



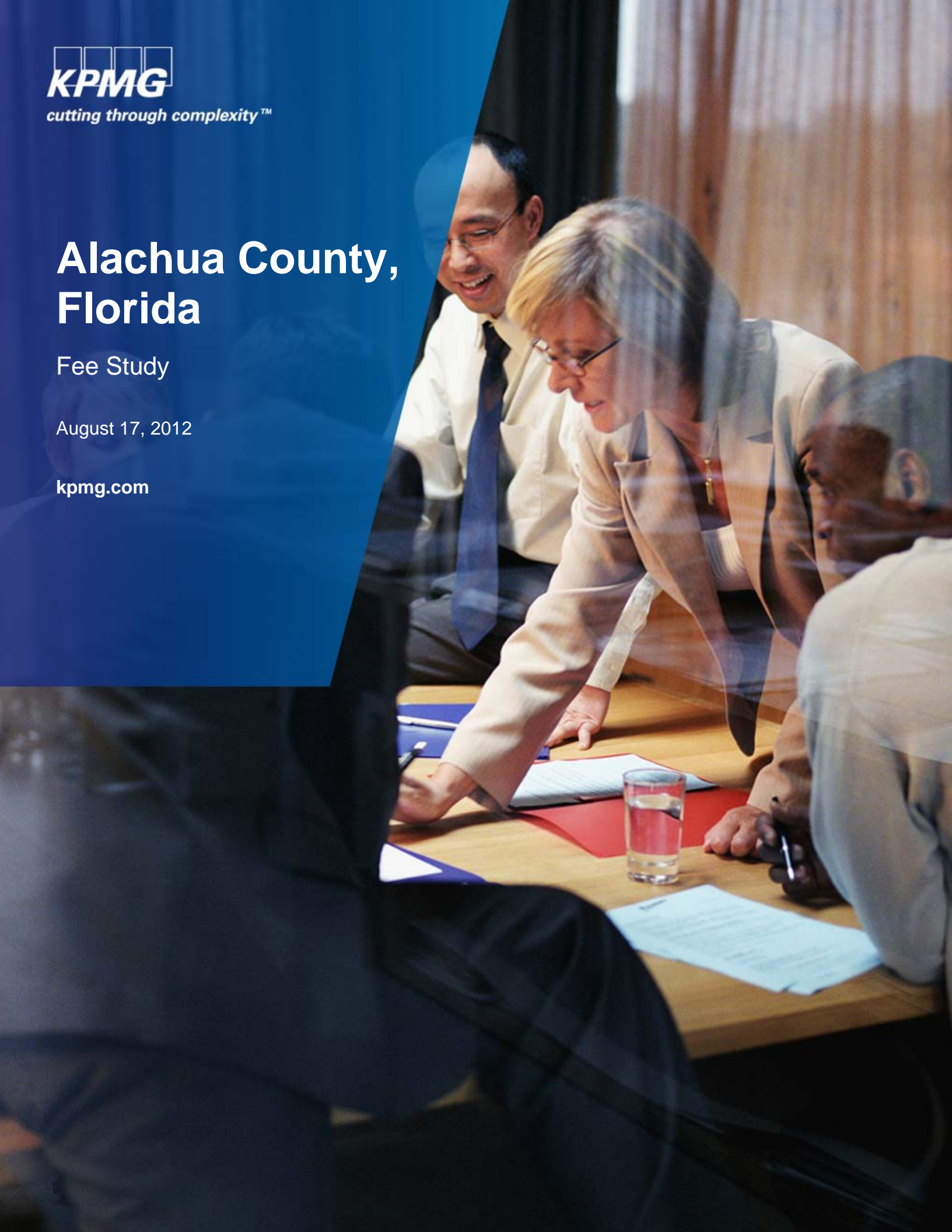
cutting through complexity™

Alachua County, Florida

Fee Study

August 17, 2012

kpmg.com



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Section 1 – Executive Summary

KPMG LLP (KPMG) was engaged by Alachua County, Florida (the County) to conduct a user fee analysis for the County’s Court Services, Facilities Management and Organizational Development and Training user fees based on information from the fiscal year ended September 30, 2011 (FY 11).

To meet the engagement objectives, KPMG:

- Collected data and historical cost information to gain an understanding of the above Department’s fees charged by the County
- Interviewed staff to identify services provided
- Analyzed information provided by the Departments
- Developed a cost analysis of user fee activities
- Included indirect costs from the County’s cost allocation plan

An overview of each section of the report is provided below:

Section 2 – Project Approach. Outlines the approach undertaken by KPMG to meet the engagement objectives.

Section 3 – Administrative Services. Provides an overview of the Administrative Services Department and overall cost for service findings for the user fees identified.

Section 4 – Court Services. Provides an overview of the Court Services Department and overall cost for service findings for the user fees identified.

Section 5 – Conclusion. Provides commentary on the areas reviewed in this study.

Section 6 – Detailed Cost-Revenue Summary Appendices. Provides appendices that contain detailed findings for the individual user fees identified, and cost to revenue comparison within the Departments and Divisions reviewed in this study.

Exhibit 1.1 identifies the County departmental participants for this year’s fee. The fee study provides an analysis of the fees currently charged by the County.

Exhibit 1.1

| Alachua County Fee Study Participants | |
|--|---|
| Department | Division |
| Administrative Services | Facilities Management |
| | Organizational Development and Training |
| Court Services | Community Service |
| | Day Reporting |
| | Drug Court |
| | Pretrial |
| | Probation |

A fee study identifies the extent of a planned subsidy and planned incremental revenues from setting fees at full cost recovery. A user fee study analyzes staff effort and links costs for activities necessary to deliver a service regardless of the department or division that incurred the cost. With the information produced by a user fee study, the County has an objective analysis to make informed decisions on fee policies in a complex process.

Governments typically do not have a formalized cost recovery policy. By adopting a formal cost recovery strategy and having an understanding of the cost of providing a service, an agency should know if their current fees are adequately covering those costs.

Exhibit 1.2 shows aggregate data from Sections three and four, a Detailed Cost-Revenue Summary that is comprised of numerous activities provided by the County.

