option to ensure that prices keep up with increases in cost, without compromising service quality. This assumes that a fee is not a tax, but rather, a purchase of service whose price should be no more than necessary to recover the cost of the work.

The purpose of the report was to identify the cost of billed activities (“user fees”), compare these costs to current prices, quantify the excess cost recovery or shortfall by activity, collect departmental price recommendations and provide a space to record final pricing decisions.

As might be expected, the analysis produces a sizable amount of documentation. For the most part, these are technical working papers that we delivered under separate cover. It is not expected that the average reader would want or need to review working papers. This

This is a technical section of our report, intended for an audience that may need to use or update the schedules. It is more detailed than is necessary to participate in a policy discussion of where to set prices.

report addresses what the reader should understand about how we did the analysis and the policy discussion about possible price changes that it was meant to inform.

Our report is based on:

- A review of County financial reports
- Interviews with staff to understand how the offices deliver services, and
- Reviews with each office to confirm facts, assumptions, and findings

2. How We Structured the Findings

	Current Fee Revenue (Price x # Paid)	Cost of fee services	Price minus cost to serve paying customers	Current recovery	Dept. Recommends
Total	\$2,449,606	\$4,065,710	(\$1,546,088)	60.3%	\$3,234,760
Building	2,317,099	3,078,558	(761,459)	75.3%	2,317,099
Engineering	100,592	520,917	(358,428)	19.3%	459,020
Planning & Economic Opportunity	31,915	466,235	(426,201)	6.8%	458,641

Below, we comment on the meaning of each column in the table above.

Current Fee Revenue is a calculation of price times quantity. The County not record revenue at the level of individual fee services (nor should it), so this is the only way to express revenue at the individual fee level. In Building, which uses variable rates to determine construction permits, fixed price revenues are expressed as price times quantity, but revenue from construction permits is based on actual data, which was available.

Cost of fee services is a matter that we determined in this study.

Price minus cost to serve paying customers tells us how current prices recover the cost of the work.

Current Recovery expresses the degree to which current prices recover cost.

Department recommendations are included here because, in our experience, most elected bodies want to know the opinion of their departments regarding price changes. Our view is that if a community established a fee, it would be with the understanding that the applicant has to pay for the cost of the work. This does not obligate the County to charge full cost.

This was not an efficiency study intended to test if the cost of services is based on appropriate levels of service. Fully-burdened hourly costs are well within industry ranges,

suggesting that costs are appropriate. We expect that the annual budget process is another opportunity for the Commission to consider the efficiency of operations.

To decide if changes to current fee prices are appropriate, the reader needs to know two things:

1. How do costs compare to prices for an individual applicant?
2. What is the budget impact of any gaps between price and cost?

We analyze costs at the level of each billed user fee service.

A. Summary of the Contents of Planning & Economic Opportunity and Engineering Findings

Each of these models contains the following schedules. The report used for the Board of County Commission presentation includes only the Customer Impact and Budget Impact schedules, as the other schedules are technical analysis used to generate those findings.

Table	Purpose
Cover	Contact information. Please refer questions about how to read the schedules to the consultants that developed these findings.
Customer Impact	At the level of the individual customer transaction, including the current price, actual cost, difference between price and cost, Department pricing recommendation, and a place to record the Board's decision
Budget Impact	The impact on the County budget of setting prices at cost. The categories mirror those of the Customer Impact schedule, but report findings aggregated by all customers by fee type.
Direct Staff Effort	Analysis of how staff is assigned to various activities and the time spent serving customers for each activity. The schedule reports, in descending vertical order: <ol style="list-style-type: none"> 1. How long it takes for each job title to staff the work for a typical customer by fee type 2. Hours consumed serving all customers by fee type 3. Labor cost associated with the staff effort.
Indirect Expense	The County incurs costs outside of each of the departments to support those departments with such things as building use, accounting and payroll services, and so forth. Our data source was the County's latest "cost allocation plan" document, which follows federal guidance on how to determine indirect expense.
Assignable Hours	The cost of service should include an accrual of paid leave, so that fee customers are treated the same as taxpayers in the expectation that each effort carries with it an accrued cost for paid leave. We follow Federal cost accounting rules and identify <i>assignable</i> hours. The cost of an hour of delivered service is the cost of an employee divided by

Table	Purpose
Appropriation	<p>annual hours net of paid leave, instead of the cost divided by all hours paid.</p> <p>This schedule traces line item appropriation expenses to individual activities. The default assumption is that items other than salary and benefits are used in proportion to labor. For example, if activity “X” uses 2.1 percent of staff time, it uses 2.1 percent of the office supplies expense as well.</p> <p>Blue shaded rows indicate items where the facts required us to treat expenses differently, based on staff explanations of how the work is done. This includes activities that do not benefit from an expense at all, as well as activities whose share of expense is not proportional to total staff labor. We treat these on a case-by-case basis that we document in the models.</p>

The models contain additional working papers containing staff names, titles, salaries, accruals of paid leave and so forth. We hide the amounts by individual, but in the models themselves, placing a cursor over a blacked-out cell will display its value. We hide individual compensation data here out of respect for the privacy of individual employee compensation data. Our goal was for all of the facts necessary to generate the findings to be in one document per department.

B. Building Department

Services of this department are available both as fixed rates for predictable levels of effort, and variable rates for construction permits, which are a function of the cost of the construction project.

The analysis begins with fixed rate services. We asked for information on the effort level per typical application in the fixed rate services. For fixed rate activities, we multiply the hours per applicant by the fully-burdened hourly rate to obtain the cost by activity.

For construction permits, which the County uses variable rates, we do the following:

- Start with total departmental cost and subtract cash to be carried, which is unrelated to the current cost of service.
- Deduct the cost of fixed rate efforts from the total to obtain a residual cost for variable rate charges.
- Divide the residual cost by the value of work permitted last year. Following current convention, we express this as a cost per \$1,000 of construction value.

Currently, the County charges a rate of \$50 flat fee plus a rate per \$1,000 of construction value. The charges per \$1,000 of construction value depend on the value of the project, with rates declining for larger projects. The County does not record the number of permits

by value band, so we were only able to calculate an aggregate rate. Our finding compares to current charges as follows:

Current Charges			Actual Cost
Project Value from	to	Rate	
\$1	\$10,000	\$50	\$5.68 per \$1,000
\$10,001	\$50,000	\$50 + \$5.00 per \$1,000	
\$50,001	\$500,000	\$50 + \$3.00 per \$1,000	
\$500,000	+	\$50 + \$2.00 per \$1,000	

The most significant finding here is that, particularly for projects valued at \$50,001 and above, current rates are not sufficient to fund the work. Plan review is generating a surplus, but construction permits sustain an even larger loss, the net of which is costing taxpayers more than a half million dollars annually.

C. Updating the Findings

Generally, once every four or five years is an appropriate interval to update fees. There is a cost in dollars and staff time for these studies that is easier to bear if the study is not done too often. That said, a department experiencing unprecedented change may not be able to wait this long. For example, after the 2008 recession, some building departments experienced such a reduction in demand for permits that the existing rates no longer allowed them to break even based on rates developed in more normal years.

One option to keep prices close to cost between formal fee study years is to index rates based on inflation or on the percentage change in the County budget.



Proposal

February 8, 2024

RFP # NC24-001

Comprehensive User Fee Study

County of Nassau, Florida

Submitted by:

PATRICK DYER
VICE PRESIDENT
4320 WEST KENNEDY BLVD.
TAMPA, FL 33609
888.302.0899
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COUNTY OF NASSAU

RFP #NC24-001 | COMPREHENSIVE USER FEE STUDY
FEBRUARY 8, 2024

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Cover Letter



February 8, 2024

Lanae Gilmore, Procurement Director
Procurement Department
County of Nassau
96135 Nassau Place, Suite 2
Yulee, FL 32097

SUBJECT: RESPONSE TO RFP #NC24-001 COMPREHENSIVE USER FEE STUDY

Dear Ms. Gilmore:

MGT of America Consulting, LLC (MGT) is pleased to present this proposal to provide a Comprehensive User Fee Study for Nassau County (the County). We understand the County is seeking proposals from qualified and experienced individuals and firms to review and evaluate user fees for various services and allocate costs accordingly. A fundamental philosophy of MGT is that we work with, not for, our clients and customize our work to support their goals and needs. **In addition, MGT has both familiarity and differentiating expertise with the County, as two of our proposed team members, Bruce Cowans and Jerry Wolf, have worked on a recent, successful User Fee Study for the County of Nassau.**

THE CHALLENGE: THE REAL COST OF USER FEES

When a government charges a fee, one might assume that this is a purchase of service. The actual question is whether the price recovers the cost. It helps to think that cost is a fact and price is a policy choice. While you can set prices at various levels, you want to know the cost of an activity before deciding its price. Many states prohibit any intentional profit on fees, but we do not assume that everyone understands the real cost of user fees.

The cost of a fee service includes not only the direct labor, but also benefits, other appropriated expenses, indirect cost, and direct support from other offices. Our job in this project is to analyze the information to report how the cost compares to price. This requires not only templates designed to support this analysis, but also knowledge of the underlying services so the model will reflect how they are provided. Our staff's job is to understand how you deliver services, to determine their costs, and to support your policy review. We will also help the County to understand regional best practices for charging various types of fees, as well as demand elasticities that should be considered.

THE SOLUTION: USER FEE STUDY FROM MGT

A user fee study from MGT will successfully identify the real cost of user fee service delivery for the County. This will enable the County to set accurate user fees with the transparency required to justify rates to constituents and other entities.

MGT is uniquely qualified to satisfy all aspects of the required work as described in the County's RFP. Our analysis and advice have been trusted by local agencies in Florida and nationally for nearly 50 years. With deep experience and expertise, many of our consultants were present at the birth of the user fee study industry and have contributed significantly to its development. As a firm, MGT continues to set the standard for creativity and commitment to our clients' goals – qualities that set us apart from all competitors.

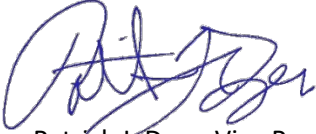


COVER LETTER

Thank you for the opportunity to submit this proposal. We have read the request for proposal (RFP) and accept the terms. I acknowledge all addenda issued related to this RFP. We look forward to providing the County with services that exceed your expectations. If you have questions on any aspect of our proposal, please contact **Mr. J. Mark Carpenter** at **214.770.7153** or mcarpenter@mgtconsulting.com. **Mr. Bruce Cowans** at **847.302.2006** or bcowans@mgtconsulting.com can also be contacted.

I acknowledge all addenda related to the RFP, and I am authorized by our firm to commit MGT to the terms and conditions included in the following proposal.

Sincerely,



Patrick J. Dyer, Vice President
Authorized to Bind the Firm



Firm Profile

We impact the communities we serve — for good.

Generating an accurate and transparent development user fee study requires years of experience. Firms need a deep understanding of governmental agencies, building permit process flows, and the details of how costs are linked to discrete process steps along the way. **MGT is uniquely qualified to fulfill the County’s requirements.** We have the experience, expertise, and a proven track record for not only delivering but exceeding expectations.

Our history makes the case. MGT began operations in 1974. As a consulting group, we have delivered more user fee studies to governmental jurisdictions than all current competition combined. The County deserves a firm with expertise second to none. MGT people were present at the creation of the user fee study industry. Today our firm now leads the way.

The County also deserves a study that delivers value at a reasonable price. MGT is a financially stable national consulting firm. We have a strong reputation for delivering analysis, thoughtful advice, and comprehensive user fee studies on time and within budget.

Our structure as a firm is unique. MGT is a privately held, employee-owned, limited liability company. We have a deep roster of experienced cost allocation experts, ample resources, and a desire to serve the public. It’s our people who are the driving force behind the impact we create. Every member of the firm has a vested interest in the successful completion of every project, for every client. This mindset is embedded in our culture and is at the heart of what we do.

MGT staff has delivered more user fee studies to governmental jurisdictions than all current competition combined.

The County seeks to reimagine its process and revamp associated fee schedules. MGT’s understanding of the structures, operations, and issues facing public agencies will help accelerate project timelines and generate desired outcomes. **For more than 49 years, MGT has been delivering financial and management consulting services to state and local governments.** Our people have deep experience in the public sector. We are not the biggest, oldest, or highest profile consulting firm; just the best for delivering the expertise the County needs.

MGT FIRM AT A GLANCE

Name: MGT of America Consulting, LLC (MGT)

Founded: 1974

Locations: Headquarters in Tampa Florida; branch offices nationwide

Staff: 500+ consultants with a deep roster of experienced financial experts

Structure: Privately held, employee-owned, client-driven, limited liability company

Lines of Business: Government Consulting; Education and Financial Solutions; Diversity, Equity, and Inclusion; Human Capital; Cyber Security and Technology

The Social Impact of MGT’s Work

*Impacting
Communities.
For Good.*



Defined by Our Community Impact

MGT understands how important a data driven and equitable user fee and rate study is to Nassau County and to the customers you serve, and for this reason, we are consistent and objective in our fee area reviews. Nassau County has a multitude of service departments that need to operate efficiently to support the County’s initiatives, from cultural, historic, and recreational missions, official Board of Commissioners events, municipal projects, and environmental forest and beach goals. Our team will provide a study that is cost-effective and will drive increased equity and transparency in the regulatory services you provide to the community.

▶ **GOALS OF THIS PROJECT:** Analyze the costs of the County’s fee-for-services and calculate each fee’s full costs. Assist the County to appropriately increase fees to match full cost, or to assist the County to understand the fee setting options when local policy indicates some fees need to be subsidized by the General Fund. This approach will expand revenues for the County, producing general County financial health and fiscal sustainability, which jointly lead to sustainable community benefits.

▶ **CLEAR COMMUNITY BENEFIT:** Setting fee prices to recover cost is fair. It allows applicants to receive services upon demand and it insulates taxpayers from having to pay for services that benefit developers. A well-conceived and managed user fee program will ensure the County is compliant with federal and state laws, while protecting and augmenting the County’s General Fund. Efficient and rational financial policies and practices will enhance the County’s services to the public. New facilities, new programs and enhancements to the community are all leveraged when the general fund is healthy and properly supported, which this MGT project will ensure. This MGT project will help the County better serve the citizens of the Nassau County.

MGT—DEDICATED TO THE COMMUNITY: We see the County’s community as our community. The MGT team has worked in the public sector and understands the challenges you face. Our view and objectives are long-term—for both relationships and solutions. That is why we are deeply committed to helping you bring out the best in your community. Seeing lives improved is how we really measure our mutual success.



MGT: EXPERTS IN USER FEES

“MGT’s consultants were knowledgeable, reliable, and professional. They walked us through the process every step of the way throughout the engagement.”

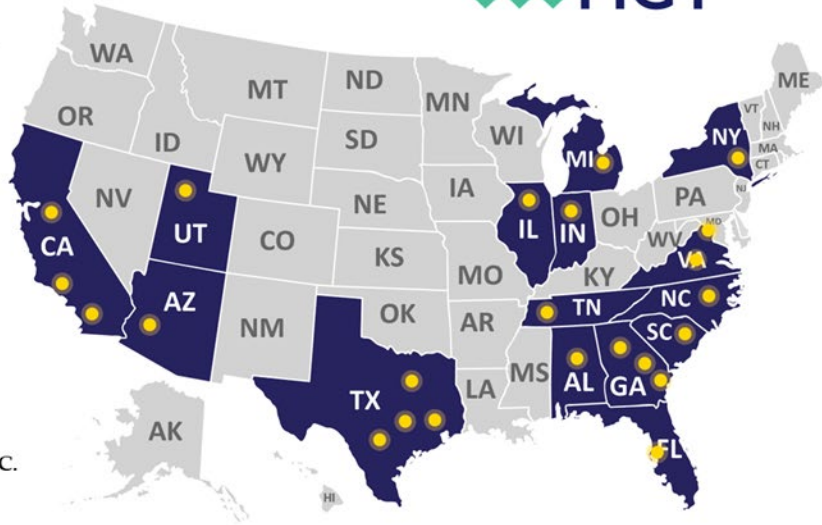
*- Matthew Osterhoudt,
Director Planning &
Development Services
Sarasota County, Florida*

MGT's Presence

MGT's headquarters are in Tampa, Florida, with additional locations across the country.

NATIONAL FIRM LOCAL FOCUS

- Alabama**
Birmingham
- Arizona**
Phoenix
- California**
Sacramento
Riverside
Carlsbad
- Florida**
Tampa HQ
- Georgia**
Savannah
Atlanta
Alpharetta
- Illinois**
Chicago Metro
- Indiana**
Gary
- Michigan**
Bay City
- New York**
NYC
- North Carolina**
Raleigh
- South Carolina**
Columbia
- Tennessee**
Nashville
- Texas**
Dallas
Austin
San Antonio
Houston
- Utah**
Salt Lake City
- Virginia**
Richmond
- Washington, D.C.**



MGT Primary Consulting Divisions

MGT employs over 500 consultants and staff. MGT is structured into two primary consulting divisions, along with various internal infrastructure groups to support our operations and growth.



Social Impact Solutions

Our Social Impact Solutions team combines Financial Solutions, Education Solutions, Human Capital, Government Consulting, and Diversity, Equity, and Inclusion (DEI) to provide an integrated team with subject matter expertise and the financial acumen to help municipalities, government agencies, schools, districts, state agencies, and colleges and universities perform at their best and thrive.



Technology Solutions

Our Technology Solutions business supports state, local, education, and private companies as they seek to improve and protect their network infrastructure and data for greater resiliency. We offer world-class IT infrastructure management, cyber security, and strategic IT professional staffing.

FIRM PROFILE

MGT Contact Information

PROJECT LEADER	Bruce Cowans, Vice President 790 W. Frontage Road, Suite 110 Northfield, IL 60093 P: 847.441.4175 Email: bcowans@mgtconsulting.com
MGT HEADQUARTERS	MGT of America Consulting, LLC 4320 West Kennedy Boulevard Tampa, Florida 33609 P: 888.302.0899 www.mgtconsulting.com FEIN: 81-0890071
INDIVIDUALS AUTHORIZED TO COMMIT FIRM	Patrick Dyer Vice President 3600 American River Drive, Suite 150 Sacramento, CA 95864 P: 888.302.0899 Email: pdyer@mgtconsulting.com Robert Holloway Senior Vice President & Chief Strategy Officer 516 North Adams Street Tallahassee, FL 32301 P: 850.386.3191 Email: rholloway@mgtconsulting.com A. Trey Traviesa CEO & Chairman of the Board 4320 West Kennedy Boulevard, Suite 200 Tampa, FL 33609 P: 888.302.0899 Email: ttraviesa@mgtconsulting.com Carla Luke Chief Financial Officer 4320 West Kennedy Boulevard, Suite 200 Tampa, FL 33609 P: 888.302.0899 Email: cluke@mgtconsulting.com

Financial Stability and Litigation Statement

As a long-standing contractor, MGT has the financial capacity to undertake and complete a project of this scope. MGT has been in continuous business since 1974 and has the necessary financial ability to perform the functions required by this request for proposal (RFP) and to provide those services represented in this response. MGT does not anticipate any organizational changes that may impede our ability to complete any future projects. We have nearly 50 years of experience in providing sound, practical, implementable solutions to state and local governments around the country. In addition, MGT has not been involved in any litigation or court proceedings whereby a court or any other administrative agency has ruled against MGT in any matter related to the professional activities of our firm. MGT is fully bondable, and a copy of financial statements is available upon request.

Experience and Qualifications

Incomparable User Fee Expertise.

User fee studies are one of MGT's core services. Lead staff on our proposed team have combined over 50 years' experience performing fee studies that include police, fire, finance, clerk, public works, parks, animal care, planning, building, and engineering fee studies – both on the revenue side and the process improvement/management side.

Expertise and Experience

MGT is thoroughly familiar with all relevant federal and state of Florida's user fee requirements. Our expert consulting team is proficient at managing user fee projects precisely like the one requested by the County. We believe no other firm has deeper experience than us. That experience means:

- ◆ We have seen ways of addressing problems in these studies that will lead to a more successful project.
- ◆ We are familiar with the services themselves, so you will spend less time with us while getting a successful project.
- ◆ In terms of innovations and best practices, more experience means we can help you find new ways to charge for your services.

MGT also has an outstanding record of past performance.

Our teams are composed of proven professionals with the goal of providing the best quality of service while meeting project schedules and budgets. To review completed projects like the study requested by the County, please see the References section of our proposal.

Project Management and Communication

Our project management process includes a project schedule with deadlines and a project team with the availability to meet deadlines. MGT will onboard additional consultants if needed and perform quality assurance activities throughout the project. To ensure satisfaction for the County, our communication plan includes:

- ◆ Frequent formal and informal correspondence.
- ◆ Meetings (on-site or teleconference).
- ◆ Built-in checks to keep your project on track.



MGT: EXPERTS IN USER FEES

"MGT's consultants were knowledgeable, reliable, and professional. They walked us through the process every step of the way throughout the engagement."

*- Matthew Osterhoudt,
Director Planning &
Development Services
Sarasota County, Florida*

EXPERIENCE AND QUALIFICATIONS

MGT User Fee Study Experience

As a consulting group, we have delivered more user fee studies to governmental jurisdictions than all current competition combined. Our experience with user fee studies stretches back to the late 1980s when our senior consulting staff worked for David M. Griffith & Associates (DMG).

RECENTLY COMPLETED (OR ONGOING) USER FEE STUDIES

The expert consulting team proposed for your project is proficient at managing user fee projects exactly like the one being requested by the County. **Over the last five years alone, MGT has completed user fee studies for the following municipalities and government agencies nationwide:**

MGT USER FEE CLIENTS		
ARIZONA		
City of Buckeye	City of Phoenix	Coconino County
City of Flagstaff	City of Tucson	Maricopa County
City of Goodyear		Pinal County
CALIFORNIA		
City of Auburn	City of Redlands	County of Calaveras
City of Beverly Hills	City of Redwood City	El Dorado County Public
City of Calistoga	City of Riverside	County of Monterey (CAO)
City of Corona	City of Riverside Public Utilities	County of Monterey (EHD)
City of Daly City	City of Rohnert Park	Napa County
City of Dublin	City of San Pablo	San Diego Development Services Department
City of Encinitas	City of San Mateo	San Luis Obispo County Development Services
City of Healdsburg	City of Santa Ana	San Luis Obispo County-- Cannabis
City of Industry	City of Santa Monica	Santa Barbara County-- Animal Services
City of Inglewood	City of Santa Monica Fire	Santa Barbara County EHS
City of La Mesa	City of Santa Rosa Planning and Development	Santa Barbara County Planning and Development
City of Newport Beach	City of San Rafael	Sonoma County Assessor
City of Oakland	City of Solvang	County of Santa Cruz
City of Pasadena – Fire	City of Vallejo	County of Stanislaus
City of Pasadena – Cannabis	CAL FIRE	San Juan Water District
City of Port Hueneme	California Gambling Commission	
COLORADO		
City of Fort Collins	City & County of Denver	Fremont County
Colorado Dept of Revenue		
FLORIDA		
Alachua County	Pasco County	City of Fort Myers
Collier County	Polk County	City of Tamarac
Hillsborough County	Sarasota County	City of Tampa

EXPERIENCE AND QUALIFICATIONS

MGT USER FEE CLIENTS

Lee County	Wakulla County	City of Venice
Leon County	City of Melbourne	Town of Longboat Key
Manatee County	City of Miami Beach	Southwest Florida Water Management District
Monroe County	City of Hollywood	

GEORGIA

Henry County	City of Atlanta
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ILLINOIS

Adams County	Kankakee County	Vermilion County
Bond County	Kendall County	Will County
Boone County	La Salle County	Winnebago County
Bureau County	Madison County	Woodford County
Christian County	McHenry County	Chicago Transit Authority
Clark County	Peoria County	City of Chicago
Coles County	Rock Island County	City of Springfield
DeKalb County	Sangamon County	City of Naperville
DuPage County	St. Clair County	City of Bloomington
Jackson County	Stephenson County	City of Lake Forest
Jo Daviess County	Tazewell County	IL Dept of Financial & Professional Regulations
Kane County		

KANSAS

Johnson County	Kansas City Board of Public Utilities
Johnson County Tech Svcs	Unified Government WYCO/KCK

LOUISIANA

State of Louisiana	Louisiana Office of Aircraft Services
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MICHIGAN

City of Detroit	Calhoun County	Marquette County
City of Kentwood	Huron County - Building & Zoning	Ottawa County
	Kalamazoo County	St. Joseph County

NEVADA

City of Las Vegas	City of Reno
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NORTH CAROLINA

City of Greenville

OREGON

City of Bend	Clatsop County
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TENNESSEE

Nashville and Davidson County - Metro Government
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TEXAS

City of Abilene	City of Garland	City of Plano
City of Austin	City of Houston	City of San Angelo
City of Corpus Christi	City of Lewisville	City of San Marcos

EXPERIENCE AND QUALIFICATIONS

MGT USER FEE CLIENTS

City of Dallas

City of Midland

City of Sugar Land

North Texas Municipal Water District

VIRGINIA

Loudoun County

Town of Leesburg

Arlington County

WASHINGTON

City of Kirkland

King County Environmental Health

Proposed Staff

The success of a consulting engagement depends on the qualifications of the project team and the way in which the project is structured and managed.

While the qualifications and experience of a firm are important, perhaps more important is the project team’s knowledge, experience, and specific track record with counties like the County. The proposed project team combines rich, deep knowledge and experience in preparing user fees in Florida.

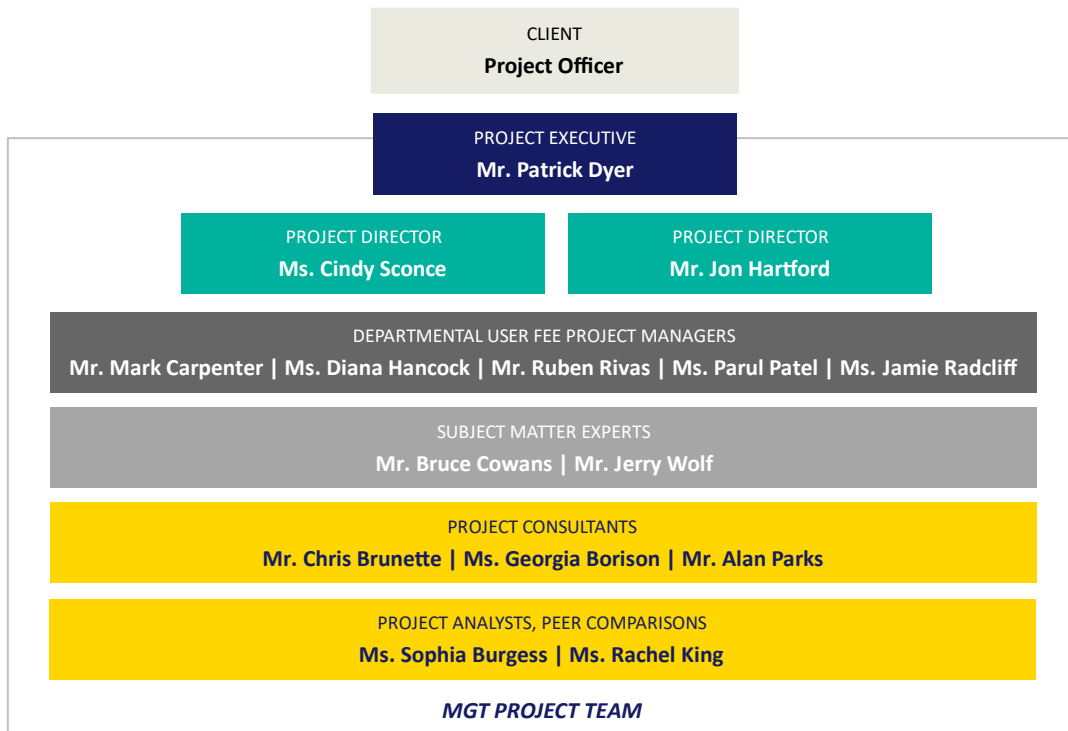
Proposed Project Staff

The best results come from tightly integrated teams working jointly to adapt the project work plan to best meet the County’s needs and objectives. We value communication with our clients, whether it’s on-site or via teleconference. We exclusively offer a six-month check-up visit after the project concludes to assist with any outstanding implementation challenges or questions from your staff, etc.

Our proposed team has over 50 years’ experience of user fee calculation and consulting experience – and a proven track record of successful implementation. No comparable group of consultants in the nation can perform the County’s requested services as well as MGT.

Our team is more than cost accountants. Team members act as your partners engaged in a common effort with the County to calculate and distribute all levels of costs fairly and equitably. Our objective is to help you achieve your goals by successfully completing and delivering a comprehensive user fee study with minimum controversy, exposure, and disruption.

Exhibit 1. Project Team Organizational Chart



PROPOSED STAFF

Staff Roles and Responsibilities

Nassau County Project Officer

- TBD

MGT suggests the County appoints a single point of contact to serve as the Project Officer. The Project Officer will have primary responsibility and final authority over all activities, and they will provide project guidance and direction to the MGT team. The Project Officer will approve the contract, work plan, and final report. All project correspondence, progress reports, and final reports will be delivered to the Project Officer.

MGT Project Executive

- Patrick Dyer, Vice President

The MGT Project Executive ensures the project is staffed as needed, has the resources needed, and can act on client considerations. The Project Executive is responsible for ensuring client success. ***Client satisfaction is our #1 goal.***

MGT Project Directors

- Cindy Sconce, Director
- Jon Hartford, Director

The MGT Project Directors are the primary people responsible for ensuring the resources to conduct the study are available from start to finish and that the team fulfills all contractual requirements, produces a quality report, and meets all project deadlines. They are the main point of quality control, have final authority for the project and deliverables, and help resolve conflicts over any project issues.

In addition, they will be responsible for the day-to-day management of all project activities to include refining procedures, assigning, and monitoring all activities, and maintaining frequent contact with the County's Project Officer throughout the lifecycle of the project. The MGT Project Directors will lead key meetings and presentations.

MGT Project Managers

- Mark Carpenter, Director
- Diana Hancock, Manager
- Ruben Rivas, Manager
- Parul Patel, Senior Manager
- Jamie Radcliff, Manager

The Project Managers will conduct interviews and review best-practice fee structure alternatives with staff. They will lead department interviews and coordinate scheduling, data collection, follow-up phone calls, and emails. The Project Managers will also calculate the full costs of existing and new for-fee services and estimate fee-for-service revenues. This project team will prepare draft reports, and review draft and final reports with the County's officials. The MGT Project Managers will also participate in key meetings and presentations.

MGT Subject Matter Experts

- Bruce Cowans, Vice President
- Jerry Wolf, Director

The Subject Matter Experts (SMEs) will provide technical support and advice to the team, utilizing their respective areas of expertise. As currently envisioned, they will provide advice and technical assistance in shaping approach and methodology and deliverables produced by the team. They will ensure team members are regularly informed about relevant research and best practices related to the project.

MGT Project Consultants

- Chris Brunette, Senior Consultant
- Georgia Borison, Project Consultant
- Alan Parks, Consultant

The MGT Project Consultants will work in close contact with MGT's Project Executives, Project Managers, and key County's employees as appropriate, to customize and execute each work task and fulfill the County's stated expectations. Under the supervision of the Project Managers, they will review, document, evaluate, and generate recommendations in accordance with each component of the work plan. The Project Consultants will also assist with data acquisition and analysis for this project.

PROPOSED STAFF

**MGT Project Analysts and
Peer Comparison Leads**

- **Sophia Burgess, Analyst**
- **Rachel King, Analyst**

The MGT Project Analysts will lead project efforts associated with documenting, analyzing, diagramming, and implementing the plan, program, implementation, and measurement aspects of the fee study. The Analysts' ability to identify customer requirements and implement solutions will be a primary objective of their role.

The Peer Comparison Leads will research activities and gather data that is relevant and comparable to the County. These staff have the same skills as the project analysts but will focus on the peer information so that it can be done concurrently as the user fee analysis takes place, giving the County a larger team and tighter timelines than simply waiting until the end to do these important tasks.

Resumes

Resumes for our proposed project team members are on the following pages.

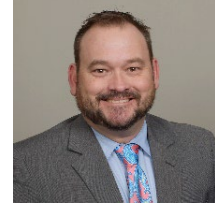
PROPOSED STAFF



PATRICK J. DYER

Vice President | Performance Solutions

Mr. Dyer has over 20 years of professional experience in government operations. He has worked with city, county, state, special district, and joint powers authority government agencies on cost accounting and state mandated cost claiming projects during his twelve-year consulting tenure. Mr. Dyer's most recent consulting projects focus on the following areas: development user fee calculations, Federal Emergency Management Agency (FEMA) guidance and claiming, regulated cannabis/marijuana studies, city and transit agency cost allocation plans and state mandated cost consulting (specific to CA).



Areas of Expertise

- ◆ California State Mandate Reimbursement (SB 90)
- ◆ Cost Allocation Plans
- ◆ Indirect Cost Rate Proposals
- ◆ Cost of Service / User Fee Studies
- ◆ Transit Agency Cost Allocation and Indirect Costs
- ◆ Federal Negotiations and Audit Defense (FTA, FAA, HAS, FEMA, US Dept of Interior)
- ◆ Mental Health Funding Sources (AB 3632)
- ◆ Daily Jail Rate, Booking Fee Analyses
- ◆ Animal Care, Shelter, Enforcement Operations Costs, and Fees
- ◆ Elections Program Operations and Cost Accounting
- ◆ Expert Witness on Cost/Fee Lawsuits
- ◆ Clerk, Recorder and Elections Fees/Operations
- ◆ FEMA Claiming & CARES Act Funding
- ◆ State Agency Fee Studies & Outreach

Education

Bachelor of Science, Business Administration (Finance), California State University Sacramento

Professional Experience

MGT of America Consulting, LLC, *Vice President, August 2007-Present*

Public Resource Management Group, LLC, *Senior Consulting Manager*

MAXIMUS, Inc., *Project Manager*

City of Davis, Finance Department, *Revenue Collections Customer Service Coordinator*

Leadership Expertise

Mr. Dyer is a senior member of MGT's leadership team. His duties as Vice President include direct project work in addition to a variety of management and administrative items. Mr. Dyer's business development and administrative duties include the following:

- ◆ Sales, marketing, and budget oversight for a practice of \$4.0 million of consulting engagements
- ◆ Administer contracts, agreements and insurance requirements
- ◆ Staff reviews, supervision and workload analysis for 15 consulting professionals
- ◆ Coordinate, write, review, respond to complex government RFPs

Professional History

Prior to beginning his consulting career, Mr. Dyer spent over ten years with the City of Davis, most recently holding the position supervising the Finance Department staff handling all City revenue collection, loans, parking citation billing, 15,000 utility billing accounts and the City's 5,000 business licenses. Mr. Dyer also completed a successful pilot data capture program between the City of Davis and the State of California Department of Motor Vehicles to develop a virtual private network to exchange vehicle owner information and streamline parking collection processes for local government.



PATRICK J. DYER

Vice President | Performance Solutions

While at the City of Davis, Mr. Dyer held the position of President with the Davis City Employees Association, a labor union for approximately 300 of the City's miscellaneous employees. While holding that position, Mr. Dyer gained valuable experience related to employer-employee contracts (MOUs), labor relations law, collective bargaining, class/comp studies and compensation analysis.