Exhibit 1.2

| Department | Division | Section Exhibit | Total Revenue Fee-Related Services | Total Cost Fee-Related Services | Excess Fees (Subsidy) |
|-------------------------|--|-----------------|------------------------------------|---------------------------------|-----------------------|
| Administrative Services | Facilities Management – Parking Lot* | 3.1 | \$2,295 | \$1,752 | \$543 |
| | Organizational Development and Training | 3.2 | \$4,905 | \$196,420 | (\$191,515) |
| Court Services | Community Service, Day Reporting, Drug Court, Pretrial and Probation | 4.1 | \$135,795 | \$1,400,725 | (\$1,264,931) |
| Total | | | \$142,995 | \$1,598,897 | (\$1,455,903) |

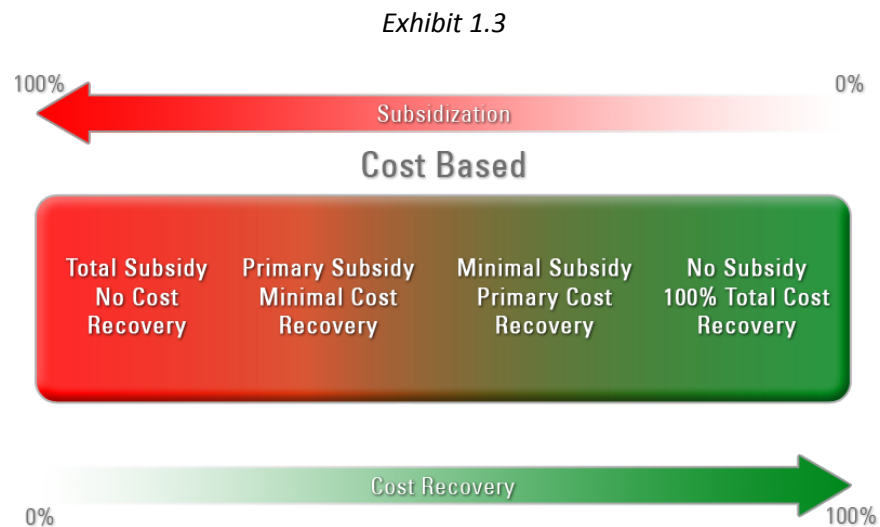
**Facilities Management includes allowable and improvement costs. The analysis excluded the purchase cost associated with the parking lot.*

Governments have the ability to charge a fee to those who use a public service, or the government may opt to pay for services with general revenue. Even when governments opt to use fees to fund programs, it is important to realize that many government’s cost recovery methods are often based on incomplete data, comparison to other governments, or internal estimates for what would be a reasonable fee to charge the user. A user fee study documents the historical costs of providing services. When there are changes in volume of a service or changes in the process to deliver a service, a user fee study can be useful to provide insight into potential adjustments of the adopted fee schedule.

The *Executive Summary* extracts key findings from our engagement. It is important for the reader to consider the report in its entirety for a complete understanding of the information that was used to develop our findings.

The study summarizes FY11 full cost in conjunction with FY11 fee revenue collected. The analysis compared the unit cost to the revenue received from user fees charged by the County. This study will assist the County in making an informed decision when updating the County’s fee schedule. A user fee study analyzes the County’s full cost to provide a unit of service.

Exhibit 1.3 below shows the relationship between subsidization and cost recovery.



As shown above, cost recovery levels can vary from being completely subsidized by a government agency to having costs recovered through fees for services. The user fee study provides a comparison of the County's current adopted fee schedule and current level of cost recovery.

Section 2 – Project Approach

The tasks described in this section outline KPMG’s approach to meet the engagement objectives. Exhibit 2.1 shows a high level workplan used by KPMG to meet the project objectives

Exhibit 2.1

| Project Tasks and Approach | |
|---|--|
| Indirect Costs | Direct Costs |
| <ul style="list-style-type: none"> – Included indirect costs from the County’s <i>Full Cost Allocation Plan</i> for the fiscal year ended September 30, 2011 (FY11). | <ul style="list-style-type: none"> – Interviewed County personnel to gain an understanding of the services for which the County charges user fees. – Collected data and performed analysis for personnel and operating expenses for FY 11. |
| Deliverable | |
| <ul style="list-style-type: none"> – A top-down FY11 full cost-revenue analysis for the identified user fees using an integration of costs as identified above. | |

Exhibit 2.2 illustrates full costing principles:

Exhibit 2.2



Full costing principles are used to:

- Compare the full cost to the revenue collected
- Gain an understanding of which departments may require additional analysis
- Assist in determining subsidization levels or policies

Full cost is not limited to direct departmental or divisional expenses, but also includes indirect and other “cross-over” costs from other departments or divisions incurred in providing services. A traditional accounting system captures the flow of financial information. A full cost analysis takes information from

a traditional accounting system as well as depreciation and allocates accounting information from departments and object codes to specific activities. A full cost analysis helps to enhance the traditional governmental accounting, budgeting and reporting systems with information that the County can use to manage its operations.

To understand the full cost of the respective fee for service activities as well as the County's full cost to provide a single activity, a detailed cost study includes the following types of costs; as shown in Exhibit 2.3

Exhibit 2.3



For the Alachua County engagement, KPMG's high level analysis excluded cross-over costs as these costs are part of a detailed fee study.

Section 3 – Administrative Services

The County’s Administrative Services Department’s mission is to provide high quality services, administrative support, and innovative solutions for the effective and efficient operation of County government. Administrative Services provides numerous services to its residents and users. These services include:

- Equal Opportunity
- Organizational Development and Training
- Human Resources
- Facilities Management
- Risk Management
- Purchasing

KPMG focused on the review of specific recoverable user fees within two areas:

(1) **Facilities Management Division** which works to design, construct, renovate, and maintain County facilities, in order to provide clean, safe and energy efficient facilities for citizens and employees.

(2) **Organizational Development and Training Division** which aims to assist and improve local government performance by:

- Improving its people
- Embedding a learning and achievement culture in Alachua County government
- Providing learning pathways for local government employees

KPMG read and analyzed the County’s Administrative Services fee schedule related to the mutually agreed upon fee for service activities included in the scope of this study. The departmental fee schedule provided information related to the types of services the County is currently charging users of the respective services. The types of information provided included:

- Fee amount
- Fee basis
 - Fixed fee is the same charge regardless of other factors, or
 - Variable fee amount is not always the same and is dependent on other factors
- General description of the service provided

The KPMG engagement team performed a high level analysis of the cost and fee structures for the department through research, interviews with the County staff and data collection. This analysis included comparing the costs (direct and indirect) to the fee-related revenue received by the Department.

Exhibits 3.1 and 3.2 summarize the cost-revenue analysis for Facilities Management and Organizational Development and Training Divisions. The exhibits identify the unit cost of the service provided by County staff. The output is based on information provided by the County.

Facilities Management – Exhibit 3.1

| | Service Description | Annual Units of Service | Annual Revenue of Service | Current Fee per Unit of Service | Revenue Captured per Unit of Service | Full Cost per Unit of Service (1) | Total Cost of Services (1) | Variance |
|--------------------------|------------------------------------|-------------------------|---------------------------|---------------------------------|--------------------------------------|-----------------------------------|----------------------------|--------------|
| Service #1 | Facilities Main Street Parking Lot | 459 | 2,295 | \$5 | \$5 | \$4 | \$1,752 | 543 |
| Total Fee Related | | | \$2,295 | | | | \$1,752 | \$543 |

Note:
 (1) Units of service are defined as the average number of monthly customers.