Client Service Highlights

COVID-19 FEMA Infectious Disease Event Management | County of Santa Cruz, CA

Mr. Dyer was engaged to develop defensible FEMA claiming and documentation for disaster event claiming. The scope of the MGT contract was to enhance the activities of the Auditor Controller Tax Collector by assisting county staff with Federal Guidance, interpretations of Policy Manual, development of improved time keeping, procurement documentation and staff training of CAL OES and FEMA guidance related to COVID-19.

Gambling Control Commission Fee Study | State of California, Sacramento, CA

Mr. Dyer was engaged to develop defensible fees for the Bureau of Gambling Control (BGC) and the California Gambling Control Commission (CGCC). MGT was engaged to respond to the findings of an audit report requesting review of fees and structure of fees charged to gambling establishments, owners, entities, and individuals. Mr. Dyer and the project team re-structured the fees and calculated the full cost of providing the services for two different State agencies. MGT is finalizing its report and beginning industry outreach and an electronic survey to gain feedback from BGC and CGCC customers.

Cost Allocation, Transit | Sound Transit, Seattle, WA

Mr. Dyer initiated a formal cost allocation plan structure for submission to the Federal Transportation Administration (FTA). Prior to engaging MGT, ST had not obtained approval for their indirect costs on federal grants. MGT analyzed, documented the process, negotiated with federal auditors, and obtained FTA approval for its cost allocation and indirect cost rates. In total, ST runs \$45 million through its cost plan for central service costs. This formal approval of the indirect cost rates helps ST defend a portion of its \$170+ million in annual federal grants.

Health Agency Fee Calculations | El Dorado County, CA - Health & Human Services Agency

Mr. Dyer led a team of four consultants to analyze user fees and cost recovery for this eight department super-agency. MGT reviewed cost recovery, developed fee comparisons and recommendations for the Health, Lab, Environmental Health, Animal Services, Vital Records, Mental Health, Public Guardian, and Emergency Medical Services departments. This six-month project resulted in defensible fees of \$7.2 million in county cost for user fee activity and recommended changes or new fees of approximately \$125,000.

Animal Care & Fees | County of Los Angeles, CA - Animal Care & Control

Mr. Dyer led a team of five other consultants to completely overhaul the billing methods for contract cities animal care services for the largest animal care system in the nation. Mr. Dyer and his team questioned assumptions and re-tooled billing models to enable Los Angeles County to recommend increasing cost recovery from 30% to 70% from its 49 contract agencies. Over a six-year phase-in, the county expects to recover an additional \$5 million in revenue because of MGT's recommendations.

Animal Care & Fees | Madera County, CA

Mr. Dyer recalculated the full cost of its Animal Care and Shelter services for the city and county. As a result of MGT's calculations and recommendations, the County expected to recover an additional \$250 thousand dollars from its contract city. County officials were extremely happy to have a 52x return on their investment by hiring MGT Consulting.

PROPOSED STAFF



CINDY SCONCE

Director | Performance Solutions

Ms. Sconce is a Director at MGT and is the Practice Lead Specialist for User Fee Studies at MGT. Ms. Sconce has over nineteen years of professional consulting experience working with local governmental agencies, managing and completing more than 100 separate consulting engagements throughout her career for cities, counties, and special districts. Ms. Sconce recently led a team to provide a development user fee study for the City of Phoenix, where she and her team not only provided insightful recommendations after a thorough analysis, but created a user fee methodology calculation and policy consideration manual for the City's Audit Department to use for future reviews.



Ms. Sconce is a dedicated professional with an outstanding track record in providing user fee study, cost allocation plan, and state mandate reimbursement (SB 90) services. Her wide range of experience, along with her exceptional organizational and interpersonal skills, makes her a significant asset to every one of her projects.

Areas of Expertise

- ◆ User Fee Study Analysis
- ◆ Indirect Cost Rate Proposals and Analysis
- ◆ 2 CFR Part 200 & Full Cost Allocation Plans
- ◆ State Mandate Reimbursement (SB 90)

Education

Bachelor of Science, California State University Sacramento

Professional Experience

MGT of America Consulting, LLC, *Director, 2013-present*

Nimbus Consulting Group, Inc., *Project Manager*

Maximus, Inc., *Principal Consultant*

Centration, *Manager*

Subject Matter Expertise

User Fee Studies. Ms. Sconce has worked with numerous cities and counties, in California as well as Arizona, Nevada, Washington and Michigan providing user fee study analysis. Recently, she was the project manager for both the California Department of Forestry and Fire Protection Office of the State Fire Marshal's Life and Safety Division fee study (CalFire) and the California Gambling Commission fee study. She has provided expert analysis and guidance to assist her clients to recover their full cost for fee-related activities. She brings her professional expertise in all areas of project management, cost analysis, document development and public speaking in order for her clients to have a successful project engagement.

Cost Allocation Plans. Ms. Sconce has worked with agencies in both California and Colorado, preparing their 2 CFR Part 200 and Full Cost Allocation Plans. In addition, she has prepared and reviewed indirect costs rate proposals for California cities in order to recover additional project revenue from the California Department of Transportation.

SB 90. Ms. Sconce has provided State Mandate Reimbursement (SB 90) services since 2001. She has provided project leadership, mandate expertise, training, and audit assistance to numerous counties, cities, and special districts filing hundreds of claims throughout her career. She brings industry knowledge and insight to each of her SB 90 engagements.



CINDY SCONCE

Director | Performance Solutions

Client Service Highlights

User Fee Studies | City of Phoenix, AZ

Ms. Sconce led the MGT Project Team for the City of Phoenix in 2018 to perform a comprehensive cost of service analysis for the City's development fees using FY19 budgeted figures. Ms. Sconce and her team analyzed 16 different disciplines within the Planning and Development department for a potential cost recovery of \$55 M dollars (excluding fines and penalties). Current fee related revenues average \$45 M. The difference would represent a potential \$10 M dollar increase in revenue. In addition to the full cost recovery calculations, MGT worked with the City to recommend fee policies to establish cost recovery goals, discussed deferred revenue model recommendations, cost recovery model recommendations, recovery reporting improvements and new tracking reports, and best practices for fund balances and future updates to fees.

User Fee Studies | California Gambling Control Commission, CA

Ms. Sconce worked with the California Gambling Control Commission (CGCC) to perform a cost-of-service analysis in order to align the revenue collected and deposited into the Gambling Control Fund with the costs of the activities that the fund supports. Ms. Sconce worked with the CGCC and Bureau to develop a cost analysis and fee structure so that the activities being performed aligned with the revenues collected and deposited into the Gambling Control Fund. The study analyzed funds totaling approximately \$38 million which resulted in over \$22 million in defensible cardroom fee activity.

User Fee Studies | California Department of Forestry and Fire Protection (CAL FIRE), CA

Ms. Sconce worked with the California Department of Forestry and Fire Protection (CAL FIRE) to perform a fee and rate study for the Office of the State Fire Marshal's (OSFM) Fire and Life Safety Division (FLS). The study's objective was to develop a methodology that would assist OSFM FLS in determining the full cost of their user fee services and appropriate billing rates. The goal was to establish the FLS Division as a self-sustaining program, meaning revenues equal the Divisions \$21 million spending authority. Ms. Sconce worked with FLS to develop a cost analysis and fee structure so that the services being provided aligned with the industry's best practices.

Health Agency Fee Calculations | El Dorado County, CA - Health & Human Services Agency

Ms. Sconce made significant contributions to this user fee and cost recovery project for El Dorado's eight-department agency in 2016 and is currently the project manager leading the update for 2022. MGT performed a cost-of-service study and fee comparisons for the Health, Lab, Environmental Health, Animal Services, Vital Records, Mental Health, Public Guardian, and Emergency Medical Services departments. The initial 2016 project resulted in defensible fees of \$7.2 million in county cost for user fee activity and recommended changes or new fees of approximately \$125,000. The current update includes the previous service areas as well as an analysis of the County's Psychiatric Health Facility rate and Substance Use Disorder Services rate.

User Fee Studies | City of Whittier, CA

Ms. Sconce is currently leading the update to the citywide cost of service fee study for the City of Whittier. Ms. Sconce was a key contributor to the 2017 cost of service study which resulted in a \$570,509 increase in revenue. She is hands on with the interviewing of city staff, data collection, developing the cost of services on a full cost, per-unit basis, comparing the cost of services to the current fee levels, developing, and presenting recommendations on potential fee changes.

Cost Allocation Plans and Indirect Cost Rate | City of Turlock, CA

Ms. Sconce has worked with the City of Turlock on developing their annual 2 CFR, part 200 cost allocation plan and their Engineering department's indirect cost rate for the California Department of Transportation (DOT) since 2011. She has received approval for DOT every year.

PROPOSED STAFF



JON HARTFORD

Director | Performance Solutions

Mr. Hartford joined MGT in 2022 and has over 15 years of experience working in and across the non-profit, public, and private sectors. His work has focused on working with clients to successfully navigate federal and state regulations and policy in order to properly claim and report reimbursement. He is an experienced project manager and client lead, with extensive experience working with Medicaid agencies and public stakeholders. He has extensive experience with School-based and Emergency Medical Services reporting, administrative claiming, cost recovery, random moment time studies, developing and conducting trainings, working with the Centers for Medicare and Medicaid Services (CMS) on State Plan Amendments, launching new state reimbursement initiatives, along with developing in depth policy manuals. His programmatic expertise includes Medicaid, education, and public health. Additionally, he has worked on the development of various online portals for federal reporting, and oversaw customer service efforts, including managing call center staff, for statewide health projects.



Prior to joining MGT, Mr. Hartford led public-sector federal cost reporting efforts at another national consulting firm. In this role, he served as the primary client lead and project manager for state-wide Medicaid departments, and local municipal clients in more than a dozen states.

Areas of Expertise

- ◆ Development of federal Medicaid reimbursement methodologies for public providers
 - ◆ Development of Medicaid State Plan Amendments
 - ◆ Development of policies and procedures for School-based reporting
 - ◆ Implementation of state-wide federal reporting system for Emergency Medical Services providers
 - ◆ Development and implementation of cost reporting and random moment time study systems
 - ◆ 2 CFR Part 200, Uniform Guidance requirements and cost principles
- ◆ Maximization of cost recovery from federally funded programs
- ◆ Administrative claiming for direct service medical providers
- ◆ Development of cost reporting audit guides for Certified Public Accountants
- ◆ Process review and documentation of cost reporting, accounting, and other business functions
- ◆ Review and development of statewide training materials and policy guides

Education

Master of Business Administration, Clark University
Bachelor of Arts, Politics, Saint Anselm College

Professional Experience

MGT Consulting Group, *Director, Performance Solutions Group, 2022-present*
Public Consulting Group, Inc., *Senior Consultant, PCG Health*
Public Consulting Group, Inc., *Consultant, PCG Health*
Public Consulting Group, Inc., *Business Analyst*
American Cancer Society, *Community Manager*
hopeFound Boston, *Volunteer Coordinator*
Best Buddies International, *Program Manager*

State Government Experience

Mr. Hartford has previously served as project manager and client lead for four major state-wide Medicaid health departments, managing large scale federal cost reporting initiatives.

Local Municipal Experience



JON HARTFORD

Director | Performance Solutions

Throughout his consulting career, Mr. Hartford has overseen and worked with over 1200 school districts, and close to 50 emergency medical service and fire agencies nationally to properly report federal costs for reimbursement.

Non-Profit Experience

Prior to working in consulting, Mr. Hartford has in-depth experience working in project management and development at various non-profit organizations, both national and local.

MGT Project Experience

Medicaid Reporting | Department of Health and Welfare (DHW), State of Idaho

Mr. Hartford serves as a technical advisor to DHW as it updates their reporting and claiming practices related to Medicaid. In this role, Mr. Hartford provides guidance on CMS-64 reporting, along with assisting DHW in maintaining compliance with state and federal regulations.

Consulting Services | Cook County, State of Illinois

Mr. Hartford serves as division lead to Cook County Illinois staff in relation to their budget and cost allocation methodologies. This involves in-depth financial analysis and conducting stakeholder interviews related to budgetary matters.

Cost Allocation Plan | Sacramento State University, State of California

Mr. Hartford serves as Project Manager, working with Sacramento State University to review their current Cost Allocation Plan (CAP), in order to provide recommendations and expertise on how to reformat and revise the University's allocating processes and procedures. This work involves the compilation and submission of a revised annual CAP for the University.

Technical Assistance | Department of Housing and Community Affairs, State of Texas

Mr. Hartford is part of a team providing technical assistance on cost allocation, procurement, revenue recovery, and other areas to community partners working with the Department of Housing and Community Affairs, including multiple Community Action agencies.

Contract Requirements & Procurement Consulting Services | Department of Human Services, State of Oklahoma

Mr. Hartford serves as Project Consultant to the Department of Human Services in Oklahoma, currently working to review current requirements related to vendor and subrecipient financial stability and capacity to provide services. MGT is developing and providing recommendations in compliance with Oklahoma statutes, 2 CFR Part 200, federal grant guidance, and general sound business practice.

Current Volunteer Experience

Preble Street, Portland, ME, Weekly Food Delivery Driver

Little League, South Portland, ME, Coach, Board Member, & Challengers Volunteer

South Portland Football, South Portland, ME, Coach & Boosters Member

Our Lady of Hope, Portland, ME, Teacher

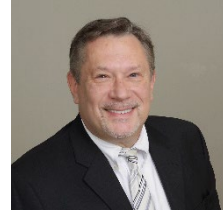
PROPOSED STAFF



J. MARK CARPENTER

Director | Performance Solutions

Mr. Carpenter has been performing governmental consulting services since 1989. Over the past 35 years, he has developed a broad background in local government consulting, with a primary focus on cost of services and user fee rate development, cost allocation development, human capital, and management auditing of government operations. He has worked with city, county, state and special district government agencies on cost analysis, cost accounting and management audit projects. His user fee experience includes analyzing costs for nearly all government functions including development services, emergency medical services, and parks and recreation. His consulting experience includes local government agencies across the United States, including California, Florida, Virginia, Missouri, North Carolina, Maryland, and Texas.



Mr. Carpenter has personally prepared over 200 cost allocation plans and over 70 user fee and cost of services studies for government clients in nine states. He has conducted training on cost allocation and user fee study preparation for various state and regional associations in Virginia and Texas.

Areas of Expertise

- ◆ Government Cost Allocation Plans (2 CFR Part 200)
- ◆ Full Cost Allocation Plans (GAAP)
- ◆ User Fee Studies
- ◆ Indirect Cost Rate Proposals
- ◆ Jail Rate Studies
- ◆ Long-range Financial Forecasting
- ◆ Dual Taxation Analysis
- ◆ Development of Special Taxing and Benefit Districts
- ◆ EMS Cost Analysis
- ◆ Management Studies

Education

Master of Public Administration, University of North Carolina, Chapel Hill

Bachelor of Arts, Davidson College, North Carolina

Professional Experience

MGT Consulting of America, LLC, *Director, 2010-present*

Matrix Consulting Group, *Vice President*

MAXIMUS, Inc., *Senior Manager*

DMG Maximus, Inc., *Senior Manager*

David M. Griffith and Associates, Ltd. (DMG), *Senior Consultant*

Professional History

In August 2010, Mr. Carpenter joined MGT. Prior to joining MGT, he was a Vice President with the Matrix Consulting Group for four years. Between 1989 and 2006 he held positions of responsibility for MAXIMUS, Inc., DMG-MAXIMUS, and David M. Griffith and Associates, Ltd. (DMG). Before becoming a local government consultant, Mr. Carpenter worked for the City of Fort Worth, Texas as a Management Analyst in the City's Office of Management Services and as the Fiscal Administrator for the Fort Worth Police Department. He began his career interning in the Charlotte, NC City Manager's Office.

Client Service Highlights

Development Services Fee Policies | City of Raleigh, NC

Mr. Carpenter managed a project team that assisted the City of Raleigh in developing new fee structures for development services functions. The scope included engaging stakeholders in the process and successfully implementing simplified and enhanced fee structures that reflect the full cost of services. The City also utilizes the cost model to update its fee schedules each year.



J. MARK CARPENTER

Director | Performance Solutions

Commercial and Residential Fees Analysis for the Public Works Department | City of Port St. Lucie, FL

Mr. Carpenter managed a study of all development services fees collected in the Public Works Department. The study encompassed conducting cost analyses of operations in six divisions within Public Works, including, Traffic Control/Improvements, Streets, Drainage, Operations, Regulatory, and Greenbelt/Waterway Maintenance. The study supported the Public Works Department's Strategic Plan by updating fee structures, new and/or revised fee policies, and engaging key stakeholders in the development community to gain consensus on proposed changes. MGT also provided a cost methodology and model for the department to use in future years that allows in-house updates to the fee schedule and structure.

2 CFR Part 200 and Full Cost Allocation Plans, and Indirect Cost Rates | City of Houston, TX

Mr. Carpenter managed the cost allocation and ICRP development process in the nation's fourth largest city for nearly a decade. These plans included strict cognizant agency audit and approval. Each year, the project team provided six separate cost plans and indirect cost rates for multiple departments.

User Fee Studies | City of Dallas, TX

Mr. Carpenter has managed the cost of service/user fee analysis in the City of Dallas for ten years. This analysis encompasses all governmental services including, but not limited to, Sustainable Development & Construction, Transportation, Parks & Recreation, Sanitation, Police and Fire.

User Fee Studies | City of Houston, TX

Mr. Carpenter managed the cost of service/user fee analysis in the City of Houston for three years (2013-2016). This analysis encompasses all governmental services including, but not limited to Laboratory fees in the Health Department, Houston Permitting Center, Transportation, Parks & Recreation, Sanitation, Police and Fire.