Organizational Development and Training – Exhibit 3.2

| | Service Description | Annual Units of Service (1) | Annual Revenue of Service | Current Fee per Unit of Service (2) (3) | Revenue Captured per Unit of Service (1) | Full Cost per Unit of Service (1) | Total Cost of Services | Variance |
|--------------------------|---|-----------------------------|---------------------------|---|--|-----------------------------------|------------------------|--------------------|
| Service #1 | Org Development & Training Hourly external presenter (4) | 427 | \$4,905 | \$60 | \$11 | \$82 | \$34,934 | (\$30,029) |
| Service #2 | Org Development & Training Hourly internal presenter (4) | 2,008 | \$0 | \$45 | \$0 | \$80 | \$161,486 | (\$161,486) |
| Total Fee Related | | | 4,905 | | | | \$196,420 | (\$191,515) |

Note:
 (1) Units of service are defined in hours.
 (2) County instructor fee was used for analysis as no revenue was collected for a non-county instructor (\$60).
 (3) Current County Unit of Service is identified per training class.
 (4) Plus any third party cost of materials as applicable.

For additional information and a detailed analysis of fees, please see Appendix A.

Section 4 – Court Services

The Court Services Department provides a range of community-based supervision and therapeutic services to the citizens of Alachua County. The Department’s mission statement outlines “efforts are focused on preserving public safety as well as reducing the need for incarceration by rendering timely and accurate information to the Court.” Court Services provides a variety of programs that divert low-risk offenders to community programs to help increase the availability that jail beds are accessible for high-risk offenders. Programs provided by the Department include:

- Drug Court
- Metamorphosis Residential Treatment Program
- Probation
- Work Release
- Day Reporting
- Jail Population Management
- Community Service
- Pretrial
- Outpatient & Aftercare

KPMG focused on the review of user fee services provided by various Divisions within Court Services. The fees reviewed are historically supported by the County’s General Fund. KPMG’s review was limited to fees relating to the following Divisions:

- Community Service
- Day Reporting
- Drug Court
- Pretrial
- Probation

KPMG read and analyzed the County’s Court Services fee schedule related to the mutually agreed upon fee for service activities included in the scope of this study. The departmental fee schedule provided information related to the types of services the County is currently charging users of the respective services. The types of information provided included:

- Fee amount
- Fee basis
 - Fixed fee is the same charge regardless of other factors, or
 - Variable fee amount is not always the same and is dependent on other factors
- General description of the service provided

The KPMG engagement team performed a high level analysis of the cost and fee structures for the department through research, interviews with the staff and data collection. This analysis included comparing the costs (direct and indirect) to the fee-related revenue received by the Department.

Exhibit 4.1 summarizes the cost-revenue analysis for Community Service, Day Reporting, Drug Court, Pretrial and Probation Divisions. Exhibit 4.1 identifies the unit cost of the service provided by Court Services staff. The output is based on information provided by the County.

Court Services - Exhibit 4.1

| | Service Description | Annual Units of Service | Annual Revenue per Service | Current Fee per Unit of Service | Revenue Captured per Unit of Service | Full Cost per Unit of Service | Total Cost of Services | Variance |
|---|--|-------------------------|----------------------------|---------------------------------|--------------------------------------|-------------------------------|------------------------|----------------------|
| Service #1 | Community service orientation intake | 3,870 | \$38,700 | \$10 | \$10 | \$51 | \$210,503 | (\$171,803) |
| Service #2 | Breathalyzer service to non-program individuals | 1 | \$0 | Up to \$50 | \$0 | \$15 | \$15 | (\$15) |
| Service #3 | Class fee for non-program individuals (1) | n/a | n/a | \$10 | n/a | n/a | n/a | n/a |
| Service #4 | Pre-Trial Drug Test | 19 | \$285 | \$15 | \$15 | \$9 | \$1,559 | (\$1,274) |
| Service #5 | Probation Drug Test | 311 | \$4,665 | \$15 | \$15 | \$23 | \$36,855 | (\$32,190) |
| Service #6 | Day reporting weekly program services fee | 967 | \$19,340 | \$20 | \$20 | \$71 | \$445,853 | (\$426,513) |
| Service #7 | Drug court weekly program fee | 1,929 | \$38,580 | \$20 | \$20 | \$134 | \$614,083 | (\$575,503) |
| Service #8 | Drug court weekly program fee - Outside County (2) | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| Service #9 | Drug Court Drug Test | 91 | \$1,365 | \$15 | \$15 | \$10 | \$946 | \$419 |
| Service #10 | Electric Monitoring (3) | 912 | \$7,296 | \$7.96 | \$8.00 | \$12 | \$24,258 | (\$16,962) |
| Service #11 | GPS (3) | 2,367 | \$25,564 | \$10.85 | \$10.80 | \$10 | \$66,654 | (\$41,090) |
| Total Fee Related | | | \$135,795 | | | | \$1,400,725 | (\$1,264,931) |
| Service #12 | Non-Fee Activities | 1 | \$0 | \$0 | | \$6,382,521 | \$6,382,521 | (\$6,382,521) |
| Total Non-Fee Related | | | \$0 | | | | \$6,382,521 | (\$6,382,521) |
| Total Costs: Fee and Non-Fee | | | \$135,795 | | | | \$7,783,246 | (\$7,647,451) |
| Note: | | | | | | | | |
| (1) The County did not collect any fees or expend effort toward this item in FY11. | | | | | | | | |
| (2) The full cost per unit of service for Outside County is the same as the Drug Court weekly program fee. The County is responsible for determining the Outside County cost. | | | | | | | | |
| (3) Electric Monitoring and GPS Fee includes combined activity for Pretrial and Probation & Work Release. | | | | | | | | |

For additional information and a detailed analysis of fees, please see Appendix B.

Section 5 – Conclusion

This study provides the County with potential alternatives to a number of objectives. The objectives include:

- Potential to recover cost of providing services along with the potential to increase revenue
- Add controls to conserve consumption of County resources
- Opportunities to reduce subsidies
- Insights into staffing, productivity or service enhancements

KPMG identified the County's Administrative Services and Court Services costs compared to revenue collected. By including the total costs associated with fee-related services, the County will be able to make an informed decision on adopting a fee schedule that is based on full cost recovery.

Section 6 – Appendices: Cost Determination Analyses

Appendix A: Administrative Services

Computation of Direct Cost per Unit of Service

| Budgeted Personnel | |
|--|-----------|
| Facilities FTE | 39 |
| Standard Hours | 1,888 |
| Total Facilities Mgmt FTE Hours @ Full Occupancy | \$ 73,632 |

| Time Analysis | |
|---|-------|
| FTE % of Time for 'Other Bldgs' | 10% |
| Time % Converted to 'Other Bldgs' FTE Hours | 7,378 |
| FTE Hours for Parking Lot Activity | 4 |

| Annual Units and Revenue | |
|---------------------------------|----------|
| FY11 Revenue | \$ 2,295 |
| FY11 Cost per Parking Space | 5 |
| Annual Units | 459 |

| Total Facilities Mgmt Allowable Costs | |
|---|--------------|
| Total Facilities Mgmt Cost Including Personnel and Operating Expendituresper FY11 CAP (1) | \$ 3,950,872 |

| Time Analysis Costs | |
|---|------------|
| FTE Time and Cost Spent for 'Other Bldgs' | \$ 395,877 |
| Hourly Cost for 'Other Bldgs' | \$ 54 |
| Annual Effort Cost for Parking Lot | \$ 215 |

| Total Costs | |
|----------------------------------|----------|
| Improvement Costs Annualized | \$ 1,537 |
| Annual Cost for Parking Lot | \$ 1,752 |
| Annual Cost for Parking Lot Unit | \$ 4 |

(1) Total Facilities Mgmt allowable costs includes direct and indirect costs. See County Full Cost Allocation report, page 193.

Computation of Direct Cost per Unit of Service

| Total Org Development & Training Allowable Costs | |
|---|------------|
| Total Training Cost Including Personnel and Operating Expenditures per FY11 CAP (1) | \$ 196,420 |
| Non-BOCC presenter | \$ 34,934 |
| BOCC presenter | \$ 161,486 |

| Annual Training Hours |
|-----------------------|
| 2,435 |
| 427 |
| 2,008 |

| Hourly Cost |
|-------------|
| \$ 81 |
| \$ 82 |
| \$ 80 |

| FY 11 Fees | |
|--------------------|-------|
| County Trainer | \$ 45 |
| Non-County Trainer | \$ 60 |

| Annual Revenue |
|----------------|
| \$ 4,905 |
| \$ - |

(1) Total Org Development & Training allowable costs includes direct and indirect costs. See County Full Cost Allocation report, page 298.

Appendix B: Court Services

Computation of Direct Cost per Unit of Service

| | | | | | |
|---|--|----|-----------|------------------|---------|
| Org Codes | 3600 | | \$ | 456,660 | |
| | 3620 | | \$ | 998,549 | |
| | 3630 | | \$ | 1,075,609 | |
| | 3640 | | \$ | 414,922 | |
| | 3659 | | \$ | 410,377 | |
| | 3670 | | \$ | 544,923 | |
| | 3680 | | \$ | 1,123,311 | |
| | 3690 | | \$ | 229,414 | |
| | 3651 | | \$ | 20,000 | |
| | 3655 | | \$ | 370,000 | |
| | 3658 | | \$ | <u>658,437</u> | |
| | | | \$ | 6,302,202 | a |
| Add Allowable Costs Not Included in the Financial Statements | | | | | |
| | Countywide Cost Allocation Plan | \$ | 1,363,395 | | |
| | Salary & Fringe Benefits of Vacant Positions | \$ | 117,647 | | |
| | Additional Fringe Benefits (estimated) | | | | |
| | Subtotal | | \$ | 1,481,042 | b |
| Deduct Unallowable Costs Not Included in the Financial Statements | | | | | |
| | Financial Statement Unallowable Cost | \$ | - | | |
| | Subtotal | | \$ | - | c |
| | Total Adjustments | | \$ | <u>1,481,042</u> | d = b-c |
| | Total Allocated Costs | | \$ | 7,783,244 | e = a+d |
| | Allocated Costs per "Recap of Services" | | \$ | <u>7,783,246</u> | f |
| | Variance to "Total Allocated Costs" | | \$ | <u><u>2</u></u> | g = f-e |

Provide explanation below if "e" does not equal "f":
Rounding difference

Computation of Direct Cost per Unit of Service

| | | | Service #1 | Service #2 | Service #3 | Service #4 | Service #5 | Service #6 | |
|--|-------------|-------------------------|---------------------------|--------------------------------------|---|---|---------------------|---------------------|---|
| Service Description | | | Administrative Activities | Community service orientation intake | Breathalyzer service to non-program individuals | Class fee for non-program individuals (1) | Pre-Trial Drug Test | Probation Drug Test | Day reporting weekly program services fee |
| Dir, Admin Mgr, Admin Assist, Network & Program Analyst | | | | | | | | | |
| Total Hours Available | 13216 | Hours per Service Unit | 3,171.840 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total Salaries | 418181 | Total Hours per Service | 3,171.840 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | | Percent of Effort | 24.00% | | | | | | |
| Average Hourly Rate | 31.64202482 | Salary Cost per Unit | \$100,363.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | Total Salary Cost | \$100,363.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sr Acct Clerk, Office Asst and Staff Asst | | | | | | | | | |
| Total Hours Available | 10384 | Hours per Service Unit | 2,769.067 | 0.538 | 0.000 | 0.000 | 0.000 | 0.027 | 0.000 |
| Total Salaries | 219892 | Total Hours per Service | 2,769.067 | 2,206.600 | 0.000 | 0.000 | 0.000 | 43.267 | 0.000 |
| | | Percent of Effort | 26.67% | 21.25% | | | | 0.42% | |
| Average Hourly Rate | \$21.18 | Salary Cost per Unit | \$58,637.87 | \$11.40 | \$0.00 | \$0.00 | \$0.00 | \$0.57 | \$0.00 |
| | | Total Salary Cost | \$58,637.87 | \$46,727.05 | \$0.00 | \$0.00 | \$0.00 | \$916.22 | \$0.00 |
| Electronic Monitoring Officer | | | | | | | | | |
| Total Hours Available | 1,888.00 | Hours per Service Unit | 0.000 | 0.000 | 0.378 | 0.000 | 0.018 | 0.000 | 0.000 |
| Total Salaries | 49,701.00 | Total Hours per Service | 0.000 | 0.000 | 0.378 | 0.000 | 3.021 | 0.000 | 0.000 |
| | | Percent of Effort | | | 0.02% | | 0.16% | | |
| Average Hourly Rate | \$26.32 | Salary Cost per Unit | \$0.00 | \$0.00 | \$9.94 | \$0.00 | \$0.46 | \$0.00 | \$0.00 |
| | | Total Salary Cost | \$0.00 | \$0.00 | \$9.94 | \$0.00 | \$79.52 | \$0.00 | \$0.00 |
| Community Service Supervisor, Coordinator, Assist | | | | | | | | | |
| Total Hours Available | 15,104.00 | Hours per Service Unit | 94.400 | 0.442 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total Salaries | 366,620.00 | Total Hours per Service | 94.400 | 1,812.480 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | | Percent of Effort | 0.63% | 12.00% | | | | | |
| Average Hourly Rate | \$24.27 | Salary Cost per Unit | \$2,291.38 | \$10.73 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | Total Salary Cost | \$2,291.38 | \$43,994.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Drug Court: Clinical Prog Mgmt, Drug Court Supervisor, Drug Test Tech, Sr Staff Asst, Court Offic | | | | | | | | | |
| Total Hours Available | 10,799.00 | Hours per Service Unit | 269.975 | 0.000 | 0.000 | 0.000 | 0.105 | 0.011 | 0.074 |
| Total Salaries | 373,914.00 | Total Hours per Service | 269.975 | 0.000 | 0.000 | 0.000 | 17.998 | 17.998 | 467.957 |
| | | Percent of Effort | 2.50% | | | | 0.17% | 0.17% | 4.33% |