PROPOSED STAFF



DIANA HANCOCK

Manager | Performance Solutions

Ms. Hancock is a Manager at MGT with more than 12 years of professional consulting experience. She has worked with city, county, state, special district, and joint powers authority government agencies on cost analysis projects during her consulting tenure. Ms. Hancock's most recent consulting projects focus on user fee studies, compliance with grant program requirements, cost allocation plans, and state mandated cost consulting.



She brings her professional expertise in all areas of project management, cost analysis, and document development in order for her clients to have a successful project engagement.

In addition to her direct work on her consulting engagements, Ms. Hancock has experience with contract administration, proposal writing and coordination, risk analysis report preparation, and coordinating client workshops. Prior to working at MGT, she was a supervisor of the administration department for the California Health Care Options project, where she successfully reduced costs by restructuring functions, eliminating redundancies, and properly training and cross-training staff.

Areas of Expertise

- ◆ User Fee / Cost of Service Studies
- ◆ 2 CFR Part 200 and Full Cost Allocation Plan Services
- ◆ Indirect Cost Rate Proposals (ICRP) and Analysis
- ◆ Grant Program Requirements, Tracking and Training Animal Services Studies
- ◆ California State Mandate Reimbursement (SB 90)
- ◆ Disaster Recovery Services

Education

Project Management, West Valley College, Saratoga, CA
California Real Estate License

Professional Experience

MGT of America Consulting, LLC, *Manager, 2014 - present*
Maximus, Inc., *Senior Consultant, Project Supervisor*
Hewlett-Packard, *Project Manager*

Client Service Highlights

User Fee Studies | City of Corona, CA

Ms. Hancock worked with the City of Corona to conduct a citywide cost of service analysis in 2018. Working with the Fire, Police/Animal Control, Community Services, City Clerk, Finance, and Maintenance departments, she helped identify 12 new fee opportunities. The cost analysis and associated fee recommendations were adopted by Council and projected to recover an additional \$850,000 in revenue. In addition, she developed an alternative Fire department fee model for the Fire department that enabled the department to gain approval to hire full-time inspectors to replace contract staff.

In 2020 Ms. Hancock reviewed the city ordinances governing commercial cannabis, developed a fee structure, and calculated the full cost of city activities associated with the new regulations. The findings were presented to the Council and adopted as resolutions in November 2020.

Ms. Hancock is currently working with the City on an update to the 2018 citywide cost of service analysis.

User Fee Studies | City of Santa Monica, CA

Ms. Hancock worked with the City of Santa Monica to conduct a citywide cost of service analysis in 2020-2021. Working with Police/Animal Control, Fire, Community Services, City Clerk, Finance, and Library departments, she helped identify 6 new fee opportunities. The cost analysis and associated fee



DIANA HANCOCK

Manager | Performance Solutions

recommendations were adopted by Council and projected to recover an additional \$250,000 in revenue. Ms. Hancock is currently working with the city on a cost of service/staffing analysis for the Fire department.

User Fee Studies | City of Goodyear, AZ

Ms. Hancock worked with the City of Goodyear to conduct a citywide cost of service analysis in 2020-2021. Working with Police, Fire, Parks and Recreation, City Clerk, and Finance departments, she helped identify 40 new fee opportunities. The cost analysis and associated fee recommendations were adopted by Council and projected to recover an additional \$100,000 in revenue.

Cost Allocation and Indirect Cost Rate Services

Ms. Hancock has worked with agencies in California, Nevada, and North Carolina to prepare and submit their 2 CFR Part 200 and Full Cost Allocation Plans. In addition, she has prepared and submitted indirect cost rate proposals for local government agencies in order to recover additional project revenue from the California Department of Transportation and the Federal Transit Administration.

State Mandate Reimbursement Services

Ms. Hancock has provided State Mandate Reimbursement (SB 90) services since 2008. She manages 20 projects each year while generating unrestricted general fund revenue for clients because of her expertise. Her consulting with these counties and cities results in annual and initial mandated cost claiming reimbursements of over \$34 million for those local government agencies. She helps maximize state mandated cost recovery, evaluates compliance activities, provides audit assistance, and conducts training sessions with department staff.

Animal Service Studies

Ms. Hancock has performed comprehensive cost analyses for animal services departments for several counties and cities. Highlights include:

- ◆ Conducted an in-depth study of the **Los Angeles County Animal Care and Control Department's** actual cost structure and current billing methods. By questioning assumptions and re-tooling billing models, MGT enabled Los Angeles County to recommend increasing cost recovery from 30% to 70% from its 49 contract agencies.
- ◆ Conducted an in-depth review and study of **Maricopa County's Department of Animal Care and Control's** contract agency billing methodology for the purposes of full cost recovery of their field services. As part of the final deliverable, MGT presented the County with a customizable pricing model.

Grant Program Requirements and Disaster Cost Recovery

Ms. Hancock has worked with California cities to provide guidance and assistance in producing and submitting reports to the federal and state governments in order to comply with grant requirements. She has also guided cities throughout the process of disaster cost recovery, acting as liaison between the cities and FEMA and CalOES and submitting reports and supporting documentation on her clients' behalf.

PROPOSED STAFF



RUBEN RIVAS

Manager | Performance Solutions

Mr. Rivas has consulted with cities and counties throughout the western United States for the past eight years. He has professional experience in SB 90 reimbursement claiming projects, cost allocation plans and user fee studies. Mr. Rivas has helped over 30 cities and multiple counties file their annual state claims, resulting in over three million dollars in state reimbursements. He has also calculated cost of service fees for over a dozen local agencies that resulted in updated citywide fee schedules reflecting each agency's current costs, fee structure and service demands.

**Areas of Expertise**

- ◆ Reimbursable California Mandates (SB 90)
- ◆ Indirect Cost Rate Proposals
- ◆ Federal Cost Allocation Plans
- ◆ Full Cost Allocation Plans
- ◆ User Fee Studies
- ◆ Comparison Analysis
- ◆ Strategic Planning Projects
- ◆ Time Studies

Education

Bachelor of Science, Business Management, California State University San Jose

Professional Experience

MGT of America Consulting, LLC, *Senior Consultant, 2012-Present*

Spanish Language Skills

Mr. Rivas is fluent in reading, writing and speaking Spanish. This skill has been a benefit to our clients on numerous projects. For the City of Stockton's library strategic plan project, Mr. Rivas communicated with residents and project stakeholders, providing translation services for MGT staff and subcontractors.

Client Service Highlights**Community Development User Fee Study | City of San Pablo, CA**

The City of San Pablo hired MGT in early 2020. The City had not analyzed their fees in five years and had recently undergone major staffing changes. MGT was hired to analyze fees and restructure fee schedules for Building, Planning and Public Works. The fee schedule was simplified and structured to be user friendly and reflect the current situation at the City. Overall, the approved fee schedules reflected a significant consolidation of previous categories into a streamlined best practice format.

Citywide User Fee Study | City of Corona, CA

Ms. Rivas is currently leading the update to the citywide cost of service fee study for the City of Corona. The City of Corona hired MGT mid-2021 to update the study that MGT completed in 2017. Mr. Rivas significantly contributed to the 2017 study. Mr. Rivas helped the City with community outreach meetings, including meeting with the BIA prior to City Council meeting. The current study is expected to be adopted in early spring.

Environmental Health User Fee Study | County of Monterey, CA

In addition to a traditional User Fee Study, the County wanted custom tools for the department to use after the MGT engagement ended. Mr. Rivas helped design the unique methodology needed to meet the needs of Monterey County and the scope of services. To ensure successful implementation of the tools, MGT provided a significant amount of additional advice, guidance, and informal training to County staff, so that they could apply fee techniques in the future and leverage specific project materials.

PROPOSED STAFF



PARUL PATEL

Senior Manager | Performance Solutions

Ms. Patel is a Senior Manager in MGT's Performance Solutions Group. She holds an MBA and has over twelve years of professional government consulting experience and project management experience in finance and accounting. During her career, she has worked with over 75 agencies including states, cities, counties, and special districts on cost accounting projects. She assists agencies in maximizing general fund cost recoveries from federally funded programs, enterprise and special revenue funds. Her range of experience includes Government Cost Allocation Plans (2 CFR Part 200), Full Cost Allocation Plans (GAAP), User Fee Studies, Indirect Cost Rate Proposals, and Financial Reporting and Analysis.



Prior to joining MGT in 2013, Ms. Patel held various consulting positions with MAXIMUS for 7 years. Her experience included project management, financial management and leadership. She has developed and prepared cost allocation plans and indirect cost rate proposals in accordance with Federal principles of GAAP and 2 CFR Part 200. She has worked closely with the California State Controller's office and other cognizant agencies in negotiating indirect cost plans and rates. She has trained clients on the application of cost allocation principles and presented to project stakeholders, councils, and local constituents.

Areas of Expertise

- ◆ Cost Allocation
- ◆ Indirect Cost Rates
- ◆ User Fee Studies
- ◆ Management Consulting
- ◆ Client Training
- ◆ Audit/Negotiations

Education

Master of Business Administration, Finance and Information Technology, American University
Bachelor of Science, Business Management & Finance, North Carolina State University

Professional Experience

MGT Consulting of America, LLC, *Manager, 2013-Present*
MAXIMUS, Inc., *Manager, Principal Consultant, Senior Consultant*
Bearing Point, *Consultant*

Client Service Highlights

Cost Allocation Plans | City of Newport News, Virginia

Ms. Patel has prepared and filed the City of Newport News' annual 2 CFR Part 200 cost allocation plans for the past seven years. The Virginia Department of Social Services has approved all seven plans without exceptions. A few years ago, the City changed its method of budgeting for independent pension (retirement) costs. Ms. Patel worked diligently with the City personnel and VA DSS to identify a solution on how to appropriately handle this change in the cost allocation plan.

"On behalf of the City of Newport News, I want to express my appreciation for all the extra effort that you (Parul) have put forth on getting the Cost Allocation Plan to this point. Your diligence on solving this additional glitch in the completion of the Plan is exemplary, and your professionalism in working through all the different aspects of all the changes we have presented to you should be an example to others."

Lisa Cipriano, City of Newport News, Virginia

2 CFR Part 200 Cost Allocation Plans | Loudoun County, Virginia

Ms. Patel has prepared Loudoun County's annual 2 CFR Part 200 cost allocation plans for the past seven years. The plans were successfully filed and approved by the Virginia Department of Social Services. For the

PROPOSED STAFF



PARUL PATEL

Senior Manager | Performance Solutions

past few years, the County has faced several staff transitions. Ms. Patel annually trained inexperienced staff in cost plan methodologies and 2 CFR Part 200 guidelines.

Cost Allocation Plans | Jefferson County Commission, Alabama

For the past six years, Ms. Patel prepared Jefferson County Commission's full cost allocation plans and the 2 CFR Part 200 cost allocation plans. The County recently changed financial systems, which significantly impacted their cost allocation plan process. Ms. Patel developed detailed accounting code crosswalks and provided strategies for extracting data in the required format. Ms. Patel's assistance provided a seamless transition to the new system and methodology.

PROPOSED STAFF



JAMIE RADCLIFF

Manager | Performance Solutions

Ms. Radcliff is a Manager with MGT's Performance Solutions Group (PSG) and has a background in local government budgeting, finance, and project management. Her focus in PSG is on user fee studies, cost allocation plans, and state mandated reimbursement (SB90). She offers extensive knowledge in the areas of budget development, financial reporting, and grant administration. Ms. Radcliff provides the insight of engaging with elected officials, city leadership, and citizens on a variety of issues within Public Administration.



Ms. Radcliff earned a bachelor's degree in public health from Utah State University, and a master's degree in public administration from Sul Ross State University. She completed the Institute of Government Finance at Texas Tech University earning a certification in Public Finance. Prior to her career in local government, she was employed with Idaho State Government and Utah State University. Her experience includes the development and implementation of public health prevention/promotion curriculum, directing and organizing coalition and volunteer groups, case management, and group facilitation. Her core competencies include strategic planning, teambuilding, customer service, financial analysis, and general accounting practices.

Areas of Expertise

- ◆ Government Accounting
- ◆ Budgeting
- ◆ Financial Reporting
- ◆ Revenue Analysis
- ◆ Project Management
- ◆ User Fee / Cost of Service Studies
- ◆ 2 CFR Part 200 and Full Cost Allocation Plan Services
- ◆ Indirect Cost Rate Proposals (ICRP) and Analysis
- ◆ State Mandate Reimbursement (SB 90)

Education

Bachelor of Science, Public Health, Utah State University, Logan UT

Master of Arts: Public Administration, Sul Ross State University, Alpine TX

Certificate: Public Finance, Institute of Government Finance, Texas Tech University, Lubbock TX

Professional Experience

MGT, *Manager*, 2022-present

City of Midland, Budget Manager, 2018-2022

City of Odessa, Budget Manager, 2015-2018

City of Odessa, Community Development Program Manager, 2009-2015

Client Service Highlights

User Fee Studies | North Texas Municipal Water District, TX

Ms. Radcliff was assisted with the user fee analysis for the Laboratory Costs for the North Texas Municipal Water District to ensure fees/revenue were in alignment with the cost of providing services. This included conducting the peer comparison survey, staff interviews, collection of data, and revenue analysis.

User Fee Studies | Dallas Sanitation Cost Study, TX

The City of Dallas Sanitation Services considered the possibility of changing service structure from the current manual and automated mixed model to a more automated service model to improve collection efficiency. Ms. Radcliff worked with the City of Dallas to review collection models, interview personnel, and provide actual costs of services. Considering the obviously higher cost for services provided, Sanitation Services also requested professional consulting service to develop a tiered rate structure so that residential collection service billings can better reflect the costs associated with the respective services received by residents.



JAMIE RADCLIFF

Manager | Performance Solutions

User Fee Studies | Dallas User Fee Cost Study, TX

The City of Dallas contracted with MGT to do an annual user fee study. Each year, specific departments were selected to have their fees reviewed and updated based on MGT's user fee methodology. Ms. Radcliff worked with multiple departments on their fee analysis and completed the comparative survey.

Financials Analysis/Strategy for Transportation Litigation | Cook County, IL

Cook County was being sued under the allegations that they were not spending Transportation Funds appropriately. MGT was hired by Goldberg Kohn Ltd. to collect and analyze financials and develop a strategy to present the findings in the Appellate Court. Ms. Radcliff was part of the team to develop the report for litigations.

Cost Allocation Plan | County of Clackamas, OR

Ms. Radcliff worked with Clackamas County on two separate projects. The first was to complete a full analysis of the previous 2018 Cost Allocation Plan including its methodologies and provide recommendations for restructuring and alternative methods in a final report. Secondly, MGT proceeded to complete the new revised Cost Allocation Plan for the County under the 2 CFR 200 Compliance Guidelines. A Full Cost plan was further developed for internal financial practices.

Cost Allocation Plan & Engineering Indirect Cost Rate Proposal | City of Turlock, CA

Ms. Radcliff worked with the City of Turlock to complete their annual 2 CFR part 200 Cost Allocation Plan and Engineering Indirect Cost Rate Proposal. The Indirect Cost Rate was submitted to the California Department of Transportation (Caltrans) and has received approval.

Cost Allocation Plan | City of Fort Worth, TX

Ms. Radcliff worked with the City of Fort Worth to complete the annual Cost Allocation Plan.

Cost Allocation Plan | City of Midland, TX

Ms. Radcliff has assisted the City of Midland to develop their annual 2 CFR 200 Cost Allocation Plan, and additionally, a Full Cost Allocation Plan.

PROPOSED STAFF



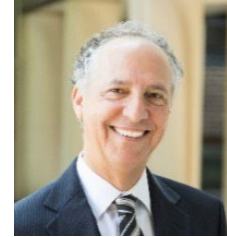
BRUCE COWANS

Vice President | Performance Solutions

Mr. Cowans has spent more than 30 years helping hundreds of public officials make decisions on how best to serve the public and how to properly fund those efforts. He has been a speaker, panelist, and contributor of articles for professional associations throughout his career. He spent 10 years as a city council member and chair of its Finance Committee.

Mr. Cowans has been a national practice leader with David M. Griffith & Associates, Maximus, Fiscal Choice, and MGT Consulting. He has served as an expert witness on cost of service cases for the cities of New York and Chicago, as well as many other smaller jurisdictions.

Recent projects include an operations review and fee study for the City of Atlanta, GA, a process improvement and fee study for Hillsborough County, FL, an operations improvement study for Charles County, MD, fee studies for the cities of Pittsburgh, PA, Reno, NV, Nashville, TN, Tucson, AZ, and Montgomery County, MD.



Areas of Expertise

- ◆ Process Reviews
- ◆ Productivity Standards
- ◆ Financial Management
- ◆ Staffing Reviews
- ◆ User Fee Studies
- ◆ Expert Witness

Education

Master of Arts, Public Policy, Duke University

Bachelor of Arts, Environmental Studies, Pitzer College (The Claremont Colleges)

Professional Experience

MGT of America Consulting, LLC, *Director, 2019-Present*

Fiscal Choice Consulting, *Partner (merged with MGT in 2019)*

Village of Glencoe, Illinois, *City Council Member and Finance Chair*

MAXIMUS (NYSE listed), *Senior Vice President*

JMB Institutional Realty Corp., *Portfolio Analyst*

US Treasury Department, Office of the Secretary, *Budget Analyst*

Price Waterhouse, Office of Government Services, *Senior Consultant*

Client Service Highlights

Land Development Process Improvement | Hillsborough County, FL

Development activity surged and project deadlines became a challenge for Hillsborough County, Florida. In addition to developing a fee study for this client, the project streamlined the application processes for land development. It included stakeholder interviews, process maps, identification of bottlenecks, and assignment of roles to implement the changes. The client Board approved the report unanimously.

Fee Study of All City Applications and Permit Types | City of Las Vegas, NV

Mr. Cowans managed a cost allocation and citywide fee study team. The client had not attempted a cost-based fee study in recent memory. The pandemic threatened municipal finances. The City retained MGT to develop a cost allocation plan and to review the cost of fee services in all offices. We compared prices to peers, advised on processes to make future updates easier, and transferred files and knowledge to enable the City to maintain the data. The project highlighted areas where current prices did not recover actual costs.

Operations Improvement Studies of Various Offices | Metropolitan Government of Nashville & Davidson County, TN



BRUCE COWANS

Vice President | Performance Solutions

Nashville is a combined city/county entity that has a good government tradition. It has retained Mr. Cowans for review of several functions, including: 1) Can inspection duties of different departments be consolidated? 2) Can restaurant inspections go from two standard inspections annually to one standard and one risk-targeted inspection? 3) Is the Fire Department organized properly to fulfill its mission? 4) How should it regulate code enforcement issues, including short-term property rentals? 5) Is regulation of beer sales efficient? 6) How can it address bottlenecks in permitting the use of the public right-of-way? and 7) What are alternative scenarios, costs, and benefits for use of the State Fairgrounds property?

Relevant Project Experience

- Review processes to streamline bottlenecks for agencies in such areas as document management, permitting, inspection and customer intake / work order management
- Evaluate local government operations for scheduling, staffing, use of technology, alignment of efforts with guidance from elected officials and the public
- Hundreds of user fee studies nationally of virtually every type of billable governmental service, analyzing service delivery methods, costs, and cost recovery options.
- Test business case for electronic tax filing for the Colorado Department of Revenue
- Set permit prices to recover costs, devise funding for a permit management system and streamline permit processes to reduce delays and errors – City of Tampa, Florida, Hillsborough County, Florida
- Review the service levels of all departments, validating staffing, spending levels, and streamlining service delivery
- Consolidate inspection efforts by different departments to reduce cost without reducing service - Metropolitan Government of Nashville and Davidson County, Tennessee
- Establish overhead spending targets and reduce overhead costs across all departments. Define what to centralize and what to assign to each department – Sacramento County, California
- Define call center staffing requirements using a mathematical simulation of call patterns to confirm required shift coverage – Kenosha County, Wisconsin E911 center
- Expert reports and expert witness service on cost-of-service issues for cities of Chicago and New York; Kenosha County, Wisconsin; St. Clair County, Illinois, and an engineering firm
- Establish productivity standards, balance workflow, and determine staffing needs – McLean County, Illinois Recorder; City of Los Angeles, California; and the City of Chicago, Illinois

Speeches, Panels and Articles

Alternative Service Delivery, Panelist, Western Canada GFOA, 2012 Annual Meeting

Effective User Fee Strategies, GFOA 2009 Annual Conference, Speaker

Fiscal Issues Affecting Information Technology Consolidation, National Association of State Comptrollers, 2006 Annual Conference, Speaker

The Future of Government Employment, Central Illinois American Society for Public Administration, 2011, Panelist

Outsourcing, Wisconsin Public Employers Labor Relations Association, Speaker

Performance Measurement and Benchmarking, Instructor, www.bettermanagement.com

Development Impact Fees, University of Wisconsin College of Engineering, Speaker

Activity-Based Costing, West Central Municipal Conference (Chicago), Speaker

User Fees, Illinois County Auditors Association, Speaker

Performance Management, Illinois Assistant Municipal Managers, Speaker

User Fees, Illinois GFOA, Speaker

PROPOSED STAFF



BRUCE COWANS

Vice President | Performance Solutions

Disaster Grant Management, Missouri Association of Counties, Speaker

Public Employee Compensation Analysis, Missouri Municipal League, Speaker

User Fees, Illinois Tax Foundation, Speaker

User Fees, Illinois Association of County Clerks & Records, Speaker

Predicting the Cost of Jail Expansion, Iowa State Association of Counties, Speaker

Predicting Jail Operation Costs, Association of Minnesota Counties, Speaker

Using Cost Data to Improve Fiscal Condition, Wisconsin County Finance Officers Association, Speaker

PROPOSED STAFF



JERRY WOLF

Director | Performance Solutions

Mr. Wolf is an experienced public sector financial and operations consultant within the state and local agency environment. He has over 40 years of consulting experience helping hundreds of cities, counties, states, and special purpose districts develop strategies for identifying and implementing best practices for operations, developing improved approaches to cost reimbursement, and reducing operating expenses. During his career, he has worked with state and local governments of all sizes on a wide range of issues. His projects focus on issues such as: what are the true costs of providing services; how should the costs be recovered; and how can governments make service delivery more efficient?



Mr. Wolf is a licensed CPA in the States of Illinois and Maryland and has practical experience in the areas of human services management and finance. He is a Lecturer in Public Finance at The University of Chicago.

Areas of Expertise

- ◆ Enterprise Funds
- ◆ Central Administrative Services
- ◆ Public Works
- ◆ Law Enforcement
- ◆ Dispute Resolution
- ◆ Financial Analysis
- ◆ Mergers and Consolidations
- ◆ Rates and Charges
- ◆ Intergovernmental Agreements
- ◆ Building, Planning, Zoning

Education

Master of Business Administration, Business, Booth Graduate School of Business, The University of Chicago
 Master of Arts, Social Policy, School of Social Service Administration, The University of Chicago
 Bachelor of Arts, Political Science and Economics, Washington University in St. Louis

Professional Experience

MGT of America Consulting, LLC, *Director, 2019-Present*
 Fiscal Choice Consulting, *Partner (Merged with MGT in 2019)*
 Public Consulting Group, *Manager - Midwest*
 MAXIMUS, Inc., *Financial Services Practice Director*

Professional Affiliations

CPA, State of Illinois, State of Maryland
 CFA Society of Chicago (inactive)
 Washington University in St. Louis – Chicago Regional Cabinet
 Civic Federation of Chicago Board of Directors
 Lecturer in Public Sector Financial Management at The University of Chicago

Client Service Highlights

Revenue Impact Study | Hillsborough County, FL

The County and its Library System retained MGT in 2021 to evaluate revenue options for financing the construction of 12 new libraries and the renovation of existing facilities. MGT assessed the feasibility of funding this \$125 million program through enacted of a Library Impact fee and/or use of existing revenue sources. MGT recommended not relying on an impact fee as it would not generate sufficient funds. Rather, by spreading out the County's construction timeframe, MGT concluded that the existing property tax millage rate would be sufficient to fund the Library's capital plan.



JERRY WOLF

Director | Performance Solutions

Streamlining Building Permit Processing | Metropolitan Government of Nashville and Davidson County, TN

Metro Nashville is in the midst of a building boom as construction value permit has increased four-fold in the last decade. Metro recognized the need to streamline permit processing across the six departments that review permits and inspect construction sites. MGT reviewed current processes and developed recommendations for increased staffing and funding. MGT is now assisting Metro in managing implementation of the recommendations.

Merger Feasibility Study | DuPage County, IL

The DuPage County Board considered placing a referendum on the ballot to ask voters if the Board should merge two departments currently led by elected officials. The Board wanted to be able to advise voters of the potential for cost savings from a proposed merger. MGT reviewed the organization structure, current processes, and proposed merger plans to quantify savings estimates. Results were presented to the County Board.

Review of Rate Structure and Cost of Services | State of Colorado – Marijuana Enforcement Division

The State of Colorado issues over 15,000 licenses per year to growers, processors, retailers, and employees. The State charges license fees to support the cost of investigations and enforcement efforts. The division is to be self-supporting so that fee revenue offsets all of its operating expenses. In 2014, the State reduced fees, but the division's fund balance was about to be depleted. MGT reviewed costs by type of license to develop recommendations for full cost recovery. MGT also developed a model so the division could estimate the impact of changes in revenues, expenses, and license volume on fund balance targets. MGT presented findings and recommendations to management and legislative stakeholders.

Analysis of Short-Term Rental Property Licensing | Metropolitan Government of Nashville and Davidson County, TN

On a per capita basis, Nashville has one of the highest concentrations of STRPs in the country. Nashville had enacted an STRP ordinance with a nominal annual permit fee, but the permit process involved several departments. Nashville asked MGT to review its current process and determine the cost of issuing permits. MGT found the cost was six times the current fee. Based on the MGT report, Metro Council increased its fee to achieve full cost recovery. In addition, MGT recommended that Nashville install an automated system to identify STRP rental properties and the days of rental. This system resulted in a ten-fold increase in annual hotel tax revenues.

Review of Reimbursement Rate Structure | Opportunities for Ohioans with Disabilities, OH

OOD works with over 100 providers who serve residents with various physical and occupational disabilities. OOD had no methodology for determining appropriate reimbursement rates. Each provider defined its own services and negotiated its own rates with OOD. As a result, there were over 3,000 separate reimbursement rates across the various services and providers. Mr. Wolf managed a project to implement a system of standard service definitions and market-based rates. This reduced the number of rates to about 100, permitting OOD to improve its capacity to plan services and manage its budget.

Increase Federal Reimbursements | Midwest State Health and Human Service Agencies

Mr. Wolf managed several similar projects for state human service agencies in Illinois, Michigan, and Wisconsin. The goal of the projects was to improve federal reimbursements for health and human service programs, including Medicaid, Medicare, Foster Care, and TANF. Over a 5-year period, these efforts resulted in additional revenue to these states of \$2.5 billion.

Development of Centralized Grant Management System | City of Detroit, MI Emergency Manager

As Detroit reorganized its finances during bankruptcy, Mr. Wolf assisted the Emergency Manager in the development of a new approach to managing state and federal grants. This resulted in a centralized process to oversee eligibility, claiming and reporting.



JERRY WOLF

Director | Performance Solutions

Relevant Project Experience

- Development of improved cost reimbursement and cost control methodologies to increase federal reimbursements from human services programs. Midwestern state clients recovered or saved an additional \$2 billion.
- Design policies and procedures to streamline management and control of federal grant programs to bring grant programs into compliance with federal regulations.
- Support of the City of Detroit's Emergency Manager in design of methods to improve the recovery of costs incurred by the City that benefit other jurisdictions.
- Development of methodologies to improve the reimbursements by general funds of costs incurred to support enterprise fund operations. Implemented methodologies recovered more than \$1 billion for clients.
- Design of payment-in-lieu of tax methodologies to refunds from benefitting entities.
- Conduct user fee studies of many types of billable governmental service, analyzing service delivery methods, costs, and cost recovery options.
- Review the service levels of all departments, validating staffing, spending levels, and streamlining service delivery processes. Areas examined have included: administrative services, development, public works, fleet, and law enforcement operations.
- Merger and consolidation studies in the areas of health, human services, fleet, and public works.
- Development of options to reorganize a \$1 billion state human services agency.
- Evaluation of rate structures for a state rehabilitation services agency.
- Review of cost sharing agreements between jurisdictions to properly align the costs and benefits.
- Expert witness support on cost of service for the City of Chicago and the City of New York.

PROPOSED STAFF



CHRIS BRUNETTE

Senior Consultant | Performance Solutions

Mr. Brunette is a consultant with MGT Consulting working primarily as a costing services technical analyst specializing in cost allocation and state/federal reimbursement projects. Prior to that, he spent 16 years working on cost reimbursement claiming and data acquisition and manipulation projects. While working for Mandated Cost Systems, Inc. (and later as SI&A, Inc.), he prepared reimbursement claims for local agencies and school districts, as well as data analysis. He refined salary and budget information for hundreds of clients each year for use in reimbursement claims.



As a senior consultant and consultant for MAXIMUS, Inc., he prepared reimbursement claims, formatted and processed raw data for salaries and claiming. He also managed smaller projects, created and updated claim forms, and managed a claiming database used by the mandated cost reimbursement department. At MGT Consulting, Mr. Brunette assists on cost allocation plan projects, uploading and reformatting data. His most recent cost allocation plan projects include cost plans for City of Long Beach, City of Santa Monica and Arapahoe County, Colorado.

Mr. Brunette also manages MGT's practice for preparing and defending audits related to the CA Ground Emergency Medical Transport grants for local fire departments. He works with the cities of Beverly Hills, Newport Beach, West Covina and Glendale analyzing large EMS data sets, fire department expenditures and billing statistics to seek reimbursement from the State of California for medical transports. His efforts have helped local cities and counties recoup over \$1 million in funds from the 2014 to 2023 fiscal years.

Mr. Brunette has helped to create a ways for agencies to determine costs for providing contract with Animal Control Services. By using compiled data sets such as expenditures, staffing and shelter statistics, he created spreadsheets that calculates the cost of provided shelter and field services that can be updated as needed by the agencies.

Areas of Expertise

Mr. Brunette's processing and consulting experience has given him the knowledge and experience of governmental budgeting, finance, accounting and operations.

- SB90 Claims and Processing
- Cost Allocation Plans
- Ground Emergency Medical Transport
- Indirect Cost Rate Proposals

Work Experience

MGT of America Consulting, LLC, *Consultant*, September 2014 - Present

MAXIMUS, Inc., *Associate Consultant/Consultant*, June 2007 – May 2013

Mandated Cost Systems, Inc. (SI&A, INC.) *In-House Staff/Product Support*, November 1998 – June 2007

Relevant Project Experience

- City of Bakersfield SB90
- City of Beverly Hills GEMT
- City of Chico SB90
- City of Colton SB90
- City of Fresno ICRPs and CAP
- City of Newport Beach GEMT
- City of Sacramento SB90, ICRPs and CAP
- City of San Jose SB90
- City of Santa Clara SB90
- City of Sunnyvale SB90
- County of Alameda SB90 and CAP
- County of Amador CAP
- County of Amador SB90
- County of Lake CAP
- County of Monterey SB90
- County of Napa SB90
- County of Orange ICRPs
- County of Riverside SB90
- County of Sacramento SB90
- County of San Mateo SB90
- County of Santa Clara ICRPs
- County of Santa Cruz CAP
- County of Siskiyou SB90
- County of Maricopa Animal Svcs Calc

PROPOSED STAFF



GEORGIA BORISON

Consultant | Performance Solutions

Ms. Borison is a collaborative, value driven and cross-functional professional with experience in consultation, client management, and municipal government. She is a creative thinker who looks for innovative ideas to improve service delivery for her clients. Ms. Borison appreciates the value of networking, community engagement and mutually beneficial partnerships with external entities both public and private.



Skills

- ◆ Leadership
- ◆ Project and Client Management
- ◆ Collaboration
- ◆ Community Engagement
- ◆ Excel

Education

B.S. Economics | University of Colorado at Boulder, Graduated May 2016

Professional Experience

Insight Global, Denver, CO

Account Manager, Government Services | May 2020 – February 2023

Recruiter, Government Services | August 2019 – May 2020

Mayor Michael B. Hancock's Office, Denver, CO

Intern for the Agency of Human Rights & Community Partnerships | June 2018-August 2018

Professional Certifications

Advanced Microsoft Excel – Excel from Beginner to Advanced | Udemy

January 2023

Leadership Highlights

- ◆ **Leadership Committee Member** | Insight Global
January 2021-June 2021
- ◆ **Social Events Director** | Gamma Phi Beta, University of Colorado Boulder
January 2017-December 2017

Selected Career Highlights

- ◆ Negotiated Master Services Agreements and Subcontractor Agreements across multiple accounts, creating several exclusive partnerships and winning the Denver office's first Recruiting Process Outsourcing (RPO) project worth **\$1.2 million** in Revenue with hires beginning in 2023.
- ◆ Managed 20 existing client relationships and sales pipelines delivering **\$520,000** in overall revenue.
- ◆ Drove nearly **\$250,000** in incremental revenue by placing 10 consultants over the course of 8 months.

PROPOSED STAFF



ALAN PARKS, MBA

Senior Consultant | Performance Solutions


Mr. Parks has been performing governmental audits and cost-of-service studies since 2017. Over the past 5 years, he has developed a broad background in local government operations, with a primary focus on budget, finance and accounting within state and local government. He has worked with city, county, state and special district government agencies on audits, cost analysis, cost accounting and performance/financial audit projects. His experience includes local government agencies across North and South Carolina.

Areas of Expertise

- ◆ Government Cost Allocation Plans (2 CFR Part 200)
- ◆ Risk Assessment
- ◆ Generally Accepted Audit Principles (GAAP)
- ◆ Bankruptcy Law
- ◆ User Fee Studies
- ◆ Fraud Investigation
- ◆ Indirect Cost Rate Proposals
- ◆ Reporting of Written Findings & Recommendations
- ◆ Forensic Accounting
- ◆ Audit Planning & Procedures

Education

Master of Business Administration, Winthrop University
 Bachelor of Science, Business Administration, University of South Carolina

Professional Experience

MGT, *Senior Consultant, 2022-present*
 Faulkner & Thompson, P.A., 2017 to 2022
 Winthrop University, Graduate Associate, 2016
 University of South Carolina, Various Positions, 2012-2015

Professional History

In February 2022, Mr. Parks joined MGT. Prior to joining MGT, he was a Senior Auditor with Faulkner & Thompson for five years, leading engagement activities on government financial audits, single audits, fraud investigations and bankruptcy proceedings. In 2016 he was a Graduate Assistant overseeing facility operations while pursuing his MBA, leading trainings, assisting, and facilitating student programs and events. Mr. Parks also held a variety of positions as a Supervisor, Official and Student Sports Coordinator while attending University of South Carolina in pursuit of his undergraduate business degree.

Client Service Highlights

Franklin County School District Discretionary Sales Surtax Performance Audit | Office of Program Policy Analysis and Government Accountability, State of Florida

Mr. Parks was an auditor on the team to perform a performance audit in accordance with generally accepted government auditing standards focusing on the School District's acquisition, construction, renovation,



ALAN PARKS, MBA

Senior Consultant | Performance Solutions

replacement, improvement, or equipping of school facilities and campuses; safety and security improvements; technology purchases; acquisition of school buses; and retirement of related debt.