Computation of Direct Cost per Unit of Service

| | | | Service #1 | Service #2 | Service #3 | Service #4 | Service #5 | Service #6 | |
|--|------------|-------------------------|---------------------------|--------------------------------------|---|---|---------------------|---------------------|---|
| Service Description | | | Administrative Activities | Community service orientation intake | Breathalyzer service to non-program individuals | Class fee for non-program individuals (1) | Pre-Trial Drug Test | Probation Drug Test | Day reporting weekly program services fee |
| Average Hourly Rate | \$34.62 | Salary Cost per Unit | \$9,347.85 | \$0.00 | \$0.00 | \$0.00 | \$3.62 | \$0.39 | \$2.58 |
| | | Total Salary Cost | \$9,347.85 | \$0.00 | \$0.00 | \$0.00 | \$623.19 | \$623.19 | \$16,202.94 |
| Corr Counselor, Pretrial Services Mgr and Supervisor | | | | | | | | | |
| Total Hours Available | 5,664.00 | Hours per Service Unit | 188.800 | 0.000 | 0.000 | 0.000 | 0.022 | 0.000 | 0.000 |
| Total Salaries | 201,824.00 | Total Hours per Service | 188.800 | 0.000 | 0.000 | 0.000 | 3.780 | 0.000 | 0.000 |
| | | Percent of Effort | 3.33% | | | | 0.07% | | |
| Average Hourly Rate | \$35.63 | Salary Cost per Unit | \$6,727.47 | \$0.00 | \$0.00 | \$0.00 | \$0.78 | \$0.00 | \$0.00 |
| | | Total Salary Cost | \$6,727.47 | \$0.00 | \$0.00 | \$0.00 | \$134.69 | \$0.00 | \$0.00 |
| Sr. Pretrial Release Officer and Court Officer | | | | | | | | | |
| Total Hours Available | 11,328.00 | Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.000 | 0.044 | 0.000 | 0.105 |
| Total Salaries | 285,479.00 | Total Hours per Service | 0.000 | 0.000 | 0.000 | 0.000 | 7.550 | 0.000 | 660.800 |
| | | Percent of Effort | | | | | 0.07% | | 5.83% |
| Average Hourly Rate | \$25.20 | Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.11 | \$0.00 | \$2.65 |
| | | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$190.27 | \$0.00 | \$16,652.94 |
| Probation Supervisor, Probation Officer and Court Officer | | | | | | | | | |
| Total Hours Available | 20,768.00 | Hours per Service Unit | 122.720 | 0.000 | 0.000 | 0.000 | 0.000 | 0.483 | 0.000 |
| Total Salaries | 610,653.00 | Total Hours per Service | 122.720 | 0.000 | 0.000 | 0.000 | 0.000 | 774.080 | 0.000 |
| | | Percent of Effort | 0.59% | | | | | 3.73% | |
| Average Hourly Rate | \$29.40 | Salary Cost per Unit | \$3,608.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$14.22 | \$0.00 |
| | | Total Salary Cost | \$3,608.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$22,760.70 | \$0.00 |
| Day Reporting Supervisor and Court Officer | | | | | | | | | |
| Total Hours Available | 7,552.00 | Hours per Service Unit | 94.400 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.035 |
| Total Salaries | 247,043.00 | Total Hours per Service | 94.400 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 6,513.600 |
| | | Percent of Effort | 1.25% | | | | | | 86.25% |
| Average Hourly Rate | \$32.71 | Salary Cost per Unit | \$3,088.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$33.86 |
| | | Total Salary Cost | \$3,088.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$213,074.59 |
| Drug Counselor | | | | | | | | | |
| Total Hours Available | 5,664.00 | Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.294 |

Computation of Direct Cost per Unit of Service

| | | | Service #1 | Service #2 | Service #3 | Service #4 | Service #5 | Service #6 | |
|---|----------------|-------------------------------|---------------------------|--------------------------------------|---|---|---------------------|---------------------|---|
| Service Description | | | Administrative Activities | Community service orientation intake | Breathalyzer service to non-program individuals | Class fee for non-program individuals (1) | Pre-Trial Drug Test | Probation Drug Test | Day reporting weekly program services fee |
| Total Salaries | 147,076.00 | Total Hours per Service | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1,850.240 |
| | | Percent of Effort | | | | | | | 32.67% |
| Average Hourly Rate | \$25.97 | Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7.64 |
| | | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$48,044.83 |
| Records Tech, Sr Fiscal Asst | | | | | | | | | |
| Total Hours Available | 7,552.00 | Hours per Service Unit | 944.000 | 0.576 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total Salaries | 153,841.00 | Total Hours per Service | 944.000 | 2,360.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | | Percent of Effort | 12.50% | 31.25% | | | | | |
| Average Hourly Rate | \$20.37 | Salary Cost per Unit | \$19,230.13 | \$11.73 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | Total Salary Cost | \$19,230.13 | \$48,075.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Personnel providing non-fee related effort to Department | | | | | | | | | |
| Total Hours Available | 50,976.00 | Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total Salaries | 1,569,695.00 | Total Hours per Service | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | | Percent of Effort | | | | | | | |
| Average Hourly Rate | \$30.79 | Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total All Positions | | | | | | | | | |
| Total Hours Available | 160,895.00 | Total Hours per Unit | 7,655.202 | 1.556 | 0.378 | 0.000 | 0.188 | 0.522 | 1.509 |
| Total Salaries | \$4,643,919.00 | Total Hours per Service | 7,655.202 | 6,379.080 | 0.378 | 0.000 | 32.349 | 835.345 | 9,492.597 |
| Average Hourly Rate | \$28.86 | Total Salary Cost per Unit | \$203,294.57 | \$33.86 | \$9.94 | \$0.00 | \$5.97 | \$15.18 | \$46.73 |
| | | Total Salary Cost | \$203,294.57 | \$138,796.76 | \$9.94 | \$0.00 | \$1,027.67 | \$24,300.11 | \$293,975.30 |
| | | Total Annual Units of Service | n/a | 4,100.00 | 1.00 | 1.00 | 172.00 | 1,601.00 | 6,292.00 |
| | | Total Recoverable Units | n/a | 3,870.00 | 1.00 | 1.00 | 19.00 | 311.00 | 967.00 |