County of Riverside Performance Audit | Riverside, California

Mr. Parks was an auditor on the team to perform a performance audit in accordance with generally accepted government auditing standards focusing on the Treasurer-Tax Collector's Office's internal controls and policies and procedures as they relate to departmental and administrative fees, time studies, transient occupancy tax collection, and short-term rental tax collections. Also, the team performed a follow up on the previous year's audit findings and recommendations to ensure the Office had appropriately addressed each finding and recommendation.

County of Orange Registrar of Voters Performance Audit | Orange County, California

Mr. Parks was an auditor on the team to perform a performance audit in accordance with generally accepted government auditing standards focusing on the Registrar of Voters Department's accounting, budgeting, facilities management, human resources, information technology, and procurement functions. The team reviewed the working relationship between each function, the policies, procedures, and internal controls for each function, and the department's organizational structure.

Walton County Discretionary Sales Surtax Performance Audit | Office of Program Policy Analysis and Government Accountability, State of Florida

Mr. Parks was an auditor on the team to perform a performance audit in accordance with generally accepted government auditing standards focusing on Walton County Transportation Services' efficiency and effectiveness, organizational structure, goals, objectives, and performance measures, and alternative methods of delivery services.

Texas Department of Family and Protective Services | Austin, Texas

Mr. Parks was an auditor on the team to perform a performance audit in accordance with generally accepted government auditing standards focusing on the placement policies and procedures for youth in-need, as well as the department's capacity assessment process.

Financial Statement Audit | Chester County, South Carolina

Mr. Parks led an audit team to perform a financial statement audit in accordance with government auditing standards for Chester County, South Carolina. As part of the engagement, the audit team assisted the County in improving and implementing robust internal controls related to financial statement reporting. The team also identified fraudulent activity occurring within the County's Sheriff's Department. This activity was brought to the management's attention and the team assisted law enforcement's investigations into the matter.

Financial Statement Audit | City of Santee, South Carolina

Mr. Parks led an audit team to perform a financial statement audit in accordance with government auditing standards for the City of Santee, South Carolina. As part of the engagement, the audit team identified weaknesses in the City's reporting of water and sewer revenue and interfund activities. The audit team assisted the City in improving its recognition of water and sewer revenue and assisted the City in developing and maintaining better financial reporting of its interfund activities.

Operations Review | Orange County, North Carolina

Mr. Parks interviewed the building and inspections department and supported the written report for the Orange County organizational review project that MGT is currently engaged in.

PROPOSED STAFF



SOPHIA BURGESS

Analyst | Performance Solutions

Ms. Burgess is an Analyst with MGT and has a background in financial analysis and compliance. She has experience with engaging city leaders to better serve their needs, conducting surveys, research projects and developing presentations. Ms. Burgess also has a background in community analysis and engagement, event planning, public speaking, and mentoring. She has experience working with complex software interfaces, including Adobe products, Microsoft Office products (most notably Excel and Photoshop), Clip Studio, and Prezi, and is a prolific digital artist.

**Areas of Expertise**

- ◆ Writing and Editing
- ◆ Research
- ◆ Financial Analysis
- ◆ Data Management
- ◆ Design

Education

Bachelor of Arts (BA), Digital Culture, Arizona State University, 2019

Professional Affiliations

Arizona State University, Herberger Institute for Design and the Arts, Creative Fellow

Professional Experience

MGT of America Consulting, LLC, Analyst, Financial Solutions

Sample of Relevant Project Experience

- Orange County | Test Claim (SB1421)
- Ms. Burgess conducted meetings with the county and co-authored a test claim in response to senate bill 1421.
- Gary IN | Education Survey
- SMUD | Utility Survey
- King County, WA | Contract Model Review
- Walton County, FL | Performance Audit Inter American University of Puerto Rico | Business Plan
- City of Rancho Santa Margarita | Mandated Costs (SB90)
- City of Alhambra | Mandated Costs (SB90)
- City of Mission Viejo | Mandated Costs (SB90)
- City of San Carlos | Mandated Costs (SB90)
- City of Anderson | Mandated Costs (SB90)
- City of Corning | Mandated Costs (SB90)
- City of Moorpark | Mandated Costs (SB90)
- City of Ojai | Mandated Costs (SB90)
- City of Belmont | Mandated Costs (SB90)
- San Mateo County | Mandated Costs (SB90)
- City of Foster City | Mandated Costs (SB90)
- City of Oakland | Mandated Costs (SB90)
- City of Sacramento | Mandated Costs (SB90)
- City of La Mesa | Mandated Costs (SB90)
- City of Cerritos | Mandated Costs (SB90)
- City of Barstow | Mandated Costs (SB90)
- City of Porterville | | Mandated Costs (SB90)
- City of Seaside | Mandated Costs (SB90)
- City of Davis | Mandated Costs (SB90)
- City of San Clemente | Mandated Costs (SB90)
- City of Montebello | Mandated Costs (SB90)
- City of Bell Gardens | Mandated Costs (SB90)
- City of Covina | Mandated Costs (SB90)
- City of El Monte | Mandated Costs (SB90)
- City of Gardena | Mandated Costs (SB90)
- City of Hawthorne | Mandated Costs (SB90)
- City of La Mirada | Mandated Costs (SB90)
- City of Saratoga | Mandated Costs (SB90)
- Town of Los Gatos | Mandated Costs (SB90)

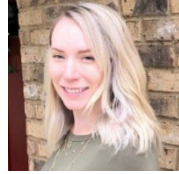
PROPOSED STAFF



RACHEL KING

Analyst | Performance Solutions Group

Ms. King has nearly 7 years of experience devising and implementing HR procedures. Her areas of expertise include policy development, employee recognition and engagement, classification and compensation, benefits reviews, and performance management. Ms. King also has experience with the management and development of annual operating budgets, preparing monthly financial reports and analysis and contributing to the maintenance of accurate, up-to-date general ledgers. Her primary responsibilities include obtaining, compiling, and analyzing complex information and data for projects, survey administration, supporting the project director with project communications, and writing and editing reports.



Ms. King is currently studying for her SHRM-CP Certification and the SHRM People Analytics Specialty Credential.

Areas of Expertise

- ◆ HRIS & ATS
- ◆ Benefits Administration
- ◆ Performance Management
- ◆ HR Strategy Creation & Execution
- ◆ Onboarding & Offboarding
- ◆ Training & Leadership Development
- ◆ Employee Relations Management
- ◆ Policy Development
- ◆ Project Management
- ◆ Compensation Management
- ◆ Employee Retention
- ◆ Employee Engagement & Satisfaction

Education

B.S., HR Management, Southern New Hampshire University, 2020

Professional Experience

cove.tool, HR Manager, May 2021 – March 2022

- ◆ Researched, recruited, staffed, onboarded, and trained new company hires according to the needs of department managers and company budget.
- ◆ Structured and implemented programs and policies in the areas of training, performance management, compensation structures, benefits packages, incentives, and new-employee orientation.
- ◆ Initiated and achieved Great Place to Work Certification, with an employee satisfaction score of 98% and management satisfaction score of 96%.
- ◆ Executed and validated bi-weekly gross to net pay calculations, ensuring the timely and accurate distribution of pay and deductions, in addition to administering the benefit programs to include enrollment, claims resolution, change reporting, and approving invoices for payment.
- ◆ Wrote employee manual covering company policies, disciplinary procedures, code of conduct, FMLA policy, and benefits information.
- ◆ Conducted special human resources studies in a variety of areas such as pay practices, turnover, and climate surveys, etc.

Edward Jones, HR Generalist, June 2019 – May 2021

- ◆ Executed critical HR processes, including compensation, performance management, talent acquisition, talent development, and workforce planning.
- ◆ Provided coaching and support to managers and employees on performance improvement plans, conflict resolution and career development.
- ◆ Developed procedure for improving organization and efficiency while creating, maintaining, and administering all personnel files and managing all documentation related to employment.
- ◆ Played a key role in employee conflict issues and assisted managers in mitigating conflicts promptly to fulfill and surpass company expectations.



RACHEL KING

Analyst | Performance Solutions Group

- ◆ Led the employee engagement initiative and developed and implemented a new employee engagement strategy, resulting in an increase of over 32% in overall employee engagement.

Edward Jones, Office Manager/Retirement Specialist, February 2016 – June 2019

- ◆ Explained retirement benefit plan policies, procedures, and legal requirements to eligible employees and beneficiaries.
- ◆ Conducted retirement and benefits-related calculations and analysis, including withdrawal of contributions, and deferred retirement.
- ◆ Served as a liaison between participants and the plan administrator, handling or facilitating requests for contribution adjustments, refunds, and other administrative changes.
- ◆ Ensured retirement plans were administered in accordance with company, state, and federal guidelines and regulations.

Relevant Project Experience

DIVERSITY AND INCLUSION / DISPARITY

- ◆ Athens-Clarke County, GA | DEIB Study
- ◆ Contexture (CO) (AZ) | DEIB Study
- ◆ City of Pleasanton, CA | DEIB Study
- ◆ County of Montgomery, MD | DEIB Study
- ◆ Empire State | DEIB Study
- ◆ Essex, MD | DEIB Study
- ◆ City of Frederick, MD | DEIB Study
- ◆ Housing Authority of the County of San Buenaventura, CA | DEIB Study
- ◆ City of Houston, TX | DEIB Study
- ◆ Howard County, MD | DEIB Study
- ◆ City of Portsmouth, VA | DEIB Study
- ◆ Pitkin County, CO | DEIB Study
- ◆ City of Pleasanton, CA | DEIB Study
- ◆ Queens Library, MD | DEIB Study
- ◆ City of Richmond, VA | DEIB Study
- ◆ City of San Jose, CA | DEIB Study
- ◆ City of Santa Clara, CA | DEIB Study
- ◆ City of Snohomish, WA | DEIB Study
- ◆ State of Maryland | DEIB Study
- ◆ State of Maryland Cannabis Study | DEIB Study

HUMAN CAPITAL

- ◆ Hawkeye Community College, IA | Classification and Compensation Study
- ◆ Iowa Central Community College, IA | Classification and Compensation Study
- ◆ Lapeer County, MI | Classification and Compensation Study
- ◆ Lenawee County, MI | Classification and Compensation Study
- ◆ Livingston County, MI | Classification and Compensation Study
- ◆ Livingston County Community Mental Health, MI | Classification and Compensation Study
- ◆ Muskegon County, MI | Classification and Compensation Study
- ◆ Navajo Tribal Utility Authority, AZ | Classification and Compensation Study
- ◆ Rhode Island Housing, RI | Executive Compensation Survey & Analysis
- ◆ Southern Nevada Regional Housing Authority, NV
- ◆ City of Stonecrest, GA | Classification and Compensation Study
- ◆ Sangamon County | Attorney Compensation Market Survey & Analysis
- ◆ Tampa Housing Authority, FL | Classification and Compensation Study

Delivery and Approach

Adherence to a detailed work plan and schedule specifically designed for providing quality user fee services.

Project Understanding

The Challenge: The Real Cost of User Fees

When a government charges a fee, one might assume that this is a purchase of service. The actual question is whether the price recovers the cost. It helps to think that cost is a fact and price is a policy choice. While you can set prices at various levels, you want to know the cost of an activity before deciding its price. Additionally, many states prohibit any intentional profit on fees, as well as cross-subsidization. We do not assume everyone understands the real cost of user fees.

The cost of a fee service includes not only the direct labor, but also benefits, other appropriated expenses, indirect cost, and direct support from other offices. Our job in this project is to analyze the information to report how the cost compares to price. This requires not only templates designed to support this analysis, but also knowledge of the underlying services so the model will reflect how they are provided. Our staff's job is to understand how you deliver services, to determine their costs, and to support your policy review. We will also help the County to understand regional best practices for charging various types of fees, as well as demand elasticities that should be considered.

The Situation in the Nassau County

We understand the County seeks to conduct a comprehensive user fee study for all its various service departments.

The Solution: User Fee Study from MGT

A user fee study from MGT will successfully identify the real cost of user fee service delivery for the County. This will enable the County to set accurate user fees with the transparency required to justify rates to constituents and other entities.

MGT is uniquely qualified to satisfy all aspects of the required work as described in the County's RFP. Our analysis and advice have been trusted by local agencies in Florida and nationally for nearly 50 years. With deep experience and expertise, many of our consultants were present at the birth of the user fee study industry and have contributed significantly to its development. As a firm, MGT continues to set the standard for creativity and commitment to our clients' goals – qualities that set us apart from all competitors.

In brief, our team of experienced consultants will:

- ◆ Interview your experts, analyze your financial data, and model your program.
- ◆ Generate a report that reviews the problem and makes recommendations for new user fees – with transparent justifications and visibility into relevant data.

DELIVERY AND APPROACH

- ◆ Take feedback, make revisions, and create a final report, which we present to the County for consideration.
- ◆ Work and meet with County staff to refine the project scope, purpose, uses and goals to ensure the study will be both accurate and appropriate to each Department's needs. Review project schedule and answer any questions pertaining to the successful development of the studies.
- ◆ Meet with County staff and conduct interviews as needed to gain an understanding of each Department's processes and operations, including but not limited to, staffing levels to perform each of the activities and services in a timely manner, and a comprehensive review of each Department's current services and fees.
- ◆ Identify the total costs of providing each Department's services at the appropriate activity level and in a manner that is consistent with applicable laws, statutes, administrative rules, and regulations governing the collection of fees by public entities.
- ◆ Compare service and user fees considering each Department's current practices to similar or neighboring agencies.
- ◆ Recommend potential new fees for services each Department currently provides but does not have fees or charges established. Recommendations should be based on the practices of surrounding cities or counties and private providers that provide similar services, industry best practices or in the company's professional opinion.
- ◆ Document fee philosophies, set fee policies and expectations, to include, cost recovery goals and possible non-resident fees, where appropriate. Identify which services should be subsidized and which are self-supporting.
- ◆ Prepare a report that identifies each service fee, its full cost, recommends appropriate fees and charges based on the company's analysis of the Department's services. The report should identify the direct cost, indirect cost and overhead for each service in each Department.
- ◆ Prepare a report that identifies the present fees, recommended fees, percentage of change, revenue impact and fee comparison to other comparable agencies. A survey comparison of services and fees is required.
- ◆ Report on other matters that come to the consultant's attention during the company's evaluation that in its professional opinion the Departments should consider or evaluate.
- ◆ Complete a calculation of the fully burdened hourly rates, which may be used either for directly billed items and as a foundation to the developed fees.
- ◆ Provide a computer-based model in Microsoft Excel for adjusting and editing these user fees and services for each Department's current and future needs in developing annual models. The requirements of the model should allow for: a. Additions, revisions, or removal of direct, indirect, and overhead costs so that the comprehensive user fee study can be easily adapted to a range of activities both simple and complex.
- ◆ Provide the ability of the Departments to each continuously update the model comprehensive fee study from year to year, as each Department's services change.
- ◆ The addition of hypothetical service area information for future service enhancements with the ability to calculate estimated costs of providing the service under consideration.
- ◆ Prepare a final report and a single Microsoft Excel file of the comprehensive user fee study that can be made available to staff. The Microsoft Excel file shall provide the ability to add, delete and or update information as needed.

DELIVERY AND APPROACH

- ◆ Assist staff in preparing the studies for resolution and ordinance. Attend the Commission meetings for first reading to present the study and answer any questions regarding the study. If required, adjust the study to accommodate requests of the Commission. May require attendance at the second reading for adoption of the study.
- ◆ Meet with industry partners and hold community workshops as may be required.
- ◆ Consult with Department staff should the need arise to defend the comprehensive user fee study because of any legal or other challenges.

The County's success after report completion is imperative to MGT – which is why we also make our consultants available for support and advice throughout the process of implementing our recommendations.

Benefits: Efficiency, Expertise, and Desired Outcomes

There are many benefits of working with MGT to produce your user fee study. With years of experience writing hundreds of user fee studies, MGT knows how to produce exceptional, streamlined studies. Our expertise and efficiency help to keep your project on time and within budget.

Ultimately, the County will have a comprehensive and easily understandable cost-of-service study that recommends legally defensible user fees based on calculations that support full cost recovery for the delivery of needed services. In the cases where full-cost recovery may not be appropriate or desired by the County, we will provide your leadership with the perspectives of other counties who chose to subsidize some fee activities with the General Fund. This guidance and expert recommendations will help the County take control of its user fee program and instill confidence in good government.

Trends in User Fees and the Social Impact of User Fee Changes

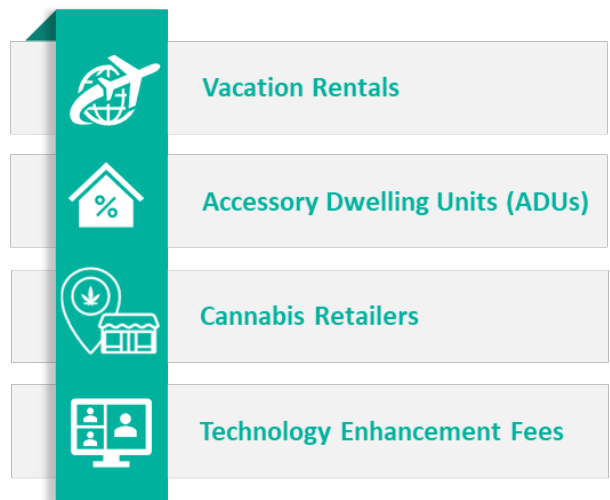
New trending fees can be implemented to provide flexibility to the County in reducing other fees that may disproportionately impact marginalized groups, such as parking, bus services, recreation programs, or parks and recreation services. MGT has an entire division of experts devoted to Diversity, Equity, and Inclusion (DEI), with proven, data-backed methodologies and community engagement expertise to address disparity challenges. MGT has tackled all these emerging issues with other clients and has unique, customizable solutions that will improve cost recovery while at the same time enabling the County to achieve its objectives.