Computation of Direct Cost per Unit of Service

| Service Description | | Service #7 | Service #8 | Service #9 | Service #10 | Service #11 | Service #12 | |
|--|------------------------------------|-------------------------------|--|----------------------|-------------------------|-------------|---------------------------|-----------------|
| | | Drug court weekly program fee | Drug court weekly program fee - Outside County (2) | Drug Court Drug Test | Electric Monitoring (3) | GPS (3) | n/a Non-Fee Activities | |
| Dir, Admin Mgr, Admin Assist, Network & Program Analyst | | | | | | | | |
| Total Hours Available | 13216 Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 10,044.160 | |
| Total Salaries | 418181 Total Hours per Service | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 10,044.160 | |
| | Percent of Effort | | | | | | 76.00% | |
| Average Hourly Rate | 31.64202482 Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$317,817.56 | |
| | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$317,817.56 | |
| Sr Acct Clerk, Office Asst and Staff Asst | | | | | | | | |
| Total Hours Available | 10384 Hours per Service Unit | 0.379 | 0.000 | 0.000 | 0.000 | 0.000 | 3,634.400 | |
| Total Salaries | 219892 Total Hours per Service | 1,730.667 | 0.000 | 0.000 | 0.000 | 0.000 | 3,634.400 | |
| | Percent of Effort | 16.67% | | | | | | 35.00% |
| Average Hourly Rate | \$21.18 Salary Cost per Unit | \$8.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$76,962.20 | |
| | Total Salary Cost | \$36,648.67 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$76,962.20 | |
| Electronic Monitoring Officer | | | | | | | | |
| Total Hours Available | 1,888.00 Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.181 | 0.173 | 374.202 | |
| Total Salaries | 49,701.00 Total Hours per Service | 0.000 | 0.000 | 0.000 | 377.600 | 1,132.800 | 374.202 | |
| | Percent of Effort | | | | | | 20.00% 60.00% | 19.82% |
| Average Hourly Rate | \$26.32 Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$4.77 | \$4.55 | \$9,850.74 | |
| | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$9,940.20 | \$29,820.60 | \$9,850.74 | |
| Community Service Supervisor, Coordinator, Assist | | | | | | | | |
| Total Hours Available | 15,104.00 Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 13,197.120 | |
| Total Salaries | 366,620.00 Total Hours per Service | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 13,197.120 | |
| | Percent of Effort | | | | | | 87.38% | |
| Average Hourly Rate | \$24.27 Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$320,334.23 | |
| | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$320,334.23 | |
| Drug Court: Clinical Prog Mgmt, Drug Court Supervisor, Drug Test Tech, Sr S | | | | | | | | |
| Total Hours Available | 10,799.00 Hours per Service Unit | 1.702 | 0.000 | 0.194 | 0.000 | 0.000 | 2,231.793 | |
| Total Salaries | 373,914.00 Total Hours per Service | 7,775.280 | 0.000 | 17,998 | 0.000 | 0.000 | 2,231.793 | |
| | Percent of Effort | 72.00% | | | | | | 0.17% 20.67% |

Computation of Direct Cost per Unit of Service

| | | Service #7 | Service #8 | Service #9 | Service #10 | Service #11 | Service #12 | |
|--|------------|-------------------------------|--|----------------------|-------------------------|-------------|--------------------|--------------|
| | | Drug court weekly program fee | Drug court weekly program fee - Outside County (2) | Drug Court Drug Test | Electric Monitoring (3) | GPS (3) | n/a | |
| Service Description | | | | | | | Non-Fee Activities | |
| Average Hourly Rate | \$34.62 | Salary Cost per Unit | \$58.95 | \$0.00 | \$6.70 | \$0.00 | \$0.00 | \$77,275.56 |
| | | Total Salary Cost | \$269,218.08 | \$0.00 | \$623.19 | \$0.00 | \$0.00 | \$77,275.56 |
| Corr Counselor, Pretrial Services Mgr and Supervisor | | | | | | | | |
| Total Hours Available | 5,664.00 | Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.082 | 0.061 | 4,905.024 |
| Total Salaries | 201,824.00 | Total Hours per Service | 0.000 | 0.000 | 0.000 | 169.920 | 396.480 | 4,905.020 |
| | | Percent of Effort | | | | 3.00% | 7.00% | 86.60% |
| Average Hourly Rate | \$35.63 | Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$2.91 | \$2.16 | \$174,779.58 |
| | | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$6,054.72 | \$14,127.68 | \$174,779.44 |
| Sr. Pretrial Release Officer and Court Officer | | | | | | | | |
| Total Hours Available | 11,328.00 | Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 10,659.648 |
| Total Salaries | 285,479.00 | Total Hours per Service | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 10,659.650 |
| | | Percent of Effort | | | | | | 94.10% |
| Average Hourly Rate | \$25.20 | Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$268,635.74 |
| | | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$268,635.79 |
| Probation Supervisor, Probation Officer and Court Officer | | | | | | | | |
| Total Hours Available | 20,768.00 | Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 19,871.200 |
| Total Salaries | 610,653.00 | Total Hours per Service | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 19,871.200 |
| | | Percent of Effort | | | | | | 95.68% |
| Average Hourly Rate | \$29.40 | Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$584,283.89 |
| | | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$584,283.89 |
| Day Reporting Supervisor and Court Officer | | | | | | | | |
| Total Hours Available | 7,552.00 | Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 944.000 |
| Total Salaries | 247,043.00 | Total Hours per Service | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 944.000 |
| | | Percent of Effort | | | | | | 12.50% |
| Average Hourly Rate | \$32.71 | Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$30,880.38 |
| | | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$30,880.38 |
| Drug Counselor | | | | | | | | |
| Total Hours Available | 5,664.00 | Hours per Service Unit | 0.835 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |

Computation of Direct Cost per Unit of Service

| | | Service #7 | Service #8 | Service #9 | Service #10 | Service #11 | Service #12 |
|---|----------------|-------------------------------------|--|-------------------------|----------------------------|-------------|--------------------|
| | | Drug court weekly program fee | Drug court weekly program fee - Outside County (2) | Drug Court Drug Test | Electric Monitoring (3) | GPS (3) | n/a |
| Service Description | | | | | | | Non-Fee Activities |
| Total Salaries | 147,076.00 | Total Hours per Service | 3,813.760 | 0.000 | 0.000 | 0.000 | 0.000 |
| | | Percent of Effort | 67.33% | | | | 0.00% |
| Average Hourly Rate | \$25.97 | Salary Cost per Unit | \$21.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | Total Salary Cost | \$99,031.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Records Tech, Sr Fiscal Asst | | | | | | | |
| Total Hours Available | 7,552.00 | Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.000 | 4,248.000 |
| Total Salaries | 153,841.00 | Total Hours per Service | 0.000 | 0.000 | 0.000 | 0.000 | 4,248.000 |
| | | Percent of Effort | | | | | 56.25% |
| Average Hourly Rate | \$20.37 | Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$86,535.56 |
| | | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$86,535.56 |
| Personnel providing non-fee related effort to Department | | | | | | | |
| Total Hours Available | 50,976.00 | Hours per Service Unit | 0.000 | 0.000 | 0.000 | 0.000 | 50,976.000 |
| Total Salaries | 1,569,695.00 | Total Hours per Service | 0.000 | 0.000 | 0.000 | 0.000 | 50,976.000 |
| | | Percent of Effort | | | | | 100.00% |
| Average Hourly Rate | \$30.79 | Salary Cost per Unit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,569,695.00 |
| | | Total Salary Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,569,695.00 |
| Total All Positions | | | | | | | |
| Total Hours Available | 160,895.00 | Total Hours per Unit | 2.917 | 0.000 | 0.194 | 0.263 | 0.233 |
| Total Salaries | \$4,643,919.00 | Total Hours per Service | 13,319.707 | 0.000 | 17.998 | 547.520 | 1,529.280 |
| Average Hourly Rate | \$28.86 | Total Salary Cost per Unit | \$88.65 | \$0.00 | \$6.70 | \$7.68 | \$6.71 |
| | | Total Salary Cost | \$404,897.92 | \$0.00 | \$623.19 | \$15,994.92 | \$43,948.28 |
| | | Total Annual Units of Service | 4,567.00 | 1.00 | 93.00 | 2,084.00 | 6,552.00 |
| | | Total Recoverable Units | 1,929.00 | 1.00 | 91.00 | 912.00 | 2,367.00 |

Computation of Direct Cost per Unit of Service

| Service Description | Service #1 | Service #2 | Service #3 | Service #4 | Service #5 | Service #6 | | |
|---|---------------------------|--------------------------------------|---|---|---------------------|---------------------|---|-----------|
| | Administrative Activities | Community service orientation intake | Breathalyzer service to non-program individuals | Class fee for non-program individuals (1) | Pre-Trial Drug Test | Probation Drug Test | Day reporting weekly program services fee | |
| Salary Distribution % | \$1 | 4.378% | 2.989% | 0.000% | 0.000% | 0.022% | 0.523% | 6.330% |
| Total Salaries & Fringe Benefits | \$4,643,919 | \$203,295 | \$138,797 | \$10 | \$0 | \$1,028 | \$24,300 | \$293,975 |
| Total Direct Labor: | \$4,643,919 | \$203,295 | \$138,797 | \$10 | \$0 | \$1,028 | \$24,300 | \$293,975 |
| Operating Expenditures | | | | | | | | |
| Contracted and Professional Services | \$152,151 | \$6,661 | \$4,547 | \$0 | \$0 | \$34 | \$796 | \$9,632 |
| Phone, Radios and Pagers | \$59,288 | \$2,595 | \$1,772 | \$0 | \$0 | \$13 | \$310 | \$3,753 |
| Vehicle Leasing, Motor Vehicle and Fuel | \$38,664 | \$1,693 | \$1,156 | \$0 | \$0 | \$9 | \$202 | \$2,448 |
| Printing, Binding and Postage | \$12,387 | \$542 | \$370 | \$0 | \$0 | \$3 | \$65 | \$784 |
| Other Charges/ Obligations | \$294,628 | \$12,898 | \$8,806 | \$1 | \$0 | \$65 | \$1,542 | \$18,651 |
| Software, Supplies and Equipment | \$161,129 | \$7,054 | \$4,816 | \$0 | \$0 | \$36 | \$843 | \$10,200 |
| Books, Dues, Training, Subscriptions and Publications | \$9,248 | \$405 | \$276 | \$0 | \$0 | \$2 | \$48 | \$585 |
| Other Legal, Mental and Juvenile Contractual Expenses | \$1,048,437 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Operating Expenditures | \$1,775,932 | \$31,847 | \$21,743 | \$2 | \$0 | \$161 | \$3,807 | \$46,053 |
| General & Administrative Distribution % | 100.000% | | 3.126% | 0.000% | 0.000% | 0.023% | 0.547% | 6.620% |
| Redistributed General & Administrative Costs | | | \$7,350 | \$1 | \$0 | \$54 | \$1,287 | \$15,567 |
| Total Direct Expenditures : | \$6,419,851 | | \$29,093 | \$2 | \$0 | \$215 | \$5,093 | \$61,619 |

Cost Adjustments

Computation of Direct Cost per Unit of Service

| Service Description | Administrative Activities | Service #1 | Service #2 | Service #3 | Service #4 | Service #5 | Service #6 |
|--|------------------------------|--|---|--|------------------------|------------------------|---|
| | | Community service orientation intake | Breathalyzer service to non- program individuals | Class fee for non- program individuals (1) | Pre-Trial Drug Test | Probation Drug Test | Day reporting weekly program services fee |
| Overhead Costs | Amount | | | | | | |
| Alachua County FY11CAP - F3600 Drug Court | \$463,608 | \$14,491 | \$1 | \$0 | \$107 | \$2,537 | \$30,691 |
| Alachua County FY11CAP - F3620 Probation | \$165,356 | \$5,168 | \$0 | \$0 | \$38 | \$905 | \$10,947 |
| Alachua County FY11CAP - F3630 Work Release | \$178,029 | \$5,564 | \$0 | \$0 | \$41 | \$974 | \$11,786 |
| Alachua County FY11CAP - F3640 Day Reporting | \$96,281 | \$3,009 | \$0 | \$0 | \$22 | \$527 | \$6,374 |
| Alachua County FY11CAP - F3659 Jail Population Manager | \$73,055 | \$2,283 | \$0 | \$0 | \$17 | \$400 | \$4,836 |
| Alachua County FY11CAP - F3670 Community Services | \$112,089 | \$3,503 | \$0 | \$0 | \$26 | \$613 | \$7,420 |
| Alachua County FY11CAP - F3680 Pretrial | \$233,877 | \$7,310 | \$1 | \$0 | \$54 | \$1,280 | \$15,483 |
| Alachua County FY11CAP - F3690 Out Patient and Aftercare | \$41,100 | \$1,285 | \$0 | \$0 | \$10 | \$225 | \$2,721 |
| Total Overhead Costs | \$1,363,395 | \$42,613 | \$3 | \$0 | \$316 | \$7,461 | \$90,258 |
| Adjustments to Financial Statements | Amount | | | | | | |
| Not applicable to Department | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cost Adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total External Agency Costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Cost Adjustments | \$1,363,395 | | | | | | |
| Total Cost by Service: | \$7,783,246 | \$210,503 | \$15 | \$0 | \$1,559 | \$36,855 | \$445,853 |
| Total Cost Per Service Unit | | \$51 | \$15 | \$0 | \$9 | \$23 | \$71 |