MGT also has expertise and solutions for the County that will help it address and understand the current trends in the User Fee market:

- ◆ Our familiarity with FL Statutes chapter 166.222 which deals with building code inspection fees
- ◆ Fast-tracking of Accessory Dwelling Units (ADU), Solar Permitting incentives
- ◆ Technology surcharges

Did You Know?

Trending Topics for Potential New User Fees



DELIVERY AND APPROACH

Ultimately these situational solutions from MGT will impact the residents of the County in a positive way, either directly or indirectly. Our customized solutions to common problems will align both the County and MGT in uplifting the community, not just finishing a project. If we devise a fee structure, find a new fee or a strategy to take the burden off the General Fund, the County can then have more discretionary funding to target those that are historically underserved or those most in need.

MGT's Approach and Methodology

This section demonstrates MGT's understanding of the County's requirements for preparation of the Comprehensive User Fee Study. We will work with the County to design a fee schedule that reflects the way the County wishes to manage the County's cost recovery program.

The study will evaluate both current fees and identify available new fees and policies to ensure proper cost recovery. Part of MGT's objective is to not impose our biases on the County but rather leverage our experience and understanding of best practices in your region to guide the County to a proposed fee schedule reflective of the County's priorities.

Project Work-Time Breakdown

Based on years of experience, MGT proposes the following breakdown regarding the approximate amount of time our consultants will spend on various aspects of the project.

Exhibit 2. Project Work-Time Breakdown

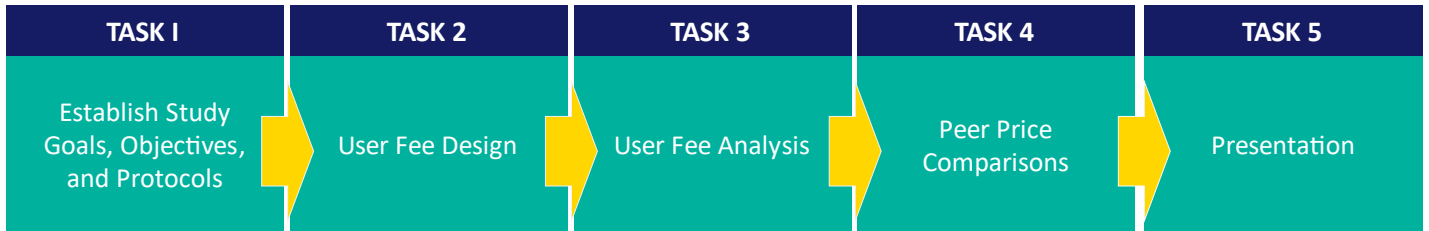


This breakdown assumes two full rounds of feedback and edits toward a final draft, which is then submitted for approval. Controlling the number of rounds of edits is a vital factor in keeping the project on schedule and matching the cost of the work to the agreed price. We could provide more rounds of edits, but our quote is based on limiting their number.

Proposed Workplan

The following is a detailed work plan that identifies the tasks necessary to complete the study. MGT approaches user fee engagements in five separate phases. Each phase reflects a linear progression of the overall project. Within each phase we have identified tasks designed to achieve the County's objectives for this project.

Exhibit 3. Workplan Phases



TASK 1.0: PROJECT MANAGEMENT TASKS

- 1.1 Arrange interview schedules and request data
- 1.2 Kickoff meeting (online)
 - Confirmation of scope and project purpose
 - Acceptance criteria for deliverables
 - Status reporting and correspondence protocols
 - Issue escalation protocol
 - Confirm baseline work plan and deliverables
 - Confirm project change order protocol
 - Confirm quality control process

TASK 2.0: USER FEE DESIGN

- 2.1 Discuss project design with the County's staff (which fees to review, which to consolidate, and new ones to consider)
- 2.2 Develop first draft of project design memo
- 2.3 The County to edit draft
- 2.4 Revise draft to reflect comments
- 2.5 Confirm project design before model building commences
- 2.6 Populate approved model structure with cost data

TASK 3.0: USER FEE ANALYSIS

- 3.1 Interview selected staff to gain understanding of service delivery by fee type
- 3.2 Develop fully burdened hourly rate for department. Use indirect cost rate if the County has one, or 10% rate if not.

DELIVERY AND APPROACH

- 3.3 Develop and populate first draft cost models
- 3.4 Review draft models with County staff
- 3.5 Conduct model balancing process with staff in all departments
- 3.6 Revise drafts to incorporate the County’s comments
- 3.7 Present findings online to the County's management group
- 3.8 The County reviews draft and provides comments
- 3.9 Revise drafts to incorporate the County’s comments
- 3.10 The County to approve report
- 3.11 Status report calls at ends of months 1, 2, 3, 4, and 5

TASK 4.0: PEER PRICE COMPARISONS IN VARIOUS SERVICE DEPARTMENTS

- 4.1 Identify peers and most common permit types to compare
- 4.2 Harvest data from peer websites and follow-up calls to clarify
- 4.3 Present first draft in online meeting
- 4.4 Revise comparisons per the County’s comments
- 4.5 Present second draft
- 4.6 Develop narrative summary of comparisons for final report

TASK 5.0: PRESENTATION

- 5.1 Prepare a narrative report on purpose, method, and findings
- 5.2 The County to review draft presentation documents and provide comments
- 5.3 Finalize report documents based on comments
- 5.4 Develop slide deck for online presentation to the County, or for the County to use internally
- 5.5 Edit slide deck
- 5.6 Submit all final deliverables and provide training to update the model
- 5.7 Deliver presentation

Project Deliverables – User Fee Study

USER FEE STUDY DELIVERABLES
A comparison survey of selected benchmark fees for similarly situated counties and municipalities located in Florida shall also be prepared.
A draft and final report that calculates the full 100% cost of providing services, recommend fees for each applicable service, recommend cost recovery strategies, and identify best practices in establishing and maintaining user fees.
Present a table of comparative fees, the basis for calculating the fees, e.g., are the fees based on construction valuations and how are the values calculated) from similarly situated agencies located in Florida. This deliverable will include similarly situated agencies chosen in consultation with County staff; it will also recommend any changes to the fees and basis of calculating the fees; and include best practices.
Presentation with PowerPoint slides and knowledge transfer for understanding and implementation

DELIVERY AND APPROACH

Project Schedule

Shown below is MGT's proposed schedule for the engagement. We will work with the County to develop clear internal deadlines at the beginning of the project and combine that with intentional and structured communications.

Task	Subtask	Description	Month					
			1	2	3	4	5	6
1.0	Project Management Tasks							
	1.1	Arrange interview schedules and request data						
	1.2	Kickoff meeting (online)						
		Confirmation of scope and project purpose						
		Acceptance criteria for deliverables						
		Status reporting and correspondence protocols						
		Issue escalation protocol						
		Confirm baseline work plan and deliverables						
		Confirm project change order protocol						
		Confirm quality control process						
2.0	User Fee Design							
	2.1	Discuss project design with the County's staff (which fees to review, which to consolidate, and new ones to consider)						
	2.2	Develop first draft of project design memo						
	2.3	The County to edit draft						
	2.4	Revise draft to reflect comments						
	2.5	Confirm project design						
	2.6	Populate approved model structure with cost data						
3.0	User Fee Analysis							
	3.1	Interview selected staff to gain understanding of service delivery by fee type						
	3.2	Develop fully burdened hourly rate for department. Use indirect cost rate if the County has one, or 10% rate if not.						
	3.3	Develop and populate first draft cost models						
	3.4	Review draft models with County staff						
	3.5	Conduct model balancing process with staff in all departments						
	3.6	Revise drafts to incorporate the County's comments						
	3.7	Present findings online to the County's management group						
	3.8	The County reviews draft and provides comments						
	3.9	Revise drafts to incorporate the County's comments						
	3.10	The County to approve report						
	3.11	Status report calls at ends of months 1, 2, 3, 4, and 5						
4.0	Peer Price Comparisons in Various Service Departments							
	4.1	Identify peers and most common permit types to compare						

DELIVERY AND APPROACH

Task	Subtask	Description	Month					
			1	2	3	4	5	6
	4.2	Harvest data from peer websites and follow-up calls to clarify						
	4.3	Present first draft in online meeting						
	4.4	Revise comparisons per the County’s comments						
	4.5	Present second draft						
	4.6	Develop narrative summary of comparisons for final report						
5.0	Presentation							
	5.1	Prepare a narrative report on purpose, method, and findings						
	5.2	The County to review draft presentation documents and provide comments						
	5.3	Finalize report documents based on comments						
	5.4	Develop slide deck for online presentation to the County, or for the County to use in internal discussion						
	5.5	Edit slide deck						
	5.6	Submit all final deliverables and provide training to update the model						
	5.7	Deliver presentation						TBD



References

A Leader in User Fee Studies.

MGT is the pre-eminent firm in analyzing department operations and fees. We have worked with local governments **in Florida** and around the country for decades. We offer the following examples of similar projects. We encourage you to contact any of our references to learn of our professionalism, ability to meet timelines, and the expertise of our staff.

HILLSBOROUGH COUNTY, FL USER FEE STUDY	
Contact Person:	Jose Fernandez, Business Manager, Department of Development Services
Phone Number:	(813) 307-3435
Email Address:	fernandezjr@hillsboroughcounty.org
Mailing Address:	601 E Kennedy Blvd, 19 th Floor, Tampa, FL 33602
Date of Performance:	March 2018 – April 2019
Project Description:	Four tasks under one agreement: <ol style="list-style-type: none"> 1. Land development permit fee study. 2. Process and operations improvement of land development. 3. Planning Commission fee study. 4. “Map and Gap” review of agencies reviewing permits.
Contract Value:	\$345,693



CITY OF CORONA, CA USER FEE STUDY	
Contact Person:	Luis Navarro, Financial Analyst
Phone Number:	(951) 817-5742
Email Address:	Luis.Navarro@CoronaCA.gov
Mailing Address:	400 S. Vicentia Ave. Corona, CA 92882
Date of Performance:	Fee Study 2018-2019; Cannabis Fee Study 2020; Updated Fee Study 2022
Project Description:	Comprehensive user fee study; Cannabis fee study; Update to Comprehensive user fee study
Contract Value:	2018 - CAP & UF Study: TCV \$51,060. UF: \$35,910 2021 - CAP & UF Study update: TCV: \$56,096 UF: \$44,095 2021 Cannabis UF study: TCV: \$15,600 2024 UF Study update: TCV: \$49,551



REFERENCES

CITY OF GARLAND, TX USER FEE STUDY	
Contact Person:	Allyson Bell Steadman, Director Budget & Research
Phone Number:	(972) 205-2444
Email Address:	abell@garlandtx.gov
Mailing Address:	200 N 5th Street, 4th Floor, Suite 427 Garland, TX 75040
Date of Performance:	3/17/2020 - 11/2020
Project Description:	MGT conducted a city-wide comprehensive fee study for the city outlining the true cost to provide each fee service. MGT also conducted a comparison study in which local North Texas peer cities were surveyed and the information was included in a comparison report. MGT worked with Budget and department staff to provide fee change recommendations incorporating all information that was discovered through the study.
Contract Value:	\$106,000



LEE COUNTY, FL USER FEE STUDY	
Contact Person:	Shawn McNulty, Building Official (now with Charlotte County, FL)
Phone Number:	(941) 743-1314
Email Address:	Shawn.McNulty@charlottecountyfl.gov
Mailing Address:	Charlotte County Building Construction Division E. Jay Carlson Community Development Building 18400 Murdock Circle Port Charlotte, FL 33948-1074
Dates of Performance:	2020
Project Description:	Building and Permits User Fee Study for Lee County, FL
Contract Value:	\$44,700



REFERENCES

CITY OF FORT MYERS, FL USER FEE STUDY	
Contact Person:	Steven P. Belden, AICP, Community Development Director
Phone Number:	(239) 321-7902
Email Address:	sbelden@cityftmyers.com
Mailing Address:	1825 Hendry St., Ft. Myers, FL 33901
Date of Performance:	The first project was conducted in 2017 and 2018. We are currently completing an update of the project for \$44,600 that started last fall and is scheduled for completion by June 2024.
Project Description:	MGT prepared a citywide cost of service study
Contract Value:	\$73,715



CITY OF DALLAS, TX FEE STUDY	
Contact Person:	Natasha Wade, Development Services Administrator, Customer Advocate Team
Phone Number:	O: (214) 948-4154 C: (469) 978-2920
Email Address:	natasha.wade@dallas.gov
Mailing Address:	Development Services 320 E. Jefferson Blvd., Room 119 Dallas, TX 75203
Dates of Performance:	December 2022 and ongoing, with additional scope recently requested by the department
Project Description:	Developed cost-based fees for planning
Contract Value:	\$108,000

Technology

Strategy: Effective and Continuous Communication

Effective and continuous communication between the MGT Project Director, the County’s Project Officer, MGT team members, and stakeholders is one of the most critical aspects of project management. The MGT Project Director will actively seek input and feedback from the County’s Project Officer and key stakeholders at each stage of this study. MGT’s Project Director will regularly communicate information about the study’s progress and problems which may arise before becoming a larger issue. A sample of the communications report we use frequently is shown in **Exhibit 4**.

Strategy: Project Management

Each proposed senior level consultant is an expert in applying various project management methods and techniques to cost allocation projects. This expertise is rooted in completing hundreds of cost allocation plans and user fee studies, many for jurisdictions similar in size to the County and many requiring negotiations with state and federal auditors. Additionally, all MGT consultants attend regular peer group reviews and training sessions to continuously refine project management, client service and OMB A-87 (CFR Part 200) skills.

Our approach is to jointly establish a framework of firm timelines and milestones with each client based on that client’s unique circumstances and needs. Aside from fixed deadlines and milestones, however, the framework is flexible to accommodate each client and even each annual project for recurring clients.

MGT’s project management process and client satisfaction components are graphically represented below in **Exhibit 5**. We have found that focusing on these six components of client satisfaction ensures that the work is properly performed and that milestones are met on schedule and within budget. The primary tool for delivering each of the components is communication. Our project teams are in regular contact with the project executive, providing project status updates and explaining any variances from the planned schedule. Additionally, **MGT is committed to consistent client contact through meetings and formal status updates at regular intervals.**

Exhibit 4. Sample Communications Report

Whittier, CA **Project Status Report**
November 4, 2021

Key Items

- Contract is a one-year scope; at end of project we should discuss extension for cost plans so the city can be in compliance.
- Scope Adjustments:
 - None noted at this time.

Status	Milestone	Due Dates
<input checked="" type="checkbox"/>	Receipt of Expenditure & Chart of Accounts	April 23
<input checked="" type="checkbox"/>	Kick Off	May 10
<input checked="" type="checkbox"/>	Central Service Cost Plan Department Meetings	May 18-20
<input checked="" type="checkbox"/>	Data Due	June 4 July 1
<input checked="" type="checkbox"/>	Receive 22 Budget Numbers for Full CAP	June 1-20
<input checked="" type="checkbox"/>	2 CFR Part 200 Draft	June 20 July 9
<input checked="" type="checkbox"/>	Review Comments Due on 2 CFR Part 200 CAP	July 16
<input checked="" type="checkbox"/>	Final 2 CFR Part 200 Cost Plan	July 23
<input checked="" type="checkbox"/>	Prepare Full CAP	July 6-23
<input checked="" type="checkbox"/>	Full CAP Draft	July 20-October 21
<input type="checkbox"/>	Review Comments Due on Full CAP	Aug 13-October 29
<input type="checkbox"/>	Final Full Cost CAP	October 29-November 11
<input checked="" type="checkbox"/>	User Fee Kickoff Meeting	August
<input checked="" type="checkbox"/>	User Fee Immersion Meetings	August - September
<input type="checkbox"/>	1 st Draft User Fee Results	September-October-November
<input type="checkbox"/>	Refine User Fee Models with Depts.	October-November-December
<input type="checkbox"/>	Finalize User Fee Results	November—Beginning/Mid-December
<input type="checkbox"/>	Discuss User Fee Recommendations with Depts.	November-December
<input type="checkbox"/>	Finalize User Fee Recommendations	December
<input type="checkbox"/>	Draft Report of Findings User Fee Report	December – January
<input type="checkbox"/>	Finalize Report of Findings User Fee Report	January 2022
<input type="checkbox"/>	Submit User Fee Report to City Clerk	February 2022
<input type="checkbox"/>	Present to City Council	April 2022

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Exhibit 5. MGT's Components to Client Satisfaction





Cost Proposal

Please see our COST PROPOSAL FORM in this section, as well as the following outlined assumptions and specifications:

Method of Payment

MGT will provide invoices to the County according to the milestones as outlined below. It is customary for MGT to invoice 10% of the contract price at the time of project initiation or contract execution. This invoiced amount covers MGT efforts on strategy sessions, preliminary on-site meetings, project planning and items not tied to fixed fee tasks outlined in the proposal. The subsequent invoices are dependent on milestones and deliverables.

Invoicing Schedule	Milestone	% of Contract Value
Invoice #1	Contract Execution	10%
Invoice #2	Complete Initial Interviews and Data Collection	20%
Invoice #3	Delivery of First Draft Fee Analysis	25%
Invoice #4	Delivery of Final Fee Analysis	25%
Invoice #5	Draft Report of Cost-of-Service Findings Report	10%
Invoice #6	Upon Project Completion	10%

Project Assumptions

Our work plan and proposed fee for this project were developed with several key assumptions about the project. Changes to these assumptions may impact either or both our methodology and proposed fee. We welcome the opportunity to meet with the County to review these assumptions, validate, or adjust these assumptions based on more complete information, and adjust the work plan and/or budget accordingly.

Below, we present our assumptions:

- MGT's Team is happy to propose the above detailed tasks per the scope of work specifically outlined in the RFP, which will encompass and predicate our not-to-exceed rate. Should other service areas arise that the County wishes to analyze and receive recommendations and a plan, we will readily negotiate a feasible schedule and rate for those services not limited to this proposed scope of work.**
- The County will designate a Project Officer for this project. This person will function as the primary point of contact for the project, and coordinate and facilitate the flow of information and communication between the County, key stakeholders, and MGT.
- The County Project Officer will ensure that comments on draft documents are consolidated into a single document and any conflicting comments are reconciled before delivering the comments to MGT.