Computation of Direct Cost per Unit of Service

| Service Description | Service #7 | Service #8 | Service #9 | Service #10 | Service #11 | Service #12 | |
|---|-------------------------------|--|----------------------|-------------------------|----------------|--------------------|--------------------|
| | Drug court weekly program fee | Drug court weekly program fee - Outside County (2) | Drug Court Drug Test | Electric Monitoring (3) | GPS (3) | Non-Fee Activities | |
| Salary Distribution % | \$1 | 8.719% | 0.000% | 0.013% | 0.344% | 0.946% | 75.735% |
| Total Salaries & Fringe Benefits | \$4,643,919 | \$404,898 | \$0 | \$623 | \$15,995 | \$43,948 | \$3,517,050 |
| Total Direct Labor: | \$4,643,919 | \$404,898 | \$0 | \$623 | \$15,995 | \$43,948 | \$3,517,050 |
| Operating Expenditures | | | | | | | |
| Contracted and Professional Services | \$152,151 | \$13,266 | \$0 | \$20 | \$524 | \$1,440 | \$115,231 |
| Phone, Radios and Pagers | \$59,288 | \$5,169 | \$0 | \$8 | \$204 | \$561 | \$44,902 |
| Vehicle Leasing, Motor Vehicle and Fuel | \$38,664 | \$3,371 | \$0 | \$5 | \$133 | \$366 | \$29,282 |
| Printing, Binding and Postage | \$12,387 | \$1,080 | \$0 | \$2 | \$43 | \$117 | \$9,381 |
| Other Charges/ Obligations | \$294,628 | \$25,688 | \$0 | \$40 | \$1,015 | \$2,788 | \$223,135 |
| Software, Supplies and Equipment | \$161,129 | \$14,049 | \$0 | \$22 | \$555 | \$1,525 | \$122,031 |
| Books, Dues, Training, Subscriptions and Publications | \$9,248 | \$806 | \$0 | \$1 | \$32 | \$88 | \$7,004 |
| Other Legal, Mental and Juvenile Contractual Expenses | \$1,048,437 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,048,437 |
| Total Operating Expenditures | \$1,775,932 | \$63,429 | \$0 | \$98 | \$2,506 | \$6,885 | \$1,599,402 |
| General & Administrative Distribution % | 100.000% | 9.118% | 0.000% | 0.014% | 0.360% | 0.990% | 79.202% |
| Redistributed General & Administrative Costs | | \$21,440 | \$0 | \$33 | \$847 | \$2,327 | \$186,236 |
| Total Direct Expenditures : | \$6,419,851 | \$84,870 | \$0 | \$131 | \$3,353 | \$9,212 | \$1,785,638 |

Cost Adjustments

Computation of Direct Cost per Unit of Service

| | | Service #7 | Service #8 | Service #9 | Service #10 | Service #11 | Service #12 |
|--|--------------------|-------------------------------|--|----------------------|-------------------------|-----------------|--------------------|
| Service Description | Amount | Drug court weekly program fee | Drug court weekly program fee - Outside County (2) | Drug Court Drug Test | Electric Monitoring (3) | GPS (3) | Non-Fee Activities |
| Overhead Costs | | | | | | | |
| Alachua County FY11CAP - F3600 Drug Court | \$463,608 | \$42,272 | \$0 | \$65 | \$1,670 | \$4,588 | \$367,185 |
| Alachua County FY11CAP - F3620 Probation | \$165,356 | \$15,077 | \$0 | \$23 | \$596 | \$1,637 | \$130,965 |
| Alachua County FY11CAP - F3630 Work Release | \$178,029 | \$16,233 | \$0 | \$25 | \$641 | \$1,762 | \$141,002 |
| Alachua County FY11CAP - F3640 Day Reporting | \$96,281 | \$8,779 | \$0 | \$14 | \$347 | \$953 | \$76,256 |
| Alachua County FY11CAP - F3659 Jail Population Manager | \$73,055 | \$6,661 | \$0 | \$10 | \$263 | \$723 | \$57,861 |
| Alachua County FY11CAP - F3670 Community Services | \$112,089 | \$10,220 | \$0 | \$16 | \$404 | \$1,109 | \$88,776 |
| Alachua County FY11CAP - F3680 Pretrial | \$233,877 | \$21,325 | \$0 | \$33 | \$842 | \$2,315 | \$185,235 |
| Alachua County FY11CAP - F3690 Out Patient and Aftercare | \$41,100 | \$3,748 | \$0 | \$6 | \$148 | \$407 | \$32,552 |
| Total Overhead Costs | \$1,363,395 | \$124,315 | \$0 | \$192 | \$4,911 | \$13,494 | \$1,079,832 |
| Adjustments to Financial Statements | Amount | | | | | | |
| Not applicable to Department | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cost Adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total External Agency Costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Cost Adjustments | \$1,363,395 | | | | | | |
| Total Cost by Service: | \$7,783,246 | \$614,083 | \$0 | \$946 | \$24,258 | \$66,654 | \$6,382,521 |
| Total Cost Per Service Unit | | \$134 | \$0 | \$10 | \$12 | \$10 | \$6,382,521 |

Computation of Direct Cost per Unit of Service

| | Service Description | Annual Units of Service | Recoverable Units of Service | Revenue Captured per Unit of Service | Total Revenue per Service | Full Cost per Unit of Service | Total Cost of Services | Variance |
|-------------|---|-------------------------------|------------------------------------|--|---------------------------------|-------------------------------------|------------------------------|----------------------|
| Service #1 | Community service orientation intake | 4,100 | 3,870 | \$10 | \$38,700 | \$51 | \$210,503 | (\$171,803) |
| Service #2 | Breathalyzer service to non-program individuals | 1 | 1 | \$0 | \$0 | \$15 | \$15 | (\$15) |
| Service #3 | Class fee for non-program individuals (1) | 1 | 1 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Service #4 | Pre-Trial Drug Test | 172 | 19 | \$15 | \$285 | \$9 | \$1,559 | (\$1,274) |
| Service #5 | Probation Drug Test | 1,601 | 311 | \$15 | \$4,665 | \$23 | \$36,855 | (\$32,190) |
| Service #6 | Day reporting weekly program services fee | 6,292 | 967 | \$20 | \$19,340 | \$71 | \$445,853 | (\$426,513) |
| Service #7 | Drug court weekly program fee | 4,567 | 1,929 | \$20 | \$38,580 | \$134 | \$614,083 | (\$575,503) |
| Service #8 | Drug court weekly program fee - Outside County (2) | 1 | 1 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Service #9 | Drug Court Drug Test | 93 | 91 | \$15 | \$1,365 | \$10 | \$946 | \$419 |
| Service #10 | Electric Monitoring (3) | 2,084 | 912 | \$8 | \$7,296 | \$12 | \$24,258 | (\$16,962) |
| Service #11 | GPS (3) | 6,552 | 2,367 | \$11 | \$25,564 | \$10 | \$66,654 | (\$41,090) |
| | Total Fee Related | | | | \$135,795 | | \$1,400,725 | (\$1,264,931) |
| Service #12 | Non-Fee Activities | | | \$0 | \$0 | \$5,551,372 | \$5,551,372 | (\$5,551,372) |
| n/a | Non-Recoverable Activities | | | \$0 | \$0 | \$831,149 | \$831,149 | (\$831,149) |
| | Total Non-Fee and Non-Recoverable Related | | | | \$0 | | \$6,382,521 | (\$6,382,521) |
| | Total Costs: Fee, Non-Fee, and Non-Recoverable | | | | \$135,795 | | \$7,783,246 | (\$7,647,451) |

Note:

- (1) The County did not collect any fees or expend effort toward this item in FY11.
- (2) The full cost per unit of service for Outside County is the same as the Drug Court weekly program fee. The County is responsible for determining the Outside County cost.
- (3) Electric Monitoring and GPS Fee includes combined activity for Pretrial and Probation & Work Release.