COST PROPOSAL

- ◆ We have provided for presenting one comprehensive draft report for County staff review in this proposal. Once the County has reviewed that document and provided comments/requested changes, MGT will prepare a FINAL report. If additional drafts are necessary, it may impact the fees.
- ◆ MGT will have access to and cooperation and participation by staff and management. MGT expects to have reasonable, timely access to the County's personnel and data. If the County stops the project for any reason, MGT will be due all fees for services performed to date.
- ◆ If necessary, meeting facilities will be arranged for and used at the expense of the County. The County will provide all requested documents at its own expense.
- ◆ All costs and other data provided by the County will be considered accurate and valid. MGT will not be responsible for the audit and/or verification of any cost or other data provided by the County.
- ◆ If the County changes its accounting system and/or significantly changes its chart of accounts so that cost data cannot be matched to prior calculations, it may impact the fees as these efforts are not part of the fixed price.
- ◆ MGT plans to conduct services, including status meetings and interviews, remotely due to the ongoing pandemic. If the County wants onsite services, we would be willing to do so, subject to adding the reasonable cost of travel expenses to our quote. Travel expenses will only be charged in the event travel occurs.

APPENDIX "B"

PROPOSAL COST SHEET

Vendor shall prepare the Comprehensive User Fee Study in accordance with Appendix "A", Scope of Services at the cost(s) below.

Description	Total Cost
Preparation of the Comprehensive User Fee Study	\$ 79,750.00

Total Cost above is fully burdened to include all costs (overhead, profit, and non-labor expenses, such as travel, mileage, etc. **No additional expenses shall be billed.**

Description	Hourly Rate
Additional Services, if needed.	\$ 215.00

Hourly Rate above is fully burdened to include all costs (overhead, profit, and non-labor expenses, such as travel, mileage, etc. **No additional expenses shall be billed.**

Company: MGT of America Consulting, LLC

Address: 4320 W. Kennedy Blvd., Suite 200

City, State, Zip code: Tampa, FL 33609

Phone Number: 888-302-0899 Email: proposals@mgtconsulting.com

Authorized Signature:  Printed Name: Robert Holloway

Title: Senior Vice President Date: _____



Appendix A. Required Forms

Completed forms are provided on the following pages.

APPENDIX "B"

PROPOSAL COST SHEET

Vendor shall prepare the Comprehensive User Fee Study in accordance with Appendix "A", Scope of Services at the cost(s) below.

Description	Total Cost
Preparation of the Comprehensive User Fee Study	\$ 79,750.00

Total Cost above is fully burdened to include all costs (overhead, profit, and non-labor expenses, such as travel, mileage, etc. **No additional expenses shall be billed.**

Description	Hourly Rate
Additional Services, if needed.	\$ 215.00

Hourly Rate above is fully burdened to include all costs (overhead, profit, and non-labor expenses, such as travel, mileage, etc. **No additional expenses shall be billed.**

Company: MGT of America Consulting, LLC

Address: 4320 W. Kennedy Blvd., Suite 200

City, State, Zip code: Tampa, FL 33609

Phone Number: 888-302-0899 Email: proposals@mgtconsulting.com

Authorized Signature:  Printed Name: Robert Holloway

Title: Senior Vice President Date: _____

FORM A

**SWORN STATEMENT
UNDER FLORIDA STATUTE 287.133(3)(a) ON PUBLIC ENTITY CRIMES**

TO BE RETURNED WITH BID

THIS MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS

1. This sworn statement is submitted with Bid, Proposal or Contract for RFP NO. NC24-001
2. This sworn statement is submitted by MGT of America Consulting, LLC (entity submitting sworn statement), whose business address is 4320 West Kennedy Boulevard, Ste 200, Tampa, Florida 33609 and its Federal Employee Identification Number (FEIN) is 81-0890071. (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____.)
3. My name is Robert Holloway (please print name of individual signing), and my relationship to the entity named above is Senior Vice President.
4. I understand that a “public entity crime” as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services, any leases for real property, or any contract for the construction or repair of a public building or public work, to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that “convicted” or “conviction” as defined in paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an “affiliate” as defined in paragraph 287.133(1)(a), Florida Statutes, means:
 - a) A predecessor or successor of a person convicted of a public entity crime; or
 - b) An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not to fair market value under an arm’s length agreement, shall be prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.
7. I understand that a “person” as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
8. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)


Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one of more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, and (Please indicate which additional statement applies.)

_____ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the Hearing Officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)



Signature

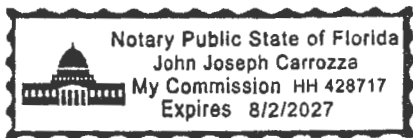
2/2/2024

Date

State of: Florida

County of: Hillsborough

Sworn to (or affirmed) and subscribed before me by means of physical presence or online notarization, this 2nd day of February, 2024 by Robert Holloway who is personally known to me or produced as identification.





Notary Public
My commission expires: 8/2/2027

FORM B**RESPONDENT QUESTIONNAIRE**

The following questionnaire shall be answered by the Respondent for use in the evaluation process.

1. Company Name: MGT of America Consulting, LLC
 Address: 4320 West Kennedy Boulevard, Ste 200
 City/State/Zip: Tampa, Florida 33609
 Phone: 888.302.0899 Email: Proposals@mgtconsulting.com
 Website Address www.mgtconsulting.com

2. **COMPANY STRUCTURE:**

Sole Proprietor Partnership Corporation Other LLC (Limited Liability Company)

3. Are you registered with the FL Secretary of State to conduct business? Yes No
4. Are you properly licensed/certified by State of Florida to perform the specified services?
 Yes No

5. **EXPERIENCE:**

Years in business: 49 years

Years in business under this name: 7

Years performing this type of work: 49

Has your company: Failed to complete or defaulted on a contract: _____ Yes No

Been involved in bankruptcy or reorganization: _____ Yes No

Pending judgment claims or suits against firm: _____ Yes No

6. **PERSONNEL**

How many employees does your company employ: 473

List all positions or position categories within your firm (may use additional sheets if needed).

Position/Category (List all)	Full-time	Part-time
Administrative Support	25	0
Executive/Senior Level Officials and Managers	230	27
First/Mid Level Officials and Managers	97	9
Operatives	2	15
Professionals	194	27

7. REFERENCES:

List at least three references for which you have provided services related to this RFP Scope of Services (similar scope/size) in the past five years - preferably government agencies.

Reference #1:

Company/Agency Name: Hillsborough County, FL
Address: 601 E Kennedy Blvd, 19th Floor, Tampa, FL 33602
Contract Person: Jose Fernandez, Business Manager, Department of Development Services
Phone: (813) 307-3435 Email: fernandezjr@hillsboroughcounty.org
Project Description: 1. Land development permit fee study., 2. Process and operations improvement of land development. 3. Planning Commission fee study 4 "Map and Gap" review of agencies reviewing permits.
Contract \$ Amount: \$345,693
Date Completed: March 2018 – April 2019

Reference #2:

Company/Agency Name: Lee County, FL
Address: 18400 Murdock Circle | Port Charlotte, FL 33948-1074
Contract Person: Shawn McNulty, Building Official (now with Charlotte County, FL)
Phone: (941) 743-1314 Email: Shawn.McNulty@charlottecountyfl.gov
Project Description: Building and Permits User Fee Study for Lee County, FL
Contract \$ Amount: \$44,700
Date Completed: 2020

Reference #3:

Company/Agency Name: City of Corona, CA
Address: 400 S. Vicentia Ave. | Corona, CA 92882
Contract Person: Luis Navarro, Financial Analyst
Phone: (951) 817-5742 Email: (951) 817-5742
Project Description: Comprehensive user fee study; Cannabis fee study; Update to Comprehensive user fee study

8. NOTICE OF PARTIES AND BINDING AUTHORITY

The following information is required if Respondent is selected for award of a contract with the County.

Notice to Parties

All notices, demands, requests for approvals or other communications shall be in writing, and shall be sent by registered or certified mail, postage prepaid, return receipt requested, or overnight delivery service (such as federal express), or courier service or by hand delivery to:

Contractor Name: MGT of America Consulting, LLC
Attn: Robert Holloway
Mailing Address: 4320 West Kennedy Boulevard, Ste 200, Tampa, Florida 33609

Binding Authority

The person to execute the contract must be an officer of the company. If not an officer of the company, Respondent must provide proof of signing authority. Please provide the name, email address, and phone number of person who will execute the contract, if awarded.

Name of Person to execute contract (if awarded): Robert Holloway
Title: Senior Vice President
Email Address: Proposals@mgtconsulting.com
Phone Number: 888.302.0899

The Remainder of this Page Intentionally Left Blank

FORM C

DRUG FREE WORKPLACE CERTIFICATE

I, the undersigned, in accordance with Florida Statute 287.087, hereby certify that _____
MGT of America Consulting, LLC (print or type name of firm)

1. Publishes a written statement notifying that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance in the workplace named above and specifying actions that will be taken against violations of such prohibition.
2. Informs employees about the dangers of drug abuse in the workplace, the firm's policy of maintaining a drug free working environment, and available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug use violations.
3. Gives each employee engaged in providing commodities or contractual services that are under bid or proposal, a copy of the statement specified above.
4. Notifies the employees that as a condition of working on the commodities or contractual services that are under bid or proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, plea of guilty or nolo contendere to, any violation of Chapter 1893, or any controlled substance law of the State of Florida or the United States, for a violation occurring in the work place, no later than five (5) days after such conviction, and requires employees to sign copies of such written statement to acknowledge their receipt.
5. Imposes a sanction on, or requires the satisfactory participation in, a drug abuse assistance or rehabilitation program, if such is available in the employee's community, by any employee who is so convicted.
6. Makes a good faith effort to continue to maintain a drug free workplace through the implementation of a drug free workplace program.

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“As a person authorized to sign a statement, I certify that the above-named business, firm, or corporation complies fully with the requirements set forth herein.”

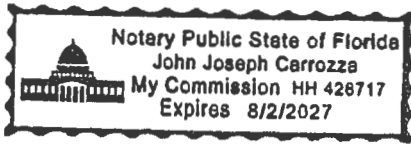
[Signature]
Authorized Signature

2/2/2024
Date Signed

State of: Florida

County of: Hillsborough

Sworn to (or affirmed) and subscribed before me by means of / physical presence or online notarization, this 2nd day of February, 2024 by Robert Holloway who is / personally known to me or produced as identification.



[Signature]
Notary Public

My commission expires: 8/2/2027

**FORM D
E-VERIFY AFFIDAVIT**

**NASSAU COUNTY E-VERIFY FORM UNDER
SECTION 448.095, FLORIDA STATUTES**

Project Name: COMPREHENSIVE USER FEE STUDY

Bid No./Contract No.: NC24-001

DEFINITIONS:

“Contractor” means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration. “Contractor” includes, but is not limited to, a vendor or consultant.

“Subcontractor” means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

“E-Verify System” means an internet-based system operated by the United States Department of Homeland Security that allows participating employers to electronically verify the employment eligibility of newly hired employees.

Effective January 1, 2021, Contractors, shall register with and use the E-Verify System in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:

- a. All persons employed by a Contractor to perform employment duties within Florida during the term of the contract; and
- b. All persons (including subvendors/subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with Nassau County. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security’s E-Verify System during the term of the contract is a condition of the contract with Nassau County; and
- c. Should vendor become the successful Contractor awarded for the above-named project, by entering into the contract, the Contractor shall comply with the provisions of Section 448.095, Florida Statutes, “Employment Eligibility”, as amended from time to time. This includes, but is not limited to, registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. The Contractor shall also execute the attached affidavit (Attachment “A”) attesting that the Contractor does not employ, contract with, or such affidavit for the duration of the contract; and
- d. Contractor shall also require all subcontractors to execute the attached affidavit (Attachment “B”) attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract.

CONTRACT TERMINATION:


- a. If Nassau County has a good faith belief that a Contractor has knowingly violated §448.09(1) or §448.095(2), Florida Statutes, the contract shall be terminated.
- b. If Nassau County has a good faith belief that a subcontractor has knowingly violated §448.09(1) or §448.095(2), Florida Statutes, but the Contractor otherwise complied with Chapter 448, Florida Statutes, Nassau County shall promptly notify the Contractor and order the Contractor to immediately terminate the contract with the subcontractor.
- c. A contract terminated under subparagraph a) or b) is not a breach of contract and may not be considered as such.
- d. Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination.
- e. If the contract is terminated for a violation of the Statute by the Contractor, the Contractor may not be awarded a public contract for a period of one (1) year after the date of termination.

FORM E - 1 CONTRACTOR E-VERIFY AFFIDAVIT

I hereby certify that MGT of America Consulting, LLC (Contractor Company Name) does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

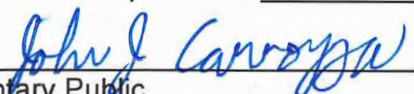
A true and correct copy of MGT of America Consulting, LLC (Contractor Company Name) proof of registration in the E-Verify system is attached to this Affidavit.



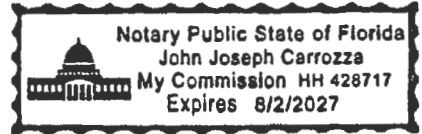
Print Name: Robert Holloway
Date: 2/2/2024

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 2/2/2024 (Date) by Robert Holloway (Name of Officer or Agent, Title of Officer or Agent) of MGT of America Consulting, LLC (Name of Contractor Company Acknowledging), a Florida (State or Place of Incorporation) Corporation, on behalf of the Corporation. He/She is personally known to me or has produced _____ as identification.



Notary Public
John J. Carrozza
Printed Name



My Commission Expires: 8/2/2027



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
7/10/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Alliant Insurance Services, Inc. 32 Old Slip New York NY 10005 License#: 812008 MGTCONS-01	CONTACT NAME: Meagan Rago PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: Meagan.Rago@alliant.com <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Hartford Fire Insurance Compan</td> <td style="text-align: center;">19682</td> </tr> <tr> <td>INSURER B : Trumbull Insurance Company</td> <td style="text-align: center;">27120</td> </tr> <tr> <td>INSURER C : Hartford Casualty Insurance Co</td> <td style="text-align: center;">29424</td> </tr> <tr> <td>INSURER D : Hartford Insurance Group</td> <td style="text-align: center;">914</td> </tr> <tr> <td>INSURER E : Houston Specialty Ins Co</td> <td style="text-align: center;">12936</td> </tr> <tr> <td>INSURER F : Westfield Specialty Insurance</td> <td style="text-align: center;">16992</td> </tr> </tbody> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Hartford Fire Insurance Compan	19682	INSURER B : Trumbull Insurance Company	27120	INSURER C : Hartford Casualty Insurance Co	29424	INSURER D : Hartford Insurance Group	914	INSURER E : Houston Specialty Ins Co	12936	INSURER F : Westfield Specialty Insurance	16992
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COVERAGES **CERTIFICATE NUMBER: 315493793** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: _____			10UUNCG6832	5/12/2023	5/12/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			10UENCG6748	5/12/2023	5/12/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Com/Coll Ded \$ 1,000
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			10XHUDL6029	5/12/2023	5/12/2024	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			10WBAR7J14	5/12/2023	5/12/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
E F	Professional Liability Cyber/Tech E&O Crime/Fidelity Bond			MEO-HS-0005133-00 ACS1038522	7/9/2023 7/1/2023	5/12/2024 5/12/2024	Limit: \$6M Limit: \$5M/\$6M Limit: \$3M

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Crime/Fidelity Bond: Policy#652517299, Continental Casualty Company, 4/10/23-4/10/24
 Policy includes Employee Theft, ERISA and Client's Property.

Evidence of Insurance

CERTIFICATE HOLDER **CANCELLATION**

Evidence of Insurance	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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Certificate Of Completion

Envelope Id: 77A17587792547399F4969E9B1FE51D4	Status: Delivered
Subject: CM3676-MGT of America Consulting	
Source Envelope: 1F1D481BC2274ADBA264B0DAF9A955EC	
Document Pages: 338	Signatures: 0
Certificate Pages: 1	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Clerk Finance
Time Zone: (UTC-05:00) Eastern Time (US & Canada)	boccap@nassauclerk.com
	IP Address: 12.23.69.254

Record Tracking

Status: Original	Holder: Clerk Finance	Location: DocuSign
5/17/2024 8:32:02 AM	boccap@nassauclerk.com	

Signer Events

Signature	Timestamp
Clerk Admin	Sent: 5/17/2024 8:55:08 AM
BOCCCLerkServices@nassauclerk.com	Viewed: 5/17/2024 9:04:16 AM
Security Level: Email, Account Authentication (None)	
Electronic Record and Signature Disclosure: Not Offered via DocuSign	

In Person Signer Events

Signature	Timestamp
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Editor Delivery Events

Status	Timestamp
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Agent Delivery Events

Status	Timestamp
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Intermediary Delivery Events

Status	Timestamp
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Certified Delivery Events

Status	Timestamp
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Carbon Copy Events

Status	Timestamp
Tracy Poore tpoore@nassaucountyfl.com OMB Admin Nassau County BOCC Security Level: Email, Account Authentication (None)	Sent: 5/17/2024 8:55:07 AM
Electronic Record and Signature Disclosure: Not Offered via DocuSign	

COPIED

Witness Events

Signature	Timestamp
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Notary Events

Signature	Timestamp
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Envelope Summary Events

Status	Timestamps
Envelope Sent	5/17/2024 8:55:07 AM
Certified Delivered	5/17/2024 9:04:16 AM

Payment Events

Status	Timestamps
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